

# Controllers Training Program in five stages

*Obtain not only a key competitive edge, with both hard and soft skills, but also degrees that companies highly value – the Controllers Certificate CA and Controllers Diploma CA.*



## Target groups:

- *Managers and employees in controlling, financial accounting as well as in cost accounting, corporate planning, management information systems, business administration and development*
- *Non financial managers from sales, marketing, production etc.*

## Proven training concept

*Controllers Training Program in five stages has been rigorously adapted over the last 45 years to reflect the latest developments in controlling. Our flagship seminar – stage I – has been conducted to date more than 1,000 times as public seminars and in-house trainings. Each stage can be booked individually and is scheduled many times throughout the year, making it easy to include in your busy calendar.*

*Stage I – Controllers Best Practice – is also very well suited as a single seminar for managers.*

*To help you apply your newly acquired skills in practice, numerous feedback sessions are held during the seminar to ensure you have a thorough understanding of the seminar contents.*

## What awaits you

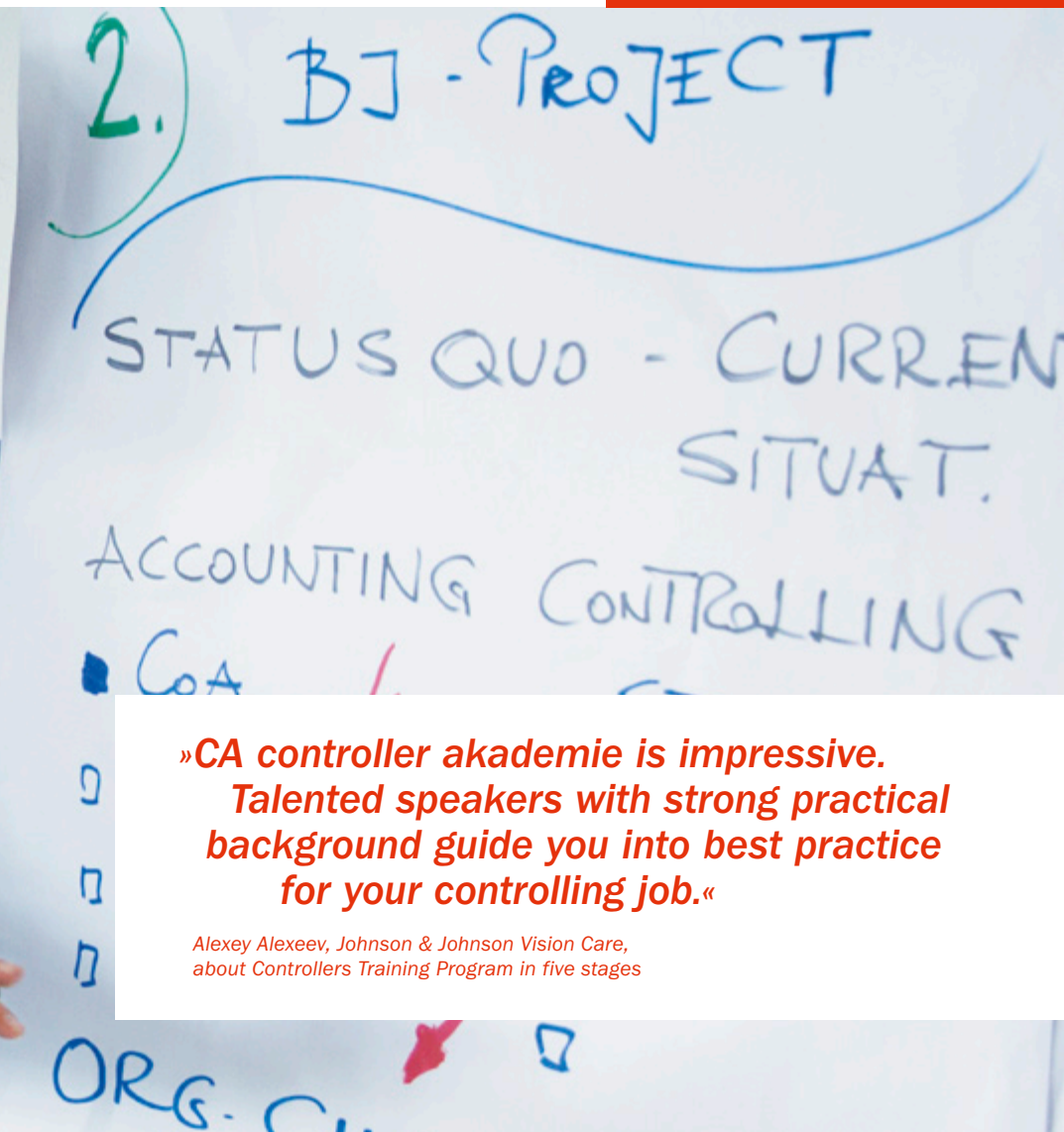
*Stage I conveys an overview of the most important components of the controlling system in both its connections and practical implementation. Stages II and III extend, supplement and deepen the controller's toolbox. Stage III additionally teaches the essentials about communication and leadership skills. The workshop stages IV and V focus on the application and implementation of the tools developed. The training of presentation and moderation skills is intensified.*

*Expand your skill set and sphere of influence. Even the best instruments, tools, results, reports and charts are only as good as the reasoning and presentation skills of the controller. After all, in order to create transparency in a company controllers need an entrepreneurial understanding and psychological flair. The training methods in our seminars take this ambition into account: they focus on the business tools of controllers and their actual application in corporate practice.*



IGC-QUALITY LABEL  
"CA controller akademie has demonstrated in exquisite detail and in an understandable manner its high level of professionalism, its wealth of experience and its striking continuity."





