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## **PROCESS ORIENTATION IN THE MODERN CONTROLLING**

### **Abstract:**

The controlling is a combination of the target-oriented control activity, the used methods and other soft factors as well. The controlling is constantly changing because it always must meet the current challenges. Each company receives and generates a lot of data, Big Data and Data Mining help in predictive, secure and user-friendly analysis. One of the most important trend is the Industry 4.0 and the compliance to the Digital Business Models through intelligent networks and Cyber-Physical Systems. The controller is responsible for identifying and evaluating the business changes and requirements; so he will support the management in the implementation of it. We are reviewing the importance of the Industry 4.0 and how have to develop the process orientation of controlling at the modern Digital Business Models. In the paper, we will illustrate how can be achieved it by taking into account the Industry 4.0 strategy and how digitalisation can help.

### **Keywords:**

Controlling, Industry 4.0, Process orientation, Digital Business Model

**JEL Classification:** M49, O11, O20