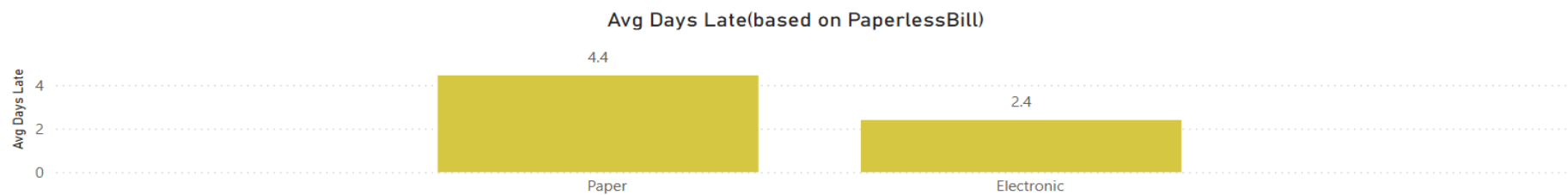
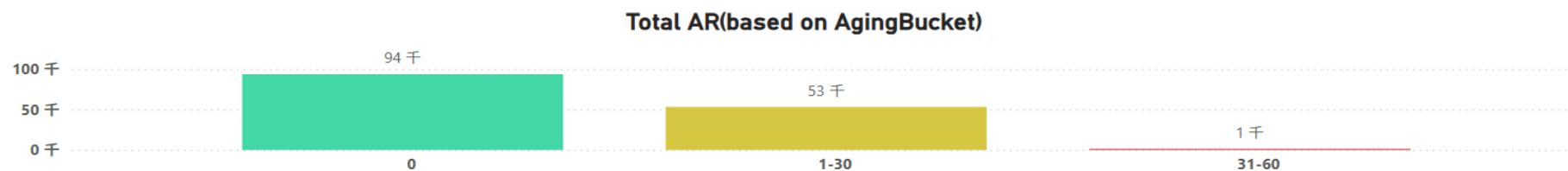
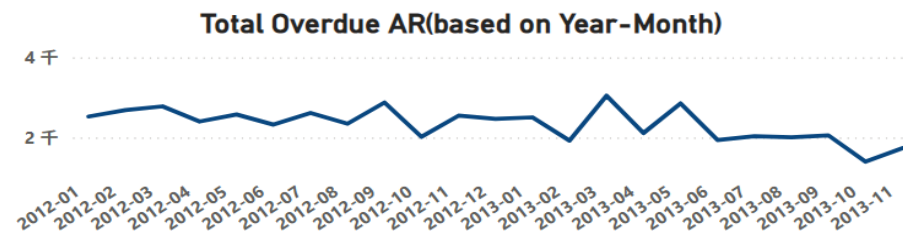
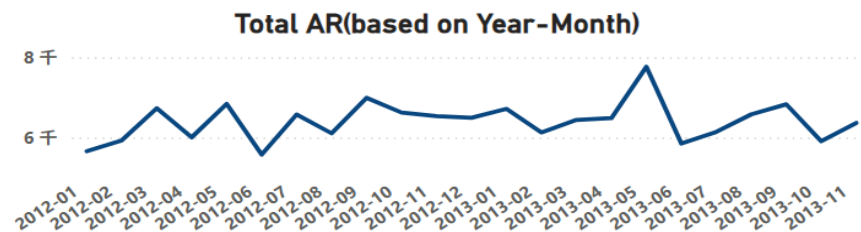
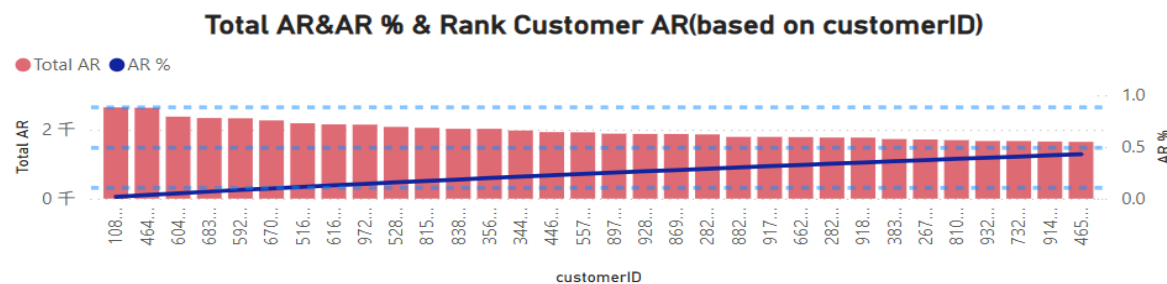
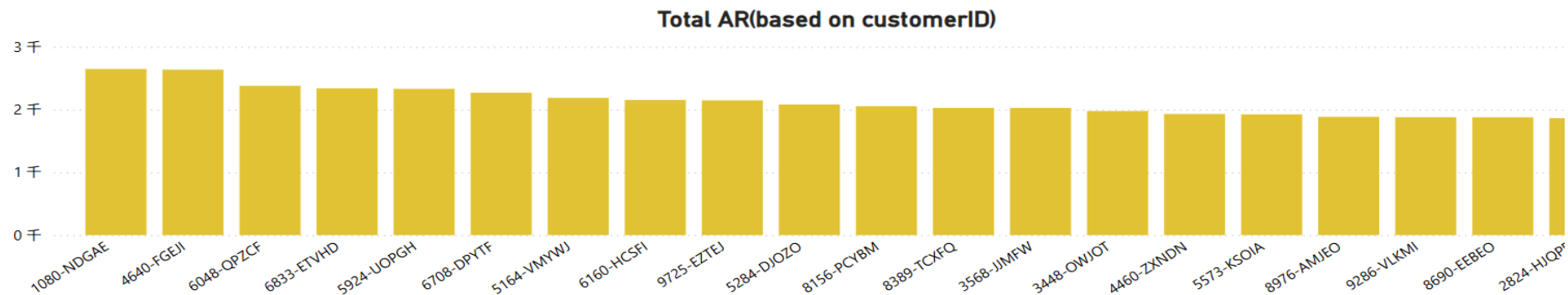


