

Achieving Economic & Ecological Success in China – 2018 Sino-German Controlling Forum Focusing on Controlling for Sustainability | 让中国业务在经济性和生态保护方面都取得成功 - 2018 年中德管理控制论坛聚焦为可持续发展服务的管理控制

Note: This report is provided by Dr. Zhen Huang from Shanghai De Chen Consulting, which content is based on documentation and interpretation of the author and his team colleagues without claiming to be correct or exhaustive. | 提示：本报告由上海德谏咨询的黄震博士提供，其内容基于作者及其团队同事的会议纪要和理解，或有错误或遗漏之处。

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According to common understanding in Western business community, a business is “sustainable” if it could meet the following triple “bottom lines”: the economic or financial bottom line (optimizing financial performance in the sense of increasing shareholder value), the ecological bottom line (making contribution to environmental protection) and the social bottom line (taking social responsibilities of the business). | 按照西方企业界的通常理解，如果一个企业能够满足以下三条“底线”，那么企业的经营就是“可持续的”：经济或财务底线（即优化财务绩效，为股东保值增值），生态底线（即为环境保护做出贡献）和社会底线（即承担企业的社会责任）。

In China, new law and regulations are now in place to force companies to take more actions for environmental protection. There is a clear call of government and public for greener economy. Besides of this, compliance issues in the areas such as IT & data security are coming more and more on the table of business executives. And China is – taking the name of a German Chamber campaign - “More than A Market”: With the increasing requirements related to labor and social responsibility, companies in China have also to review current practice and improvement potential for social/corporate responsibility management in the country. Because of this, “Business Sustainability”, which has been a hot topic of academic and business leaders in German-speaking countries about one or two decades ago, is also getting more and more important in China. | 在中国，当前新的环保法规出台，促使企业采取更多的环保措施。政府和公众明确呼吁实现绿色经济。除此之外，IT 和数据安全等领域的合规性问题也越来越多地摆到了企业高管的桌面上。中国 – 按德国商会组织的一个活动的讲法 - “不仅仅是一个市场”：随着劳动保护和社会责任要求的不断提高，在华企业也要审视自己在企业的社会责任管理方面的实践现状和改善的潜力。在这个背景下，“可持续发展的业务”这一二十多年前德语国家学术和企业领袖们的热门话题，在中国也变得越来越重要。

Picture 1: Plenum of 2018 Sino-German Controlling Forum | 图片 1: 2018 年中德管理控制论坛大会现场



Source: Organiation team of the Forum | 图片来源：论坛组织方

The **6th installment of the Sino-German Controlling Forum**, which had the headline “**Controlling for Sustainability – Achieving Economic & Ecological Success in China**”, had the objective to provide a platform for sharing knowledge, information, and experience for managers and controllers who would like to make their business in China more sustainable. It took place in the Pan-Pacific Hotel in Suzhou on September 7th, 2018. More than 80 finance & controlling managers and professionals as well as controlling-minded non-financial executives coming from the Sino-German business community attended the Forum (please see the picture 1).| 第六届中德管理控制论坛的主题是“为可持续发展的业务服务的管理控制 – 让中国业务在经济性和生态保护方面取得成功”，其目的就是要为那些对在中国实现可持续性经营感兴趣的企业决策者和管控师们提供一个分享知识、信息和经验的平台。论坛于 2018 年 9 月 7 日在苏州泛太平洋大酒店举行。来自中德企业界的 80 多位财务和控制经理和专业人士以及对管控感兴趣的非财高管参加了论坛（论坛会场如图表 1 所示）。

The Forum was opened by Mrs. Sigrid Winkler, Executive Manager of German Chamber Shanghai. She welcomed all participants and underlined the importance of sustainable business in China and the role of controlling. After the opening remark, there were two keynote presentations from representatives of Sino-German business community. | 论坛由上海德国商会执行经理 Sigrid Winkler 女士开幕致辞。她在致辞中对所有与会者表示欢迎，并强调了在中国实现可持续经营的重要性以及管理控制在这方面的作用。开幕致辞后，两位中德企业界的代表做了论坛主旨演讲。

Picture 2: Group picture of VIP Speakers and Moderators of the Forum | 图片 2：论坛演讲嘉宾和主持人合影