**»CA controller akademie is impressive. Talented speakers with strong practical background guide you into best practice for your controlling job.«**

Alexey Alexeev, Johnson & Johnson Vision Care, about Controllers Training Program in five stages

### Training Format

We offer you one format in Stage I in English: retreat-training. The retreat-training is designed as intensive training with evening work and a lively exchange of experiences both during and after the seminar. It takes place from Sunday evening until Friday afternoon in a quiet location at one of our seminar hotels.

### Degrees

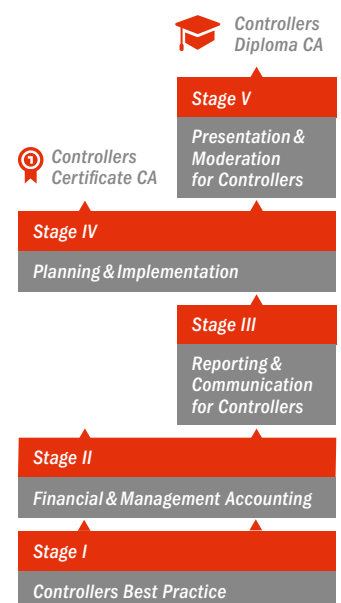
**Controllers Certificate CA**  
Obtaining the Controllers Certificate CA, which requires that you complete stages I, II and IV of the Controllers Training Program in five stages, demonstrates you have attained proven, certified controlling skills. It is intended for participants who are seeking a more streamlined path through the stages program and want to concentrate initially on methodological and functional topics.

**Controllers Diploma CA**  
Controllers Diploma CA certifies your controlling excellence in the role as business partner of management. By successfully completing the Controllers Training Program in five stages your work in actual controlling practice will demonstrate proven communication skills and functional expertise. A self-examination is conducted at the end of stage V when participants make presentations that are evaluated by the trainer and the seminar participants.

### Training partnership with FOM

Graduates of the five-stage program (Controllers Diploma) have the opportunity to continue their professional education by participating in the part-time MBA program offered by the FOM University of Applied Sciences ([www.fom.de](http://www.fom.de)).

„Step by step“ to the Controllers Certificate CA and Controllers Diploma CA





# Stufe II

## Financial & Management Accounting

### Financial & Management Accounting

#### Ihr Seminarnutzen

- **Ihr Portfolio erweitert sich um die Bereiche Strategie-, Ergebnis- und Finanz-Controlling**
- **Fundierte Methodenkompetenz im Management Accounting**
- **Umsetzungshilfe durch zahlreiche Transfer-einheiten in Gruppen**

#### Your benefits

- **Expand your skills portfolio to include controlling of strategy, profitability and finance**
- **Develop detailed methodological skills in management accounting**
- **Implementation assistance through numerous feedback sessions in small groups**

#### Hier erweitern Sie Ihr Tiefenwissen in Controlling-Methoden.

Ganzheitliche Unternehmenssteuerung erfordert die Integration von Strategie-, Ergebnis- und Finanztransparenz. In Stufe II starten wir mit der integrierten Ergebnis- und Finanzplanung, das heißt GuV, Bilanz, Cashflow, Finanzkennzahlen, Shareholder Value und Unternehmenswertsteigerung gesamthaft zu beurteilen. Anschließend werden Themen wie Struko-/ Fixkosten-Controlling, Pricing, Kundenwert- und Vertriebs-Controlling, Transferpreise und Leistungsverrechnung umfassend behandelt.

