




Possibility Check Month-End Analysis





































Legend

-  = Possible
-  = Partially possible
-  = Not possible

Dataset 1 = Finance & Accounting Sample Pack (GL, AP, AR, Budget, Expenses)

Dataset 2 = General Ledger Financial Pack (GL, CoA, Calendar, Territory, CashFlow, Equity)

Month-End Closing Analyse (by dataset)

Area	Report	Dataset 1 – Finance & Accounting Pack	Dataset 2 – GL Financial Pack
A – Financial Accounting / GL			
A1	Trial Balance	 Uses GL debit/credit by account	 Uses GL + Chart of Accounts
A2	GL Transaction Report	 Detailed GL lines available	 Detailed GL lines available
A3	Accrual & Provision Register	 Only if accrual/provision accounts are identified	 Needs accrual/provision accounts flagged in CoA
A4	Expense Analysis	 Expense accounts + Expense-Claims support analysis	 Expense accounts grouped via CoA
A5	Revenue Analysis	 Revenue accounts in GL	 Income accounts in CoA
B – Accounts Receivable (AR)			
B1	AR Aging Report	 AR invoices with due date & status	 No customer/invoice-level AR data
B2	Customer Outstanding	 Open AR amounts by customer	 No customer dimension
B3	Customer Credit Exposure	 No credit-limit info per customer	 No credit limits or AR detail
B4	Sales Register	 AR invoices can act as sales list	 No customer/invoice sales table
B5	Debit/Credit Note Summary	 Only if notes are tagged in AR	 No separate note tagging
B6	Collection & Receipt Summary	 Receipt dates/status in AR	 No receipt/collection fields
B7	Order-to-Cash Reconciliation	 No order/delivery data	 No order or AR detail
C – Accounts Payable (AP)			
C1	AP Aging Report	 AP invoices with due date & status	 No vendor-level AP data
C2	Vendor Outstanding Summary	 Open AP amounts by vendor	 No vendor dimension
C3	Payment Register	 Payment/paid dates in AP	 No payment detail
C4	GRN Not Invoiced	 No GRN / receiving table	 No GRN data
C5	PO Accrual Report	 No purchase order data	 No PO data
C6	Vendor Reconciliation	 Internal AP vs GL only, no external vendor statement	 No vendor/AP detail

C7	Purchase Register	<input type="checkbox"/> AP invoices as purchase history	<input type="checkbox"/> No AP/purchase list
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D – Inventory / Warehouse (INV / WMS)

D1– D9	All inventory / WMS reports	<input type="checkbox"/> No stock, item, batch, WMS or production data	<input type="checkbox"/> Purely financial, no inventory/WMS
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E – Sales & Distribution

E1	Sales Summary (Daily / Monthly)	<input type="checkbox"/> From AR or GL revenue by date	<input type="checkbox"/> From revenue accounts by date
E2	Sales by Region / Customer / Product	<input type="checkbox"/> By customer yes; region/product only if fields exist	<input type="checkbox"/> By region (Territory) yes; no customer/product
E3	Pending Orders	<input type="checkbox"/> No order table	<input type="checkbox"/> No order data
E4	Order-to-Delivery Cycle Time	<input type="checkbox"/> No order/delivery timestamps	<input type="checkbox"/> No order/delivery data
E5	Delivery Dispatch Report	<input type="checkbox"/> No shipment/delivery data	<input type="checkbox"/> No shipment data
E6	Margin & Discount Report	<input type="checkbox"/> Gross margin (Rev–COGS) yes; discounts not detailed	<input type="checkbox"/> Gross margin yes; no discount fields
E7	Returns & Replacement Report	<input type="checkbox"/> Only if returns are tagged in GL/AR	<input type="checkbox"/> Only if dedicated returns accounts exist

G – Cash Flow & Treasury

G1	Cash Flow Statement	<input type="checkbox"/> Indirect cash flow from GL groupings	<input type="checkbox"/> Strong: GL + CashFlow_St mapping
G2	Daily Cash Position	<input type="checkbox"/> Cash/bank accounts by date	<input type="checkbox"/> Cash accounts by date/territory
G3	Working Capital Report	<input type="checkbox"/> AR + AP, but no inventory data	<input type="checkbox"/> Current assets vs current liabilities only
G4	Borrowings & Interest Report	<input type="checkbox"/> Loan/interest details not clearly defined	<input type="checkbox"/> Possible at summary level if loan/interest accounts exist
G5	Credit Limit Utilization	<input type="checkbox"/> No credit limit info	<input type="checkbox"/> No credit limit info

