

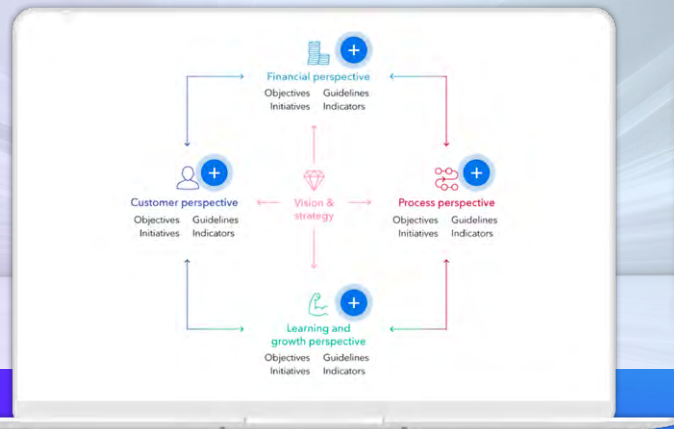
## Operational controlling

Are we doing things **right**? Support for daily business.

Operational controlling supports managers in the following tasks in operational daily business:



- Planning
- Decision-making
- Implementation
- Monitoring



## Example of cost object unit cost calculation

FOR A PRODUCT	FOR A SERVICE
Cost object unit cost for some time	100 hrs
Total consultant hours used / month	1,000 hrs
Consultant personnel costs	1,000,000 €
Consultant company vehicle	100,000 €
Cost of office telephone and office equipment	1,000,000 €
Total costs per month	1,100,000 €
Unit cost for the cost object: Consultant hours	11,000 €
Direct costs for services?	

On the basis of its experience in making chocolates, the company also advises bakeries on establishing their own chocolate-making process.

The chocolate-maker hires a consultant and personal assistant for this purpose.

The chocolate-maker calculates the costs of an hour of consultancy for the purpose of the cost object cost calculation.

e-learning

# Controlling – Basics

Knowledge of controlling is indispensable for all those who are entrusted with planning, controlling and coordinating tasks. You will get to know controlling as an integrated management process in the company and be able to apply and implement important controlling instruments and tools in operational practice.

Booking Number: **34921**

Group of participants:  
With this e-learning „Controlling Basics“, you can train all employees in the company who do not have any controlling-specific training and would like to get an introduction to the topic.

Duration: **approx. 1,5 hours**

Language:

Unit price:

**€ 49,-** zzgl. MwSt. | € 58,31 inkl. MwSt.

Package prices from 50 licenses on request

## Learning objectives

- ✓ You will learn what is meant by controlling and know the tasks and methods of operational and strategic controlling.
- ✓ You will learn about the different types of costs and know how and when cost centers are used in the company.
- ✓ You will know which components a costing sheet has and how a costing is fundamentally structured.
- ✓ You will know the components and the structure of a contribution margin accounting and how a break-even analysis is carried out.

## Contents

- Cost types and cost centres
- Calculation
- Contribution margin calculation
- Strategic controlling
- Reporting



Information on the web

[www.haufe-akademie.de/34921](http://www.haufe-akademie.de/34921)



Let us advise you

Tel. +49 761 595339-10 • [digitales-lernen@haufe-akademie.de](mailto:digitales-lernen@haufe-akademie.de)