



IBM Finance Forum 2013

Fundierte Einsichten gewinnen - mit dem CFO Dashboard

Peter Lohmann, Business Analytics Solution Architect
IBM Schweiz AG



Volatilität, Ungewissheit und Risiko



“
...weniger als 15%
aller CFO's sind davon
überzeugt, dass sie
über die nötigen
Informationen für
zukünftige
Entscheidungen
verfügen... ”

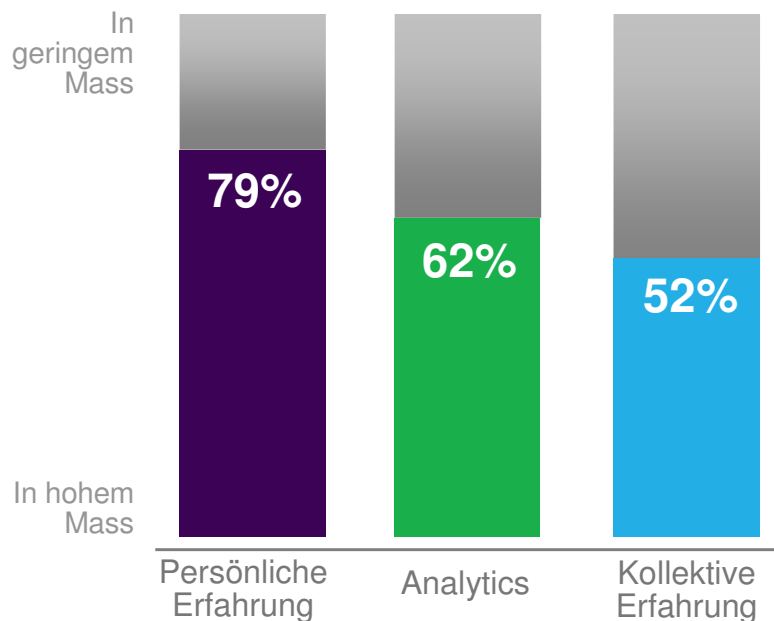
- CFO Executive Board, März 2012

Die Unternehmenssicht hat „blinde Flecken“

1 von 3 Führungskräften fällt geschäftskritische Entscheidungen ohne fundierte Informationen zu haben

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

Faktoren, die zur Entscheidungsfindung beitragen



- 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

Quelle: Business Analytics and Optimization for the Intelligent Enterprise, April 2009.

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

Herausforderungen

Fast

40%

der Unternehmen bereiten Finanzkennzahlen manuell auf (50% sogar operative Kennzahlen)

Über

35%

der Unternehmen haben keine gemeinsame Reportinglösung und 50% haben keine gemeinsame Planungsplattform

Nahezu

50%

Ihrer Zeit verbringen Finanzabteilungen mit transaktionalen Tätigkeiten

In mehr als

25%

aller Unternehmen gibt es keine gemeinsam definierten Daten und Prozesse



Die Herausforderung: Entscheidungsfähigkeit erhöhen – Ausblick statt Rückblick!



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

IBM Smarter Analytics Signature Solution — CFO Dashboard Bestandteile



Vorkonfigurierte Berichte, Planungsmodelle und predictive Analytics auf Basis von IBM Cognos BI, IBM Cognos TM1 und IBM SPSS Modeler

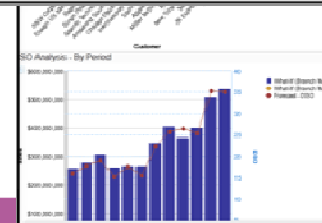
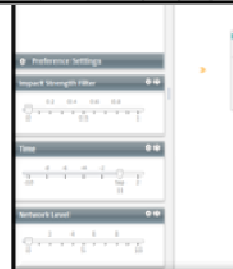
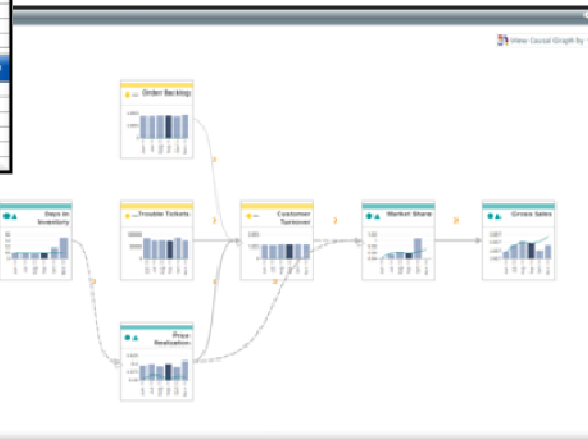
Company Logo

Monitoring Period: FY13 Geography: All Geographies Business Unit: Country Reporting Currency: USD

Financial Management	Actual	Target	Budget	Variance	Trends	Risk
Revenue	\$1,000,000	\$1,000,000	\$1,000,000	0%	Stable	Low
Net Income	\$400,000	\$400,000	\$400,000	0%	Stable	Low
Operating Profit	\$300,000	\$300,000	\$300,000	0%	Stable	Low

Operational Expense Management	Actual	Target	Budget	Variance	Trends	Risk
Gross Salary	\$400,000	\$400,000	\$400,000	0%	Stable	Low
Operating Expenses	\$300,000	\$300,000	\$300,000	0%	Stable	Low

