



CROUZAL Daniel

Senior FICO Consultant
More than 25 years experience on SAP
EXPERT CO-PC & CO-PA / PS / SAP4HANA
ISAP membership

PERSONAL DATA

58 years old , 4 children , French Nationality
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SKILLS

Functional Skills

Budget and planning :

- Overheads costs for the whole company follow up and variance analysis
- Monitoring of budgets and plans , forecasts
- Sales and contribution margin analysis (by product , by sales area , by customers
- Interco's follow up with subsidiaries and accruals

Reporting :

- Delivering of all controlling reports (cost centres, profit centres, plants, companies)
- Monitoring of all closing periods (monthly and yearly)
- Analysis of product costing sheet and market profitability variances

Manufacturing Controlling :

- Construction of standard product Costing sheets
- Direct costing and full costing Methods
- Stocks and WIP follow up
- Invests and Assets follow up

Technical Skills

Softwares : SAP release R2, SAP release R3 (3.1 to ECC6), SAP4HANA
MASTERPIECE, MAPICS , PRODSTAR , COPICS, SAP

Tools :

Excel, Access, Lotus123 , Power Point , Internet, intranet (Lotus notes, Outlook) ,

PROFESSIONAL SKILLS

SIGNIFICANT REFERENCES

SUCHARD KRATF JACOB :Controller

KONE OI : Implementation of PRODSTAR for Manufacturing and Purchasing Modules

ASTA MEDICA : Implementation of SAP- R2/RK et SAP - R3/CO

CAPGEMINI : Senior Application Consultant SAP - FI/CO/PS

FREELANCE : Senior Application Consultant SAP - FI/CO/PS

EDUCATION

2000 : Intégration FI/MM et FI/SD – CAPGEMINI

1999 : SAP training Module AC505 – Product Cost Controlling
Module AC510 – Cost object Accounting

1986 : 6 months executive internship - THOMSON GRAND PUBLIC – Angers
France

1986 : Graduate School of Management : Ecole Supérieure de Gestion and
DPECF - PARIS

1982 : 3 years program to take the exam of the Graduate School of
Management : ESG Group in PARIS

LANGUAGES

- Fluent English
- Scholarship German

SAP SPECIALITIES

Business Analyst, Business Blueprint, Build, Roll out

- CO – INTEGRATION WITH ALL FI MODULES (AP,AR,GL, HR)
- CO-PC - PRODUCT COSTING (MTS, MTO, ETO , PTO, Material Ledger)
- CO-PA - MARKET SEGMENT ANALYSIS
- CO-PS - PROJECT SYSTEM (controlling/Logistic) – CATS (Time collecting) HR, DIP, IM
- FI-SL - SPECIAL LEDGER
- FI-GL - NEW GENERAL LEDGER
- SAP4HANA – CENTRAL FINANCE
- INTEGRATION WITH ALL LOGISTICS MODULES (PP, MM, SD, PS,PM ,WM, CONFIGURATOR) , VISTEX integration
- REPORT PAINTER & WRITER, LSMW, QUERIES

Ticketing: Defects follow up : SOLMAN, HPQC, ALM12,JIRA, S NOW,ASK, LOTUS.

Training for CO courses

SAP expert consultant As Freelance :

Sep. 2020 to Oct. 2021

APTAR GROUP (Chemical Process – Annecy 74)

Project : APTAR1 : Implementation and roll out of a full Template solution within 1 international company for the Beauty&Home Business Unit.

Mission :

- Gap analysis , Master data migration, Stock valuation, Costing run
- As SAP CO consultant, responsible of customizing , acceptance testing & training sessions of the CO template called “ANALYTICAL PACKAGE”, **Material Ledger** for parallel valuation USD vs EUR .
- Post go live support
- FI-CO solution based on following SAP modules : FI new ledger (AP/AR/GL/SL) , CO (CCA, OA, PC ML, PA,) & PS , IM .

Technical Env. : ECC6 EHP8 : FI / CO / MM / PP / SD / MES / MOBYGIS and BI English language .

Détail : Freelance consultant for APTAR GROUP – no integrator

Jan. 2019 to May 2020

APTAR GROUP (Molding Plastic Packaging – Le Neubourg 27)

Project : APTAR1 : Implementation and roll out of a full Template solution within 2 international companies for the Beauty&Home Business Unit.

