

# Controlling in the Globalized World 2.0 – Forecasting Competence, Adaptability & Resilience

## ICV Think Tank Updates

### Dear Readers,

A warm welcome to the latest edition of our ICV Ideenwerkstatt newsletter! We are delighted to present our current annual theme: *Controlling in the Globalized World 2.0 – Forecasting Competence, Adaptability & Resilience*.

The global business landscape has rapidly evolved due to digitalization, technological advancements, and profound socio-political and economic changes. The concept of a “globalized world 2.0” describes an environment characterized by interconnectedness, dynamism, and uncertainty. Companies face the challenge of not only acting agilely but also planning proactively to secure their competitiveness. This is where controlling plays a crucial role: it serves as the foundation for strategic and operational decisions based on forecasting, flexibility, and resilience.

In this edition, we focus on the topic of **Resilience in Controlling**. Resilience refers to a company’s ability to withstand internal and external disruptions. It is not only about overcoming crises but also emerging from them stronger.

We wish you an inspiring read and look forward to advancing the discussion on resilience, adaptability, and forecasting competence with you.

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Chairman of the ICV

Prof. Dr. Ronald Gleich  
Head of ICV Ideenwerkstatt

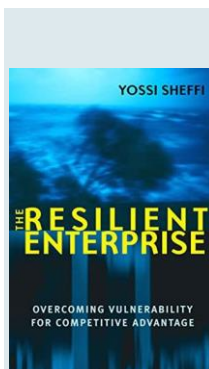
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**RECOMMENDATIONS** | Here we present reading recommendations that align thematically with the current newsletter and our annual theme.

The digital transformation is relentlessly penetrating all levels and areas of society. Companies and organizations, in particular, face the challenge of responding to the demands of this change in a resilient and holistic manner. **“Transforming Organizations Digitally and Resiliently”** explores current trending concepts in digital transformation and organizational resilience, analyzes their state of research, and integrates them into the context of comprehensive organizational development.



**“The Resilient Enterprise”** by Yossi Sheffi analyzes how companies can overcome crises and manage risks in global supply chains through resilience. Sheffi examines real-life examples, such as the 9/11 attacks and natural disasters, to identify the success factors of resilient organizations. He demonstrates how agility, risk assessment, and investments in preventive measures enable companies to recover more quickly from shocks.

# INSIGHTS | RESILIENCE IN CONTROLLING - PERSPECTIVES & APPROACHES

In a world characterized by volatility, uncertainty, complexity, and ambiguity (VUCA), it is no longer sufficient for companies to merely react to changes. Proactive action and resilience are essential for long-term success. The term VUCA highlights the increasing challenges organizations face and raises the demands on their adaptability and strategic planning.

## Foundations: Resilience and Corporate Resilience

Resilience refers to the ability to cope with external shocks and adapt to changing conditions. Originally, the term comes from psychology, where it describes the resilience of individuals. However, it has also gained significance in other disciplines, such as economics.

## Relationship Between Controlling and Corporate Resilience

Resilience management requires dynamic control and a comprehensive approach that overlaps significantly with the tasks of controlling (see Figure 1). As a cross-functional role, controlling provides the necessary transparency and data foundation essential for resilience measures.



Figure 1: Central Areas of Action in Resilience Management

While controlling has traditionally been viewed as a supportive function, it is increasingly evolving into a strategic partner in resilience management. Statistical analysis conducted as part of this master’s thesis demonstrated that controlling accounts for 18.6% of the variation in corporate resilience. Qualitative interviews corroborate this figure, sometimes with even higher estimates, and emphasize the critical importance of controlling in crisis situations.

The central question, therefore, is how the controlling department can effectively fulfill its highly relevant tasks of management and transparency with regard to resilience aspects. A key factor in this process is the integration of resilience aspects into existing controlling tools.

## Controlling Tools and Resilience Aspects

The integration of resilience aspects into controlling tools is a critical lever for strengthening organizational resilience. Three key dimensions have been identified for this purpose (see Figure 2): the degree of digitalization, type of activity, and risk culture & planning level. Particularly relevant are scenario analyses, early warning systems, and business intelligence tools, which enable data-driven decision-making. These dimensions are complemented by key factors such as flexibility, agility, lean processes, broadly skilled controllers, and flexible planning approaches with scenarios and simulations.

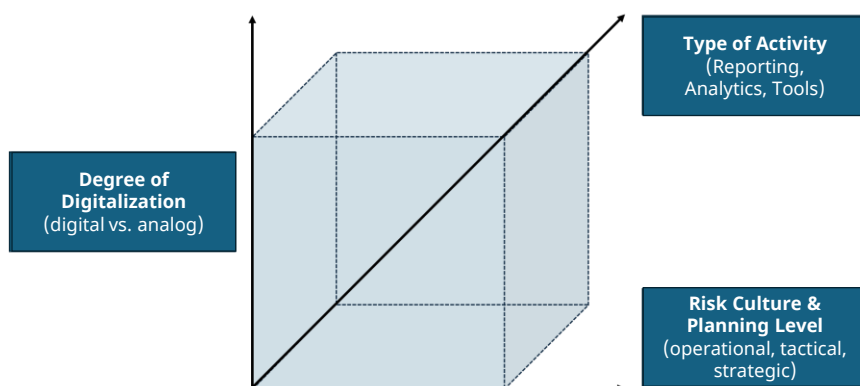


Figure 2: Dimensions of Digital Resilience Management

## Conclusion

Resilience in controlling is a key success factor in a dynamic business world. The integration of resilience-enhancing elements into existing controlling frameworks and tools significantly contributes to a company's crisis resistance and adaptability. Targeted measures, such as the implementation of forward-looking analytical tools, can sustainably increase corporate resilience. Given the growing challenges in the VUCA environment, fostering resilience in controlling is not merely an option but a necessity.

