Business steering based on a single platform

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CUSTOMER

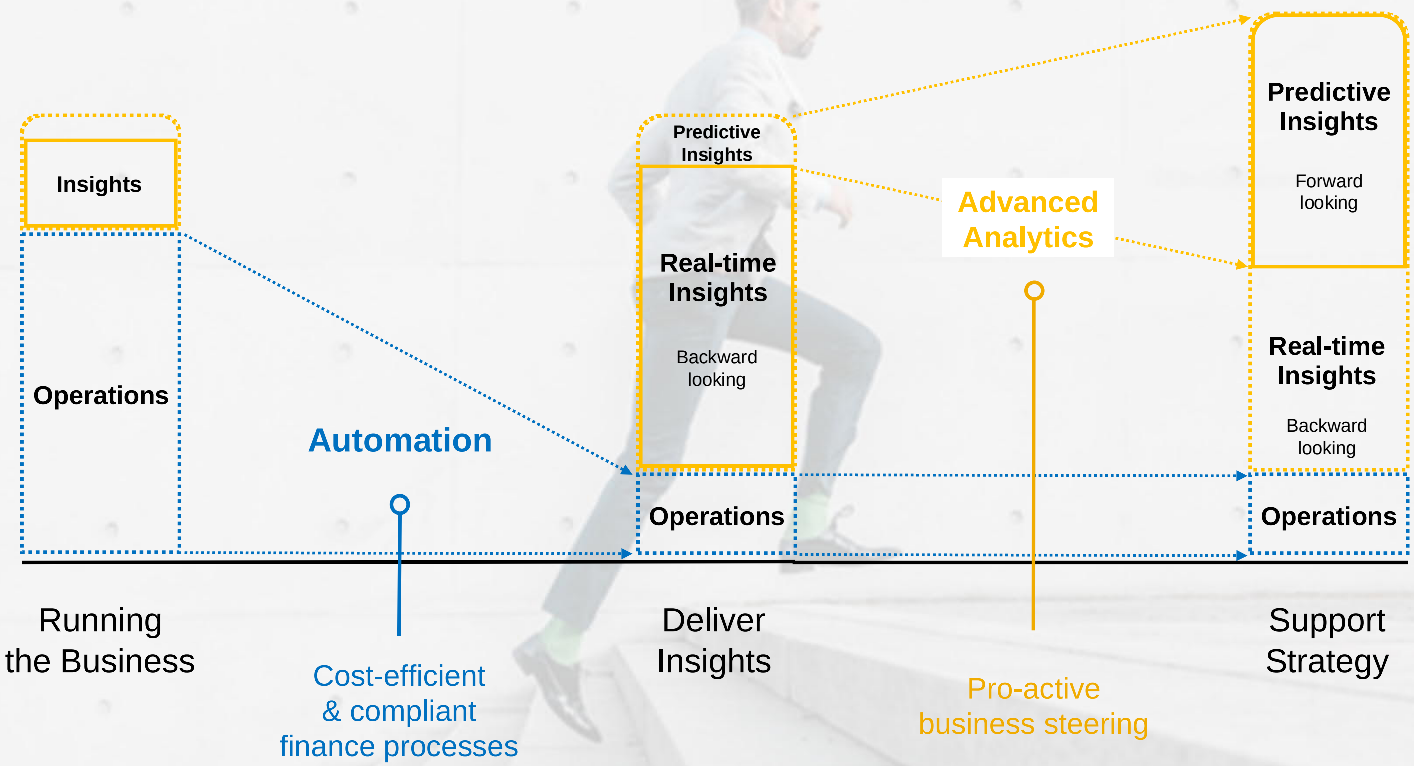
THE BEST RUN SAP

Agenda

- Introduction
- SAP's vision on Finance Transformation
  & the architectural basis for addressing next generation finance needs
  The universal journal as the single financial truth
- Simplified process design, reimagining
  Margin Analysis
  Closing Process
- Integrating plan figures
  Future fact-based decision making
  with Predictive and Planning
- What's coming: Towards real time, group-wide steering:
  Introducing the concept of Value Chain Analysis
  based on the Universal Parallel Accounting setup

SAP's Vision of Finance Transformation

From daily routine to supporting growth and new business models



76%

Of **CFOs** believe that at least **half their time** should be spent on **high-value planning** and **analytic activities**, versus 55% who actually achieve this

Source: CFO Research, "The Next Stage in Creating the Value-Added Finance Function," 2019

SAP's Unique Formula for Intelligent Finance and Risk

Real-Time

Finance and Risk 'Mission Control Center'
Insights, Agility and Governance

Steering effectiveness
Analysis and Prediction

Integrated value creation cycle along the value chain

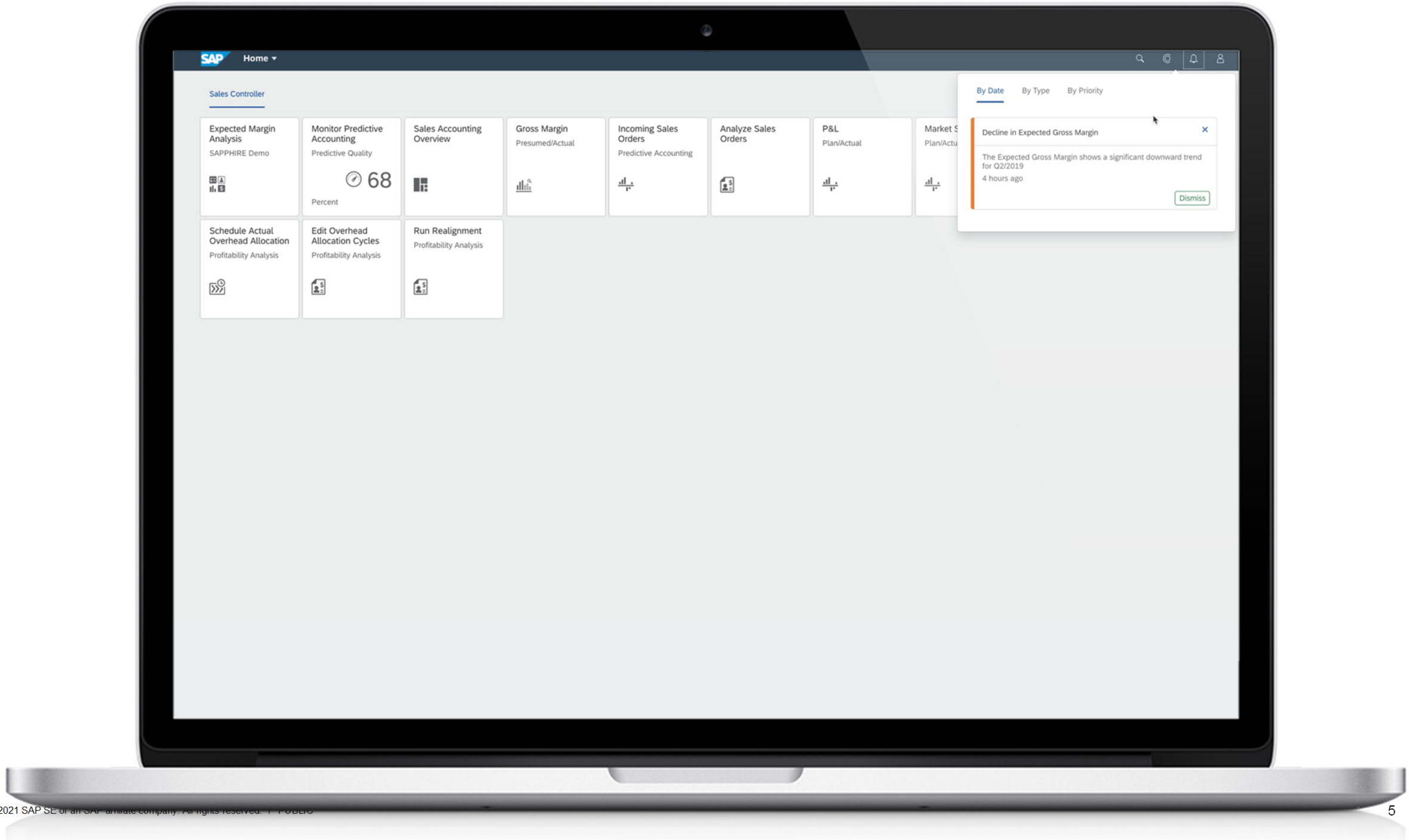
Process efficiency
Productivity

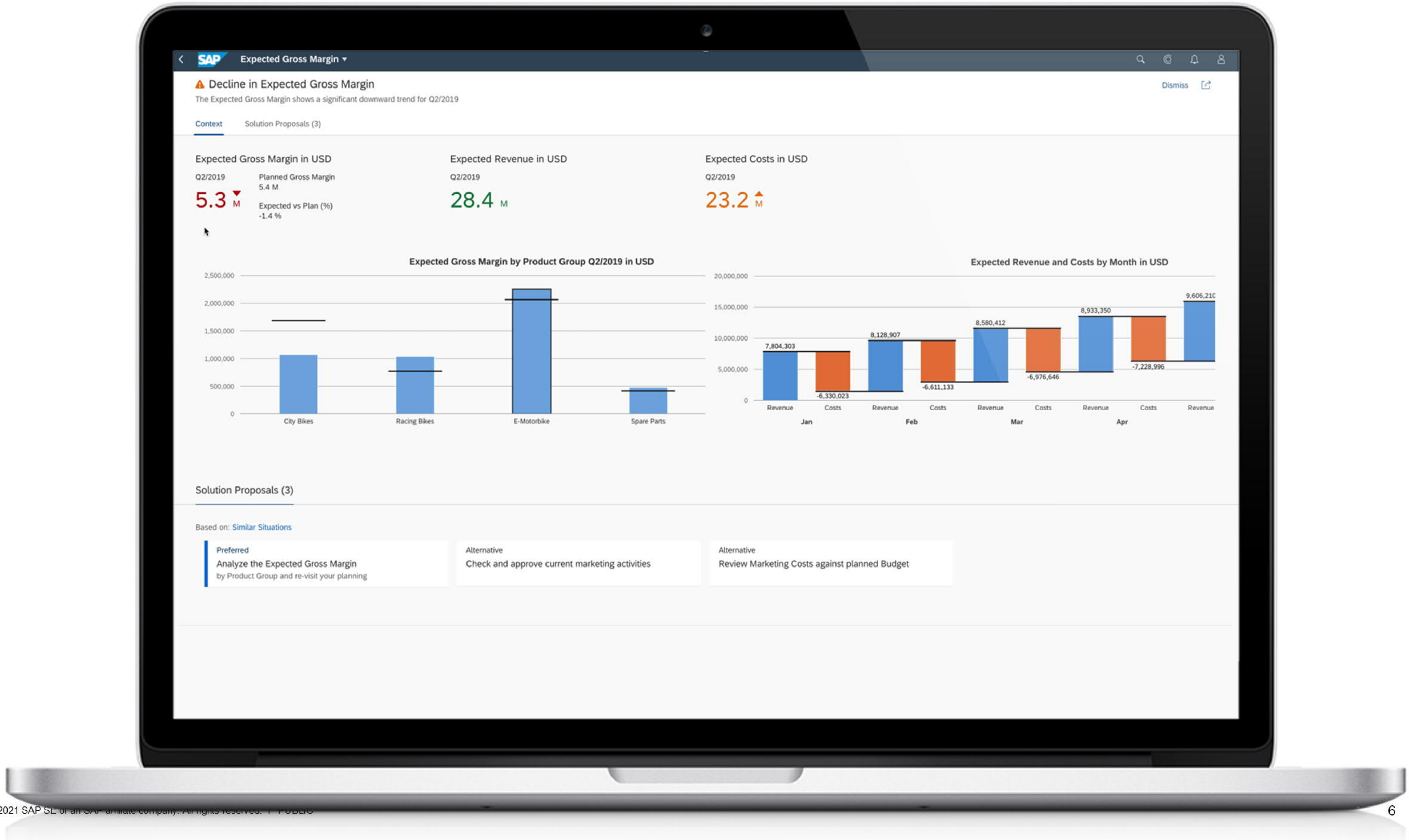
Automated processes with embedded AI and Analytics

