

# Interview



## **CMA Venkata Ramana Kudipudi**

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*CMA Venkata Ramana Kudipudi currently serving as Director – Finance & Supply Chain, ANZ for Eaton’s Electrical Sector. Appointed to this dual leadership role in July 2021, he brings over 22 years of experience in the electrical equipment industry. CMA Venkata Ramana Kudipudi career spans India, The United Kingdom, and Australia, reflecting a steady rise through finance roles in diverse markets. After early career foundations he joined Eaton in 2007. Over the next decade and beyond, he assumed roles of increasing responsibility – from Plant Finance Manager in India, to Group Management Accountant in the UK, to Finance Controller for Eaton’s Electrical Sector in India, and later ANZ. In 2018 he relocated to Sydney as the division’s Finance Controller, and subsequently*

*advanced to his current director position in mid-2021. He also leads Eaton’s ANZ supply chain operations – managing procurement, inventory optimization– aligning operational execution with financial objectives to support on-time delivery and cost efficiency*

*CMA Venkata Ramana Kudipudi is a Postgraduate in Commerce from Acharya Nagarjuna University and a Fellow Member of The Institute of Cost Accountants of India*

*A member of the regional leadership team, He is responsible for strategic planning, forecasting, capital governance, and cost management, underpinned by strong financial controls and compliance with US GAAP, Statutory requirements, and SOX/ICOFR. He has played a key role in strengthening governance frameworks and leveraging SAP/ERP platforms to enhance transparency and decision-making. A committed people leader, he is known for building high-performing teams through coaching and succession planning.*

***Q1. How can professionals at a power-management leader like Eaton transition from “cost controllers” to “strategic architects” of national economic resilience?***

**Ans.** At Eaton, finance professionals move beyond cost control by becoming strategic partners to operations and customers. Eaton’s finance function is explicitly positioned to “drive strategy and results,” not just report outcomes. This translates into supporting local engineering, manufacturing customization, and shorter supply chains. By partnering closely with operations, engineering, and supply chain, finance professionals help ensure that resilience is built by design, not retrofitted after failures. Management accountants contribute by linking cost discipline with supply continuity, Pricing discipline and longterm capital allocation, all of which underpin national economic resilience. When cost insight is aligned with infrastructure resilience, finance becomes a builder of economic strength, not just a scorekeeper.

***Q2. Given Eaton’s global footprint, what specific steps should ICMAI take to ensure the Indian CMA designation becomes the preferred global standard for management accounting in multinational boardrooms?***

**Ans.** For ICMAI to elevate the Indian CMA globally, the path is clear: align skills with multinational needs and demonstrate relevance in global enterprises. This includes a strong focus on IFRS awareness, sustainability, analytics, and strategic decisionmaking, all increasingly embedded in the CMA syllabus. ICMAI should also deepen international partnerships and mutual recognition. Strengthening international collaborations and recognition pathways that enhance professional mobility. Actively showcasing CMA contributions in global organizations. Boards value professionals who explain the why behind numbers—precisely the CMA’s strength.

***Q3. How is the shift toward sustainable power redefining Value Creation through Activity-Based Costing (ABC) at Eaton, specifically in e-mobility and grid automation?***

**Ans.** Eaton leadership in energy transition, electrification, and grid modernization has reshaped how value is defined and delivered. Innovation in these domains brings complexity—advanced engineering, digital platforms, compliance requirements, and long lifecycle obligations. Traditional costing approaches alone are insufficient.

Within this context, ActivityBased Costing (ABC) supports better strategic clarity by identifying the true cost of activities such as product development, system integration, testing, software enablement, and aftermarket services. ABC allows decisionmakers to distinguish between valuecreating complexity and costadding inefficiency. Importantly, ABC also complements sustainability goals. As environmental and energyefficiency considerations increasingly influence design and investment decisions, cost systems must support transparent tradeoffs between financial performance and environmental impact. By improving visibility into resource consumption and process efficiency, ABC enables to scale sustainable solutions without eroding margins. In this way, cost management evolves from a control mechanism into a valueshaping discipline—supporting profitable growth while advancing sustainability objectives.

***Q4. The “CMA Lens” in Action: Can you share a specific instance where applying a “CMA Lens”-focusing on cost-structure redesign or resource optimization - helped turn around an unprofitable project at Eaton?***

**Ans.** Within Eaton, the “CMA Lens” is applied through coststructure analysis, process standardization, and resource optimization, supported by the Eaton Business System and continuous improvement disciplines. Rather than isolated cost cutting, management accountants help redesign cost models to fit strategy—reducing

complexity, improving margins, and strengthening delivery performance across global electrical platforms. The result is consistent execution in large, technically complex projects. When cost structures align with strategy, execution becomes repeatable and scalable.

**Q5. If you were starting your CMA journey today under the latest ICMAI syllabus, which core subject would you master first to survive and thrive in a high-tech industrial environment?**

**Ans.** Under the latest ICMAI syllabus, Business Data Analytics (within Financial Management & Business Data Analytics) is the most critical early focus. Eaton Electricals digital factories, realtime performance monitoring, and analyticsdriven decisionmaking require finance professionals who can interpret data and influence outcomes. Analytics enables CMAs to translate operational signals into insights on cost, risk, and profitability across global electrical operations.

**Q6. Looking toward Viksit Bharat 2047, what legacy do you hope today's generation of Management Accountants - including Eaton's finance team - will leave for the next century?**

**Ans.** As India advances toward Viksit Bharat 2047, management accountants—working in global organizations like Eaton—have a responsibility to embed cost competitiveness, transparency, and sustainability into growth. CMAs act as quiet enablers of infrastructure, manufacturing, and energy transition by ensuring disciplined use of resources and ethical decisionmaking. Their legacy should be institutions that grow responsibly and nations that compete efficiently.

**Q7. Many students struggle with the gap between textbooks and the “factory floor.” How can CMAs practically prepare for IoT-based cost tracking and real-time production analytics used in Eaton's smart factories?**

**Ans.** Eaton Industry 4.0 journey demonstrates

how realtime data improves productivity, reliability, and cost control. CMA students can prepare by developing analytics skills, understanding manufacturing KPIs, and learning how IoT data flows into cost and performance systems. For students and earlycareer CMAs, preparation means actively building analytics skills, seeking exposure to manufacturing environments through internships or simulations, and developing the habit of working closely with operations and engineering teams. Companies play a critical role in bridging this gap by partnering with educational institutions, offering structured internships and rotations in digitally enabled plants, and providing ongoing training in data analytics and smart manufacturing concepts. When organizations invest in hands-on learning, mentoring, and continuous upskilling, they accelerate the transition from classroom theory to real-world application—enabling CMAs to contribute early as business partners who turn real-time factory data into better decisions.

The future CMA must be fluent across engineering, operations, Supply chain and finance, turning live data into strategic insight. Those who understand realtime operations will shape realtime decisions.

**Q8. In an era of intense competition, what is your message to students about protecting the CMA's identity as an ethical steward?**

**Ans.** In a globally competitive environment, the CMA's defining strength remains ethical stewardship. As data volumes grow and sustainability reporting gains prominence, ethical judgment becomes even more critical. As financial custodians in organizations like Eaton, CMAs safeguard trust through integrity in costing, reporting, sustainability disclosures, and data usage. Longterm value creation depends on governance and accountability—areas where CMAs must lead consistently. Skills create opportunity, but ethics create longevity. **MA**