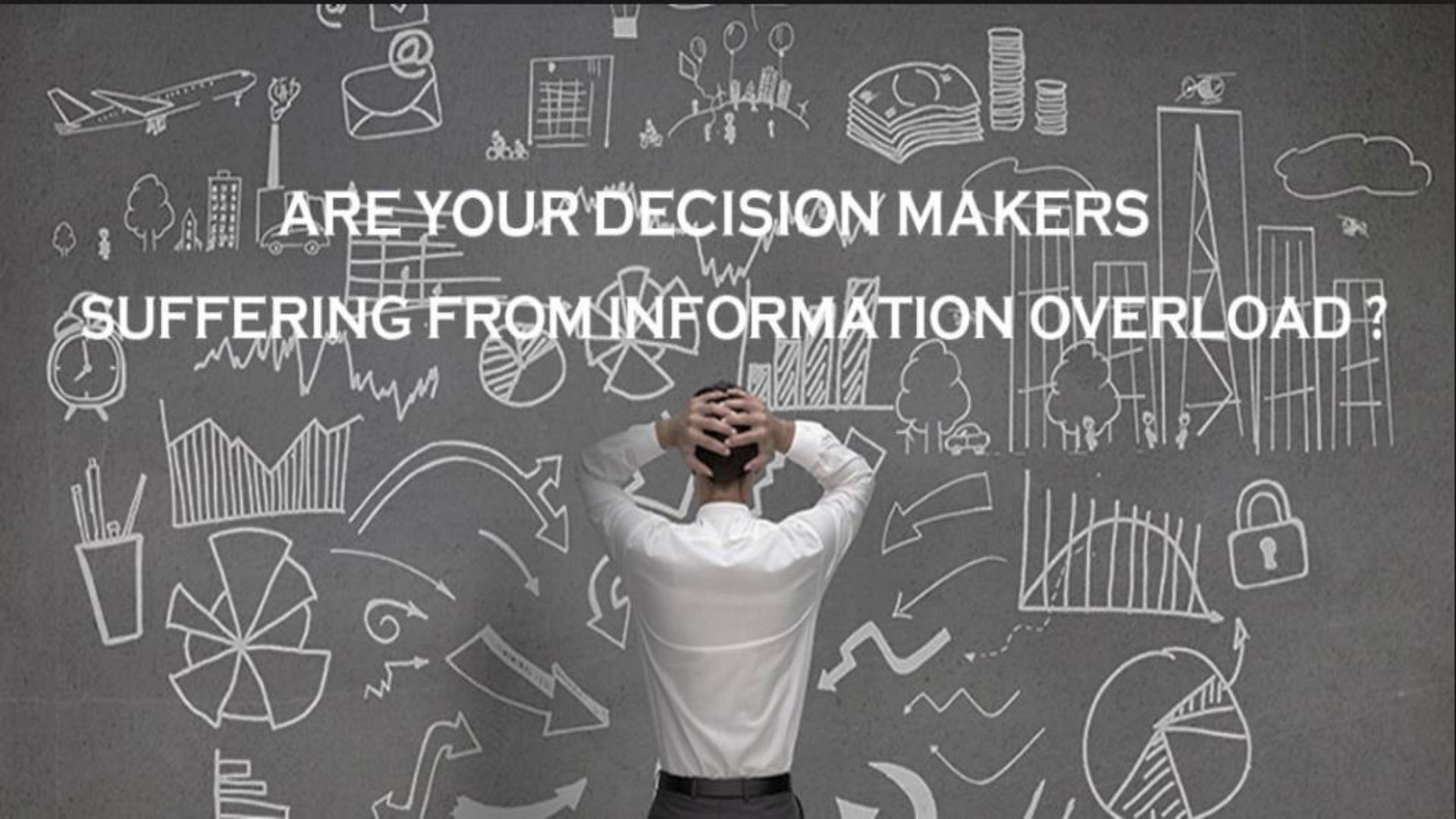


44. sastanak Kluba CFO & Controlling
Da li kontroling ima kontrolu?



Predavač: Bojan Glišović, Head of BI Department u kompaniji Adacta d.o.o. Beograd

