

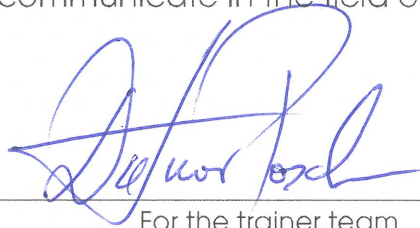


Diploma Controllers

Is hereby awarded to

Mitka Mojsovska

for successfully completing seminar stages I to V.
This diploma confirms the participant's competence to act
and communicate in the field of controlling.



For the trainer team



24.06.2016



Dorothee Deyhle
Member of the Board of
Managing Directors



Dr. Klaus Eisele
Member of the Board of
Managing Directors

Certified in accordance
with DIN EN ISO 9001



ATTENDANCE CERTIFICATE

Mitka Mojsovska

participated in the seminar

Stage III - Reporting & Communication

from 18th to 22nd April 2016 in Feldafing

under the direction of
Dipl.-Ing. Dr. Klaus Eiselmayer
Dipl.-Ing. Dietmar Pascher

The following main topics have been worked through and reinforced by exercises, case studies and role plays focusing on behavioral aspects of how to communicate:

- I. Controlling and Organizational Development**
 - Phases of development within a company
 - Risks and opportunities
 - Controllers' tasks in the various development phases
 - MOVE as a Change Management Concept
- II. Project Controlling**
 - Criteria of success for projects
 - The course of a project and its successive stages of decision making
 - Integration of project planning and corporate planning
- III. Management Reporting**
 - SUCCESS Rules for comprehensive reports
 - User oriented business charts and tables
 - Excel hints to put the reporting rules into practice
 - Business Intelligence
- IV. Balanced Scorecard as Performance Measurement System**
 - Integration of strategies and the operational business controlling with strategic and operational key performance indicators
 - Balanced Scorecard applied to personnel (HR) controlling
- V. Developing Efficient Processes and Indicators**
 - Visualization and analysis of processes
 - Developing process relevant efficiency indicators
- VI. Communication and Co-operation**
 - Co-operation used as an instrument to establish and define relationship
 - The "co"-functions: co-orientation, communication and collaboration
 - Communication models
- VII. Group Dynamics and Leadership Competences**
 - Patterns and examples of team work, types of groups
 - Factors influencing the leadership situation, various styles of leadership
 - Principles of how to secure the transfer of know-how

Wörthsee, 22nd April 2016




Dr. Klaus Eiselmayer


Dorothee Deyhle



ATTENDANCE CERTIFICATE

Mitka Mojsovska

participated in the seminar

Stage V - Presentation & Moderation Workshop

from 20th to 24th June 2016 in Feldafing

under the direction of
Dipl.-Ing. Dr. Klaus Eismayer
Dipl.-Ing. Dietmar Pascher

The focus of this workshop was on strategic planning, holistic thinking and acting in controlling and behavioral skills in the role of a controller. Relevant controlling topics had to be worked out in a structured and systematic way. How to visualize and present the results and how to moderate small groups as well as plenary sessions were practised. Practical support was given to increase effectivity and efficiency of work in small project groups and plenary sessions. Finally the participants were asked to apply the findings and insights in solving complex strategic cases. In the video-based reflection stress was put on the technical content as well as on the process. Detailed individual feedback was given.

I. Method Training

- Development of a strategic concept for a start-up business based on the evaluation of the economic situation and prognoses available
- SWOT analysis (Strengths, Weaknesses, Opportunities, Threats)
- Techniques of visualization, presentation and facilitation

II. Personal Skills

- Behavioral indicators for competition or co-operation in teams
- Facilitation and moderation of small groups as well as in plenary sessions
- Presentation in front of a plenary audience
- Behavioral recommendations in these situations
- Video analysis

III. Solving Complex Problems in Teams

- Phases, which teams go through
- Characteristics of high performing teams
- Guidelines for successful teamwork
- Visualization of results

