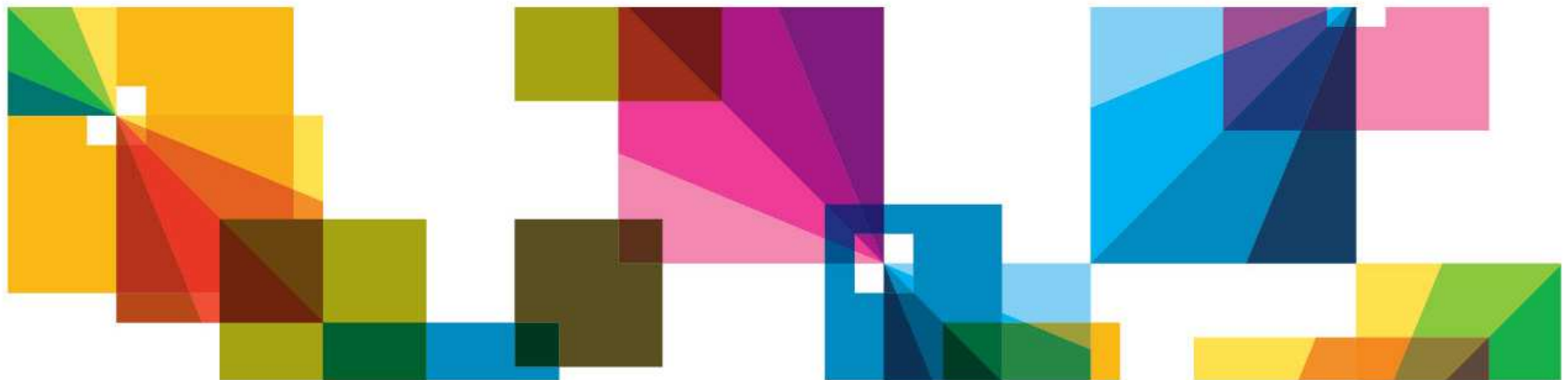


Mario Quartarone

Reporting finanziario. Automatizzare la creazione di documenti di bilancio, nota integrativa, comunicazioni agli azionisti, per ridurre errori e rischi