Mission :

- Gap analysis , Master data migration, Stock valuation, Costing run
- As SAP CO consultant, responsible of customizing , acceptance testing & training sessions of the CO template called “ANALYTICAL PACKAGE”, **Material Ledger** for parallel valuation USD vs EUR .
- Post go live support
- FI-CO solution based on following SAP modules : FI new ledger (AP/AR/GL/SL) , CO (CCA, OA, PC ML, PA,) & PS , IM .

Technical Env. : ECC6 EHP8 : FI / CO / MM / PP / SD / MES / MOBYGIS and BI English language .

Détail : Freelance consultant for APTAR GROUP – no integrator

Jan. 2018 to Dec. 2018

SAINT-GOBAIN (Abrasives – La Defense 92)

Project : Implementation and roll out of a full COPA solution within 66 international companies for the Abrasives Business Unit.

Mission :

- As project manager, responsible of Development follow up, acceptance testing sessions and roll out management.
- As SAP COPA expert consultant, responsible of SAP solution design, customizing, training, support, and configuration documentation.
- The main target was to reconcile PCA with COPA P&L analysis.
- FI-CO solution based on following SAP modules : FI (AP/AR/GL) , CO (CCA, OA, PCA , PC, PA,) & IM .

Technical Env. : ECC6 EHP8 : FI / CO / MM / PP / SD and BI English language .

Détail : Freelance consultant for SGCIO

PROFESSIONAL SKILLS

Nov. 2017 to Jan. 2018

SHISEIDO (Perfume, Luxury – Paris 75)

Project : Maintenance Project
Mission :

- Monitoring of IDOCS,
- Change requests follow up on S NOW tools
- Change requests corrections with off shore team
- FI-CO solution based on following SAP modules : FI (AP/AR/GL) , CO (CCA, OA, PCA , PC, PA,) & IM .

Technical Env. : ECC6 EHP7 : FI / CO / MM / PP / SD and BI English language .
Détail : Freelance consultant for ACCENTURE

Sep.. 2016 to Nov. 2017

STÄUBLI company (Robotics, – Faverges 74)

Project : Implementation of a complete SAP solution based on a CORE MODEL followed with ROLL OUT of many companies and manufacturing sites , Concept of PU & BU.
Mission : *Consultant FICO AMOA as support for FICO defects of the first roll out manufacturing site .*

- Cost Center Accounting , Profit Center with new ledger, COPA and Product costing on Make To Order and Make to Stock
- Reevaluation , VAT , Parallel currencies
- Bank statement, Payment terms
- Customizing, Tests , Technical specifications ,
- Data migration tools creation with LSMW

Technical Env. : ECC6 EHP7 FI / CO / MM / PP / SD /PS for investments / WM / CS / QM and configurator : English language project
Détail : Freelance Consultant for STÄUBLI IT Department

Nov. 2013 to July 2016

ArianeGroup (HERAKLES company of SAFRAN group) (Areospace & defence – Bordeaux 33)

Project : HerO : Implementation of a complete SAP solution based on a BPR following the merge of two companies with their own ERP (Baan and Qualiact) and process.
Mission : *Consultant CO AMOE as support CO/PS team for Product costing, Project management , and Costs controlling on CCA, PCA with new ledger integration , COPA, and IM on internal Orders, Product costing on Make to Stock*

- Business blueprint workshops
- General and detailed design workshops
- Customizing specifications writing off
- Customizing settings for WIP calculation IFRS15 Revenue Recognition
- Technical specification writing off
- Data migration tools creation with LSMW

Technical Env. : ECC6 EHP7 FI / CO / MM / PP / SD /PS / WM / PM / QM : French language project
Détail : Freelance Consultant for SAFRAN IT Department

PROFESSIONAL SKILLS

June 2013 to Nov. 2013

RIO TINTO ALCAN Company (.- Voreppe 38)

Project : K2 : Localization project for a new company based on a template with master data migration. Carve out
Mission : *Consultant CO AMOE as support FI/CO team*
 - Technical specification writing off
 - Data migration tools creation with LSMW
 - Customizing specifications writing off
 - Customizing set up for Cost center and Profit center
 - Acceptance testing sessions for new SAP CO assessment's cycles for Product Costing (CCA/OA/PCA) .-
Technical Env. : SAP R/3 4.6C FI / CO / MM / PS-IM French language project
Détail : Freelance Consultant– No integrator

