IBM Financial Analytics Summit 2013
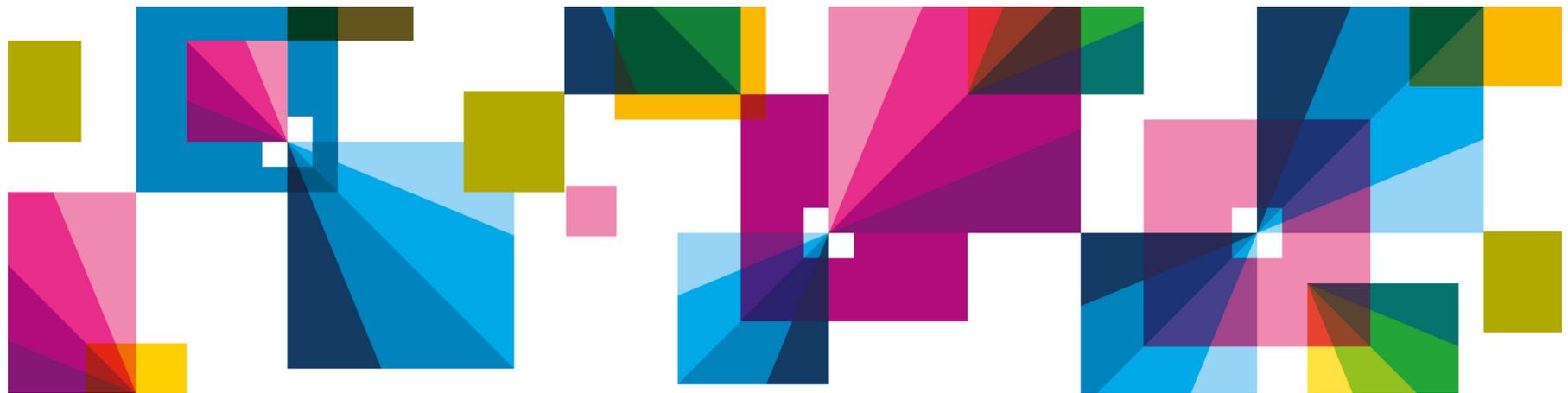Smarter Analytics. Smarter Outcomes.

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Peter Lohmann, Business Analytics Solution Architect
IBM Schweiz AG

Fundierte Einsichten gewinnen
- mit dem CFO Dashboard

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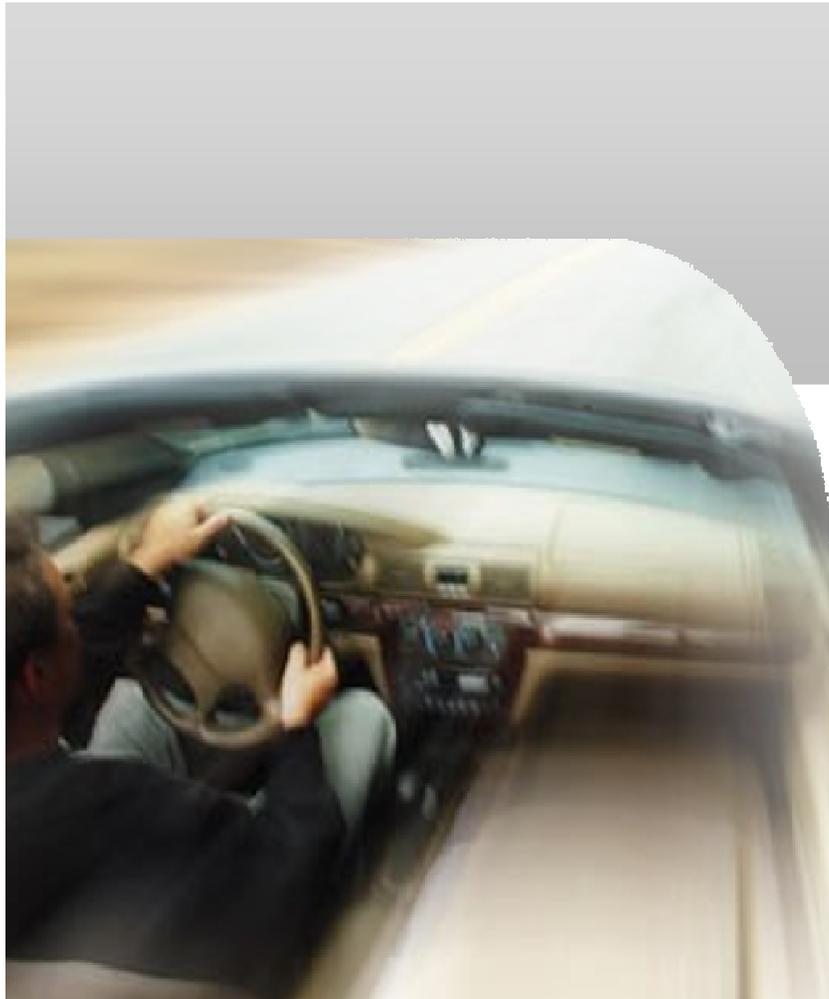# Update!

Die neueste Version dieser Präsentation finden Sie unter

http://www.peter-lohmann.info/IBM-CFO-Dashboard_de.pdf

zum Herunterladen!

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Volatilität, Ungewissheit und Risiko

" **…weniger als 15% aller CFO's** sind davon überzeugt, dass sie über die nötigen Informationen für **zukünftige Entscheidungen verfügen**… "
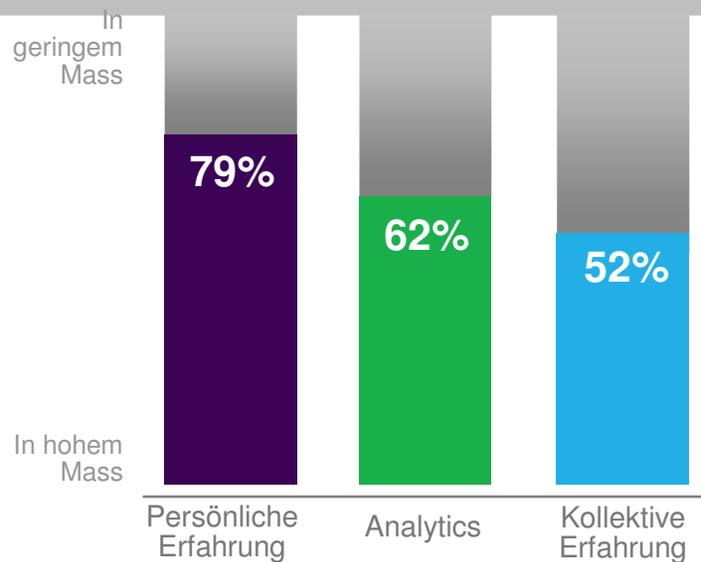
- CFO Executive Board, März 2012

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Die Unternehmenssicht hat „blinde Flecken"

1 von 3 Führungskräften fällt geschäfts-kritische Entscheidungen ohne fundierte Informationen zu haben

53% aller Entscheider fehlen wichtige Unternehmensinformationen, um ihre Arbeit richtig zu unterstützen

Faktoren, die zur Entscheidungsfindung beitragen

In geringem Mass

79%

62%

52%

In hohem Mass

Persönliche Erfahrung | Analytics | Kollektive Erfahrung

- Die „richtigen" Informationen stehen nur in beschränktem Umfang für Entscheider oder Mitarbeiter zur Verfügung

- Beschränktes Reporting aufgrund von schwer integrierbaren Datensilos

- Das aktuelle, IT-zentrierte Servicemodell ist zu teuer, ineffizient und skaliert nicht

- Business Analytics wird nur in begrenztem Umfang und nicht organisationsübergreifend eingeführt und eingesetzt

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Unternehmen kämpfen mit struktureller Komplexität und haben Mühe, relevante Einsichten zu gewinnen

