



CENTRE FOR PERFORMANCE MANAGEMENT & CONTROLLING

Annual report 2021



Frankfurt School
Centre for Performance
Management & Controlling



Frankfurt School

FOREWORD

Dear cooperation partners, project partners, and dear centre network,

An exciting year lies behind us. Our research centre, which was still in its infancy at the beginning of last year, has become a permanent fixture in the controlling/management accounting community. You have all contributed to this.

By the end of 2021, we had eight colleagues in the core team, which means we have doubled our staff in one year. Strong practice partners from the banking, consulting, insurance, and manufacturing industries have placed their trust in us and worked with us on current issues. Many other companies from various sectors also became involved in our working groups and networks or carried out projects together with us.

We have a special relationship with the ICV, the International Controller Association. As a cooperation partner, the ICV has brought a pan-European network of practitioners for controlling/management accounting into our cooperation. Together we support each other in event formats, studies, and the launching of current topics in controlling/management accounting and performance management, for example through the ICV "Ideenwerkstatt".

We are particularly proud of the establishment of our new and much-attended networking events, the Controlling & Performance Management Dialogue as well as our annual conference Performance Management & Controlling 2.0. Despite all the adversities caused by the pandemic, these formats took place. You can find further details in our annual report.

With researchers from other universities, we conducted a highly regarded pan-European study on the topic of cost management in times of crisis. We have set up further studies for the current year.

In terms of research, we also had a very successful year and were able to attend national and international conferences, and published extensively in scientific as well as rather practice-oriented journals.

We hope you enjoy exploring our first annual report and thank you for your trust!

Yours sincerley,

Prof. Dr. Ronald Gleich
Academic Director

Prof. Dr. Matthias Mahlendorf
Academic Director



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1. ABOUT US

The Centre for Performance Management & Controlling (CPMC) at the Frankfurt School of Finance & Management sees itself as a think tank that addresses current topics in the fields of controlling/management accounting and performance management.

For companies from different sectors, the CPMC represents a central point of contact for fundamental and applied research - geared to current issues that are company- or industry-specific or independent from industry.

Our research focuses on current and relevant topics in controlling/management accounting and performance management, such as:

- Digitalisation in management accounting
- Digital transformation of the CFO area
- Modernisation of planning & budgeting
- Cost management in times of crisis
- Operational excellence
- Performance measurement in growth companies
- New organisational solutions for controlling/management accounting
- Supply chain controlling/management accounting
- Strategic workforce planning

We see ourselves as a source of innovation and expertise. Through a unique network of scientists, experts, and practitioners from different industries, the CPMC acts as a trendsetter and innovation hub for the sector and helps to educate excellent experts, in particular in Master's programmes. We are also active in the field of professional education and are on the pulse of the times. For decision-makers, specialists, and newcomers, the CPMC offers tailor-made and open courses in the field of executive education.

The CPMC also acts as a community builder. For the controlling/management accounting community, the CPMC, together with strong partners, provides the opportunity to establish and maintain effectively moderated networks of experts and executives.

The various activities of the Centre are rounded off with publications, lectures, and interviews by our experts, which bring further visibility to our controlling/management accounting community.

Our core team in 2021:

Prof. Dr. Ronald Gleich, Academic Director
Prof. Dr. Matthias Mahlendorf, Academic Director
Dr. Sebastian Möbus, Chief Operating Officer
Letizia Credico, Research Assistant & Project Assistance
Nils Gimpl, Research Assistant & Project Assistance
Laura Schlecht, Research Assistant & Project Assistance
Anne Kowalski, Centre Assistant
Ilka Kranefuß, Online Editor

Our associated Executive Education & Sales Team:

Jasmin Engel, Director Executive Education
Dr. Julia Knobbe, Head of Executive Education Marketing
Manuel Schulz, Relationship Manager, Marketing
Dr. Michael Fliegner, Programme Manager
Petra Kehr, Programme Manager
Susan Bäßler, Programme Coordinator
Oliver Pohl, Programme Coordinator
Eva Wiesmann, Programme Coordinator

External cooperation partners in 2021:

Prof. Dr. Werner Gleißner (Technische Universität Dresden, Germany)
Prof. Dr. Sven Heidenreich (Universität des Saarlandes, Germany)
Prof. Dr. Dr. h.c. mult. Péter Horváth (Universität Stuttgart, Germany)
Dr. Mladen Meter (Poslovna učinkovitost d.o.o., Croatia)
Prof. Dr. Mischa Seiter (Universität Ulm, Germany)
Prof. Dr. Martin Tschandl (FH Joanneum, Austria)
Prof. Dr. Andreas Wald (University of Agder, Norway)

New in our core team since January 15, 2022:

Kim Dillenberger, Head of Transformation Management
Dr. Uwe Kowatz, Research Assistant in the field of Empirical Social Research

2. OUR PARTNERS

Our partners play a very special and decisive role for us. Together with our partners, we do research on current practical problems and develop innovative solutions. We conduct studies and organise joint events for our community. We also involve them as experts in teaching and design executive education programmes with them. Our cooperation partners also advise us on the future strategic direction of the Centre in the Centre Advisory Board.

Associations



Cooperation partners



Cooperation with the International Controller Association (ICV)

The International Controller Association (ICV), based in Wörthsee, is recognised as the largest association of management accountants in Europe with over 6000 members and more than 200 company memberships. With its regional, sectoral, and specialist groups, the association decisively shapes the understanding, content, and professional image of controlling/management accounting and the role of the management accountant. We support each other in community building and conduct joint studies and events. In addition, Prof. Gleich has been one of the leaders of the ICV's "Ideenwerkstatt" for years. The aim of the ideas workshop is to identify significant trends at an early stage by systematically observing the management accounting-relevant environment. On this basis, the ICV's "dream cars" are developed. In this way, the "Ideenwerkstatt" takes on the role of the innovator within the ICV. Ideas and results can be translated into concrete practicable project groups and concrete products that can be put into practice.

Project partners



Sponsors



Sponsors are represented with their logo on our website and are not involved in our work beyond that.

