



Who Still Wants to Become a Controller Today?

Why career appeal, professional development, and continuous learning will determine the future of controlling

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Controlling today faces a structural challenge: it is expected to ensure stability while driving change, provide reliability while enabling agility, enforce rules while

thinking entrepreneurially. This tension is neither a misunderstanding nor a temporary condition; it lies at the very core of modern controlling. Traditional role models no longer capture this reality. Neither the pure number provider nor the loudly proclaimed “business partner” reflects how controlling actually works in practice.



Summary

Controlling stands between stability and transformation. The article explores why this tension has become a key talent issue and what role development, leadership, and training play. The focus is on how companies can not only attract controllers but also specifically develop them through clear perspectives and retain them in the long term.

The role paradox of controlling

Modern controlling requires professionals who can adapt in an environment shaped by digital transformation and move beyond routine tasks toward more analytical and advisory work (see International Federation of Accountants, 2022). For controllers, this means being able to navigate confidently between stability and transformation – often within the same decision or even the same conversation. This capability does not emerge automatically

through experience alone; it requires deliberate development. When this dual role is not actively cultivated, controlling loses not only its effectiveness but also its appeal as a profession.

Career appeal is therefore not merely an image factor; it is a prerequisite for performance. When high expectations are combined with limited opportunities for learning and professional growth, frustration follows and ultimately turnover. Talented professionals do not leave out of disloyalty; they leave because they are looking for environments that allow them to grow and develop (see Poynton et al., 2024).

Automation further intensifies this dynamic. As routine tasks disappear, expectations regarding analytical depth, judgment, and communication continue to rise (see World Economic Forum, 2023). As a result, the value contribution of controlling is shifting and with it the competencies required of controllers. Talented professionals want roles with a clear future perspective; they do not want to remain stuck in routine work. A profession becomes attractive when organizations actively manage this transition by offering clear development paths, targeted learning opportunities, and leadership that actively encourages learning (see Hogarth and McCartney, 2024).

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Why the war for talent in controlling starts earlier than many think

Against this background, the war for talent in controlling is beginning to switch. It no longer starts with a job posting – it starts with how the profession itself is structured and communicated.

Qualified professionals today are less likely to ask, “Where can I get a job?” Instead, they ask, “Where can I learn, grow, and remain relevant in the long term?” In controlling, this question is particularly important. Public perceptions of the profession are contradictory. Automation, artificial intelligence, and standardized reporting fuel doubts about the long-term role of controllers.

Appeal therefore does not come from promises but from clarity: a well-defined understanding of the role, visible learning paths, and confidence in long-term development opportunities (see Jackson and Leonard, 2025). Continuous learning is therefore not an optional benefit it is a response to uncertainty and a key factor in career decisions.

From this perspective, the war for talent in controlling can be described as a structured process consisting of three phases: attracting talent, developing talent, and retaining talent.

Phase 1: attracting talent – setting realistic expectations

Phase 1 begins with the first interaction between an organization and potential employees. At its core is recruiting – not as a marketing exercise, but as the first real test of how appealing controlling actually is as a profession. The key factor is consistency between what is promised and what employees actually experience later. If opportunities for development and influence are promised, they must be visible in day-to-day work. If employees remain permanently focused on collecting and preparing data without presenting results, taking responsibility for projects, or shaping decisions the role quickly becomes unclear. Are they truly business partners – or simply number crunchers?

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Authenticity is more important than a polished presentation. For potential candidates, authenticity is more than a matter of credibility. It is a decision-making aid. Because the role of controlling is complex and often requires explanation, applicants pay close attention to whether expectations are presented realistically. Vague promises or deliberately unresolved contradictions are less appealing than an honest description of the role – including the learning curve that comes with it. Recruiting therefore becomes the first step in active expectation management and, ultimately, a leadership responsibility within controlling.

