Summary

Controlling has an important role in risk management. The real achievement of risk management is to avoid or at least reduce risk. Controlling contributes to successful risk management by the objective measurement of risks and the exploration of risk management alternatives. Risk is an integral part of all areas of enterprise, including human resource management. The inclusion of different, thoroughly selected, human resource management indicators in accounting systems and their regular re-examination is a recurring task of controllers.

Risk controlling must be present in all phases of risk management process. It is an important task of the management to perform the four phases of this process, which should be completed by feedback that stands for the fifth phase of the process.

Balanced Chance and Risk-Card (BCR-Card) is a method that takes risk and opportunities into account and was developed by Reihmann on the basis of Balanced Scorecard. The method focuses on the indicators of risks and opportunities. By means of this model the correlations that determine the critical success factors can be explored.

Keywords: controlling, risk, indicators, Balanced Chance and RiskCard

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