



Expected Evolution of Controlling Processes

Main Controlling Processes	STATUS IN 2021			EXPECTED IN 2026		
	High standardization	High use of SSC	High automation	High standardization	High use of SSC	High automation
Planning Budgeting and Forecasting	63%	9%	19%	88%	37%	94%
Investment Controlling	34%	4%	9%	59%	27%	59%
Cost Accounting	63%	22%	37%	96%	75%	94%
Management Reporting	58%	9%	42%	94%	59%	90%
Business Partnering	18%	3%	9%	33%	14%	31%

Figure 1: State of standardization , automation, and use of SSC in controlling processes

Changes in the business environment related to the digitization of financial processes affect the current and future shape of controlling processes. This article presents the results of a survey conducted during the webinar of the International Association of Controllers (ICV) on the future of controlling¹. The aim of the study was to determine both the current state of standardization, automation, and use of SSC in controlling processes and expectations in five years' time. A similar study was conducted by Schäffer and Weber in 2018 and presented internationally².

Responding to the questions, on a scale from 1 to 5, the respondents rated the degree of standardization, automation, and the use of SSC in controlling processes. The percentage of answers 4 and 5, i.e. indicating a high degree of application, are presented in Figure 1. On the left side, the situation in 2021 is presented, and on the right the expectations for 2026.

Future expectations regarding a high degree of standardization, automation, and the use of SSC relate to such processes as planning, budgeting and forecasting, cost accounting, and management reporting. The results of the study show that these processes are already highly standardized today; they drive automation and

efficiency in enterprises. Thus, they become suitable for relocation to the SSC.

On the other hand, the areas of controlling which today are to the least degree standardized, automated, and performed by SSC relate to direct support of managers by controllers and creative tasks of designing new business models and strategies. In the case of controlling investment and business partnering processes, the research clearly showed this. This doesn't mean that these processes should not be standardized, automated, and performed by SSC. This means that these processes are not yet completely defined, and companies are now designing and implementing them.

However, the expectations of managers regarding the role and scope of support by controlling teams clearly indicate that a business partnering process based on combined interpersonal, financial, and technological competences of controllers is the future direction of the development of controlling teams. ■

¹Survey conducted during the webinar UNDER CONTROL by Malgosia i Tomek "Future of Controlling with Prof. Dr. Utz Schäffer," May 12, 2021
²Schäffer, Utz; Weber, Jürgen (2018): Lean Controlling - Wo stehen wir? In: Controlling & Management Review 62 (8), p. 190.



Malgorzata Podskarbi

ICV Board Member



Dr. Tomasz M. Zielinski

ICV Delegate for Poland