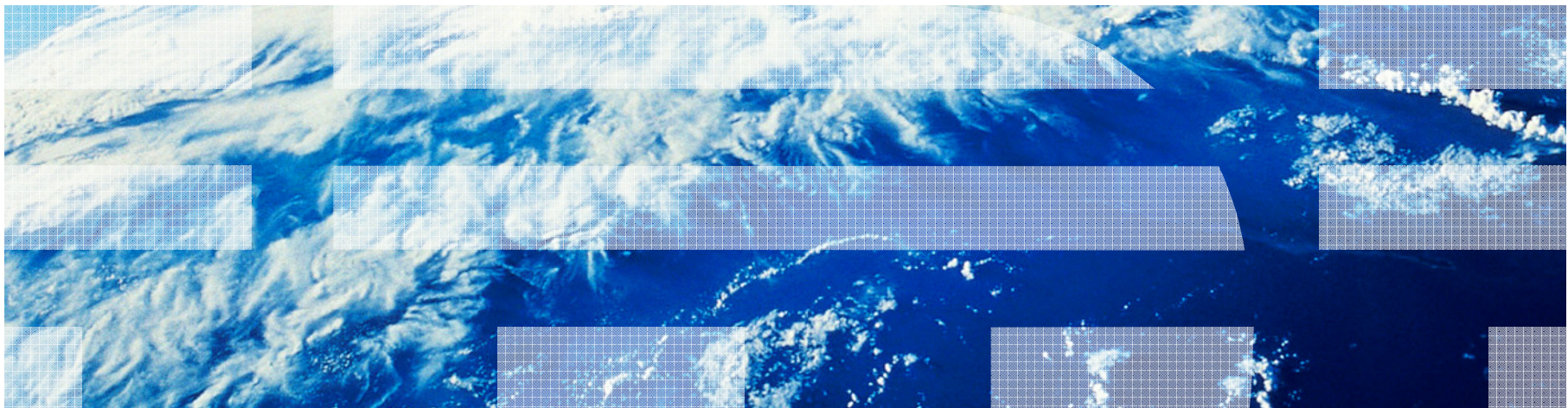


IBM Cognos Infoseminar Consolidation on March, 23rd



Introduction to Cognos Controller

Agenda

- Challenges in financial consolidation and reporting
- Introduction to Cognos Controller
- Demonstration

Challenges

- Greater need for understanding business performance
- Tighter and more frequent planning processes
- Fast or virtual close together with IPSAS
- Merger and acquisitions
- Higher turnover of key staff
- Greater awareness of stand alone limitations
- Increased maturity for standard applications

IBM Cognos is the market leader for consolidation in Switzerland with a vast experience in all branches

- Complete consolidation functions
- Supporting documents through out-of-the-box system reports
- 180+ Swiss companies trust IBM Cognos to produce their legal and management reporting
- High qualified local resources available at IBM Cognos and certified partners
- Integrated in the modern, web-based IBM 8 CPM-Platform
- Application approach: No coding / No scripting (Easy to handle and lower TCO)



Consolidation – A Compliance and Performance Management Process

- Collecting the Data
- Managing Consolidation Structures
- Financial Consolidation Intelligence
 - Complex ownership structures, acquisition modeling
 - Intercompany eliminations and reconciliations
 - Currency Translation
 - Process Control
- Reporting, analysis, and information delivery



