

# “HRM & BSc”

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Masaryk University, Brno, CZ

February, 21<sup>st</sup>, 2020, 10:00–15:30

**Lecture 3**

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# 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<br>ON ISO 31000<br>ISO 31010 | -                      | Revised Turnbull Guidance (2005),<br>Orange Book (2004),<br>BS 31100 | COSO I & II                                  |

Exemplarely Documentation of different Regulations

# CORPORATE COMPLIANCE

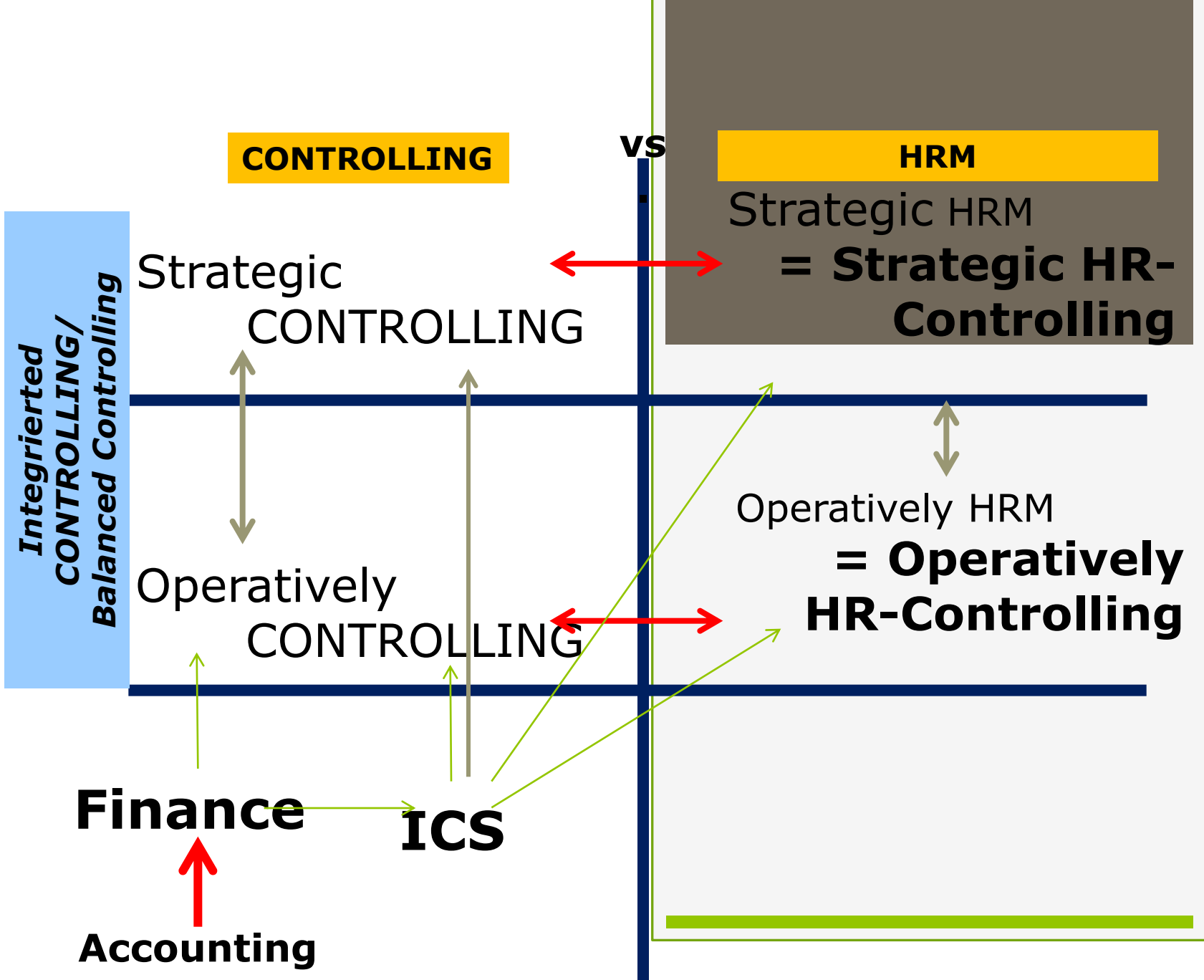
**All measures designed to ensure the correct conduct of a company, its management and supervisory bodies and its employees.**

**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 consists of**

- Integration of strategic and operatively Controlling**
- Integration of Effectivity and Efficency 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 %**



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**Thank you for your attention.**

**Questions ?**