## 1、主页（总体趋势分析）

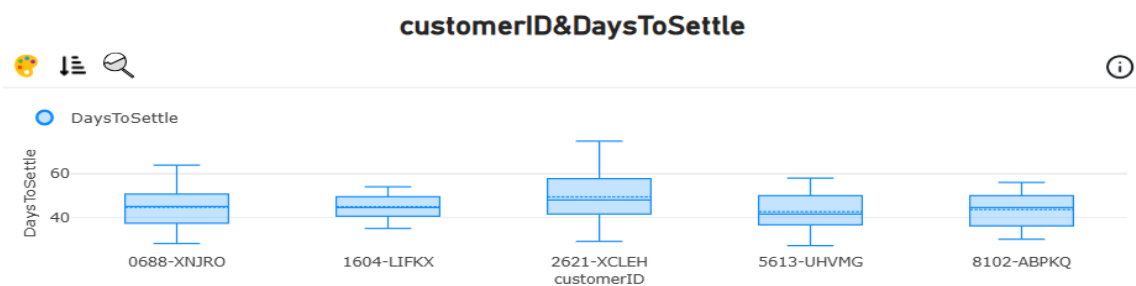
147.27 千	53.75 千	36.50%	26.45	3.45	36.67 千
Total AR	Total Overdue AR	Total Ratio	Avg Days to Settle	Avg Days Late	Disputed AR



## 2、客户维度分析



customerID	1-30	31-60
6708-DPYTF	1,881.05	
4460-ZXNDN	1,669.62	75.16
8102-ABPKQ	1,640.25	
1080-NDGAE	1,609.40	
5573-KSOIA	1,608.94	
8690-EEBEO	1,584.86	
3448-OWJOT	1,578.05	
9322-YCTQO	1,525.41	
9181-HEKGV	1,294.49	175.84
1604-LIFKX	1,365.47	
0783-PEPYR	1,334.32	
3831-FXWYK	1,297.16	
7758-WKLVM	1,231.68	
7228-LEPPM	1,228.69	
0688-XNJRO	1,107.81	73.19
5613-UHVMG	1,167.88	
7938-EVASK	1,133.36	
2621-XCLEH	905.87	167.38
1447-YZKCL	1,069.76	
9725-EZTEJ	1,039.99	
4640-FGEII	1,003.64	