Business Analytics & Optimization Solutions

Industry Solutions



Financial Services



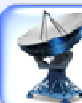
Public



Distribution



Industrial



Communications

Cross-Industry Solutions

Finance

Human Capital

Supply Chain / Operations

Customer

Business Analytics

Business Intelligence

Predictive & Advanced Analytics

Financial Performance & Strategy Management

Governance, Risk & Compliance

Analytic Applications

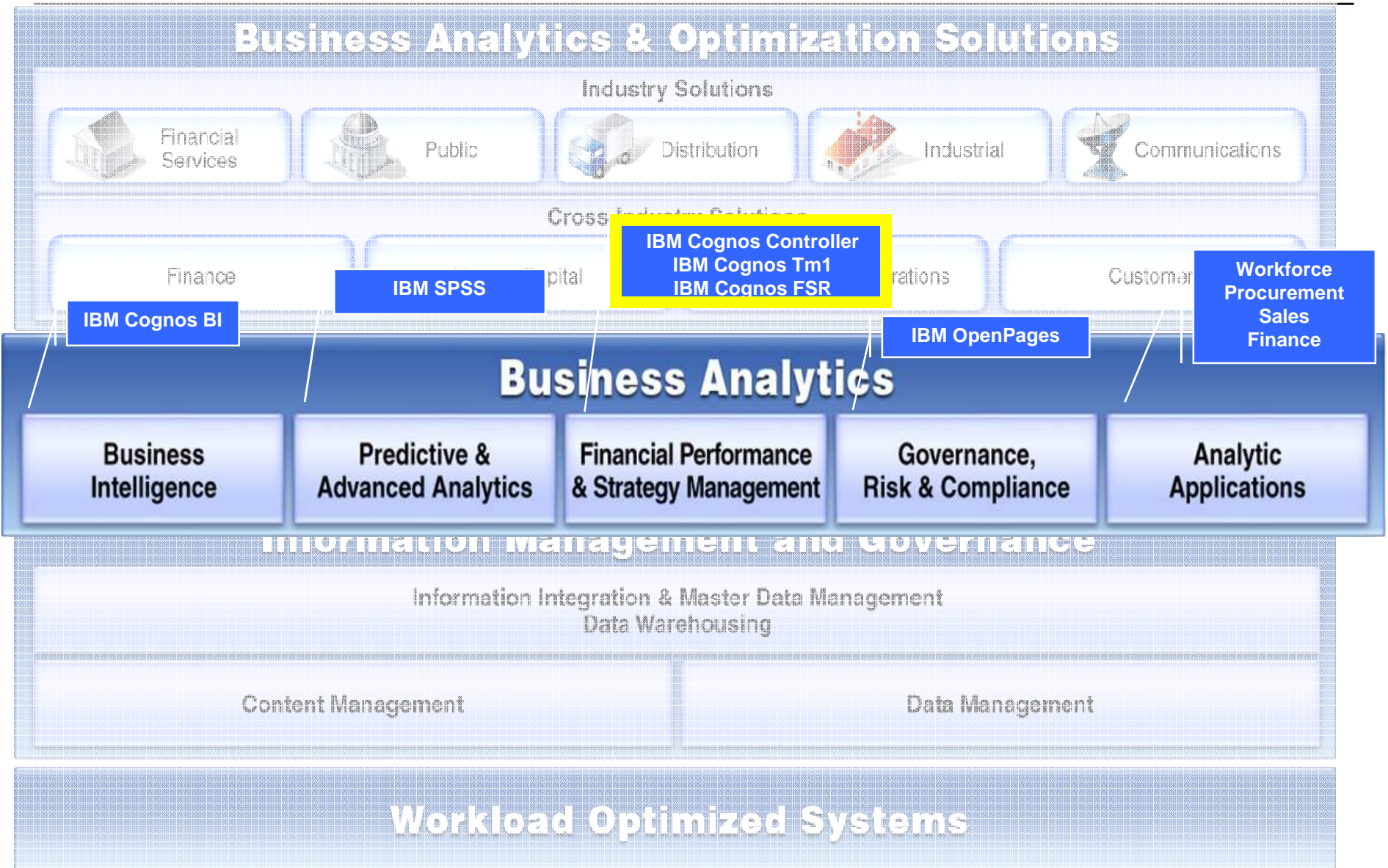
Information Management and Governance

Information Integration & Master Data Management
Data Warehousing

Content Management

Data Management

Workload Optimized Systems



Ambiti di applicabilità di IBM Cognos FSR

IBM Cognos Financial Statement Reporting

Reporting Annuale

- *Relazione al Bilancio Annuale e semestrale*
- *XBRL*
- *Nota integrativa*
- *Comunicazioni finanziarie*
- *Lettera agli azionisti*
- *Pubblicazioni*

Reporting di Sostenibilità

- *Il GRI Reporting framework*
- *Indici di performance economica*
- *Indici di performance ambientale*
- *Indici di performance sociale*

