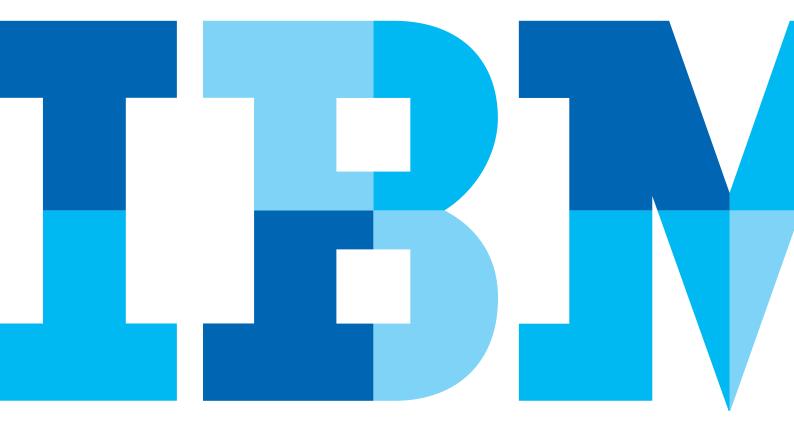
# **Strategic Finance Performance Blueprint Powered by IBM Cognos Express**



IBM

# **Overview**

The goals of strategic planning include maximizing shareholder value, achieving growth and meeting other financial objectives defined by the board of directors. Strategic planning is usually the start- and end-point for the planning process in an organization; as such, defining and articulating such goals requires a logical and consistent approach. *The IBM Cognos® Strategic Finance Performance Blueprint Powered by IBM Cognos Express* provides a complete performance management framework that enables users to identify and measure organizational objectives clearly.

While strategic planning is typically performed by a small group or even an individual, outcomes have major significance to the entire organization and its stakeholders. Performance management systems help express strategic goals and provide a measurement process, so that the goals can be tracked to ensure that long-term objectives will be met. This application brief demonstrates how this *Blueprint*, a web-based process for defining and analyzing long-term objectives, is set up and how it works.

The model and processes described in this document are generic for most North American small and midsize companies, but can be configured to support alternative model requirements and to accommodate planning in any country.

# **Blueprint objectives**

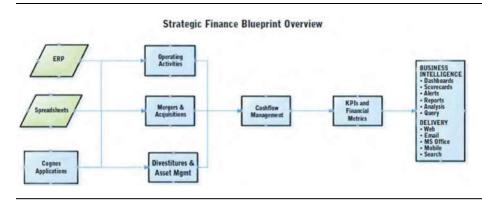
Determining how best to develop a strategic plan requires a reasonable standard approach. Typically, this process is performed in the "back office" using spreadsheets that can change from year to year. The major objective of this *Blueprint* is to allow users to evaluate how successful they have been in meeting goals over a number of years with a reliable, consistent modeling tool. *The Strategic Finance Blueprint Powered by IBM Cognos Express* meets this objective and:

- Evaluates the impact of multiple strategies
- Allows for comparison and analysis of what-if growth scenarios
- Provides a means of evaluating internal or external growth opportunities
- · Provides for merger and acquisition planning
- Provides an assessment of the current portfolio—allowing for analysis and impact of divestitures
- · Includes tax and credit rating impacts

It also contains a full set of consolidated financial statements with distinct views for base growth, acquisitions and divestitures. This *Blueprint* provides a methodology for long-range strategic planning over a ten-year period. It is assumed that this type of application will typically be used by a small group of strategic planners, among whom company-wide decisions are made. Other contributors may include legal entities or divisions. The key premise is that cash is generated (or used) by the core operations, and strategic decisions regarding investment and divestiture strategies are largely driven by the cash position of the base company. This *Blueprint* contains three tabs for merger and acquisition planning. These tabs, along with the Cash Management and Divestiture tabs, represent the key areas for the corporate strategic planning decision maker. In addition to providing a full set of financials for these acquisition scenarios, the Blueprint provides additional what-if scenarios for comparison. The resulting process will give the planners insight into various key economic indicators and shareholder results.

