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Efficient Controlling Structures

Maximum transparency with limited resources

Large corporations employ hundreds of specialist controllers. In mid-sized companies, small teams often oversee production, sales, development and performance. Clear responsibilities, automated data flows and artificial intelligence (AI) improve management effectiveness without expanding the organization.

Executive Summary

Lean controlling combines reliable data, accountability and automated analysis.

This cuts data collection and reporting effort, freeing capacity for analysis, action and decisions.

The greatest potential lies in production, sales and development.

KEY TAKEAWAYS

- Less manual reporting, more time for management.
- Production controlling reduces downtime and unit costs.
- Sales controlling strengthens customer and product margins.
- Development controlling shortens innovation cycles.

01 | Where lean controlling creates the greatest value

Starting point

Small teams cover broader tasks than specialist corporate functions. Efficiency comes from relevant metrics, automated data flows and clear responsibilities.

Controlling becomes a management partner: problems emerge earlier and improvements are pursued consistently.

Typical efficiency losses

- Data is manually consolidated from different systems.
- Reports show last month, not the current cause of a variance.
- Production, sales and development use different metrics.
- Analyses identify issues without assigning owners and actions.

Table 1: The key value levers

Area	Specific value contribution
Production controlling	Real-time data and overall equipment effectiveness: reduce downtime and unit costs.
Sales controlling	Manage margins by customer, channel and product: protect margins and adjust prices faster.
Development controlling	Manage target costs, time to market and total ownership cost: avoid poor investments.
Risk management	Link early-warning indicators: act before earnings and liquidity are affected.
Automated reporting	Automate standard reports: free capacity for analysis and action.

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02 | The finance leadership agenda: Five pragmatic steps

#	Action	Managementbenefit
1	**Production data automatiom**	Modern sensors provide real-time data on machine utilization, quality and energy consumption. Weaknesses and efficiency potential become immediately visible and actionable.
2	**Overall equipment effectiveness management**	Artificial intelligence (AI) identifies availability, performance and quality constraints early.
3	**Customer contribution margins management**	Make profitability by customer, channel and product transparent and adjust prices faster.
4	**Development controlling management**	Track target costs, time to market and total cost of ownership in every project phase.
5	**Risk management integration**	Link early-warning indicators, owners and actions in a defined process.

Management Perspective

"The best mid-sized companies build a smarter, not larger, controlling function: less preparation, earlier signals and a clear link between cause and action."

ALPHA TWIN FINANCE BRIEF

○ 03 Foreign currency accounts – when are they needed?

○ 04 Bank communication for CFOs

○ **05 Efficient controlling structures in mid-sized companies**

○ 06 SAP systems for mid-sized companies

CONCLUSION

- Production controlling combines real-time data, overall equipment effectiveness (OEE) and energy consumption. This reduces downtime and protects unit margins.
- Sales controlling manages customer contribution margins, not revenue alone. Forecasting models reveal churn, sales potential and pricing needs earlier.
- Development controlling combines target costs, time to market and total cost of ownership. Resources flow to economically attractive projects.

Alpha Twin Consulting develops lean controlling structures, KPI systems and automated processes for production, sales and development.

Transparent. Efficient. Value-driven.

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