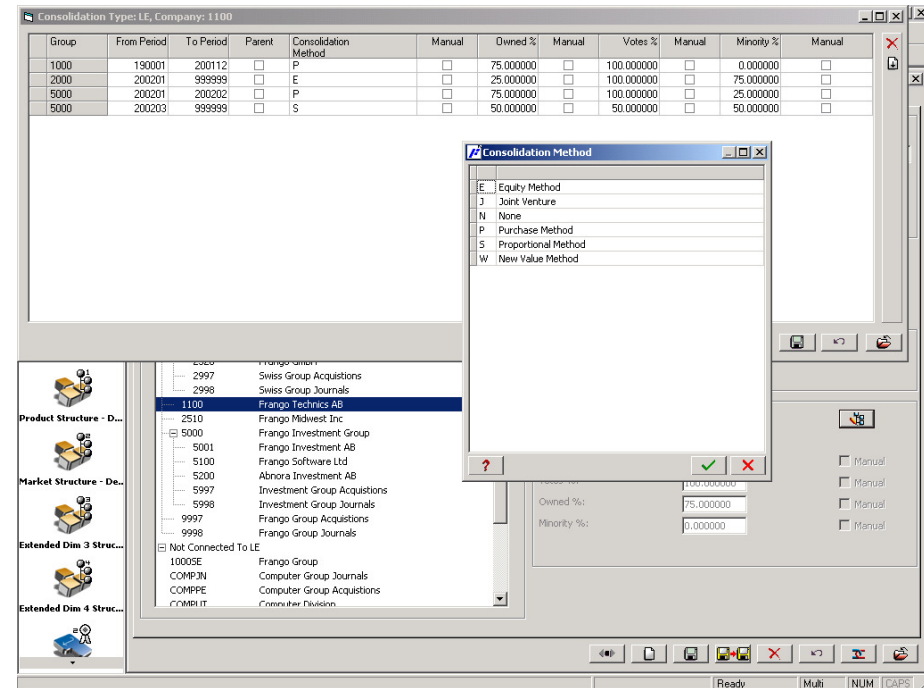
Managing Structures – Multiple Dimensions

- Pre-defined dimensions
 - Consolidation Type
 - Company
 - Account
 - Etc...

- Extended dimensions
 - Product
 - Market
 - etc...

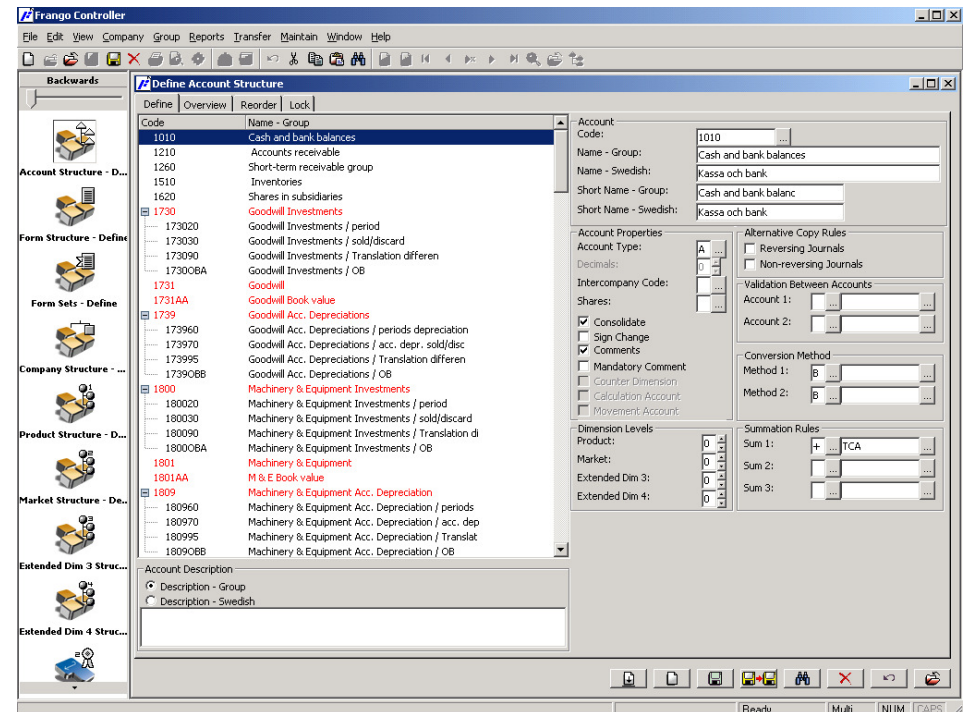
Financial Consolidation Intelligence – Company Structures

- Company
 - Standard consolidation method
 - Multiple consolidation structures with period stamp
 - Ownership (when bought, goodwill,...)
 - Additional details (directors, dates,...)



