



Productive. Profitable. Mastered.

Controlling as a Service

Operational and strategic factors to achieve success

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The diversity of products and variants as well as increasing price pressure are just some of the challenges faced by companies in the furniture and wood industry. These challenges are becoming an issue for more and more companies. This makes it all the more important for you as a manufacturer to keep an eye on costs, recognize areas of potential and exploit these. Our services in the field of controlling help you in operational and strategic con-

trolling tasks. Using tried-and-tested controlling tools, we work together to identify areas of potential, strengths and weaknesses in your company, in order to derive measures for improvement from them. These measures and activities will help your company to cope with the high level of competitive pressure and increasing demands, and to remain on course for long-term success.

YOUR BENEFITS

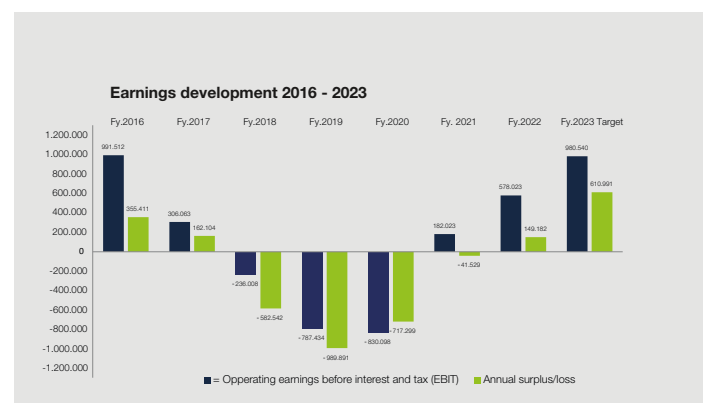
- Identify strengths, weaknesses and areas of potential
- Strategic guidance for the future direction of the business
- Define operational targets for the upcoming fiscal year
- KPI system for continuous company and performance assessment, which can be used to derive improvement measures
- Sound basis for decision making
- Transparency on the cost-effectiveness of the products
- Basis for targeted sales management
- Continuous information on developments in earnings, financial and asset positions, contribution margins and profitability of strategic business areas or a cash flow forecast

ANALYSIS			
Batch size (parts)	85	85	85
Machine output (parts/minute)	5	4	4.5
Setup time (min)	0.2	0.2	0.2
Shifts per year	440	440	
Type of machine	Option 1	Option 2	Option 3
Parts per shift			
100% utilization	0.35	0.43	0.39
Product costs per shift	€749.25	€729.04	€757.58
Costs/hour (incl. personnel)	83.25	81.00	84.18
Total fixed machine running costs	179,820	134,970	101,820
Total cost (excluding material)	179,820	174,970	181,820
Total machine costs	130,500	97,150	72,500
Total maintenance costs	45,000	33,500	25,000
Total space costs	0	0	0
Total energy costs per year	5400.00	5400.00	5400.00

The costs of various production processes are compared in a profitability calculation. This enables the most efficient production method to be determined.

OUR FOCUS

- Strategic controlling with a focus on company analysis, business concepts and benchmarking
- Financial and performance controlling by creating a budget, plan/actual comparison, bank report, KPI analysis and performance controlling
- Cost object accounting "twin costing," with segment full-cost accounting for pricing, contribution margin accounting for price assessment, item and division accounting etc.
- Economic efficiency analyzes through work center costing, calculated process comparison, unit cost comparison and amortization calculation, as well as value-added analysis



One tool for controlling finances and performance is the visualization of earnings development. The annual results and operating results, excluding neutral expenses or revenues, are compared with each other.

FIND OUT MORE!

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