

“HRM & BSc”

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Masaryk University, Brno, CZ

September, ^{20th}, 2019, 10:00–15:30

Lecture 3

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

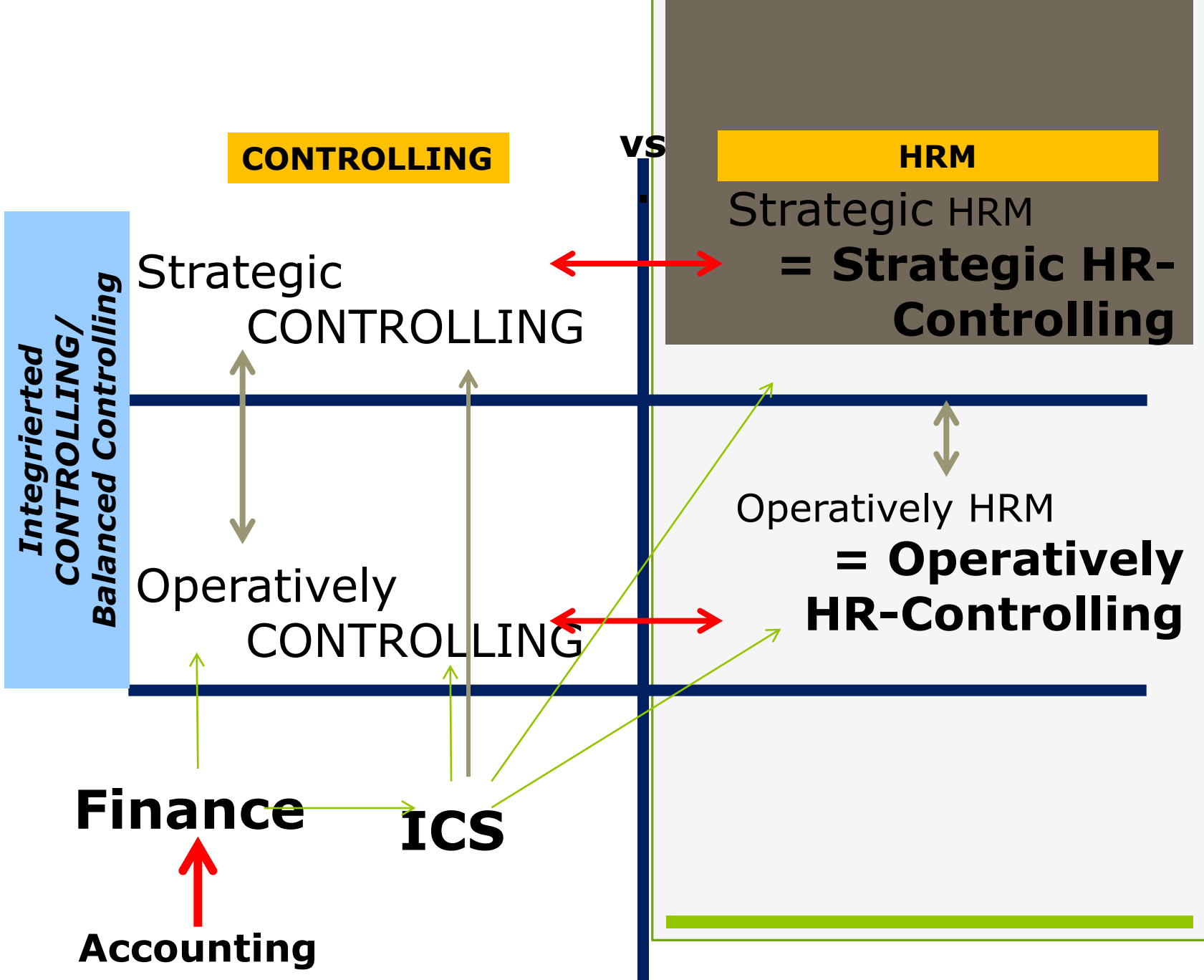
All measures designed to ensure the correct conduct of a company, its management and supervisory bodies and its employees.

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.



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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 %**



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Thank you for your attention.

Questions ?