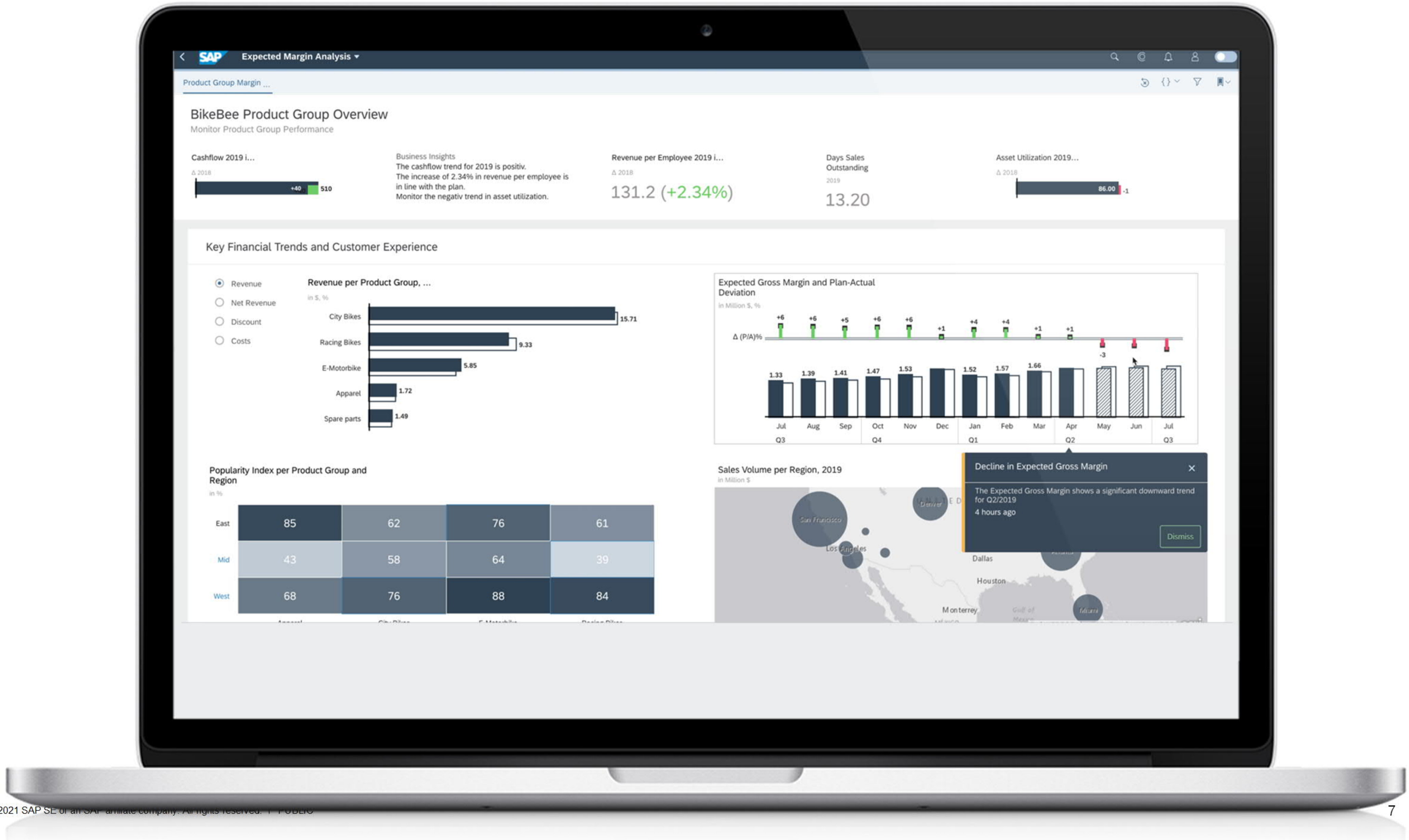
Continuous Compliance
Assurance

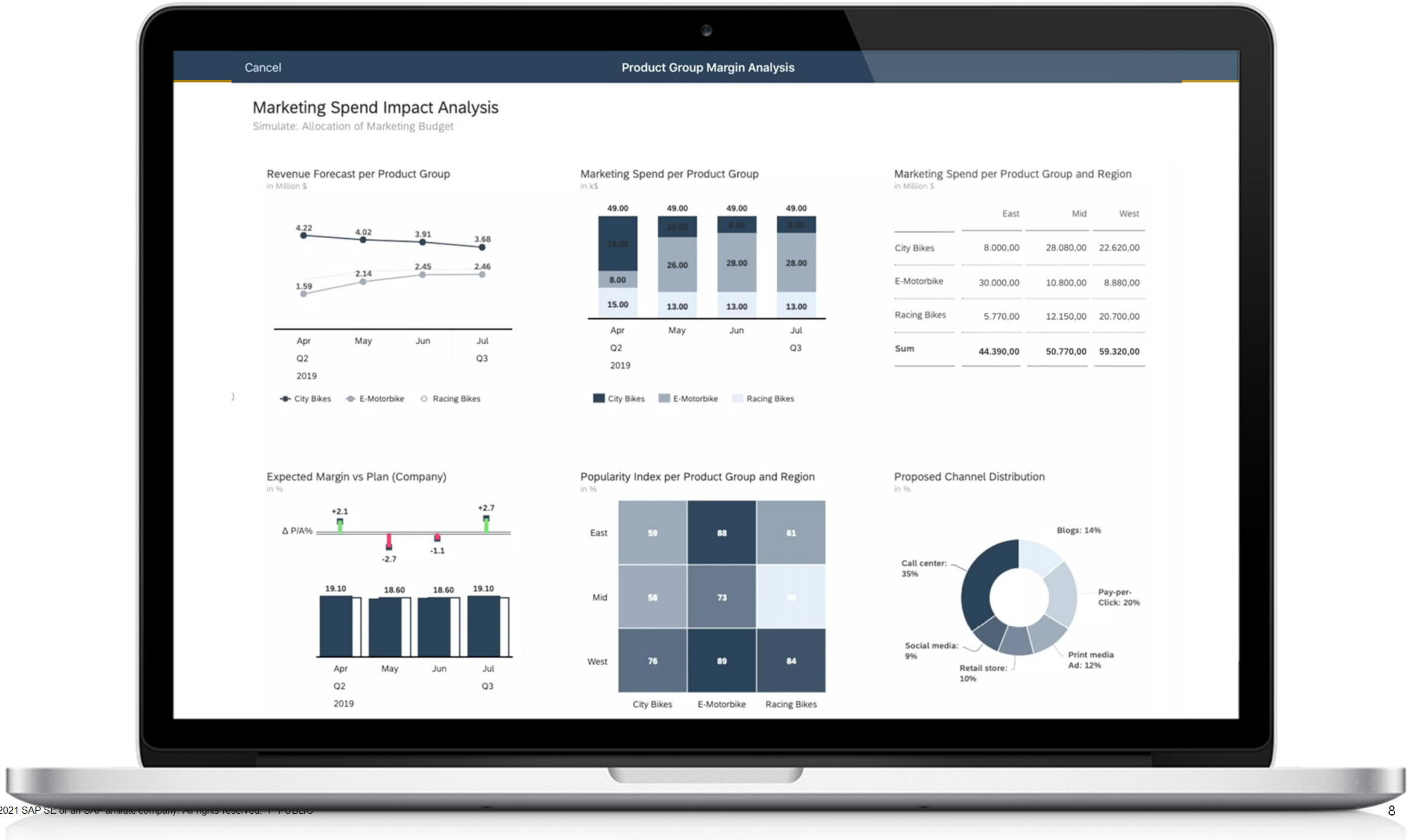
Value protection 24/7 compliance

Business Foundation
A Single Financial Truth


Home
Sales Controller
Expected Margin Analysis
SAPPHIRE Demo
Monitor Predictive Accounting
Predictive Quality
68
Percent
Sales Accounting Overview
Gross Margin
Presumed/Actual
Incoming Sales Orders
Predictive Accounting
Analyze Sales Orders
P&L
Plan/Actual
Schedule Actual Overhead Allocation
Profitability Analysis
Edit Overhead Allocation Cycles
Profitability Analysis
Run Realignment
Profitability Analysis
By Date
By Type
By Priority
Decline in Expected Gross Margin
The Expected Gross Margin shows a significant downward trend for Q2/2019
4 hours ago
Dismiss


Expected Gross Margin
Decline in Expected Gross Margin
The Expected Gross Margin shows a significant downward trend for Q2/2019
Dismiss
Context
Solution Proposals (3)
Expected Gross Margin in USD
Q2/2019
5.3 M
Planned Gross Margin
5.4 M
Expected vs Plan (%)
-1.4 %
Expected Revenue in USD
Q2/2019
28.4 M
Expected Costs in USD
Q2/2019
23.2 M
Expected Gross Margin by Product Group Q2/2019 in USD
City Bikes
Racing Bikes
E-Motorbike
Spare Parts
Expected Revenue and Costs by Month in USD
Jan
Feb
Mar
Apr
Solution Proposals (3)
Based on: Similar Situations
Preferred
Analyze the Expected Gross Margin
by Product Group and re-visit your planning
Alternative
Check and approve current marketing activities
Alternative
Review Marketing Costs against planned Budget


Expected Margin Analysis
Product Group Margin ...
BikeBee Product Group Overview
Monitor Product Group Performance
Cashflow 2019 i...
510
Business Insights
The cashflow trend for 2019 is positiv.
The increase of 2.34% in revenue per employee is in line with the plan.
Monitor the negativ trend in asset utilization.
Revenue per Employee 2019 i...
131.2 (+2.34%)
Days Sales Outstanding
13.20
Asset Utilization 2019...
86.00
Key Financial Trends and Customer Experience
Revenue
Net Revenue
Discount
Costs
Revenue per Product Group, ...
City Bikes 15.71
Racing Bikes 9.33
E-Motorbike 5.85
Apparel 1.72
Spare parts 1.49
Expected Gross Margin and Plan-Actual Deviation
in Million $, %
Δ (P/A)%
Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul
Q3 Q4 Q1 Q2 Q3
Popularity Index per Product Group and Region
East 85 62 76 61
Mid 43 58 64 39
West 68 76 88 84
Sales Volume per Region, 2019
Decline in Expected Gross Margin
The Expected Gross Margin shows a significant downward trend for Q2/2019
4 hours ago
Dismiss
Dallas
Houston
Monterrey


Cancel
Product Group Margin Analysis
Marketing Spend Impact Analysis
Simulate: Allocation of Marketing Budget
Revenue Forecast per Product Group
Marketing Spend per Product Group
Marketing Spend per Product Group and Region
Expected Margin vs Plan (Company)
Popularity Index per Product Group and Region
Proposed Channel Distribution
City Bikes
E-Motorbike
Racing Bikes
Call center: 35%
Blogs: 14%
Pay-per-Click: 20%
Print media Ad: 12%
Retail store: 10%
Social media: 9%