3. OUR EVENTS

On 19 May 2021, the CPMC held its **1st Controlling & Performance Management Dialogue**. The event was held in a virtual format and was organised in cooperation with the International Controller Association (ICV). High-profile speakers from Horváth, the Voith Group, Commerzbank AG, and Henkell-Freixenet provided the participants with exciting insights and best practices from daily practice on the topics of Agile Planning, Controlling Transformation, and Strategic Realignment. Subsequently, Prof. Gleich and Prof. Andreas Wald presented the first results of the CPMC study "Cost Management in German Corporate Practice". During and after the event, participants had the opportunity to exchange experiences during a virtual panel discussion and networking breaks. In the following, you will find an overview of the presentations:

- **Making Elephants Dance - On the Way to Agile Planning**
Prof. Dr. Dr. h.c. mult. Péter Horváth, founder of Horváth
- **Controlling in Transition - a practical perspective from Voith**
Dr. Stefan Hofmann, Senior Vice President & CFO Mobility, Voith Group
- **Strategic reorientation of Commerzbank - how internal and external factors led to agile decision-making**
Ingo A. Mueller, Managing Director, Division Manager Group Planning & Controlling Treasury, Commerzbank AG
- **From Due Diligence to Integration Management!**
A field report on the takeover of Freixenet
Dr. Nikolaus Hagenberg, CFO Germany, Henkell-Freixenet
- **Cost management in German corporate practice - First results of a current CPMC study**
Prof. Dr. Ronald Gleich, Academic Director, Centre for Performance Management & Controlling, Prof. Dr. Andreas Wald, Professor of Strategy, University of Agder
- **Innovative data utilisation possibilities for controlling**
Prof. Dr. Matthias Mahlendorf, Academic Director, Centre for Performance Management & Controlling



→ Impressions of our 1st Controlling & Performance Management Dialogue
(top: Prof. Gleich; bottom: Prof. Mahlendorf and Dr. Möbus)

3. OUR EVENTS

On 17 June, the management accounting community met on campus for the conference **"Performance Management & Controlling 2.0"** of the Frankfurt School Verlag. The professional event was also one of the top events 2021 of our new Centre. The high-ranked conference was attended by executives from companies in the financial sector or consulting firms, IT/system consulting firms, IT/systems developers, and executives from the regulatory and academia. The conference day was opened with a keynote speech by Dr. Matthias Zieschang (Fraport) on the topic of "Finance and Controlling in the crisis situation". The programme then provided further exciting insights into practice-relevant issues and new research results. Nicole Reimer (IBM) discussed the use of AI in management accounting, and Michael Wilkens (Deutsche Telekom) reported on his personal experiences of the transformation & disruption in management accounting using the example of his own company. In breakout sessions, the participants exchanged, in smaller groups, views about agile business planning and the future of the management accountant. The following panel discussions with Klaus Hamacher (German Aerospace Centre), Prof. Dr. Matthias Mahlendorf (Frankfurt School of Finance & Management), and Sieglinde Schenk (Hoerbiger) were further highlights of the conference. A varied programme with plenty of room for discussions, which were continued in the evening.

Event tip:

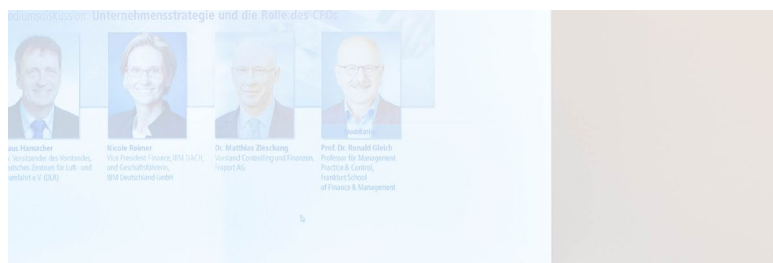
On 21 June 2022, the 2nd annual conference "Performance Management & Controlling 2.0" will take place.



More information

➔ www.fs-verlag.de/pmc

↓ Impressions of the Performance Management & Controlling Conference



3. OUR EVENTS

The **2nd Controlling & Performance Management Dialogue** of the CPMC took place on 18 October 2021 at the Frankfurt School of Finance & Management. The face-to-face and online event was held in cooperation with the International Controller Association (ICV) and Valsight. Keynote speakers from the companies of Merz Pharma, HAYS, the Leipziger Verkehrsbetriebe (LVB) as well as the Finance Goes Agile Initiative, provided exciting insights from the field on the topics of successful business transformation, digital planning, crisis management, and agility in management accounting for the 150 participants. The individual presentations were complemented by the opportunity to exchange experiences across sectors during an interactive virtual panel discussion and networking breaks. Prof. Gleich led through the programme. Below you will find a list of the presentations:

- **Merz Pharma - KPI steering model and enabling system to support successful business transformation**
Dr. Mark Jehle, Head of Finance, Merz Pharma GmbH & Co. KGaA
- **The path to digital, integrated corporate planning**
Marius Knierim, Head of Commercial Finance, Hays AG
- **Use of scenarios for crisis assessment and management**
Uwe Pohlers, Head of Operations Control, Leipziger Verkehrsbetriebe (LVB) GmbH
- **Agility in Finance and Controlling**
Marie-Luise Lehmann, Finance Goes Agile, Head of the ICV's "Agile Controlling" of the ICV

The presentations were followed by a knowledge-intensive panel discussion with all the speakers. All participants on-site were invited to a networking event afterwards.



↑ Impressions of the 2nd Controlling & Performance Management Dialogue

3. OUR EVENTS

The first event of the new **CPR Club** took place on 2 December. CPR stands for Corporate Performance & Restructuring. The club is aimed primarily at participants and alumni of the Master's programme Corporate Performance & Restructuring at the Frankfurt School of Finance and Management. In his keynote speech "Scenarios for the Post-COVID World", Prof. Dr. Burkhard Schwenker, Senior Fellow Roland Berger GmbH, looked at possible scenarios after the pandemic. Prof. Gleich moderated the subsequent Question & Answer Session.