Mar. 2013 to May 2013

CRITEO Company (Global performance display advertising.– Saint Lazare Paris 75)

Project : NCIS : SAP solution build project .
Mission : *Consultant CO – AMOE as support FI/CO team*
 - Acceptance testing sessions for new SAP CO assessment's cycles for P&L statements in every CO sub modules as Cost Center, Profit center, Internal Orders.
 - Creation of reports with Report Painter for P&L statements By Countries/Customers/Geographical zones/Activities/Business area
Technical Env. : SAP R/3 ECC6 FI / CO / MM / SD / BW / BO - English language project
Détail : Freelance Consultant for SOA People.

Feb.2013 to Mar.2013

SANOFI (Pharmaceutical – La croix de Berny 92)

Project : ARTICULATED MODEL Governance for Roll out
Mission :
 - Writing off a document related to Period End Closing Policy for stock valuation within the Articulated Model Template within CO Product Costing process.
 - Writing off a document related to End to End Business Process within the Articulated Model Template for CO
Technical Env. : ECC6 FI / CO / PS / MM /SD / BW - English language project
Détail : Freelance Consultant for Bearing Point

PROFESSIONAL SKILLS

Sept. 2012 to Feb.2013

HEINEKEN (Bier beverage –Rueil malmaison 92)

Project : CO OPTI : Optimization project of current solution.
Mission : - Consultant CO – AMOE
 - Development Functional Specification writing off from SAP to ESSBASE – P&L,
 - Acceptance testing sessions for new SAP CO bolt on
 - Implementations (Internal orders, COPA,PCA, Cost collectors Orders.
 - Creation of LSMW
 - Creation of reports with Report Painter
Technical Env. : SAP R/3 4.6C FI / CO / PS (IM) / MM /SD / BW - French language project – HP ALM Quality center
Détail : Freelance Consultant for Codilog

Feb. 2012 to Sept.2012

INEO – GDFSUEZ Group (Energy services - Puteaux 92)

Project : OMEGA : Implementation of a Core solution based on a SAP Easy Cost Planning solution - resource-related billing and quotation creation .
Mission : - PS Project manager CO-PS – AMOA
 - Acceptance testing sessions for new SAP CO Project System (Controlling) implementations
 - Development Functional Specification writing off
 - SOLMAN requests management for PS part
 Based on the set up of all CO modules as CCA, OM, PCA, COPA, PS for accounting part.
Technical Env. : SAP R/3 ECC6 New Ledger – Easy Cost Planning / PS / MM /SD(DIP) / CS/ ETM / BW - French language project
Détail : Freelance Consultant– No integrator

Dec.2011 to Feb.2012

PUBLICIS (Advertising – Levallois 92)

Project : ALTAIR : Implementation of a Core solution based on a SAP User Interface Easy Cost Planning solution - resource-related billing and quotation creation .
Mission : - Acceptance testing monitoring for Easy Cost Planning User interface solution. Full integration with SD and PS(Controlling).
 - Revenue recognition and resource-related billing and quotation creation.
 - English language project
Technical Env. : SAP R/3 release 6.0 ECC – Implementation of modules FI,CO,MM,SD,PS , BW with User Interface versus Backend
Détail : Freelance consultant – SAP UK as integrator

PROFESSIONAL SKILLS

April. 2011 to Nov.2011

THYSSENKRUPP (Elevators – Puteaux 92)

Project : PROGRESS : Implementation of a Core solution based on a German model mixed with the old SAP release solution.

Mission :

- Implementation of all CO modules as CCA, OM, PCA, and COPA, PS for accounting part and CS management.
- Release Upgrade from 3.I to ECC6 for modules FI, CO,MM .
- Development Functional Specification writing off for interfaces
- Acceptance testing monitoring
- Training sessions
- Period End Closing support on sites
- English language project

Technical Env. : SAP R/3 release 6.0 ECC – Implementation of modules :FI,CO,MM,SD,CS, **PS (Controlling/Logistic).**

Détail : Freelance consultant – no integrator

Feb. 2010 to Mar.2011

SCHNEIDER ELECTRICS (Electrical products – electrical equipments – Grenoble 38)

Project : BRIDGE : Implementation of a Core System in order to roll out within the world all the companies in a manufacturing , multi currencies and international context – English language project

Mission :

- Roll out for three manufacturing sites in France - localization set up : Cost centers, Profit centers, Internal Orders , Functional area, COPA and integrated Product Costing on Make to stock
- Material Ledger based on parallel valuation
- Workshop to introduce the FICO solution
- Development Functional Specification writing off
- Acceptance testing monitoring
- Period End Closing support on sites

Technical Env. : SAP R/3 release 5.0 ECC – Solution Manager , Implementation of BW , CRM and APO modules , CS , **PS (Controlling/Logistic),** CATS, configuration.

