

Processes yes, instruments no: Sustainability has not yet fully penetrated controlling

ICV Green Controlling Study 2022: Third study in a row shows the development of the integration of ecological and social aspects in controlling.



Wörthsee, January 2023. 2011, 2016, 2022 – in recent years, the ICV has conducted three comprehensive studies to investigate the extent to which green controlling has arrived in companies. Current conclusion: Sustainability has, also due to the regulatory requirements, advanced more strongly into the core business processes and is increasingly strategically relevant. However, sustainability aspects have not yet arrived in the controlling instruments.

Overall, according to another result of the study, for which the Board of the International Association of Controllers exclusively surveyed its members in August and September 2022, sustainability controlling is understood as a cross-functional responsibility in the company. Controlling itself acts in the background, while sustainability management is becoming more and more important.

Another interesting insight: sustainability information is increasingly finding its way into management reports, social media channels and websites, while the classic “stand-alone” sustainability report is losing importance. This indicates a change in communication with a stronger focus on the stakeholder.

You can find further findings and information that the ICV was able to gain for controlling and controllers as part of the study in the study itself. It was carried out in cooperation with the ICV Expert Work Group Green Controlling for Responsible Business and the ICV Think Tank. 216 of the more than 6,000 Association's members completed the online questionnaire (2011: 295, 2016: 150).

On the one hand, the ICV Green Controlling Study 2022 examined the current status of green controlling in companies in the DACH region, but also compared it with the results of the previous studies from 2011 and 2016.

[For members of the ICV, the 57-page PDF is available free of charge in the ICV OnlineShop. Non-members can purchase the PDF with the study results for 29 euros.](#)

Further information on the ICV Green Controlling Study 2022

[The ICV Expert Work Group Green Controlling for Responsible Business](#)
[The ICV Think Tank](#)

[The ICV topic of the year Sustainability](#)

About the ICV

The International Association of Controllers (ICV) has set standards for controlling and controllers alike for more than 40 years and is now the address for controlling competence in Europe. The approximately 6,000 members - more than 200 corporate members - benefit from a wide network, central contacts, top-class specialist events, awards for excellent work and more than 60 work groups. These are regionally oriented, dedicated to specific industries or specialist topics. The Association brings together theory and practice, trends and proven, specialist know-how and skills and thus offers a complete range of services for controllers, CFOs and everyone who focuses on controlling and corporate management.

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