

# Digitalisation and working time – The effects of working time changes on the controller's position

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20th International Scientific Conference  
Globalization and Its Socio-Economic  
Consequences  
University of Zilina, Faculty of Operation and  
Economics of Transport and Communications,  
Department of Economics  
21st – 22nd October 2020

EFOP-3.6.2-16-2017-00007

**SZÉCHENYI**  2020



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# CONTENT

- The changing labour market
- Changing the needs of the controller job
- Research methodology
- Competencies of the controller
- *According to our hypothesis, these new needs appear at the beginning of the recruitment process. Our research question is whether there is any relationship between the competences related to a highly qualified job like the controller and the company's size.*

# THE CHANGING LABOUR MARKET

- Modern societies are correctly referred to as “societies of contract work”
- In more developed European countries, the atypical forms of work are actually those that can be considered typical, since they have become predominant.
- Globalization increased the demand for secure forms of employment against insecurity and typical employment has been replaced by atypical employment.
- According to Németh et al. (2010), employers expect professional work experience and foreign language skills from graduates at the start of their career. This is a new trend in the modern labor market from the 20th century.

# CONSEQUENCES OF A CHANGED WORLD

- The rapid development of information technology is radically transforming the whole society - globalization!
- What skills do we need to have in the digital age?
- A little with the same and a little different.
- Digitization and automation are becoming more popular in the world of work, often reducing the need for a living workforce.

# CONTROLLER COMPETENCIES

## Methodological competencies

- analytical thinking
- solution orientation
- implementation capability
- IT skills

## Personal skills

- load
- proactivity
- conscientiousnes
- performance orientation

## Professional competencies

- controlling expertise
- business expertise

## Social competences

- empathy
- communication skills
- team orientation
- consulting competence

# CONTROLLER COMPETENCIES

HUNGARIAN COMPETENCE RANKING			GERMAN COMPETENCE RANKING		
1	analytical thinking	4,1	1	analytical thinking	4,0
2	load	4,1	2	load	3,9
3	<b>customer orientation</b>	4,0	3	team orientation	3,9
4	team orientation	3,9	4	assuming conflicts	3,8
5	implementation capability	3,9	5	<b>business knowledge</b>	3,8
6	conscientiousness	3,9	6	conscientiousness	3,7
7	assuming conflicts	3,9	7	communication skills	3,7
8	IT skills	3,8	8	controlling expertise	3,7
9	performance orientation	3,8	9	implementation capability	3,7
10	leadership competence	3,8	10	<b>customer orientation</b>	3,7
11	solution orientation	3,8	11	empathy	3,6
12	<b>business knowledge</b>	3,7	12	performance orientation	3,6

# RESEARCH METHODOLOGY

- Data was collected
  - in the first half of January 2019 from an online job recruitment website.
  - in January 2020 from an online job recruitment website.
- 100 (2019) and 103 (2020) job ads
- Making categories
- ad content:
  - task
  - expectation and requirement (competence)
  - supply
- the advertiser:
  - activity
  - size - number of employees, sales revenue, balance sheet total



# TASKS DEPENDING ON THE SIZE OF THE COMPANY IN 2019 (%)

task	small	medium	large	average
Preparation of reports	75,00%	86,96%	77,36%	79,00%
Planning, budgeting	75,00%	73,91%	75,47%	75,00%
Preparation and evaluation of variance analysis	66,67%	60,87%	69,81%	67,00%
Keeping in touch	87,50%	56,52%	50,94%	61,00%
Preparation of forecasts and calculations	58,33%	52,17%	50,94%	53,00%
Control tasks	70,83%	47,83%	47,17%	53,00%
Development and operation of controlling and MIS	54,17%	39,13%	52,83%	50,00%
Participation in monthly, quarterly and annual closing	29,17%	65,22%	50,94%	49,00%
Cost analysis, cost calculation	37,50%	17,39%	41,51%	35,00%
Ad-hoc tasks	37,50%	34,78%	33,96%	35,00%
Profitability, efficiency analysis	29,17%	34,78%	26,42%	29,00%
Accounting, invoicing management	37,50%	13,04%	18,87%	22,00%
Risk analysis, risk reduction	12,50%	8,70%	13,21%	12,00%

Note: green: the highest value, orange: the lowest value.

