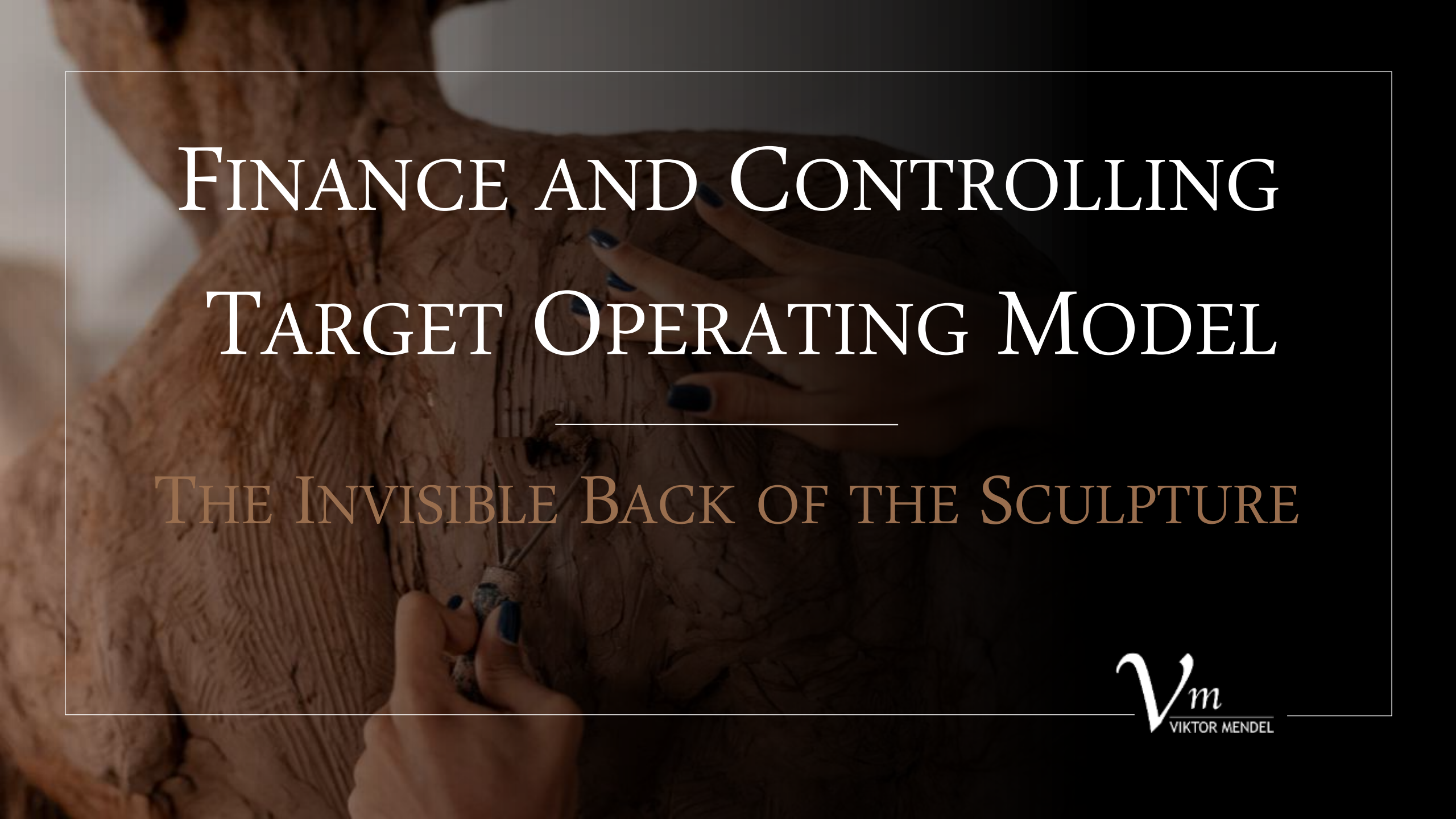


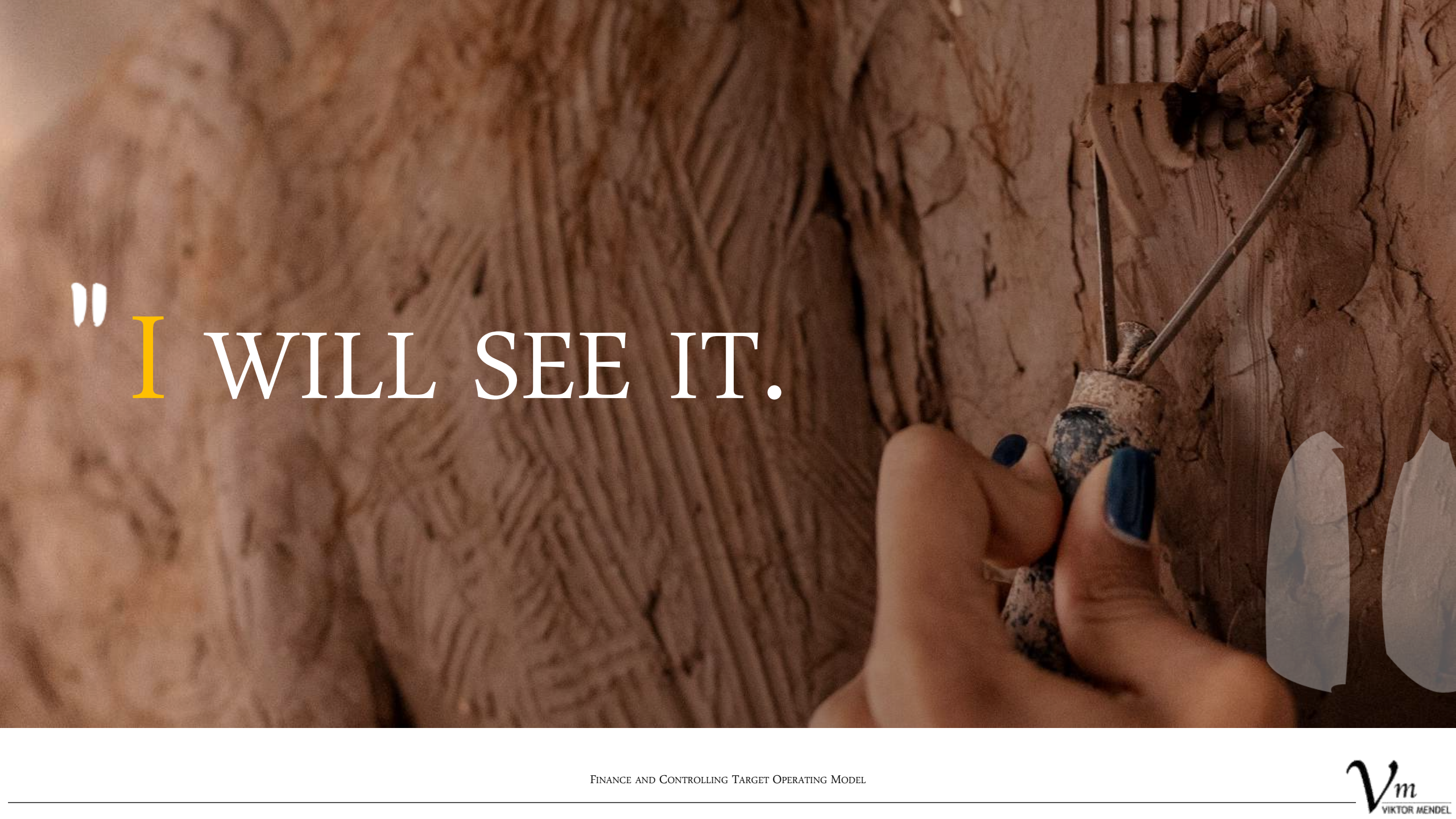
The background image shows a close-up of a person's hands working on a large, textured sculpture made of a light-colored material, possibly clay or plaster. One hand is holding a sculpting tool, and the other is resting on the surface of the work. The lighting is warm and focused on the hands and the sculpture.

FINANCE AND CONTROLLING TARGET OPERATING MODEL

THE INVISIBLE BACK OF THE SCULPTURE

" WHY ARE YOU SPENDING SO
MUCH TIME ON THE BACK ?
IT WILL STAND AGAINST A
WALL -

NO ONE WILL EVER SEE
IT.