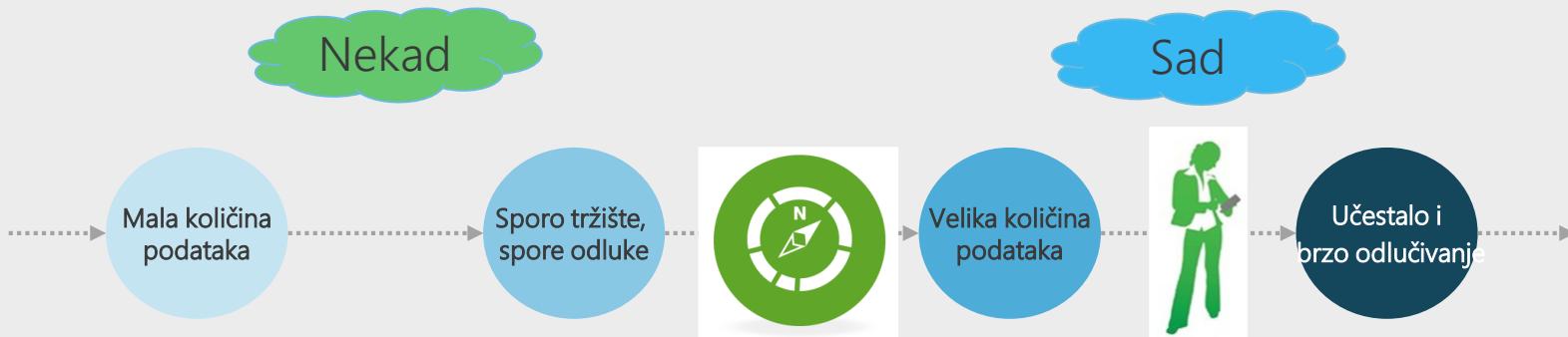


**ARE YOUR DECISION MAKERS
SUFFERING FROM INFORMATION OVERLOAD?**





Nekad i sad (sutra)



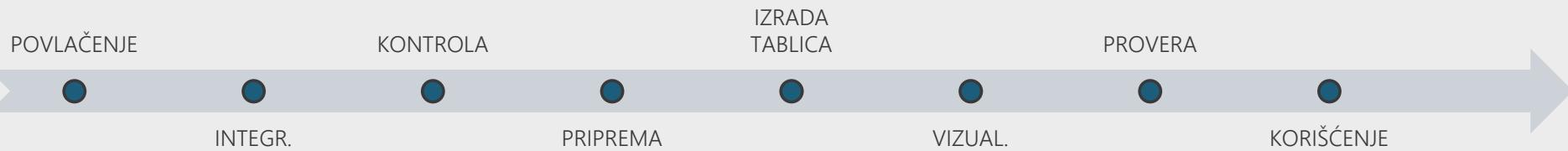
- *Malo podataka i ne znamo njihovu vrednost*
- *Ne prikupljamo podatke i odlučujemo na temelju onog što imamo*
- *Podaci se sporo menjaju, a odluke se sporo i retko donose*

- *Shvatili smo vrednost podataka i sve ih više prikupljamo u različitim sistemima*
- *Veliku količinu podataka je potrebno analizirati pre donošenja zaključaka*
- *Odluke se donose brzo i često, a podaci se menjaju stalno*

Situacija na tržištu

S ASPEKTA IZVEŠTAVANJA POSTOJE DVA TIPA KOMPANIJA NA TRŽIŠTU.

- Na tržištu postoje dva tipa kompanija:
 - A. Kompanije s fokusom na izradu izvještaja



- B. Kompanije s fokusom na analiziranje poslovnih situacija



Što uopšte želi taj CFO od nas?

- Osigurano **finansijsko izveštavanje**
- Uvid u **operativne probleme** kako bi mogao bolje doneti odluku
- Uticaj kontrolinga pri **donošenju odluka** kako bi osigurali bolje rezultate
- Uticaj na **razvoj strategije** tokom vremena



Kako to izgleda u praksi - izazovi

- Standardizacija podataka
 - Različite definicije izvještaja (RDG, P&L itd.)
 - Veliki utrošak vremena na ručni posao
- Fleksibilnost
 - Nemoguće dodati ili modifikovati strukturu i podatke
 - Visok trošak održavanja (ručnog sistema)
- Transparentnost
 - Nemogućnost pristupanja izveštajima u svakom trenutku
 - Pouzdavanje na excel sheetove
- Poverenje
 - Više verzija istine
 - Izveštavanje koji nije integrисано

