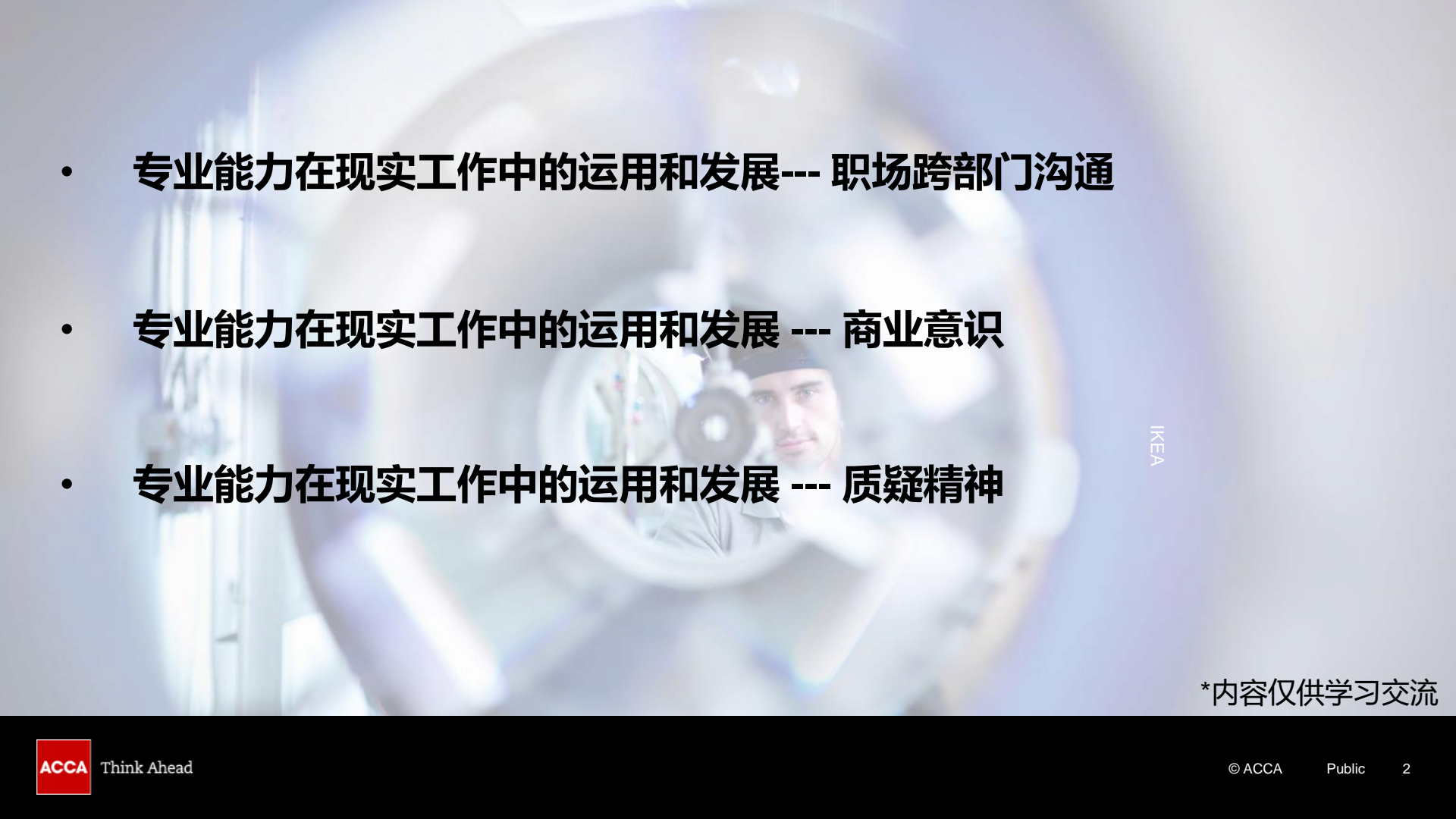


专业能力 (Professional Skills)

在现实工作中的运用和发展

冯凯龙

- 
- **专业能力在现实工作中的运用和发展--- 职场跨部门沟通**
 - **专业能力在现实工作中的运用和发展 --- 商业意识**
 - **专业能力在现实工作中的运用和发展 --- 质疑精神**

IKEA

*内容仅供学习交流

1. 职场跨部门沟通

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Financial terms could be the communication barriers to other departments



Accountant

No, you don't!