Capital Management	Actual	Target	Budget	Variance	Trends	Risk
Capital Efficiency	80%	80%	80%	0%	Stable	Low
Debt Ratio	20%	20%	20%	0%	Stable	Low



Balance Sheet

Account	Actual	Target	Budget	Variance	Trends	Risk
Assets	\$1,000,000	\$1,000,000	\$1,000,000	0%	Stable	Low
Liabilities	\$400,000	\$400,000	\$400,000	0%	Stable	Low
Equity	\$600,000	\$600,000	\$600,000	0%	Stable	Low

DSO - What If Analysis

Scenario	DSO	Revenue	Net Income
Current	45	\$1,000,000	\$400,000
Optimistic	40	\$1,100,000	\$440,000
Pessimistic	50	\$900,000	\$360,000

IBM Smarter Analytics Signature Solution — CFO Dashboard

Bestandteile



Vorkonfigurierte Berichte, Planungsmodelle und predictive Analytics auf Basis von IBM Cognos BI, IBM Cognos TM1 und IBM SPSS Modeler



Basis des Informationsmanagements

Data Warehouse

Datenintegration

Quellsysteme — ERP, G/L, Legacy-Systeme

IBM Smarter Analytics Signature Solution — CFO Dashboard

Bestandteile



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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, Einsicht und Kontrolle über die
Performance



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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

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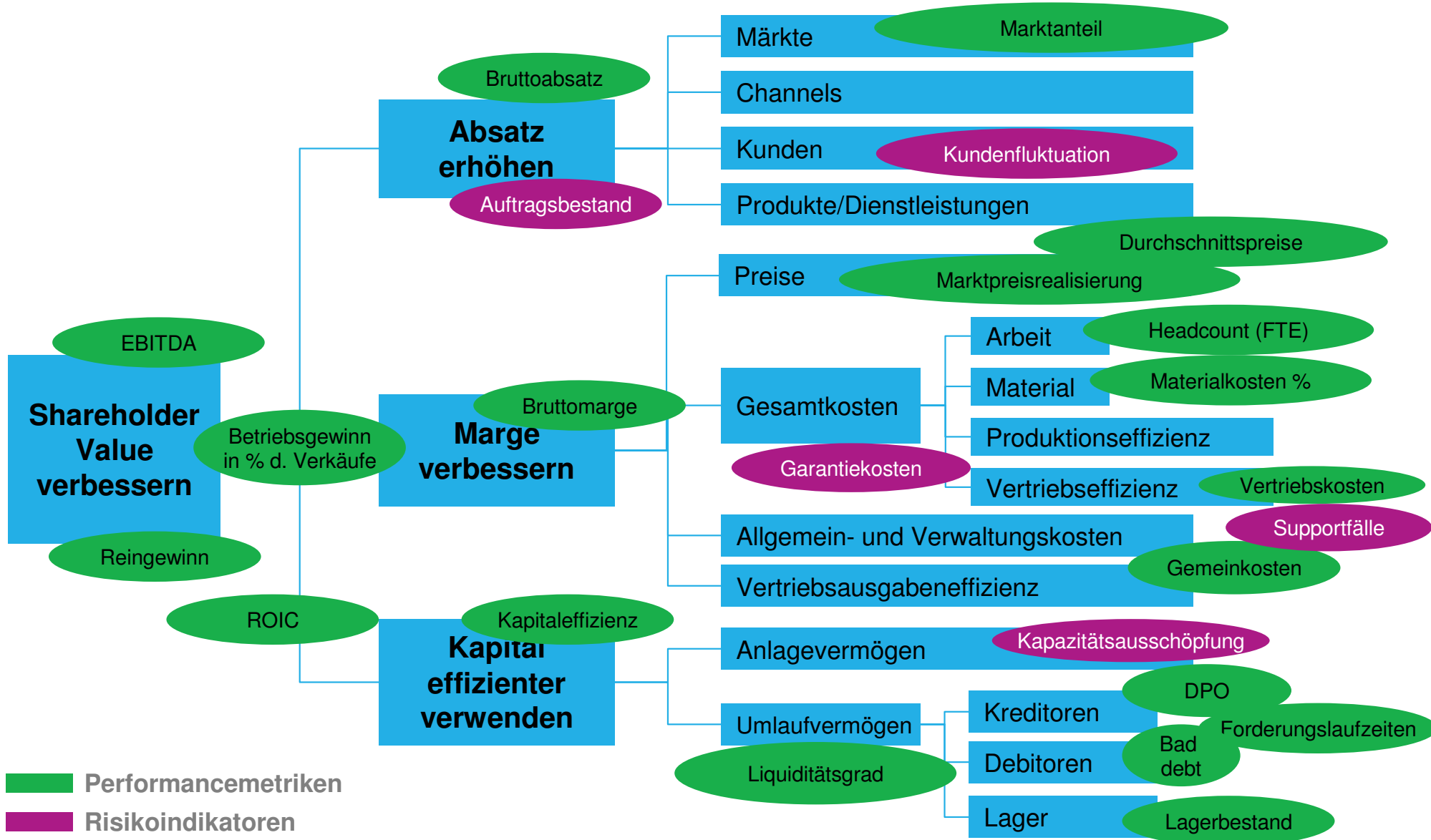
Finance Scorecard Quadrant

Finanzmanagement	Operatives Ertragsmanagement
Erfüllen wir die Erwartungen der Aktionäre/Kapitalgeber ?	Unterstützen wir das Ertragswachstum effizient?
Operatives Aufwandsmanagement	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?