Détail : Freelance consultant for IBM

May 2009 to Feb. 2010

AREVA (Nuclear plant – Perspective Defense Colombes 92)

Project : AMBITION : Implementation of a Core System in order to roll out within the world all the companies in a manufacturing , multi currencies and international context – English language project

Mission :

- Solution delivery Team : CO implementation and customizing for France support, for German Roll out and for US business blueprint.
- Tests , Support, Gap analysis , Extensions

Technical Env. : SAP R/3 release 6.0 ECC New General Ledger – Solution Manager – **PS (Controlling /Logistic) – CATS – BW**

Détail : Freelance consultant for AREVA / EURIWARE

PROFESSIONAL SKILLS

Mar. 2009 to Apr.2009

BENEDETTI (Earthworks engineering - Chamonix 74)

Project : Implementation of a SAP solution based
Mission : - Business Blueprint for CO and PS (controlling/ logistic) solution within :

- **Easy Cost Planning,**
- Down Payment Chain ,
- Bill of Services

Technical Env. : SAP R/3 release 6.0 ECC New General Ledger – HR - CATS
Détail : Freelance consultant for SEIDOR

Sept. 2007 to Feb. 2009

AREVA (Nuclear plant – La Defense Puteaux 92)

Project : AMBITION : Implementation of a Core System in order to roll out within the world all the companies in a manufacturing , multi currencies and international context – English language project
Mission : - Detailed design for Cost cascading / CO Master data collection
 - Detailed design for Planning
 - Acceptance testing monitoring (Mercury follow up)
 - Development Functional Specification writing
Technical Env. : SAP R/3 release 6.0 ECC New General Ledger – Solution Manager – **PS (Controlling/Logistic)** – CATS – BW
Détail : Freelance consultant for ACCENTURE

Sept. 2008 (7 days)

INTERPOL (International organization - Lyon 69)

Project : IRMA : Implementation of a Solution based on FI/CO/MM/AM
Mission : - Business Blueprint CO (including Cost center and Internal orders management) - Integration with FI/MM
Technical Env. : SAP R/3 release 6.0 ECC
Détail : Freelance consultant for DELOITTE

SAP Consultant for CAPGEMINI

Mar. 2005 to July. 2007

SCHNEIDER ELECTRICS (Electrical products – electrical equipments – Rueil Malmaison 92)

Project : BRIDGE : Implementation of a Core System in order to roll out within the world all the companies in a manufacturing , multi currencies and international context – English language project

Mission :

- Detailed design for Costing and Material ledger modules – COPA
- **Implementation of all CO-Costing modules (customizing and supports) for Product cost , sales order BOM, cost collectors, configurable products and WBS management, MTS/MTO/ETO**
- **Implementation of Transfer Price and Material Ledger (Parallel Valuation)**
- Acceptance testing monitoring
- Development Functional Specification writing
- Period End Closing support in India

Technical Env. : SAP R/3 release 5.0 ECC – Solution Manager , Implementation of BW , CRM and APO modules , CS , PS (Controlling/Logistic)., configuration.

Détail : Freelance consultant for CAPGEMINI

Sept. 2004 to May 2005

DEUTSCH Company (Electrical products – Rueil Malmaison 92 / Evreux . 27)

Project : VISION + : Implementation of a Core System in France in order to roll out within 3 lands for 5 foreign companies in Manufacturing context

Mission :

- Business Blueprint
- Detailed design
- Implementation of all CO modules (customizing and supports) for **product costing with cost collectors** , profit centres , MM and SD integration
- Implementation of Profit and losses statement in COPA / PCA

Technical Env. : SAP R/3 release 4.7 - Cost centres, Profit centres, Product costing, Controlling Orders, Business area , Operating concern

