



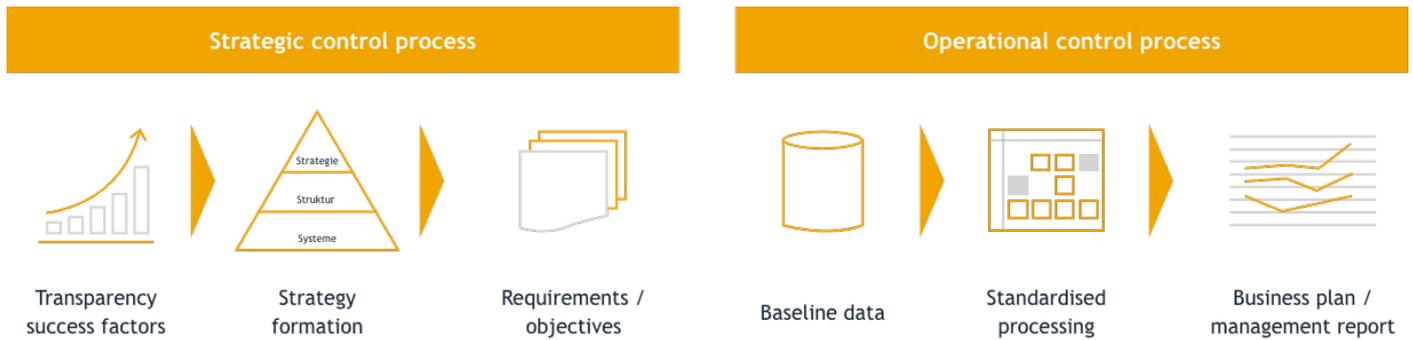
Controlling / planning and management control systems

In order to steer, you need to have a good view of what's up ahead - because driving by ear is not really a good option. Here, speed and difficult terrain are especially important. When visibility is poor, you can only go at a slow speed - even on easy and familiar terrain. At higher speeds and with challenging terrain, it is vital to have good visibility.

This is also true for steering companies in very different situations. It is a basic requirement to ensure good visibility and clarity of the route parameters in order to steer safely and make quick decisions in the face of constantly changing routes and requirements. It is particularly the increasing dynamics of the markets with ever-changing market conditions, the globalisation of the competition as well as the shortening of economic and product cycles that often result in increasing competition and price pressure and that constitute the framework conditions for the requirements of a good controlling / planning and management control system. Controlling serves as the instrument for the coordination and control of the company.

Our approach is to take a holistic view and to support the development of the company as a whole. As such, the controlling / planning and management control system is always embedded in the overarching view of the company's development and is elaborated in detail - depending on the requirements - right down to the concrete design of an individual aspect / tool. The complexity and with it the extent of the number of display instruments in the "cockpit" depends on the company's individual needs.

Drawing on extensive expertise in the field of strategy, we facilitate the creation of transparency by considering key success factors for the development of the company. These are structured within the framework of a strategic controlling process and transferred into a target system. For this, we make use of the existing systems (financial accounting, ERP, sales, etc.) and structures (companies, organisational structure, process organisation, existing reporting). The result is a catalogue of requirements with concrete goals, which then form the basis for transferring them into the operative controlling process. Introducing controlling systems and structures coupled with the holistic consulting approach of corporate development results in a specialised outcome that focuses on a single subject area. Depending on the objective (e.g. optimisation of value flow or functional controlling, fulfilment of business requirements), the focus on subject areas can be the result of an upstream strategy process or the direct object of the assignment.



As part of the operational controlling process at the division level, the basis for creating suitable decision-making documents is examined and optimised in an analysis of the current situation in order to operationalise the controlling goals. Depending on the application, the focus can be on an in-depth analysis of the baseline data (definition of data, interface analysis, etc.) as well as the organisation of the processes (responsibilities, routines, integration into the corporate structure). Optimisation measures (e.g. personnel measures, technical measures, process optimisations) are identified and transferred into a concrete plan for implementation. Our experienced staff usually accompany the introduction and optimisation of controlling structures from analysis to implementation. Where necessary, we also call on specialist know-how (e.g. IT experts) from our tried and tested network.

An overview of our services:

- Integrated financial planning
- Planning and control instruments
- Reporting systems
- Early warning systems
- Performance indicator systems
- Management information systems
- Cost and performance accounting / cost distribution sheet
- Cost estimation
- Sales, production and overhead cost controlling