### 3、账龄分析

36.50%

Overdue Ratio

0.38%

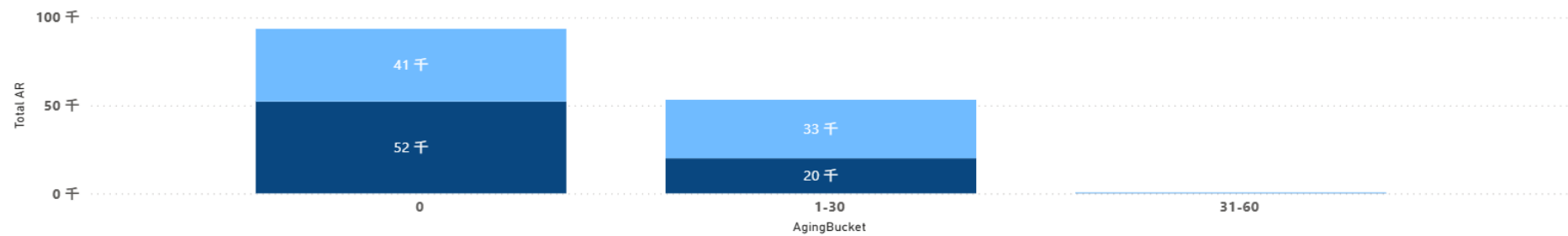
90+ 占比

-0.02%

90+ 占比

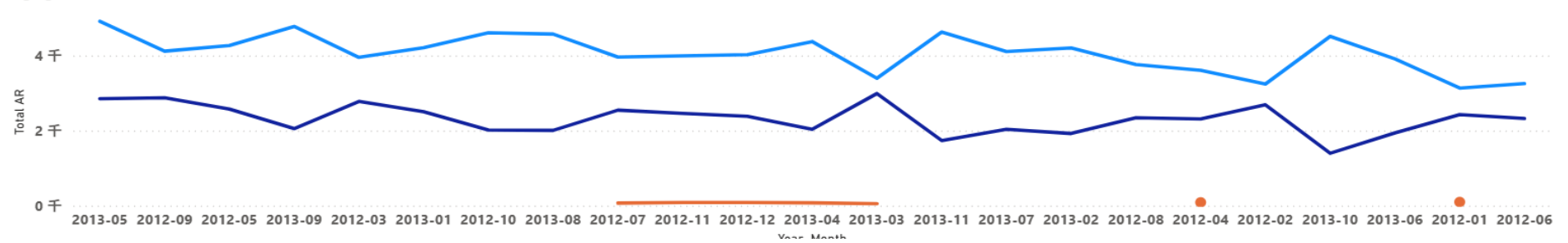
Total AR(based on AgingBucket&PaperlessBill)