IBM CFO Dashboard: Finance Scorecard-Messgrößen —19 KPIs!

Finanzmanagement	Operatives Ertragsmanagement
<ul style="list-style-type: none"> ▪ EBITDA ▪ Reingewinn ▪ ROIC ▪ Betriebsgewinn (in % der Verkäufe) 	<ul style="list-style-type: none"> ▪ Bruttoabsatz ▪ Durchschnittlicher Verkaufswert/Einheit ▪ Preisniveau ▪ Marktanteil
Operatives Aufwandsmanagement	Kapitalmanagement
<ul style="list-style-type: none"> ▪ Vertriebsgemeinkosten ▪ Bruttomarge ▪ Materialkosten (in % der Verkäufe) ▪ Distributionskosten (in % der Verkäufe) ▪ Personalbestand 	<ul style="list-style-type: none"> ▪ Kapitaleffizienz ▪ Liquiditätskoeffizient ▪ Forderungslaufzeiten (DSO) ▪ Verbindlichkeiten ▪ Lagerbestand ▪ Abgeschriebene Forderungen

Werttreiber: 19 KPIs und 5 KRIs im Abhängigkeitsbaum



Finance

Company Logo

ERP/source web
Link to ERP/source web interface

CFO Home

Portal

Reportliste

Dashboard Reports

Finanz-reports

What-If Analysis

IBM

Executive Dashboard

Actual vs Budget vs Forecast

Ampel-indikatoren

Measuring Period: [Dropdown] 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			
Net Income	\$43,506,230	\$38,406,045	\$59,386,062	\$42,599,047	-28%	\$41,879,335			
ROIC	15%	12%	12%	2%	-9%	9%			
Operating Profit%	39%	39%	39%	34%	-5%	34%			

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	\$413,874,560	\$632,399,040	\$590,339,683	-7%	\$582,282,307			
Avg. Sales Value/Unit	\$747	\$692	\$691	\$748	8%	\$748			
Price Realization	60%	56%	56%	60%	4%	59%			
Market Share	95%	95%	96%	96%	0%	96%			

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%			
Gross Margin%	60%	59%	59%	61%	2%	61%			
Material Cost%	20%	20%	20%	19%	-1%	19%			
Distribution Expense%	5%	5%	5%	9%	4%	9%			
Inventory count	6,352.0	6,405.0	6,397.0	6,402.0	0%	6,384.0			

Operational 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			
Quick Ratio	32.3	32.3	33.6	34.3	2%	37.5			
DSO	29.2	29.4	50.1	56.8	13%	27.3			
Days Payable	18.0	17.5	21.9	30.9	41%	16.2			
Days in Inventory	12.7	12.5	15.3	15.5	1%	11.4			
Bad Debt Write-off	\$1,732,948	\$1,853,660	\$2,470,406	\$2,866,504	16%				

Reportliste

Finanz-reports

"What-if" Analyse

Risiko Indikatoren

Metrik-trends

Predictive Analytics

Company Logo

[Link to ERP/source web interface](#)

Portal
 Name ↕
 Finance Scorecard Metrics

Dashboard Reports
 Name ↕
 Financial Management
 Operational Revenue Management
 Operational Expense Management
 Capital Management

Financial Reports
 Name ↕
 Cash Flow
 Balance Sheet
 Income Statement

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

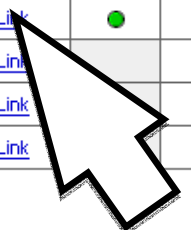
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Material Cost%	□ ◇ ● ← 20%	20%	20%	19%	-1% ●	19%	Link		□
Distribution Expense%	□ ◇ ● ← 5%	5%	5%	9%	4% ◆	9%	Link		□
Headcount ⚠	□ ◇ ● ← 6,352.0	6,405.0	6,397.0	6,402.0	0% ●	6,384.0	Link		□

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		□



Company Logo

ERP/source web

Link to ERP/source web interface

FO Home

Portal

Name
[Finance Scorecard Metrics](#)

FO Financial Analysis

Dashboard Reports

Name
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[Operational Revenue Management](#)
[Operational Expense Management](#)
[Capital Management](#)

FO 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](#)

[Back to default entry](#)

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

Company Logo

ERP/source web ? - □
[Link to ERP/source web interface](#)