Herausforderungen

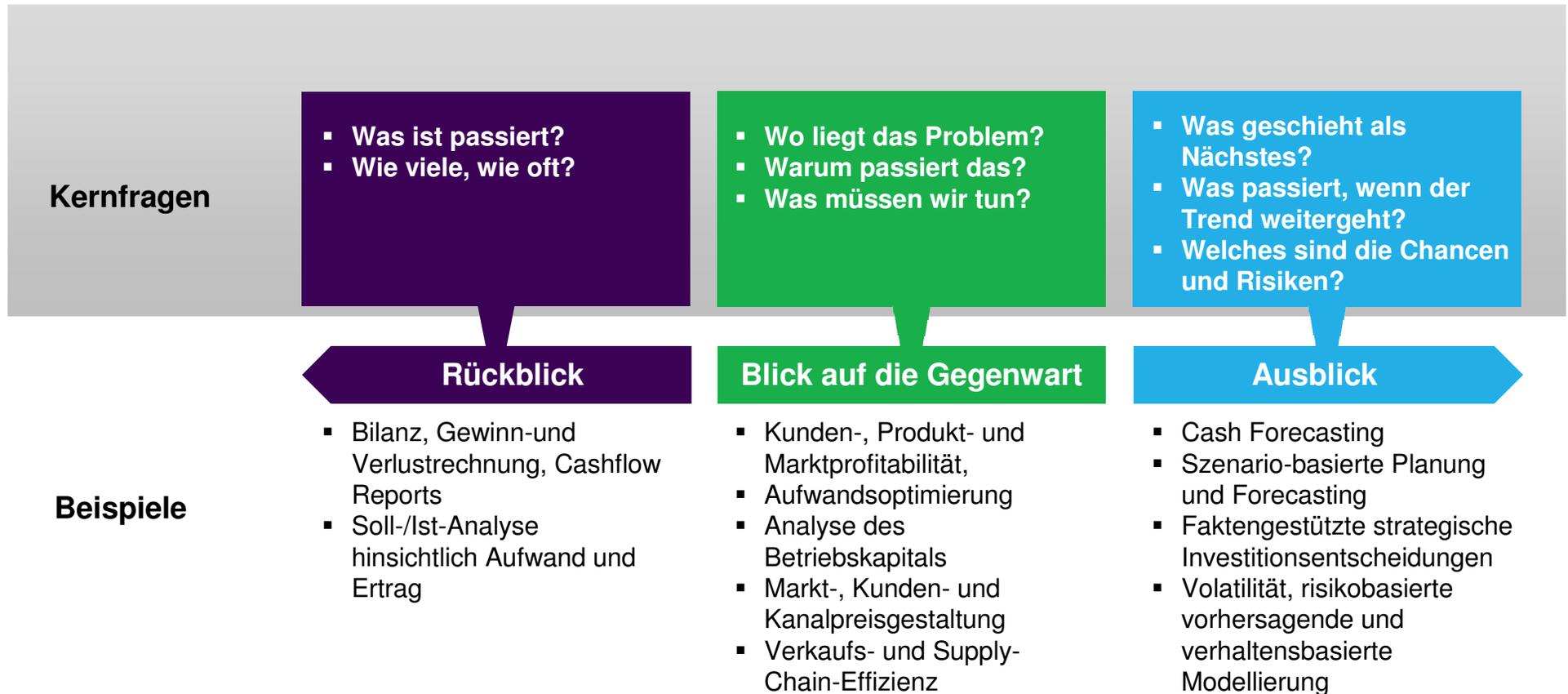| **Fast**	**Über**	**Nahezu**	**In mehr als**
40%	**35%**	**50%**	**25%**
der Unternehmen bereiten Finanzkennzahlen manuell auf (50% sogar operative Kennzahlen)	der Unternehmen haben keine gemeinsame Reportinglösung und 50% haben keine gemeinsame Planungsplattform	Ihrer Zeit verbringen Finanzabteilungen mit transaktionalen Tätigkeiten	aller Unternehmen gibt es keine gemeinsam definierten Daten und Prozesse

Quelle: IBM Institute for Business Value, The Global CFO Study 2010

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Die Herausforderung: Einsicht in das aktuelle Geschäft schneller bereitstellen - Ausblick statt Rückblick!

Kernfragen

- **Was ist passiert?**
- **Wie viele, wie oft?**

- **Wo liegt das Problem?**
- **Warum passiert das?**
- **Was müssen wir tun?**

- **Was geschieht als Nächstes?**
- **Was passiert, wenn der Trend weitergeht?**
- **Welches sind die Chancen und Risiken?**

Rückblick **Blick auf die Gegenwart** **Ausblick**

Beispiele

- Bilanz, Gewinn-und Verlustrechnung, Cashflow Reports
- Soll-/Ist-Analyse hinsichtlich Aufwand und Ertrag

- Kunden-, Produkt- und Marktprofitabilität,
- Aufwandsoptimierung
- Analyse des Betriebskapitals
- Markt-, Kunden- und Kanalpreisgestaltung
- Verkaufs- und Supply-Chain-Effizienz

- Cash Forecasting
- Szenario-basierte Planung und Forecasting
- Faktengestützte strategische Investitionsentscheidungen
- Volatilität, risikobasierte vorhersagende und verhaltensbasierte Modellierung

Quelle: IBM Institute for Business Value, The Global CFO Study 2010

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IBM Smarter Analytics Signature Solution — CFO Performance-Einblick
Überblick

Mehr Transparenz, Einsicht und Kontrolle über die finanzielle Performance

Bezug und **Aufbereitung** von finanziellen und operativen Daten aus heterogenen Rechnungsführungssystemen und Betriebsdatenquellen auf einem **Online Executive Dashboard**

Messen und **Überwachen** von Performance-Schwächen anhand von Forecasts sowie Soll- und Ist-Zahlen zu zentralen Finanz-, Ertrags-, Aufwand- und Kapitalmanagement-KPIs
- Visualisierung von KPI-Status und Trends anhand eines Online Executive Dashboards
- Einfacher Zugang zu Berichten zum Hauptbuch sowie zu Debitoren- und Kreditorenbuchhaltung für eine detaillierte Finanzanalyse
- Ermittlung von möglichen Schwächen dank integrierten KRIs (Key Risk Indicators)

„Predictive Analytics" um mögliche Lead-/Lag-Beziehungen zwischen operativen Treibern und finanziellen KPIs auf Basis von historischen Informationen zu **ermitteln** und die Ursachenanalyse zu verbessern

Durchführung von What-if-Analysen, um die Auswirkungen von alternativen Forecast-Annahmen **vorherzusehen** und sofort auf Grafiken, in Berichten und auf dem zentralen Dashboard grafisch darzustellen

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IBM Smarter Analytics Signature Solution — CFO Performance-Einblick
Funktionsweise

Vorkonfigurierte Berichte, Planungsmodelle und vorhersagende Analytik auf Basis von IBM Cognos BI, IBM Cognos TM1 und IBM SPSS Modeler

Predictive Analytics

Zeitliche / kausale Modellierung

Ermittlung von kausalen Zusammenhängen

- Bewertung von Lead-Lag-Indikatoren
- Abhängigkeitsgrad zwischen Kennzahlen bewerten
- Dynamik der Treiber von Messgrössen evaluieren

Performance-Messung und Überwachung

Integrierte Analytik

- Performance-Schwächen für kritische KPIs ermitteln
- Ursachenanalyse aufgrund von ermittelten kausalen Zusammenhängen
- Evaluierung der Auswirkungen von alternativen Szenarien
- Unterstützung einer effizienten Entscheidungsfindung

Leistungsstarke Analytik für mehr Transparenz, Einsichten und Kontrolle über die Performance

