## Profitability and cost management

Profitability and cost management is based on the business model and the strategy and is systematically applied to the levers and cost drivers.

business model - driver - enterprise KPI				strategy
entire enterprise		Accountability	Analysis by process and area of responsibility	
KPI	profit and loss	;	process / output / KPI cost driver driver	actions
-	balance			
	KPI - C	Cause - Impact Analys	is - Context	