Note: From left to right are Mrs. Sigrid Wikler (German Chamber Shanghai), Dr. Zhen Huang (Shanghai De Chen Consulting), Ms. Sahra Oemmelen (PwC), Mr. Alexander Prautzsch (PwC), Mrs. Chazy Zhou (Weidmueller China), Mr. Alexander Tobert (Kern-Liebers China), Ms. Lu Wang (Bayer China), Mrs. Annie Xue (Rui Bai Law Firm), Mr. Oliver Diehm (Brose China), Ms. Hui Xu (Schaeffler Greater China), Mr. Francesco Ingarsia (Schaeffler Greater China), Mr. River Yu (Schaeffler Greater China), Mr. Ramesh Moosa (PwC), Mr. Peter Corne (Dorsey & Witney LLP) and Mr. Keven Chen (Weidmueller China). | 提示：图中从左到右分别是 Sigrid Winkler 女士（上海德商会），黄震博士（上海德谥咨询），Sahra Oemmelen 小姐（普华永道），Alexander Prautzsch 先生（普华永道），周蕾女士（魏德米勒中国），Alexander Tobert 先生（凯恩里伯斯中国），王璐小姐（拜耳中国），Annie Xue 女士（瑞柏律师事务所），Oliver Diehm 先生（博泽中国），许慧小姐（舍弗勒大中华区），Francesco Ingarsia 先生（舍弗勒大中华区），俞江先生（舍弗勒大中华区），Ramesh Moosa 先生（普华永道），Peter Corne 先生（Dorsey & Witney 律师事务所）和 陈明先生（魏德米勒中国）。

Source: Organization team of the Forum | 图片来源：论坛组织方

The first key note speech with the title “**Controlling for Sustainability – Experience of a Sino-German Joint Venture**” came from Mr. Carsten Arntz, Head of Finance of SAIC Volkswagen Automotive Co. Ltd., a 50-to-50 joint venture of the Chinese automotive giant Shanghai Automotive Group and the German Volkswagen Group. With more than 34.000 headcount and standard capacity of more than 1.9 million units p.a., SAIC Volkswagen belongs to the leading automotive manufacturers in China. Radical product and business model innovations leads to transformation of the automotive industries with related sustainability opportunities and challenges. SAIC Volkswagen has established a three pillars approach covering economic, environmental and social sustainability incorporated into the Strategy 2025. Although “green controlling” (here in the sense of eco-oriented controlling) is not organized in a central organizational unit in SAIC Volkswagen, different parts of the finance team are engaged more-or-less in green-related activities, such as energy analysis & controlling, material cost controlling, feasibility analysis for capex and strategy projects, and environmental KPI tracking and steering in the factories. And sustainability management and green controlling are corner stone of the short-term development of the finance & controlling team of SAIC Controlling. | 第一个主旨演讲的标

题是“为可持续经营服务的管理控制 – 一家中德合资企业的经验”，演讲嘉宾是来自上汽大众汽车集团的财务总监 Carsten Arntz 先生。上汽大众是是一家由中国的汽车行业巨头上海汽车集团和德国的大众汽车集团各持 50%所有权的合资公司。上汽大众拥有超过 34,000 名员工，每年标准生产能力超过 190 万辆小汽车，属于中国领先的汽车制造商。激进的产品和商业模式创新正导致整个汽车行业的转型，为各家企业的可持续经营既带来了机遇又带来了挑战。上汽大众的 2025 发展战略明确了企业经济、环境和社会三大领域的可持续性发展目标。虽然“绿色管控”（这里是指以生态保护为导向的管理控制）并非由上汽大众集团层面某一个机构组织统一实施，但是集团的财务和管控团队或多或少地参与了与绿色相关的工作，比如能源消耗的分析和控制、材料成本控制、固定资产投资和战略项目的可行性分析以及对生产基地内部的环保关键绩效指标 KPI 的跟踪和调控等等。可以说，可持续经营和绿色管控正成为上汽大众集团财务与管控团队业务发展的基石。