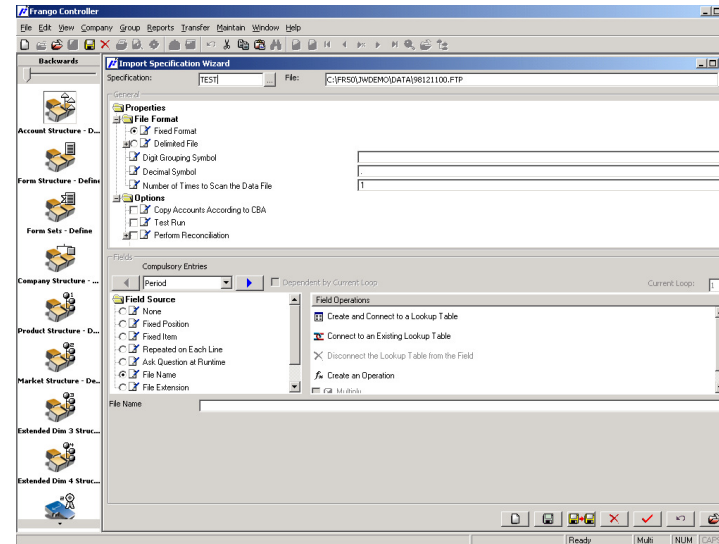
Financial Consolidation Intelligence – Accounts

- Account / movement type
 - Conversions
 - Reconciliations
 - Summations
 - Text (Accounting Manual)



Collecting the Data

- From Disparate Systems
 - ERP Systems
 - General Ledgers
 - Excel, ASCII, Text



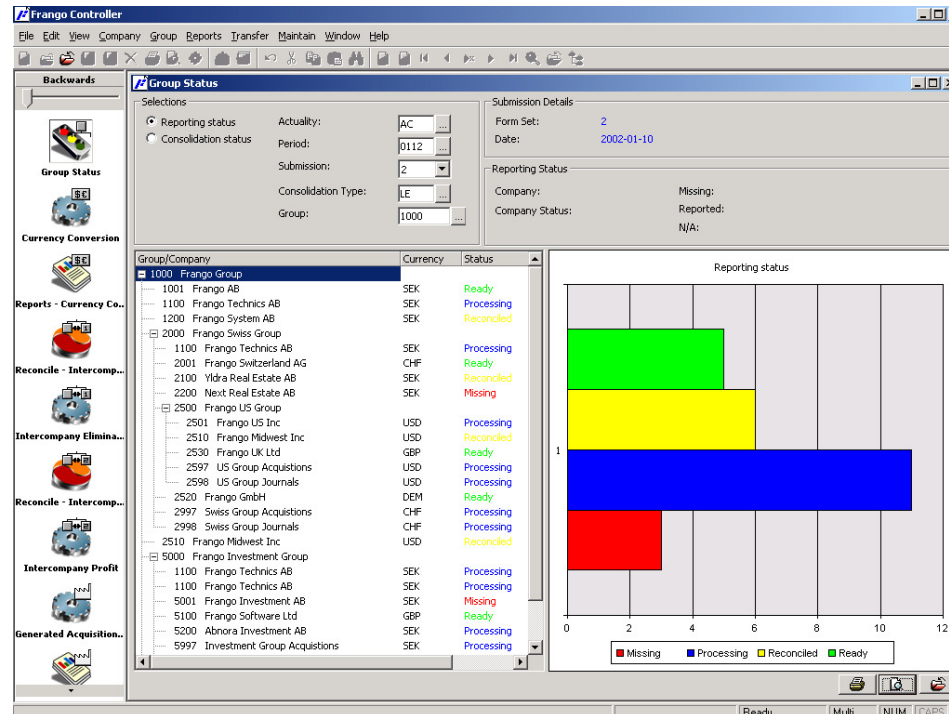
	Actual 2001 December	Budget 2001 December	Variance Between Actual and Budget	Variance in % of Budget	Actual 2000 December
3000 Sales income	345 600	411 264	-65664	-16	194 400
4000 Operating expenses	162 000	192 786	-30786	-16	97 200
GP INCOME BEFORE DEPRECIATION	183 600	218 478	-34878	-16	97 200
Contribution II	53.1	53.1			50.0
7900 Scheduled depreciation	22 680	26 988	-4308	-16	21 600
IAD INCOME AFTER DEPRECIATION	160 920	191 490	-30570	-16	75 600
8010 Dividends group					
8020 Interest income	1 080	1 284	-204	-16	
8060 Interest income group					
8120 Interest expense	31 320	37 372	-6952	-16	32 400
8160 Interest expense group	2 160	2 568	-408	-16	
8190 Other financial items					
IAF INCOME AFTER FINANCIAL ITEMS	128 520	152 934	-24414	-16	43 200
Contribution II	37.2	37.2			22.2
8310 Capital gains	1 080	1 284	-204	-16	
8410 Other extraordinary income					
MINI Minority share I					
IBA INCOME BEFORE ALLOCATIONS	129 600	154 218	-24618	-16	43 200
8950 Change in period reserve	-47700	-51478			