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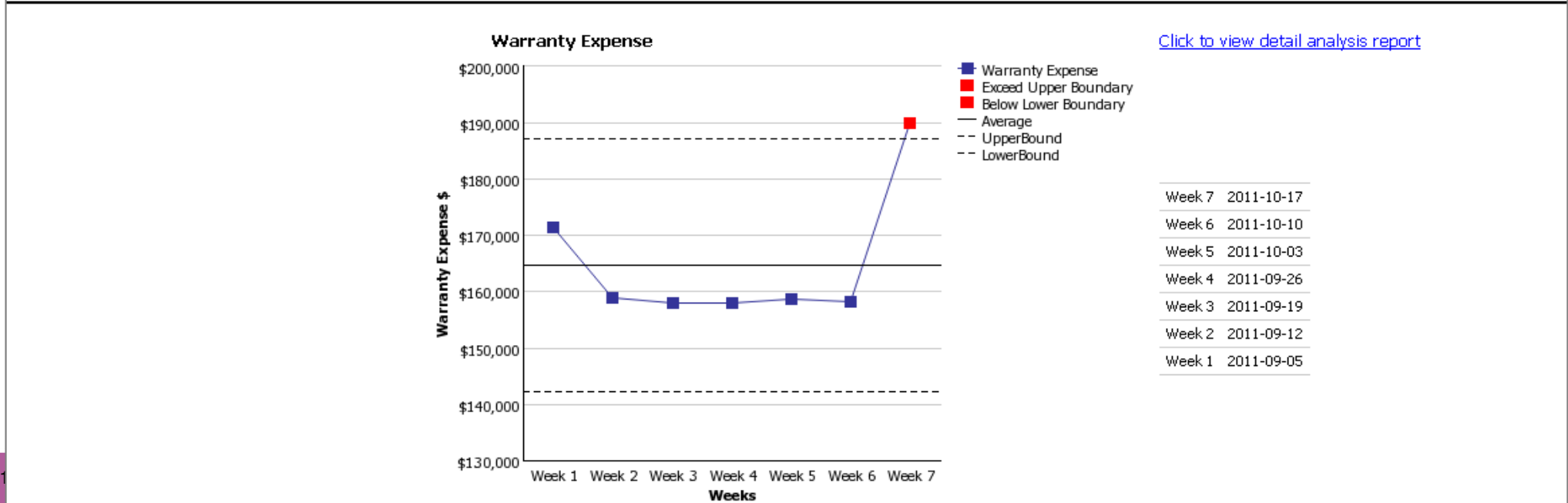
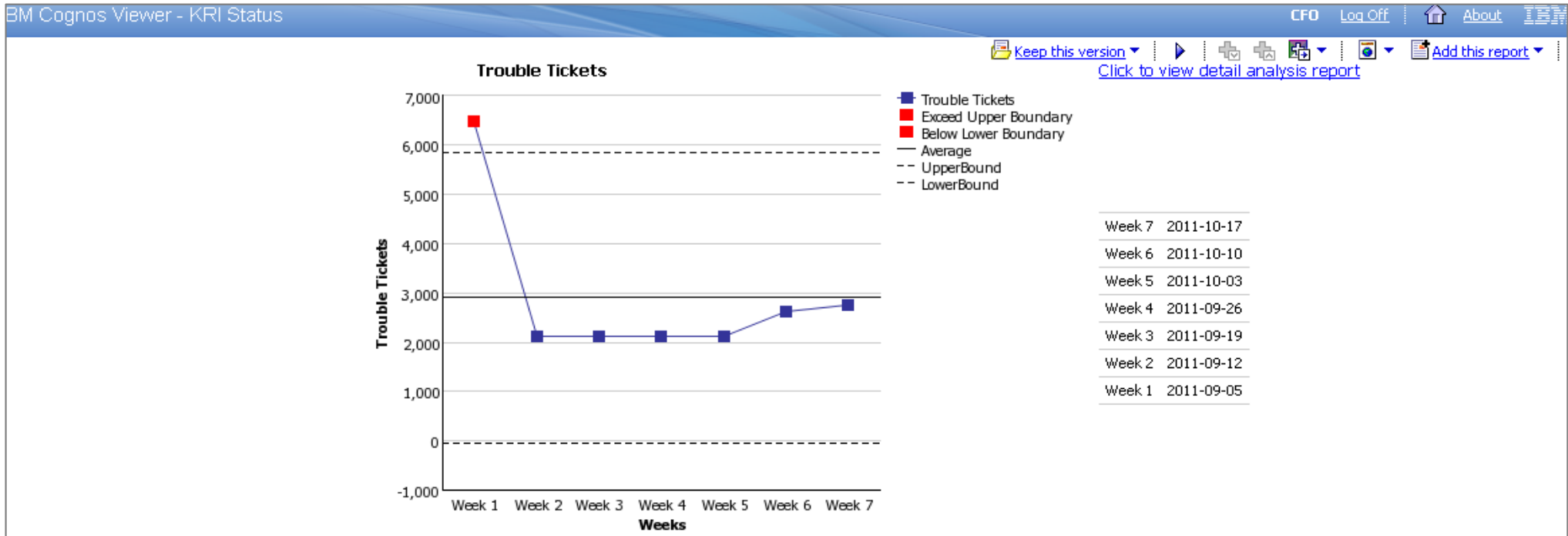
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Accounts Payable	□ ◇ ● → 18.0	17.5	21.9	30.9	41% ●	16.2	Link		□
Days Inventory	□ ◇ ● → 12.7	12.5	15.3	15.5	1% ●	11.4	Link		□
Bad Debt Write-off	□ ◇ ● → \$1,732,948	\$1,853,660	\$2,470,406	\$2,866,504	16% ■	\$2,858,174	Link		□



Key Risk Indicators weisen frühzeitig auf potenzielle Schwächen hin



Company Logo

[Link to ERP/source web interface](#)

Portal
 Name ↕
 Finance Scorecard Metrics

Dashboard Reports
 Name ↕
 Financial Management
 Operational Revenue Management
 Operational Expense Management
 Capital Management

Financial Reports
 Name ↕
 Cash Flow
 Balance Sheet
 Income Statement

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

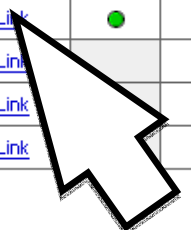
Measuring Period: YTD Business Unit: All Businesses Measuring Currency: Report Currency
 Geography: All Geographies Country: All Countries Company: All Companies

