

# BESTPRACTICE FORSCHUNGSPROJEKTE

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FACHGRUPPE MANAGEMENT/UNTERNEHMENSFÜHRUNG

## ORGANIZATION, TASKS AND METHODS OF CORPORATE CONTROLLING: AN EXPLORATIVE EMPIRICAL STUDY

### Project leader

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### Duration

Summer Term 2015/Winter Term 2016

### Cooperation partner

BASF, Schenker, SAP, Kion, Novelis, Deutsche Bahn  
(case study and pre-test partners)  
Guilan University, Iran  
(academic sponsor for conference presentation)

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### Motivation and Research topic

In summer 2014, the University of Applied Sciences Mainz launched a new specialization area for Master Students called "Corporate Controlling". Based on this course, the students should be prepared to work in the controlling department of larger, possibly multinational corporations. Though the education was well received by both, students and practitioners, the borders of the concepts had to be defined

more clearly. This was the starting point of the project described here.

As a start, some features of typical corporate controlling tasks were defined, such as "specific to a multi-business company", "controlling related by nature of decision", "long term oriented", "strategic in nature", "substantial financial impact", "concerning different legal entities" etc. Based on this it became clear that the

challenge of Corporate Controlling is that its typical tasks are highly complex, but would not have to be performed on very regular or frequent basis (see figure 1).

The hypothesis was that specializing in Corporate Controlling tasks, professionals could establish and implement standards that could be beneficial to the whole organization.

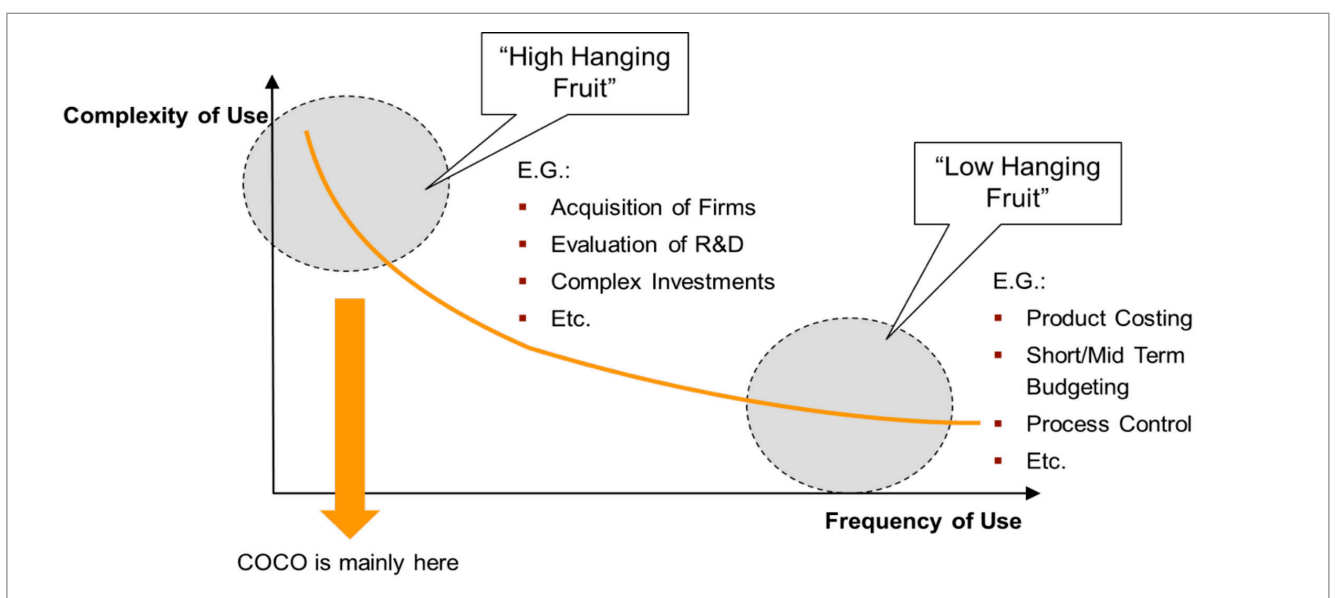


Figure 1: Features of Corporate Controlling tasks

### Approach and Methodology

The first part of the study focused on the qualitative analysis of the implementation of Corporate Controlling in three multinational companies, two of them based in Germany, one in the USA.

The study was done via expert interviews and supported by desk research of internally as well as externally available material such as financial reports, organizational charts or internal guidelines. In addition to that, a first limited field study based on a questionnaire was conducted as a pilot.

Based on these findings, a second survey approach was developed in fall 2015. The improved version of the questionnaire put more focus on some key issues identified in phase 1. Up to February 2016, about 50 companies responded to the second questionnaire.

### Results

The results of the case studies performed in phase 1 led to some preliminary observations:

1. 89% of the respondents **support a centralized approach**
2. Some tasks, like tax planning and CSR-controlling where centralized, but with **no or little interfaces** to other tasks.
3. Tasks like M&A-controlling, investment analysis or strategic planning are **substantially overlapping**.

As a result of the findings of phase 1, a distinction between **standardization** and **centralization** was implemented in the questionnaire. As figure 2 shows, the need for standardization is rated significantly higher than the need for centralization.

### Dissemination of the results

The results of phase 1 of the study were reported on the ICAMIB conference in Iran in September 2015. The phase II research platform [www.corporatecontrolling.org](http://www.corporatecontrolling.org) is still open for final contributions. It was one purpose of the study to build first relations to professionals in Corporate Controlling in order to establish the concept and provide perspectives for the graduates.

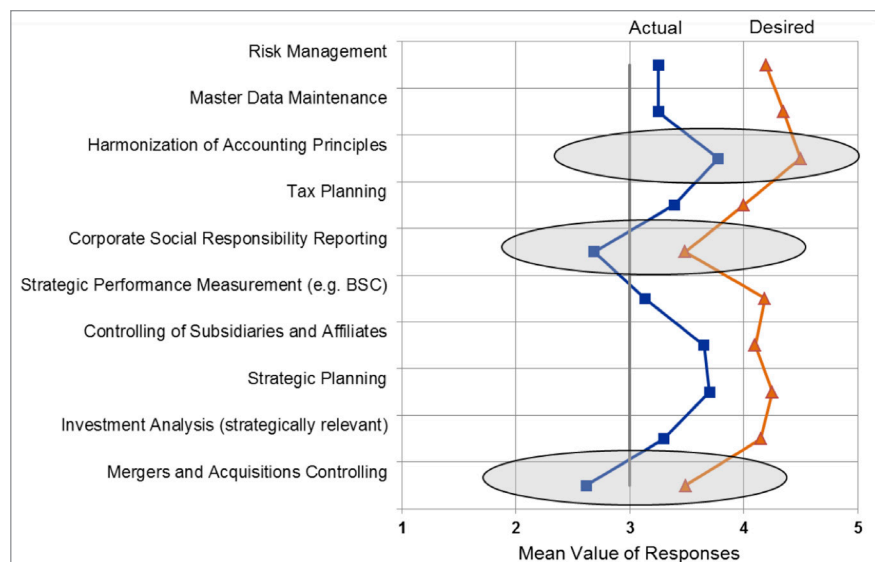


Figure 2: Actual vs. desired level of standardization of Corporate Controlling



Figure 3: Presentation of the Results at the ICAMIB conference in Iran