



## OPERATIONAL CONTROLLING - A TOOL OF TRANSLATING STRATEGY INTO ACTION

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**ABSTRACT.** Enterprises have a lot of problems with realization their strategic aims in the fast changing and competitive business arena from many years. Effective execution of strategic plan needs its translating into action, task results and indicators of everyday activities. The success on the market is attainable by communicating strategic and operating goals on the each level of organizational structure and their connecting with budget of units or employee motivation. The scorecards balancing in finance, customer, process and development perspectives is very useful for pointing - what do we control with? or - what do we have to achieve? But doesn't answer to question about ways of enterprise managing.

Main aim of the article is proving that operational controlling system is a essential tool for translating strategy into action. The Balanced Scorecard methodology should to take into consideration system and process connection of enterprise with procurement, co-operation or distribution supply chain also.

**Key words:** controlling, operational strategy, balanced scorecard, process management, supply chain.

### INTRODUCTION

Taking into account the practical aspect of functioning of enterprises, there often occur the lacks of the adjustment of the process architecture to the development strategy, which in a long run may result in the impossibility of executing the assumed strategy [Cyfert 2007]. Controlling instruments - supporting planning, controlling and steering - make possible to transform the results of economic forecasts and strategic simulations to the level of the current product supply chain management. The results of the research conducted in many research centres [Gadiesh, Gilbert 2001] show that around 50% of strategies are not implemented into economic practice, either totally or partly. The results of the research, regarding ineffective execution of strategies (table 1), conducted by the author of this paper confirm insufficient communication of a general strategy with actions taken on the level of execution.

The analysis of the conducted study (table 1) allows formulating the following general conclusions:

- Having a general strategy is not sufficiently effective to achieve the goal - because the strategy should be known and understood by the management staff at large, controlled on different levels of management and communicated with processes being realized, management system and enterprise organization,
- Everyday operational actions are often taken without any link to the strategic plan - this plan should be transformed into target values and measures assigned to them as well as into plans, current activities and their budgets,

- Organizations control progress in the achievement of strategic goals by means of aggregating results on the level of operational activities insufficiently - and this is very important when it is impossible to achieve the assumed goals and actions should be corrected [Gadiesh, Gilbert 2001] (the authors quote the 80-100 rule which says that it is better when a strategy that is 80% right is 100% implemented than one that is excellent and 100% right but is not implemented in the enterprise),
- Execution of the general strategy is controlled on the level of the coherency of individual functional strategies to small degree (e.g. sales, production, logistics),
- Competitiveness of an enterprise requires operational ability to respond to consumer's needs - and only few enterprises have a developed operational strategy as a derivative of the general strategy.

The study was conducted in the years 2007-2009 via audits in 92 enterprises and by means of an interview and opinion poll among managers of 176 enterprises. The study was conducted in 4 sectors - automotive, building, apparel and household devices - in production and retail sector, with an even quantitative distribution in the group of small, medium and big enterprises.

Table 1. Results of the research regarding indirect causes of ineffective execution of strategies  
 Tabela 1. Wyniki badań dotyczących pośrednich przyczyn nieefektywnej realizacji strategii

Indirect causes of ineffective execution of strategies	Percentage share of studied enterprises
Strategic plans are not transformed into operational actions and communicated with middle- and short-period plans	42,0%
Strategic plans are not reflected in balanced target values and measures in from the perspective of the Strategic Scorecard, they are not transponed into processes and planned action budget	51,7%
Enterprises periodically control the coherency of individual functional strategies (e.g. sales, production, logistics) with respect to the execution path of the general strategy	43,0%
Execution of the general strategy is communicated with operational results, management system and organization of an enterprise from the point of view of processes	39,6%
Enterprise has a developed operational strategy as a derivative of the general strategy	37,3%

Source: Own study.

Table 2 includes the results of the research regarding direct causes of ineffective execution of strategies. In many instances, the results confirm the lack of or insufficient use of operational controlling in the management process of activities both on the strategic and operational level. The study was conducted in the years 2007-2009 via interviews and operational audits in 84 enterprises and by means of an interview and opinion poll among managers of 95 enterprises.

Non-flexible processes in the supply chain, problems with the comprehensive coordination of operational activities or barriers in the supply chain regarding cooperation with partners often result from the lack of operational plans of supply chain management (on the strategic and operative level) responsible for the execution of the goals of the general strategy of the enterprise (Table 2).

With a high variability of the economic environment and unstable conditions of functioning of the supply chain over 70% of strategies referred to operations creating product value (mainly strategies focused on achieving competitiveness) are not implemented, either totally or partly. According to the results of the research conducted by Ventana Research (2006) [Sales and Operations Planning Research Study 2009] only 26% of enterprises identify the goals of the S&OP plan as an ordered set of operations realizing the assumptions of the strategic plan. Main causes include:

- Lack of or insufficient control of operations creating product value on the level of operative management and a weak communication of the responsibility for the product within the organizational structure of the enterprise,
- Lack of transmission of the strategic plan into current operational activities plans and goals as well as budgets assigned to them,

- Lack of instruments aimed at controlling strategic goals through multi-sectional aggregation of mutually dependent results of operational activities, this is very important when the achievement of the assumed targets in particular internal and external conditions is not possible and it is necessary to correct these activities.

Table 2. Results of the research regarding direct causes of ineffective execution of strategies  
 Tabela 2. Wyniki badań dotyczących bezpośrednich przyczyn nieefektywnej realizacji strategii

Direct causes of ineffective execution of strategies	Percentage share of studied enterprises
Non-flexible distribution processes in relation to identified needs of sales as well as the lack of the required flexibility of production and procurement processes	100 %
Numerous and strong competition for chosen products and in the markets chosen by an enterprise	95 %
Costs and risk significantly higher than planned in the business plan when developing the strategy	91 %
Lack of sufficient knowledge about the market and competition leading to overinvestment and the lack of capital or underinvestment in the required time	87 %
Barriers in the supply chain regarding cooperation with recipients (sales networks), suppliers and cooperating enterprises	86 %
Problems regarding comprehensive coordination of many various processes in the supply chain of a product leading to a low customer service and loss of orders	84 %
Lack of the required functionality of an IT system, available and adjusted information making it possible to control the process of executing the strategy	79 %
Insufficient working capital, long payment deadlines by clients and freezing of capital in the stock of materials and products	77 %
Lack of sufficient knowledge about partners and operational cooperation conditions in the supply chain	76 %