In addition, our Academic Directors were present at other events around the world. The following is a small excerpt of the presentation activities:

Prof. Gleich:

- Cost Management, ICV-Meeting Warsaw, 11 October 2021.
- Cost Management, 4th Controlling-Conference, Balkan Business Week, online, 11 June 2021.
- Upravljanje troškovima u krizi, Cost Management, 12th CONTROLLING KONFERENCIJA, Croatia, online, 26 May 2021.
- "Zukunft des Controllers", Conference Unternehmenssteuerung & Controlling, Frankfurt School of Finance & Management, 17 June 2021 (together with P. Kappe).
- Controlling & AI, ICV - Congress der Controller, Munich, online, 26 April 2021 (together with S. Tobias).
- Controlling in times of Corona (=crisis times?), Arbeitsgemeinschaft "Finance and Accounting, Controlling" beim RKW Hessen, online, 30 March 2021.
- Controlling und Performance Measurement 2.0 – What needs to change now? series of lectures "Corporate Management in Practice", FH JOANNEUM in Kapfenberg, online, 18 March 2021.

Prof. Mahlendorf:

- Innovative data use: Alternative data as a playground for hedge funds or a new field of competence for controlling & finance?, Keynote, 19th Controlling Competence Conference / ICV, 25 November 2021.
- Innovative Data in Management Accounting, 27 May 2021, European Accounting Review Conference 2021, Online; Panel Session.
- Alternative Data - Playground for Hedge Funds or Tools of the Trade of the Controller 2.0?, Annual Conference Performance Management & Controlling 2.0, Frankfurt School of Finance & Management, 17 June 2021.
- Alternative Data - Future-Oriented Source of Information for SMEs? Online Meeting of the "Working Group Value(e)oriented Leadership in im Mittelstand" of the Schmalenbach Gesellschaft, 8 June 2021.
- Innovative data utilisation possibilities for controlling, Controlling & Performance Management Dialogue, Frankfurt School of Finance & Management, 19 May 2021.



4. OUR WORKING GROUP OPERATIONAL EXCELLENCE



↑ Impressions from our Operational Excellence working group in October 2021 which took place at one of our participating companies

The "Operational Excellence" working group, which has been running since 24 February 2005 under the leadership of Prof. Gleich, dedicates to current topics relating to Operational Excellence. The participating companies discuss these topics at least twice a year by the moderation of Prof. Gleich. The working group, further, identifies best practices.

The regular meetings of the working group members aim at a direct and holistic transfer of knowledge between theory and practice. In addition to impulse lectures from practice, there are also regular impulse lectures from academia. In order to address current topics around Operational Excellence, our working group aims to give lectures on essential topics such as digitalisation in management accounting, digitalisation of processes or industry 4.0. For the stimulation of a lively transfer of knowledge, our participating companies continuously present best-practice examples. The content of the working group is flanked by plant tours and presentations of production concepts at our participating companies.

Due to the small-group principle, our Operational Excellence working group offers an excellent basis for discussion. The heterogeneity of our participants, who come from a variety of functional and industry sectors, ensures a holistic view on the topic of Operational Excellence.



If you have any questions or are interested in participating, please get in touch

➔ cpmc@fs.de



5. SELECTED EXAMPLES OF OUR STUDIES AND RESEARCH PROJECTS

5.1 Strategic workforce planning

Strategic workforce planning helps companies to align one of their most important resources, if not their most important resource, human resources, to be able to implement it optimally.

But how should effective strategic human resource planning be structured? Which conditions should your company meet, and which methods and instruments should your company use to achieve reliable results?

We want to answer these and other interesting questions with our study. For this purpose, we conducted a survey in the period from 13 September to 30 November 2021, surveyed executives and specialists in corporate planning who take on responsibilities in strategic personnel planning, have an influence on this, or receive information from it. The aim of the study is thus to evaluate both the drivers and problems of strategic planning in companies as well as to identify the sustainable determinants of their success. First and foremost, we want to investigate the contribution of the standardisation of strategic human resource planning and the use of comprehensive performance management systems on the success of strategic human resource planning in an uncertain and volatile environment.

5.2 Digitalisation in Management Accounting - Benchmarking Study

Digitisation is advancing and is now of fundamental importance for the future-oriented management of companies.

As part of a benchmarking study, the CPMC, together with Henkell-Freixenet, investigated generally relevant management accounting processes in terms of their degree of digitalisation. The aim of the study was to identify drivers for the efficiency and effectiveness of the processes examined as well as best practices. How are the companies positioned and how far advanced is their digitisation? Which measures are to be taken or are already being implemented? To this end, we have surveyed the status quo of the digitisation of relevant management accounting processes in companies in order to derive measures for further development. For the cross-sector field study, structured interviews were conducted with 11 companies.

5.3 Cost management in times of crisis*

With the intention of reducing the spread of the novel COVID-19 virus, extensive measures were taken, which triggered a worldwide crisis. Companies in all industries were or are affected to varying degrees, and some are even threatened in their existence, such as the hospitality and travel industry. The joint report by four members of the International Group of Controlling (IGC), namely the Frankfurt School of Finance & Management, the University of St. Gallen, the Joanneum University of Applied Sciences, and the Croatian further education company, Business Effectiveness, in the region of Germany, Austria, Switzerland, and Croatia, had three objectives:

1. to investigate the effect of uncertainties on businesses in the context of the COVID19 crisis
2. to take stock of cost management measures during the crisis and their impact on the company
3. to analyse the factors influencing cost efficiency.

In order to achieve these goals, an impact model with relevant factors was developed. The questions led the study participants from four essential uncertainties (technology, market, politics, organisation) and how they are affected by the COVID 19 crisis to the impact on cost management.

The study has been completed and the results published in the Zeitschrift für Controlling. The study team included Prof. Dr. Ronald Gleich, Dr. Sebastian Möbus, Prof Dr. Klaus Möller, Laura Schlecht, M.Sc., Prof Dr. Martin Tschandl, Prof. Dr. Andreas Wald, and Dr. Mladen Meter.

*These are translated excerpts from our German article "Kostenmanagement in Krisenzeiten - Unsicherheiten, Betroffenheiten und Erfolgsfaktoren in der COVID-19-Krise", which was published in the Zeitschrift für Controlling (33/2021/issue 5, focus on "Business Transformation Controlling"). We present our study results in detail in this article.