PaperlessBill ● Electronic ● Paper



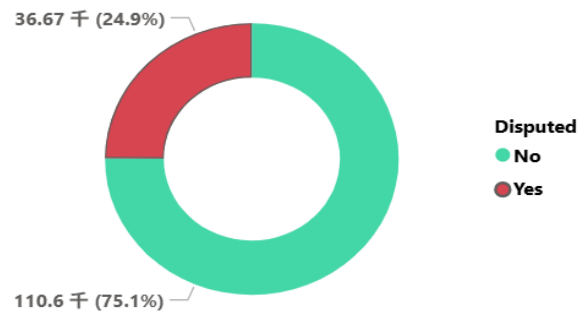
Total AR

AgingBucket ● 0 ● 1-30 ● 31-60

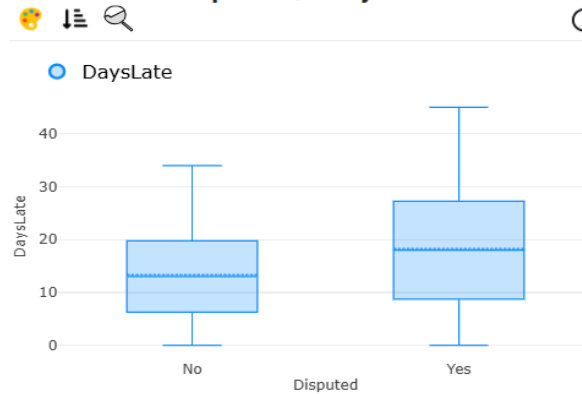


## 4、Additional

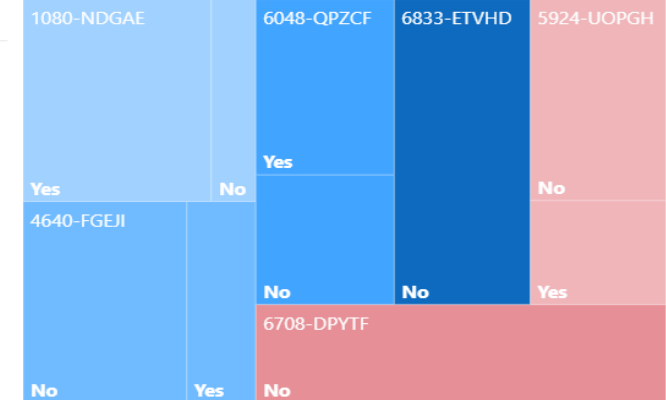
Total AR(based on Disputed)



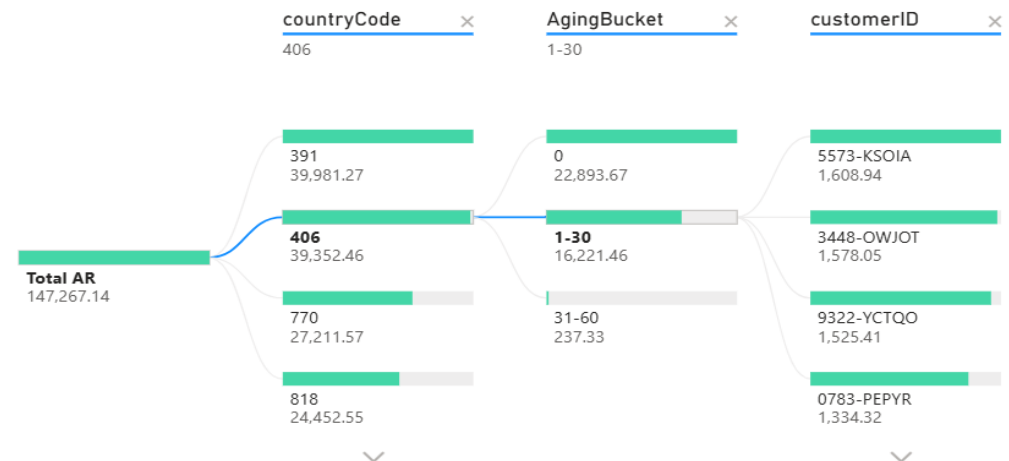
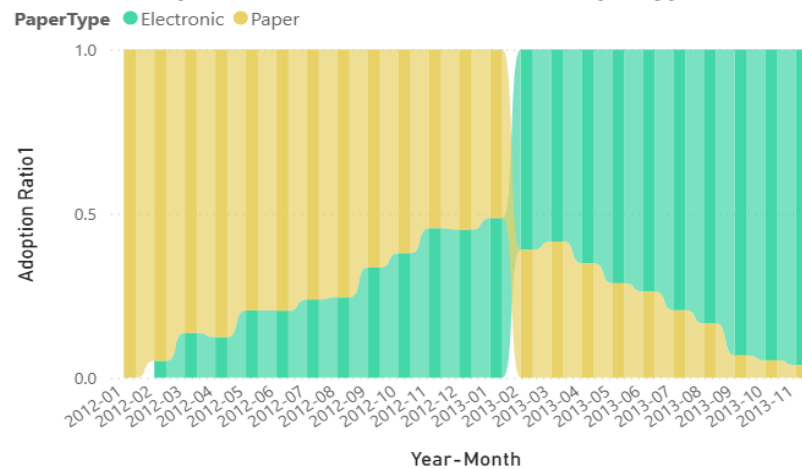
Disputed 和 DaysLate