Picture 3: Audience during the key note session | 图片 3: 聆听论坛主旨演讲的与会者



Source: Organization team of the Forum | 图片来源：论坛组织方

The second key note speech with the title **“Controlling for Sustainable Business from the View of an SME”**, which was held by Mr. Alexander Tobert, Chief Financial Officer of Kern Liebers (KL) China, has more focus on the social/people-related aspect of sustainable business in China and the success factors for controlling in small-to-medium sized companies. KL is a family-owned business with a history of over 130 years. Since the start in 1993 up to now, KL China business has grown by 22% p.a. (CAGR) in terms of sales revenue. Taking social responsibility means for KL China not only different CSR projects in the public but also optimized people/talent management in own company. As a SME, KL put much effort for local talent acquisition, development and retention as well as local employee relationship management. HR controlling of KL supports management in setting targets, defining measures and monitoring the progress of planned actions. Different tools are in use, such as HR scorecard / KPIs, talent / qualification matrix, strategic and operational workforce planning & forecast, and gap analysis etc. To be valuable business partner to management, controlling in SMEs should be built upon qualified manpower, technology & system tools as well as a good organization & culture. Key success factors for SME controlling are excellence of both process and people. | 第二个主旨演讲来自凯恩-里伯斯 (Kern Liebers,

KL) 中国公司的财务总监 Alexander Tobert 先生, 他演讲的标题是“从中小企业的视角看为可持续经营服务的管理控制”, 重点研讨以社会/人力资源为导向的可持续经营以及中小企业管理控制的成功要素。KL 是一家拥有 130 多年历史的家族企业。自 1993 年开始至今, KL 中国的销售额平均每年增长 22% (年度复合增长率)。承担企业的社会责任对于 KL 中国来说, 不仅意味着是要为公众举办不同的公益项目, 而且还意味着要优化自己公司内部的人力/人才管理。作为一家中小企业, KL 在赢得、培养和保留本地人才以及本地员工关系管理方面付出了巨大努力。KL 的人力资源管控体系支持管理层设定人力资源管理方面的目标、定义相关措施并控制措施落地的进度。其使用工具多种多样, 比如人力资源记分卡/关键绩效指标体系、人才/素质矩阵分析、战略和运营层面的人力规划和预测以及偏差分析等。要为管理层提供增值服务, 中小企业的管控体系应该建立在合格的人员、良好的技术和系统工具支持以及良好的组织和文化的基础之上。中小企业管控的关键成功因素是要在流程和人员两方面都追求卓越。

Following the practice in the previous years, the Forum offered to the participants **six different theme workshops** after the key note speeches. Each participant could attend one workshop in the morning and one in the afternoon. Besides workshops with more "classical" topics of controlling, such as project controlling, plant/production controlling, cost controlling, and planning & budgeting, this year's Forum had two workshops with specific focus, such as "environmental compliance" and "compliance & data security". | 和前几年的论坛一样, 本届论坛在主旨演讲结束后, 向与会者提供了六个不同的专题研讨会。每位与会者都可以在上午和下午各参加一个研讨会。除了不少关注企业管控的“经典课题”, 如项目管控、工厂/生产管控、成本管控、企业计划和预算等的研讨会之外, 今年的论坛还有两个特别的专题研讨会, 如“环保合规”和“合规与数据安全”等。

In the workshop "**Project Controlling in a Changing Environment**", Mr. Oliver Diehm, Director Controlling at Brose China, introduced the audience into the practice of project controlling of the company. Brose is one of the leading family-owned automotive suppliers with global HQ in Germany. Due to the nature of its business, Brose put much emphasis on optimization of its project controlling function. In the view of Mr. Diehm, good project controlling should take both the characteristics of business, the characteristics of organization as well as the changing market situation into account. Good framework of project controlling should ensure the consistency of KPIs in all projects, which means that one should use the same KPIs in product calculation, planning and reporting (consistency over time), and that identical KPIs should be used for projects, customer teams, business divisions and groups (consistency in different levels of detail). Project controller should have the right mindset and knowledge for supporting project manager and customer teams, which is not only related to financial/commercial issues but also to other aspects of a project, such as environmental / eco-related costs and capex of the project. | 在主题为“变化的市场环境中的项目管控”的研讨会上, 博泽中国的管控总监 Oliver Diehm 先生向与会者介绍了该公司的项目管控实践。博泽是总部位于德国的全球领先的汽车零部件家族企业之一。由于其业务性质, 博泽非常重视项目管控功能的优化。在 Diehm 先生看来, 良好的项目管控应兼顾企业的业务特点、公司的组织特征以及不断变化的市场形势。