6. TEACHING

↑ Impression during the final presentations of the post-experience Master's programme
"Corporate Performance & Restructuring" in July 2021 (left: Prof. Gleich; right: Ms. Schlecht)

6.1 Bachelor's and Master's programmes

Prof. Gleich and Prof. Mahlendorf were jointly responsible for the post-experience Master's programme "Corporate Performance and Restructuring" as Academic Directors. In addition, our Academic Directors and our COO, Dr. Möbus, were active in other Bachelor's and Master's programmes. Master's programmes. Below you will find an overview of the various teaching activities.

Prof. Gleich was involved in the following Bachelor's and Master's programmes:

Bachelor's programmes:

- Lecture "Internal Accounting" in the part-time Bachelor of Arts programme

Master's programmes:

- Lecture "Cost Management" in the post-experience Master in Corporate Performance and Restructuring
- Lecture "Industry 4.0" in the post-experience Master's programme in Corporate Performance and Restructuring

Prof. Mahlendorf was involved in the following Master's programmes and the following Doctoral programme:

Master's programmes:

- Lecture "Strategy and Performance Management" in the Master in Applied Data Science
- Lecture "Restructuring and Strategic Management Control" in the Master of Finance

Doctoral Programme:

- Seminar "Performance Measurement and Incentives"

Dr. Möbus participated in the following Bachelor's and Master's programmes:

Bachelor's programme:

- Lecture "Internal Accounting" in the part-time Bachelor of Arts (at the Frankfurt location)

Master's programmes:

- Lecture BWL in der Sozialwirtschaft - "Betriebswirtschaftliche Steuerungsprozess" in the extra-occupational Master of Arts of the Leuphana University of Lüneburg
- Lecture BWL in the Social Economy - "Accounting and Bookkeeping in Social Economy Processes" in the processes" in the extra-occupational Master of Arts of the Leuphana University of Lüneburg
- Lecture BWL in the Social Economy - "Cost and Performance Accounting in Social and Pedagogic in the extra-occupational Master of Arts of the Leuphana University of Lüneburg
- Lecture BWL in der Sozialwirtschaft - "Operatives und strategisches Controlling" in the extra-occupational Master of Arts of the Leuphana University of Lüneburg

6.2 Theses

In addition to our teaching activities, the supervision of our students during their theses is also an elementary task. During the last year, our Academic Directors supervised a total of 30 Master theses.

Prof. Gleich supervised ten master theses, which dealt with current topics in management accounting, among others with the titles (translated):

- Strategic Performance Measurement for digital business models
- Potential analysis for the application of Robotic Process Automation in the controlling of product development in the automotive industry
- Planning, forecasting, and reporting as instruments of corporate management - Recommendations for action and design in corporate crises

Prof. Mahlendorf supervised twenty Master theses on the topics of digitalisation and transformation, among others with the titles (partially translated):

- Predicting future product sales ranks with customer reviews - An analysis of the predictive power of natural language processing
- Cost accounting for service companies
- The St. Gallen Business Model Navigator as a crisis management tool for hospitals to cope with crises
- What influence will 3D printing technology have on industrial series production and the construction

7. EXECUTIVE EDUCATION

One of CPMC's major goals is to pass on the knowledge gained through research, projects, and community work to newcomers, experts, and decision-makers in controlling. Our commitment to this goal is supported by the newly introduced structure in Executive Education. The Corporate Finance & Management Accounting theme cluster, created in 2021, bundles in-house and open qualification programmes for all functions and roles in the CFO organisations. As a "think tank" for performance management & controlling, the CPMC takes a significant contribution to the concept of lifelong learning in addition to generating knowledge within the finance organisation of companies.

7.1 Projects

In-house measures (excerpt)

An **internationally active distribution company** for manufacturing and with sales units in more than 20 countries was looking for a partner for needs-based finance training for CFOs of their national companies and finance managers within the group. The participants acquired the technical basics of management accounting, performance management, accounting, and corporate law. They learned about best practices in other companies and transferred these impulses to their own areas of responsibility.

In addition, various **individual trainings** were conducted with the aim of preparing managers for their leading role in the finance organisation. Close to their own (future) field of responsibility, questions were answered, knowledge deepened and best practices discussed.

Furthermore, an **online-based training** for plant managers of a technology-based and globally leading manufacturer of carbon-based solutions started in 2021. The international group of participants worked through self-study learning materials on topics such as financial accounting & analysis and cost accounting and consolidated their knowledge in online seminars which focused on the exchange and transfer of knowledge to topics within their own company. The training programme is continued with Capital Budgeting, Working Capital Management and Forecasting & Budgeting 2022.

In addition, participants of a German bank learned best practices in the seminar "Mergers & Acquisitions - Due Diligence and Target Valuation".

7.2 New open enrolment programmes

To enable controllers to drive digitalisation forward in their own area, we designed the new open education programme "**Certified Digital Controlling Specialist**". Key content of this programme is a specially developed maturity model, which enables the participants to analyse the level of digitalisation achieved in the core processes of management accounting and implement their own prototypes in the context of internal digitalisation projects.

The certificate course "Professional for Restructuring and Turnaround Management" was strongly influenced by the current situation. The pandemic became a focal point for many companies and finance divisions, as some business models have been called into question and as a result led companies into critical situations. The importance of performance management becomes apparent, as if under a magnifying glass: To what extent is it possible to recognise and develop productive parts of a company and core competencies that ensure competitive success?

The current certificate course "**Professional for Restructuring and Turnaround Management**" imparts the know-how to analyse and evaluate acute corporate situations and to use appropriate tools and benchmarks as early indicators and warning signals to avoid misjudgements. On this basis - which is also supported by legal frameworks - the participants will learn how successful turnaround management can be achieved and work out how the resilience of a new business model can be reliably tested. In addition to the content, the group of participants also contributed to the success. In this course, experience levels from newcomers to management consultants to restructuring advisors and experienced interim managers came together, who exchanged concrete practical examples.