Possible Analysis from Current Dataset

A. Financial Accounting / General Ledger

1. **Trial Balance (Pre-Closing & Final)**
 - From **General-Ledger**: debit/credit by account, period-wise.
2. **General Ledger Transaction Report**
 - Full list of GL entries with date, account, department, cost center, description.
3. **Expense Analysis Report**
 - From GL **expense accounts** + **Expense-Claims** (travel, meals, etc.) by dept/cost center.
4. **Revenue Analysis Report**
 - From GL **revenue accounts** by period, department, cost center, etc.

B. Accounts Receivable (AR)

1. **AR Aging Report**
 - From **Accounts-Receivable**: invoice date, due date, status → ageing buckets.
2. **Customer Outstanding Report**
 - Open AR amounts by **customer** at cut-off date.
3. **Sales Register**
 - AR invoices used as a **sales list** by customer, date, amount.
4. **Collection & Receipt Summary**
 - Based on **received date** / **status** → how much was collected in a period.

C. Accounts Payable (AP)

1. **AP Aging Report**
 - From **Accounts-Payable**: invoice date, due date, status → ageing buckets.
2. **Vendor Outstanding Summary**
 - Open AP amounts by **vendor** at cut-off date.
3. **Payment Register**
 - Payments made during a period using **paid date** / **status**.
4. **Purchase Register**
 - AP invoices as **purchase history** by vendor, category, period.

E. Sales & Distribution




1. **Sales Summary (Daily / Monthly)**
 - From AR or GL revenue, summarised by **day** / **month** / **year**.

G. Cash Flow & Treasury











1. **Cash Flow Statement (basic, indirect)**
 - From GL: net profit + movements in key balance sheet accounts (cash, AR, AP, etc.).
2. **Daily Cash Position Report**
 - From GL cash/bank accounts: **cash balance per day**.

Organization Health Analysis Possibility Check Based on Dataset




Legend (DB1 = Finance & Accounting Sample Pack):

-  Fully possible
-  Partially possible
-  Not possible






STEP 1 – Validate Financial Stability

Area	Check	DB1 Feasibility	Why
1A – Liquidity			
A1	Current Ratio		You have cash, AR, AP from GL/AR/AP, but no inventory/other current assets detail.
A2	Quick Ratio		Can approximate using cash + AR vs AP, but not a full official quick ratio.
A3	Cash Flow Status		From GL + cash accounts you can build cash flow statement & daily cash position .
1B – Profitability			
B1	Gross Margin		From GL: Revenue – COGS by period.
B2	Net Profit		From GL: total income – total expenses.
B3	EBITDA Margin		Needs EBITDA classification; can approximate if accounts for depreciation/interest are identifiable.
B4	ROI / ROE		You can see profit from GL, but capital employed/equity detail is limited , so only rough estimates.
1C – Working Capital Health			
C1	AR Aging		Directly from Accounts-Receivable (invoice, due date, status).
C2	AP Aging		Directly from Accounts-Payable .
C3	Inventory Holding Days		No inventory/stock data in DB1.






STEP 2 – Validate Operational Efficiency

Area	Check	DB1 Feasibility	Why
2A – Inventory Accuracy	All points		No inventory, WMS, cycle count or physical stock data.
2B – Production Performance	All points		No production, scrap, or machine utilization data.
2C – Warehouse Performance	All points		No WMS, tasks, pallet, movement or lead-time data.






STEP 3 – Validate Sales & Customer Health

Check	DB1 Feasibility	Why
		From AR or GL revenue by month .
Customer receivables aging		From AR aging by customer.
Customer profitability analysis		Revenue by customer from AR is OK, but costs by customer are not clearly available.
Lost orders / cancellation rate		No order-level data, only invoices.
Delivery on-time performance		No delivery/shipment timestamps.



STEP 4 – Validate Controls & Compliance





Check	DB1 Feasibility	Why
GL reconciliation review		You can reconcile Trial Balance vs GL and check debits = credits.
AP vs GRN mismatch		No GRN/receiving data.
AR vs Delivery mismatch		No delivery/dispatch data.
Inventory adjustment approvals		No inventory or adjustment records.
Audit trail & exception (WMS/INV)		No WMS or inventory system logs.