What-if Analyse

Scenario-Planung

- Modellierung von multi-dimensionalen Geschäftsstrukturen
- Evaluierung der Auswirkungen von alternativen Annahmen
- Sofortige Berichte zu alternativen Szenarien

Basis des Informationsmanagements

Data Warehouse

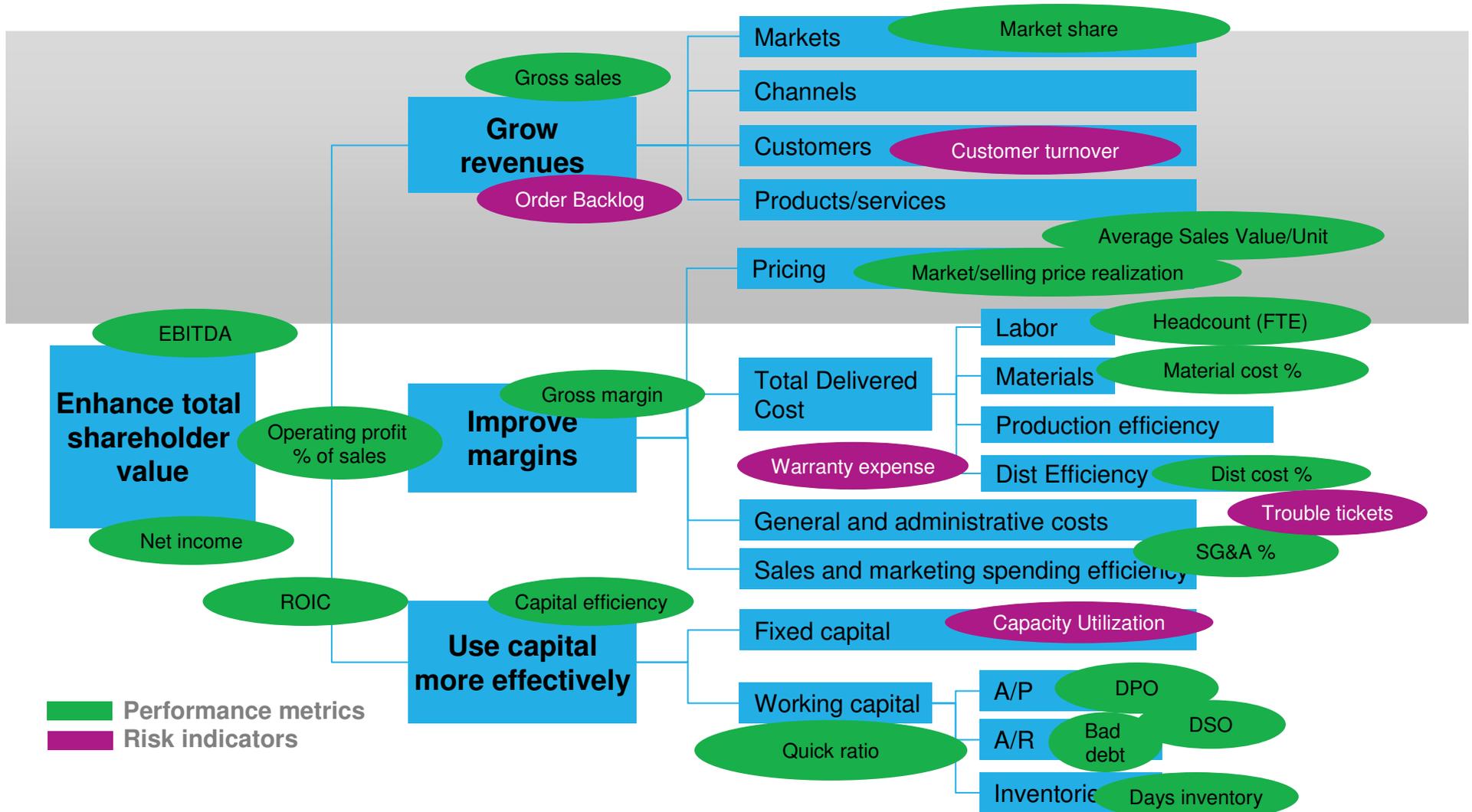Datenintegration

Quellsysteme — ERP, G/L, Legacy-Systeme

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Finance Scorecard Quadrant

Finanzmanagement	Operatives Ertragsmanagement
Erfüllen wir die Erwartungen der Aktionäre?	Unterstützen wir das Ertragswachstum effizient?
Operatives Aufwandmanagement	**Kapitalmanagement**
Verwalten wir die Betriebskosten effizient?	Verwalten wir das Anlagevermögen und das Betriebskapital effizient und sind wir in der Lage, zukünftig einen höheren Ertrag zu generieren und das Aufwandmanagement zu straffen?

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IBM CFO Performance-Einblick: Finance Scorecard-Messgrössen — 19 KPIs!

Finanzmanagement	Operatives Ertragsmanagement
▪ EBITDA ▪ Reingewinn ▪ ROIC ▪ Betriebsgewinn (in % der Verkäufe)	▪ Bruttoabsatz ▪ Durchschnittlicher Verkaufswert/Einheit ▪ Preisniveau ▪ Marktanteil
Operatives Aufwandmanagement	Kapitalmanagement
▪ SG&A% (Vertrieb, Betrieb & Verwaltung) ▪ Bruttomarge ▪ Materialkosten (in % der Verkäufe) ▪ Distributionskosten (in % der Verkäufe) ▪ Personalbestand	▪ Kapitaleffizienz ▪ Liquiditätskoeffizient ▪ Forderungslaufzeiten (DSO) ▪ Verbindlichkeiten ▪ Lagerbestand ▪ Abgeschriebene Forderungen

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Werttreibern —19 KPIs und 5 KRIs im Abhängigkeitsbaum

Markets — Market share

Gross sales

Grow revenues

Channels

Customers — Customer turnover

Order Backlog

Products/services

Pricing — Average Sales Value/Unit — Market/selling price realization

EBITDA

Enhance total shareholder value

Operating profit % of sales

Gross margin

Improve margins

Total Delivered Cost — Labor — Headcount (FTE)

Materials — Material cost %

Production efficiency

Warranty expense

Dist Efficiency — Dist cost %

General and administrative costs — Trouble tickets

Net income

Sales and marketing spending efficiency — SG&A %

ROIC

Capital efficiency

Use capital more effectively

Fixed capital — Capacity Utilization

Working capital — A/P — DPO

Quick ratio

A/R — Bad debt — DSO

Inventories — Days inventory

■ **Performance metrics**
■ **Risk indicators**

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IBM CFO Performance Insight: Executive Dashboard

Finance

Company Logo

ERP/source web
Link to ERP/source web interface

CFO Home
Portal
| Name ⊕ |
| Finance Scorecard Metrics |

CFO Financial Analysis
Dashboard Reports
| Name ⊕ |
| Financial Management |
| Operational Revenue Management |
| Operational Expense Management |
| Capital Management |

CFO Financial Reports
Financial Reports
| Name ⊕ |
| Cash Flow |
| Balance Sheet |
| Income Statement |

What-If Analysis
| Name |
| What-If Analysis |
| Setup |
| What-If Analysis - DSO |
| What-If Analysis - Product Sell |

IBM Cognos Viewer

Measuring Period: YTD   Business Unit: All Businesses   Measuring Currency: Report Currency
Geography: All Geographies   Country: All Countries   Company: All Companies

Financial Management		2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
		Actual	Target	Budget	Forecast	Variance				
EBITDA		$99,958,803	$90,500,917	$139,151,262	$121,463,095	-13%	$119,227,086	Link		
Net Income		$43,506,230	$38,406,045	$59,386,062	$42,599,047	-28%	$41,879,335	Link		
ROIC		15%	12%	12%	2%	-9%	9%	Link		
Operating Profit%		39%	39%	39%	34%	-5%	34%	Link		

