

## Financial Controlling Tasks in Financing Companies of Various Sizes\*

Tobias BUETTNER

Ph.D.-Student at the Comenius University in Bratislava, Faculty of Management  
Loessnitz, Germany, Private E-Mail:

Correspondence should be addressed to: Tobias BUETTNER, [tb@sax-munition.de](mailto:tb@sax-munition.de)

\* Presented at the 43<sup>th</sup> IBIMA International Conference, 26-27 June 2024, Madrid, Spain.

### Abstract

In today's business world, local businesses are under constant pressure to reduce costs and streamline operations.

As the Chairman of the Board of a medium-sized German company, I experience on a daily basis how important financial controlling has become in the financing of companies of different sizes.

In the first part, I will discuss financial control as a part of the company and list its tasks. In the second part of this short paper, I will present the tools that can be used in financial controlling, followed by the different practices in small, medium and large companies, supported by short practical examples.

**Keywords:** Finance, controlling, management, companies, SMEs, investment and financing ratios, financial reporting and value reporting, cash flow statement and financial analysis