良好的项目管控体系应确保所有项目中关键绩效指标 KPI 的一致性，这意味着应在产品报价阶段、业务计划阶段和管控报告时点都使用相同的关键绩效指标 KPI（不同时间节点的一致性），也意味着项目团队、销售团队、以及涉及的业务部门和群体也要使用同样的 KPI（不同层面的一致性）。项目管控师应具备为项目经理和销售团队服务的正确心态和必要知识，这不仅涉及财务/商务问题，而且与项目的其他方面有关，比如和环境/生态保护相关的成本费用和项目所需投资等等。

Picture 4: Participant asking questions during Q&A session | 图片 4: 在问答环节提问的与会者



Source: Organization team of the Forum | 图片来源：论坛组织方

In the workshop "**Plant/Production Controlling**", Mr. River Yu, Director Regional Controlling Greater China, and Ms. Hui Xu, Industrial Controlling Greater China at Schaeffler Holding (China) Co. Ltd. shared with the audience the practice of production controlling at Schaeffler. As a leading global automotive and industrial supplier, Schaeffler has currently manufacturing footprint in 5 cities in China and one new site which will be ready in 2019. Corresponding to the steady growth of manufacturing activities, the workload of plant controlling team of the company has also been growing. The main job of production controller is not only to provide monthly standard reports, but also to help non-controllers to take corrective measures for achieving their budget. In this context, they should also support non-controllers to quantify the financial impact of eco-/social-related actions. Major challenges facing the controller team are not only cost pressure and outlook accuracy but also local talent war and the need for enhancing training for non-controllers. Without good understanding and acceptance of controlling by manufacturing people, it is difficult for plant/production controller to deliver support essential for sustainable success of business. | 在“工厂/生产管控”研讨会上，舍弗勒控股（中国）有限公司大中华区区域管控主管俞江先生，和该公司大中华区工业事业部资深管控师许慧女士一起，分享了舍弗勒在生产管控方面的实践经验。作为全球领先的为汽车和其他工业行业配套的零部件供应商，舍弗勒目前在中国的 5 个城市拥有生产厂，并将在 2019 年建成一个新的生产基地。随着公司生产量的稳步增长，公司工厂/生产管控团队的工作量也不断增加。生产管控师的主要工作不仅只是提供月度标准报告，而且还要帮助非财务人员采取纠偏措施来实现预算目标。在这种情况下，他们还应支持非财务人员量化与生态保护/社会责任相关的措施的财务影

响。管控师团队面临的主要挑战不仅是成本压力和预测的准确度把握，而且还有本地人才争夺，以及加强非财人员培训的需求。如果生产部门的人员对管控没有充分的理解和认可，工厂/生产管控师就很难为他们提供至关重要的支持，以便业务成功地实现可持续经营。

Picture 5: Exchange and networking during the coffee break | 图片 5: 论坛茶歇时的交流和互动



Source: Organization team of the Forum | 图片来源：论坛组织方

The workshop “**Environmental Compliance in China – How You Can Manage Your Company’s Risks in a Stricter Regulatory Environment**” was led by Mr. Yong Wang, founding partner of Greenment, a Shanghai-based environmental information technology company, and Mr. Peter Corne, managing partner in Shanghai and head of the Cleantech Business Group at Dorsey & Whihem LLP. Both speakers have extensive experience and expertise in the field of EHS compliance and management. Starting the workshop with some scenarios in the real life, the speakers showed the increasing risk of environmental compliance in China due to significant changes in the regulatory environment. Explaining the latest development of regulations regarding environmental permitting, pollution discharge permit, hazardous waste and soil contamination etc., the speakers highlighted significant changes of the environmental management and policy of Chinese government which lead to the new normal of stronger law enforcement. Manager and controllers should integrate these issues into the risk management system of business and take a more pro-active approach for risk management. Concepts such as EHS compliance audit and environmental risk management should not only apply for own company but also for suppliers. | 研讨会“中国的环保合规 - 如何管理公司在不断收紧的监管环境中的风险”由一家位于上海的环境信息技术公司 Greenment 的创始合伙人王勇先生以及 Dorsey & Whihem LLP 律师事务所上海合伙人兼清洁技术业务部门负责人 Peter Corne 先生发言。两位发言嘉宾在企业环保、健康和安全管理领域拥有丰富的经验和专业知识。他们的演讲以现实生活中的一些具体场景开头，向与会者表明，由于中国国内监管环境发生重大变化，国内企业的环保合规风险日益增长。嘉宾介绍了中国在环境许可、污染排放许可、危险废物和土壤污染等法规的最新发展，强调指出中国政府在环保