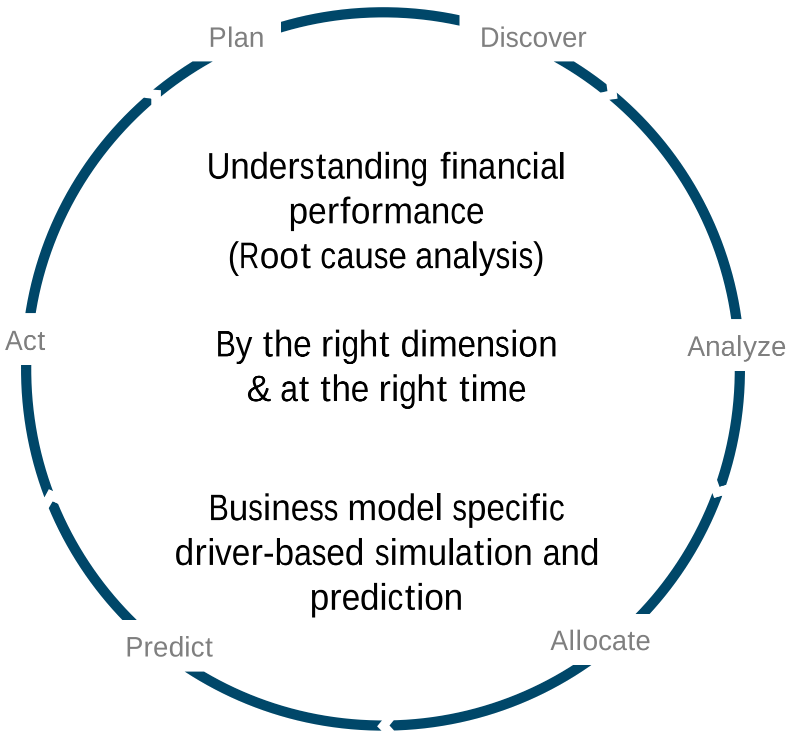
Change as a constant - Speed of change - User Centricity

Aligning resources with business strategy based on a clear insights in drivers

Data definitions
→ From harmonized datamodel to steering model
Single financial truth
... connected to business drivers

Speed of change
→ Real/Right-time availability
Granular and advanced analytics

Scenario analysis
→ AI based, collaborative simulation
Flexible & automated simulations



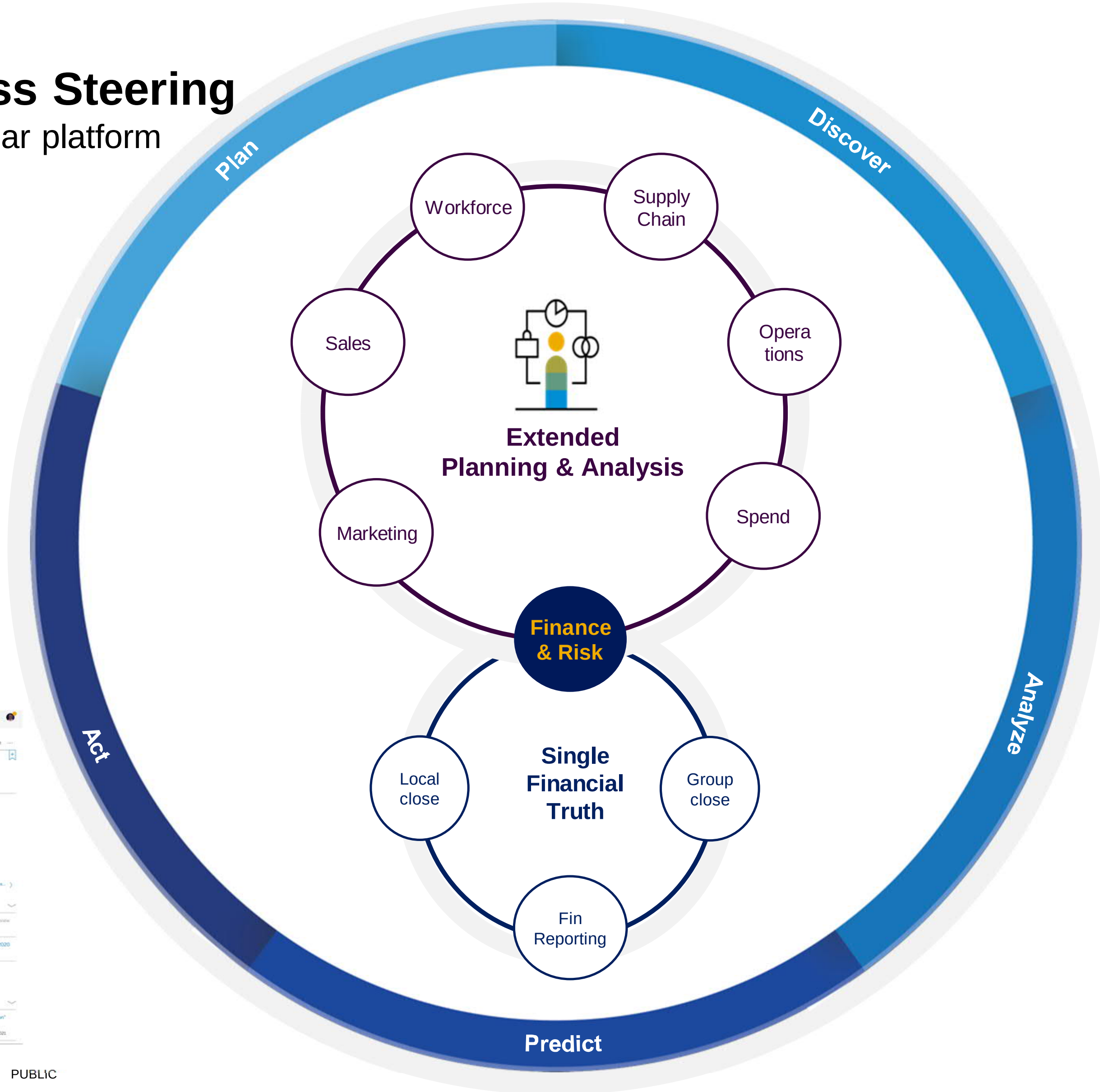
X- Enterprise,
X- Line of Business
Group vs entity view multi-valuation

X- Dimension,
X- Financial Statements
360° Insights

X- Business models,
X- Channel
Transparency in business drivers & allocations

Effective Business Steering

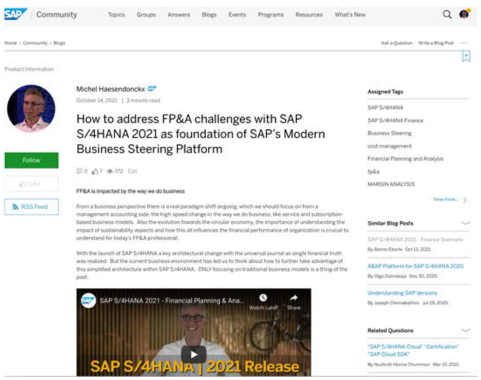
based on a single, modular platform



Collaborative enterprise planning, from Strategy to Operations

Across all domains & company-wide

Integrated Horizontally (Analytics/Planning/ Consolidation) & Vertically (to the transactional source data)



Steering Model with All Dimensionality in the Universal Journal

Managed along all views, categories and levels - On the highest granular level - Reconciled by design

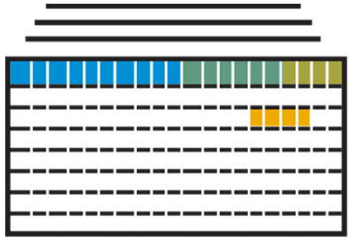
Organization
- Unit
- Region
- Market Unit
- …

Product & services
- Product
- Portfolio Category
- Service Model
- …

Customer
- Industry
- Customer Segment
- Distribution Channel
- …

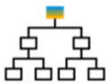
SAP S/4HANA

Universal Journal



Currencies,
Parallel valuations

Actual,
Plan,
Prediction,
Simulation



Entity,
BU,
Group level

Product Profitability

Standard

Show Filter Bar Filters Go

Search

Pause

DIMENSIONS

- Measures
- Bill-To Party
- Bus. Transac. Type
- Company Code
- Country
- Customer
- Customer Group
- Fiscal Period
- Fiscal Year
- Fiscal Year Period
- G/L Account
- Global Currency
- Industry
- Ledger
- Product Sold
- ✓ Product Sold Group
- Profit Center
- Sales District
- Sales Order
- Sales Order Item
- Sales Organization
- Ship-To Party

COLUMNS

Product Sold Group

ROWS

Measures

Product Sold Group	0003	L001	L004	L006	P000	P001	P003	ZCRUISE	ZMTN	ZRACING	ZYOUTH	#
Product Sold Group	**Racing Bik...**	**Trading Materi...**	**Finished Goods**	**Returnable Packagi...**	**Contract Type**	**Services**	**Periodic Service**	**Cruise**	**Mountain**	**Racing**	**Youth**	**Not assigned**
Billed Revenue	$ 700.00	$ 1,216,600.85	$ 73,009,189.00	$ 10.00	$ 0.00	$ 0.00	$ 0.00	$ 127,447,366.00	$ 197,820,060.00	$ 248,481,927.00	$ 66,065,590.00	$ 0.00
Sales Deduction	$ 0.00	$ 1,479.65	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Recognized Revenue	$ 700.00	$ 1,218,207.50	$ 73,009,189.00	$ 10.00	$ 0.00	$ 0.00	$ 0.00	$ 127,447,366.00	$ 197,820,060.00	$ 248,481,927.00	$ 66,065,590.00	$ 0.00
COGS - Variable	$ 0.00	$ -418,540.43	$ -7,639.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -95,775,433.19	$ -129,506,923.51	$ -170,919,555.78	$ -37,336,447.26	$ -7,193.73
Contrib Margin I	$ 700.00	$ 799,540.07	$ 73,001,550.00	$ 10.00	$ 0.00	$ 0.00	$ 0.00	$ 31,671,932.81	$ 68,313,136.49	$ 77,562,371.22	$ 28,729,142.74	$ -7,193.73
COGS - Fixed	$ 0.00	$ 0.00	$ -1,049.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -7,020,778.86	$ -12,041,356.23	$ -20,236,163.60	$ 0.00	$ 0.00
Price Differences	$ 0.00	$ -2.31	$ -12,548.47	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,942,494.08	$ 707,649.13	$ -7,191,570.06	$ 0.00	$ 1,118.55
Contrib Margin II	$ 700.00	$ 799,537.76	$ 72,987,952.53	$ 10.00	$ 0.00	$ 0.00	$ 0.00	$ 26,593,648.03	$ 56,979,429.39	$ 50,134,637.56	$ 28,729,142.74	$ -6,075.18
Admin Overhead	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -2,770,638.17	$ -6,158,381.15	$ -5,660,715.94	$ -3,507,182.58	$ 18,096,917.84
Sales Overhead	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -6,400,217.91	$ -14,225,957.91	$ -13,076,343.36	$ -8,101,647.52	$ 41,804,166.70
Marketing Overhead	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -1,426,313.07	$ -3,170,309.19	$ -2,914,113.17	$ -1,805,483.16	$ 9,316,218.59
R&D Overhead	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -3,286,549.14	$ -7,305,112.14	$ -6,714,778.34	$ -4,160,242.95	$ 21,466,682.57
Contrib Margin III	$ 700.00	$ 799,537.76	$ 72,987,952.53	$ 10.00	$ 0.00	$ 0.00	$ 0.00	$ 12,709,929.74	$ 26,119,669.00	$ 21,768,686.75	$ 11,154,586.53	$ 90,677,910.52
Billed Quantity	0 H	*	140,010 PC	2 PC	0 H	0 H	0 PC	174,256 PC	120,667 PC	76,006 PC	639,855 PC	0 BT
Margin per Unit	X	$ *	$ (521.40) /PC	$ (5.00) /PC	X	X	X	$ (181.76) /PC	$ (566.13) /PC	$ (1,020.48) /PC	$ (44.90) /PC	X