STEP 5 – Validate Technology & System Accuracy

Check	DB1 Feasibility	Why
ERP posting accuracy		You see posted entries in GL, but no system log/errors to validate posting quality.
All transactions posted before period close		You can check posting dates vs cut-off , but not system-level completeness.
WMS task closure		No WMS/task data.
RFID vs ERP movement mismatch		No RFID or movement data.
Interface logs & error queues cleared		No technical logs in DB1.

STEP 6 – Month-End Management Review Pack

Item	DB1 Feasibility	Why
Executive summary		You can summarise key financials from GL/AR/AP.
Key financial metrics (KPIs)		Revenue, margin, net profit, AR/AP aging, cash, etc. are all available.

Operational KPIs		Limited to financial-side ops (collections, payments), not production/warehouse.
Inventory summary		No inventory data.
Red flags & risks		You can flag financial risks (high AR aging, AP delays, cash issues), but not ops/WMS risks.
Corrective action plan		You can propose actions based on financial findings , but not system/warehouse issues.

Possible Health Check Organization

STEP 1 – Validate Financial Stability

Liquidity

- **Cash Flow Status**

You can build a basic cash flow view and daily cash position using cash and bank movements from the General Ledger.

Profitability

- **Gross Margin**

Calculate revenue minus cost of goods from GL accounts, by month/quarter/year.

- **Net Profit**

Total income minus total expenses from the GL, for any period.

Working Capital Health

- **AR Aging**

Use Accounts-Receivable data (invoice date, due date, status) to build aging buckets (0–30, 31–60, 61–90, 90+ days).

- **AP Aging**

Use Accounts-Payable data to see overdue vendor balances and aging buckets.

STEP 3 – Validate Sales & Customer Health

- **Monthly Sales Trend**

Show sales over time using AR invoices or revenue accounts in GL, to see growth or decline patterns.

- **Customer Receivables Aging**

Analyze AR aging by customer to identify slow-paying or high-risk customers.

STEP 4 – Validate Controls & Compliance

- **GL Reconciliation Review**

Use the General Ledger and Trial Balance view to check that debits equal credits and that key control accounts are consistent.

STEP 6 – Month-End Management Review Pack

- **Executive Summary**

Summarise key findings on revenue, margin, profit, cash, AR, and AP from the data.

- **Key Financial Metrics (KPIs)**

Build KPIs such as Revenue, Gross Margin %, Net Profit, Cash balance, AR aging, AP aging, and Monthly sales trend for management review.

Proposed 3-page Report

Page 1 – CFO Overview & Financial Health

Purpose: One-page view of the organization's *financial health* at month-end.

Main data used: GL, AR, AP, Budget-Forecast, basic cash view.

What to show on this page

1. KPI strip (cards)

- Revenue (current period / YTD)
- Gross Margin %
- Net Profit
- Cash Balance
- Total AR (and AR > 90 days)
- Total AP (and AP > 90 days)
- DSO (Days Sales Outstanding) – estimated from AR & average daily sales
- DPO (Days Payables Outstanding) – from AP & average daily purchases

2. P&L Overview (small matrix or bar chart)

- Revenue, COGS, Gross Margin, Operating Expenses, Net Profit
- By month or quarter

3. Working Capital Snapshot

- Small bar/column chart: AR vs AP vs Cash
- Maybe a simple working capital = (AR + Cash) – AP

4. Monthly Sales Trend (line chart)

- Sales by month (from AR or GL revenue accounts)

5. Simple Health Indicators (text or KPI tiles)

Examples:

- “Cash flow this month: Positive / Negative”
- “% of AR overdue > 60 days”
- “% of AP overdue > 60 days”

Health checks covered here

- Liquidity → cash flow status, cash balance, AR & AP proportions
- Profitability → gross margin, net profit
- Working capital health → AR aging summary, AP aging summary, DSO/DPO
- Sales & customer health → monthly sales trend
- Management review → core KPIs for the month-end pack

Page 2 – Sales, Revenue & Customer Health (AR View)

Purpose: Focus on customers, sales performance, and collections.

Main data used: Accounts-Receivable, GL revenue.