管理和政策方面的重大变化已导致加强执法的新常态。企业经理人和管控师必须将这些问题整合到业务风险管理系统中，并采取更积极主动的风险管理方法。EHS 合规审计和环境风险管理等手段不仅应该在自己的公司内部得到采用，也应该针对公司供应链上的供应商。

Like the workshop “Project Controlling”, the workshop “**Cost Management & Controlling for Sustainability**” is mainly focusing on the question of sustainability of economic / financial performance of business. The speakers were Mr. Keven Chen, Finance & Controlling Manager, and his colleague Mrs. Chasy Zhou, Chief Financial Officer at Weidmüller Interface (Shanghai) Co. Ltd. Weidmüller is a global player for industrial connectivity. Controlling is understood by the company as business partnering between controller and manager who work in a team like pilot and co-pilot with a common cockpit (KPIs). Besides classical concepts for cost management and optimization, such as zero-base budgeting, activity-based costing (for target costs), cost center responsibility in combination with reasonable cost allocation, Weidmüller is asking all organizational units to regularly “raise the bar again” for sustainable EBIT improvement. Workshops are organized with both controller and non-controllers for identifying cost-saving potential and planning concrete actions for product cost optimization. To have more impact on business and cost-saving, controller should develop good communication skills for closer co-operation with non-controllers. | 与“项目管控”研讨会一样，“为可持续经营服务的成本管理和控制”研讨会主要关注企业经济效益/财务绩效的可持续性问题。发言嘉宾是魏德米勒电联接（上海）有限公司财务与管控经理陈明先生和他的同事首席财务官周蕾女士。魏德米勒是全球工业电连接领域的主要厂商之一。公司将管理控制理解为管控师和业务经理之间的团队伙伴合作，他们在工作中相互配合，就像飞机机长和副驾驶那样使用一个共同的仪表盘（关键绩效指标 KPI 体系）。除了成本管理和优化方面的一些成熟做法，比如零基预算、（针对目标成本的）作业成本测算、与合理的成本分摊相结合的成本中心责任制等，魏德米勒要求公司所有单位定期“再次拉高标杆”，力争实现可持续的业务利润 EBIT 提升。管控师和非财人员一起组织召开研讨会，估测节省成本的潜力，并策划产品成本优化的具体措施。为了对业务和成本节约产生更大的影响力，管控师必须培养良好的沟通技巧，以便与非财人员更紧密地合作。

Picture 6: Participants in the workshop | 图片 6: 研讨会上的与会者



Source: Organization team of the Forum | 图片来源：论坛组织方

The workshop "**Compliance & Data Security – Challenges from Tightening Regulations and Needs for Monitoring**" was led by Mr. Ramesh Moosa, Partner for Cyber Security & Forensic Technology at PwC management Consulting in Shanghai, and Dr. Annie Xue, Senior Attorney from the Rui Bai Law Firm. Business can't be sustainable, if one ignores the growing risks arising from modern IT technology. The expert team introduced the audience into the world of cyber & data security and talked about relevant topics, such as the risk of cyber-attacks and common practices for risk management, the new China Cyber Security Law (CSL) and its enforcement as well as specific areas of law, such as data localization, cross-border data transfer and personal information protection etc. With increasing risks for business and tightening regulations, the topics discussed in this workshop are not only interesting for IT specialists but also important for managers and controllers who would like to achieve sustainable business success in China. | 研讨会“合规与数据安全 – 收紧的监管法规带来的挑战和加强监控的必要性”的演讲嘉宾分别是普华永道上海管理咨询公司网络安全与法律鉴定技术业务部门的合伙人 Ramesh Moosa 先生，以及瑞白律师事务所的高级律师 Annie Xue 博士女士。企业如果忽视现代 IT 技术带来的日益增长的风险，业务就不可能持续。两位专家将观众引入到网络和数据安全的课题领域，介绍了诸如网络攻击及其风险和风险管理的常见做法，以及新的中国网络安全法（CSL）及其执法实践和其他特殊的法律问题，比如数据本地化、跨境数据传输和个人信息保护等。不断增长的风险和日益收紧的监管法规，让本次研讨会讨论的课题不仅对 IT 专家来说有意义，而且对想要成功实现可持续经营的企业业务经理和管控师来说，也非常重要。