Total AR(按 customerID 和 Disputed)



Adoption Ratio1(按 Year-Month 和 PaperType)



## 一、定义业务问题

总体目标：监控应收账款健康状况，识别逾期风险、低效客户、回款速度，并提升公司现金流质量。

围绕此目标，定义以下业务问题：

### 1、总体账款表现

公司当前应收账款总额是多少？

逾期金额与逾期率是多少？

平均收款天数（Days to Settle）是否在恶化？

回款速度（月趋势）是否稳定？

### 2、客户维度

Top 20% 客户贡献了多少应收账款？是否符合二八定律？

哪些客户逾期最严重？

哪些客户回款速度特别慢（高风险客户）？

是否存在金额大但回款特别慢的客户？

### 3、账龄分析

各账龄区间（0、1 - 30、31 - 60、61 - 90、90+）占比是多少？

哪个账龄区间最值得储备催收资源？

客户账龄结构是否健康？

#### **4、纠纷账款（Disputed）**

纠纷账款占比是多少？

纠纷账款的回款天数是否更长？

纠纷是否显著增加逾期概率？

#### **5、账单方式影响**

电子账单是否真的回款更快？

电子账单用户逾期率更低吗？

#### **6、地域分析**

不同国家的坏账风险是否差异明显？

哪些区域回款最慢？

区域催收资源应该如何调整？

## 一、分析思路

### (1) 数据理解

本项目为应收账款明细表，包含以下关键字段：

- 发票信息 (InvoiceDate、DueDate、InvoiceAmount)
- 回款信息 (SettledDate、DaysToSettle、DaysLate)
- 客户信息 (customerID)
- 区域信息 (countryCode)
- 账单类型 (PaperlessBill)
- 纠纷标记 (Disputed)

可支持以下分析：

- 客户回款表现
- 账龄分析
- 催收优先级排序
- 回款时间趋势
- 跨地区比较

- 风险识别 (Dispute、慢付款客户)