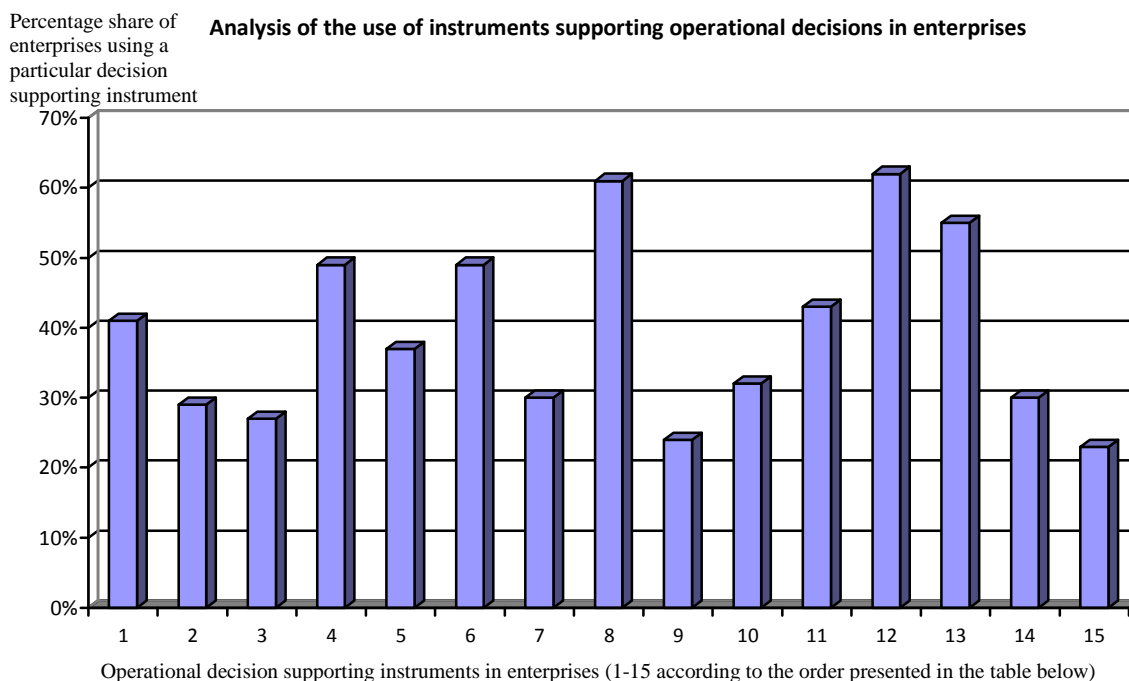
Source: Own study.

The scope of variant and multi-criteria operational analyses on the strategic level presented in chapters 1-3, extended with the verification process of the assumptions of operational management for the required competitiveness of the product and return on investment, confirms the systemic meaning of operational controlling for the effectiveness of the execution of each strategy. The results of the studies conducted in Polish enterprises and by many research centres worldwide show that instruments of management accounting and financial analysis are insufficient from the point of view of effective implementation of competitive strategies (It was conducted via internal audits in 42 enterprises and by means of an interview and opinion poll among managers of 85 enterprises. The study was conducted in 4 sectors - building, apparel, petrol and cosmetics - in production and retail sector, with an even quantitative distribution in the group of small, medium and big enterprises). On this basis, the author formulated the following hypothesis saying that:

*Product value oriented strategy requires to be supported by an operational controlling system because it is operations leading to production and provision of a product to a client that are the basis of creating value for the client.*

Difficulties with transforming the results of analyses of many economic data into the formation process of operations and assets linked through relations in the supply chain significantly influence the position of operational controlling among other instruments aimed at supporting decisions in the management process of the enterprise [Kuc 2006] (this was also confirmed by the results of the research conducted by the author including the results of the study of the applied methods and controlling algorithms as well as organizational solutions. The scope of the applied controlling instruments (or their elements) in individual operational fields of supply chains on the level of strategic and operative management was also the subject of this analysis). Within the space of the last

20 years an increase in the use of tools supporting operational decisions has been visible, however, the results of the research conducted among 142 enterprises (chart 1) point out that the process of building organizational maturity in this respect is quite slow (based on results of the author's own study conducted within a research project: Development of a universal pattern of logistics controlling solutions for Polish enterprises and their supply chains. Poznań 2009).



No.	Operational decision supporting instruments in enterprises	Percentage share of enterprises using a particular decision supporting instrument
1	Balanced Scorecard and techniques related to cascading strategic goals into operational management fields in the supply chain	41%
2	Account of the results of operational decisions, e.g. inventory level and allocation, production batch volume, transport routes	29%
3	Comprehensive analysis of the supply chain as a profit centre (connection between scenarios related to operational activities and the results of the centres responsible for costs and income)	27%
4	Variant analysis (scenario-related) of allocation of inventory in the supply and distribution chain (including VMI, SMI). Calculation of costs per : products, clients and sales regions, processes, distribution channels	49%
5	Calculation of costs per : products, clients and sales regions, processes, distribution channels	37%
6	Analysis of working capital	49%
7	Budgeting methods on the basis of updated operational normatives	30%
8	ABC analysis of: <i>products</i> (on the basis of sales income or profit in connection with ABC classification of recipients and sales channels) <i>materials</i> (on the basis of purchase costs in connection with suppliers classification)	61%
9	XYZ analysis of product flow stability (including demand), materials (including consumption, material requirement), loads. XYZ analysis of the stability of the demand for assets	24%
10	Analysis of bottlenecks regarding the flow of products and materials (including pile-ups, stoppages and queues)	32%
11	Mapping, analysis and design and reengineering of processes	43%
12	Scenarios related to balancing resources and workload, schedules and timetables with the use of Gantt charts	62%
13	Factor operational analysis (e.g. related to productivity, efficiency, utilisation level, capacity, customer level, delivery reliability in the supply chain - OTIF)	55%
14	Analysis of material safety – connection between material index and the number of suppliers, conditions of purchase contract and safety stock	30%
15	Audit of operational management of the supply chain (comprehensive evaluation of competitiveness potential)	23%