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		□

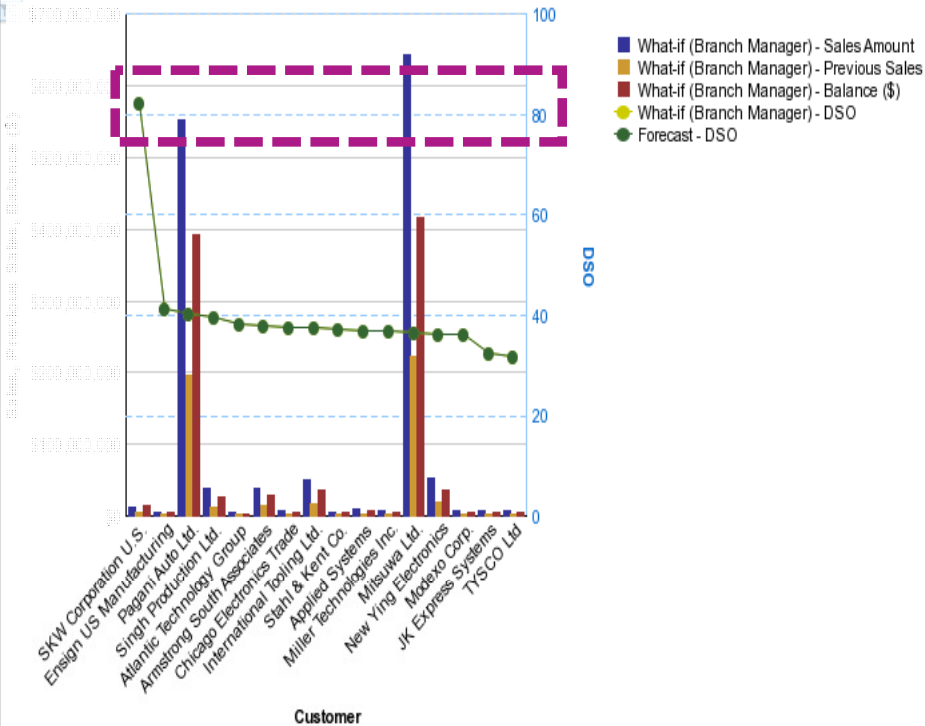
Operational Revenue Management	2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
	Actual	Target	Budget	Forecast	Variance				
Gross Sales	□ ◇ ● → \$418,367,062	\$413,674,560	\$632,399,040	\$590,339,683	-7% ■	\$582,282,307	Link	■	□
Avg. Sales Value/Unit	□ ◇ ● → \$747	\$692	\$691	\$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		□

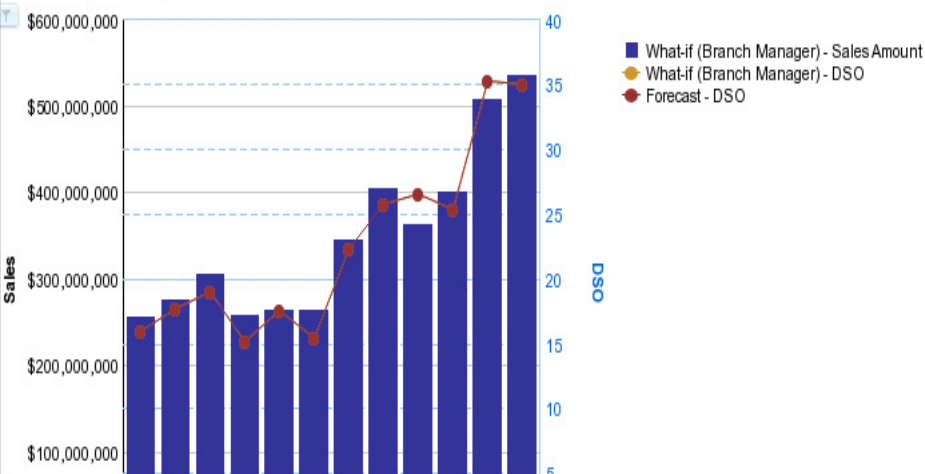
Capital Management	2011 Fiscal YTD		2011 Full Fiscal Year			Rolling 12 mo. Fcst	Trends	Risk	TCM
	Actual	Target	Budget	Forecast	Variance				
Capital Efficiency	□ ◇ ● ← \$9	\$7	\$9	\$9	1% ●	\$8	Link	●	□
Quick Ratio	□ ◇ ● ← 32.3	32.3	33.6	34.3	2% ●	37.5	Link		□
DSO	□ ◇ ● ← 29.2	29.4	50.1	56.8	13% ■	27.3	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		□



DSO Analysis - By Customer



DSO Analysis - By Period



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	Actual
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	\$0	\$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

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

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	BadDebtWriteOff
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	\$7,048,932	30.17	\$22,937	\$7,834	
Nov	\$10,997,032	\$939,311	\$3,948,100	\$3,764,522	\$10,051,487	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									

