INTERNATIONAL CUSTOMER **CONTROLLING** A LOOK BEYOND BORDERS

Amid all the Big Data, have we lost sight of our customers?

and meaningful to use are exactly what enable us to take count team. a further important step in customer controlling.

We are international -

work for corporate headquarters in the US and yet close individual order. a big order for Mexico. So, where do you show the costs of this GKAM now – on the income statement of the US, at corporate headquarters, or in Mexico, where the revenue from the order is actually recorded?

An international customer result account provides transparency.

margins on the customer orders. Then I recommend that you deduct cash-effective costs that are controllable in the short term. Depending on the sector, these can To achieve sustained success in customer relationships we be, for example, sales reductions in the broader sense, service charges at the retail level, warranty and goodwill costs, catalogue participations, entertainment, etc. Happy customer controlling After a contribution margin II is calculated, we deduct **Dietmar Pascher**

the expenses associated with "looking after" the customer. These include, for instance, activity-based expenses for order Big Data poses special challenges, Despite or perhaps processing, consulting and training services as well as the even because of Big Data, many of us are still "flying" costs for complaint management and customer support by blind." Yet the BI tools that make Big Data manageable our internal and external sales teams or the global key ac-

Don't worry about some gaps!

When segmenting customers, it doesn't matter whether the customer result is exactly right. Rather, what's important is Not every customer is tied to a branch or a country. A the order of magnitude and the relative position in comparibad customer in one country does not necessarily mean son with other customers. After all, it is certainly true that a bad customer for the group. Business processes are a customer who places daily orders causes more ordering internationally connected. For example, it is no longer expense than one who places an order just once a week, a rarity that a global key account manager (GKAM) may meaning it doesn't matter if you book costs of 9 or 11 for an

Customer portfolios allow a holistic view.

In addition to the operating customer result, the strategic importance of the customer must be taken into account, too. Who are your "dilemma customers" - i.e., those with high strategic importance but a poor customer result? How many To do that, you need worldwide multi-level contribution of them can we afford (budget!), or is there something we accounting by customer. Initially, we compile the product can do about the activity-based expenses associated with these customers?

need a holistic view of our customers.

our customers are too!

Program

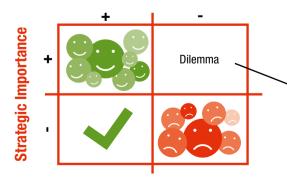
Dietmar Pascher

Partner and Trainer of the

Controller Akademie AG.

Manager International

Customer Result



	Action Customer Y				
	What	Who	When		
_	Volume Prod. mix Processes				

Customer Result Account	Entity 1	Entity 2	World
Gross Sales	1700	1500	3200
- Discounts	100	30	130
Net Sales	1600	1470	3070
- Product costs (var. costs)	550	350	900
Contribution I	1050	1120	2170
- out of pocket expenses	170	150	320
- short term controllable costs	75	45	120
Contribution II	805	925	1730
- activity based costs subsidary	45	15	60
directly allocatable to customers	25	5	30
Contribution III	735	905	1640
- activity based costs global			720
Customer Result			920

SUCCESSFUL **COOPERATION**

ICV EXPERTS AT CONFERENCES





Ulrich Müller Bosom. Leader ICV working group Spain

This year, the **3rd ACCID Conference** brought together 250 accounting and business management professionals at the University of Girona.

The ACCID (Associació Catalana de Comptabilitat i Direcció) organises a conference in Spain every two years. This year the conference took place in Girona on 30th May in cooperation with the ICV. The aim of the conference was to discuss the most current management issues related to standards and best practices in the areas of accounting and controlling. It also addressed the objective of the ACCID to become a meeting point for professionals and academics in the world of accounting and controlling in order to improve the transparency and quality of financial information.

In this third edition, held at the headquarters of the Faculty of Economics and Business of the University of Girona, several simultaneous conferences and workshops on current issues regarding accounting and management were organised. Ten simultaneous workshops were held on topics such as management control in business, developments in accounting standards, the tax reform in 2014, standards in accounting and management of cooperatives and non-profit organisations.



Some of the speakers under the theme "Controlling in SME" were Pau Guerrero, CFO of Corporación Cervino and Francisco M. López, Managing Director of Rando MMC, who spoke about their experiences on good controlling principles in SMEs. Ulrich Müller Bosom, head of the ICV working group Spain, also discussed the latest developments in controlling.

Next year on the 28th and 29th of May, ICV Spain plans to participate in the 6th ACCID Congress in Barcelona. Invited speakers are Prof. Heimo Losbichler and Dietmar Pascher. More than 800 people are expected to attend this Catalan Congress, which will take place at the University of Abad Oliba in Barcelona.

SPEZIAL | CONTROLLING INTERNATIONAL | ISSUE 11 | SEPTEMBER 2014