A close-up photograph of a hand with blue nail polish using a chisel to carve a wooden surface. The wood has a prominent grain and some bark-like texture. The hand is positioned in the lower right, and the chisel is angled upwards. The background is a warm, brownish-orange color.

"I WILL SEE IT.



MOST ORGANIZATIONS POLISH THEIR
FRONT. FEW BUILD A FOUNDATION.
AND EVEN FEWER BUILD TRUST.

A close-up photograph of a person's hands carving a wooden sculpture. The hands are positioned in the center-right of the frame, with one hand holding a carving tool and the other supporting the wood. The wood is light brown and has a textured, grainy surface. The background is dark and out of focus. The text is overlaid on the right side of the image, in a serif font. The first line is in white, and the second line is in a light brown color. The third line is in white, and the fourth line is in a light brown color.

WORK HARDER ON YOUR FINANCE
ORGANIZATION, THAN YOU DO IN YOUR
FINANCE ORGANIZATION.

A GREAT FINANCE FUNCTION DOESN'T GROW BY
CONTROL. IT GROWS BY BECOMING ATTRACTIVE.



WHAT DOES YOUR
SCULPTURE LOOK
LIKE

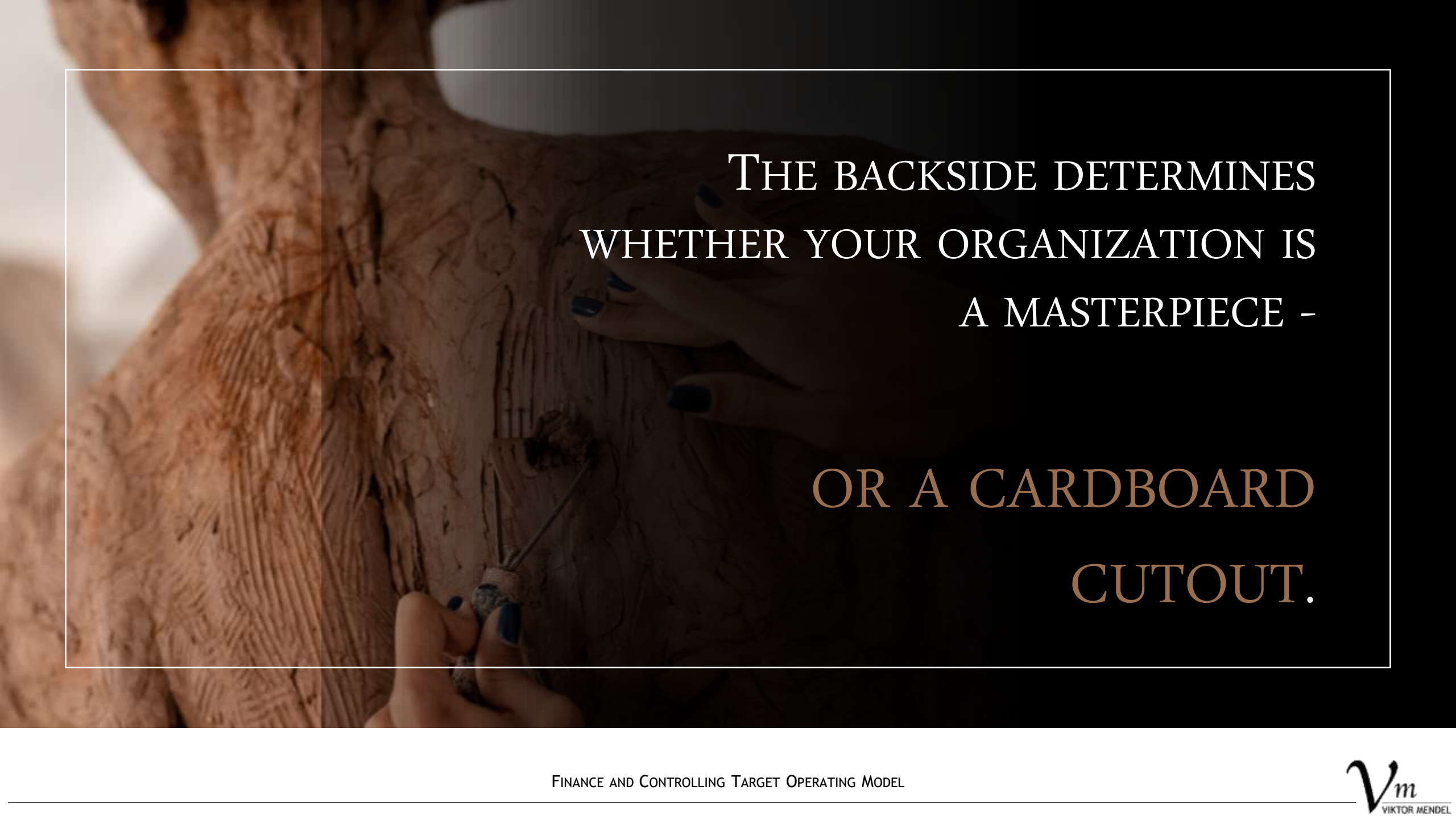
“ FINANCE ROLES HAVE BEEN
FUNDAMENTALLY
REDEFINED IN THE PAST 3
YEARS.