- Via Manual Entry
 - Easy to use forms
 - Inter-company pop-up screens
 - Import Data
 - Comments

Financial Consolidation Intelligence – Process Controls

- Process Controls
 - Accounts
 - Forms
 - Reporting entities
 - Consolidation



Consolidation

- Currency conversion
 - Different conversion methods
 - Analysis of currency effects
- Support with intercompany reconciliations
 - Automatic intercompany eliminationen at every group level
 - Automatic intercompany profit eliminationen at every group level
- Acquisition calculation
- Deferred tax calculation



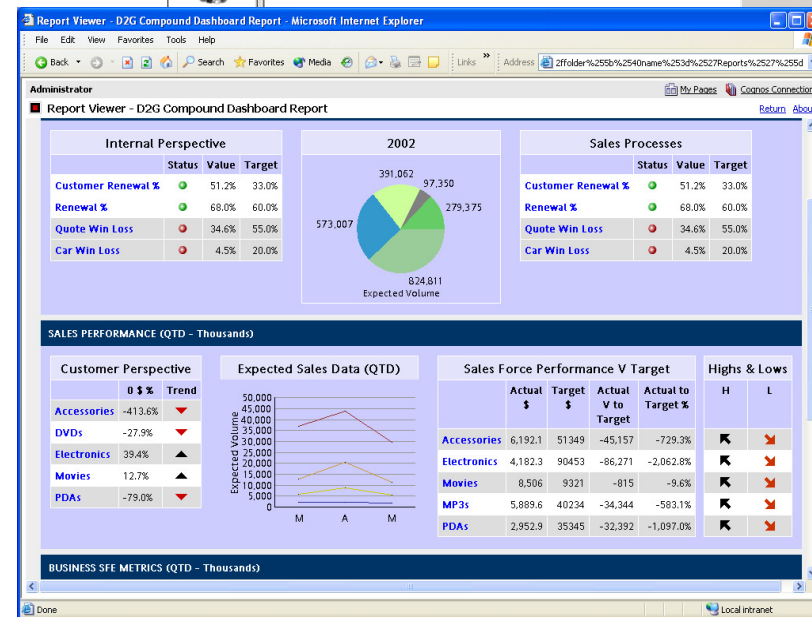
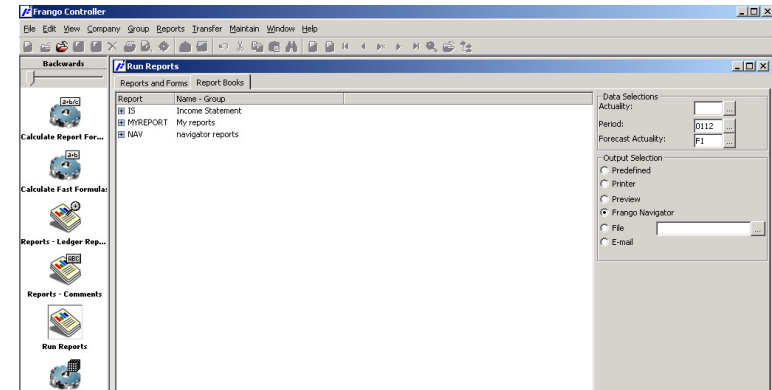
Audit Trail

- Audit trail on meta data
 - SOX Act.
 - Time, user, which change
- Audit trail on data
 - System reports for currency conversion, intercompany elimination ...



Report Production / Distribution

- Standard Reports
- Report Books
 - Automated reporting
 - E-mail enabled
 - Web Publishing
 - Excel
- Ad-hoc Analysis and Dashboards
- FAP



Delivering CCR performance blueprints



Internal Control Blueprint
(Released March 19th,09)

Internal control collection and assessment

Pre-built controls and templates

84 certified controls with blueprint

Easily customized

Integrated reporting

Semansys XBRL Partner Blueprint
(Release May 27th, 09)

Integrated delivery connected at the data source

Generic support XBRL

taxonomies

Third party data and commentary

Full audit & control

Key Benefits: Cognos Controller



- One single version of corporate financial data
- Multi dimensional analysis
- Built-in intelligence for consolidation
- Supporting different GAAPs
- Audit-trail
- Web-enabled
- Multi-language support

Thank
You