# Model design overview

This flowchart represents a high level overview of the *Blueprint* model design.

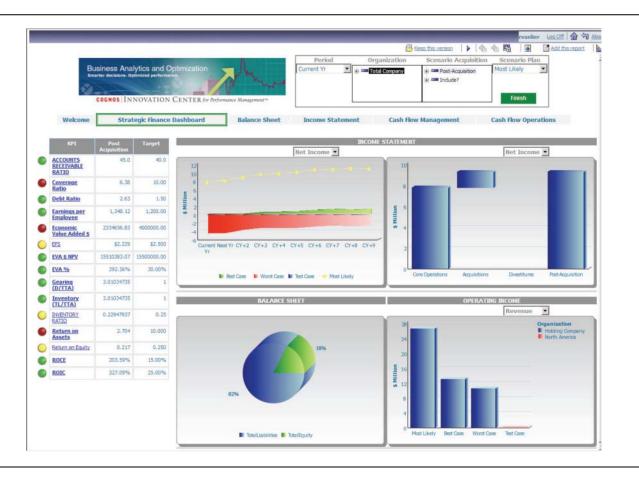


# Representative workflow

The following sections of this application guide describe how a strategic planner might use this planning tool.

#### **Strategic Finance Portal**

Logging into the Strategic Finance Portal offers users a number of key metrics with indicators that show performance versus target. Users can select from various what-if scenarios for comparison. To the right of the metrics, we can see a graph showing the Income Statement outcomes for various scenarios: best case, most likely, and worst case. This graphic is invaluable when making the type of what-if decisions required in most organizations. The top-right graphic lets the user view the incremental impact of Acquisitions and Divestitures for the Income Statement. This is demonstrated in the form of a waterfall chart.



#### Income Statement

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		Card of Gande Sold.	6,793,294	6.863.775	1.281.041	7,860,199	7.596,406	
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		Total Operating Expresse	12,396,965	12,208,734	12,317,339	12,346,348	\$2,346,000	
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#### Cash Flow from Operations



## Cash Flow Management

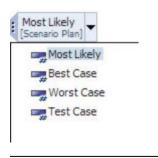
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# **Key Lists**

Based on the above analysis, you can use the *Blueprint* to update the strategic plan in the Cognos Express interface. It is important to note the following key lists in this *Blueprint*.

#### Scenario – Plan

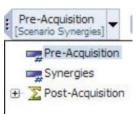
This list is used for what-if comparisons. You can customize this list to define your own scenarios or versions.



#### Scenario – Synergies

The data for pre-acquisition and synergies is input, while post-acquisition is calculated. This list is used in the M&A Synergies tab. Costs and expenses are input as a negative number to generate positive synergies in the form of cost savings, like a reduction in rents or maintenance.

Post Acquisition = Pre-Acquisition + Synergies



#### **Scenario – Acquisition**

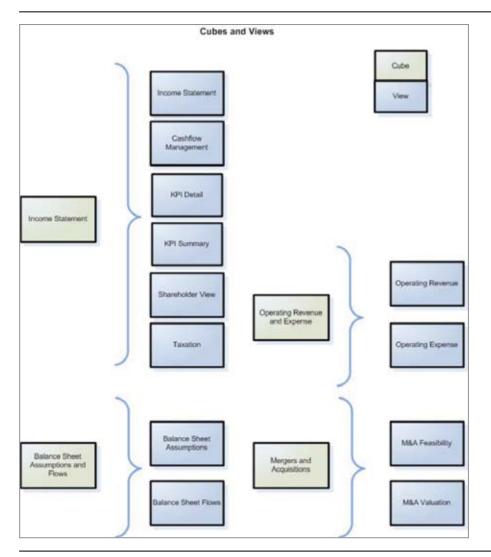
This list is used in most tabs including the key Financial Statements and other tabs. Core Operations represents the base organization. Note the calculation below.