" OUR SYSTEMS ARE
WELL INTEGRATED AND
MOSTLY AUTOMATED.

" DATA QUALITY IS
CONSISTENTLY HIGH.

" OUR CONTROLLER TRULY
UNDERSTAND
THE BUSINESS DRIVERS.

" FINANCE CULTURE IS OPEN,
CHANGE-READY, AND
CUSTOMER-FOCUSED.

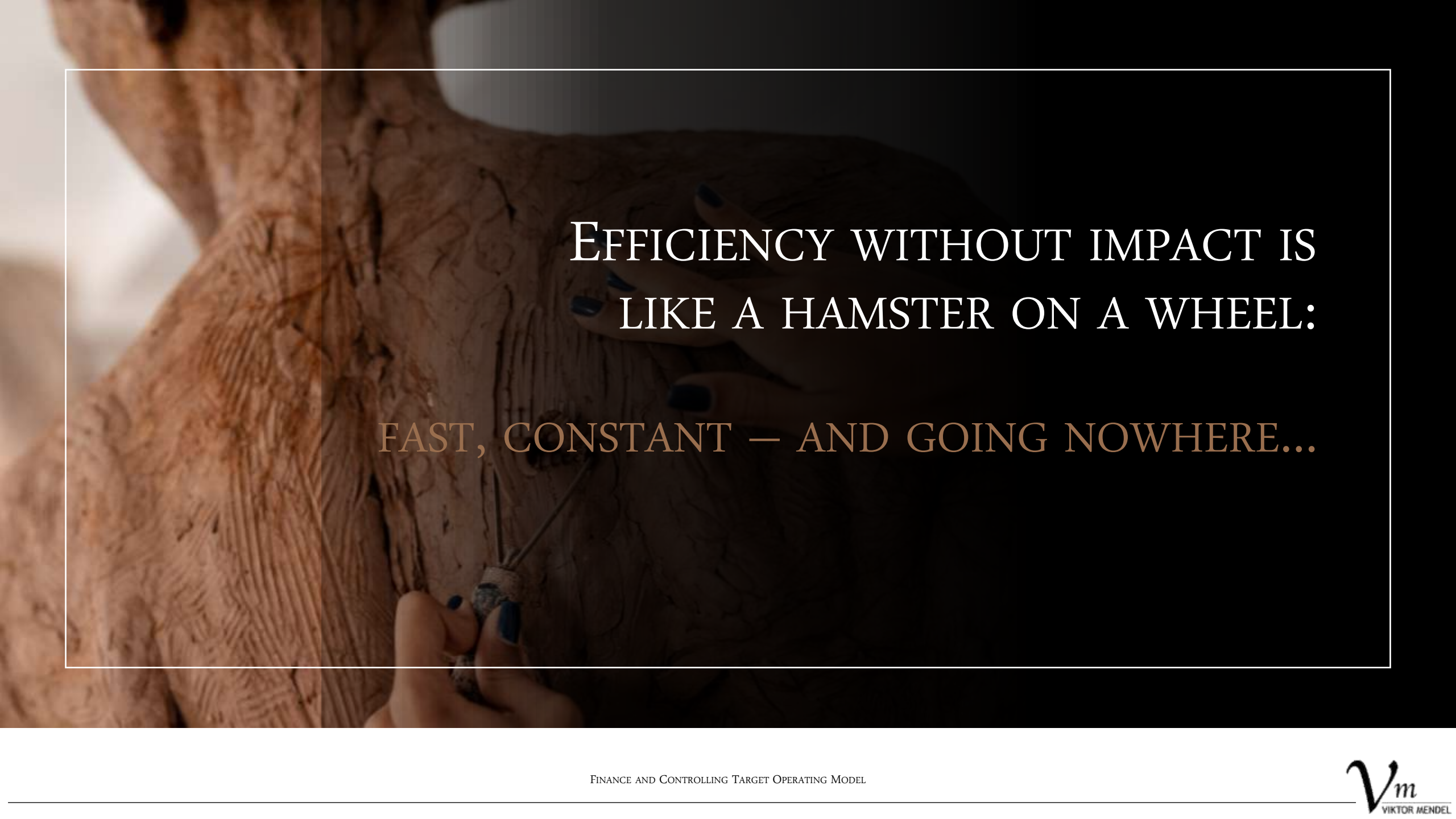


THE BACKSIDE DETERMINES
WHETHER YOUR ORGANIZATION IS
A MASTERPIECE –
OR A CARDBOARD
CUTOUT.

"GOOD IS THE
ENEMY OF
GREAT.

JIM COLLINS





EFFICIENCY WITHOUT IMPACT IS
LIKE A HAMSTER ON A WHEEL:

FAST, CONSTANT — AND GOING NOWHERE...

WHAT IS A FINANCE TARGET OPERATING MODEL



IT'S A FUTURE BLUEPRINT

2035



A close-up photograph of a person's hands carving a wooden sculpture. The person is using a hand plane to smooth the surface of the wood. A hand with dark blue nail polish is resting on the wood, guiding the plane. The wood has a warm, brown tone and a visible grain. The background is dark and out of focus.

IF YOU DON'T PLAN THE
FUTURE, YOU END UP
MANAGING THE PAST -
IN POWERPOINT.

THREE WORKSITES — THREE HARSH REALITIES



1. PEOPLE & CAPABILITIES

Like a Formula 1 garage full of mechanics – but no driver.

Common trap

We train tools, not thinking.

Fix

Controllers must understand the business – not just spreadsheets.



Thinking



Decision-Making



Communication

2. SYSTEMS & DATA

Like an orchestra of 20 soloists – with no conductor.

Common trap

Tech investments without an architecture.

Fix

Less can be more.



Data
strategy



System harmonization



ownership of
data quality

3. CULTURE & COLLABORATION

Like a gym full of treadmills – but no one's moving.

Common trap

Culture is labeled “soft.” In truth, it's the hard core.

Fix

Culture needs:



Honesty



Rituals



Courage



Willingness
To speak up



WHAT DOES A FULL TOM LOOK LIKE



HOW TO...? KEY QUESTIONS FOR A FINANCE TOM



1. Define The Vision

How should finance evolve in 5 years?
What is finance's primary purpose?
Where can finance add the most value?

2. Understand Stakeholders

What do stakeholders expect from finance?
Which services are essential for them?
How can finance boost efficiency and impact?

3. Optimize Processes & Methods

Which methods fit our challenges?
How can processes be more efficient?
How can processes meet stakeholder needs?