This accounting treatment should be Debit Cash and Credit Liability

That's why accounting policies works

I successfully make a deal with my customer to receive 5 million cash before we make the products.
I am so proud of making contribution to our revenue right now !

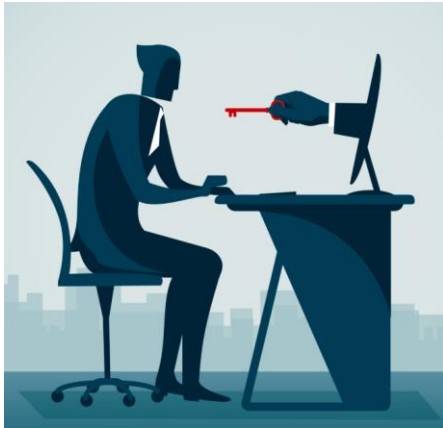
What ?

X@*#\$\$%.....



Top Sales Woman

Apply the financial terms to the business case in the cross-function communication



Accountant

Congratulations !
But.....

5 million revenue will
be recognized at the
same time we deliver
the products to our
customer and he/she
receive

Any queries can seek
my help in the future

I successfully make a deal with
my customer to receive 5
million cash before we make
the products.

I am so proud of making
contribution to our revenue
right now !

What ?

Oh, I see ~



Top Sales Woman

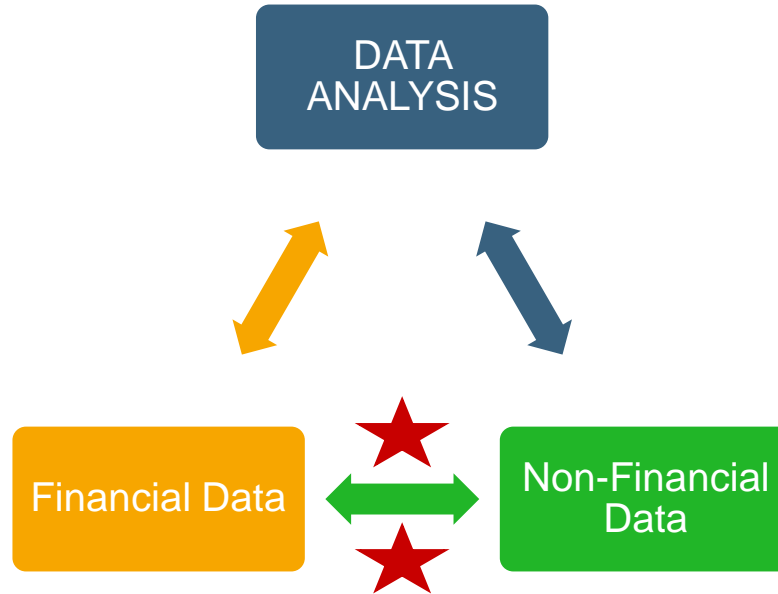
2. 商业意识

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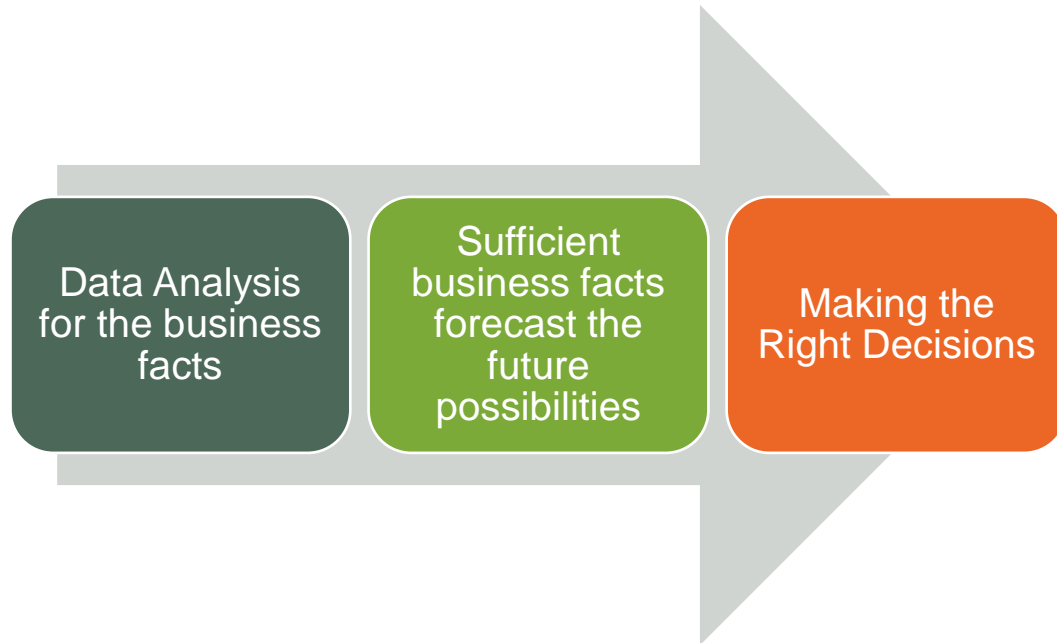