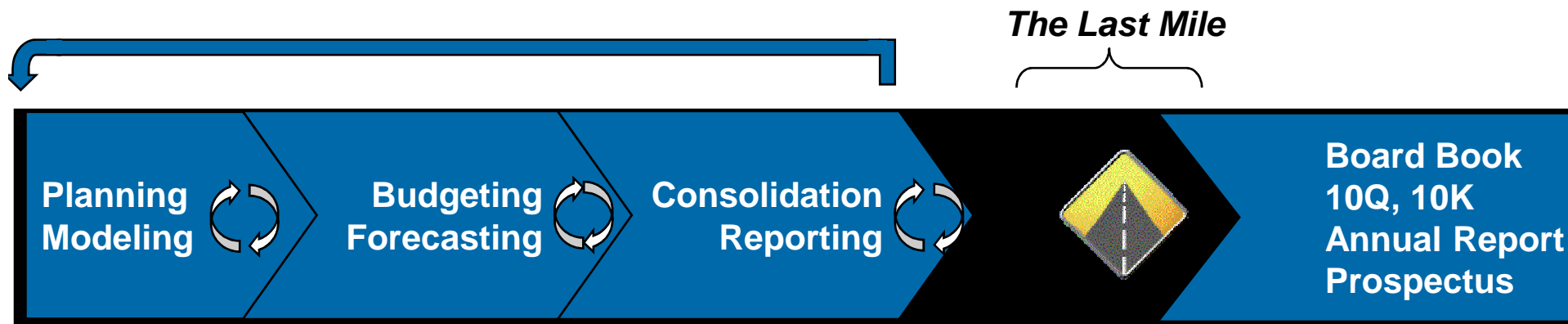
Reporting per Solvency II *

- *Reporting verso i mercati (SFCR)*
- *Reporting verso l'autorità di vigilanza (RTS)*

Compliance & Controlli

*In data 19 maggio 2011, l' EIOPA (Autorità europea delle assicurazioni e delle pensioni) ha scelto l'XBRL quale formato standard per il reporting previsto dalla Solvency II in tutta Europa

L'ultimo miglio! – “The last Mile”



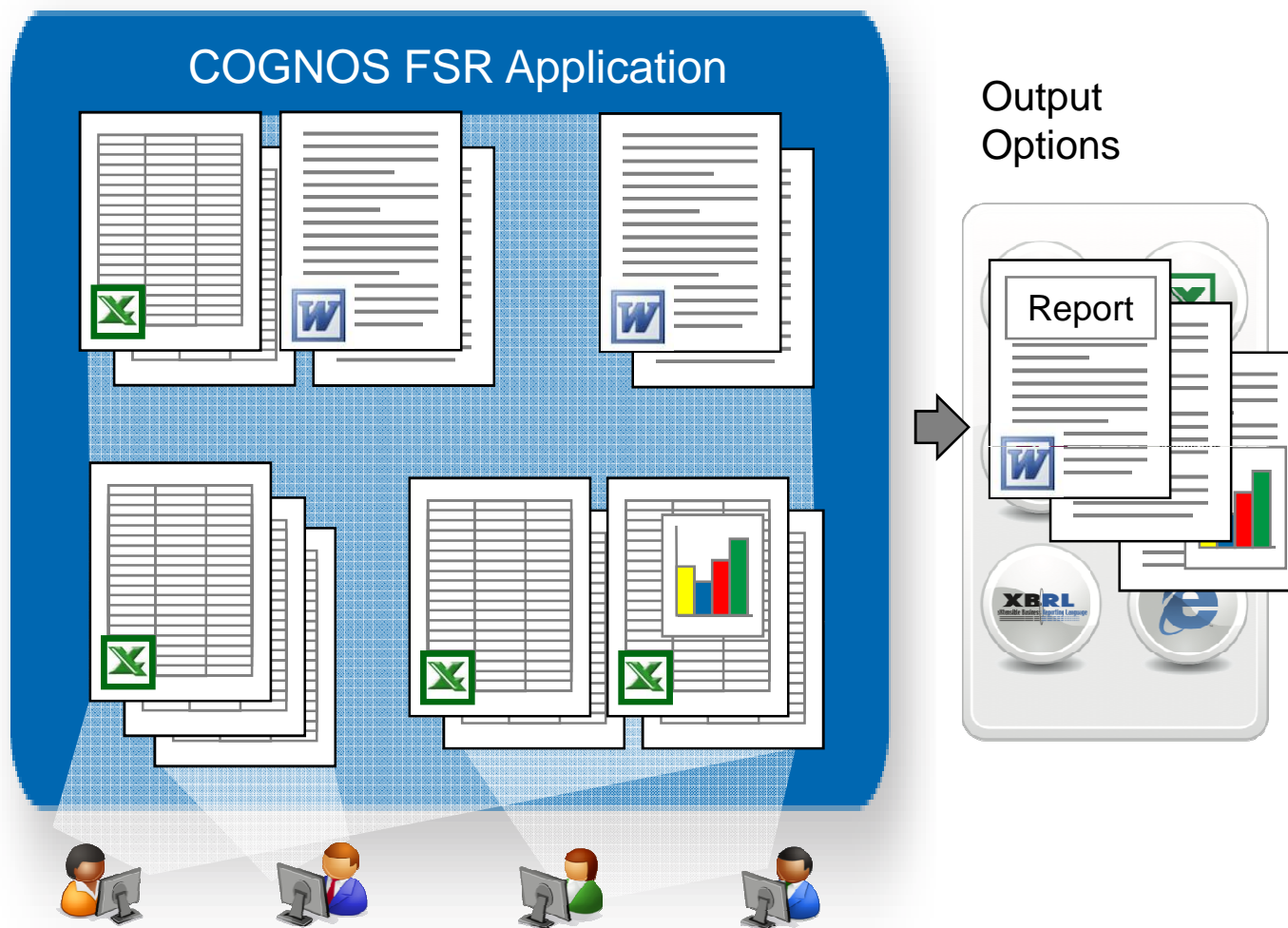
- **L'intervento manuale domina “The Last Mile”**
 - Massivo utilizzo di MS Word ed Excel, condivisi via e-mail
 - Problemi di integrità dei dati
 - Collaborazione difficile
 - Nessun controllo
 - Assenza di tracciabilità
 - Elevata percentuale di rischio
 - Processo manuale che si ripete ogni anno