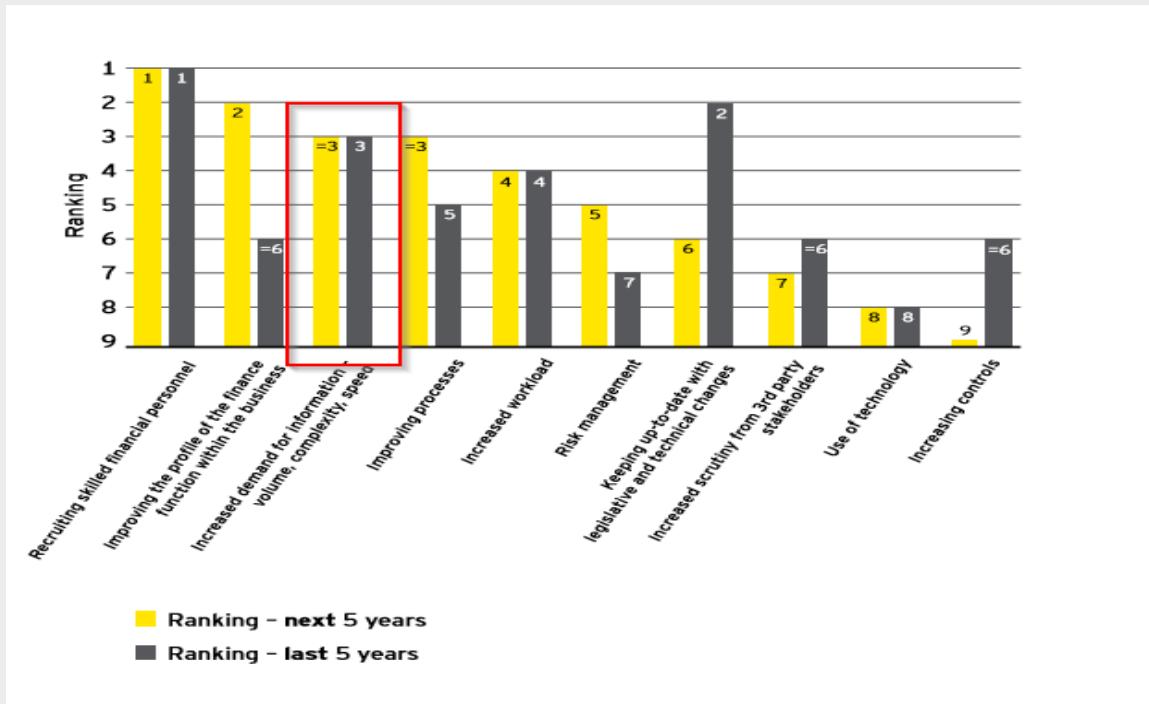
Kako to izleda van naše regije?

- “According to our research 82% of FC believe that their job has become more challenging over the last three years”

rigorously focus efforts on them. From the research we have identified four key areas where FCs are most likely to add overall value through continual focus and effort:

- 1 Finding and developing talented people
- 2 Improving reporting and adding value to the business
- 3 Getting the basics right
- 4 Improving efficiency

On the whole, the research shows that FCs believe they are doing





- Reporting raw data keeps you aware of **what is happening** with your business.
- An analysis can reveal powerful insights if you are able to uncover **why** something is happening and **what you can do about it**.

Šta mi radimo povodom toga

 DATA IMPORT	 COST REALLOCATION	 BUSINESS RULES DATA CONTROL	 CONTROLLING ADJUSTMENTS
<ul style="list-style-type: none"> ERP independent Fast data processing Business logic is in the hands of controlling Import is supervised and managed Certified for SAP, Microsoft Dynamics and other ERPs 	<ul style="list-style-type: none"> Compare postings before and after allocation Allocation keys controlled by controlling department Original postings remain in the application along with allocated postings 	<ul style="list-style-type: none"> Data/process anomaly detection Fast data corrections Recognition of duplicates/undefined transaction Accounting controls Cost reallocation controls 	<ul style="list-style-type: none"> Fast data corrections Original and revised report presentation Reporting revision of closed periods w/o ERP intervention BS remains balanced Cross-check controls
 SELF-SERVICE FUNCTIONALITIES	 GL LINKED TO ANALYTICS	 PLANNING AND BUDGETING	 CONTROLLING CONSOLIDATION
<ul style="list-style-type: none"> Controllers are fully empowered to search data and create their own reports No need to wait for IT to design and publish new reports On-the-fly report creation 	<ul style="list-style-type: none"> Association between GL postings and detailed postings P&L drill-down to invoice or posting line level High-level overview and details on a single screen 	<ul style="list-style-type: none"> Comparison to various budgets and forecasts Support for planning processes (annual budgeting, operational planning, purchase planning etc.) 	<ul style="list-style-type: none"> Import of reservations Import of adjustments Import of budgeting structure Exclusion of inter-company transactions Import of consolidated postings

DEMO

Primer P/L izveštaja
Operativni nivo – primer alokacije



I kako vama to može pomoći? Možda.

+ koje vidi CFO's i uprava

- Svi financijski izvještaji dostupni na mobitelu i bilo kada, a ne sredinom idućeg mjeseca
- Jasan i brz uvid u usporedbe s planom i forecastom
- Izvještavanje u skladu sa IBCS standardima

+ koje vide kontroleri

- Vrijeme utrošeno na analizu i prijedlog odluke umjesto na pripremu podataka
- Kraći ciklusi zatvaranja mjeseca/godine te jednostavnija podrška reviziji
- Mogućnost povezivanja high-level P&L-a i detaljnih knjiženja (kupci, produkti, dobavljači...)
- Kontrolne funkcije za detekciju pogrešnih knjiženja i naknadnih knjiženja
- Puna kontrola nad procesom realokacije troškova

+ koje vidi IT

- Prebacuju fokus na kvalitetu podataka, a ne na pripremu za izvještavanje
- Niži trošak održavanja jer nema više koncepta „svako svoj excel“



CONSIDER IT DONE