## (2) 数据清洗 (Power Query)

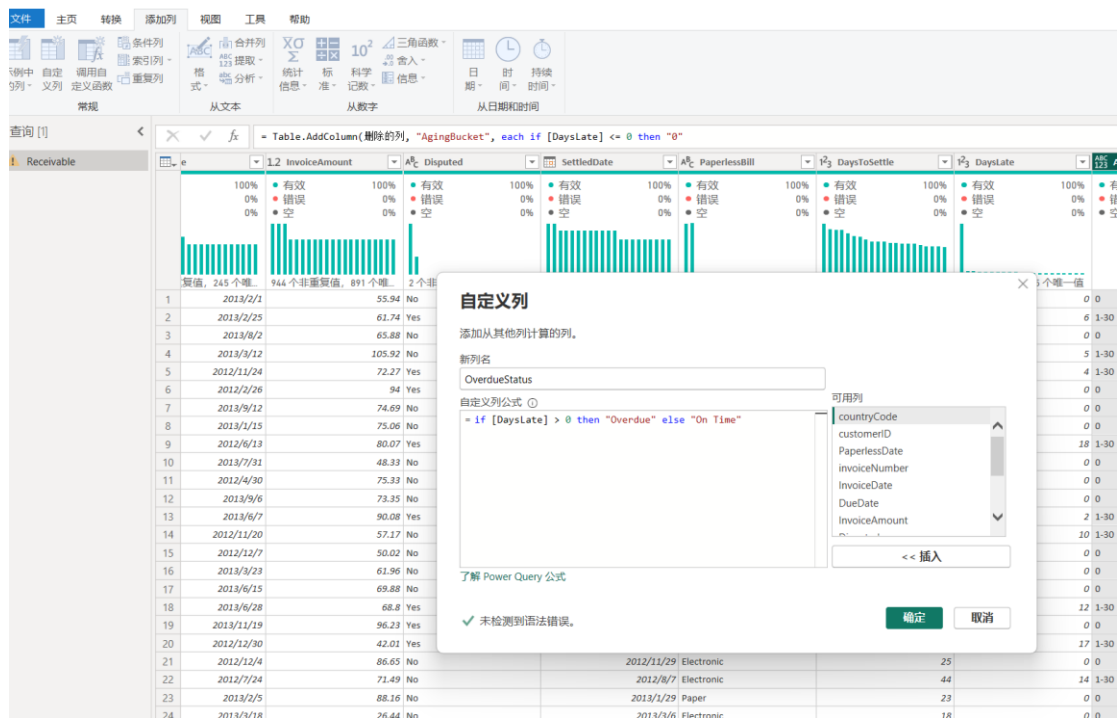
删除空列、空值、无用列

修正数据类型

创建衍生字段 (是否逾期、账龄区间)

The screenshot displays the Microsoft Power Query Editor interface. The main window shows a data table with columns: Date, DueDate, InvoiceAmount, Disputed, SettledDate, PaperlessBill, DaysToSettle, and DaysLate. Each column has a data type icon and a status bar indicating the number of non-blank values. A '自定义列' (Custom Column) dialog box is open, showing a formula for 'AgingBucket' based on 'DaysLate' values. The formula is: `= if [DaysLate] <= 0 then "0" else if [DaysLate] <= 30 then "1-30" else if [DaysLate] <= 60 then "31-60" else if [DaysLate] <= 90 then "61-90" else "90+".` The dialog box also includes a '了解 Power Query 公式' (Learn Power Query formulas) link and '确定' (OK) and '取消' (Cancel) buttons.





customerID 去除空白与特殊字符

转换-格式-修建+清除

PaperlessBill 字段统一大小写

转换-格式-首字母大写

处理空的 SettledDate

检查并修正无效日期

新建列并使用 M 函数: if [DueDate] < [InvoiceDate] then "Invalid" else "Valid"

建立日期维度表 (BI)

构建数据模型 (BI)

## 二、度量值

建一个空表储存度量值

建模-输入数据-给表命名 Measures\_AR

### 1、基础度量值

Total AR

Total AR = SUM('Receivable'[InvoiceAmount])

Total Overdue AR

Total Overdue AR = CALCULATE([Total AR], 'Receivable'[DaysLate] > 0)

Overdue Ratio

Overdue Ratio = DIVIDE([Total Overdue AR], [Total AR])

## 2、回款速度类

Avg Days to Settle

Avg Days to Settle = AVERAGE('Receivable'[DaysToSettle])

Avg Days Late

Avg Days Late = AVERAGE('Receivable'[DaysLate])

## 3、Paperless vs Paper 比较

平均回款天数（按类型）

Avg Days by Bill Type = CALCULATE([Avg Days to Settle],ALLEXCEPT('Receivable','Receivable'[PaperlessBill]))

## 4、纠纷账款

纠纷金额

Total Disputed AR = CALCULATE([Total AR],'Receivable'[Disputed] = "Yes")

## 5、客户排名 & 二八法则（Pareto）

客户收入排名

Rank Customer AR = RANKX(ALL('Receivable'[customerID]),[Total AR],,DESC)

累计金额

Cumulative AR = CALCULATE([Total AR],FILTER(ALL('Receivable'[customerID]),[Rank Customer AR] <= MAXX(ALLSELECTED('Receivable'[customerID]),  
[Rank Customer AR])))

累计占比 (Pareto)

AR % = DIVIDE([Cumulative AR],CALCULATE([Total AR], ALL('Receivable')))

① 全局 KPI（首页大屏）

## Account Receivable Management Dashboard with Various KPIs



9.89 M

Total Sales

2.74 M

Accounts Receivable

2.36 M

Overdue Receivables

24%

% Overdue

