Abstract

Due to the increasing complexity of our environment, knowledge gains more and more in importance for enterprises. Learning is the foundation of knowledge and in the entrepreneurial context it is termed as organisational learning. Literature on the topic of organisational learning is very extensive, however, a connection with other disciplines such as controlling is rarely established.

Aim of this diploma thesis is to examine the role of controlling against the backdrop of organisational learning, in order to work out requirements and shaping of controlling as promoter of organisational learning. Within the first part of this thesis, the theory of organisational learning is processed. An attempt is made to illustrate a cross-section of contradictory opinions as broad as possible, which prevail in literature. The knowledge which can be gained from this literature analysis serves as basis for the second part of the thesis, which shall present practice oriented suggestions for the shaping of controlling in a learning enterprise. Furthermore it is worked out how controlling is able to support organisational learning. In addition starting points for the support of controlling through organisational learning are presented, which are essentially based on interactions.

A holistic approach for controlling in a learning enterprise following *Stamm* is being developed. This approach enables a view of organisational learning on the level of controlling as well as on the whole enterprise. On the level of controlling, not only the goal oriented, functional, instrumental and institutional component is being dealt with, but also the role of the controller and the controlling as well as framework conditions and prerequisites for a learning enterprise and the influencing factors on both of these dimensions is being discussed. This happens on the basis of the furthest established view of controlling, of the management system oriented or management oriented conception. The development of this approach is based on the General System Theory, which regards the enterprise as a social, connected, open and adaptive system. The examined dimensions are not static, but can change over time, in order to fulfil the requirements of a learning organisation.

It is found that the basic area of responsibility of controlling includes already several supporting features for organisational learning. An example is the establishment of a risk controlling, which is to counteract the learning obstruction of the risk reduction. A further

connection of organisational learning and controlling is given by the fact that strategic controlling can be regarded as an instrument of organisational learning. An example for the influence of organisational learning on controlling is the reduction of the need of coordination by organisational culture, which can be regarded as the result of learning processes. The interaction lies in the fact that less coordination has in turn a positive impact on learning. It becomes clear that organisational learning has to be more than a metaphor of individual learning and that collective learning is an important connection between individual and organisational learning.

It can be concluded that several possibilities for controlling are in existence, which are to support organisational learning in enterprises. However, controlling and planning should become a learning process themselves.