Prof. Mahlendorf supported the Executive Education in 2021 as follows:

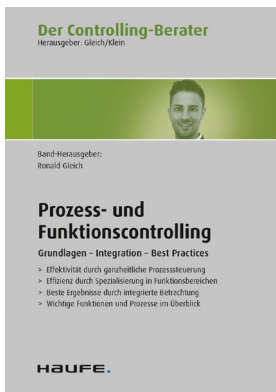
- Accounting and Strategy Execution in the General Management Programme "Finance & Accounting", May 2021
- Accounting and Strategy Execution for s'Oliver, July 2021
- Accounting and Strategy Execution in the General Management Programme "Finance & Accounting", October 2021
- Strategic Investment Decisions and Simulation of a Growth Strategy in the New Business Development Certificate Course, November 2021
- Creating Value for a Manufacturing Company, December 2021

8. OUR PUBLICATIONS

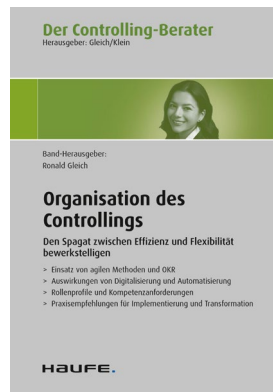
2021 was a publication-rich year for our CPMC. In the following, we provide you with an overview of our publications.

Publications by Prof. Gleich:

Prof. Gleich is co-editor of the Controlling Berater volume. The following two books were published in 2021:



Gleich, R. (Hrsg.). (2021). *Prozess- und Funktionscontrolling – Grundlagen, Kennzahlen, Best Practises*. Freiburg, Deutschland: Haufe-Lexware.



Gleich, R. (Hrsg.). (2021). *Organisation des Controllings – Wie der Spagat zwischen Effizienz und Flexibilität gelingt*. Freiburg, Deutschland: Haufe-Lexware.

Furthermore, Prof. Gleich published the following books:



Gleich, R. (2021). *Performance Measurement: Konzepte, Fallstudien, Empirie und Handlungsempfehlungen (3. Aufl.)*. München, Deutschland: Verlag Franz Vahlen GmbH (unter Mitarbeit unter anderem von Gleißner, W., & Schlecht, L).



Gleich, R. et al. (2021). *Immer auf Kurs bleiben – Wie das Controlling Unternehmen durch Krisenzeiten navigiert*. Dream-Car-Bericht der Ideenwerkstatt im ICV 2019/2020, Freiburg, Deutschland: Haufe-Lexware.

8. OUR PUBLICATIONS

Book contributions:

- Busch, F., Gleich, R. (2021). Produktentwicklungscontrolling: Einsatzmöglichkeiten von RPA. In R. Gleich (Hrsg.), *Prozess- und Funktionscontrolling – Grundlagen, Kennzahlen, Best Practises* (S. 179-196). Haufe-Lexware.
- Gleich, R. (2021). Integratives Prozess- und Funktionscontrolling: Entwicklung einer Grundlogik zur Verbindung beider Perspektiven. In R. Gleich (Hrsg.), *Prozess- und Funktionscontrolling – Grundlagen, Kennzahlen, Best Practises* (S. 57-72). Haufe-Lexware.
- Gleich, R. (2021). Organisation des Controllings: Empirische Erkenntnisse zum Stand in der Praxis. In R. Gleich (Hrsg.), *Organisation des Controllings – Wie der Spagat zwischen Effizienz und Flexibilität gelingt* (S. 21-36). Haufe-Lexware.
- Gleich, R., Brenner, M. (2021). Prozesscontrolling: Aufgaben, Instrumente und organisatorische Umsetzung. In R. Gleich (Hrsg.), *Prozess- und Funktionscontrolling – Grundlagen, Kennzahlen, Best Practises* (S. 25-40). Haufe-Lexware.
- Gleich, R., Munck, J.C., Robers, D., Tkotz, A. (2021). Innovationsmanagement und Controlling. In C. Zeres (Hrsg.), *Handbuch Marketing-Controlling* (5. Aufl., S. 445-465). Springer Gabler.
- Gleich, R., Quitt, A. (2021). Aufbau eines modernen Performance-Measurement-Systems. In H. Losbichler, S. Eisl, C. Engelbrechtsmüller (Hrsg.), *Betriebswirtschaftliche Kennzahlen* (2. Aufl., S. 8-24). Linde Verlag.
- Gleich, R., Schulze, M., Hofmann, S., Nasca, D. (2021). Controlling. In H.-C. Pfohl (Hrsg.), *Betriebswirtschaftslehre der Mittel- und Kleinbetriebe* (6. Aufl., S. 333-361). Erich Schmidt Verlag.
- Hofmann, S., Gleich, R., Nasca, D. (2021). Experteninterview zum Thema „Organisation des Controllings“. In R. Gleich (Hrsg.), *Organisation des Controllings – Wie der Spagat zwischen Effizienz und Flexibilität gelingt* (S. 13-18). Haufe-Lexware.

Journal articles:

- Gleich, R., Möbus, S., Möller, K., Schlecht, L., Tschandl, M., Wald, A., Meter, M. (2021). *Kostenmanagement in Krisenzeiten*. *Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung*, 32(5), 73-79.
- Gleich, R., Möbus, S., Schlecht, L. (2021). Upravljanje Troškovima u Krizi u Europi. *Kontrolling Financije Menadžment*, lipanji 2021, 12-14.

- Gleich, R., Möller, K., Wald, A., Tschandl, M., Meter, M., Schlecht, L., Möbus, S. (2021). *Kostenmanagement in Krisenzeiten*. *Controller Magazin*, 46(5), 32-33.
- Gleich, R., Munck, C. (2021). Sechs Thesen zur Weiterentwicklung des Innovations-Controllings. *Controlling & Management Review*, 65(7), 8-15.
- Gleich, R., Munck, J. C., Rossmann, L. (2021). Servitization & Controlling – Insights from the ICV Think Tank. *Controller Magazin-Spezial*, September, 8-9.
- Gleich, R., Schlecht, L. (September, 2021). *Cost Management in Times of Crisis – First Results of a Study in 4 Countries*. *Controller Magazin*, 10-11.