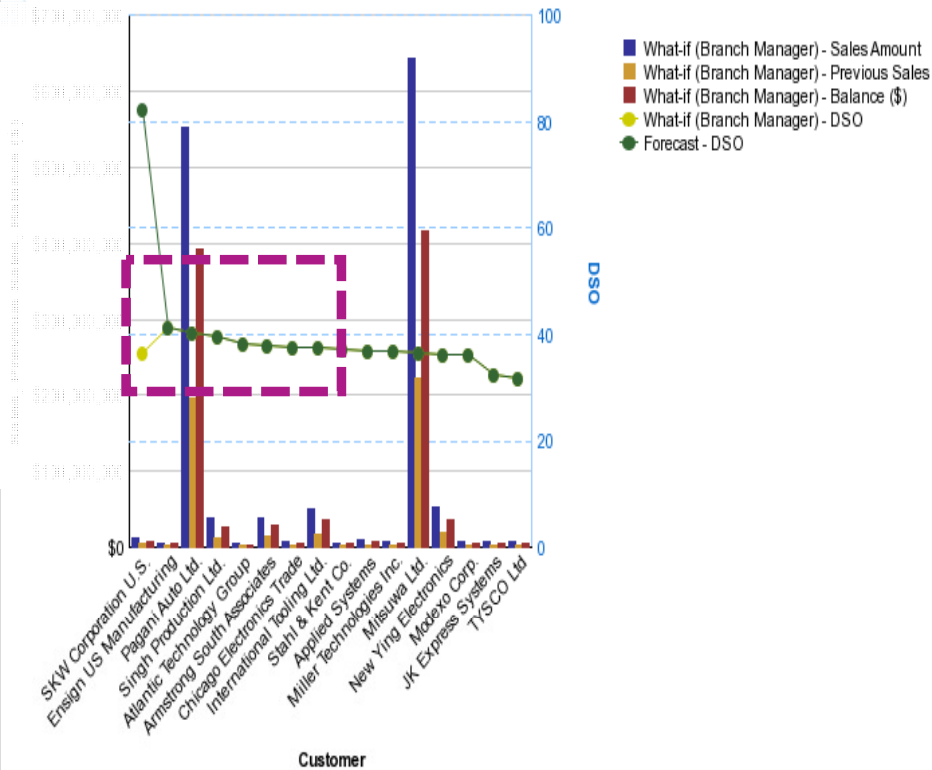
Forderungslaufzeiten werden im November und Dezember von 78.92 bzw. 82.47 DSO auf 35.00 und 35.00 verkleinert

DSO What-if Analysis

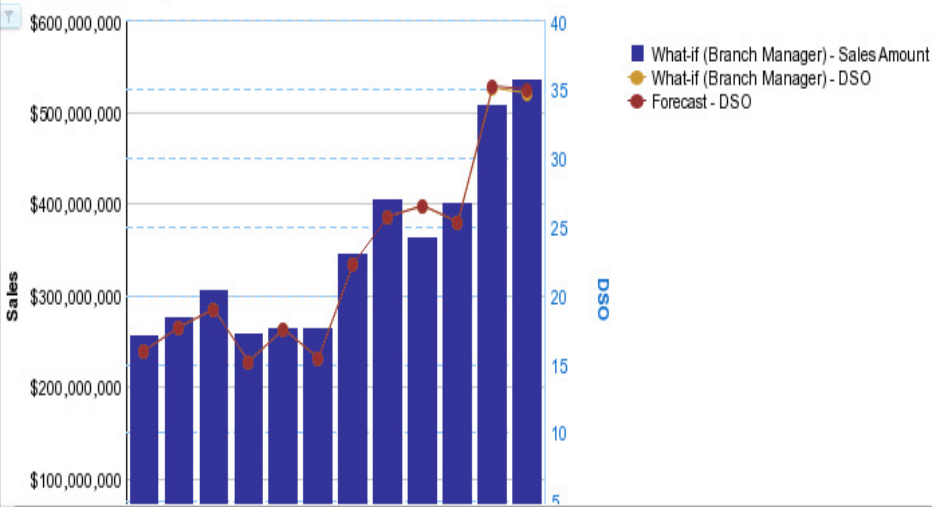
Rows: Month [Month] Columns: CustomerPaymentSummaryMeasure [CustomerPaymentSummaryMeasure] Context: 2011 [Year] TotalBusinessUnit [BusinessUnit] NewYork [Organization] SKWCorporationUS [Customer]

	Debit	Credit	SalesAmount	PreviousSales	AccountsReceivable	DSO	BadDebtAllowance	BadDebtWriteOff	BadDebtWriteOff
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	31.98	\$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	36.57	\$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	

