

# “HRM & BSc”

**Dipl.-Ing. Johannes GÖLLNER, MSc**

Masaryk University, Brno, CZ

October, 05<sup>th</sup>, 2018, 10:00–15:50  
following

**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 ON ISO 31000 ISO 31010	-	Revised Turnbull Guidance (2005), Orange Book (2004), BS 31100	COSO I & II

Exemplarely Documentation of different Regulations

# CORPORATE COMPLIANCE

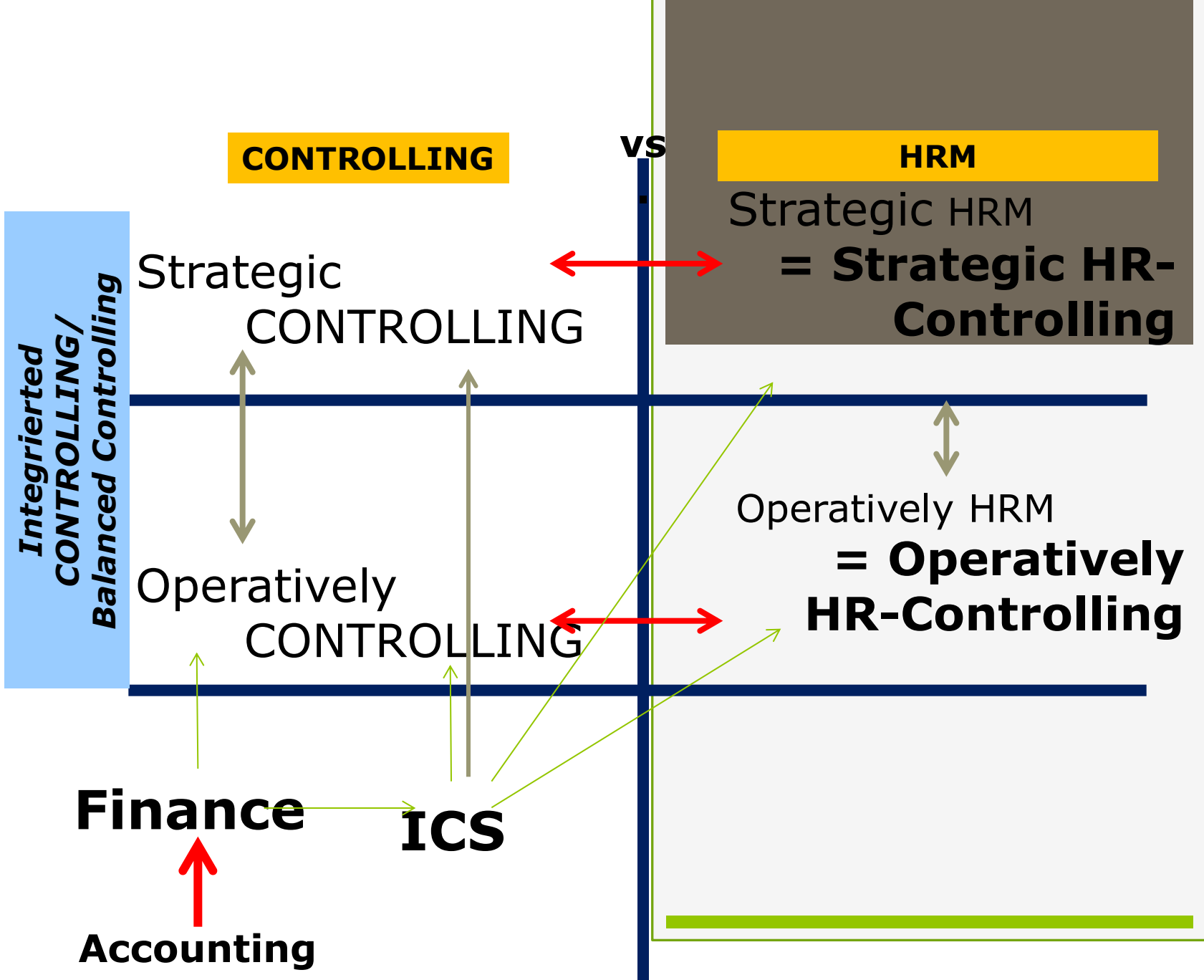
**All measures designed to ensure the correct conduct of a company, its management and supervisory bodies and its employees.**

**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.**



# **CORPORATE COMPLIANCE**

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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 %**



**Contact:**

**Dipl.-Ing. Johannes GOELLNER, MSc**

email: [johannes.goellner@meinsteuerberatung.at](mailto:johannes.goellner@meinsteuerberatung.at)

1030 Vienna, Marxergasse 13/10, Austria

mobil: +43-(0)650-22529991



**Thank you for your attention.**

**Questions ?**