



# Productive. Profitable. Managed.

**Controlling –**  
Operational and  
strategic success

# Controlling

## Operational and strategic success

The variety of products and their variations and rising price pressure are only two examples of the challenges companies in the timber and furniture industry are facing, and more and more companies are struggling with these challenges. Therefore, it is all the more vital for you as a manufacturer to have control over your costs and to identify and use untapped potential. With our „Controlling“ services,

we support you in your operational and strategic controlling tasks. We use tried-and-tested controlling tools to identify your company's potential, strengths and weaknesses together with you to work out improvement measures. This will enable your company to face high competitive pressure and increasing requirements and keep your company on course for success in the long term.

### 1 YOUR BENEFITS

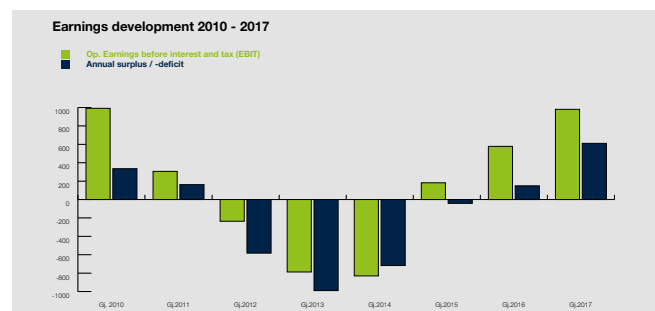
- **Identifying** strengths, weaknesses and potential
- **Strategic guidelines** for the company's future direction
- Definition of **operational targets** for the future business year
- KPI system to constantly evaluate the company and its performance and to derive **measures for improvement**
- Sound basis for **decision making**
- **Transparency** of the products' profitability
- Basis for **targeted** sales management
- Tried and **tested method** from the timber and furniture industry
- Continuous information about the **development of your company's** profit, financial and asset situation, contribution margins, the profitability of strategic business areas or cash flow forecast

### 2 OUR FOCUS

- Strategic controlling with a focus on company analysis, business concepts and benchmarking
- Finance and performance controlling in the areas budget, planned/actual comparison, bank report, client numbers analysis, performance controlling and balanced scorecard
- Calculations, among other processes, in the technical and commercial area, full cost accounting for pricing, contribution margin accounting for price evaluation, segment accounting, etc.
- Profitability analyses by space/cost calculation, calculative process comparison and calculation of payback period, as well as feasibility analyses

ANALYSIS			
Batch size [parts]	85	85	85
Machine performance [parts/min]	5	4	4,5
Setup Time [min]	0,2	0,2	0,2
Shifts per year	440	440	
Machine type	Option 1	Option 2	Option 3
Parts/shift			
100% utilization	0,35	0,43	0,39
Production costs/shift	749,25 €	729,04 €	757,58 €
Costs/hour (incl. labour)	83,25	81,00	84,18
Σ =fixed running cost of machine	179.820	134.970	101.820
Total costs (without material)	179.820	174.970	181.820
Σ Machine cost	130.500	97.150	72.500
Σ Maintenance cost	45.000	33.500	25.000
Σ Space costs	0	0	0
Σ Energy cost/year	5.400,0	5400,0	5400,0

In a profitability analysis, costs of different manufacturing processes are compared with one another. This allows the most efficient manufacturing method to be identified.



One tool for controlling finances and performance is to visualize the earnings trends. The EBIT and the annual profit/loss are compared in this way.

**FIND OUT MORE!**

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