DSO Analysis - By Customer



DSO Analysis - By Period



Balance Sheet

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

Month	Receivables			Accounts Receivable			Bad Debt	
	Actual	Forecast	WhatIfBranchManager	Actual	Forecast	WhatIfBranchManager	Actual	Forecast
Jan	\$6,043,683	\$890,048	\$565,327	\$1,174,106	\$851,346	\$851,346	\$284,058	\$286,011
Feb	\$6,063,261	\$964,322	\$921,288	\$1,281,917	\$1,229,142	\$1,229,142	\$317,595	\$307,851
Mar	\$6,452,677	\$919,138	\$1,282,097	\$1,266,272	\$1,608,563	\$1,608,563	\$347,134	\$326,461
Q1	\$6,452,677	\$919,138	\$1,282,097	\$1,266,272	\$1,608,563	\$1,608,563	\$347,134	\$326,461
Apr	\$7,268,901	\$813,335	\$545,354	\$1,182,202	\$891,026	\$891,026	\$368,867	\$345,671
May	\$7,293,403	\$793,665	\$954,486	\$1,186,020	\$1,312,785	\$1,312,785	\$392,355	\$358,291
Jun	\$7,794,621	\$523,661	\$781,585	\$943,337	\$1,144,311	\$1,144,311	\$419,676	\$362,721
Q2	\$7,794,621	\$523,661	\$781,585	\$943,337	\$1,144,311	\$1,144,311	\$419,676	\$362,721
Jul	\$7,668,586	\$1,588,185	\$1,414,373	\$2,035,850	\$1,794,504	\$1,794,504	\$447,665	\$380,131
Aug	\$7,629,653	\$1,904,649	\$2,616,931	\$2,375,510	\$3,007,757	\$3,007,757	\$470,861	\$390,821
Sep	\$9,273,280	\$1,734,910	\$1,842,449	\$2,218,459	\$2,257,763	\$2,257,763	\$483,549	\$415,311
Q3	\$9,273,280	\$1,734,910	\$1,842,449	\$2,218,459	\$2,257,763	\$2,257,763	\$483,549	\$415,311
Oct	\$9,044,453	\$0	\$3,177,950	\$0	\$3,610,775	\$3,610,775	\$0	\$432,821
Nov	\$9,274,791	\$0	\$6,589,976	\$0	\$7,048,932	\$7,048,932	\$0	\$458,951
Dec	\$10,096,202	\$0	\$9,567,208	\$0	\$10,051,487	\$10,051,487	\$0	\$484,271
Q4	\$10,096,202	\$0	\$9,567,208	\$0	\$10,051,487	\$10,051,487	\$0	\$484,271
TotalYear	\$10,096,202	\$1,734,910	\$9,567,208	\$7,218,459	\$10,051,487	\$10,051,487	\$483,549	\$484,271

DSO What-if Analysis

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

Month	Debit	Credit	SalesAmount	PreviousSales	AccountsReceivable	DSO	BadDebtAllowance	BadDebtWriteOff	BadDebtRepaid
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
May	\$3,030,933	\$1,705,597	\$2,139,907	\$1,690,159	\$1,312,785	19.02	\$11,956	\$12,551	\$13,222
Jun	\$3,222,302	\$2,063,330	\$1,909,517	\$2,139,907	\$1,144,311	17.98	\$8,282	\$14,661	\$10,806

Company Logo

[Link to ERP/source web interface](#)

Portal

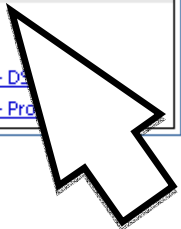
- Name ↕
- ▶ Finance Scorecard Metrics

Dashboard Reports

- Name ↕
- ▶ Financial Management
 - ▶ Operational Revenue Management
 - ▶ Operational Expense Management
 - ▶ Capital Management

Financial Reports

- Name ↕
- ▶ Cash Flow
 - ▶ Balance Sheet
 - ▶ Income Statement

- Name
- ▶ What-If Analysis
 - ▶ Setup
 - ▶ What-If Analysis - Ds
 - ▶ What-If Analysis - Pro
- 

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	\$413,874,560	\$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	

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?

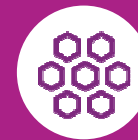
- Aufbereitung von historischen Daten, um signifikante kausale Beziehungen zwischen Kennzahlen aufzudecken: zeitlich verzögerte Auswirkungen, Abhängigkeitsgrad, Trennungsgrad

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?

