

From Reporting Clerk to Performance Shaper

Why controlling organizations need to transform - and why this is an opportunity

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Summary

Controlling is facing structural change: from a reactive provider of numbers to an active shaper of performance. Sustainable transformation is not achieved through new software alone, but through the systematic interplay of roles, capabilities, motivation and leadership. Using a medium-sized company as an example, the article shows how a performance architecture can be developed in six steps - from clarifying the target state, through job design and job-fit analyses, to operationalization. In this way, controlling becomes a shaper of organizational future-readiness.

Controlling is at a structural turning point. Margin pressure, shorter planning cycles, automation and AI are fundamentally changing the demands placed on controlling. Strategic topics are absorbed by day-to-day business. Yet what is required is analytical depth, strategic business partnering, learning agility, as well as the ability and willingness to transform.

Many controlling transformations focus on efficiency gains through systems, tools or competency models. Sustainable effectiveness, however, does not come from new software or additional training alone, but when roles, individual capabilities, motivational factors, collaboration and leadership interact systematically. Controlling can evolve from a reactive provider of numbers into an active shaper of performance. This

development is not a threat, but a real opportunity - provided that an appropriate performance architecture is developed and embedded.

Using a medium-sized industrial company as an example, this article shows how such a performance architecture can be developed and embedded in a manageable way - and how controlling can thereby become a shaper of organizational future-readiness itself. Importantly, the problem is often not a lack of commitment or professional expertise. The bottleneck lies in the absence of an explicit performance architecture - in other words, an insufficient fit between working conditions, processes, job design, employees, team design and leadership. Transformation in this context is not a correction, but the next stage of professionalization.

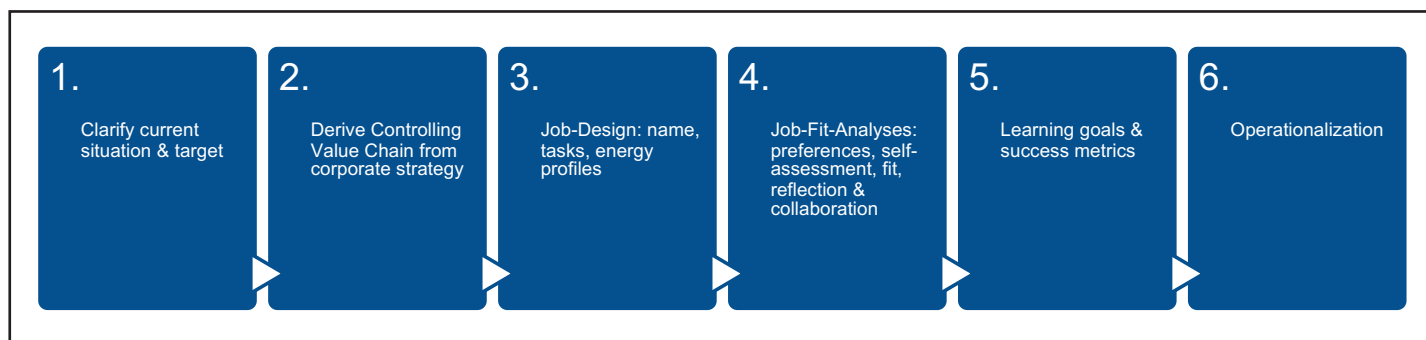


Figure 1: Steps in the development process for the performance architecture

Systematically Designing the Performance Architecture

The transformation toward a performance architecture follows a structured six-step development process (Fig. 1), initiated with a series of workshops and stakeholder interviews. The organizational and people-development platform growspace can support the design of jobs and the measurement of job fit. It can also be used as an instrument for measuring transformation progress and as a learning coach.

Note: In the following, the terms *role* and *job* are used synonymously. *Role* describes the organizational perspective in controlling; *job* is the term used in the design and analysis approach. A *job* is defined as a bundle of strategically relevant tasks with assigned skill and energy requirements.

Step 1: Clarifying the Current Situation and the Target

At the outset, structured interviews and workshops are used to clarify the strategic context: What expectations arise from the corporate strategy, and what value contributions should controlling deliver in the future? The current controlling reality is then made transparent, for example by analyzing existing performance indicators, the distribution of tasks, role perceptions and decision-making processes. On this basis, a concrete target state is formulated that defines future tasks, intended value contributions and measurable success criteria.

Step 2: Deriving a Controlling Value Chain

The Controlling Value Chain describes the logical sequence of value-creating controlling services - from data generation and preparation, through analysis and interpretation, to steering input and decision support - and thereby makes transparent where and how controlling contributes concretely to strategy execution. It is derived from the corporate strategy by first defining the expected value contributions and then systematically structuring the core processes, tasks and roles required to deliver them along this impact chain.