Operational Revenue Management		2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
		Actual	Target	Budget	Forecast	Variance				
Gross Sales		$418,367,062	$413,674,560	$632,399,040	$590,339,683	-7%	$582,282,307	Link		
Avg. Sales Value/Unit		$747	$692	$691	$748	8%	$748	Link		
Price Realization		60%	56%	56%	60%	4%	59%	Link		
Market Share ⚠		95%	95%	96%	96%	0%	96%	Link		

Operational Expense Management		2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
		Actual	Target	Budget	Forecast	Variance				
SG&A%		21%	21%	21%	27%	7%	27%	Link		
Gross Margin%		60%	59%	59%	61%	2%	61%	Link		
Material Cost%		20%	20%	20%	19%	-1%	19%	Link		
Distribution Expense%		5%	5%	5%	9%	4%	9%	Link		
Headcount ⚠		6,352.0	6,405.0	6,397.0	6,402.0	0%	6,384.0	Link		

Capital Management		2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
		Actual	Target	Budget	Forecast	Variance				
Capital Efficiency		$9	$7	$9	$9	1%	$8	Link		
Quick Ratio		32.3	32.3	33.6	34.3	2%	37.5	Link		
DSO		29.2	29.4	50.1	56.8	13%	27.3	Link		
Days Payable		18.0	17.5	21.9	30.9	41%	16.2	Link		
Days in Inventory		12.7	12.5	15.3	15.5	1%	11.4	Link		
Bad Debt Write-off		$1,732,948	$1,853,660	$2,470,406	$2,866,504	16%	$2,858,174	Link		

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Executive Dashboard

Company logo

Link to ERP Web interface

Report list

Financial reports

"What-if" analysis

Executive dashboard

Actual vs Budget vs Forecast

Traffic light indicators

Risk Status indicators

Metric trending

Predictive Analytics

Finance ? _ □

Company Logo

Resource w ? _ □

ERP ce web interface

CFO ? _ □

Scorecard Metrics

Analysis ? _ □

Dashboard Reports

Name ⊕
Financial Management
Operational Revenue Management
Operational Expense Management
tal Management

Reports ? _ □

Financial Reports

Name ⊕
Cash Flow
Balance Sheet
Income Statement

-If Analysis ? _ □

Name
What-If Analysis
Setup
What-If Analysis – DSO
What-If Analysis – Product Sell

Measuring Period: [ ] ▾   Business Unit: [sses] ▾   uring Currency: [Report Currency] ▾
Geography: [ographies] ▾   Country: [All Cou] ▾   Company: [All Companies] ▾

Financial Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Variance				
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ROIC	□ ◇ ⇠●		15%	12%	12%	2%	-9% ■	9%	Link		
Operating Profit%	□ ◇ ●⇢		39%	39%	39%	34%	-5% ◆	34%	Link		⚙

Operational Revenue Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Variance				
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Price Realization	□ ◇ ●		60%	56%	56%	60%	4% ●	59%	Link		⚙
Market Share ⚠	□ ◆⇢ ○		95%	95%	96%	96%	0% ◆	96%	Link	●	⚙

Operational Expense Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 m...	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Var...				
SG&A%	□ ◇ ●⇢		21%	21%	21%	27%				■	⚙
Gross Margin%	□ ◇ ⇠●		60%	59%	59%	61%					⚙
Material Cost%	□ ◇ ⇠●		20%	20%	20%	19%					⚙
Distribution Expense%	□ ◇ ⇠●		5%	5%	5%	9%	4% ◆	9%	Link		⚙
Headcount ⚠	□ ◇ ⇠●		6,352.0	6,405.0	6,397.0	6,402.0	0% ●	6,384.0	Link		⚙

Capital Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Variance				
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Quick Ratio	□ ◇ ●		32.3	32.3	33.6	34.3	2% ●	37.5	Link		
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Dashboard Reports

Name
Financial Management
Operational Revenue Management
Operational Expense Management
...tal Management

Financial Reports

Name
Cash Flow
Balance Sheet
Income Statement

...If Analysis

Name
What-If Analysis
Setup
What-If Analysis - DSO
What-If Analysis - Product Sell

Measuring Period: | Business Unit: ...sses | ...uring Currency: Report Currency
Geography: ...ographies | Country: All Cou... | Company: All Companies

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Standard-Finanzberichtswesen

Company Logo

Back to default entry

RP/source web

nk to ERP/source web interface

FO Home

ortal

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Finance Scorecard Metrics

FO Financial Analysis

ashboard Reports

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Financial Management
Operational Revenue Management
Operational Expense Management
Capital Management

FO Financial Reports

inancial Reports

Name ⊜
Cash Flow
Balance Sheet
Income Statement

What-If Analysis

Name
What-If Analysis
Setup
What-If Analysis - DSO
What-If Analysis - Product Sell

Balance Sheet

Select Year: 2011

Select Scenario: Actual

Currency: Report Currency

Geography: All Geographies

Country: All Countries

Company: All Companies

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
ASSETS								
Cash and Cash Equivalents	$50,418,693	$50,122,573	$55,157,194	$61,182,624	$62,870,526	$68,300,626	$64,957,248	$63,575,76
Accounts Receivable	$11,979,854	$16,426,563	$15,507,413	$12,457,007	$15,190,886	$12,680,244	$22,272,903	$31,173,81
Bad Debt Allowance	$4,148,430	$4,483,416	$4,814,499	$5,106,226	$5,415,701	$5,762,077	$6,103,236	$6,416,52
Receivables	$7,831,424	$11,943,147	$10,692,914	$7,350,781	$9,775,185	$6,918,167	$16,169,668	$24,757,29
Inventory	$2,986,880	$3,594,367	$3,387,012	$3,118,967	$3,384,618	$3,062,086	$4,055,255	$4,664,67
Current Assets	$61,236,997	$65,660,087	$69,237,120	$71,652,372	$76,030,329	$78,280,880	$85,182,171	$92,997,73
Property, Plant and Equipment - Cost	$41,575,919	$44,696,124	$47,938,154	$51,189,810	$54,307,851	$57,560,307	$60,785,860	$64,030,67
Accumulated Depreciation	($1,851,384)	($1,982,175)	($2,113,302)	($2,229,564)	($2,359,364)	($2,473,775)	($2,632,424)	($2,817,71
Property, Plant and Equipment	$39,724,536	$42,713,949	$45,824,852	$48,960,246	$51,948,487	$55,086,531	$58,153,437	$61,212,96
Assets	$100,961,533	$108,374,036	$115,061,972	$120,612,618	$127,978,816	$133,367,411	$143,335,608	$154,210,69
LIABILITIES								
Accounts Payable	$4,328,095	$4,958,052	$4,961,101	$4,397,849	$4,978,736	$4,388,306	$6,020,357	$7,023,97
Interest Payable	$370,534	$396,824	$424,374	$448,885	$475,616	$497,015	$533,677	$568,51
Payables	$4,698,629	$5,354,875	$5,385,475	$4,846,734	$5,454,351	$4,885,321	$6,554,033	$7,592,48
Wages and Salaries	$3,683,280	$3,918,850	$4,121,997	$4,352,162	$4,573,521	$4,817,717	$5,128,707	$5,483,17
Taxes and Fees	$13,549,243	$14,614,824	$15,511,440	$16,456,159	$17,557,922	$18,534,393	$19,885,836	$21,402,52
Current Deferred Taxes	($6,021,886)	($6,495,477)	($6,893,974)	($7,313,847)	($7,803,522)	($8,237,509)	($8,838,149)	($9,512,23
ETC	$11,261,148	$12,012,562	$12,808,779	$13,497,838	$14,312,873	$14,965,993	$15,989,460	$17,113,02
Accruals	$22,471,785	$24,050,759	$25,548,243	$26,992,312	$28,640,794	$30,080,593	$32,165,854	$34,486,48
Short-term Debt	$403,723	$440,046	$474,196	$506,528	$537,287	$566,003	$597,702	$628,63
Current Liabilities	$27,574,137	$29,845,680	$31,407,914	$32,345,574	$34,632,433	$35,531,917	$39,317,590	$42,707,60
Product Warranties	$7,518,113	$8,048,405	$8,551,967	$9,080,947	$9,589,585	$10,047,716	$10,583,876	$11,379,41
Provisions	$7,518,113	$8,048,405	$8,551,967	$9,080,947	$9,589,585	$10,047,716	$10,583,876	$11,379,41