IV. Transfer into practice

- Which of the things I have learned this week am I willing to put into practice and how?
- How will my colleagues, boss, friends see that I have changed something?
- Diploma worthy presentations of top class solutions

Wörthsee, 24th June 2016




Dr. Klaus Eismayer


Dorothee Deyhle

Controllers

fields of expertise

		Systems for controlling			
		Management accounting	Corporate planning	Management by objectives	
Mastered through	Visualisation	e.g. Accounting panorama, cost cube, break-even diagram, product costing model	e.g. Planning cube, WAY symbol, triptychon: strategic planning, operational planning of results and finances	e.g. Manager's tasks and objectives, agreeing on objectives, ROI tree	The skill was trained through
	Tools	e.g. Contribution accounting in stages, flexible sales and cost budget, project costing	e.g. Quo-vadis matrix, portfolio window, potential profile, planning letter, planning agenda	e.g. Job description, capabilities database, job requirements, standards of performance	Case studies
	Rules and guidelines	e.g. Variances are not evidence of failure, rather a learning opportunity	e.g. Teamwork to solve complex problems: talk more in question marks and less in exclamation marks	e.g. The aim is to achieve the budget, not exceeding the sales goal or coming in short of the cost target	Role playing
					Planning meetings
					Presentations
					Visualisation training
					Problem solving in groups

CA controller akademie®

Corporate management in practice

CA Akademie privates Institut für Controlling und Unternehmensführung Aktiengesellschaft

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www.controllerakademie.de ■ Board of Managing Directors: Dorothee Deyhle ■ Dr. Klaus Eiselmayer ■ Chairman of the Supervisory Board:

RA Conrad Günther ■ Commercial register: District court of Munich, HRB 131060 VAT ID no.: DE128219731

Learning objectives and contents

Of the Controllers training program in five stages

Controlling and the Controller

Controlling as a management process of establishing and agreeing on objectives, planning and controlling. Interaction between managers and controllers as business partners

- Developing objectives top down and bottom up
- Reporting and forecasting using the 4-windows format
- Management income statement as contribution margin accounting in stages
- Costing systems and controller's cost cube as an explanation model
- Relationship between internal and external accounting
- Income statement based on the total-cost and cost-of-sales method, the balance sheet and the cash flow statement
- Differences between HGB and IFRS
- Comprehensive corporate management
- WAY model and ROI tree
- Profit planning
- Green controlling
- Corporate planning model:** strategic, operating and reactive planning
- Modern budgeting
- Applying strategic planning tools (incl. portfolio, potentials profile, strategic form)
- Cost centre planning and accounting
- Budget vs. actuals and variance analysis
- Accounting panorama
- Product costing
- Dealing with big data and business intelligence
- Management by objectives (MBO)
- Controlling of organisational costs
- Controller organisation
- Trends in controlling

Accounting and Finance

Financial controlling: transitioning the planning into a total-cost and cost-of-sales income statement

- Preparing the planned balance sheet
- Building a medium-term finance plan and balance sheet
- Cash flow statement
- Key performance indicators on liquidity, stability and profitability
- Creating action plans
- Performing investment and economic calculations:** net present value, internal rate of return and investment portfolio
- Determining the cost of capital
- Value-based controlling:** shareholder value with net working capital and economic value added™
- Controlling organisational costs/ fixed costs
- Controlling administrative cost centres using performance metrics
- Zero-based budgeting:** determining optimal levels of performance
- Activity-based costing:** identifying processes as cost drivers
- Overhead costs value analysis:** reducing costs
- Moderating plan/ actuals variance discussions in administrative functions
- Target costing:** focusing costs on customer value-add
- Sales controlling:** building profit centre accounting
- Bonus model for sales teams
- Customer contribution accounting:** identifying measures effectively
- Reporting for the sales manager
- Transfer prices:** effects of tax-based transfer prices on key performance indicators
- Internal service charging as a tool for resource management

Reporting and Communication

Controlling and organisational development: key success factors, opportunities, risks, responsibility and communication of the controller in the development phases