Data analysis is one of the best way to uplift business awareness





The importance of data analysis for corporate decision making



实操案例 – 销售测算(自营)

- 自营模式最为重要的工作之一：已有门店的销售预估
- 自营门店的销售额主要受到的影响因素：天气，温度($\geq 30^{\circ}\text{C}$)，新产品上市的时间和数量
- 因连锁门店自营模式主要是零售为主，故销售预估的准确性难度较大，而且销售预估的准确性关系着货品库存调配，人力排班配置等关系决定

如何根据过去24个月的实际销售和主要影响因素(天气，温度，新产品上市数目)来预估未来某月销售额



Time period:	Wet days in month (X1)	Temperature C (≥ 30) (X2)	New Products Launch (X3)	Sales RMB'K (Y)
Dec-17	16	9	17	167
Jan-18	12	11	20	251
Feb-18	13	13	22	307
Mar-18	12	14	21	279
Apr-18	8	20	25	298
May-18	6	25	35	446
Jun-18	4	29	53	655
Jul-18	2	35	70	1229
Aug-18	3	20	56	728
Sep-18	6	14	44	546
Oct-18	10	9	52	487
Nov-18	15	6	28	273
Dec-18	17	5	35	289
Jan-19	15	8	43	375
Feb-19	12	11	52	471
Mar-19	10	14	59	524
Apr-19	6	18	81	696
May-19	4	20	104	902
Jun-19	2	26	115	1029
Jul-19	5	26	138	1078
Aug-19	8	16	104	872
Sep-19	13	13	75	549
Oct-19	16	9	46	363
Nov-19	15	6	29	216



Sales

ACCA数字化证书

假设未来某月

- 1. Wet days: 11
- 2. Temperature (C): 33
- 3. New Products Launch: 34

实操案例 – 销售测算(自营)

数据分析：回归

Regression

Input

Input Y Range:

Input X Range:

Labels Constant is Zero

Confidence Level: %

Output options

Output Range:

New Worksheet Ply:

New Workbook

Residuals

Residuals Residual Plots

Standardized Residuals Line Fit Plots

Normal Probability

Normal Probability Plots

OK Cancel Help

SUMMARY OUTPUT									
回归统计									
Multiple R	0.957304579								
R Square	0.916432058								
Adjusted R Square	0.903896867								
标准误差	92.22156974								
观测值	24								
方差分析									
	df	SS	MS	F	Significance F				
回归分析	3	1865329.6	621776.5	73.10874	5.91E-11				
残差	20	170096.359	8504.818						
总计	23	2035425.96							
	Coefficients	标准误差	t Stat	P-value	Lower 95%	Upper 95%	下限 95.0%	上限 95.0%	
Intercept	171.3	175.6	1.0	0.3	-195.0	537.5	-195.0	537.5	
X Variable 1	-11.0	9.1	-1.2	0.2	-30.0	8.0	-30.0	8.0	
X Variable 2	11.3	5.2	2.2	0.0	0.5	22.0	0.5	22.0	
X Variable 3	5.5	0.7	7.4	0.0	3.9	7.0	3.9	7.0	

■ 销售预估 (RMB'K) = 171.3 - 11.0 * Wet days + 11.3 * Temperature (C) + 5.5 * New Products Launch