## AUTHOR PROFILE | Introducing the Author of the Insights Article

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Charlotte Sophie Milz has experience in logistics, consulting, and sustainability. As a working student at Hellmann Worldwide Logistics, she developed expertise in marine solutions and cruise logistics. Internships at EY-Parthenon (Turnaround and Restructuring) and the MOMENI Group (ESG Management) highlight her versatile professional competence. With an M.Sc. in Corporate Performance & Restructuring (Frankfurt School of Finance & Management) and a B.Sc. in Psychology & Management (ISM), she combines in-depth business administration knowledge with psychological approaches.



## REVIEW | Also read the previous newsletter from the ICV Ideenwerkstatt.

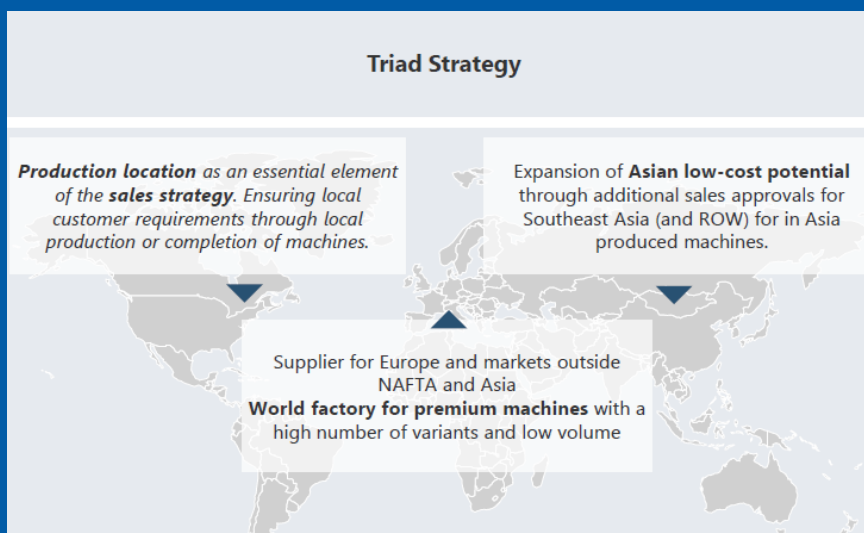
The previous newsletter focuses on forecasting capabilities and resilience, featuring practical insights from Sebastian Grönhardt, a consultant at Horvath. You can find the newsletter at this link: [Controlling in the globalised world 2.0](#)

**CONNECT** | In this section, we introduce contributors, interview partners, or companies from among the Think Tank members in each edition.

The ICV Ideenwerkstatt brings together experts from academia and practice. TRUMPF is a long-standing practical member of the ICV Ideenwerkstatt, represented by Dr. Lars Grünert, member of the Executive Board and CFO at TRUMPF. During the last ICV Ideenwerkstatt meeting, we were given insights into how TRUMPF is addressing deglobalization and building resilience. The details are presented in the following practical insight.

## PRACTISE INSIGHT | Deglobalisation & resilience at TRUMPF

Dr. Andreas Aschenbrücker's presentation (TRUMPF Werkzeugmaschinen SE) at the ICV Ideenwerkstatt meeting on Deglobalization and Resilience addressed a multi-crisis environment in which the company has set strategic priorities in portfolio management, services, M&A, and financial resilience. With a global business model adapted to a deglobalized world, TRUMPF aims to create mid-term financial resilience through portfolio optimization.



The core of the strategic business model in the Machine Tools division focuses on smart factory solutions that drive automation across the entire sheet metal processing chain. A crucial component is the consistent evolution into a solution provider with a comprehensive service portfolio covering the entire machine product lifecycle, including 24/7 support. In response to increasing competition from Chinese machine tool manufacturers, TRUMPF aims to establish its Chinese subsidiary JFY, acquired over ten years ago, as a global market leader in the entry-level machine segment. This two-brand strategy positions TRUMPF as a market leader in the upper and middle price segments, while the Chinese brand JFY targets the entry-level market.

Dr. Aschenbrücker further described the Triad Strategy (see diagram) for a globally aligned production and distribution approach. This strategy integrates production sites as a critical component of the sales strategy, aiming to meet local customer needs through regional production or by finalizing machines near their destination. By aligning production sites with target markets, TRUMPF increases responsiveness and customer satisfaction while reducing logistics and customization costs. To leverage cost-effective manufacturing potential in Asia, TRUMPF is expanding sales approvals for machines produced in Asia to Southeast Asia and the rest of the world. Additionally, the Triad Strategy envisions European plants serving as key suppliers for markets outside North America and Asia, adopting a "world factory" approach for premium machines.

### Core team of the Ideenwerkstatt

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