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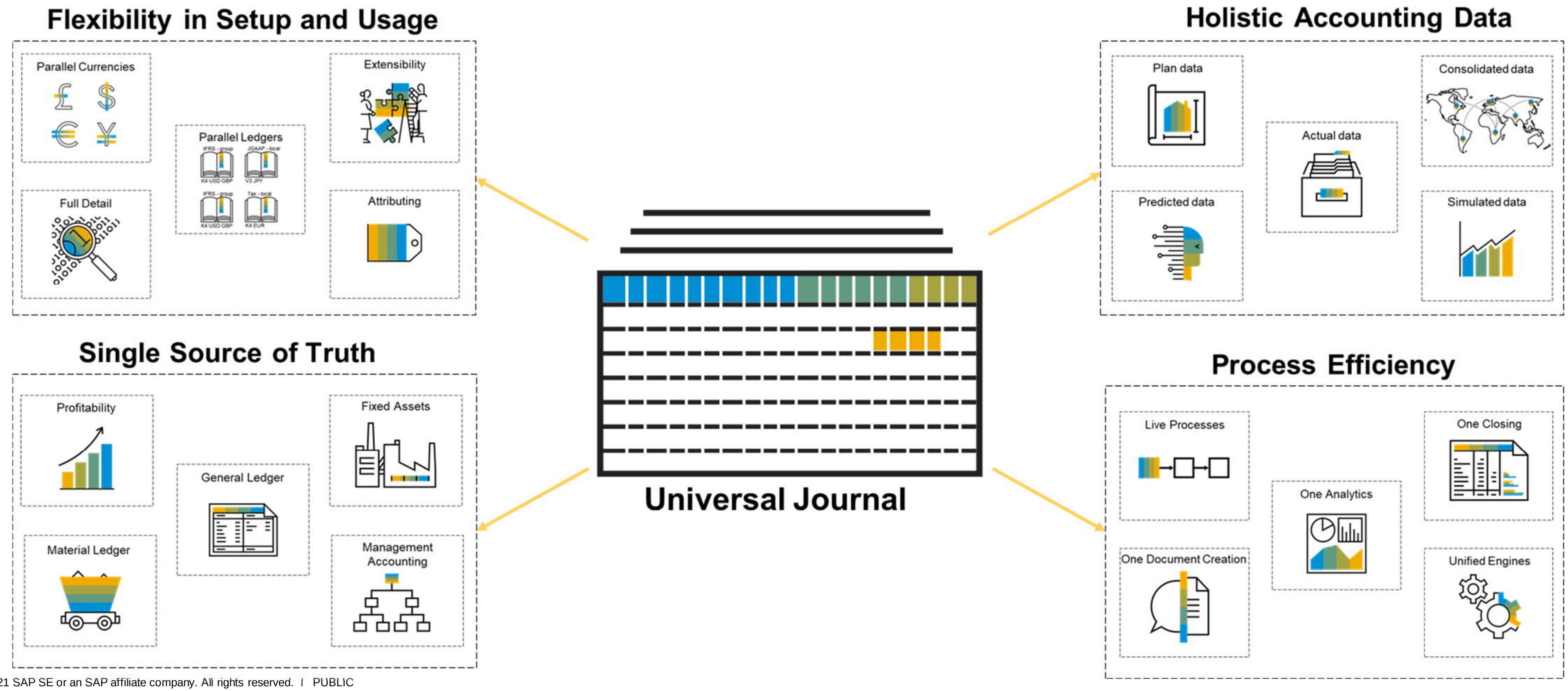
S/4HANA Financial Accounting

Business Architecture

New Business Architecture for Simplification and Innovation: Reconciled, flexible, holistic and efficient



Margin Analysis in SAP S/4HANA

Instant and reconciled by nature

Sales
Invoice with Conditions
Sales
Sales Deductions

Product Costing
Delivery with Valuation
Variable COGS
Fix COGS

Production
Settlement
Production Variances

Project System
Attributed PSG/Settlement
R & D Costs

Overhead Mgmt
Attributed PSG/Allocation
Sales & Admin Costs
Marketing Costs

GL Account	Material Group	Amt in CO Area Curr. 01 Tools	02 Pumps
Profit and Loss Statement			
+EBIT		- 49	58
+Contribution Margin I		- 824	- 1.322
+Net Sales		- 3.294	- 4.265
+Sales Revenue		- 3.311	- 4.288
Revenue Domestic	41000000	- 3.199	- 3.851
Revenue Foreign	41001000	- 112	- 437
+Discount		17	23
Sales Discounts - Domestic	44002000	16	18
Sales Discounts - Foreign	44002100	1	5
+Cost of Goods Sold		2.471	2.943
COGS Material	50301000	1.408	1.677
COGS Labour	50302000	469	559
COGS Overhead	50303000	593	706
+Variances		165	256
Input Variance		94	146
Scrap		71	110
Marketing Costs	94222000	296	593
R&D Costs	94223000	99	176
Administration Costs	94224000	198	332
Other Revenue/ Other Expenses	94227000		
Amortization /Depreciation	94226000		

Benefits

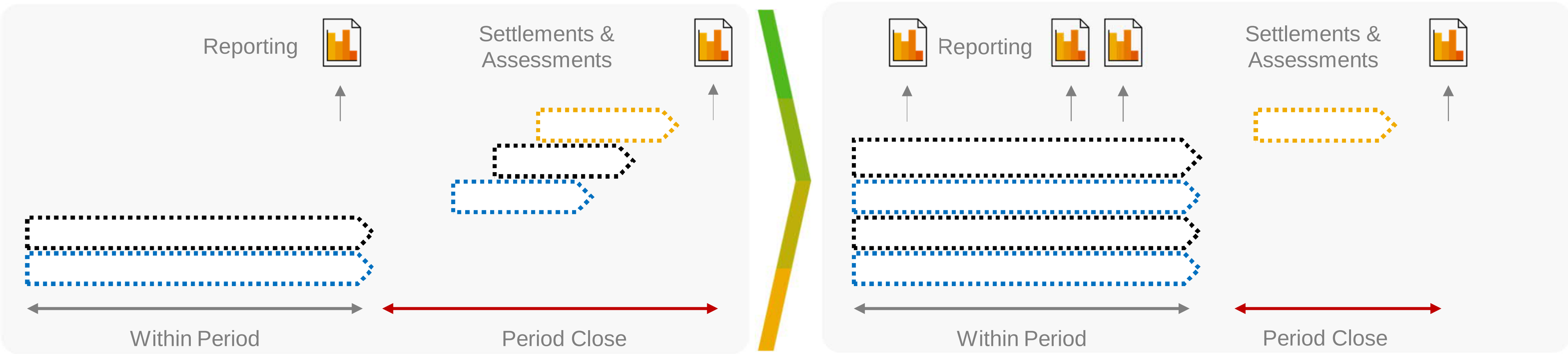
- **No more reconciliation** needed by nature & **multi-dimensional reporting** by market segments
- **Consistent & aligned approaches** in Finance and Controlling for currencies, accounts/cost elements, extensibility and other
- **Semantic tags** to classify accounts and define KPIs for reporting
- Combining well-proven **functionalities from costing-based CO-PA** with **innovations based on Universal Journal**, e.g. CO-PA derivation of market segments for balance sheet items
- **Simplified and faster set up of Profitability Analysis**, since it is based on settings in GL and CO

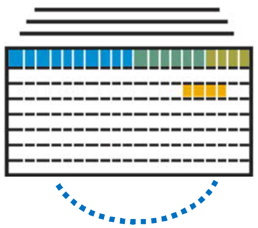
Benefits of Margin Analysis from deep integration into Universal Journal

- Single source of truth, always providing consistent financial information (available)
- No reconciliation needs along with financial audit trail (available)
- Profitability characteristics directly in journal entry (available)
- P&L drill-down by market segments (available)
- Profitability data at primary posting time along with real-time processing allows for real-time profitability analysis (available today for specific scenarios)
- COGS at point in time of goods issue
(accrued revenue only in CLD)

Accelerated period-end close

Instant Insight





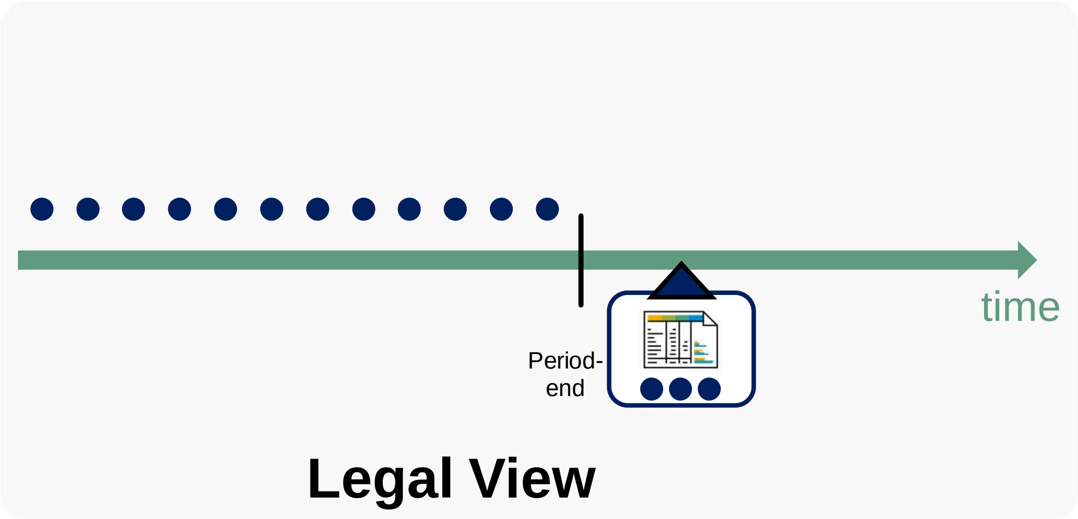
Attributed profitability segment

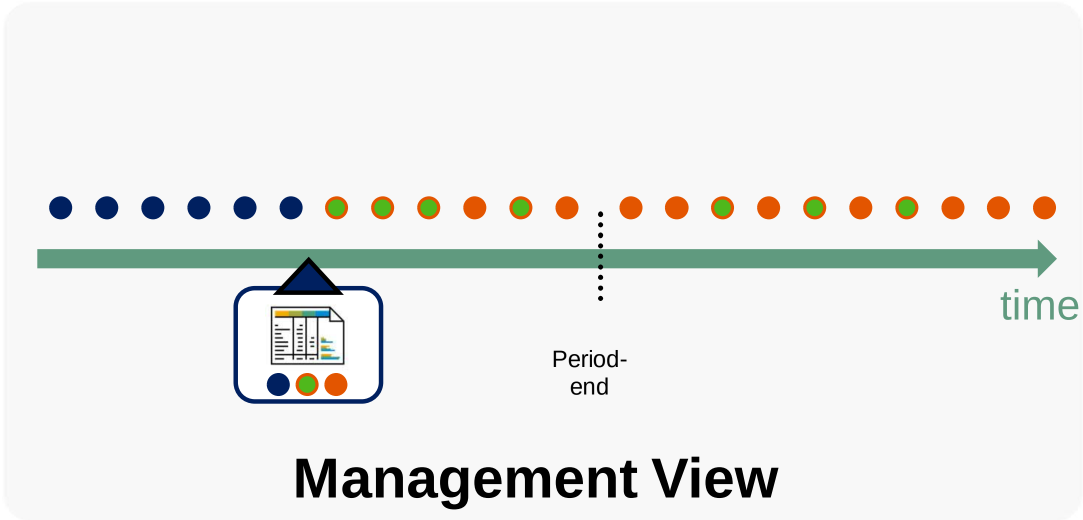
- Profitability characteristics **immediately derived** at time of primary document
- Real-time insight on profitability dimensions for **P&L** and some **B/S items** (WIP)
- **Settlement runs** become partially obsolete