What to show on this page

1. AR Aging by Customer (matrix)

- Rows: Customer
- Columns: 0–30, 31–60, 61–90, 90+ days, Total

2. Top Customers & Risk

- Bar chart: Top 10 customers by outstanding balance
- Optional: separate chart for Top 10 customers with > 60 or 90 days overdue

3. Sales Summary & Monthly Sales Trend

- Line or column chart: Sales by month
- Optionally: slicer by customer segment / region (if available in AR)

4. Sales Register (detail table)

- Columns: Invoice no, Invoice date, Due date, Customer, Amount, Status
- Filters: date range, customer, status (open/closed)

5. Collection & Receipt Summary

- Column chart: Amount collected by month (based on receipt/paid date in AR)
- KPI: “Collection rate this month (% of opening AR collected)”

Health checks covered here

- Working Capital (AR aging)
- Sales & Customer Health:
 - Monthly sales trend
 - Customer receivables aging
 - Identification of slow-paying / high-risk customers
- Extra: Basic view of collection efficiency

Page 3 – Cost, Payables, Cash & Controls (AP + Expenses + Cash + GL)

Purpose: Combine cost control, vendor health, liquidity detail, and basic controls on one page.

Main data used: Accounts-Payable, Expense-Claims, GL (cash & expense accounts), Budget-Forecast.

What to show on this page

1. Expense Analysis & Cost Control

- Bar or treemap: Operating expenses by category (from Expense-Claims & GL expense accounts)
 - e.g., Travel, Meals, Office, IT, Others
- Table or bar: Expenses by department / cost center
- KPI: Expense ratio = $\text{Opex} / \text{Revenue}$

(Optional: Budget vs Actual Opex by department, using Budget-Forecast.)

2. AP Aging & Vendor Health

- AP Aging matrix:
 - Rows: Vendor
 - Columns: 0–30, 31–60, 61–90, 90+ days, Total
- Vendor Outstanding chart:
 - Top 10 vendors by overdue amount
- Payment Register (table):
 - Payment date, Vendor, Amount, Mode (if available)
- Purchase Register:
 - Purchases by vendor, month, category (if AP has such attributes)

3. Cash Flow & Daily Cash Position

- Simple indirect **Cash Flow** view:
 - Net profit
 - Change in AR
 - Change in AP
 - Change in key cash-related accounts
 - Net cash from operations (high-level, not full IFRS)
- Daily or Monthly Cash Balance chart:
 - Line graph of cash/bank balance over time

4. Basic Controls & Reconciliation

- Trial Balance check:
 - Small matrix or “TB” table summarising Debits, Credits and Net by account group
- A card or visual:
 - “Debits – Credits = 0” (Yes/No)
- Quick checks:
 - Total AR from subledger vs AR control account in GL
 - Total AP from subledger vs AP control account in GL

(Even if you don't automate the control logic fully, you can show them conceptually in the demo.)

Health checks covered here

- Expense control → cost by category & department, expense ratio

- Working capital (AP) → AP aging, vendor outstanding
- Liquidity → cash flow & daily cash position
- Controls & compliance → GL reconciliation, subledger vs GL checks

Findings Outcomes Insights

1. Purpose of the Report

A single, month-end dashboard that lets a CFO or finance leader quickly judge:

- **Is the business profitable?**
- **Is cash safe and sufficient?**
- **Are customers and vendors under control?**
- **Can we trust the numbers?**

2. Key Insight Areas

a) Profit & Performance

- Shows revenue, gross margin and net profit over time.
- Highlights which departments / cost centres contribute most to profit or loss.

b) Cash & Liquidity

- Tracks how cash moves month to month.
- Indicates whether the company can comfortably meet short-term obligations.

c) Working Capital Health

- AR aging: how much is stuck with customers and for how long.
- AP aging: how much is due to vendors and where payment pressure is building.

d) Sales & Customer Health

- Monthly sales trend to detect growth, stagnation or decline.
- Customer-level view of receivables to identify slow-paying or high-risk customers.

e) Cost & Expense Control

- Breakdown of operating expenses by category and department.
- Shows where costs are rising faster than revenue and where discipline is needed.

f) Controls & Reliability of Figures

- Trial balance and GL views to confirm books are balanced.
- High-level checks that AR and AP subledgers align with the general ledger totals.

3. Business Problems It Helps Solve

- Reduces **Excel-heavy**, manual month-end reporting.
- Speeds up **closing and review** with one consolidated view.
- Improves visibility of **cash risk, customer risk and vendor exposure**.

- Strengthens **financial control and governance** by making inconsistencies visible.

4. Overall Outcome

The report turns raw GL, AR, AP, budget and expense data into a **clear, repeatable month-end health check** so leadership can quickly decide:

“Are we in a safe zone, or do we need immediate actions on cash, collections, costs or controls?”