Four jobs were identified along the Controlling Value Chain:

1. Business Navigator,
2. Information Architect,
3. Business Analyst, and
4. Performance Guide.

Their assignment to the steps of the controlling process, including the most important tasks, is shown in Fig. 2.

Step 3: Job Design

The jobs were assigned concrete tasks with approximate time allocations, skill profiles and energy profiles. In addition to the professional requirements (skill profiles), the energy profiles for each task are used to define the motivational conditions under which a person can sustainably and effectively deliver performance in that job. This establishes the coordinates for measuring person-job fit.

Step 4: Job-Fit Analyses

For each person in the controlling team, growspace was used to capture the current skill profile, including skill levels, as well as the individual energy profile. This resulted in measurable skill and energy fits between employee and job and a calculated job fit (Fig. 3).

The multiplication of skill fit and energy fit illustrates that performance emerges only when professional suitability and motivational fit (energy profiles) work together. Job fit thus became an early indicator of performance risks, overload or misassignment. Optimization options exist on three levels: (1) the best possible staffing of a job, (2) adjustment of the task scope, and (3) targeted reduction of low skill fits through appropriate learning programs.

Remarkably, the controlling team began to talk more openly about human characteristics and to incorporate the fit of qualitative dimensions (energy, skills and job fits) into the steering logic as legitimate management variables - especially because these could now be measured.

Quote from Head of Controlling: "With growspace, soft factors can finally be made measurable and manageable, emotional topics can be made more objective, and dialogue within the team can be fostered."



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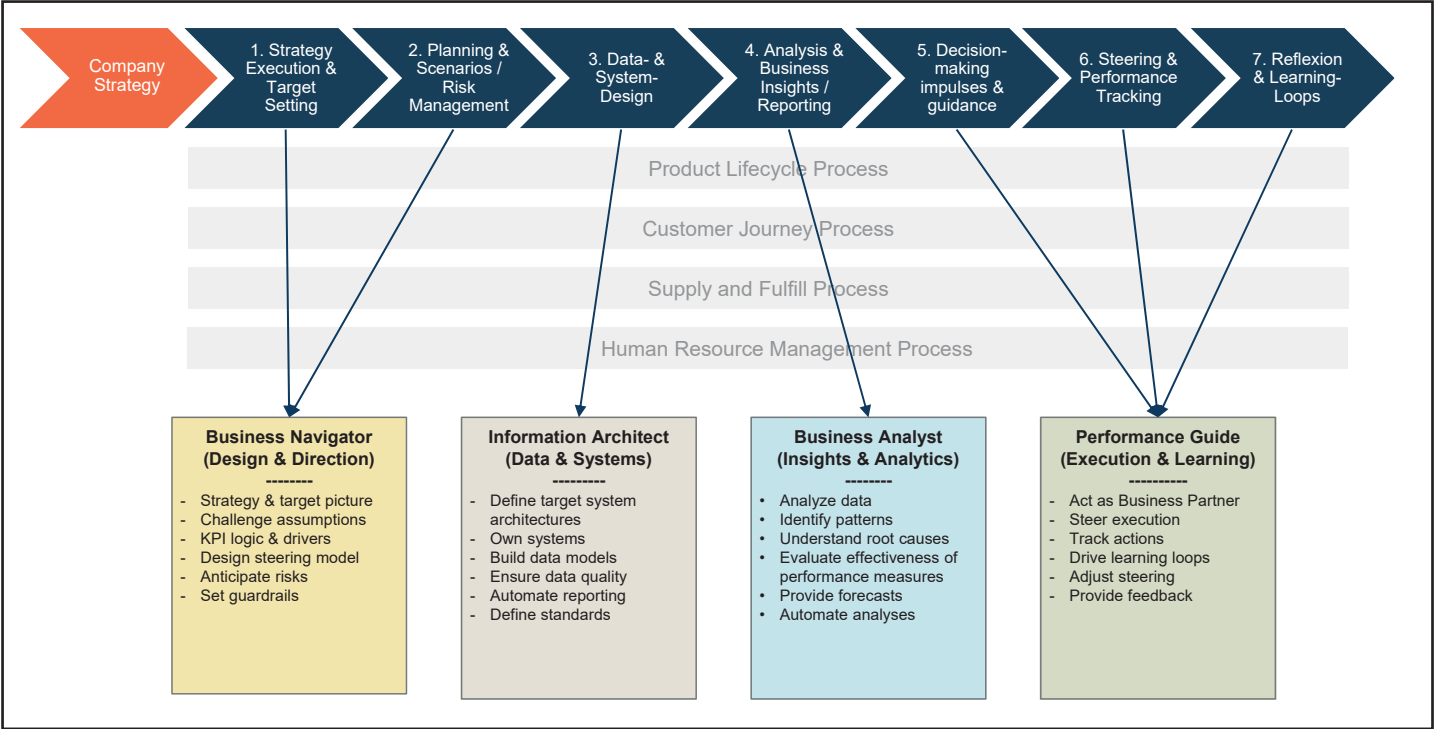