IBM Cognos FSR™



- **Automatizza e semplifica** la produzione dei documenti finanziari, di bilancio, relazioni agli investitori, reporting regolatorio e bilancio sociale ed ambientale
- **Le regole** assicurano che i dati di sintesi in una sezione siano sempre coerenti con quelli di dettaglio presenti nel documento
- **La gestione delle riconciliazioni** automatizza il processo di riconciliazione e riequilibrio dei conti all'interno del documento
- **Controlli interni, Work Flow e Audit/Tracciatura** assicura che i passi corretti siano seguiti nella creazione, sottomissione ed approvazione di ogni sezione del documento
- **Outputs** in tutti i formati (xls, word, ppt, XBRL)

IBM Cognos FSR – Come lavora



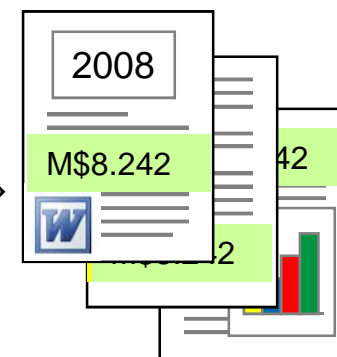
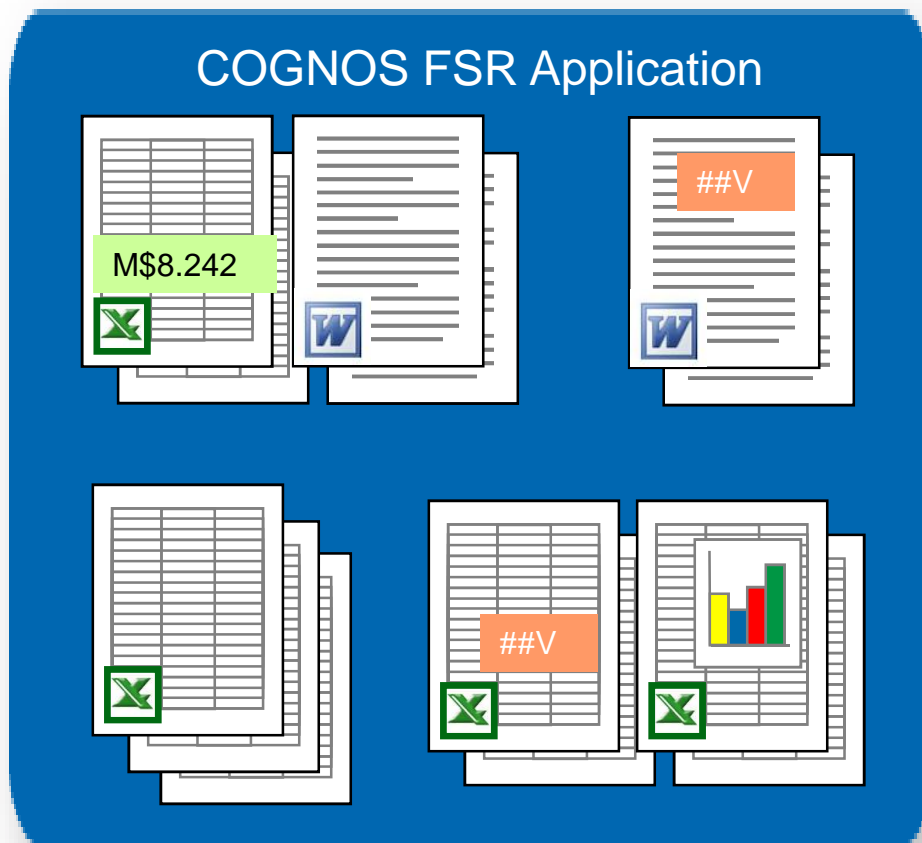
Valorizza i tool già usati
 Data base e generalità del lavoro
 - Microsoft Word and Excel