#### Seminarinhalt

- I. Grundlagen des Financial Accounting**
  - Fallbeispiel zur Überleitung der Deckungsbeitragsrechnung in die GuV nach Gesamt- sowie Umsatzkostenverfahren
  - Vorgehensweise zum Aufbau der Planbilanz (Stolpersteine, vereinfachende Annahmen) inkl. direkter Ermittlung der Liquidität
  - Erstellung der Kapitalflussrechnung (Cashflow Statement) nach den Vorgaben des IAS 7 bzw. DRS 21
- II. Fallstudie zur mittelfristigen Finanzplanung**
  - Plausibilisierung des Business Plans im Rahmen der Finanzdiagnose: Kennzahlen zu Liquidität, Stabilität und Rentabilität als „Quick Check“
  - Finanzmanagement und Working Capital
  - Ganzheitliche Unternehmenssteuerung: das Controlling-Triptychon
- III. Wertorientiertes Controlling**
  - Kriterien zur Investitionsbeurteilung: Payback-Zeit, Kapitalwert, Nutzwert und Investitionsportfolio; Schwächen des internen Zinsfußes
  - Ermittlung der gewichteten Kapitalkosten (weighted average cost of capital; wacc)
  - Unternehmensbewertung mit Hilfe der Discounted Cashflow Methode („Shareholder Value“), Plausibilisierung durch Multiplikatoren und Grundzüge der Due Diligence
  - Economic Value Added™ als Messgröße für Wertsteigerung und Incentivierung
- IV. Controlling der Strukturkosten/ Fixkosten**
  - Leistungsarten und -kennzahlen für Service-Bereiche
  - Zentrale Instrumente zur Kostenanalyse und -steuerung: Zero-Base-Budgeting, Gemeinkostenwertanalyse
  - Prozesskostenmanagement: Analyse, Rechnung und Optimierung von Prozessen
- V. Grundelemente des Vertriebs- und Kunden-Controllings**
  - Werkzeuge im Überblick: Integration von strategischer und operativer Sicht
  - Workshop: von der herkömmlichen Außendienststeuerung zur Profit Center-Rechnung und Segmentergebnisrechnung („IFRS 8 – operative Segmente“ konform) inkl. Aufbau eines Customer-Relationship-Management-Systems (CRM)
  - Target Costing – „strategische Preisfindung“ und Steuerung des Kundennutzens
- VI. Verrechnungspreise**
  - Zielkonflikte: im Spannungsfeld von Controlling und Steuern
  - Wo und wie beeinflusst das Steuerrecht („Transferpreise“) die Kennzahlen von Controllern
  - Interne Leistungsverrechnung („ILV“) – Instrument der effizienten Steuerung von Ressourcen



EN

CA seminar in  
English

### Expand your knowledge of controlling methods.

Holistic corporate management requires the integration of strategy, profitability and financial transparency. In stage II we begin with integrated profit and financial planning, i.e. learning how to assess the income statement, the balance sheet, cash flow, financial ratios, shareholder value and the overall increase in shareholder value. Thereafter, we continue with comprehensive coverage of topics such as structural and fixed-cost controlling, pricing, customer value and sales controlling, transfer pricing and cost allocations.

#### Seminar Content

##### I. Financial Accounting

- Management and financial accounting
- Profit and loss account: cost summary and cost of sales method
- Balance sheet, working capital and cash flow planning

##### II. Case Study Financial Planning

- Business planning including financial impact
- Analysis of financial ratios: profitability, liquidity and financial stability
- Working capital management and financing
- Holistic controlling in three dimensions: the controlling triptych

##### III. Value Based Management

- Investment calculation: discounted cash flow calculation, pay back period, NPV: net present value, IRR: internal rate of return
- Investment portfolio and strategic analysis
- WACC: weighted average cost of capital; due diligence: Shareholder Value, Economic Value Added™, multiples; performance measurement and bonus systems

##### IV. Controlling of Overheads – Fixed (Structure) Costs

- Standards of performance for services
- Zero Base Budgeting, Overhead Value Analysis
- Activity Based Costing and pricing

##### V. Sales and Customer Controlling

- Integration of strategic and operational sales controlling tools
- The sales profit center and its sales dashboard of key performance indicators
- Customer result account and portfolios
- Target costing and pricing, customer value

##### VI. Transfer pricing and internal charging

- Conflict of interests: controlling and tax optimization
- How transfer pricing rules influence a controllers' work
- Internal charging: an instrument to optimize the use of internal resources

#### Termine — Date

- 23. – 27. Januar (BEN)
- 13. – 17. Februar (Frankfurt C)
- 20. – 24. Februar (FER)
- 06. – 10. März (FER)
- 13. – 17. März (STA)
- 27. – 31. März (FEL)
- 24. – 28. April (FEL)
- 08. – 12. Mai (Berlin C)
- 29. Mai – 02. Juni (FEL)
- 19. – 23. Juni (BEN)
- 26. – 30. Juni (Köln C)
- 10. – 14. Juli (BEN)
- 17 – 21 July (FER) – English**
- 24. – 28. Juli (FER)
- 31. Juli – 04. August (FEL)
- 28. August – 01. Sept. (BEN)
- 25. – 29. September (FEL)
- 09. – 13. Oktober (FER)
- 06. – 10. November (München C)
- 13. – 17. November (FER)
- 20. – 24. November (FER)
- 27. Nov. – 01. Dez. (STA)
- 11. – 15. Dezember (Hamburg C)

#### Ort — Place

- BEN – Hotel Marina, Bernried
- FEL – Hotel Kaiserin Elisabeth, Feldafing
- FER – Hotel Residence, Feldafing
- STA – Hotel Vier Jahreszeiten, Starnberg
- C – City-Training

#### Seminargebühr — Price

- EUR 1.600,-
- EUR 1.700,- English**
- EUR 1.750,- (City – inkl. Mittagessen)

#### Trainer des Controller Trainings- programms CA

Seite 104 ff.

Weitere Informationen auf unserer  
Website unter Seminar-Nr. 2.00  
For further information visit  
our website at Seminar-No. 9.2