

Providing the managers with information, as well as backing them in the decision-making process to secure improving quality of a company, are two main professional responsibilities of a controller. As a result of the second competence a close cooperation of controller and manager arises. Therefore not only proving expertise in the field of fulfilling the tasks is sufficient, but also are excellent communication skills of great significance.

The first part of the thesis deals with the theoretical principles of communication and with communication psychology. Starting with the influencing factor of communication through to attempted explanations of the communication process itself, for all of which the theories of Watzlawick / Beavin / Jackson, Schulz von Thun and Grice are used. This chapter also deals with the consequences of communication and possible communication barriers.

The second part of the thesis provides a short introduction in controlling and a search of the controlling concepts for pointers to the communication between controller and manager. To round off the chapter, different forms of communication between controller and manager will be dealt with.

The core of the thesis lies in the third part, in which communication psychology and controlling will be linked. Recommendations for participants of the communication process, who in this case are manager and controller, will be worked out. Additionally, advice for structuring the message and the communication process will be provided.

Within this work the high complexity of communication between controller and manager is shown. It is essential for controllers to deal with the communication relation, as well as considering influencing factors in order to optimise communication processes and to reduce negative consequences.