IBM Cognos FSR – Come lavora

Data Sources

- ERP
- Consolidations
- 2008-M\$8.242

- Relational
- OLAP



Variabili (##V) permettono l'aggiornamento automatico di un dato in un testo quando la fonte alimentante cambia
 Le modifiche apportate vengono scaricate automaticamente nel database e i report vengono automaticamente aggiornati

ITEM 6. FINANCIAL DATA

(In thousands, except per share amounts, ratios and other)

Summary of Operations

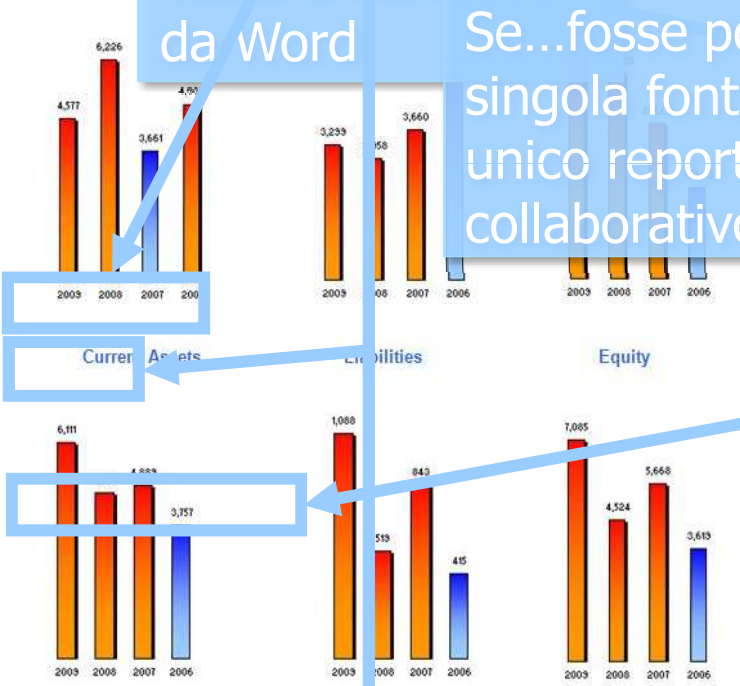
	2009	2008	2007
Net sales	\$ 4,576,528	\$ 6,225,909	\$ 3,661,222
Comparable store sales increase (decrease)	1.13	1.31	1.69
Gross profit	\$ 3,299,130	\$ 2,957,989	\$ 2,639,304
Gross profit as a percentage of net sales	72%	48%	72%
Operating income	\$ 2,287,684	\$ 1,501,437	\$ 1,830,139
Operating income as a percentage of net sales	50%	24%	50%

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The report contains certain statements that are forward-looking within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are not guarantees of future performance and involve certain risks, uncertainties and assumptions that are difficult to predict. Actual outcomes and results may differ materially from those expressed in, or implied by, our forward-looking statements. Words such as "expects," "anticipates," "believes," "estimates," and other similar expressions or future or conditional verbs such as "will," "should," "would" and "could" are intended to identify such forward-looking statements. Readers of the Form 10-K of office supplies INC Corporation not rely solely on those discussed under Item 1A. "Risk Factors" of the Annual Report on Form 10-K. The statements are representative only as of the date they are made, and the Corporation undertakes no obligation to update any forward-looking statement.