Project-based services with real-time revenue and cost recognition

Reimagine your group-wide legal and management close with SAP S/4HANA

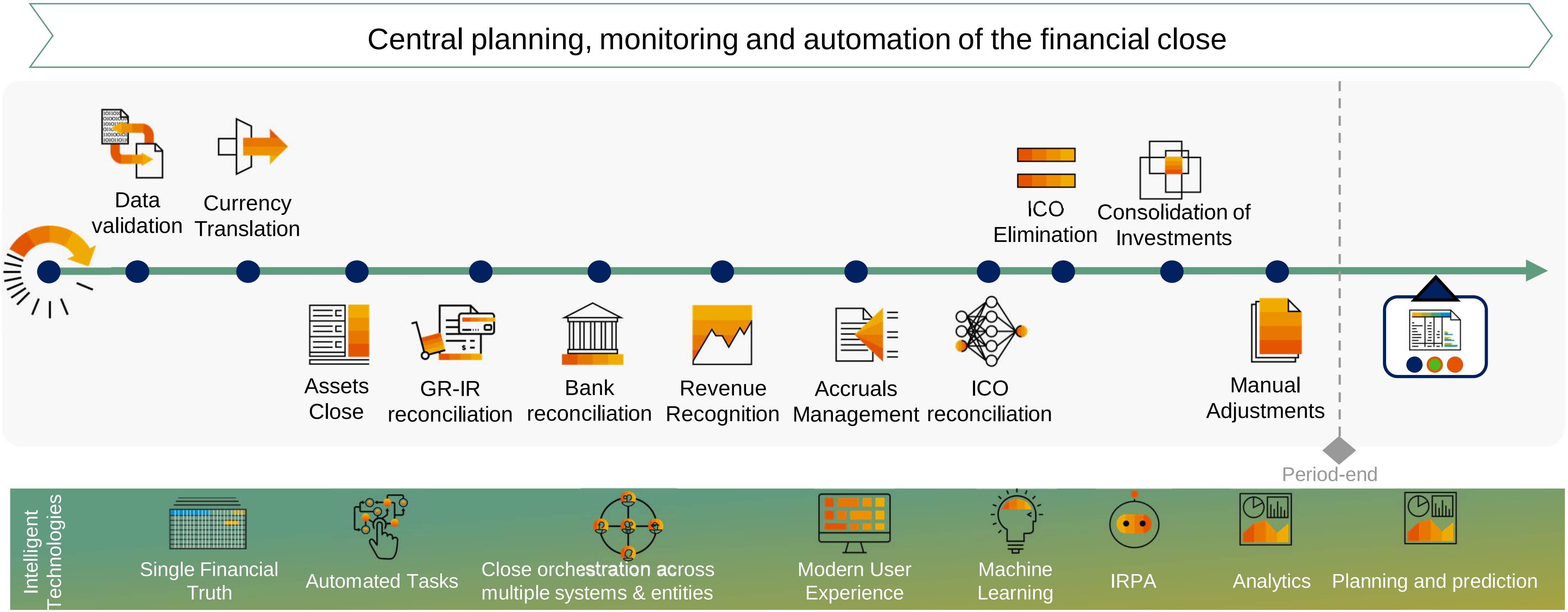
Optimizing closing efficiency, enabling pro-active steering





- Operational transaction financially recorded (GAAP relevant)
- Operational transaction financially simulated
- Predictive analytics based insights

Central Management & intelligent automation of the E2E Closing process



Intelligent automation streamlining the financial close

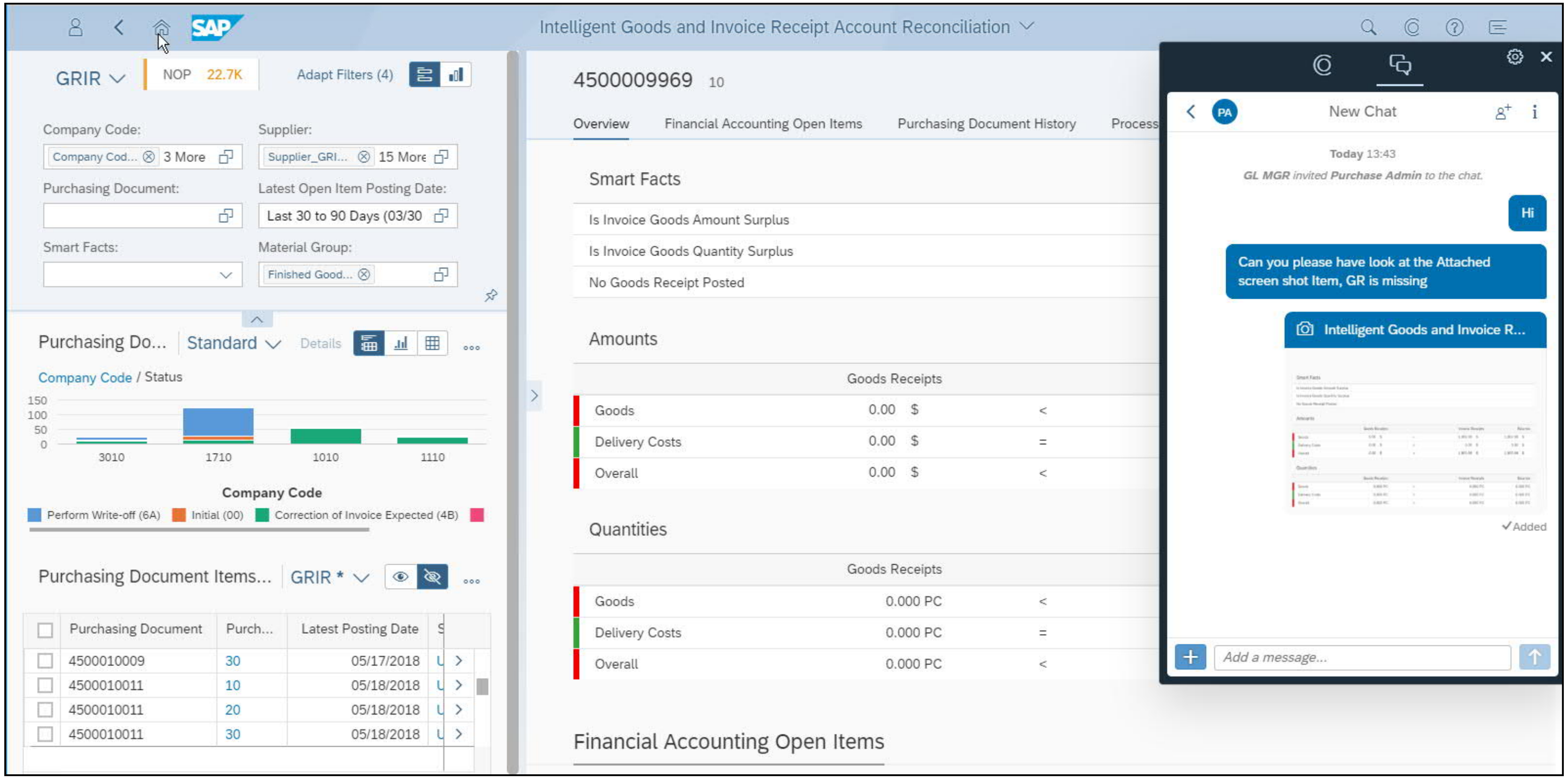
Example: Optimizing the GR-IR process by combining a business-user UX with intelligent automation

Conversational AI

Situation handling

Analytical capabilities

Intelligent recommendations



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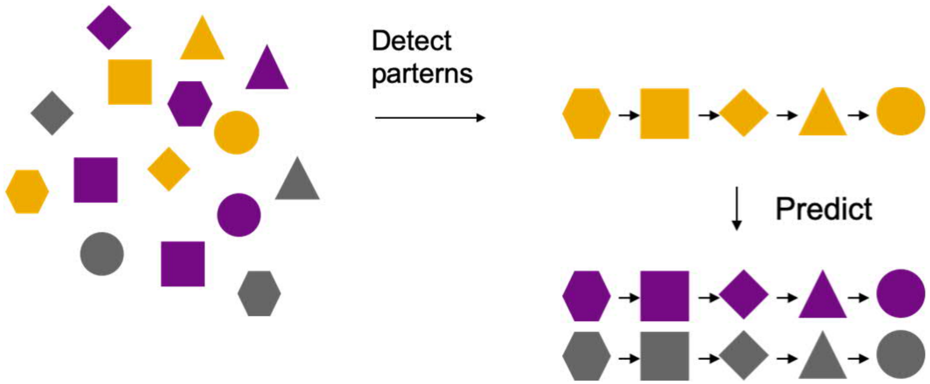
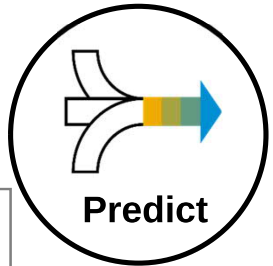
Different types of predictive logic

adding intelligence to finance applications

TOP-DOWN Prediction

Time series algorithm on historic data in order to predict future values considering trend, cycles and/or fluctuation