Substantively, this phase also requires a rethinking of hiring criteria. Focusing exclusively on perfectly matching profiles and immediate productivity is too narrow. In an environment characterized by rapid change, potential matters more than perfection. Organizations should therefore look for individuals with strong analytical capabilities, a willingness to learn, and the ambition to take responsibility. This requires deliberate internal reflection. Even before interviews begin, organizations should clarify which development opportunities they can realistically offer, and which competencies are currently required. They should also define which capabilities will need to be built in the future and who will support that development. Only on this basis can organizations formulate expectations that they can actually fulfill later. Phase 1 therefore determines not only whether a position is filled, but also the starting point for credible long-



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term talent development. At this stage, new employees need to hear a clear message: “We invest in you”. Not as a perk, but as a conscious commitment to shared development. Continuous learning thus becomes both a signal of commitment and a foundation for attracting and ultimately retaining talent.

Phase 2: Developing talent – creating space for learning and growth

Successfully attracting talent is only the first step. Whether potential turns into sustainable performance is determined in Phase 2: targeted development. This phase is both the most demanding part of the war for talent and the most powerful lever for long-term appeal.

Effective talent development requires clarity. Organizations must define where talent should develop, which competencies are needed, and what progress is expected. Development cannot be left to chance; it requires guidance, feedback, and clear expectations. Leadership plays a central role in this process. Leaders provide direction, encourage development, and actively support the learning process. Talent development is therefore not simply an HR responsibility; it is an essential element of effective leadership.

Development must also be understood more broadly than technical expertise alone. Analytical thinking, communication skills, social competence, and the ability to interpret complex situations are becoming increasingly important. Real development typically emerges from a combination of learning on the job, project responsibility, job rotation, coaching, and structured training programs. Seminars and training courses only have a lasting impact when they are embedded in clear development goals and supported by leadership. The competencies that need to be strengthened are shaped by the changing demands placed on controlling. These demands are increasing not only in volume but also in complexity. Routine tasks are increasingly automated, while expectations regarding analytical capability, contextual understanding, and decision support continue to rise. Controllers are moving closer to strategic decision-making – often under conditions of uncertainty, time

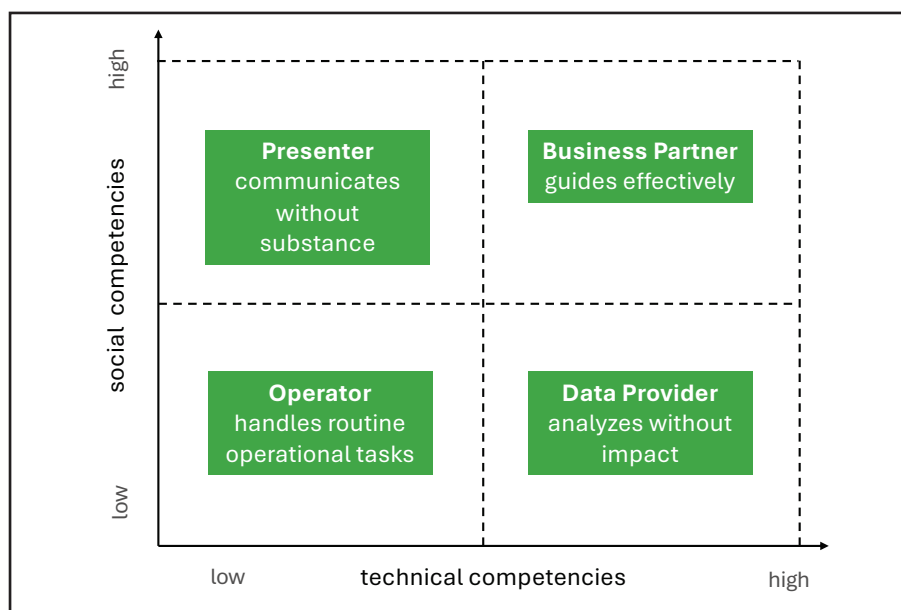


Figure 1: Influence of technical and social competencies on effectiveness in controlling (author's own illustration)

pressure, and conflicting interests. Training and development programs must reflect this reality.

