

Contents

Preface	3
Welcome Note	5
Members of the IGC working group „Controlling Process Model“ and authors of this brochure	7
Management Summary	11
1 Aim and Structure of the Brochure	12
2 Mission of the Controller and Controlling Process Model	13
2.1 The IGC's Mission of the Controller	13
2.2 Positioning Controlling in the Company	15
2.3 The Controlling Process Model	16
3 Main Controlling Processes	19
3.1 Strategic Planning	19
3.2 Operational Planning and Budgeting	22
3.3 Forecasting	24
3.4 Cost Accounting	27
3.5 Management Reporting	30
3.6 Project and Investment Controlling	32
3.7 Risk Management	35
3.8 Function Controlling	37
3.9 Management Support	41
3.10 Enhancement of Organisation, Processes, Instruments and Systems	42
4 Management of Controlling Processes – Specifics	45
4.1 Summary, Controlling Year Planner	45
4.2 Performance Measurement of Controlling Processes	47
4.3 Illustrating the Activities Level (Process Level 4) – the Example of Management Reporting	48
5 Conclusion	52
6 Abbreviations	53
7 Literature	55
Subject Index	59