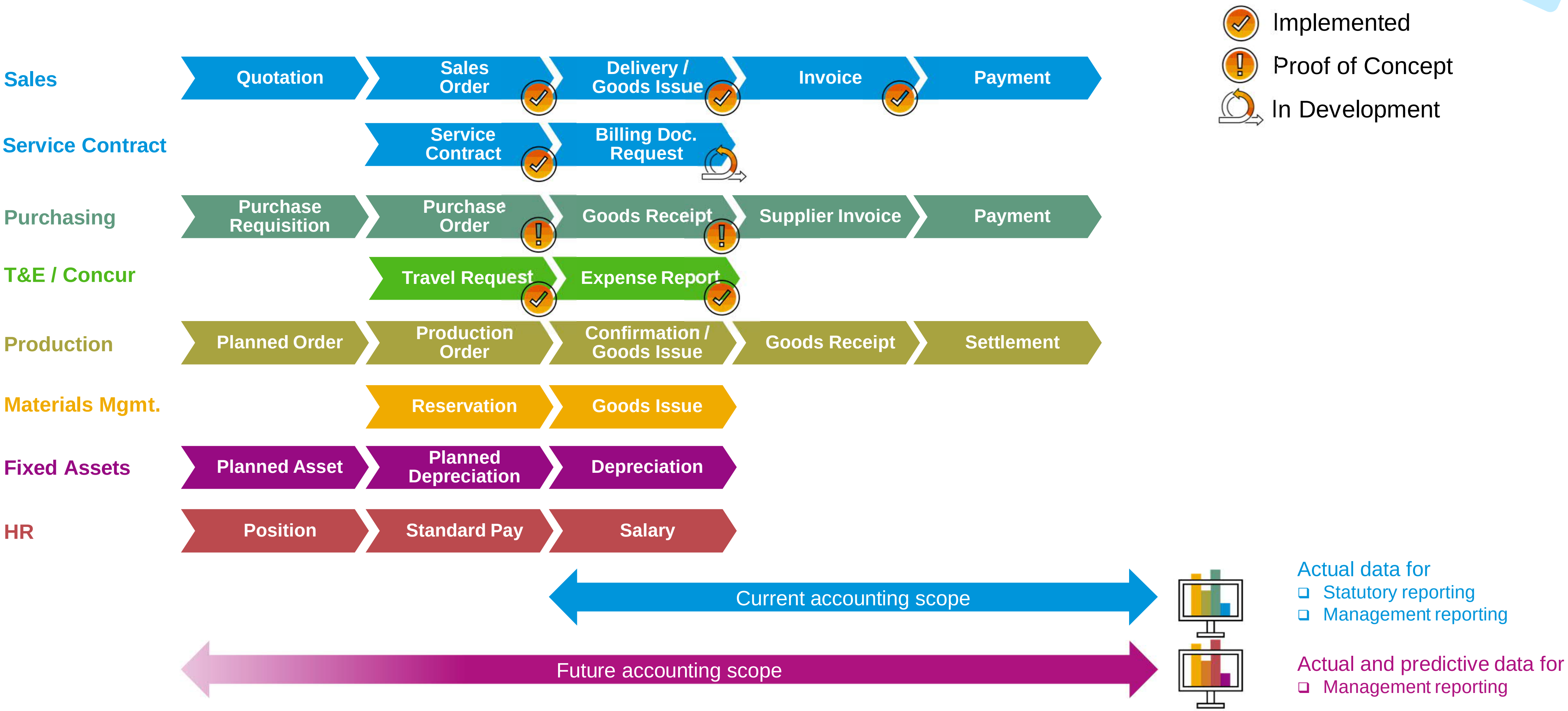
BOTTOM-UP Prediction

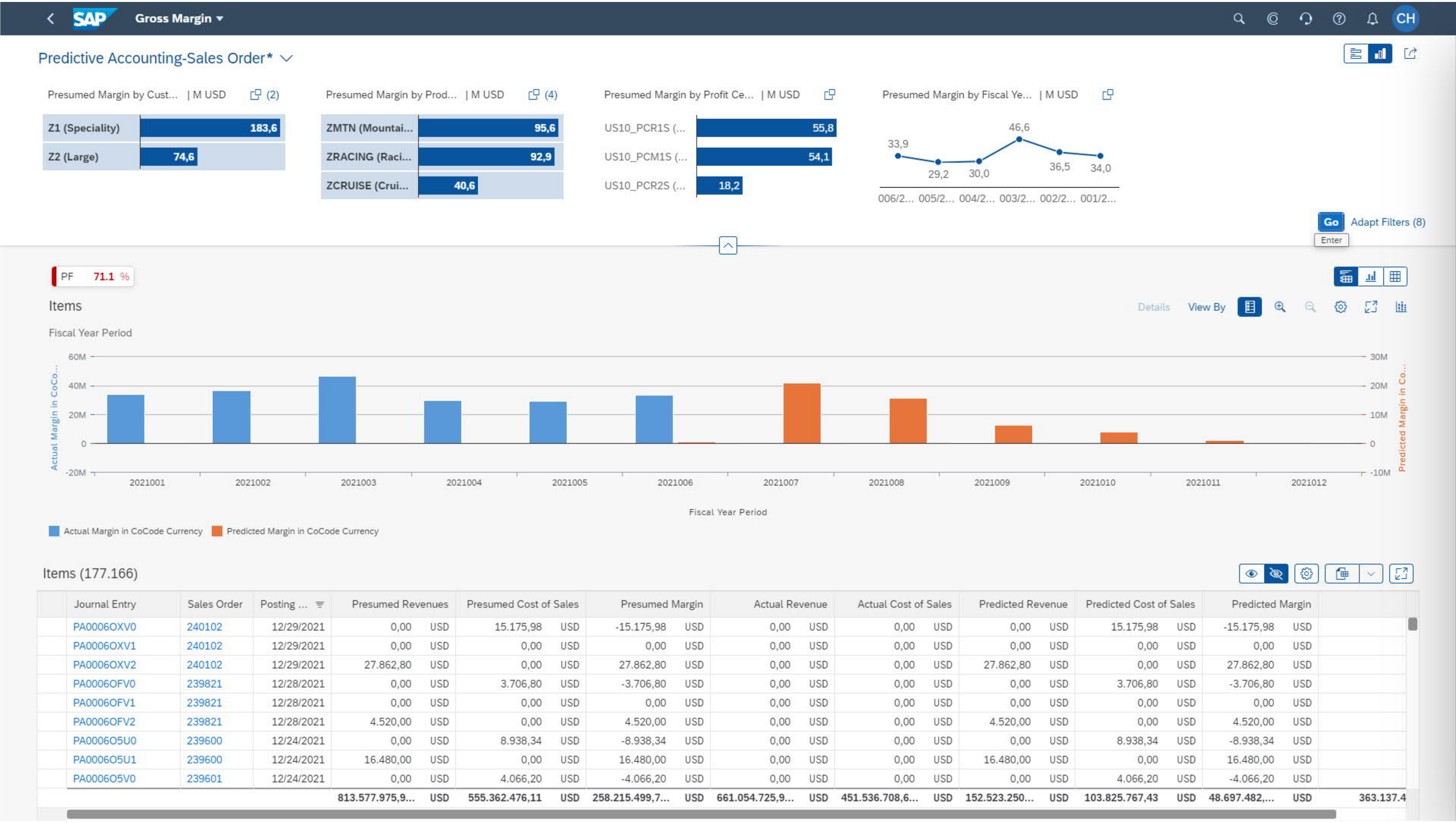
Predictive Accounting on the basis of predicted documents being part of an individual business process and its document flow

Predictive Accounting – Big Picture

Extending the reach of Accounting with predictive insights based on reflection of early logistical processes

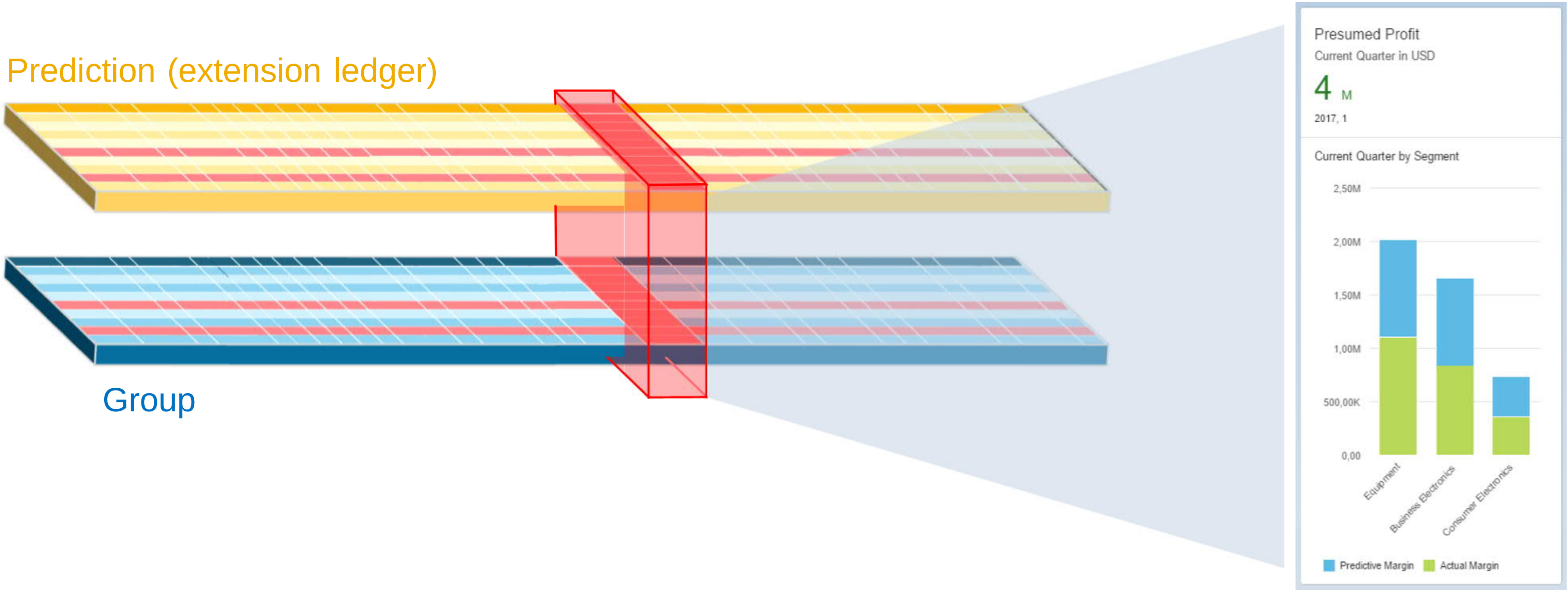
Future direction





Journal Entry	Sales Order	Posting ...	Presumed Revenues		Presumed Cost of Sales		Presumed Margin		Actual Revenue		Actual Cost of Sales		Predicted Revenue		Predicted Cost of Sales		Predicted Margin		
PA0006OXV0	240102	12/29/2021	0,00	USD	15.175,98	USD	-15.175,98	USD	0,00	USD	0,00	USD	0,00	USD	15.175,98	USD	-15.175,98	USD	
PA0006OXV1	240102	12/29/2021	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	
PA0006OXV2	240102	12/29/2021	27.862,80	USD	0,00	USD	27.862,80	USD	0,00	USD	0,00	USD	27.862,80	USD	0,00	USD	27.862,80	USD	
PA0006OFV0	239821	12/28/2021	0,00	USD	3.706,80	USD	-3.706,80	USD	0,00	USD	0,00	USD	0,00	USD	3.706,80	USD	-3.706,80	USD	
PA0006OFV1	239821	12/28/2021	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	0,00	USD	
PA0006OFV2	239821	12/28/2021	4.520,00	USD	0,00	USD	4.520,00	USD	0,00	USD	0,00	USD	4.520,00	USD	0,00	USD	4.520,00	USD	
PA0006O5U0	239600	12/24/2021	0,00	USD	8.938,34	USD	-8.938,34	USD	0,00	USD	0,00	USD	0,00	USD	8.938,34	USD	-8.938,34	USD	
PA0006O5U1	239600	12/24/2021	16.480,00	USD	0,00	USD	16.480,00	USD	0,00	USD	0,00	USD	16.480,00	USD	0,00	USD	16.480,00	USD	
PA0006O5V0	239601	12/24/2021	0,00	USD	4.066,20	USD	-4.066,20	USD	0,00	USD	0,00	USD	0,00	USD	4.066,20	USD	-4.066,20	USD	
			813.577.975,9...	USD	555.362.476,11	USD	258.215.499,7...	USD	661.054.725,9...	USD	451.536.708,6...	USD	152.523.250...	USD	103.825.767,43	USD	48.697.482,...	USD	363.137.4

Origin of predictive and combined KPIs



Different types of predictive logic

adding intelligence to finance applications

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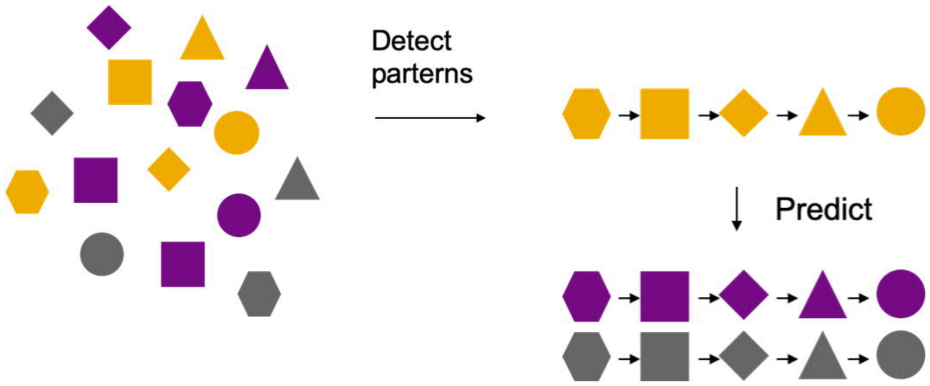