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Executive Dashboard

Callouts on the dashboard image: Company logo; Link to ERP Web interface; Report list; Financial reports; "What-if" analysis; Executive dashboard; Actual vs Budget vs Forecast; Traffic light indicators; Risk Status indicators; Metric trending; Predictive Analytics

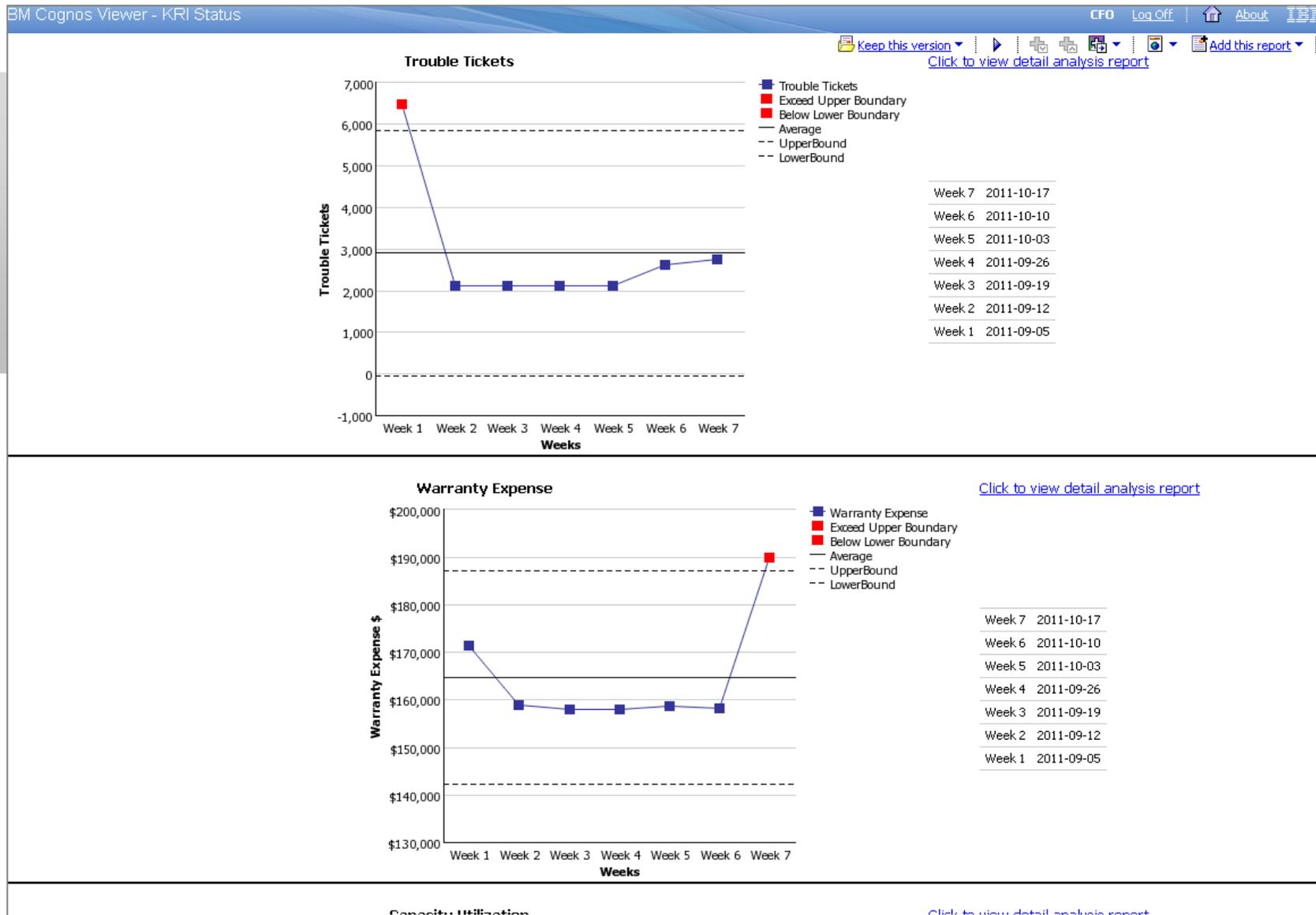IBM Financial Analytics Summit 2013
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Key Risk Indicators weisen frühzeitig auf potenzielle Schwächen hin

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Executive Dashboard

Callouts on the dashboard:
- Company logo
- Link to ERP Web interface
- Report list
- Financial reports
- "What-if" analysis
- Executive dashboard
- Actual vs Budget vs Forecast
- Traffic light indicators
- Risk Status indicators
- Metric trending
- Predictive Analytics

Measuring Period: | **Business Unit:** All Businesses | **Measuring Currency:** Report Currency
Geography: All Geographies | **Country:** All Countries | **Company:** All Companies

Financial Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Variance				
EBITDA	☐ ◇ ●→		$99,958,803	$90,500,917	$139,151,262	$121,463,095	-13% ■	$119,227,086	Link		
Net Income	☐ ◇ ●→		$43,506,230	$38,406,045	$59,386,062	$42,599,047	-28% ■	$41,879,335	Link		
ROIC	☐ ◇ ◁●		15%	12%	12%	2%	-9% ■	9%	Link		
Operating Profit%	☐ ◇ ●→		39%	39%	39%	34%	-5% ◆	34%	Link		⚙

Operational Revenue Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Variance				
Gross Sales	☐ ◇ ●		$418,367,062	$413,674,560	$632,399,040	$590,339,683	-7% ■	$582,282,307	Link	■	⚙
Avg. Sales Value/Unit	☐ ◇ ●		$747	$692	$691	$748	8% ●	$748	Link		⚙
Price Realization	☐ ◇ ●		60%	56%	56%	60%	4% ●	59%	Link		⚙
Market Share ⚠	☐ ◆→ ○		95%	95%	96%	96%	0% ◆	96%	Link	●	⚙

Operational Expense Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Var				
SG&A%	☐ ◇ ●→		21%	21%	21%	27%				■	⚙
Gross Margin%	☐ ◇ ◁●		60%	59%	59%	61%					⚙
Material Cost%	☐ ◇ ◁●		20%	20%	20%	19%					⚙
Distribution Expense%	☐ ◇ ◁●		5%	5%	5%	9%	4% ◆	9%	Link		⚙
Headcount ⚠	☐ ◇ ◁●		6,352.0	6,405.0	6,397.0	6,402.0	0% ●	6,384.0	Link		⚙

Capital Management			2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
			Actual	Target	Budget	Forecast	Variance				
Capital Efficiency	☐ ◇ ●		$9	$7	$9	$9	1% ●	$8	Link	●	
Quick Ratio	☐ ◇ ●		32.3	32.3	33.6	34.3	2% ●	37.5	Link		
DSO	☐ ◇ ●		29.2	29.4	50.1	56.8	13% ■	27.3	Link		
Days Payable	☐ ◇ ●→		18.0	17.5	21.9	30.9	41% ●	16.2	Link		
Days in Inventory	☐ ◇ ◁●		12.7	12.5	15.3	15.5	1% ●	11.4	Link		
Bad Debt Write-off	☐ ◇ ◁●		$1,732,948	$1,853,660	$2,470,406	$2,866,504	16% ■	$2,858,174	Link		⚙

Left navigation panel:
- Finance — Company Logo
- Resource web — IBM ERP Finance web interface
- CFO — Scorecard Metrics
- Dashboard Reports
  - Name
  - Financial Management
  - Operational Revenue Management
  - Operational Expense Management
  - Capital Management
- Financial Reports
  - Name
  - Cash Flow
  - Balance Sheet
  - Income Statement
- What-If Analysis
  - Name
  - What-If Analysis
  - Setup
  - What-If Analysis – DSO
  - What-If Analysis – Product Sell

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Integrierte What-if-Analyse: Darstellung der Auswirkungen von alternativen Geschäftsszenarien – auf einen Blick!