How can planning & budgeting have an impact on sustainability? This question was in the focus of the workshop "**Planning & Budgeting for Sustainability**". The speaker is Ms. Lu Wang, Head of Controlling Greater China at Bayer China. Bayer is positioning itself as a global player trying to solve problems of human being in regards of health and food. Sustainability is a core element of Bayer's corporate strategy. It has been made transparent in its integrated Annual Report since 2013 which aim is to elucidate the interactions between financial, ecological and societal factors and underline their influence on Bayer's long-term development. The report is aligned to

internationally accredited guidelines, such as those from Global Reporting Initiatives (GRI), UN, OECD and ISO. What is reported should also be planned. Bayer has integrated many eco- and social-related KPIs into its annual planning & budgeting process. And controllers at Bayer try to help non-controllers in quantifying the economic impact of eco-/social-related activities. An interesting question for discussion is here how to measure some social-related objectives, such as gender equity, and how to define target value for relevant KPIs. | 企业的计划和预算体系如何影响企业的可持续经营？这个问题是“为可持续经营服务的计划和预算”研讨会的焦点。演讲嘉宾是拜耳中国大中华区管控总监王璐小姐。拜耳将自己定位为一个试图解决全人类面临的健康和农业问题的全球性公司。可持续发展一直是拜耳公司战略的核心要素，自2013年以来，它已在其综合性年度报告中得到清晰呈现。综合性年度报告的目的是阐明企业经济、生态保护和社会责任等因素之间的相互作用，并强调它们对拜耳长期发展的影响。该年度报告符合国际认可的标准，包括全球报告倡议组织（Global Reporting Initiative GRI）、联合国、经合组织和国际标准化组织等机构发布的报告指南。既然有报告，那么就需要有相应的计划。拜耳已将许多与生态和社会相关的关键绩效指标纳入其年度计划和预算体系中。拜耳的管控师试图帮助非财人员量化他们那些和生态/社会等相关的活动的财务影响。一个值得讨论的有趣问题是，如何测量一些与社会相关的非财绩效目标，比如性别平等，以及如何定义相关的 KPI 目标值。

Picture 7: Panel discussion in the afternoon hours | 图片 7： 下午时分的嘉宾讨论



Source: Organization team of the Forum | 图片来源：论坛组织方

The highlight of this year's Forum is the presentation "**Green Controlling Practice in Germany and Ideas for China**" after the coffee break in the afternoon. It was provided by Mr. Francesco Ingarsia, CFO of Schaeffler Greater China and Leader of ICV Work Group East China. He shared with the audience some results of the Green Controlling Study of ICV in 2011 and 2016 and presented major thinking and practices of Green Controlling in German-speaking countries. For him, Green Controlling also does matter in China, and controllers in China can do a lot for making business greener. Potential ideas are, for example, defining relevant KPIs and reports, providing tools and methods to consolidate data into one information platform as "source of single-truth", integrating eco-/social-related contents into planning & budgeting, and helping non-controllers in

taking corrective measures for closing performance gaps. | 今年论坛的亮点是下午茶歇后的嘉宾演讲“德国的绿色管控实践和对中国的启发”。演讲者是舍弗勒集团大中华区的首席财务官兼国际管理控制师协会 ICV 华东小组组长 Francesco Ingarsia 先生。他与观众分享了国际管理控制师协会 ICV 在 2011 年和 2016 年做的绿色管控调研的一些结果，并介绍了德语国家绿色管控的主要思想和实践。对他而言，绿色管控在中国也很重要，而中国的企业管控师可以为可持续的业务发展做出大的贡献。可能的做法包括定义相关的关键绩效指标 KPI 并编制相应的报告，提供工具和方法将相关数据全部整合到一个信息平台中已作为“唯一真相的来源”，将与生态/社会相关的内容整合到企业计划和预算体系中，并帮助非财人员采取纠偏措施以缩小绩效差距等。