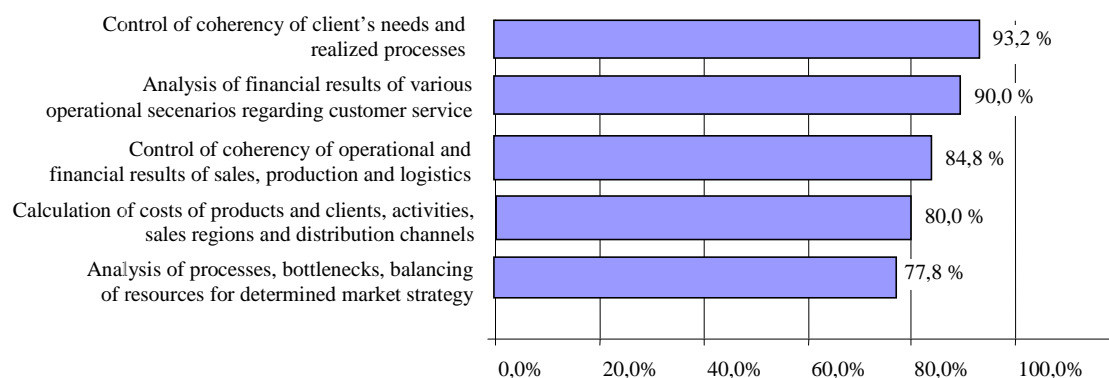
Source: own study.

Chart. 1. Analysis of the use of instruments supporting operational decisions in enterprises  
 Schemat. 1. Analiza zastosowania instrumentów wspomagających decyzje operacyjne w przedsiębiorstwach

The need for a systemic analysis of the influence of the adopted methods and scenarios on the performance of an enterprise has been the reason for a big interest in operational controlling instruments in Germany, Austria and Switzerland [Weber, Schäffer 2008]. Economic transformations in Poland in the 90-ties, being the result of liberalization of economics, technical progress and the development of competitiveness on the national and world markets opening at that time led to changes in the way enterprises make use of financial and non-financial information. Low use of tool enabling operational decisions presented in table 1 is according to many managers caused by:

- Lack of knowledge about tools enabling decisions and possibilities to use them in the field of operational management (the degree of the use of financial controlling instruments is much higher),
- Low awareness of the need for a systemic management of enterprise efficiency and supply chain processes among management staff,
- Lack of determination among the management and time and money for implementing suitable tool supporting decisions for the enterprise,
- Lack of organizational structures responsible for including tool in the process of operational management,
- Difficulties in obtaining suitable operational data from IT systems,
- Difficulties in integrating operational tools with financial-accounting systems.

According to the opinion of managers in the examined enterprises, instruments regarding financial and management accounting are insufficient to transmit financial and market plans into operational activities, including various scenarios of processes in the supply chain at the same time. The results of the study presented in chart 2 confirm the need for analysing and controlling coherency of market and financial results with the formation of operational activities (based on results of the author's own study conducted within a research project: Development of a universal pattern of logistics controlling solutions for Polish enterprises and their supply chains. Poznań 2009).



Source: own study

Chart. 2. Results of study regarding the need for analysis and control instruments related to market, financial and operational results in enterprises

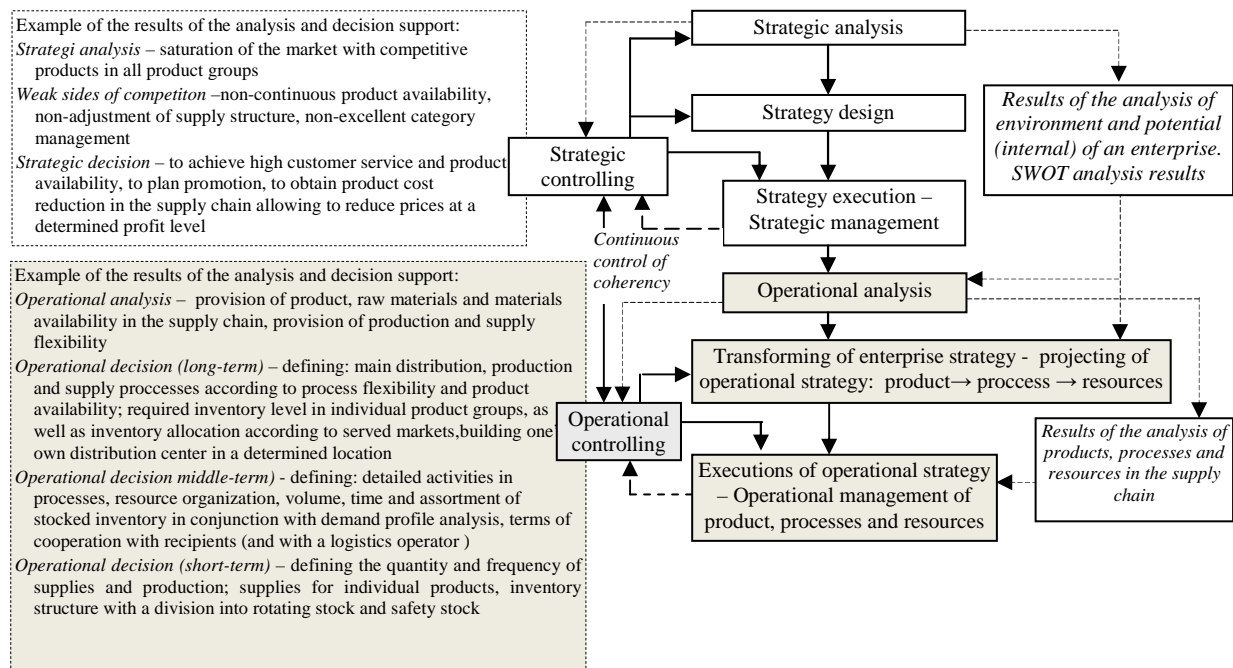
Schemat. 2. Wyniki badań dotyczących potrzeb instrumentów do analizy i kontroli odnoszących się do rynkowych, finansowych i operacyjnych wyników przedsiębiorstw

Selection of steering methods regarding procurement, production and distribution processes as well as organizational solutions for the supply chain, in accordance with cost reduction plan and result improvement, is a very common problem. In the examined enterprises, problems regarding identification of weak market signals and adjustment of operational management methods to increasing rapidity of changes within market environment and decreasing predictability of results were indicated.