At the professional level, this means systematically strengthening controlling's ability to support organizational decision-making. In addition to a solid foundation in accounting and financial management, data-driven analytical skills are becoming increasingly important. Modern controlling roles require an understanding of business intelligence, analytics, and information design in order to transform data into reliable insights and communicate them effectively to decision-makers. At the same time, new technological possibilities – particularly in areas such as artificial intelligence and advanced analytics – are expanding the scope of controlling.

„Training and development in controlling must therefore deliberately strengthen both technical and social competencies.“

Technical excellence alone, however, is not enough. As controllers move closer to decision-making processes, the social demands placed on them increase as well. Controllers must be able to communicate complex issues clearly, ask critical questions, moderate conflicting goals, and operate effectively under uncertainty. Training and development in controlling must therefore deliberately strengthen both technical and social

competencies. The matrix in Figure 1 illustrates that controlling can only deliver real impact when both competency dimensions are well developed.

When both technical and social competencies are highly developed, analyses become reliable decision-making foundations and contribute meaningfully to organizational performance.

If technical competencies are strong but social competencies are weak, controlling may produce high-quality analysis but have little influence on actual decisions. Conversely, if social competencies are strong but technical expertise is lacking, controlling may appear convincing but fails to support decisions with robust analysis. If neither competency dimension is sufficiently developed, controlling's contribution remains limited to routine execution and administrative support.

For talent development in controlling, this means that learning initiatives must deliberately strengthen both dimensions – based on the specific starting point of each professional. The combination of technical expertise and social effectiveness ultimately determines whether development leads to steering impact or remains ineffective.

Phase 3: Retaining talent – offering perspective

Long-term talent retention does not begin with formal programs but with everyday col-

laboration. Phase 3 focuses on the point where development becomes visible and talented professionals decide whether they see a future within the organization. A key factor is personal relationships. Retention rarely develops at the abstract level of the organization; it develops through collaboration with specific individuals. Leaders and mentors therefore play a crucial role – by showing genuine interest in development, maintaining regular dialogue, and trusting people with responsibility. In the long run, trust and reliability matter more than short-term incentives.

„Organizations must therefore not only expect development but actively enable it – professionally, methodologically, and personally.”

Closely connected to this is continuous development. Talented professionals are often characterized by strong intrinsic motivation. They want to learn, grow, and take on new challenges. Organizations must therefore not only expect development but actively enable it – professionally, methodologically, and personally. Learning opportunities play

a central role in this process. They signal that the organization is willing to invest in its people, open up new perspectives, and support the next stage of professional growth. At the same time, sustainable retention requires openness to individual career paths. Talented professionals must have the opportunity to grow – even if this means eventually surpassing their leaders in expertise or progressing more quickly. When development opportunities are restricted, retention inevitably suffers. HR controlling can provide valuable support in this area. Instead of focusing solely on lagging indicators such as turnover rates, organizations should focus on forward-looking questions: How are competencies evolving? How actively are learning opportunities being used? How clearly defined are career paths? By addressing these questions, retention becomes a deliberate management task rather than a matter of chance.

Conclusion: Continuous learning as a strategic success factor

The war for talent in controlling can only be managed successfully when attracting, developing, and retaining talent are understood as an integrated process. A central element in this process is systematic learning and development. Continuous learning in-

creases the appeal of the profession, enables professional growth, and acts as a sustainable retention factor. At the same time, it helps talented professionals build new competencies, adapt to evolving role expectations, and recognize long-term career opportunities in controlling. Increasingly, organizations are realizing that future readiness emerges where development is deliberately aligned along both technical and social competency dimensions. For many professionals, this provides stability in a profession whose future shape is still evolving – and increases planning certainty for both individuals and organizations. Organizations that leave the appeal, development, and learning culture of controlling to chance risk gradual losses in effectiveness: roles remain unclear, potential remains unused, and the contribution of controlling to decision-making remains weaker than it could be. Where development is managed systematically, however, organizations gain not only stronger retention but also greater professional and organizational stability. Continuous learning thus becomes a forward-looking management instrument – one whose impact extends far beyond individual personnel decisions. In this sense, controlling itself is called upon to take action – and perhaps to practice HR controlling in its own interest. ■

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