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A Proactive approach

As defined by the International Group of Controllers (IGCs), the role of the controller is to be the management partner of the company's entrepreneur and top management, so the attention of the controller's skills must be High, otherwise a business risk is generated.

A superficial management of skills in practice leads to:

- always choose the wrong people
- Employ employees in an ineffective way
- a limited know how
- Difficulties of dialogue between controllers and their stakeholders
- dissatisfaction and demotivation of staff
- high turnover
- Reduced controller performance that can also lead to unsustainable stress situations.

This is avoided by the systematic use of skills and talents management and, specifically, through the periodic use of the **Assocontroller Competence Model**.

The Competence Model can be used in all the most important stages of the controller's professional life cycle:

- In the promotion and search for the controller



- In the controller selection phase

- planning of the work (definition of the mix of skills and attitudes within the same management department)

- In evaluating its performance
- Self-evaluation of the controller
- In the development path, specialized and targeted training
- In the economic evaluation of its objectives (MBO)

The Competence Model

This Model is the result of a long process of research and acquisition of information about the skills, knowledge and aptitudes of the controller, starting from the knowledge workers' skills studies, deeper by the IGC colleagues and by comparing with the Business reality, this latest achievement by Assocontroller who organized various specific thematic and sectoral working groups in the years 2011-2013. This work was also compared and made available to the major Italian Universities.

The mix of skills knowledge and aptitudes has been systematized thanks to UNI's (UNI – Ente Italiano di Normazione, branch of CEN European Committee for Standardization and ISO) methodological approach led to the *Norma*, the number 11618

The Competence Model represents the following step ... compared to the production of the Norma, to answer to the question: *how all of this information would be used to manage the skills in the company?*

The Competence Model: Genesis

It was born as output of the Norma, thanks to the idea of who has strongly contributed to the formulation of the Norma (Giorgio Cinciripini, President of Assocontroller) and to the expert on programming and in management control (Marcello Ippoliti, Vice President of Assocontroller).

It is a personal computer application that was registered with the SIAE, Public Software Registry.

It is based on the 38 competences that allow the controller to perform the various tasks and activities autonomously thanks to the specific knowledge and skills acquired: this is the content of Norma UNI 11618. This relationship between skills, on the one hand and knowledge plus aptitudes from Other, is encoded according to set theory, within the Norma.

The 39 knowledge that the Norma reports can be grouped into the following knowledge aggregates:

1 ORGANIZATION (business, production processes, services, logistics ...)



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- 3 COMMERCIAL LEGISLATION (contractual, formal document delivery, DDT, VAT paper, ...)
- 4 QUALITY 'Liability, Integrated Reporting, etc
- 5 PRODUCTS, PROCESSES, SERVICES OF THE COMPANY
- **6 AUDITING INSTRUMENTS**
- 7 ECONOMY
- 8 CREDIT MANAGEMENT AND FINANCIAL PLANNING
- 9 STATISTICAL
- 10 INTERNAL AND EXTERNAL BUSINESS COMMUNICATION
- **11 PROJECT MANAGEMENT**
- 12 PLANNING

Similarly, the 46 abilities can be grouped into the following abilities aggregators

- 1 Analytical skills
- 2 interpersonal relationships skills
- 3 technical skills
- 4 proactive vision
- 5 ethical

The tool

The idea of the application starts from the prosaic consideration that there is no business equals to another ... although it is possible, the contour conditions vary constantly. So what management style do you want in that company and at that time?

Not the consultant, but the entrepreneur must answer! He or she - or who for him or her - represents the company is the one who is able to evaluate what the controller's tasks and critical tasks are to be an active part in managing the ongoing strategic process. Full involvement of top management is essential for any skill planning project. The management of talents and skills is a priority for all those realities (from companies to the non-profit world) that have the full awareness of the centrality of human capital in a modern reality

The Competence Model has been specially designed to give this answer thanks to an *ad hoc* questionnaire: the system asks to give weight and relevance to the typical tasks of the controller, and subsequently a weight to all its typical skills.

The Competence Model <u>then</u>, separately, and in parallel, proposes to the controller (s) to answer a selfassessment questionnaire by giving a judgment of his / her own mastery of all the knowledge and abilities



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mentioned in the Norma; we suggest an open approach of fairness and honesty of the person concerned ... otherwise a team of examiners can be enrolled.

Result

The Competence Model after an automatic run - that is the core of the application - highlights a number of gaps:

- in descending order, which are the knowledge and skills that have been lost for those skills considered crucial by the entrepreneur

- positive or unexpressed knowledge and therefore potential not used by the company.

Continuous training project

From the reading of the list and the graphics produced within the previous phase, you can make a schedule, with Assocontroller support, to evaluate two different scenarios:

- Acquiring a controller with those specific knowledge and skills
- targeted training on those knowledge skills highlighted.

As mentioned, Assocontroller is able to manage and support this process thanks to the Competence Model as well as, If requested, to arrange targeted and specialized training courses

Assocontroller has created an acronym *C2C controller to controller*: ie, providing the (peer) controller with the specific skills of a senior associate of Assocontroller.

In fact, the modules are very specialized and specific to a narrow audience to allow a methodology of training that consists in:

- a direct and equal confrontation between 'peers' that comes out in peer-to-peer dialogue
- shared work tool
- continuity of post-course report (a kind of coaching).

The interactivity of the ongoing training course is a must!

Doing a test every 2-3 years or at the time of launching a Change strategy allows the employer to revisit the top priority even in terms of competences and therefore to check if the resulting new skills are actually under management.