## ASSUMPTIONS OF TRANSFORMATION - BALANCING GOALS

Transforming the strategy into activities should take place with the maintenance of the imperative of connecting individual functional activities into a coherent system aimed at generating value. The authors of the Balanced Scorecard - R.S. Kaplan and D. P. Norton - presented a proposal of connecting goals with measures through balancing these goals and a logical analysis of network relations in four perspectives [Kaplan, Norton 2002]. On the basis of an analysis of a balanced development of an enterprise, the following perspectives can be distinguished: the one of a client and the one of a product. The authors suggest that one should determine strategic goals for each perspective resulting from a general strategy of an enterprise, transform them into values of measures regarding goal achievement and necessary activities. The basic four perspectives should only be treated as a framework and not a rigid pattern to be applied. The number of perspectives may vary (most frequently between 3 and 5), depending on the kind and scope of functioning of an enterprise, its environment and characteristics.

A general strategy positions an enterprise on the market, defining among others goals of functioning of an enterprise, product and market, competitive position, development directions and market diversification level, organizational structure, customer and supplier relations, product manufacturing technology, etc. Picture 1 presents fields of support of individual management levels in an enterprise by strategic and operational controlling.



Source: Example deriving from diagnostic research regarding principles of controlling

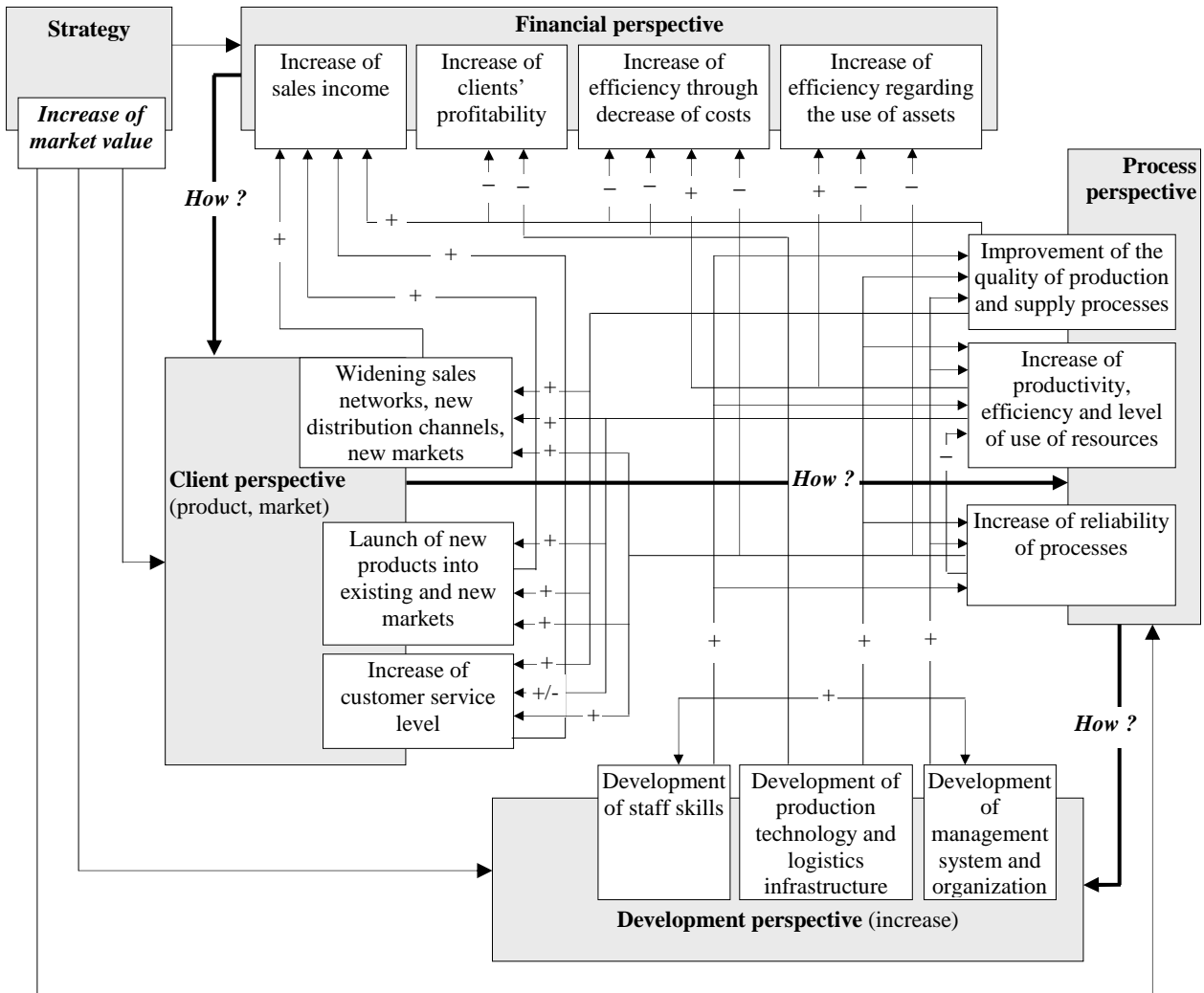
Fig. 1. Position of operational controlling in the process of strategy execution  
 Rys. 1. Umiejscowienie controllingu operacyjnego w procesie realizacji strategii

Balanced measurement of operational effectiveness is at the same time an instrument aimed at translating strategy into action. Operational strategy includes designing products, their manufacturing processes, supply chains and resources as well as mutual relations between them thanks to which it is possible to achieve goals of the general strategy. In this respect, operational controlling supports:

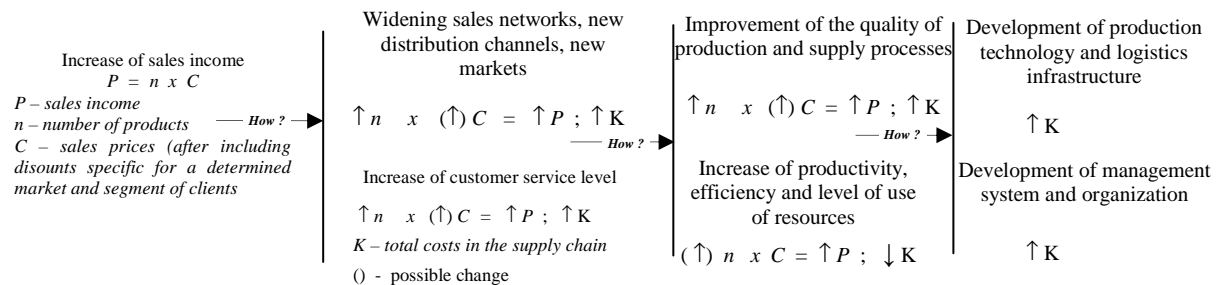
- Process management starting with determining main processes and their location (e.g. in an enterprise or subcontractor within the confines of outsourcing) through process design,
- Assignment and allocation of resources in processes,

- Process controlling,
- Change management and process improvement.

Balancing the goals of an organization in individual perspectives is reflected in relations between values of goal measures on the strategic level (Strategic Scorecard). A strategy is a set of hypotheses where occur casual-effect dependencies and the link between goals and actions as well as the organization of goal achievement are of a network character (Picture 2).



**Example of a balance of a total influence on strategic goal execution**



Source: own study

Fig. 2. Example of translating strategy by means of balancing goals in a scorecard  
 Rys. 2. Przykład tłumaczenia strategii poprzez metody celów bilansowych w strategicznej karcie wyników

System of controlling in the process of measuring efficiency shows relations between goals and values of measures assigned to them in various perspectives so that it is possible to manage and verify them.

Actions taken in client, process and development perspective presented in picture 2 results from financial goals and determine profits gained in financial perspective. The logic of balancing goals within a scorecard usually takes place in an iterative manner from financial goals (e.g. increase of sales income), through next planned requirements (goals and actions) in client perspectives (e.g. increase of customer service level), processes (e.g. increase of process reliability) and development (e.g. increase of organization and management system), enabling to achieve them. From the practical point of view, this means verification of goals in a feedback loop because only balancing the total influence of adopted solutions determines enterprise profit. Mapping of strategic goals (e.g. need for the improvement of market value of an enterprise or product value for the client and the enterprise) makes it possible to link the goals determined for various areas of functioning of an enterprise into one coherent system, by means of defined causal-effect relations. Balancing the goals in various perspectives decreases the risk of favouring and manipulating priorities of achieving them. This eliminates situations in which e.g. improvement of customer service level focused on the increase of income may lead to uncontrolled cost escalation. Aims to reduce costs and investments for technology development may limit sales income and chances for profit in future.

Balancing the goals in the scorecard is a controlling instrument in the process of operationalization of the strategic plan. The results of the conducted research show that:

- Only around 41% of examined enterprises use the scorecard as an instrument aimed at supporting operational management decisions,
- Around 50 % of examined enterprises do not project strategic plans in balanced values of goals and measures of individual perspectives of the strategic scorecard and do not transform them into processes and actions,
- Only around 40% of examined enterprises communicate the general strategy with results of processes, management system and organization of the enterprise.

The result of balancing the goals of the strategy requires cascading their planned values and adopted actions into the level of functional strategies (e.g. marketing, financial, operational).

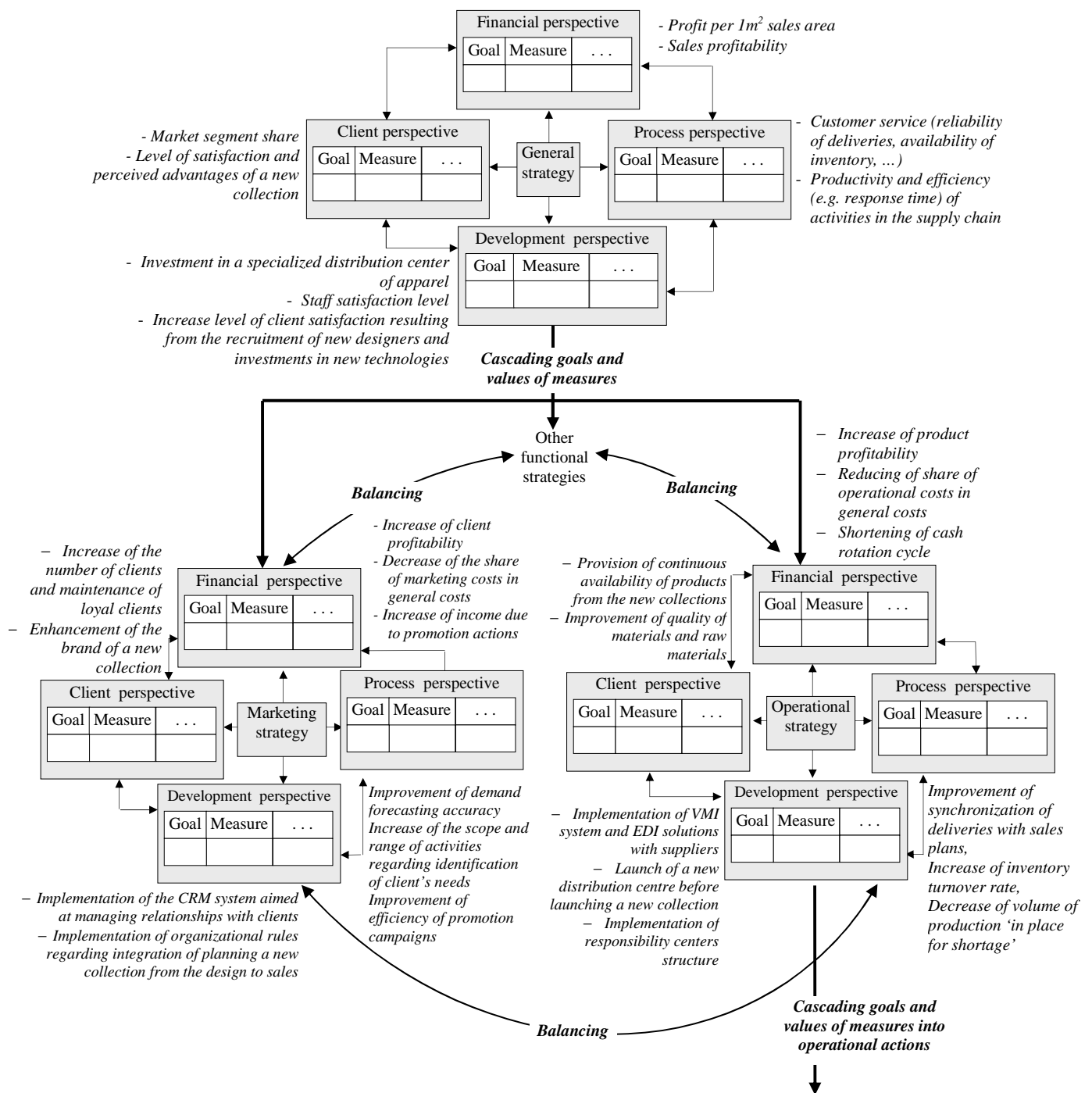
## **TRANSFORMATION OF GOALS INTO ACTIONS**