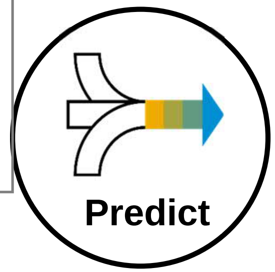

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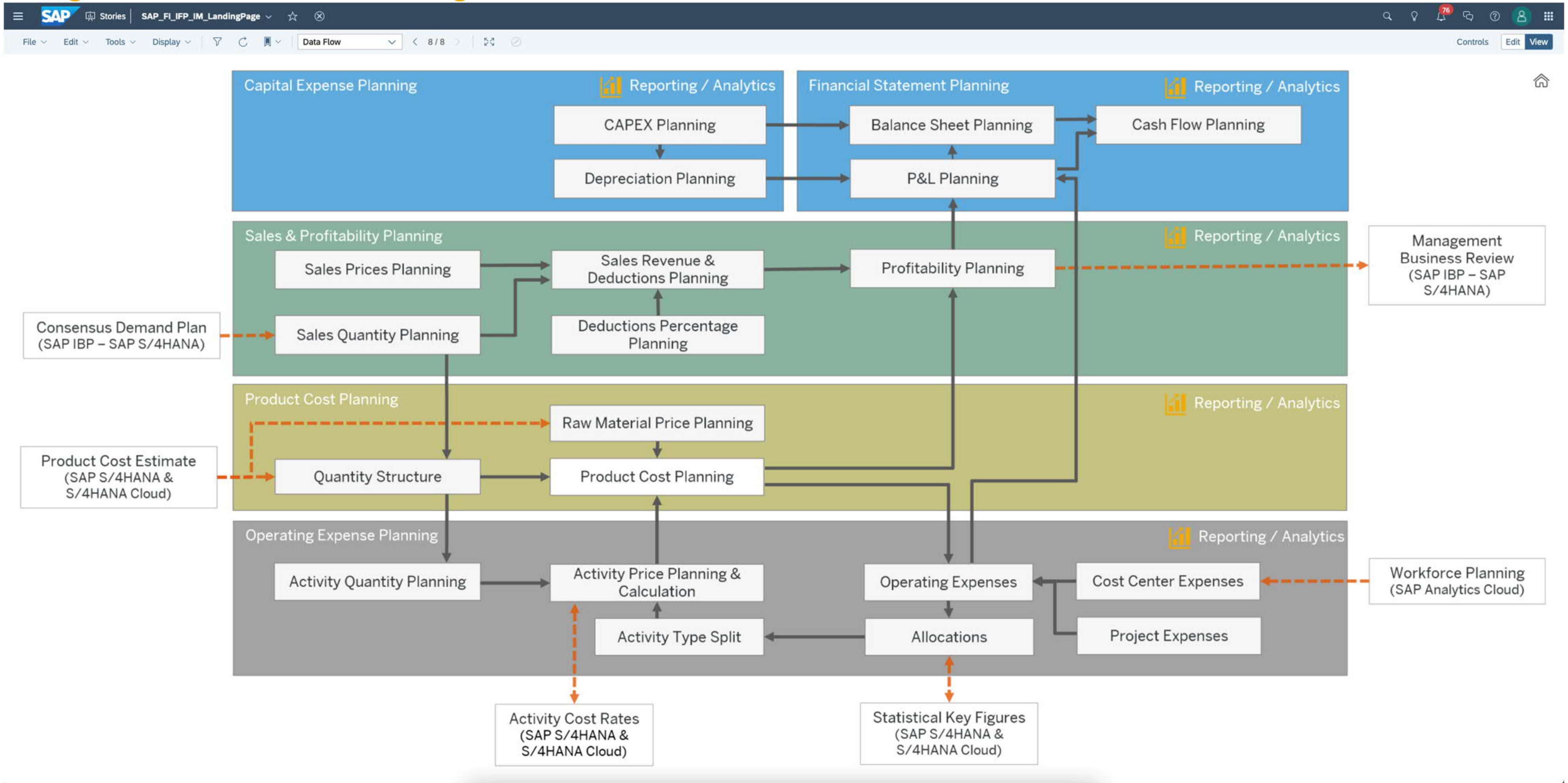
Fast Time to Value

Integrated Financial Planning with SAP S/4HANA



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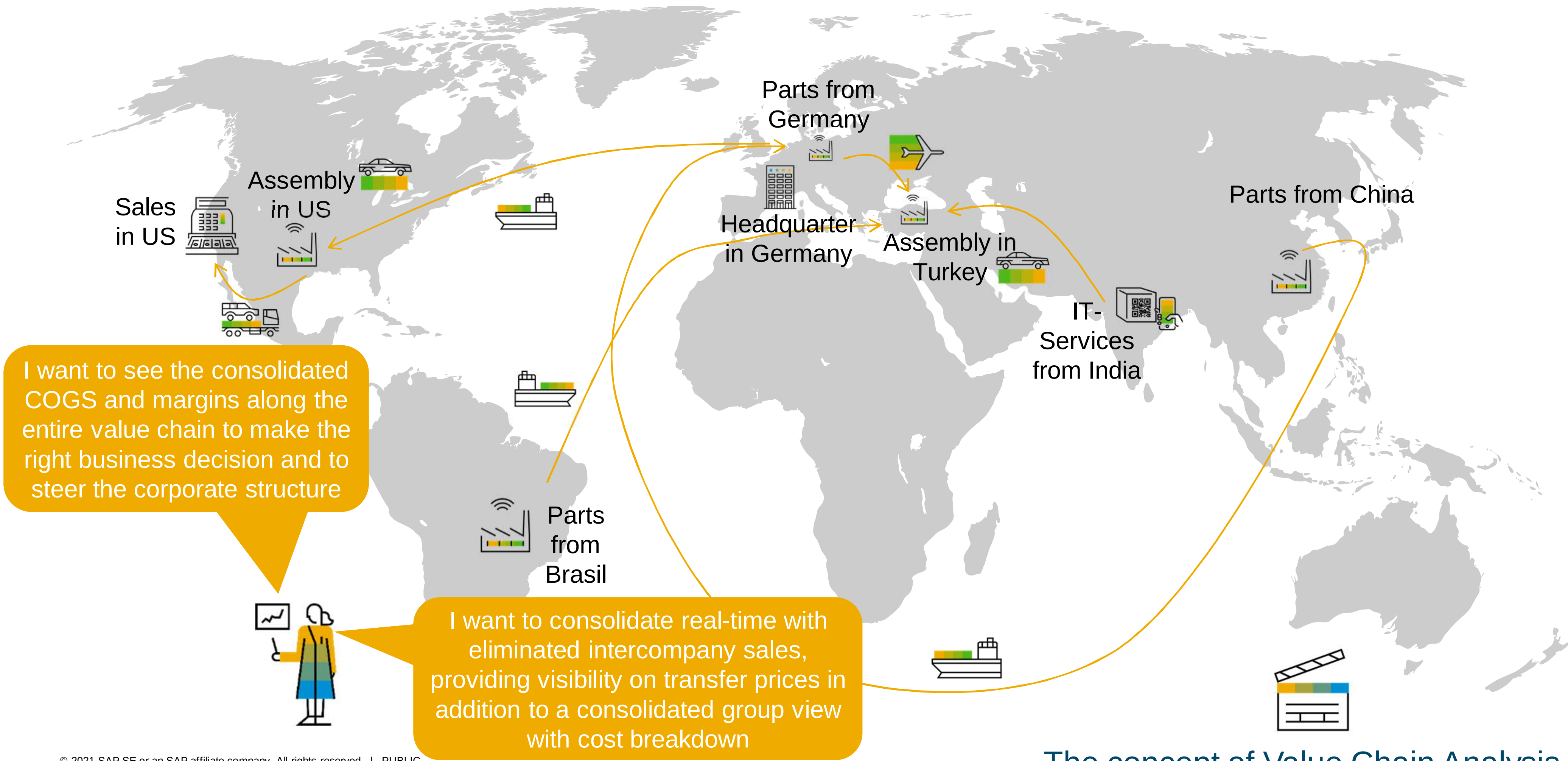
  & the architectural basis for addressing next generation finance needs
  The universal journal as the single financial truth

- Simplified process design, reimagining
  Margin Analysis
  Closing Process

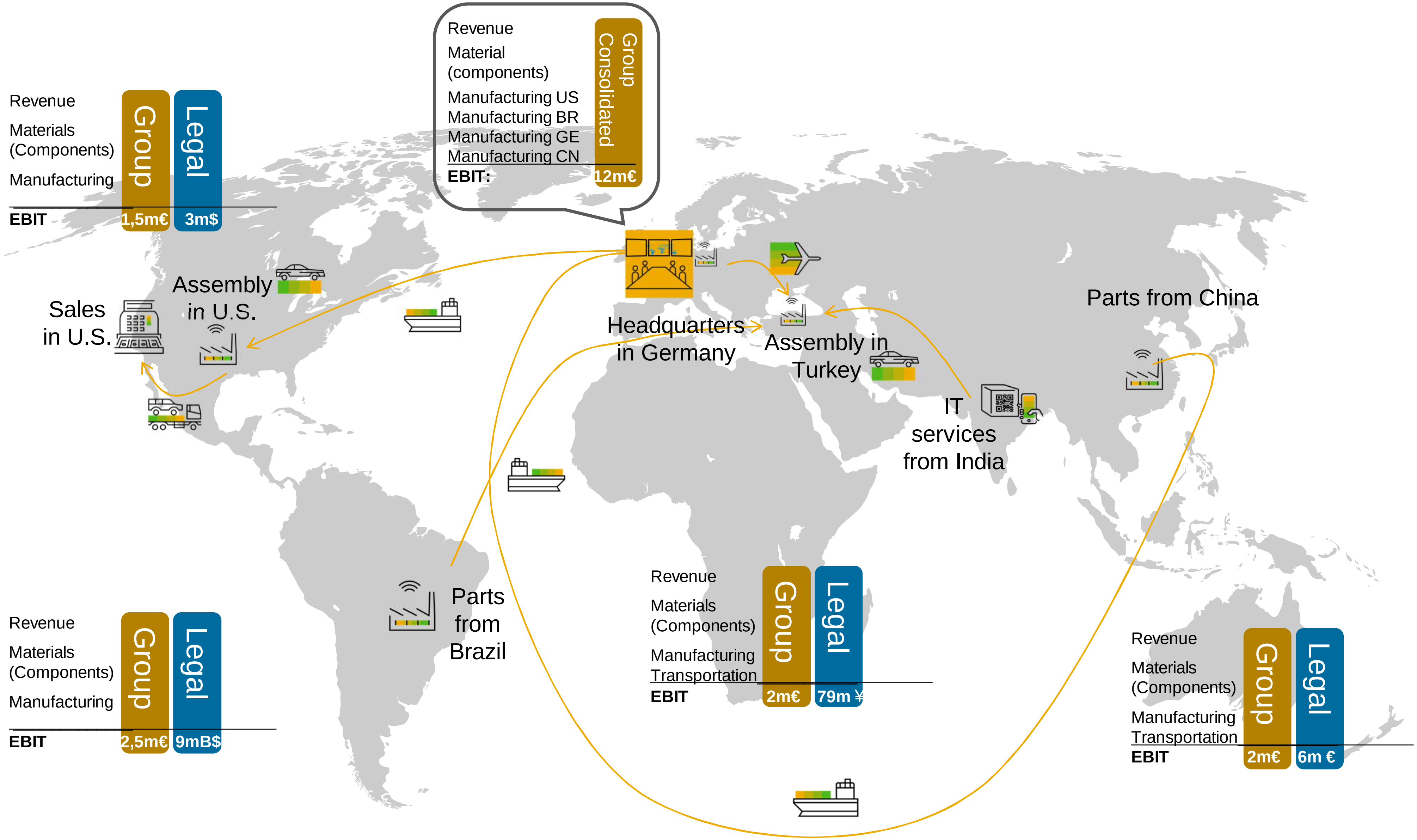
- Integrating plan figures
  Future fact-based decision making
  with Predictive and Planning

- What's coming: Towards real time, group-wide steering:
  Introducing the concept of Value Chain Analysis
  based on the Universal Parallel Accounting setup

Global Intercompany Value Chains require End-2-End Value Chain Visibility



The concept of Value Chain Analysis



Revenue
Material
(components)
Manufacturing US
Manufacturing BR
Manufacturing GE
Manufacturing CN
EBIT:
Group Consolidated
12m€
Revenue
Materials
(Components)
Manufacturing
EBIT
Group
Legal
1,5m€
3m$
Assembly
in U.S.
Sales
in U.S.
Headquarters
in Germany
Assembly in
Turkey
IT
services
from India
Parts from China
Parts
from
Brazil
Revenue
Materials
(Components)
Manufacturing
EBIT
Group
Legal
2,5m€
9mB$
Revenue
Materials
(Components)
Manufacturing
Transportation
EBIT
Group
Legal
2m€
79m ¥
Revenue
Materials
(Components)
Manufacturing
Transportation
EBIT
Group
Legal
2m€
6m €

Agenda

- Introduction
- SAP's vision on Finance Transformation
  & the architectural basis for addressing next generation finance needs
    - The universal journal as the single financial truth
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    - Margin Analysis
    - Closing Process
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The Business Requirement (Main use case)

One business transaction has to be represented in Finance in parallel due to different valuation rules

