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# Lewitt Insight – Case Study n° 42

# PLANNING THE MANAGEMENT CONTROL MODEL




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The changes in the economic/competitive environment and the generational handover have increased the company's need of economic, capital, financial and managerial information. The client, thats operates in the food sector, manifested the necessity to have timely and accurate information in order to support the daily decision-making process (eg. costs and prices definition, investment analysis, evaluation of the periodic economic, patrimonial and financial results, etc.).

In order to satisfy the needs expressed by the client Lewitt Associati has designed and implemented a **Planning and Controlling System** taking in consideration the company’s size, the information's needs and the potentialities of the company's IT system.






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The **methodology** used in to achieve the target is divided into the following steps:

- Business Analysis able to identify:
  - possible organizzative and process weakness in conflict with the implementation of the Planning and Controlling System;
  - the needs of control in relation with the specific Corporate Business;
  - The features, in planning and controlling terms, offered by the company's Corporate Informative System;
- Check the adequacy of the general accounting with the needs of control;
- Recognitions of Cost Centers and their functional classification;
- Definition of the cost accounting model;
- Definition of Economic Planning System (Budget);
- Definition of the Corporate Reporting System;
- Creation of the Organizzative Unit of Planning and Controlling System and definition of its Manager (Junior Controller);
- Implementation of the Planning and Controlling System project;
- Trainig of the Junior Controller.

The realization of the project required the definition of a Working Group composed of Lewitt /Client personnel and the definition and the sharing of the Action Plan.

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The project has achieved the follow **results**:

- Corporate inclusion of a resource oriented to the Planning and Controlling System (Junior Controller);
- Identification of the actions able to align the structure to the needs of Planning and Controlling System;
- "control" culture diffusion in all the company;
- Use of Project Management in order to guarantee the right appliacation of the Action Plan;
- Creation of a Control System able to permitt the Board to "decide" with a greater objectivity to activities management and to new investment opportunities;
- Greater ability to converse with the actual financial partner (banking house) in a clear and complete way, improving the trust of the relation;
- Training of the personnel involved with the project .






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The **Case Study** series is a part of **Lewitt Insight** that includes other tools (eg. articles, presentations, white papers, videos, etc.) in order to communicate the thoughts, knowledge and experiences of Lewitt Associati experts.

**Lewitt Associati** deals with managerial and organizational consulting and consists of a group of consultants of different entrepreneural, managerial, accademic and consulting experiences. Lewitt works in the following areas:

i. Strategy and planning development;
ii. Organization and precesses;
iii. Technology and innovation;
iv. People and skills development.

**Lewitt's Cost Reduction Unit** develops cost reduction projects with the "Success Fee" approach (no results, no remuneration) through a **«patented methodology»** that allows to obtain solid and long-lasting results. Areas of specialization include the following expense categories:

- Express and traditional transportations;
- Dedicated transportation;
- Import and export transportations (sea/plane/truck);
- Third party logistics;
- Packaging materials;
- Waste disposal.

For more information about **Lewitt**'s services visit **www.lewitt.it** or email us at **info@lewitt.it**.