Source: Own edition

# TASKS DEPENDING ON THE SIZE OF THE COMPANY IN 2020 (%)

task	small	medium	large	average
Preparation of reports	90,00%	88,89%	85,19%	85,44%
Planning, forecasting	60,00%	66,67%	85,19%	74,76%
Peer class support	80,00%	55,56%	77,78%	61,17%
Preparation of analyzes	60,00%	88,89%	51,85%	60,19%
MIS operation, development, process development	60,00%	66,67%	46,30%	55,34%
Preparation of plan / fact analyzes	50,00%	55,56%	44,44%	44,66%
Perform monthly closing tasks	40,00%	44,44%	44,44%	40,78%
Monitoring tasks	30,00%	44,44%	38,89%	36,89%
Profitability, efficiency measurement	30,00%	44,44%	31,48%	27,18%
Ad-hoc tasks	10,00%	22,22%	25,93%	23,30%
Active participation in projects	10,00%	11,11%	20,37%	20,39%
Pricing tasks, product calculations	10,00%	22,22%	16,67%	20,39%
Participation in accounting processes	40,00%	11,11%	11,11%	15,53%

Note: green: the highest value, orange: the lowest value.

Source: Own edition

# PERSONAL COMPETENCIES DEPENDING ON THE SIZE OF THE COMPANY IN 2019 (%)

competencies	small	medium	large	average
Analytical skills, analytical thinking	45,83%	60,87%	54,72%	54,00%
Precision	58,33%	52,17%	50,94%	53,00%
Flexibility, interoperability	50,00%	56,52%	37,74%	45,00%
Communication skills	54,17%	39,13%	41,51%	44,00%
Independent work	50,00%	34,78%	33,96%	38,00%
Problem-solving skills	29,17%	39,13%	32,08%	33,00%
Load capacity, high working capacity	33,33%	26,09%	22,64%	26,00%
Systems approach	16,67%	21,74%	24,53%	22,00%
Willingness to move	8,33%	8,70%	9,43%	9,00%

*Note: green: the highest value, orange: the lowest value.*

Source: Own edition

# PERSONAL COMPETENCIES DEPENDING ON THE SIZE OF THE COMPANY IN 2020 (%)

competencies	small	medium	large	average
Precision	80,00%	88,90%	57,40%	50,49%
Analytical skills	30,00%	22,20%	70,40%	48,54%
Communication skills	10,00%	22,20%	37,00%	33,01%
Independent work	50,00%	44,40%	33,30%	29,13%
Problem-solving skills	30,00%	33,30%	16,70%	22,33%
Team player attitude	50,00%	22,20%	13,00%	19,42%
Reliability	20,00%	33,30%	24,10%	18,45%
Initiative	0,00%	22,20%	22,20%	18,45%
Load capacity	40,00%	11,10%	13,00%	13,59%
Systems approach	10,00%	0,00%	20,40%	11,65%
Flexibility	20,00%	22,20%	5,60%	10,68%
Learning skill	0,00%	11,10%	7,40%	9,71%

*Note: green: the highest value, orange: the lowest value.*

Source: Own edition

## CONCLUSION 1.

Most of the phenomena observed in 2019 are also seen in the 2020 studies. That is, planning, reporting, and reporting are still the most commonly expected controller tasks for all enterprise sizes. Keeping in touch is also a key task. However, the nature of this varies from company to company. In the case of small businesses, contact with external parties predominates. In the case of large companies, internal communication (e.g., local function areas, central or parent controlling department) dominates. In both years, it can also be observed that small businesses expect the controller to be most involved in accounting processes.

## CONCLUSION 2.

Several phenomena presented in 2019 can also be observed in the 2020 survey. Precision is a high priority, which is at the same time of less importance in the large enterprise sector than in the SME sector. The most preferred personal competence by the large enterprise sector is analytical skills (70.4%). In addition to precision, small businesses continue to build on self-employment and cooperation and team play. The importance of flexibility has become less important, according to the 2020 survey, but the SME sector continues to require above average that its employee be flexible.

# SUMMARY

- We believe that in the future, the content of job advertisements will be even more important, not only for the position of controller position but also for other positions.
- A precise and accurate job advertisement is a great help to the applicant as well, since the applicant can assess whether (s)he has enough professional knowledge and competence to perform the tasks specified in the advertisement.

# ACKNOWLEDGMENT

This research is supported by project no. EFOP-3.6.2-16-2017-00007, titled “Aspects on the development of a smart, sustainable and inclusive society: social, technological, innovation networks in employment and the digital economy.” The project has been supported by the European Union, co-financed by the European Social Fund and the budget of Hungary.



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