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**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 responsible for planning, monitoring, and analyzing a company's financial performance. They aim to optimize resources and ensure financial stability by preparing budgets, tracking expenses, analyzing financial variances, and producing reports. Additionally, Management Controllers enforce internal controls and compliance, providing management with strategic insights to support decision-making, improve profitability, and drive operational efficiency.

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

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

**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. Professional Skills:**

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

**b. Personal Skills:**

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

### Answer :

Role of the Management Controller:

1. **Analyze Sales Performance:** The Management Controller will review the sales figures and compare them to the forecast to identify the gap and the reasons behind the underperformance (e.g., market conditions, sales tactics, or pricing issues).
2. **Cost Review:** They will look into current expenditures to identify areas where costs can be reduced without negatively impacting critical operations.
3. **Reforecasting:** Based on their analysis, they will update the financial forecasts to adjust expectations for the remainder of the quarter.
4. **Recommend Actions:** The Controller might suggest increasing marketing efforts, adjusting pricing strategies, or temporarily reducing non-essential costs to boost profitability.
5. **Report to Management:** They will provide clear, data-driven insights to the management team to help make informed decisions on how to address the sales shortfall and ensure the company stays on track financially