Détail : CAPGEMINI consultant

Mar. 2004 to Mar. 2005

LE BELIER Company (Foundry aluminium parts – Automotive - Bordeaux. 33)

Project : ERP : Implementation of a complete and French solution in a Manufacturing context in order to be rolled out later

Mission :

- Business Blueprint
- Detailed design
- Implementation of all CO modules (customizing)
- Acceptance testing monitoring
- Teaching of Key users for CO modules

Technical Env. : SAP R/3 release 4.6 C – AUTOMOTIVE add on based on « préconfiguré CAPGEMINI S@me » - Cost centres, Profit centres, **Product costing**, Controlling Internal Orders, Business area , Operating concern (COPA)

Détail : CAPGEMINI consultant

PROFESSIONAL SKILLS

Jun. 2003 to Mar. 2005

PRODIS-CARREFOUR Company (Beverage - Wine - Bordeaux. 33)

Project : SIRENE : Implementation of a complete solution for 5 plants in manufacturing and trading contexts – retails domain

Mission :

- Implementation of all CO modules (customizing)
- Acceptance testing monitoring
- Teaching of Key users for CO modules and MM Invoice management

Technical Env. : SAP R/3 release 4.7 based on FI module of CARREFOUR 's SAP R/3 release 4.5 B with ALE communication - Cost centres, Profit centres, **Product costing**, Controlling Orders, Business area , Operating concern (COPA)

Détail : CAPGEMINI consultant

July. 2002 to Jun. 2003

FISCHER Brewery (Beverage - Bier – Strasbourg . 67)

Project : TANGRAM : Roll out of a complete solution for FISCHER companies and plants based on a French core system of HEINEKEN brewery

Mission :

- Project Management support of the Roll out consultants team
- Implementation of all CO modules (customizing)
- Acceptance testing monitoring

Technical Env. : SAP R/3 release 4.6 C – BEVERAGE add on component- Cost centres, Profit centres, **Product costing**, Controlling Orders, WBS(PS), Operating concern (COPA)

Détail : CAPGEMINI consultant

Jan. 2002 to Jun. 2002

HEINEKEN Brewery (Beverage - Bier - Rueil Malmaison . 92)

Project : TANGRAM : Roll out of a complete solution based on a Core system from the HEINEKEN group for French HEINEKEN Breweries

Mission :

- Implementation of Product cost accounting – Production Process Orders
- Implementation of Work in progress calculation
- Implementation of Variance settlements in operating concern

Technical Env. : SAP R/3 release 4.6 C – BEVERAGE add on component - Cost centres, Profit centres, Product costing, Controlling Internal Orders, WBS , Operating concern (COPA)

Détail : CAPGEMINI consultant

Feb. 2002 to Jun. 2002

AEROSPATIALE MATRA - MBDA (Missiles – Chatillon. 92)

Project : RHODES : Conception of a pattern on CO-PS module

Mission :

- Follow up of research studies with WBS performance.
- Reports for Costs and Profits Centers and integration with PS .

Technical Env. : SAP R/3 release 4.6 B

Détail : CAPGEMINI consultant

PROFESSIONAL SKILLS

Apr. 2001 to Dec. 2001

ECOFRANCE Company (Plastic Bags – Royan. 16)

Project : ECOFRANCE : Implementation of a solution based on **Configurator** in a manufacturing context without production process installed

Mission :

- Implementation of Product cost accounting by sales orders
- Implementation of Operating concern
- Customizing
- Skill supports

Technical Env. : SAP R/3 release 4.6 C - Cost centres, Profit centres , Operating concern

Détail : CAPGEMINI consultant

Jun. 2001 to Dec. 2001

AEROSPATIALE MATRA - MBDA (Missiles – Bourges. 18)

Project : RHODES : Implementation of the costing modules within an already installed manufacturing control AEROSPATIALE solution in manufacturing context

Mission :

- Pattern of a Product cost accounting with standard price for production orders
- Business blueprint and customizing In order to prepare the future build

Technical Env. : SAP R/3 release 4.6 B

Détail : CAPGEMINI consultant

Jun. 2001 to Nov. 2001

ROBINETTERIE HAMMEL Company (Plumbing components – Périgueux. 24)

Project : RHAPSODIE : Implementation of a complete solution in trading and sales distribution context for many companies

Mission :