Operational business transaction

- Goods issue
- Invoice
- Bank Transfer
- …

1: n

Accounting (valuation) View

- Write Off
- Accruals
- Price Change for Inventory
- …

Legal

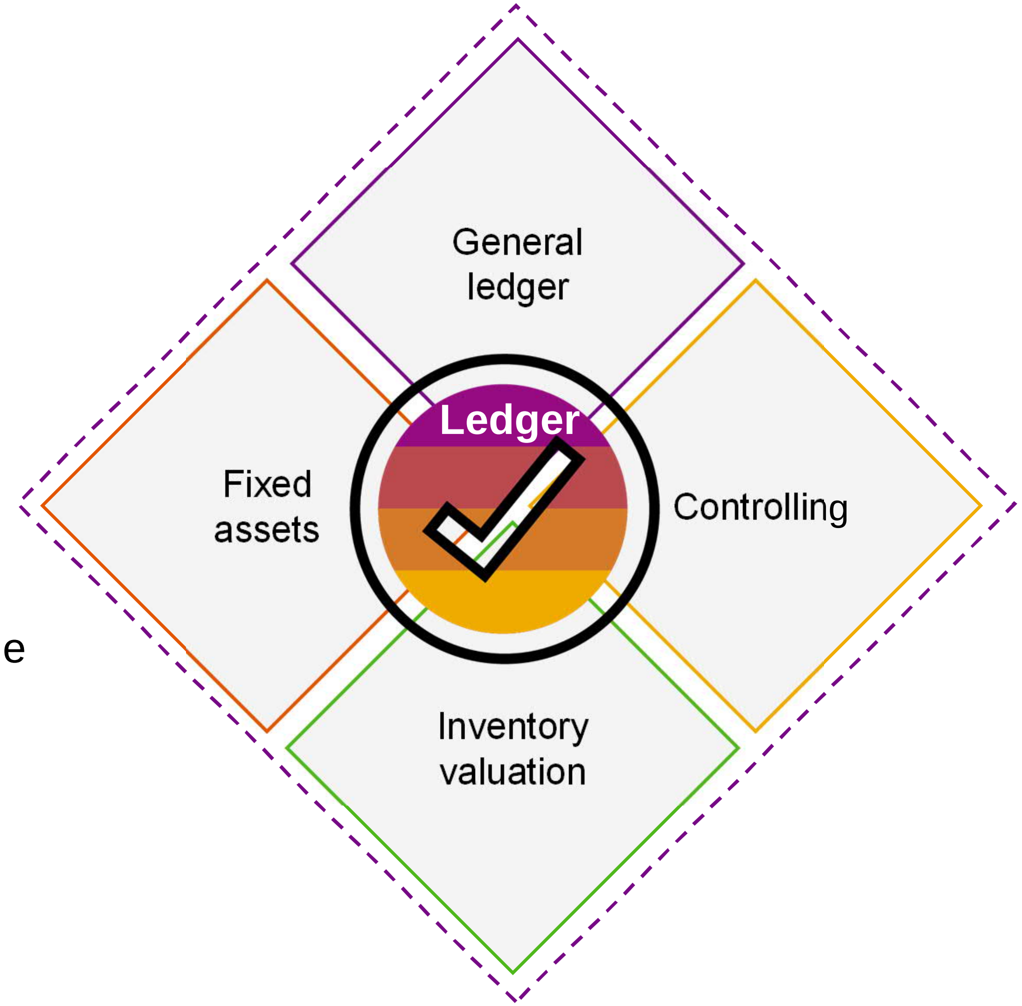
Steering/consolidation

Operational transactions happen once

Accounting: multiple representations of the business transaction, according to valuation principle(s) applied

Harmonized way of presenting parallel valuations in SAP S/4HANA Cloud

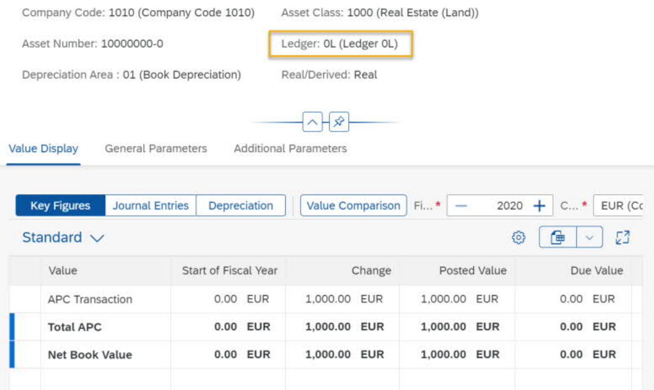
- Universal solution for General Ledger and all Sub-Ledgers
- Fully aligned financial and management accounting
- Includes currency management
- Different ledgers per Accounting Principle



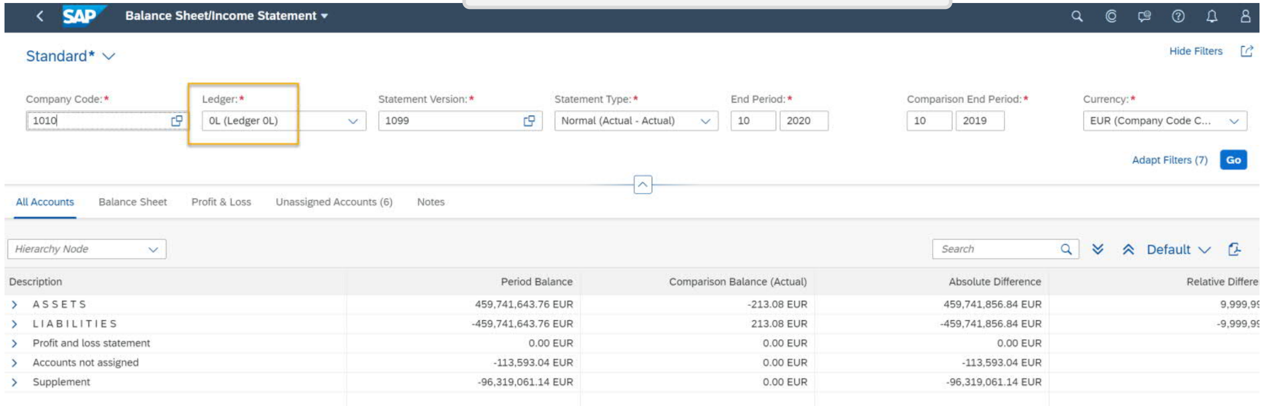
Harmonized approach in comprehensive reporting

CE2105

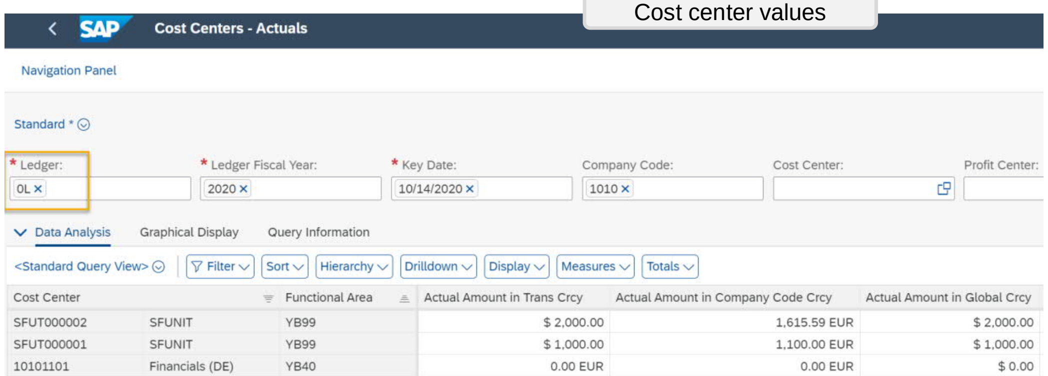
Asset values



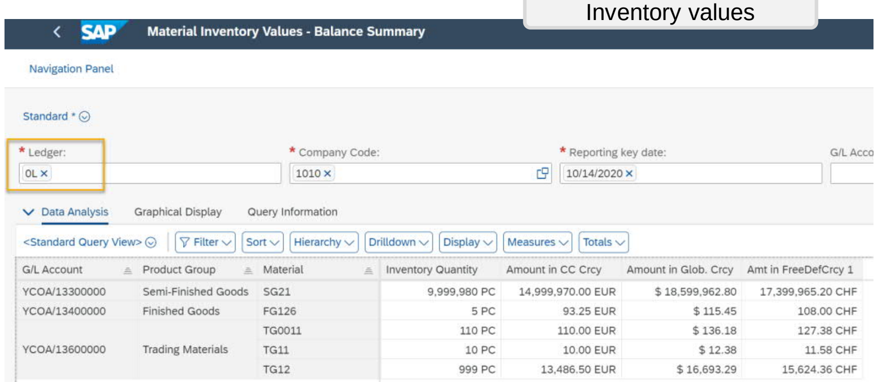
Balance Sheet/Income Statement



Cost center values



Inventory values



Universal Parallel Accounting - Step by Step

Consolidated view through SAP S/4HANA Group Reporting

Consolidated

Consolidated group view

- Post consolidation
- SAP S/4HANA Cloud for Group reporting

Ledger 2

Group Accounting Principle

(Entry View)

- 1 Currency: (Group curr)
- 1 CoA (Group CoA)
- 1 Country (GAAP): IFRS
- 1 Calendar **

Ledger 1

Functional curr: EUR

- Functional currency through 3rd currency for controlling *

German Entity	French Entity	Swiss Entity	US Entity
• Currency: Eur • CoA DE • country: HGB • Calendar: K4	• Currency: Eur • CoA FR • country: FR GAAP • Calendar: 4-4-5 **	• Currency: CHF • CoA CH • country: CH GAAP • Calendar: K4	• Currency: USD • CoA US • country: US GAAP • Calendar: K4

** SAP Note 2894297*
*** 4-4-5 mapping: Future direction*

Universal Parallel Accounting - Step by Step

Consolidated view through SAP S/4HANA Group Reporting

ACDOCU

Consolidated

Consolidated group view

Consolidated Group Reporting
- Adding SAP S/4HANA external Companies from other sources thru flexible file upload, GRDC, etc.
- Currency translation at closing rate
- Eliminations and Consolidations

ACDOCA

Ledger 2

CE 2202
OP 2021 FPS1

→ Group Reporting Preparation Ledger

Entry View	**GR fields**

Accounting-side Group Reporting Preparation
Following group accounting principle
Aggregation of companies in a common period definition and cons CoA
GC translated at transaction spot rate
Group objects filled (consolidation unit, FS item, partner unit, subitem)

Ledger 1

Functional curr: EUR

German Entity	French Entity	Swiss Entity	US Entity
• Currency: Eur • CoA DE • country: HGB • Calendar: K4	• Currency: Eur • CoA FR • country: FR GAAP • Calendar: 4-4-5 **	• Currency: CHF • CoA CH • country: CH GAAP • Calendar: K4	• Currency: USD • CoA US • country: US GAAP • Calendar: K4

Accounting-side entity close
Following local accounting principles
perspective of the single company not intended for company aggregation

** SAP Note 2894297*
*** 4-4-5 mapping: Future direction*

[Introduction to Universal Paralllel Accounting](#)

Universal Parallel Accounting - Step by Step

Pre-consolidation view allows for real time group view including interco elimination (at cost)

ACDOCU

Consolidated

Consolidated group view

Consolidated Group Reporting
- Adding SAP S/4HANA external Companies from other sources thru flexible file upload, GRDC, etc.
- Currency translation at closing rate
- Eliminations and Consolidations

ACDOCA

Ledger 3

CE 2302
OP 2022

Transactional Consolidation view

SAP Labs

- Group management view in real time incl interco elimination (at cost)
- “Parallel valuation”: Multiple valuation principles transferred in this added ledger

Ledger 2

CE 2202
OP 2021 FPS1

Group Accounting Principle/ Group Reporting Preparation Ledger

Accounting-side Group Reporting Preparation
- Following group accounting principle
- Aggregation of companies in a common period definition and cons CoA
- **GC translated at transaction spot rate**
- **Group objects filled (consolidation unit, FS item, partner unit, subitem)**

Ledger 1

Functional curr: EUR

German Entity	French Entity	Swiss Entity	US Entity
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Accounting-side entity close
- Following local accounting principles
- perspective of the single company not intended for company aggregation

Your thoughts?