Publications by Prof. Mahlendorf:

Journal articles:

- Biel, A., Gleich, R., Mahlendorf, M. D. (2021). Interview: Die Entwicklungen im Controlling wandeln auch die Controller-Rollen, *Controller Magazin*, 46(6), 14-18.
- Kohler, M. Mahlendorf, M. D., Seiter, M., Vogelsang, T. (2021). Performance Management im Lebensmitteleinzelhandel, *Controlling & Management Review*, 65(8), 42-45.

Open access & blog posts:

- Arndt, B., Mahlendorf M. D., Schomaker, M. (2021). Generation Y und der Mittelstand – Best Practices für Mitarbeitergewinnung, -entwicklung, und -bindung, Schmalenbach Impulse, ➔ <https://schmalenbach-impulse.de/app/uploads/2021/09/1Jg2H-Online-First-Arndt-Mahlendorf-Schomaker.pdf>
- Mahlendorf, M. D. (2021). Interview: Wann ist Datennutzung innovativ?, ➔ <https://www.valsight.de/blog/professor-mahlendorf-wann-ist-datennutzung-innovativ/>.
- Mahlendorf, M. D. (2021). Blog: Innovative Datennutzung für Performance Management & Controlling ➔ <https://blog.fs.de/innovative-datennutzung-fur-performance-management-controlling/?lang=de>
- Mahlendorf, M., Weißenberger. (2021). Will They Be Business Partners in the Digital Era? On The Future Work and Roles of Controllers, *Schmalenbach IMPULSE*, 1(1), 1-19, ➔ <https://doi.org/10.54585/MLIC2203>

8. OUR PUBLICATIONS

Publications by Dr. Möbus:

- Gleich, R., Möbus, S., Schlecht, L. (2021). Upravljanje Troškovima u Krizi u Europi, in: *Kontrolling Financijske Menadžment*, lipanji 2021, 12-14.
- Gleich, R., Möbus, S., Möller, K., Schlecht, L., Tschandl, M., Wald, A., Meter, M. (2021). Kostenmanagement in Krisenzeiten. *Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung*, 32(5), 73-79.

Publications by Ms. Schlecht:

- Gleich, R. (2021). *Performance Measurement: Konzepte, Fallstudien, Empirie und Handlungsempfehlungen* (3. Aufl.). München, Deutschland: Verlag Franz Vahlen GmbH (unter Mitarbeit unter anderem von Gleißner, W., & Schlecht, L).
- Gleich, R., Möbus, S., Möller, K., Schlecht, L., Tschandl, M., Wald, A., Meter, M. (2021). *Kostenmanagement in Krisenzeiten*. *Controlling – Zeitschrift für erfolgsorientierte Unternehmenssteuerung*, 32(5), 73-79.
- Gleich, R., Möbus, S., Schlecht, L. (2021). Upravljanje Troškovima u Krizi u Europi, in: *Kontrolling Financijske Menadžment*, lipanji 2021, 12-14.
- Gleich, R., Schlecht, L. (September, 2021). Cost Management in Times of Crisis – First Results of a Study in 4 Countries. *Controller Magazin*, 10-11.
- Schlecht, L., Schneider, S., Buchwald, A. (2021). The prospective value creation potential of Blockchain in business models: A delphi study. *Technological Forecasting and Social Change*, 166.

Publications by Ms. Credico:

- Credico, L. (2021). Controlling-Ressourcen optimieren mit „Administration Excellence“. Verfügbar unter: ➤ https://www.haufe.de/controllerspraxis/wie-die-voith-group-die-controlling-ressourcen-optimal-nutzt_112_546032.html [01.07.2021].

- Credico, L. (2021). In der Krise muss man klar und transparent sein und vor allem das Ziel fixieren. Verfügbar unter: ➤ https://www.haufe.de/controllerspraxis/wie-die-fraport-ag-auf-die-corona-krise-reagiert-hat_112_546442.html [05.07.2021].
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- Credico, L. (2021). Unternehmenstransformation, integrierte Planung und Krisenbewältigung in der Controllingpraxis. Verfügbar unter: ➤ https://www.haufe.de/controllerspraxis/controllerspraxis-controlling-performance-management-dialog-highlights_112_554596.html [08.11.2021].

Publications by Mr. Gimpl:

- Gimpl, N. (2021). Mit sieben goldenen Planungsregeln das Unternehmen auf Kurs bringen. Verfügbar unter: ➤ https://www.haufe.de/controllerspraxis/controllerspraxis-controlling-performance-management-dialog-highlights_112_554596.html [17.06.2021].
- Gimpl, N. (2021). Innovative und intelligente Datennutzung im Controlling. Verfügbar unter: ➤ https://www.haufe.de/controllerspraxis/controllerspraxis-controlling-performance-management-dialog-highlights_112_554596.html [12.07.2021].

9. THE CPMC IN THE DAILY AND TRADE PRESS

After our foundation in August 2020, we were already able to shine in 2021 with several reputations in the daily and trade press, which we would like to present in the following.