The process of cascading includes projecting the goals of the operational strategy in realization of individual processes in the supply chain [Kaplan, Norton 2001]. Balancing the values of goals and measures and coordination of actions in individual processes of operational activities is the basic of coherency and integration of processes and their mutual synergy. Each enterprise has its own chain of creating the value, specific for its product, resources and closer and more distant market environment. A general model of the value chain includes three basic process groups [Kaplan, Norton 2002]:

- Innovative processes - investigation of client's needs, product design and development,
- Operational processes - product manufacturing and delivery,
- After-sale service processes - actions taken for the sake of value for the client after sales and provision of the product.

The second and third group also include actions regarding the process of withdrawing the product from the market, replenishing the inventory in the whole life and management cycle of the product. Pictures 3a and 3b present an example of use of the balanced scorecard and the mechanism of cascading operational strategy into the level of processes in the supply chain for one of the examined enterprises from the apparel sector when launching a new collection.

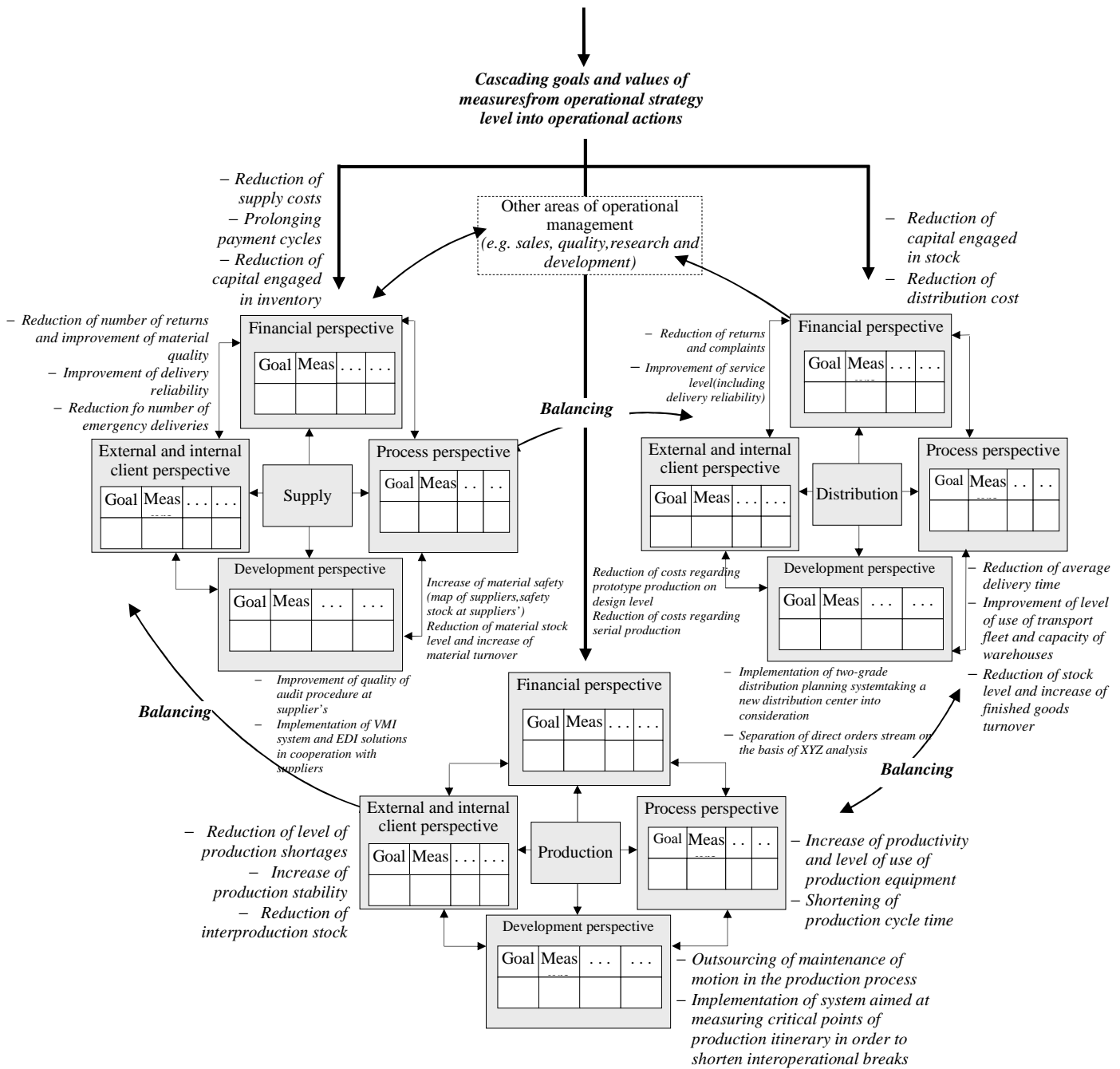




Source: Own study on the basis of the results of the research

Fig. 3a. Example of the use of mechanisms of balancing and cascading the results in the process of transforming strategic goals into the level of functional strategies

