E. Leijen – Effectiviteit rol-invulling business controllers in een financiële instelling

Abstract
Due to continuous organizational changes, the role of the business controller is changing. In the literature two main types of controllers are distinguished (Sathe 1983, Verstegen 2007): the scorekeeper and the business partner. Weber (2011) has created a model of development for controllership based on activities that differentiate a business partner from a scorekeeper. Although popular writings make us believe that the business partner role is not only the preferred role but also the most effective role a controller can adopt, effectiveness is not only dependent on the type of role but also on management expectations about the contribution of controllers, on the organization of controller activities and on the broader environment in which the controller has to operate. This study reveals that these contextual factors are much more informative where it concerns the determinants of controller effectiveness. Due to the outsourcing of a part of the business controller’s work at RBS Netherlands (RBS NL) the need occurred to redefine the role of the business controller. This research gives an answer to the question how the role of the business controller at RBS NL should be designed in order for him to fulfill his role effectively and which conditions are required from the offshore controllers to support this.
In order to ensure an effective fulfillment of the business control role, it is required to understand what determines controllership effectiveness from a management perspective (Weißenberger & Angelkort, 2011). Furthermore, it is relevant to understand which criteria determine the successful offshoring of part of the business controllers tasks (Hinds & Mortensen, 2005; Oshri, van Fenema & Kotlarsky, 2008; Rodgers & Shook, 1986). In this research tests are developed to determine how the quality of a business controller’s output and the impact of a business controller on managerial decision making, impact their effectiveness as perceived by management. Furthermore, it is tested in what degree the integration of activities between on- and offshore controllers and the consistency of the financial language used by them, impacts the quality of a business controller’s output.
The results of this study indicate that management at RBS NL deems an 'information provider role' most effective for the business controller. Weber (2011) characterizes this as a stage 2 role. It implies that management at RBS NL is not looking for business partners. Instead they require a trustworthy finance partner who is providing relevant and extended financial information: information+. Conditions for effectively supporting this 'information provider role' by offshore controllers are related to the degree of integration of activities, the degree of communication and the level of knowledge of the offshore controller. Although these conditions are currently in place, a further development is necessary in order to create a solid future base for supporting the provision of information+ by offshore controllers.

Key words: Type of Controller; Development of the controller’s role; Controllership effectiveness; Offshoring Finance activities; Qualitative research.