Figure 2: Example of the Controlling Value Chain and jobs



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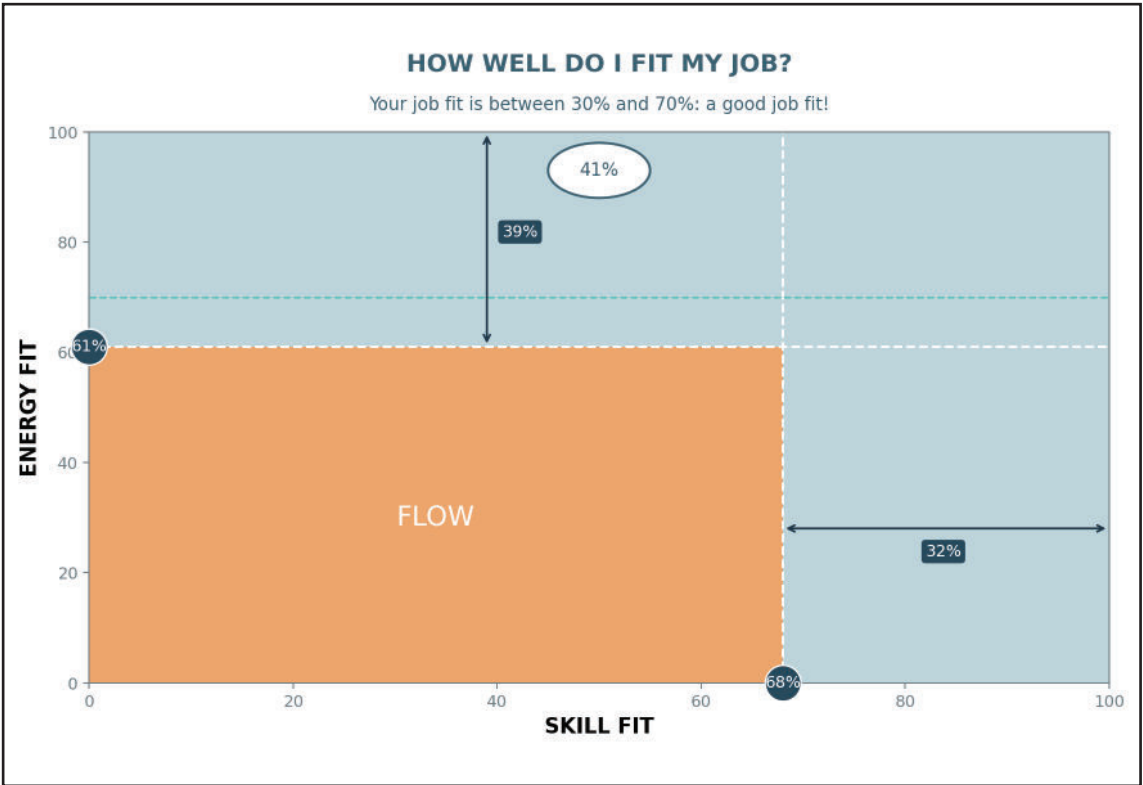


Figure 3: Job-fit visualization; job fit = skill fit × energy fit

Lessons learned: "In individual cases, the results of the job-fit analyses did not fully match the individuals' self-perception or their personal preferences for the jobs, which initially caused some irritation. Through the structured and data-based analysis in growspace, however, these differences could be reflected on factually, transparently and without conflict, resulting in a shared understanding of fit and development options."

Step 5: Defining Learning Goals and Success Metrics

To reduce low skill fits, it is important that learning is individualized, integrated into work and measurable. The decisive factor is therefore not the number of training hours, but relevance, learning speed and performance impact. Controlling can thus develop a learning culture

within the team that is understood not as an HR initiative, but as a lever for performance and self-efficacy. This is precisely where the blueprint potential lies: if controlling organizations align learning with relevant goals, make learning easier for the people involved and make its impact visible, this approach can be adapted as an enterprise-wide steering model. Controlling moves from being a recipient of training measures to becoming a shaper of organizational learning capability.

