



**L'Arbi Ben M'Hidi University\_ Oum El Bouaghi**  
**Faculty of Economics, Business, and Management**  
**Department of Management**  
**3<sup>rd</sup> Year Business Management**

**Activity 01** : fill in the gaps with the missing words while listening to the skript.

**1. Who is the management Controller?**

A Management Controller is a financial professional ..... for planning, monitoring, and ..... a company's financial performance. They aim to optimize..... and ensure financial .....by preparing budgets, tracking....., analyzing financial variances, and producing..... Additionally, Management Controllers enforce internal controls and compliance, providing management with .....to support decision-making, improve ....., and drive operational.....

**2. What is the role of management Controller?**

A Management Controller is responsible for overseeing a company's financial....., including budgeting, cost control, and ..... analysis. They monitor....., analyze spending, enforce internal ....., and provide management with insights for better..... Their work ensures financial stability, supports efficiency, and contributes to the company's strategic.....

**3. What skills do a management Controller needs to be professional?**

To be a successful Management Controller, both professional and personal skills are essential:

**a. ..... Skills:**

- **Financial Analysis:** Analyzing and ..... financial data.
- **Budgeting & Forecasting:** Creating and managing budgets and financial..... .
- **Accounting .....**: Understanding .....and regulations.
- **Cost Management:** Monitoring and controlling company.....
- **Software Proficiency:** Using financial management..... and Excel effectively.

**b. .....Skills:**

- **Attention to Detail:** Ensuring accuracy in financial reports.
- .....: Identifying issues and providing solutions.
- **Communication:** Explaining financial ..... clearly to non-financial teams.
- ..... **Management:** Meeting deadlines and managing priorities.
- **Adaptability:** Adjusting to changing business conditions.
- **Leadership & Collaboration:** Working with various teams to ..... financial goals.

### Activity 02 :

The business situation : The sales department has been underperforming for the past two months, resulting in lower-than-expected revenue. The company is concerned about meeting its quarterly profit targets, and there's pressure to cut costs.

Question : imagine that you are the management controller, what would you do to solve this problem ?