- Beitrag „Kooperation vereinbart“ über die neue Kooperation des Centre Performance Management & Controlling mit dem Internationalen Controller-Verein (ICV). *Controller Magazin*, 2, 108.
- Biel, A. (2021). Buchbesprechung „Controlling Challenge 2025“ (Hrsg., Gleich, R.). *Controller Magazin*, 4, 94.
- Biel, A. (2021). Buchbesprechung „Kostenmanagement“ (Hrsg., Gleich, R.). *Controller Magazin*, 3, 94.
- Biel, A., Gleich, R., Mahlendorf, M. D. (2021). Interview: Die Entwicklungen im Controlling wandeln auch die Controller-Rollen, *Controller Magazin*, 46(6), 14-18.
- Fehr, M. (2021). Beiträge in der FAZ vom 11. August 2021 zur Studie „Kostenmanagement“: „Unternehmen stemmen sich mit Sparkurs gegen die Krise“ und Kommentar „Sparen ist eine Kunst“.
- Haufe Online Redaktion, Gleich, R. (2021). Interview: Studie „Kostenmanagement in Krisenzeiten“. Verfügbar unter: ➤ https://www.haufe.de/controlling/controllerpraxis/kostenmanagement-in-krisenzeiten-ronald-gleich-im-interview_112_544668.html [07.06.2021].
- Marks, D. (2021). Nachbesprechung „1. Controlling & Performance Management-Dialog“ des Centre Performance Management & Controlling. *Zeitschrift für Controlling*, 4, 82-83.
- Marks, D. (2021). Nachbesprechung „1. Jahreskonferenz Performance Management & Controlling“ des Centre Performance Management & Controlling und des Frankfurt School-Verlags. *Zeitschrift für Controlling*, 5, 92-93.
- Meter, M., Gleich R. (2021).: Interview. *KONTROLLING FINANCIJE MENADŽMEN*, 2021, 49.
- Redaktion Controller Magazin, Gleich R. (2021). Interview: „Servitization & Controlling“. *Controller Magazin*, 2, 109.
- Redaktion Controller Magazin. (2021). Nachbericht zum Congress der Controller am 26./27.4.2021 (u.a. mit Hinweis zum Vortrag von Prof. Gleich zu „Künstliche Intelligenz und Controlling“). *Controller Magazin*, 4, 108-109.
- Redaktion Controller Magazin. (2021). Vorstellung neuer Dream-Car-Bericht „Immer auf Kurs bleiben“ von Gleich/Tobias et al.). *Controller Magazin*, 3, 110.
- Redaktion Haufe. (2021). Buchbesprechung „Immer auf Kurs bleiben – Wie das Controlling Unternehmen durch Krisenzeiten navigiert“ (Autor: Gleich, R. et al., 2021). Freiburg, Deutschland: Haufe-Lexware.
- Torunsky, R., Otto, G., Gleich, R., (2021). Interview: Kostenmanagement kommt eine Schlüsselrolle zu. Verfügbar unter: ➤ <https://www.die-wirtschaftszeitung.de/aktuelles/dem-kostenmanagement-kommt-eine-schluesseelrolle-zu/> [29.05.2021].
- ZfC-Redaktion. (2021). Buchbesprechung „Planung, Budgetierung und Forecasting – Innovative und digitale Instrumente für die Unternehmenssteuerung“ (Hrsg., Gleich, R. et al., 2019). *Zeitschrift für Controlling*, 2, 85.



Die Entwicklungen im Controlling wandeln auch die Controller-Rollen

Interview mit Prof. Dr. Ronald Gleich, Professor for Management Practice & Control und Prof. Dr. Matthias D. Mahlendorf, Professor of Managerial Accounting, Frankfurt School of Finance & Management. Alfred Biel

↑ Biel, A., Gleich, R., Mahlendorf, M. D. (2021). Interview: Die Entwicklungen im Controlling wandeln auch die Controller-Rollen, Controller Magazin, 46(6), 14-18.

↓ Interview Controller Magazin mit Prof. Gleich. (2021). "Servitization & Controlling". Controller Magazin, 2, 109.

ICV-Ideenwerkstatt arbeitet am Thema „Servitization & Controlling“

Lieber Prof. Gleich, wer oder was ist die Ideenwerkstatt?
Gleich: Die Ideenwerkstatt ist der Arbeitskreis des ICV der das Controlling-relevante Umfeld systematisch beobachtet, um daraus wesentliche Trends frühzeitig zu identifizieren. Mit unserer Arbeit möchten wir neue Ideen für die Weiterentwicklung des Controllings generieren und kontinuierlich über Trends und neue Entwicklungen informieren. Dazu erstellen wir Berichte, wie unsere regelmäßig erscheinenden „Quartier-ten“ und die zum Abschluss unseres Jahres-themas publizierten „ICV-Ideenwerkstatt Dream-Cases“, und testen dadurch einen wesentlichen Beitrag, um den ICV als Themen-kühler in der Financial und Controller-Community zu positionieren. Wir wollen als In-novator des ICV fungieren, dessen Ideen und Ergebnisse in den Fachkreisen oder an-deren Projektgruppen in konkrete praxis-taugliche Produkte überführt werden können.

Welches Jahresthema wird aktuell behandelt?
Gleich: Das aktuelle Thema ist „Servitization & Controlling“, sprich die ganzheitliche organ-isationische Transformation von Unter-nehmen in Anbieterrollen des Zusammenspiels neuer Geschäftsmodelle, des Einsatzes digi-taler Technologien, der Verringerung des Rohstoffverbrauchs und der Zunahme des Austauschs von Dienstleistungen.

Wie und warum wurde dieses Thema ausgewählt?
Gleich: In Form unserer „Controlling-Radar-ten“ analysieren wir zum einen das Controlling- und Unternehmensumfeld regelmäßig und systematisch. Zum anderen nehmen wir Im-pulse der ICV-Mitglieder und anderer An-bieterrollen zu deren Fragestellungen auf. Auch das neue Jahresthema „Servitization“ ergab sich aus dieser Mischung.

Warum ist dieses Thema heute besonders relevant?
Gleich: Wir sehen in der Unternehmenspraxis, dass vernetzte Initiativen heute oft nicht ausreichen, um Unternehmen verstanden-fähig und erfolgreich auf sich wandelnden Märkten zu machen. Servitization als ganz-heitlicher transformativer Ansatz wirkt im-mer mehr in das Bewusstsein der Unter-nehmen.

Gibt das für Betriebe aller Industrien und Größenklassen?
Gleich: Mit dem Tellerrand der Servitization, der sich auf die Transformation von reinen Produktionsbetrieben hin zu Produktionsleis-tungsangeboten bezieht, ist Servitization vor allem für das verarbeitende Gewerbe spannend. Durch die Integration der Dimen-sionen, die sich mit der Geschäftsmodell-transformation, digitalen Technologien und

Über die ICV-Ideenwerkstatt und ihr neues Schwerpunktthema sprechen wir mit Prof. Dr. Ronald Gleich.

Welchen Nutzen wird die Community aus dieser Arbeit ziehen?
Gleich: Zum einen helfen wir einen aktiven Diskurs in den Arbeitskreisen wie auch über den ICV hinaus anzuknüpfen und Unter-nehmen auf das Thema aufmerksam zu ma-chen. Erste Erfahrungen, die unsere Mitglie-der gemacht haben, und das Wissen, wel-ches wir aufgebaut haben, sollen anderen helfen, ihre Gedanken zu strukturieren und das eigene Vorgehen zu hinterfragen und im besten Fall zu verbessern.