4. Leverage Data & Systems

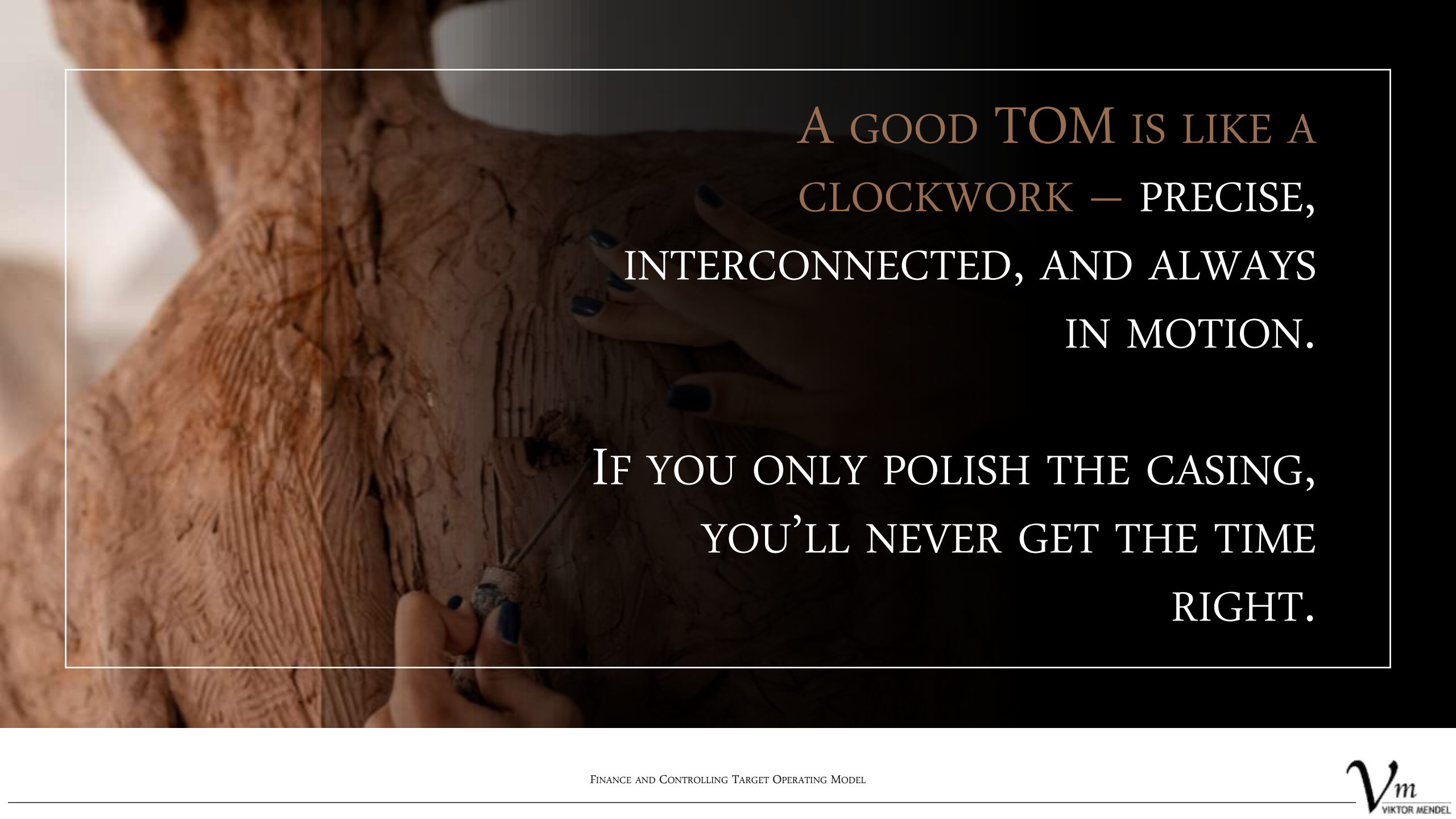
What data is available and reliable?
What systems ensure efficient processing?
How can data and systems stay future-proof?

5. Develop People & Culture

Which roles ensure professionalism?
What skills are needed per role?
How can culture foster growth?

6. Design Organization & Governance

How can the structure be efficient?
How should finance integrate with business?
What governance should finance provide?



A GOOD TOM IS LIKE A
CLOCKWORK — PRECISE,
INTERCONNECTED, AND ALWAYS
IN MOTION.

IF YOU ONLY POLISH THE CASING,
YOU'LL NEVER GET THE TIME
RIGHT.

" WHY?

" WHY NOT
NOW?

" WHY
NOT?

" WHY NOT
YOU?