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DSO What-if Analysis

Rows: Month [Month]
Columns: CustomerPaymentSummaryMeasure [CustomerPaymentSummaryMeasure]
Context: 2011 [Year] | TotalBusinessUnit [BusinessUnit] | NewYork [Organization] | SKWCorporationUS [Customer]

	Debit	Credit	SalesAmount	PreviousSales	AccountsReceivable	DSO	BadDebtAllowance	BadDebtWriteOff	Ba
Mar	$13,706,608	$8,390,717	$6,231,367	$2,065,411	$1,608,563	23.49	$62,614	$35,831	
⊞ Q1	$3,298,722	$2,399,610	$1,690,159	$2,493,101	$891,026	15.82	$17,565	$8,086	
Apr	$3,030,933	$1,705,597	$2,139,907	$1,690,159	$1,312,785	19.02	$11,956	$12,551	
May	$3,222,302	$2,063,330	$1,909,517	$2,139,907	$1,144,311	17.98	$8,282	$14,661	
Jun	$9,461,826	$6,168,537	$5,739,583	$2,139,907	$1,144,311	18.14	$37,803	$35,298	
⊞ Q2	$3,702,553	$1,892,842	$2,558,242	$1,909,517	$1,794,504	21.75	$24,102	$15,206	
Jul	$5,261,292	$2,239,100	$3,466,788	$2,558,242	$3,007,757	26.90	$15,944	$14,436	
Aug	$5,998,379	$3,722,866	$2,990,622	$3,466,788	$2,257,763	22.65	$22,808	$17,750	
Sep	$12,237,954	$7,854,808	$9,015,652	$3,466,788	$2,257,763	23.04	$62,854	$47,392	
⊞ Q3	$5,758,227	$2,134,842	$3,500,464	$2,990,622	$3,610,775	31.98	$21,661	$12,611	
Oct	$7,375,297	$318,531	$3,764,522	$3,500,464	$7,048,93?	36.17	$22,937	$7,834	
Nov	$10,997,032	$939,311	$3,948,100	$3,764,522	$10,051,482	78.92	$22,040	$6,234	
Dec	$17,211,465	$3,392,683	$11,213,086	$3,764,522	$10,051,487	82.47	$66,638	$26,679	
⊞ Q4	$17,211,465	$3,392,683	$11,213,086	$3,764,522	$10,051,487	82.47	$229,909	$145,200	
⊞ TotalYear									

Change DSO for Nov and Dec from 78.92 and 82.47 DSO to 35.00 and 35.00

DSO What-if Analysis

Rows: Month [Month]
Columns: CustomerPaymentSummaryMeasure [CustomerPaymentSummaryMeasure]
Context: 2011 [Year] | TotalBusinessUnit [BusinessUnit] | NewYork [Organization] | SKWCorporationUS [Customer]

	Debit	Credit	SalesAmount	PreviousSales	AccountsReceivable	DSO	BadDebtAllowance	BadDebtWriteOff	Bad
Mar	$3,722,243	$2,100,250	$2,493,101	$2,065,411	$1,608,563	20.00	$19,015	$13,431	
⊞ Q1	$13,706,608	$8,390,717	$6,231,367	$2,065,411	$1,608,563	23.49	$62,614	$35,831	
Apr	$3,298,722	$2,399,610	$1,690,159	$2,493,101	$891,026	15.82	$17,565	$8,086	
May	$3,030,933	$1,705,597	$2,139,907	$1,690,159	$1,312,785	19.02	$11,956	$12,551	
Jun	$3,222,302	$2,063,330	$1,909,517	$2,139,907	$1,144,311	17.98	$8,282	$14,661	
⊞ Q2	$9,461,826	$6,168,537	$5,739,583	$2,139,907	$1,144,311	18.14	$37,803	$35,298	
Jul	$3,702,553	$1,892,842	$2,558,242	$1,909,517	$1,794,504	21.75	$24,102	$15,206	
Aug	$5,261,292	$2,239,100	$3,466,788	$2,558,242	$3,007,757	26.90	$15,944	$14,436	
Sep	$5,998,379	$3,722,866	$2,990,622	$3,466,788	$2,257,763	22.65	$22,808	$17,750	
⊞ Q3	$12,237,954	$7,854,808	$9,015,652	$3,466,788	$2,257,763	23.04	$62,854	$47,392	
Oct	$5,758,227	$2,134,842	$3,500,464	$2,990,622	$3,610,775		$21,661	$12,611	
Nov	$7,375,297	$2,975,520	$3,764,522	$3,500,464	$4,391,942	35.00	$22,937	$7,834	
Dec	$8,340,042	$3,876,276	$3,948,100	$3,764,522	$4,457,532	35.00	$22,040	$6,234	
⊞ Q4	$17,211,465	$8,986,638	$11,213,086	$3,764,522	$4,457,532		$66,638	$26,679	
⊞ TotalYear	$17,211,465	$8,986,638	$11,213,086	$3,764,522	$4,457,532	36.57	$229,909	$145,200	

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Layout and Style ▾ | Insert ▾ | ⭐ What-If Analysis - DSO

DSO Analysis - By Customer

Legend:
- What-if (Branch Manager) - Sales Amount
- What-if (Branch Manager) - Previous Sales
- What-if (Branch Manager) - Balance ($)
- What-if (Branch Manager) - DSO
- Forecast - DSO

X-axis (Customer): SKW Corporation U.S., Ensign US Manufacturing, Pagani Auto Ltd., Singh Production Group, Atlantic Technology Group, Armstrong South Associates, Chicago Electronics Trade, International Tooling Ltd., Stahi & Kent Co., Applied Systems, Miller Technologies Inc., Mitsuwa Ltd., New Ying Electronics, Modexo Corp., JK Express Systems, TYSCO Ltd.

DSO Analysis - By Period

Legend:
- What-if (Branch Manager) - Sales Amount
- What-if (Branch Manager) - DSO
- Forecast - DSO

Balance Sheet

Rows: Month [Month]
Columns: BalanceSheetMeasure [BalanceSheetMeasure], Scenario [Scenario]
Context: 2011 [Year], NewYork [Organization], Balance [BSChange], TransactionCurrency [Currency]