Many of Mr Ingarsia's ideas seem to have been implemented at least by some of the participants of the Forum, although there seems to be further potential for improvement. This is the preliminary result of an **ad-hoc survey among the Forum participants** during the Forum day¹. The preliminary survey result was presented directly after the speech of Mr. Ingarsia. | Ingarsia 先生的许多想法似乎至少已经由论坛的一部分参会者所在企业落地实施，虽然这方面的企业实践或有进一步改善的潜力。这是论坛参会者在论坛当天参加的一个临时问卷调研的初步结果¹，会员组织方在 Ingarsia 先生发言后当场演示了问卷调研的初步结果。

This opened the **Panel Discussion** of VIP speakers at the end of the Forum. All VIP speakers share the opinion that Green Controlling – in the sense of a more integrated controlling approach which takes eco-/social-related aspects of business into account – is also important for China business, and that companies can try to make their controlling practice greener, for example by building the topic into the existing risk management system, critically reviewing existing controlling tools and processes, and changing the mindset of both controller and non-controllers for more awareness and participation in this field. | 论坛结束前，论坛演讲嘉宾上台参加了集体讨论。所有嘉宾都认为，绿色控制，即一个将生态保护/社会责任相关的内容考虑在内的更具综合性的企业管理控制，对中国企业来说也很重要。每个企业都可以尝试把自己的管控实践变得更绿，比如把相关内容纳入现有的企业风险管理系统，批判性地审视现有的管理控制工具和流程，改变管控师和非财人员的思维模式，以提高大家对该课题的认识水平和参与度。

The Forum was closed by a summary remark of Mrs. Sigrid Winkler from German Chamber Shanghai. After one-day exchange and networking and with many take-aways for own controlling practice, all participants are looking forward to meeting each other again in next year's Sino-German Controlling Forum. | 最后，上海德商会的 Sigrid Winkler 女士做了总结性发言，并以从结束了论坛。经过一天的交流和互动，带着满满的收获感返回各自的企业管控实际，参会者们都期待在明年的中德管理控制论坛上再次见面。

The 2018 Sino-German Controlling Forum was jointly organized by Shanghai De Chen Enterprise Management Consulting Co. Ltd. and German Chamber Shanghai. It was supported by the International Association of Controllers (ICV) and CA Controller Akademie from Germany as well as

by Taicang Round Table TRT, DUSA European Association Suzhou and Changzhou International Manager Forum. Schaeffler Greater China, Kern Liebers China and Dorsey & Whitney LLP were official sponsoring partners of the event. Facilitators of the Forum and its workshops were Dr. Zhen Huang from Shanghai De Chen Consulting, Mr. Alexander Prautzsch and Ms. Sarah Ommelen from PwC Shanghai. | 2018 年中德管理控制论坛由上海德谏企业管理咨询有限公司和上海德国商会联合主办。它得到了德国国际管理控制师协会 (ICV)、CA 管理控制学院以及太仓欧洲企业协会 TRT、DUSA 苏州欧洲协会和常州国际经理人论坛的支持。舍弗勒集团大中华区、凯恩-里伯斯中国公司和 Dorsey & Whitney LLP 律师事务所是本届论坛的官方赞助商。论坛及其研讨会的主持人分别是来自上海德谏咨询的黄震博士，来自上海普华永道的 Alexander Prautzsch 先生及其同事 Sarah Ommelen 小姐。

Note | 提示:

- 1) As of September 18th, 2018, there are 30 submissions in total. For all participants of the Forum, The result of the survey can be viewed or downloaded from the online documentation space of the 2018 Forum. | 截至 2018 年 9 月 18 日，论坛组织方共收到 30 份有效问卷。论坛参会者可以从 2018 年论坛的在线文档空间查看或下载该问卷调研结果。

***** End of the Detailed Report | 详尽报告结束 *****

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