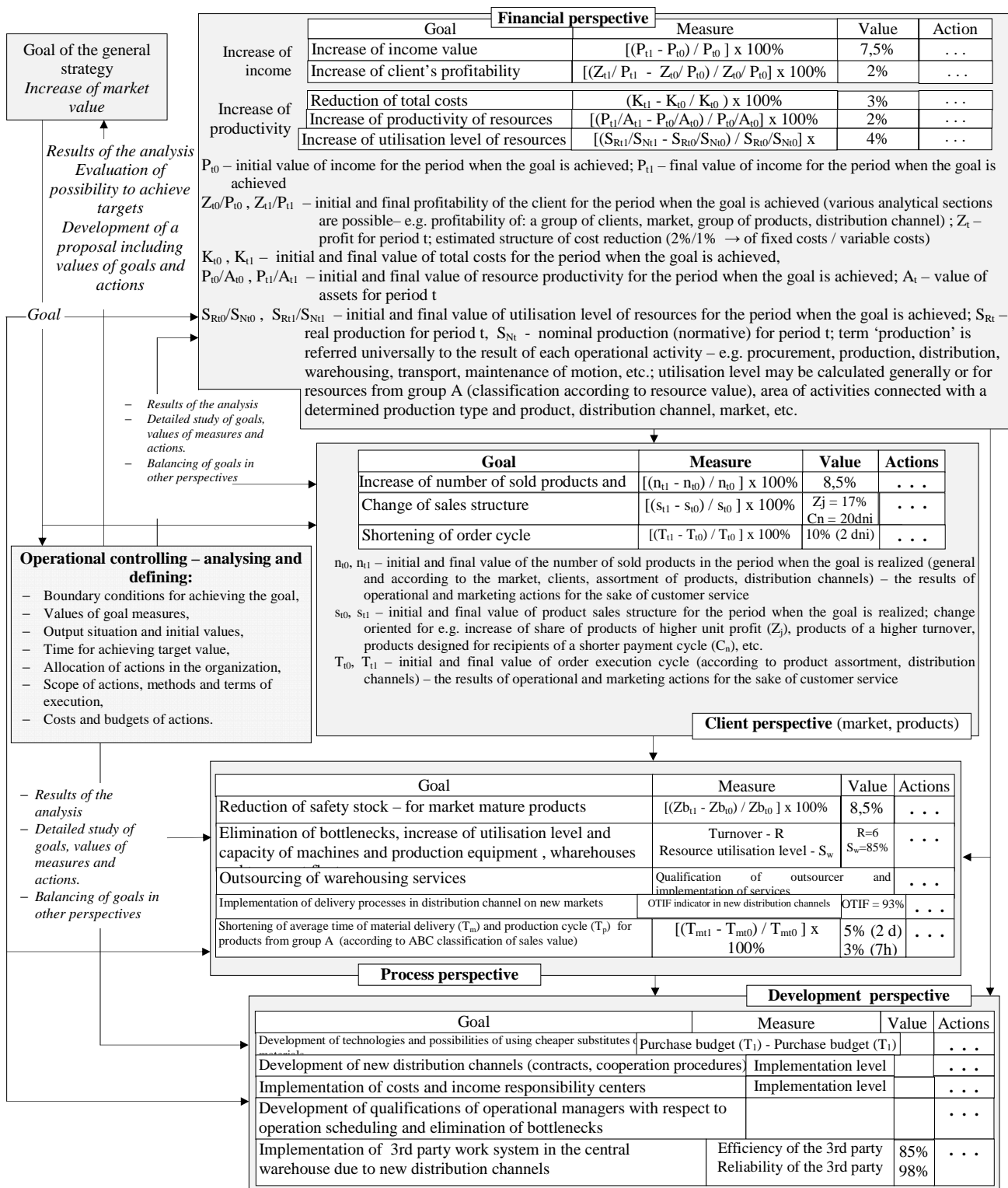
Rys. 3a. Przykład zastosowania mechanizmów balansowania i kaskadowania wyników w procesie przekształcania celów strategicznych na poziomie strategii funkcjonalnej



Source: Own study on the basis of the results of the research

Fig. 3b. Example of using balancing and cascading mechanisms in the transforming process of operational strategy goals into the supply chain level processes of apparel products

Rys. 3b. Przykład zastosowania mechanizmów balansowania i kaskadowania wyników w procesie przekształcania operacyjnych celów strategicznych na poziom procesów w łańcuchu dostaw produktów odzieżowych



Source: Own study on the basis of the results of the research

Fig. 4. An example of operational controlling support in the process of transforming general goals into the supply chain level of processes

Rys. 4. Przykład zastosowania controllingu operacyjnego w procesie przekształcania celów ogólnych na poziom procesów w łańcuchu dostaw

Balanced scorecard is a controlling instrument and network analysis methodology is used to develop a coherent logic construction of the assumptions of the controlling system supporting operational decisions. Each strategy requires balancing their own goals in individual perspectives and defining coherent relations with the goals of other strategies and the goals of the values of the superior strategy. That is why the size of the promotion campaign regarding the launch of new products into the market should include process capacity and efficiency of distribution channels and campaign costs should be included from the point of view of a negative influence on the profitability of products and clients. Balancing includes the goals and values of all factors of operational management - of a product, client, financial results as well as processes and resources - agreeing to significant degree with the perspectives in the scorecard. Processes related to implementing the balanced scorecard at Zespół Elektrociepłowni Bydgoszcz S.A., Nestle Polska and Kompania Piwowarska S.A are examples of translating operational strategies into tasks regarding operational management.

Measures placed in the scorecard are the elements of the chain of casual-effect dependencies and explain the logic of transforming the strategy of an enterprise into operational actions. Dependencies between measures included illustrate their influence on the execution of financial goals. Calculating quantified values of goal measures, defining the scope of actions and defining their execution costs are factors determining the efficiency of balancing the card. That's the source of the tasks of operational controlling completing the data from the balanced scorecard and including actions aimed at defining:

- Boundary conditions (external-market-oriented and internal-organization-oriented) for realizing tasks and achieving the goal,
- Values of goal measures or description of the target state in case of immeasurable goals,
- Output situation and initial values,
- Time to achieve the target value,
- Allocation of actions in the organization on the basis of a operational audit, process measurement, ABC analysis, sensitivity analysis, etc., for the sake of the evaluation of reality, investment and rapidity of achieving the goal,
- Scope of actions, methods and parameters as well as the conditions of execution,
- Costs and budgets of actions.