Post Acquisition = Core Operations + Acquisitions - Divestitures



# Cubes and views

Many of the views shown in component for planning consist of a single cube as shown here.



# **Blueprint tabs**

We will proceed through the *Blueprint* as a "Corporate" contributor. This node encompasses all of the tabs available to planners. In our representation, the legal entities have read/ write privileges to only those tabs required for internal strategic decisions.

#### **Income Statement**

When you open the model for planning, the first tab you see is the Income Statement. The only input required for this tab are core operations items including "Other Revenue," "Extraordinary Items" and "Income from Foreign Subs." Other data is linked from other tabs. The Operating Revenue and Operating Expense tabs are the main feeds for Core Operations, while the data for the Acquisition and Divestitures items come from the M&A tabs and the Divestitures tabs.

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The following tabs do not require any input. They do, however, provide the key metrics and measures that are critical to the strategic planning process. These tabs are also used in generating much of the business intelligence for this *Blueprint*.

#### **Shareholder View**

This tab highlights key data for shareholders. There is no input required. It communicates the anticipated future growth plans of the company and the potential impact this will have on the market share price.

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#### **KPI Detail and KPI Summary**

These tabs, like the Shareholder View above, do not require any input. The key metrics available are displayed in two views: summary and detail. The detail view contains the calculated KPIs and the input elements used to generate them. The Summary view shows only the calculated KPIs.

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#### **KPI Review**

Data in this tab is linked from the KPI views. Note, however, that this tab does require additional input. The user should enter target values, target minimums and industry averages for the defined KPIs. Based on the standards provided, target ratings are calculated for each KPI.

The ratings include:

- Excellent
- OK
- Bad

The calculation for the Target Rating is a conditional statement:

IF {Post-Acquisition} >= {Target Value} THEN "Excellent"

IF {Post-Acquisition} >= {Target Min} THEN "OK"

IF {Post-Acquisition} < {Target Min} THEN "Bad"

The calculation for the Industry Rating is:

IF {Post-Acquisition} >= {Industry Avg} THEN "Excellent"

IF {Post-Acquisition} < {Industry Avg} AND {Post-Acquisition}

> {Target Min} THEN "OK"

IF {Post-Acquisition} < {Industry Avg} THEN "Bad"

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#### **Credit Rating**

This tab does require input of credit bands to calculate Credit Ratings. It is assumed this information is available by Industry from various credit service bureaus such as Moody's.

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#### **Operating Revenue**

This data may be linked from an existing application (such as the *Sales Planning Blueprint*) or input manually. Input required includes volume, rate, and COGS rate. Margins and growth rates are calculated. The data in this tab is linked to the Income Statement.

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America .	36,703,842	11,48,172	28,741,105	24,842,218	25,861,278	30,548,287	32,046,001	35,875,814	11.124.225	11276-04	297,873,846
COUNTRY	113.46	121.48	00.00	105.08	10.0	103.00	101.24	10.04	115.29	118.10	123.04
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Pergn 5	38,946,245	2014/201	25,479,414	12,00,10	33,48,842	10.01.01	21.03.76	33,943,227	10,110,100	101010-003	222.002.247
Ranger To	71.62%	35.055	784895	NIEN	21.68%	21475	74.675	9.3%	3147%	34.7%	34.25%
Publies											
Tolore Grandt N.	.0%	2475	4.72%	3.87%		2.14%	1.07%	12%	1.01%		15.30%
America Grouds %		2,75%	4.72%	5.87%	.45%	1.176	142%	.12%	3.17%	- 475	15.95%

#### **Operating Expense**

This data in this tab may also be linked from an existing application (such as the *Expense Planning Blueprint Powered by IBM Cognos Express*) or it may be input manually. It contains typical expense items and can easily be modified to meet user needs. The items here can also be viewed as a percent of Revenue. This data is also linked to the Income Statement.

