

UNI Norm 11618:2016: Not regulated Professions: Professional of Management Control (Controller): skills, knowledge and competences requirements – G.Cinciripini 20170603

Background

With the entry into force of Law No. 4 of January 14, 2013 "Dispositions on Unstructured Professions" (hereinafter Law No. 4), UNI (Italian branch of the CEN [European Committee for Standardization](#)) has been called upon to develop the technical standards for the recognition of Professionals and on the basis of which a third party certification of the individual professional is carried out by an accredited Certification Body.

Starting from a 2011's questionnaire launched by Assocontroller to which more than 600 colleagues answered, the Observatory on the figure of the controller ... anticipated the legislative innovation represented by Law 4.

After the opening of the technical table at UNI, the result of the large Observatory's work (108 pages of tables) was the basis for drafting the Standard according to the procedures provided by UNI and EN.

In July 2014, the technical table at which they participated, Assocontroller, Controller Associati, and *International Group of Controlling* produced the result of such work .

A few months after the final tables were revised not in the content but in the form and manner of representation the relation between: skills, knowledge and skills. All this in agreement with the **CEN Guide 14** (common policy guidance for addressing standardization on qualifications of professions and personnel)

The KSC notation: from experimentation to the APNR Schema

Upon the request of the UNI's Plenary Committee, a new methodology for representing the EQF (European Qualification Framework) triads has been implemented, which has the twofold advantage of explicating the relationship between specific knowledge, skills and competences in a more rigorous manner, and of making a more concise report of such triads and tasks And specific activities of the profession. This methodology, later referred to as "KSC notation", envisages the disclosure of a "pseudo-set theory" relationship; For example, the notation:

C1 [(K1; K2; K7); (S1, S2, S3, S4, S8)]

Does mean that the competence no. 1 (C1) <Analyze, with autonomy and responsibility, the organizational process> results from the combination of the following *three knowledge*:

- K1: Basic Business Organization Knowledge
- K2: Basic knowledge of programming and development of business processes
- K7: In-depth knowledge of the structure and core business (product / service) of the organization

And the following *5 skills*:

- S1: Have analytical process skills

- S2: Know how to collaborate and dialogue with the various areas and figures involved, with assertiveness, persuasiveness, authority and ability to engage and co-ordinate
- S3: Ability to use relevant information tools
- S4: Know how to support the Organization's legal representatives and senior management in defining a governance monitoring system
- S8: Apply diagnostic techniques to verify correct data input

Result = the 11618 Norm

All this has produced **38 competencies** distributed in **7 task / activity areas**, which recall **39 knowledge** and **46 skills**.

Seven Tasks

- to Prepare the information architecture
- Internal Auditing
- to Coordinate and support management control activities
- to Communicate and support specific training
- to Measure system performance
- Supporting strategic planning activity
- to Support managers leadership

First readings

A numerical verification was made of the "use" of knowledge and skills by 38 competences.

From this review we draw the following conclusions:

- 50% of the required **knowledge** comes in *descending order* to:
 - K3. Knowledge of relevant information tools (ie information architecture, such as ERP, Business Intelligence and operating operational operating software, etc.)
 - K7. In-depth knowledge of the organization and core business (product / service) of the organization
 - K2. Basic knowledge of programming and business process development
 - K25. Knowing the techniques of building a budget, clear, adhering to the business reality and representative of the business
 - K6. Quality management paradigms according to the ISO 9000 and ISO 10014 series for achieving the financial economic benefits

- K26. Knowledge of the methods and techniques for analyzing and classifying the value-added income statement (for example, Full Costing and Direct Costing, Profitability Charts, Leverage, Profitability Threshold, Standard Costs, Activity Based Costing, Project Management, Cost Configuration, Cost localization, cost accounting, cost overruns, inventory valuation, value chain and cost analysis, etc.)
- K17. Industrial accounting knowledge and cost of sales

That means: maximum emphasis is given to the mastery of information systems (broadly), organizational processes, business knowledge, quality for sustainability, and then to economics, budgeting and costing.

- 50% of the **skills** required by the 38 competences are:
- S2. Know how to collaborate and dialogue with the various areas and figures involved, with assertiveness, persuasiveness, authority and ability to engage and co-ordinate
- S3. Ability to use relevant information tools
- S5. Preserve the data collection system and information systems and be proactive in continuous data quality improvement ("Stewart" concept) through its ability to interact with the operating functions involved, by quickly responding to coding errors, including the search for Shared solutions
- S8. Apply diagnostic techniques to verify correct data input
- S14. Exposure and reporting capabilities of data and results obtained, also depending on the different stakeholders
- S17. Ability to check budget data with an approach not only accounting but also functional, and provide support for the determination of particular business conditions
- S22. Ability to identify the relationship between the calculated data and the causes of its deviations
- S10 Ability to analyze and investigate

That means: a very relevant requirement is the ability to interact with its internal stakeholders in the organization, such as the ability to analyze and once again the ability to use the relevant IT tools