Picture 4 depicts an example of supporting the achievement of goals included in the scorecard through operational controlling.

Complementary data of the scorecard makes the vision of achieving the goal real, making it possible to verify wishful attitude of the management towards the process of achieving the goal in too short time, without determining required actions and terms of execution, without being aware of necessary costs.

## CONCLUSION

Supporting to achieve the goal an enterprise requires support within management both on the strategic and operative level. Strategic controlling constitutes a support system for planning, controlling and steering actions being elements of the process of execution the strategy. The scope of variant and multi-criteria operational analyses on the strategic level presented in the article, extended with the verification process of the assumptions of operational management for the required competitiveness of the product and return on investment, confirms the systemic meaning of operational controlling for the effectiveness of the execution of each strategy.

In the authors opinion, transforming the enterprise strategy into operational actions and a continuous verification of compatibility of goals and realized tasks with the enterprise strategy goals should be realized with operational controlling. Both areas constitutes in fact one, tightly connected

and communicated controlling system. Information and methodological support for developing an operational strategy on the basis of a general strategy and verification of coherency and compatibility of operational strategy with a general strategy are important areas of tasks of operational controlling. Operational strategy is defined in literature regarding operational management in many ways- e.g.:

- “operational strategy constitutes a set of goals, plans and policies determining how operational functions will support the strategy of a company” [Anderson, Cleveland, Schroeder 1989].
- “operational strategy is a consequent operational decision model supporting the strategy of a company” [Hayes, Wheelwright 1984].
- “operational strategy is a relation between operational decisions and company's strategy” [Skinner 1996].
- “operational strategy is a set of operational decisions conformed to client's requirements” [Hill 1989].

Balanced scorecard is a controlling instrument and network analysis methodology is used to develop a coherent logic construction of the assumptions of the controlling system supporting operational decisions. Based on results of presented studies and analysis author positively verified formulated hypothesis - saying that - product value oriented strategy requires to be supported by an operational controlling system because operations leading to production and provision of a product are the basis of creating value for the client.

Analyses performed in the controlling system allow assessing the coherency of strategic goals and transforming them in the form of requirements into the level of operative actions and communicate the values of strategic goals with the requirements of measure values. In this scope, operational controlling supports verification of strategic diagnosis [Urbanowska-Sojkin, Banaszyk, Witczak 2007] and worked up scenarios as well as control and correction of long-term actions in the process of strategy execution. Operational controlling supports the implementation of the strategy, e.g. transforming the strategic plan into plans of operations on the strategic, tactical and operative level.

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## **CONTROLLING OPERACYJNY - NARZĘDZIE PRZEKSZTAŁCAJĄCE STRATEGIĘ W DZIAŁANIE**

**STRESZCZENIE.** Przedsiębiorstwa napotykają wiele problemów w trakcie realizacji celów strategicznych w szybko zmieniającym się i konkurencyjnym świecie biznesowym. Efektywna realizacja planu strategicznego wymaga jego przełożenia na działanie, wyniki i wskaźniki bieżącej działalności. Sukces rynkowy jest uzyskiwany poprzez spójność celów strategicznych i operacyjnych na każdym poziomie jednostek czy motywację pracowników. Z punktu widzenia finansów, klienta, procesów i rozwoju Karta Wyników jest bardzo użyteczna w poszukiwaniu odpowiedzi na pytanie: czym kontrolujemy? co chcemy osiągnąć? ale nie odpowiada na pytanie: jak zarządzamy przedsiębiorstwem? Celem pracy było udowodnienie, że metoda controllingu operacyjnego jest istotnym narzędziem dla przetłumaczenia strategii w konkretne działania. Metoda zbilansowej Karty Wyników powinna brać również pod uwagę powiązania systemu i procesu z zakupami, współpracą firmy oraz łańcuchem dostaw. W pracy przedstawiono system controllingowy jako narzędzie do przekształcania strategii w konkretne działania.

**Słowa kluczowe:** controlling, strategia operacyjna, balanced scorecard, zarządzanie procesem, łańcuch dostaw.

## **OPERATIVES CONTROLLING - EIN INSTRUMENT FÜR DIE ÜBERSETZUNG DER STRATEGIE IN DIE WIRKUNG**

**ZUSAMMENFASSUNG.** Die Unternehmen stehen vor vielen Problemen bei der Realisierung ihrer strategischen Ziele in einer sich schnell ändernden und wettbewerbsorientierten Welt der Wirtschaft. Die effektive Durchführung von strategischem Plan erfordert die Übersetzung dieses Plans in die Wirkung, die Ergebnisse und Indikatoren der aktuellen Tätigkeiten. Der Erfolg auf dem Markt ist erreichbar durch die miteinander kommunikativen strategischen und operativen Ziele auf jeden Ebenen der Organisationsstruktur und ihre Verbindung mit Budget von Einheiten oder die Motivation der Mitarbeiter. Im Finanz-, Kunden-, Prozess- und Entwicklungsperspektiven ist Balanced Scorecard sehr nützlich bei der Suche nach

Antworten auf die Frage: wie wir kontrollieren? was möchten wir erreichen? aber nicht bei der Suche nach Antworten auf die Frage: wie leiten wir das Unternehmen? Das Hauptziel des Artikels ist zu beweisen, dass das operative Controlling-System ist ein wichtiges Instrument für die Umsetzung der Strategie in der Tätigkeit. Die Balanced Scorecard Methodik sollte auch System- und Prozessverbindungen von Unternehmen bei der Beschaffung, Zusammenarbeit und Lieferkette berücksichtigen. Der Artikel präsentiert ein Controlling-System als das Instrument zur Übersetzung der Strategie in konkreten Maßnahmen.

**Codewörter:** controlling, operative Strategie, balanced scorecard, Verwaltung des Prozesses, Lieferkette.

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