

# Internal control

## Chapter 6: Internal control in the business processes F. Production Cycle

# 6. Production cycle

## 1. Parts of the production process

### 1.1. LT planning

- Strategical information

### 1.2. Productdesign

### 1.3. Pre-calculation

- Mass production
- One-off production

### 1.4. Short term planning

- BOM
- Sales/productionplan
- Lead times/delivery times
- MRP

# 6. Production cycle

## 1.5. The actual production

- Job preparation
- Job scheduling

## 1.6. Progress/quality control

- Is short term planning being met?
- Do products have a good quality?

## 1.7. Post calculation

- Variance analysis:
  - Efficiency variance
  - Capacity usage variance
  - Price variance