

PARTNERING OF MANAGERS & CONTROLLERS IN CROATIA



Competences exist, but permission is required

In 2018 in our company Poslovna učinkovitost d.o.o. (Business Effectiveness Ltd.) we paid due attention to the determination of the existing and desired state, as well as the proposals for the necessary activities to improve the cooperation of management and controlling in Croatian companies.

The issue of management and controlling cooperation is as old as controlling practice itself, but unfortunately, there is still a significant space for improving this relationship.

How did we find it necessary to further explore this issue in Croatia?

In Croatia we carry out numerous projects and educational activities independently and in cooperation with numerous partners from abroad (Germany, Switzerland, Austria, Finland, Great Britain, etc.). By doing these activities in business practice, very often we are immediately convinced that the controllers in Croatia are well educated and trained for the existing business challenges. Likewise, they are motivated to improve controlling practices in their own company, but they do not have enough strong support of the management for that. The results of the research study which we conducted in 2017, and compared with the results of 2010, also support the fact of insufficient practice of using controlling instruments in Croatian companies.

In 2018 we organised an ICV Croatian Adriatic Region Workshop in Split in March, conducted a

research study in May and in June we organised the 9th Controlling Conference in Zagreb as well as issued a book and magazine on cooperation of management and controlling.

In the research study on management and controlling cooperation, in which 112 participants participated, we explored the quality of the management (decision-making processes) and controlling (business partnering and controlling processes) as well as the level of competences of managers and controllers. Research study results have shown that competences are above average, and management and controlling processes are below average.

From this contradiction it is possible to conclude that the respondents think they are competent, but their understanding of management and controlling cooperation is not within the broadly accepted concept of cooperation, or the respondents are truly competent but there is a lack of authorisation or motivation to improve elements of good mutual cooperation.

Certainly a part of the answer to this question can be found in 69 proposals for better management and controlling cooperation that are grouped into five groups. Among them, the largest number of proposals refers to better internal communication among managers and controllers (27/69), more intensive involvement of controlling in business decision-making processes (19/69) and better understanding of management on the importance of controlling (11/69).



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