- Implementation of CO modules (customizing) within Interco's flows

Technical Env. : SAP R/3 release 4.6 C - Cost centres, profit centres , Controlling Internal Orders, Operating concern

Détail : CAPGEMINI consultant

Jan.2001 to Jun. 2001

CHIRON - Moulins de Savoie Company (Pastes – Chambéry. 38)

Project : PAST@ : Implementation of a complete solution in manufacturing context for many companies

Mission :

- Implementation of Product cost accounting for production orders
- Implementation of Work In Progress calculation
- Implementation of Variance settlements in operating concern

Technical Env. : SAP R/3 release 4.6C - Costs centers, Profit centers, Product costing ,Operating concern

Détail : CAPGEMINI consultant

PROFESSIONAL SKILLS

Oct. 1999 to Mar. 2001	<p>PERRIER- VITTEL France (Beverage - Water and sparkling water - Vergeze / Vittel. 34)</p> <p>Project : SPRING : Implementation of a complete solution in manufacturing and sales distribution context for many companies</p> <p>Mission : <ul style="list-style-type: none"> - Project team leader Manager for Financial consultant team activities - Implementation of all CO modules (customizing). - Writing down of technical specifications for Rebates management in COPA </p> <p>Technical Env. : SAP R/3 release 4.0B - Costs centres, Profit centres, Business Area, Product costing , Operating concern , Controlling orders</p> <p>Détail : CAPGEMINI consultant</p>
Jun. 1999 to Oct. 1999	<p>SOGERMA – EADS (Air plane Repairing – Bordeaux. 33)</p> <p>Project : Conception of a pattern on CO-PS (controlling/logistic) and integration with Material Management</p> <p>Mission : <ul style="list-style-type: none"> - Integration of CO components with material management. - Management of stocks by profits centres - Build of a pattern with WBS for monitoring of repair </p> <p>Technical Env. : SAP R/3 release 3.1H - Costs centres, Profit centres, WBS (PS),Controlling Internal Orders</p> <p>Détail : CAPGEMINI consultant</p>
Oct. 1998 to Oct. 1999	<p>ALSTOM – TRANSPORT (Railway Transportation - La Rochelle. 16)</p> <p>Project : EURO : Upgrade for EURO conversion from release 5.0F to 5.0G</p> <p>Mission : <ul style="list-style-type: none"> - Project management for Financial team activities - Upgrade monitoring from release 5.0F to 5.0G , - Acceptance testing monitoring. </p> <p>Technical Env. : SAP R/2 release 5.0 F</p> <p>Détail : CAPGEMINI consultant</p>
May 1999 (5 days)	<p>PERRIER – VITTEL France (Beverage - Water and sparkling water - Issy les Moulineaux. 92)</p> <p>Project : SPRING :In order to prepare Key users to the future build</p> <p>Mission : <ul style="list-style-type: none"> - Teaching of Key users (controllers) for all CO modules </p> <p>Technical Env. : SAP R/3 release 4.0B - Cost centres , Profit centres, Product costing , Operating concern</p> <p>Détail : CAPGEMINI consultant</p>
Sep. 1998 to Apr.1999	<p>ERICSSON – MET Company (Phone appliances – Massy. 91)</p> <p>Project : SIGEF : Implementation of a complete solution in manufacturing context for many companies and upgrade from release 3.1H to 3.1I</p> <p>Mission : <ul style="list-style-type: none"> - Upgrade monitoring from 3.1H release to 3.1I - Implementation of all CO modules (customizing) – PS (controlling/logistic) - Creation of all controlling Profit and lose statements - Acceptance testing monitoring - Teaching of Key users for CO modules </p> <p>Technical Env. : SAP R/3 release 3.1H - Cost centres, Profit centres, Business Area, Operating concern, WBS , Special Ledger</p> <p>Détail : CAPGEMINI consultant</p>

PROFESSIONAL SKILLS

Mar. 1998 to Sept. 1998

RALSTON – ENERGIZER Company (Cells & Batteries – Chatou. 92)

Project : European Roll out based on an American core system complete solution for 10 European companies

Mission :

- Working in English context
- Teaching of Key users for CO modules
- Working out a solution for Hyperion reporting

Technical Env. : SAP R/3 release 3.1 I - Cost centres, Profit centres,

Détail : CAPGEMINI consultant