

## Abstract

Title:           **Requirements on Controllers – An Empirical Analysis in the German-speaking Labour Market**  
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For several years the occupational image of controllers has been changing permanently. The reasons for this adaption are multifaceted. Variation of cooperate structure, changed possibilities of the supply of information conditioned by advanced information-technologies, increased global acting of the corporations as well as the change of the controllers' role model have contributed considerably to the necessity to adapt the occupational image.

Against this background this diploma thesis will not only illustrate the recent requirements, which are postulated from the corporate practice on the German-speaking labour market. With the help of the used theoretical framework, it will also show the relevance of being informed about these requirements, the remarkable-ness of the consideration of context-factors and potentially arising problems over the course of the recruiting in terms of employment ads.

The author analysed 1.050 employment ads within Germany, Austria and Switzerland. Subsequent to this analysis of the employment ads, the author tempted to approve the trends and cognitions from the analysis of the employment ads through an interrogation using a question paper. With the help of these empirical investigations the requirements for controllers of German-speaking corporate practice could have been shown. The most important results are appreciation of an academic degree, the preference of applicants with work experience, the major importance of IT-knowledge, the remarkableness of English knowledge, as well as the high expectations concerning the personality traits analytical and conceptual thinking, communication skills, proactive attitude and capacity for teamwork. Furthermore it was possible to show existing differences in terms of requirements between the hierarchical levels (junior-controller vs. senior-controller) with the assistance of statistical test procedures.

The results of this diploma thesis were compared with the cognitions from the job ad analysis, which had started by *Weber* and *Kosmider* and continued by *Weber* and *Schäffer*. This comparison shows substantial changes over the period of time. Another equation of this thesis considered the results of the job ad analysis from the English-speaking labour market, which were ascertained in a simultaneously running diploma thesis.