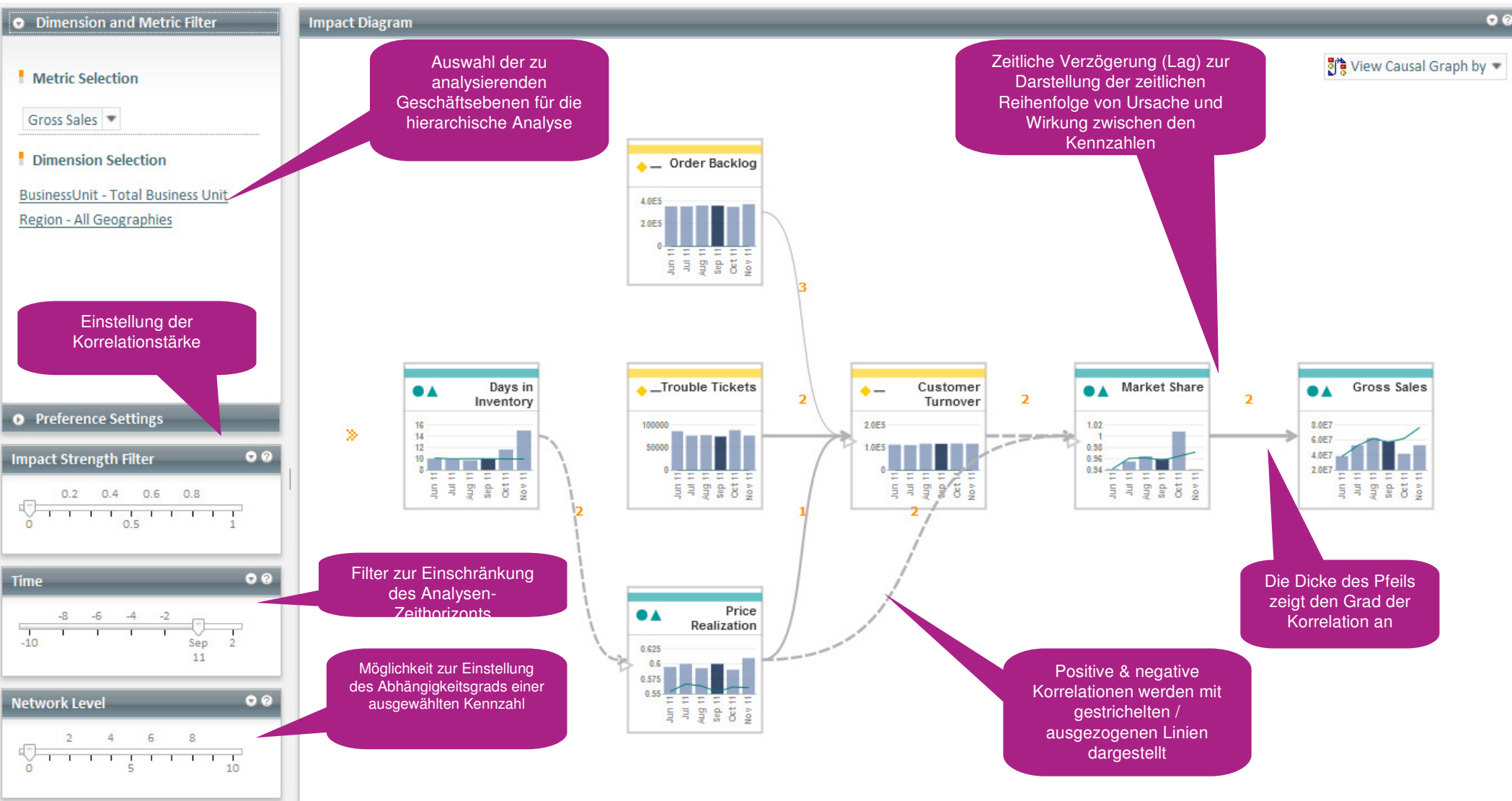
- Nutzung des zeitlich-kausalen Modells zur Vorhersage der zukünftigen Performance auf Basis von historischen Daten



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

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



Highlights der Lösung

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

Integrierte KRIs zur Ermittlung von Schwachstellen

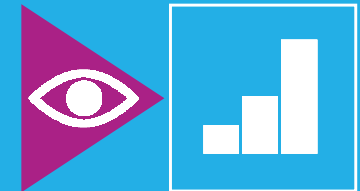
Statistisches Modell zur automatischen Ermittlung der Beziehungen zwischen Treibern und KPIs auf Basis von historischen Daten und zur Erstellung von zuverlässigen Baseline Forecasts

Geführte Ursachenanalyse

Einfacher Zugang zu standardmässigen Berichten zu Debitoren-, Kreditoren- und Hauptbuchhaltung

Integrierte What-if-Analyse und Szenarienplanung

**Wie kann ich
Geschäfts-
Ergebnisse
vorhersehen und
gestalten?**



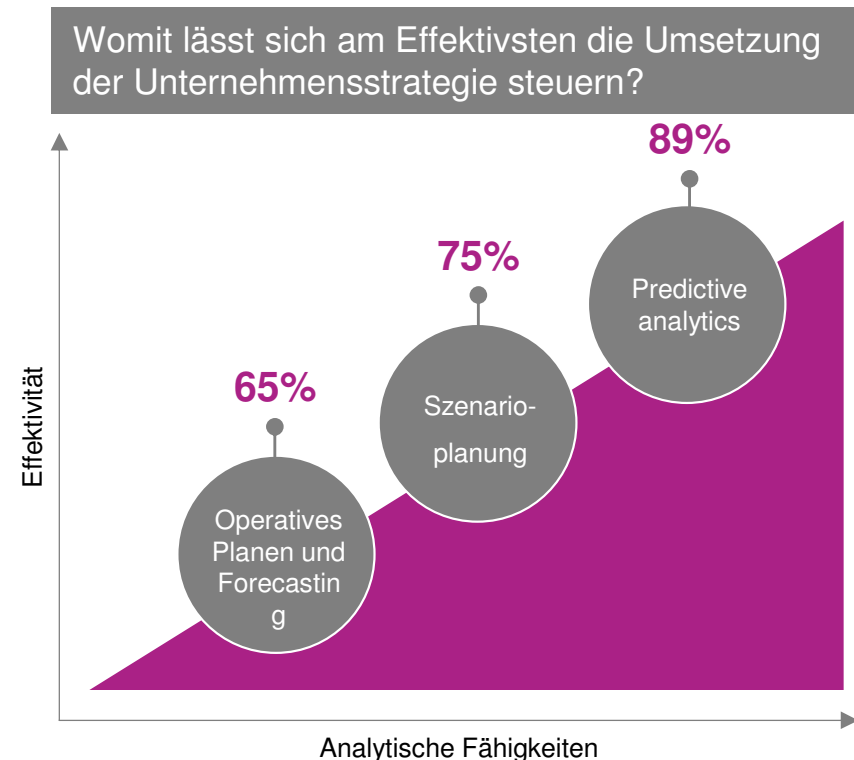
CFO Dashboard

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

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

85% der Unternehmen, die erfolgreich ihre strategischen Ziele erfüllen konnten, setzen eine gemeinsame Reportingplattform ein

79% setzen eine integrierte Planungslösung ein



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

Fragen und Antworten



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