Wie gehen Sie bei diesem Thema vor?
Gleich: Wie bei unseren bisher realisierten Themen, tauschen wir uns in der Ideenwerk-statt dazu aus. Ergebnisse und Impulse aus unseren Sitzungen werden auch regelmäßig in unseren Quartier-Berichten veröffent-licht. Wir wollen das Thema durch ein Buch abschließen, in dem wir das Erarbeitete und Gelernte der Öffentlichkeit zur Verfü-gung stellen. In diesem Buch stellen wir Grundlagen und Praxisbeispiele vor. Jetzt freuen wir uns aber zunächst einmal über unsere neue Publikation. Immer auf Kurs bleiben – hier das Controlling Unternehmen durch Krisenzeiten navigiert!

Unser Newsletter „Ideenwerkstatt Quarterly“

Kontinuierlich informiert die ICV-Ideenwerkstatt über ihre Arbeitsergebnisse im Newsletter „Ideenwerkstatt Quarterly“, der in deutscher und englischer Sprache auf der ICV-Webseite www.icv-controlling.com/unternehmen/ideenwerkstatt – Ideenwerkstatt zum kostenlosen Download bereit steht.

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→ Torunsky, R., Otto, G., Gleich, R., (2021). Interview: Kostenmanagement kommt eine Schlüsselrolle zu.

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Wichtiges Kostenmanagement: fixe Kosten zehren die Substanz auf, wenn keine Umsätze erzielt werden. Bild: opa

BEITRAG TEILEN

mfe.Frankfurt Wegen der Corona-Krise haben Unternehmen oft drastisch gespart. Wissenschaftler der Frankfurt School of Finance & Management haben dazu am Dienstag eine Studie vorgestellt. Wie einschneidend die Sparmaßnahmen sind, zeigt ein Blick auf deren Kostenstruktur. So ist das Verhältnis von variablen zu fixen Kosten nahezu unverändert geblieben, obwohl die Umsätze der Unternehmen im Durchschnitt um 18 Prozent eingebrochen sind. Das ist bemerkenswert, denn fixe Kosten für Personal oder Miete werden fällig, auch wenn kein Produkt verkauft oder keine Leistung erbracht wird.

↑ Fehr, M. (2021). Beiträge in der FAZ vom 11. August 2021 zur Studie „Kostenmanagement“: „Unternehmen stemmen sich mit Sparkurs gegen die Krise“ und Kommentar „Sparen ist eine Kunst“.

↓ Gleich, R. (2021). Interview: Studie „Kostenmanagement in Krisenzeiten“.



Bild: EBS Universität für Wirtschaft und Recht

Wie hat sich die Corona-Krise auf die Kostenmanagementaktivitäten von Unternehmen ausgewirkt? Diese Frage wollte die Studie „Kostenmanagement in Krisenzeiten“ im Frühjahr 2021 beantworten. In diesem Interview erläutert Prof. Dr. Ronald Gleich die wichtigsten Erkenntnisse und Lehren aus der Untersuchung.

Prof. Dr. Ronald Gleich ist Academic Director des Centers for Performance Management & Controlling der Frankfurt School of Finance & Management, Aufsichtsrat der Wittenstein SE und Leiter der Ideenwerkstatt des Internationalen Controller Vereins.

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Ronald Gleich | Foto: Frankfurt School of Finance & Management.

Von Robert Torunsky und Gerd Otto

Herr Professor Gleich, der Begriff „Kostenmanagement“ klingt für unternehmerische Aktivitäten so selbstverständlich. Dennoch scheint das Thema gerade in Krisenzeiten wie der Coronapandemie besonders bedeutsam. Welche Aspekte hat Ihre Studie hier zutage gefördert?

Prof. Dr. Ronald Gleich: Die Coronapandemie ist eine außerordentliche Situation, von der Unternehmen aller

Anzeige

10.

MISCELLANEOUS

Prof. Gleich and Prof. Mahlendorf were additionally involved in other activities. In the following, we will provide you with an overview:

- Prof. Dr. Ronald Gleich, together with Stefan Tobias (Horváth), is head of the think tank "Ideenwerkstatt" of the International Controller Association ICV.
- Prof. Dr. Ronald Gleich is a member of the Management Board of the International Group of Controlling (IGC), a sub-organisation of the ICV.
- In 2021, the podcast project "Controlling Vordenker" was launched. Together with Prof. Péter Horváth and Prof. Mischa Seiter, Prof. Gleich speaks with CFOs of well-known companies about currently significant developments in their respective financial areas. The new podcast provides exclusive insights into the experiences and working methods of successful CFOs as well as professional finance impulses and personal tips from the CFOs. On our website, you have the opportunity to listen to the current Controlling-Vordenker podcast, in which Prof. Gleich talks with Dr. Andreas Brokemper, CEO of Henkell-Freixenet, about the integration of management accounting in the course of an M&A process and how important adaptable systems are:
<https://cpmc.frankfurt-school.de/aktuelles/>
- Prof. Gleich was also a surveyor in the following cases:
 - Péter Horváth Controlling Prize
 - 16th Symposium on Technology Planning and Foresight 2021
 - Doctoral Thesis of Dr. Deborah Nasca, EBS Business School 2021, first assessor
 - Surveyor for the Cologne Business School, Mainz location, in connection with an appointment procedure
 - Surveyor for the Private University Schloß Seeburg (Austria) in connection with an institutional accreditation process
 - Surveyor for the Fresenius University of Applied Sciences Munich in connection with an appointment procedure
- Prof. Mahlendorf is head of the working group "Value(s)oriented Management in Medium-Sized Businesses" of the Schmalenbachgesellschaft.
- Prof. Mahlendorf is Associate Editor of the European Accounting Review.



↑ Completion of the doctoral thesis of Dr. Deborah Nasca (pictured left; right: Prof. Gleich), EBS Business School 2021

↓ Impressions of the podcast recording (left: Prof. Horváth with Prof. Gleich; right: Prof. Gleich)



2021 IN PICTURES



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