| | CashAndCashEquivalents | | | Receivables | | | AccountsReceivable | | |
	Forecast	WhatIfBranchManager	Actual	Forecast	WhatIfBranchManager	Actual	Forecast	WhatIfBranchManager	A
Jan	$6,043,683	$6,043,683	$890,048	$565,327	$565,327	$1,174,106	$851,346	$851,346	$
Feb	$6,063,261	$6,063,261	$964,322	$921,288	$921,288	$1,281,917	$1,229,142	$1,229,142	$
Mar	$6,452,677	$6,452,677	$919,138	$1,282,097	$1,282,097	$1,266,272	$1,608,563	$1,608,563	$
⊞ Q1	$6,452,677	$6,452,677	$919,138	$1,282,097	$1,282,097	$1,266,272	$1,608,563	$1,608,563	$3
Apr	$7,268,901	$7,268,901	$813,335	$545,354	$545,354	$1,182,202	$891,026	$891,026	$
May	$7,293,403	$7,293,403	$793,665	$954,486	$954,486	$1,186,020	$1,312,785	$1,312,785	$
Jun	$7,794,621	$7,794,621	$523,661	$781,585	$781,585	$943,337	$1,144,311	$1,144,311	$
⊞ Q2	$7,794,621	$7,794,621	$523,661	$781,585	$781,585	$943,337	$1,144,311	$1,144,311	$4
Jul	$7,668,586	$7,668,586	$1,588,185	$1,414,373	$1,414,373	$2,035,850	$1,794,504	$1,794,504	$
Aug	$7,629,653	$7,629,653	$1,904,649	$2,616,931	$2,616,931	$2,375,510	$3,007,757	$3,007,757	$
Sep	$9,273,280	$9,273,280	$1,734,910	$1,842,449	$1,842,449	$2,218,459	$2,257,763	$2,257,763	$
⊞ Q3	$9,273,280	$9,273,280	$1,734,910	$1,842,449	$1,842,449	$2,218,459	$2,257,763	$2,257,763	$4
Oct	$9,044,453	$9,044,453	$0	$3,177,950	$3,177,950	$0	$3,610,775	$3,610,775	
Nov	$6,617,801	$6,617,801	$0	$6,589,976	$6,589,976	$0	$7,048,932	$7,048,932	
Dec	$4,502,247	$4,502,247	$0	$9,567,208	$9,567,208	$0	$10,051,487	$10,051,487	
⊞ Q4	$4,502,247	$4,502,247	$	$9,567,208	$9,567,208	$0	$10,051,487	$10,051,487	
⊞ TotalYear	$4,502,247	$4,502,247	$1,734,910	$9,567,208	$9,567,208	$2,218,459	$10,051,487	$10,051,487	$4

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DSO What-if Analysis

Rows: Month [Month]
Columns: CustomerPaymentSummaryMeasure [CustomerPaymentSummaryMeasure]
Context: 2011 [Year], TotalBusinessUnit [BusinessUnit], NewYork [Organization], SKWCorporationUS [Customer]

	Debit	Credit	SalesAmount	PreviousSales	AccountsReceivable	DSO	BadDebtAllowance	BadDebtWriteOff	BadDebtRepaid
Jan	$5,476,599	$4,612,461	$1,672,855	$3,888,053	$851,346	15.78	$21,416	$12,792	$13,489
Feb	$2,916,757	$1,678,006	$2,065,411	$1,672,855	$1,229,142	17.26	$22,183	$9,608	$9,260
Mar	$3,722,243	$2,100,250	$2,493,101	$2,065,411	$1,608,563	20.00	$19,015	$13,431	$13,028
⊞ Q1	$13,706,608	$8,390,717	$6,231,367	$2,065,411	$1,608,563	23.49	$62,614	$35,831	$35,777
Apr	$3,298,722	$2,399,610	$1,690,159	$2,493,101	$891,026	15.82	$17,565	$8,086	$9,727

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Executive Dashboard

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Zeitliche und kausale Modellierung: automatische Ermittlung von kausalen Zusammenhängen zwischen Treibern und KPIs

Die vom IBM Watson Research Center entwickelten Algorithmen helfen die folgenden Fragen zu beantworten:

Welche Kennzahlen wirken sich am stärksten auf meine Performance aus?

- Auswertung von historischen Daten, um herauszufinden, welche Kennzahlen sich direkt oder indirekt am stärksten auf die jeweiligen Geschäftsziele auswirken

- Auswertung von historischen Daten zur Evaluierung des Abhängigkeitsgrads von benutzerdefinierten Kennzahlen-Korrelationen

In welcher Art und Weise beeinflussen sich die Kennzahlen gegenseitig?

- Aufbereitung von historischen Daten, um signifikante kausale Beziehungen zwischen Kennzahlen aufzudecken: zeitlich verzögerte Auswirkungen, Abhängigkeitsgrad, Trennungsgrad

Was treibt meine Performance voran?

- Studie von im Vorfeld ermittelten kausalen Beziehungen, um automatisch die Kennzahlenwerte zu ermitteln, die zur gewünschten Performance führen