Possible events or factors that could cause results or performance to differ materially from those expressed in our forward-looking statements include changes in general economic conditions in the geographic regions and nonperforming assets which may reduce income. Possible events or factors that could cause results or performance to differ materially from those expressed in our forward-looking statements include changes in general economic conditions in the geographic regions and nonperforming assets which may reduce income. Possible events or factors that could cause results or performance to differ materially from those expressed in our forward-looking statements include changes in general economic conditions in the geographic regions and nonperforming assets which may reduce income.

Revenue da Word Test e narrativa



Dati finanziari &

Se...fosse possibile raccogliere ogni singola fonte informativa all'interno di un unico report di governance centralizzato e collaborativo?

Liquidity Risk

Liquidity is the ongoing ability to accommodate liability maturities and deposit withdrawals, fund asset growth and meet contractual obligations through unconstrained access to funding at reasonable market rates. Liquidity management involves forecasting funding requirements and maintaining sufficient capacity to meet the fluctuations in asset and liability levels due to changes in our business operations or more detailed discussion of our liquidity risk is included beginning of the MD&A of the Corporation's 2008 Annual Report on Form 10-K.

The company maintains a cushion of excess liquidity that would be sufficient to fully fund the holding company and nonbank affiliate operations for an extended period during which funding from normal sources is disrupted. The primary measure used to assess the company's liquidity is the "Time to Required Funding" during such a period of liquidity disruption. This measure assumes that the parent company is unable to generate funds from debt or equity issuance, and no longer pays dividends to shareholders while continuing to meet nondiscretionary uses needed to maintain bank operations and its contractual obligations. Under this scenario, the amount of time the company and its nonbank affiliate can operate and meet all obligations before the current liquid assets are exhausted is considered the "Time to Required Funding." ALCO approves the target range set for this metric, in months, and monitors adherence to the target range. Maintaining excess company cash helps to facilitate the target range months for "Time to Required Funding" and is the primary driver of the timing and amount of the Corporation's debt issuances. As of March 31, 2008, "Time to Required Funding" was 20 months compared to 19 months at December 31, 2008. Our "Time to Required Funding" remained below our target range at March 31, 2008 primarily due to the funding of LaSalle and the options that began in the second half of 2006 on our earnings.

One ratio that can be used to monitor the stability of funding composition is the "loan to domestic deposit" ratio. This ratio reflects the percentage of loans and leases that are funded by domestic core deposits, a relatively stable funding source.

Condividere le informazioni all'interno ed all'esterno azienda

Performance Reporting and Scorecarding

Close,
Consolidate,
and Report

Analyze &
Optimize

Plan, Forecast,
and Control

1

Rischio di errori

Caratteristiche	Benefici
Integrazione basi dati	Nessun re-inserimento
Variabili nel testo	Coerenza sui reports
Regole di Validazione	Numeri sempre quadrati

Unica versione dei dati

Rischio per modifiche

2

Caratteristiche	Benefici
Usare il primo report per ri-produrre quelli successivi	Non si devono eseguire le formattazioni
Caricamento automatico dei nuovi dati	Nessun re-inserimento

Avviare la revisione finale della relazione + velocemente

Caratteristiche	Benefici
Sicurezza per visualizzare e creare gli oggetti	Gli utenti vedono solo quanto di loro competenza
Workflow per controllo accessi nel processo	Gli utenti vedono i dati solo <u>quando</u> sono autorizzati

Accesso alle informazioni controllato

3

Rischio informativo

Maggiore confidenza nei numeri

Rischio di non-Compliance

4

GRAZIE!

❖ **Contatti:**

Mario Quartarone

Senior Solution Specialist

Mob: + 39 347 0418833

Email: mario.quartarone@it.ibm.com