Step 6: Operationalization

Operationalization is about anchoring and scaling. The key question is how data-based as well as people-centered steering impulses can be sustainably embedded in everyday work and how job models, job-fit analyses and steering mechanisms can be transferred to other areas. The decisive factor is that the performance architecture does not remain a concept, but becomes part of the lived organization.

Developing a performance architecture in controlling is therefore not a one-off project, but the start of a continuous learning and design process. Organizations that consistently continue along this path can transfer the principles to other functions and establish an integrated steering logic that combines performance, learning and collaboration.

The performance gains can be made transparent at several levels. At controlling level, improvements can be seen, for example, in data quality, forecast accuracy, shorter decision cycles, fewer iteration loops and higher management satisfaction. Corresponding KPIs include forecast variance, cycle times and feedback scores. Beyond classic financial indicators, structural indicators are also becoming increasingly important: the quality of strategic decisions, adaptability to market changes, speed of transformation projects, innovation capability and organizational learning capability.

Figure 4 shows the components of the work ecosystem, which at the same time summarize the four components of the performance architecture: job, employees, team and working conditions. Particular attention should be paid to the interaction among the individual components in order to achieve maximum performance of the future workforce. In practice, the interaction between

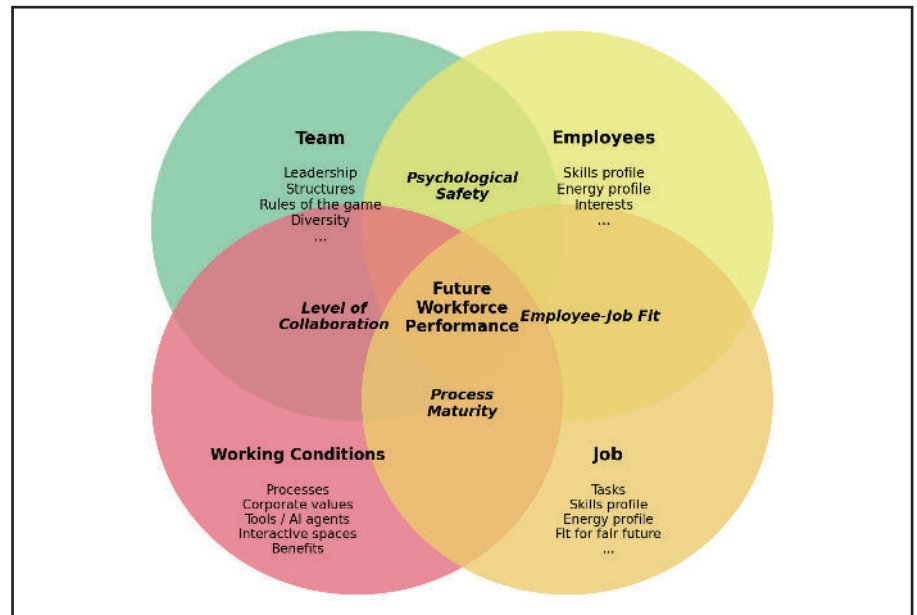


Figure 4: Performance architecture (based on A. Müller and T. Falter, 2024: When Work (Again) Releases Energy)

employee and job can, for example, be measured through employee-job fit. Other indicators include psychological safety and the level of collaboration within the team, as well as the maturity of the processes. If transformation takes the performance architecture into account, it will be viewed not as a cost factor but as an investment in the organization's future-readiness and competitiveness.

Leadership as the Architect of Performance Capability

Transformation also promotes a different understanding of leadership. In this context, leadership means maximum role clarity, transparent performance expectations, the promotion of psychological safety and the deliberate development of people. Self-organization is given room where there is clarity about tasks, collaboration and outcomes. Leaders become architects of high-performance conditions. As such, they also need design instruments and the ability to steer using data.

In the work ecosystem, leadership is not primarily hierarchical control, but the shaping of the workforce that systemically aligns employees, jobs, teams and working conditions. It creates psychological safety, defines clear role and expectation frameworks, promotes employee-job fit, shapes collaboration and ensures that processes, structures and technologies are integrated in such a way that sustainable performance can emerge across the entire system.

Conclusion: Transformation as a Strategic Opportunity

High-performance controlling - or Controlling Excellence - does not emerge from additional systems, but from clarity about processes, roles, skill and energy fits, and from effective leadership. Transformation is not an emergency program, but an opportunity for professionalization, greater effectiveness and the development of a performance-oriented, people-centered steering culture. If controlling organizations consciously design their own performance architecture, they become not only more efficient, but also more strategically relevant - and can serve as a role model for the transformation of the entire company. That is where the real opportunity for the future lies. ■

References

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