Wie steht es um meine zukünftige Performance, sofern sich nichts ändert?
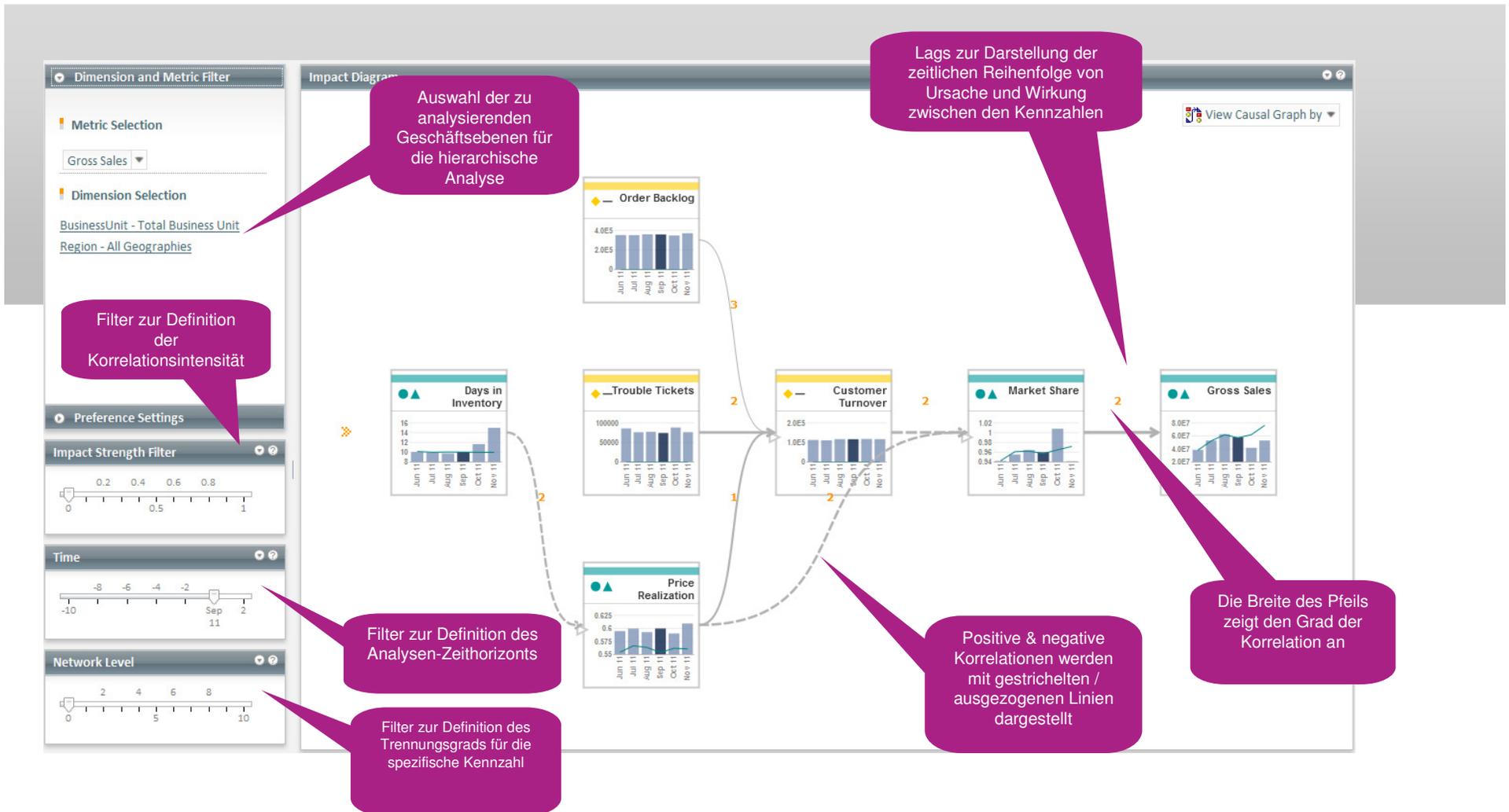
- Nutzung des zeitlich-kausalen Modells zur Vorhersage der zukünftigen Performance auf Basis von historischen Daten
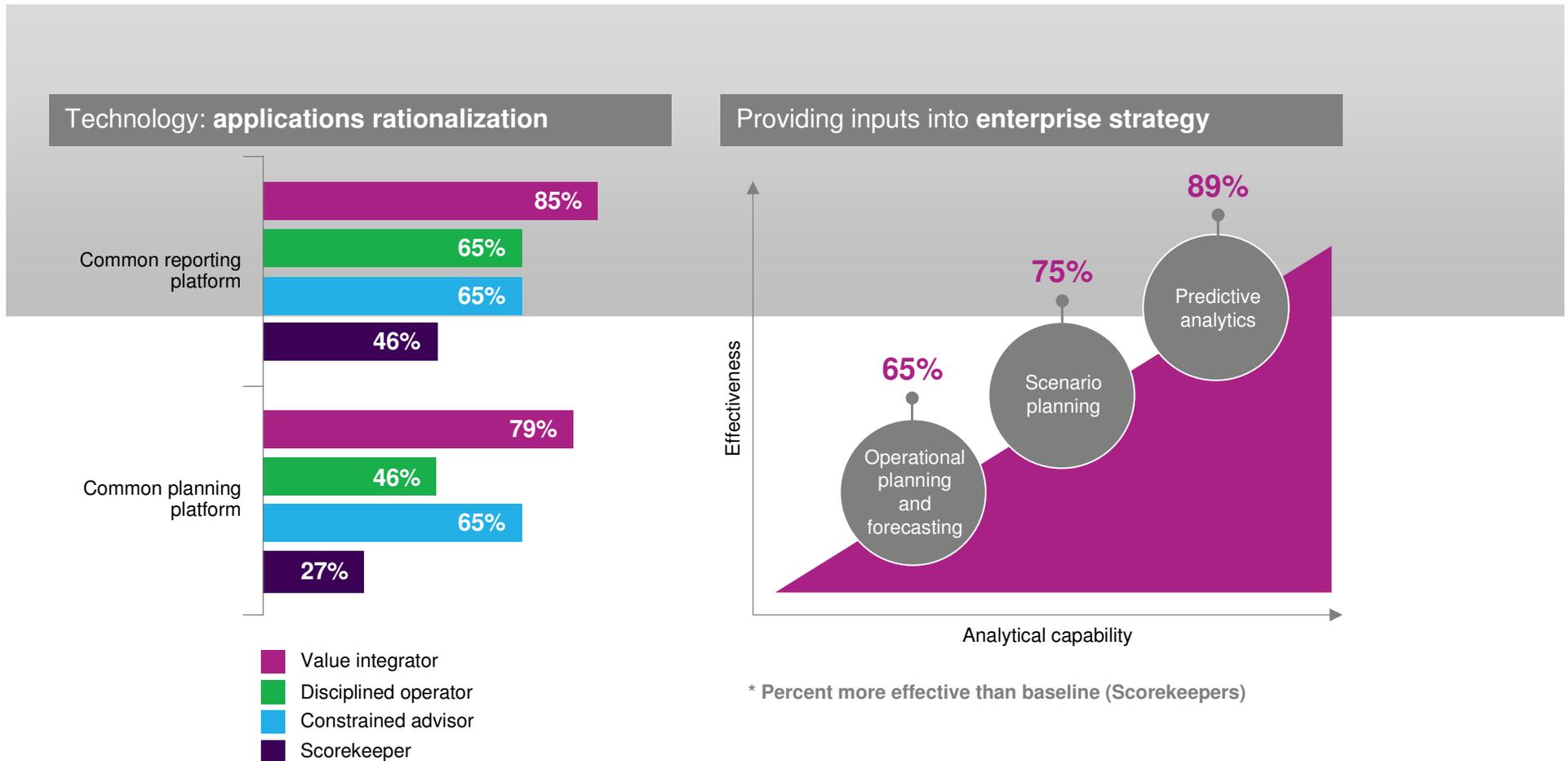
Predictive Analytics

- Zeitliche, kausale Modellierung
- Ermittlung von kausalen Beziehungen
- Beurteilung von Lead-Lag-Indikatoren
- Prüfung des Abhängigkeits- und Trennungsgrads der Kennzahlen
- Vorhersehen der Dynamik der Treiber von Messgrössen

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Automatisch erstellte kausale Lead-Lag-Grafiken zeigen das Zusammenspiel der Kennzahlen auf

Dimension and Metric Filter

Metric Selection
Gross Sales ▼

Dimension Selection
BusinessUnit - Total Business Unit
Region - All Geographies

Preference Settings

Impact Strength Filter
0   0.2   0.4   0.6   0.8
0   0.5   1

Time
-8   -6   -4   -2
-10   Sep   2
               11

Network Level
2   4   6   8
0   5   10

Impact Diagram

View Causal Graph by ▼

Order Backlog
Days in Inventory
Trouble Tickets
Customer Turnover
Market Share
Gross Sales
Price Realization

Lags zur Darstellung der zeitlichen Reihenfolge von Ursache und Wirkung zwischen den Kennzahlen

Auswahl der zu analysierenden Geschäftsebenen für die hierarchische Analyse

Filter zur Definition der Korrelationsintensität

Filter zur Definition des Analysen-Zeithorizonts

Filter zur Definition des Trennungsgrads für die spezifische Kennzahl

Positive & negative Korrelationen werden mit gestrichelten / ausgezogenen Linien dargestellt

Die Breite des Pfeils zeigt den Grad der Korrelation an

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Die Einführung einer integrierten Plattform wie dem CFO-Dashboard schafft signifikante Vorteile!

Technology: **applications rationalization**

Providing inputs into **enterprise strategy**

Common reporting platform
- 85%
- 65%
- 65%
- 46%

Common planning platform
- 79%
- 46%
- 65%
- 27%

■ Value integrator
■ Disciplined operator
■ Constrained advisor
■ Scorekeeper

Effectiveness

89% — Predictive analytics

75% — Scenario planning

65% — Operational planning and forecasting

Analytical capability

* Percent more effective than baseline (Scorekeepers)

Quelle: IBM Institute for Business Value, The Global CFO Study 2010

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Lösungs-Highlights

Zeitgerechte, zuverlässige Einblicke in Abweichungen zwischen Forecasts, Zielen und IST-Werten für geschäftskritische KPIs

Integrierte KRIs zur Ermittlung von Schwachstellen

Proprietäres statistisches Modell zur automatischen Ermittlung der Beziehungen zwischen Treibern und KPIs auf Basis von historischen Daten und zur Erstellung von zuverlässigen Baseline Forecasts

Geführte Ursachenanalyse

Einfacher Zugang zu standardmässigen Berichten zu Debitoren-, Kreditoren- und Hauptbuchhaltung
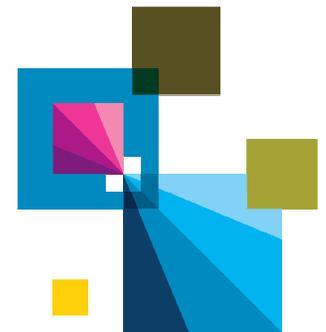
Integrierte What-if-Analyse und Szenarienplanung

Wie kann ich Geschäftser-gebnisse vorhersehen und gestalten?
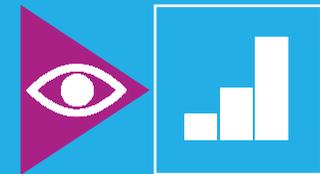
CFO Performance – Einblick

▪Mehr Transparenz, Einblick und Kontrolle über die finanzielle Performance
▪Branchenübergreifend

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Fragen und Antworten

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