## "HRM & BSc"

Dipl.-Ing. Johannes GÖLLNER, MSc Masaryk University, Brno, CZ March, 01<sup>st</sup>, 2019, 10:00–15:30 following Lecture 3

## **LEGAL COMPLIANCE**

	Austria	Germany	U.K.	USA
Gesetze	AktG, GmbHG, IRÄG, URÄG, RLÄG	KontTraG, dAktG, dHGB,	-	Sarbanes-Oxley Act (2002)
Corporate Governance Kodizes	Nationaler CGC (2002)	Nationaler CGC (2006)	Combined Code on Corporate Governance (2003)	Final NYSE Corporate Governance Rules (2003)
Standards & Empfehlungen	ONR 49000:2010 ON ISO 31000 ISO 31010	-	Revised Turnbull Guidance (2005), Orange Book (2004), BS 31100	CO\$O   &

Exemplarely Documentation of different Regulations

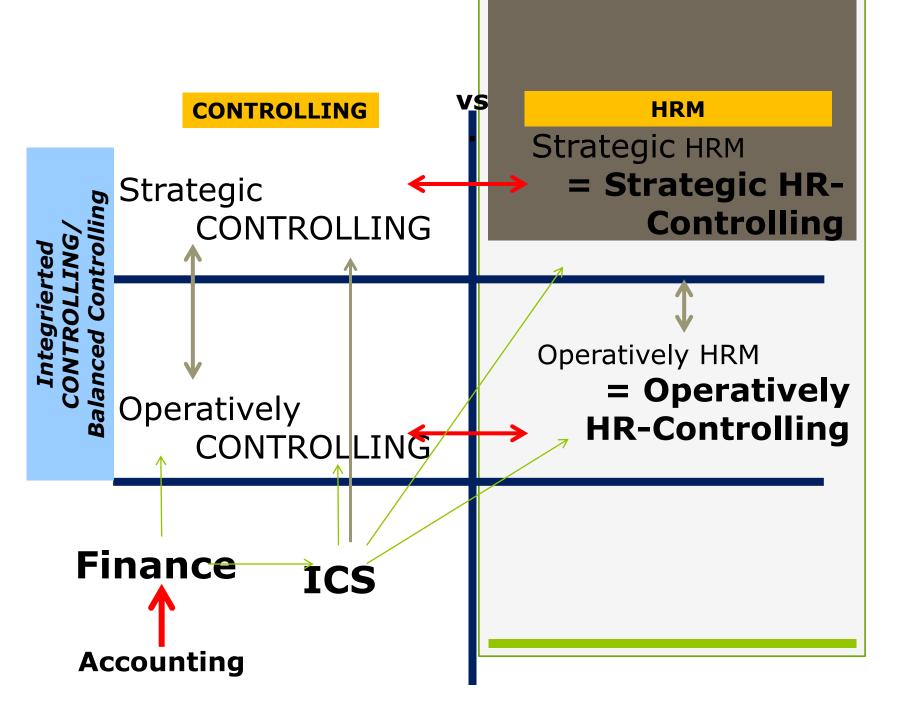
### **CORPORATE COMPLIANCE**

All measures designed to ensure the correct conduct of a company, its management and supervisory bodies and its employees.

The main task of the Board / CEO is to ensure that:

- organizational measures, training and controls and
- the correct conduct of the company and its employees is ensured.

The company should be protected from claims for damages and judicial and administrative authorities penalties.



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- + CONTROLLING IS A ADDITION AND SUPPORT of the whole CORPORATE/ORGANISATION
- + CONTROLLING IS NOT ALONE THING OF THE CONTROLLER BUT EVERYBODY and PROFIT EXECUTIVE OFFICERS
- + CONTROLLING IS A COOPERATION BETWEEN MANAGERS AND CONTROLLERS

# + BALANCED CONTROLLING IS INTEGRATED CONTROLLING

### + INTEGRATED CONTROLLING consits of

- Integration of strategic and operatively Controlling
- Integration of Effectivity and Efficincy in Controlling
- Integration of Team-Controlling, Partnerring and Self-Controlling
- Integration new Performance Measures of four Dimensions of the Balanced Scorecard [BSc] and other adequate useable Models and Tools

#### The 4 Dimensions of the BSc?

- + FINANCE AND VALUE-PERSPECTIVE [RESSOURCE-PERSPECTIVE]
- + MARKET- AND COSTUMERS-PERSPECTIVE
- + INTERNAL PROCESS-PERSPECTIVE
  [INTERNAL ORGANISATIONS-PERSPECTIVE]
- + INNOVATION- AND KNOWLEDGE-PERSPECTIVE [DEVELOPMENT-PERSPECTIVE]

### **WEAKNESSES IN CONTROLLING?**

Point of View: MANAGER

- + CONTROLLER HAVE TOO LITTLE INSIGHT INTO THE OPERATIVLY BUSINESS; 37,5 44,6 %
- + MISSING of QUALITATIVE ADDITIONAL INFORMATION ON THE NUMBER OF REPORTS; 32,3 44,6 %
- + CONTROLLER exploit the EXISTING INSTRUMENTS NOT OFF; 32,1 43,5 %
- + ONLY MARGINAL INFORMATION PROFITS FROM THE NUMBERS PROVIDED; 29,0 32,1 %
- + INFORMATION COME LATE AND ARE NOT NEWS; 25,8 26,8 %

### **Contact:**

Dipl.-Ing. Johannes GOELLNER, MSc

email: johannes.goellner@meinesteuerberatung.at

1030 Vienna, Marxergasse 13/10, Austria

mobil: +43-(0)650-22529991

Thank you for your attention.

**Questions?**