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Logo -	1,945,104	1.89,40	1,69,90	LHUR	1,001,011	1.408.408	1.111.144	1.400,100	1,01,01	1,818,940	-
MALARITE & MINIST	5,014,985	4,814,529	4411,100	4,786,881	4,833,786	5,862,867	1,011,010	5.871,987	1.475.525	1,846,861	54,874,976
Max Shaklas Dawnet	214,702	345.762	28.22	101.216	275,478	38215	312.747	303488	341.415	254,728	28+5.228
Automotive	14.407	84,040	10,445	10,011	10,401	10.001	101,046	10.40	105,795	101.000	815.1.00
PERMIT	315.686	116.482	216,704	262,767	344,388	101,604	341,846	496,281	474,738	485,867	1,416,417
Test	111,210	109.213	34.15	394,843	112,012	344,594	44415	12.43	471,208	4110	3435.010
Automotioner	281,479	281,128	101,323	124,423	171,468	185.825	225.948	257,483	262.000	284.647	3,091,438
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TRANEL EXPENSE	363.544	516,294	545,367	675,247	186.776	825,488	PARATE	845,298	856,268	467,352	6,676,516
TOTAL SPIPLONES EXPENSE	1,001,012	1,494,815	1.655,494	1,713,100	1,714.545	AMLAN	1.625,715	7,182,044	7,000,004	7,205,288	63,494,318
Adverting	18,52	245,702	394,594	JELIHI	24,247	175,446	111.000	291,012	385,798	284,047	2.000,040
Other Inelecting Real	8,87	10.079	10,010	40,718	80,977	86,774	122.994	108.559	101.246	108,412	972,454
HADRENDGEOPENE	314,623	398.468	044,480	346,689	341,424	367,248	423,294	296,864	395,044	393,998	3452.417
D' Cente	121,940	226,700	251,891	20,82	20.44	121.494	244.005	294,483	201,946	263,265	2,287,865
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Sashe	16,707	78,123	82,407	80.287	10,211	86,771	121.004	106.338	28,24	108,612	955,854
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CORPORATE INTERACTOR	018429	683,498	101,212	675,909	107.6PS	199,938	817,575	801,738	411.411	795338	2,385,538
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#### Here, the data is viewed as a percent of revenue.

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#### **Taxation**

The key data here is linked from Income Statement and Balance Sheet. Optional data may be entered for deferred asset or liability taxes. As taxation varies greatly by tax domain, this tab is mainly included to provide a high-level view of tax impact as a result of the selected strategies. The information generated here does not represent an exact calculation of tax liability. It is expected that further understanding of tax implications will be handled outside of this application.

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#### **Balance Sheet**

The data in this tab is fed primarily from the Balance Flow tab, which is a trial balance (explained in detail later). You should note the balance and change dimension items. This tab also includes data for the Acquisition/Divestiture scenarios. The last item, *Bal\_*check should always be zero for post-acquisition. This indicates that the balance sheet is in balance.

Currently, when an acquisition is selected for inclusion, the acquisition price is shown as a single line item on the Balance Sheet – Investment other Companies under the acquisition scenario. Changes to future periods in the Balance Sheet should be made as the acquisition is absorbed into the company.

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#### **Bal Sheet Assumptions**

This is a very important tab that does require input. Most of the items here will be used to drive Balance Sheet calculations and key metrics. As shown below, input is required for days outstanding for receivables, days payables, inventory turns and so on.

Also included in this tab is the option to provide for any dividend payments, share issuances and repurchases. P/E ratios are input here. This tab is also used to input shares issuance and/or share repurchases. The output of these numbers is used in various metrics in the KPI and Shareholder View tabs.

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#### **Cashflow from Operations**

This tab contains two views of operational cash. No input is required. The top view shows the "Direct" changes to the cash accounts, while the bottom shows "Indirect" changes as they impact the Balance Sheet. Both Direct and Indirect net cash should be the same.