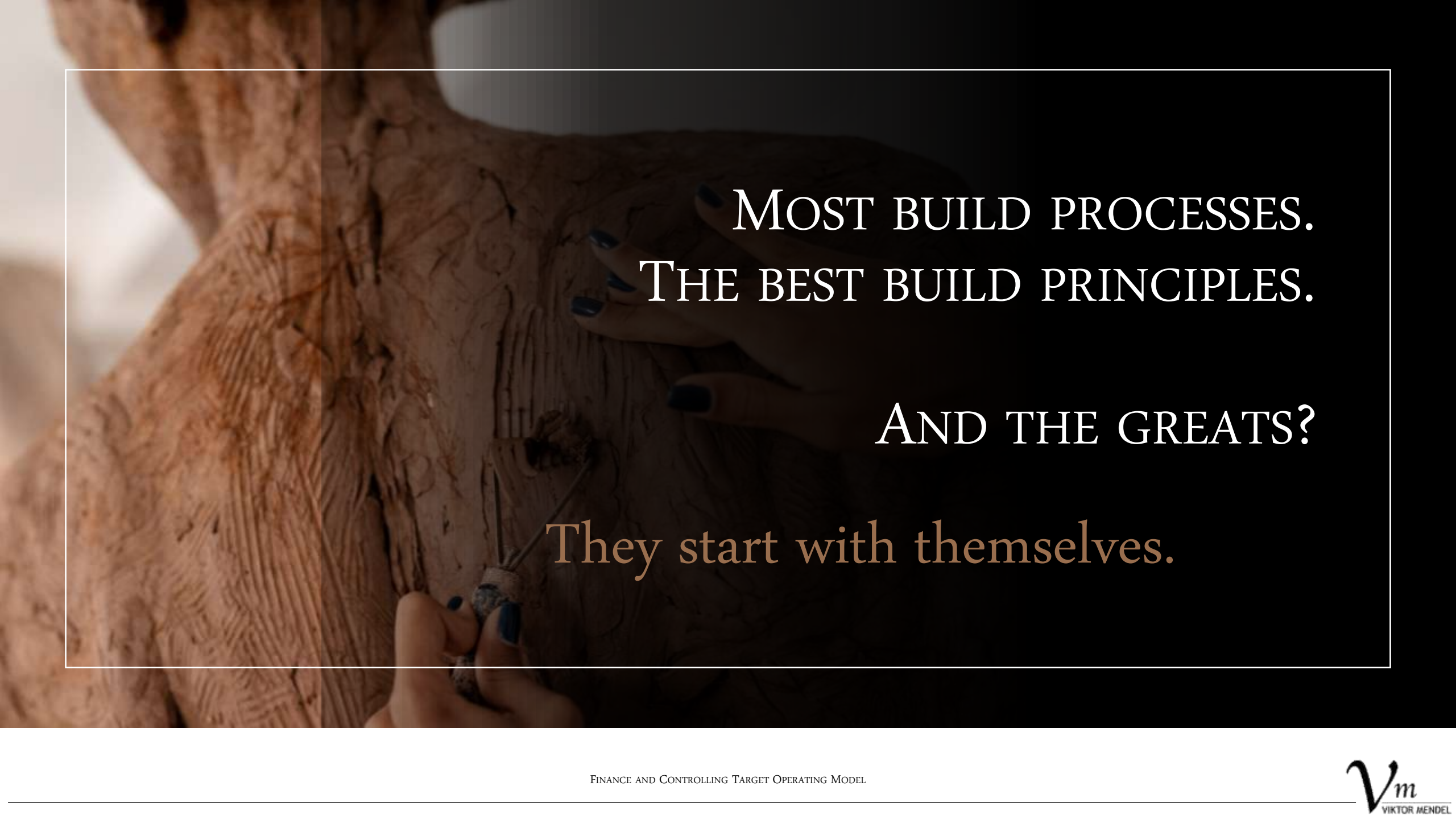
3 FINAL TAKEAWAYS

Create a Finance TOM -
Work on your organization.



Great finance teams outgrow “good
enough.”

Why not now?
THERE IS NO BETTER TIME TO
START



MOST BUILD PROCESSES.
THE BEST BUILD PRINCIPLES.

AND THE GREATS?

They start with themselves.

A close-up photograph of a person's hands carving a wooden sculpture. The person is using a chisel to shape the wood. A hand with blue nail polish is resting on the wood, guiding the carving. The wood has a textured, carved surface. The background is dark and out of focus.

EVEN WHAT NO ONE SEES
SHAPES YOUR IMPACT.

V_m
VIKTOR MENDEL



WHY NOT NOW?