- Project controlling:** objective, planning, analysis and forecast
- Project phases and key tasks in the project phases
- Integration of project planning into the corporate planning
- Holistic thinking and acting
- MOVE – making a difference in the company
- Change management
- Reporting on key success factors
- Recipient-oriented business charts and tables
- Developing EXCEL templates for implementation
- Business intelligence
- Balanced scorecard as a performance management system
- Developing and controlling strategic and operational indicators
- Basic model for successful relationships and cooperation
- “Co” functions in controlling:** communication, cooperation, coordination and co-orientation
- Types of groups and improving teamwork in groups
- Factors influencing the management process and the role of the manager
- Principles to ensure the transfer of knowledge

IV Planning and Implementation

The business fabric of the controller's work is "knitted together" in a systematic case study

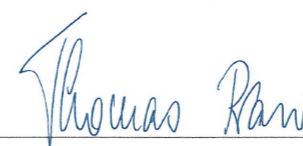
- A newly hired controller defines his/ her mission and role
- Controller's procedural diary
- Designing the accounting so that it is suitable for controlling
- Developing a management income statement:** contribution margin accounting in stages, product costing, cost centre accounting
- Proco/ struco explanation training
- Activity-based costing applications
- Developing an integrated planning concept:** core elements of a business plan, taking into account external requirements (e.g. risk management, Basel II/ III bank rating), linking strategic and operational planning, designing a planning meeting, practising presentations and the controller's role as a moderator in the team
- Transitioning the budget into the planned income statement and planned balance sheet
- Cash flow planning and financial metrics
- Planning and controlling working capital
- Corporate financing and use of financial derivatives
- Solving problems in selected project issues (e.g. controlling and IFRS, controlling of intellectual property, modern budgeting...)
- Controlling the controller's work (performance measurement through SOPs, balanced scorecard for the controller service)

V Presentation and Moderation

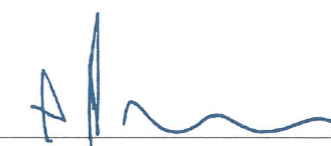
Communication and coordination training to solve complex problems in a team

- Practicing teamwork using topics selected from participants' everyday work experience
- Developing interconnected thinking and action in light of complex problems in order to boost awareness for frequently occurring, objective and process errors
- Observing behaviour when solving problems in a team and then providing feedback
- Learning how to prepare, visualise, present and discuss a solution to a problem
- What is the difference between systematically correct and systematically suitable solutions?
- Using moderation techniques to prompt group participation in order to achieve a better level of knowledge
- Expanding the controller's repertoire of questions: learning and practicing how to ask questions in an exploring, diagnosing or action-oriented manner
- Strategic planning case study:** working together in a team to design, present and discuss a strategy based on rudimentary details, statistics and opinions
- Integrate an analysis of market, self-assessment, competitive and substitution conditions into a unified strategic program
- SWOT analysis:** learn methods and approaches, including their limitations, using a case study
- Team analysis:** based on input from the participant's own experience, observations and theory, assess what transforms a team into a high-performance group
- Learn how to provide open feedback in teams while solving problems under stress – how, why, effect and cases (social learning)
- Video analyses:** boost self-awareness and learn tips to improve presentation and moderation skills

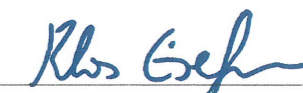
CA controller akademie's training team



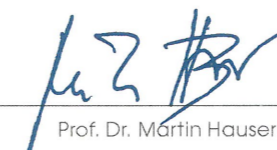
Dr. Thomas Biasi



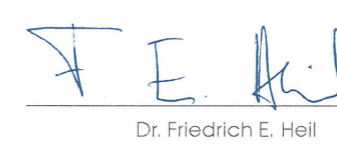
Dr. Dr. h. c. Albrecht Deyhle



Dr. Klaus Eiselmayer



Prof. Dr. Martin Hauser



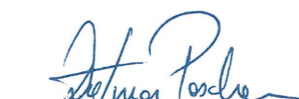
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