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Drame Tay Fast	1.55,74	6.620,246	1,286,491	1.381.07	1,342,14	8.48202	4.01146	6.63,238	1.00.020	1.00,004	NATION.	
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#### **Cashflow Management**

This is one of the main input tabs. You use it to plan and fund investments and other strategic activities. Cash from core represents the operating cash available for investment activity under the acquisition item. Any cash from divestitures would also result in additional cash for acquisitions. The cash planning is done in the Acquisitions scenario and it includes capital investment and disposal, along with Dividend payouts. It is assumed that at the end of this exercise, there is no remaining cash balance. Cash is either invested or borrowed to arrive at a zero balance.

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#### Debt

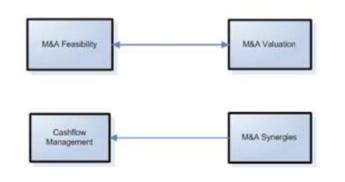
You can use this tab to plan debt for core operations. Debt planning for acquisitions is created in the Cashflow Management tab. For example, when you input the amount and type of debt to fund an acquisition, this debt is linked to the Debt cube and interest is calculated. You must also put in a maximum or upper limit of borrowing for each debt type. If this amount is exceeded, a warning appears.

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#### **Mergers and Acquisition Planning**

M&A planning is an important part of this Blueprint. Because most companies plan for growth and profitability, acquisition planning is a critical component of the strategic planning process. The next section of this *Blueprint* outlines its M&A component as shown in the flowchart.

# Mergers & Acquisition Overview



The M&A Feasibility tab begins the initial M&A process. Required is some basic information about the purchase price, shares currently owned and percentage of ownership desired. The user must select a valuation method from the drop-down and most importantly, whether to include the acquisition from the drop-down "Include." Only by selecting "Yes" will users see the effect of this acquisition on all of the financials and metrics.

By indicating what price you are willing to pay in order to make the acquisition, you can immediately see the resulting Premium Offer %.

This tab allows the user to plan for up to three acquisition evaluations per year/scenario. Of course, this list can be expanded or modified to accommodate user needs. You may also want to input the acquisition with varying offer prices, and valuations using the Scenarios dimension. Additionally, the "Fair Market Value" of existing Assets and Liabilities must be entered to calculate goodwill.

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#### **M&A Valuation**

This tab is used to input the projected cash flows, asset valuation market valuation, and interest rate for the acquisition. Based on the interest rate that is input, the valuation for net present value and discounted cash flow is calculated. Net Income is linked from the M&A Synergies tab to calculate the values for NPV and discounted cash flow with synergies.

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#### **M&A Synergies**

This tab is used to input projected synergies for the acquisition. The items in this tab represent key factors used to determine revenue and cost synergies. These include Customers; Average Purchases; and Volume, Headcount and Facilities. In our example, note that the anticipated synergies from this acquisition include a negative number for IT Staff and Floorspace, indicating a reduction in this expense or positive synergy.

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#### **Divestitures**

This tab requires input for divestitures. The drop-down list for divestiture type includes fixed assets, product lines and entire divisions. Additionally, you should add data detailing the revenue and cost impact of the divestiture. The sales period must be included to capture the divestiture in the correct period. If you are divesting of a capital asset, you should also indicate the Disposition Price and any associated Selling Expense. The data in this tab is linked to the Cash Flow Management tab.

#### **Balance Sheet Flows**

This tab represents a trial balance. You may use this tab to input much of the same information that was input in the Balance Sheet Assumptions view, such as DSO.

It is important that the balance forward accounts are correct as these represent prior year actual data. To check this, make sure the "Bal\_check" column for "Post Acquisition" in the Balance Sheet is zero. Balances for many of the accounts are calculated based on the input in the Bal Sheet Assumptions tab.

#### Assumptions

This tab includes corporate-provided data about interest and tax rates that is used in most of the financials. This tab would typically be read-only for non-corporate users.



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