- 1. Wet days: 11
- 2. Temperature (C): 33
- 3. New Products Launch: 34

610.2 K



3. 质疑精神

IKEA

*内容仅供学习交流

实操案例 – The Statement of Profit or Loss of Retail Industry

Period RMB 'M	2013.06		2012.06	
	Budget		Last Year	
	Amount	%	Amount	%
Gross Sales	20.4		7.5	
Discount	3.1		0.8	
Net Revenue	17.3	100.0%	6.8	100.0%
Cost of Good Sold	5.4	30.9%	2.6	38.3%
Gross Profit	12.0	69.1%	4.2	61.7%
Labor Cost	2.8	16.0%	1.2	18.1%
Occupancy Cost	3.8	21.9%	1.5	22.2%
Repair and Maintenance	0.6	3.5%	0.1	1.5%
Marketing Expense	0.2	1.0%	0.1	1.0%
Depreciation	0.6	3.5%	0.2	3.1%
Store Operating Profit	4.0	23.3%	1.1	15.8%

- Cost of Good Sold (售出产品成本): 作为最重要的成本, 对其管理的好坏直接影响着企业的盈利状况
- 根据会计准则, 适用于 Cost of Good Sold 的统计方法:
上月月底库存+当月到货-当月月底库存 +/-其他(调货,报废等)



人为因素影响大, 准确性不稳定, 中度内控(不明损失)风险



- 行业特点:
 - 1) 劳动密集型高, 一线员工普遍文化程度偏低;
 - 2) 班次多, 盘点人员执行水平参差不齐;
 - 3) 门店仓存地点不集中, 面积小, 归集乱。

实操案例 – Performance Management of P&L

Period	2013.10		2013.10		2013.10	
RMB '000	门店 AAA		门店 BBB		门店 CCC	
	Amount	%	Amount	%	Amount	%
Gross Sales	1,200		800		850	
Discount	120		80		85	
Net Revenue	1,080	100.0%	720	100.0%	765	100.0%
Cost of Good Sold	324.0	30.0%	281	39.0%	268	35.0%
Gross Profit	756.0	70.0%	439.0	61.0%	497.0	65.0%
Labor Cost						
Occupancy Cost						
Repair and Maintenance						
Marketing Expense						
Depreciation						
Store Operating Profit						

▪ 重点关注:

- 1) 从利润管理角度, 哪个门店做得好?
- 2) 如何判定是否存在不明损失或因操作失误等原因造成未来利润下滑的风险?
- 3) 如何从商业利润管理角度筛选未来企业领导层的人才储备?



标准毛利系统



系统间定期更新及同步



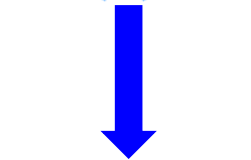
Alarm with Business Insight:

- 分析品牌主要原材料
- 结合销量评估COGS合理性
- 提供指引性建议(如合规,库存管理等)



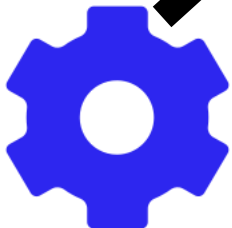
■ 销售系统

- 销售数量
- 退单,报废数量
- 福利,赠品数量



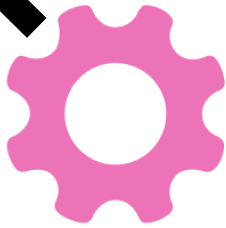
■ 财务系统

- 原材料库存价值
- 原材料库存期初期末及用量等
- 原材料报表差异分析



■ 采购系统

- 采购原材料单价
- 采购数量
- 供应商信息资质等



■ 产品系统

- 原材料组合
- 原材料用量
- 原材料应产率

实操案例 – 质疑精神也可以提高商业意识

Period	2013.10		2013.10		2013.10	
RMB '000	门店 AAA		门店 BBB		门店 CCC	
	Amount	%	Amount	%	Amount	%
Gross Sales	1,200		800		850	
Discount	120		80		85	
Net Revenue	1,080	100.0%	720	100.0%	765	100.0%
Cost of Good Sold	324.0	30.0%	281	39.0%	268	35.0%
Gross Profit	756.0	70.0%	439.0	61.0%	497.0	65.0%

- **门店 AAA:**
COGS%低, 提示可能存在盘点虚高库存的风险
- **门店 BBB:**
COGS%高, 提示日常产品制作有问题, 或员工技能不过关
- **门店 CCC:**
COGS%在合理范围内, 提示在未来发生特殊差异的可能性低

标准成本%

36.7%

33.1%

34.3%



谢谢!