This is a very rough outline of the offers of my valuation business. I am trying to develop the dashboard that will house the report we generate, as well as various KPIs. Starting with the ASC 820 valuation, can you please give me a list of the most important KPIs, analytics, and graphics that we should include in the dashboard?

**Key Performance Indicators (KPIs), Analytics, and Graphics for ASC 820 Dashboard**

Your ASC 820 valuation dashboard should provide clear insights into fair value measurements, portfolio performance, and compliance tracking. Below is a structured list of the most important elements:

**1. Key Performance Indicators (KPIs)**

These KPIs should be displayed in summary cards or tables for quick insights.

* **Fair Value Changes** – Track changes in fair value over time for individual assets and portfolio segments.
* **Market Approach Multiples** – Display key multiples used in valuation (EV/EBITDA, P/E, etc.).
* **Income Approach Metrics** – Include discount rates, terminal value assumptions, and cash flow projections.
* **Cost Approach Factors** – Show adjusted book value comparisons.
* **Portfolio Return Metrics** – Internal Rate of Return (IRR), Total Value to Paid-in (TVPI), and Distributed to Paid-in (DPI).
* **Liquidity & Volatility** – Assess the liquidity of holdings and market volatility impact.
* **Sector-Wise Fair Value** – Breakdown of fair value across different industry sectors.
* **Benchmark Comparisons** – Compare portfolio company performance against industry benchmarks. Developing an ASC 820 valuation dashboard involves incorporating key performance indicators (KPIs), analytics, and visualizations that align with fair value measurement principles. This ensures compliance and provides stakeholders with clear insights into portfolio valuations. Below is a structured list of essential components to include in your dashboard:

**1. Key Performance Indicators (KPIs)**

* These metrics offer a snapshot of valuation and portfolio health:
* **Fair Value Measurements**: Track the fair value of assets and liabilities, categorized by the ASC 820 fair value hierarchy levels (Level 1, Level 2, Level 3).
* [viewpoint.pwc.com](https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/fair_value_measureme/fair_value_measureme__9_US/chapter_1_introducti__1_US/15_key_concepts_in_a_US.html?utm_source=chatgpt.com)
* **Valuation Approach Metrics**: Monitor the use of market, income, and cost approaches in valuations, ensuring alignment with ASC 820 guidelines.
* [etonvs.com](https://etonvs.com/portfolio-valuation/asc-820-comprehensive-guide/?utm_source=chatgpt.com)
* **Unobservable Inputs Analysis**: Evaluate the extent of unobservable inputs (Level 3) used in valuations, reflecting estimation uncertainty.
* [kpmg.com](https://kpmg.com/us/en/frv/reference-library/2024/handbook-fair-value-measurement.html?utm_source=chatgpt.com)
* **Asset and Liability Classification**: Categorize assets and liabilities based on liquidity and market activity, aiding in risk assessment.
* [carta.com](https://carta.com/learn/private-funds/management/asc-820/?utm_source=chatgpt.com)
* **Compliance Tracking**: Ensure adherence to ASC 820 disclosure requirements, including valuation techniques and inputs used.
* [kpmg.com](https://kpmg.com/us/en/frv/reference-library/2024/handbook-fair-value-measurement.html?utm_source=chatgpt.com)

**2. Analytics & Insights**

These analytics sections should help stakeholders make informed decisions.

* **Valuation Trend Analysis** – Show how valuations change quarterly or yearly.
* **Portfolio Risk Assessment** – Evaluate risk based on market trends, financial health, and macroeconomic indicators.
* **Scenario Analysis** – Display different valuation outcomes under best, base, and worst-case scenarios.
* **Waterfall Model Insights** – Visualize equity allocation among different shareholder classes.
* **Exit Sensitivity Analysis** – Show impact of different exit assumptions on fund returns.
* **Fund Performance Analysis** – Aggregate fund-level performance trends over time.

**2. Analytics & Insights**

* These analyses provide deeper understanding and context:
* **Valuation Technique Analysis**: Assess the effectiveness of different valuation techniques (market, income, cost) and their impact on fair value measurements.
* [etonvs.com](https://etonvs.com/portfolio-valuation/asc-820-comprehensive-guide/?utm_source=chatgpt.com)
* **Market Activity Assessment**: Analyze market conditions affecting asset and liability valuations, considering principal or most advantageous markets.
* [viewpoint.pwc.com](https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/fair_value_measureme/fair_value_measureme__9_US/chapter_1_introducti__1_US/15_key_concepts_in_a_US.html?utm_source=chatgpt.com)
* **Sensitivity Analysis**: Evaluate how changes in significant inputs affect fair value measurements, particularly for Level 3 assets and liabilities.
* [kpmg.com](https://kpmg.com/us/en/frv/reference-library/2024/handbook-fair-value-measurement.html?utm_source=chatgpt.com)
* **Portfolio Diversification Metrics**: Examine the spread of investments across different levels of the fair value hierarchy to understand risk exposure.
* **Unrealized Gain/Loss Analysis**: Track changes in fair value leading to unrealized gains or losses, impacting financial statements.
* [viewpoint.pwc.com](https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/fair_value_measureme/fair_value_measureme__9_US/chapter_1_introducti__1_US/15_key_concepts_in_a_US.html?utm_source=chatgpt.com)

**3. Dashboard Graphics & Visualizations**

These visualizations make complex data easier to interpret.

* **Fair Value Trends (Line Chart)** – Show historical fair value fluctuations over different periods.
* **Portfolio Breakdown (Pie Chart)** – Segment valuation by asset type, geography, or sector.
* **Benchmarking (Bar Chart)** – Compare fair value adjustments against industry averages.
* **Waterfall Model (Stacked Column Chart)** – Illustrate the distribution of proceeds across equity holders.
* **Exit Sensitivity (Heatmap or Scenario Table)** – Present multiple exit valuation scenarios.
* **Risk Analysis (Scatter Plot or Bubble Chart)** – Assess risk-return profiles of different investments.
* **Cash Flow Projections (Area Chart)** – Show future expected cash inflows based on valuation models.
* **Investor Report Summary (Interactive PDF or Exportable Table)** – Generate investor-friendly reports summarizing key metrics.

**3. Dashboard Visualizations**

**Effective visualizations enhance data comprehension:**

* Fair Value Hierarchy Distribution (Bar Chart): Illustrate the proportion of assets and liabilities across Levels 1, 2, and 3.
* Valuation Approach Utilization (Pie Chart): Depict the usage ratio of market, income, and cost approaches in valuations.
* Sensitivity Analysis (Tornado Diagram): Visualize the impact of individual input variables on valuation outcomes.
* Unobservable Inputs Trend (Line Chart): Show trends in the use of unobservable inputs over time, indicating changes in estimation uncertainty.

Compliance Checklist (Checklist Widget): Display the status of adherence to ASC 820 disclosure requirements.

**4. User Interactions & Features**

Additional functionalities to make the dashboard more useful.

* **Dynamic Filtering** – Allow users to filter data by asset class, valuation date, or sector.
* **Drill-down Reports** – Clickable reports that expand into detailed valuation breakdowns.
* **Comparison Tools** – Compare different valuation models side by side.
* **Custom Alerts** – Notify stakeholders of significant valuation changes or compliance issues.
* **Export & Integration** – Enable exporting reports in PDF/Excel and integration with portfolio management software.

**Next Steps**

If you’re building this dashboard, the first steps should be:

1. **Define Data Sources** – Identify the inputs required for valuation models.
2. **Design Wireframes** – Sketch how the dashboard will be structured.
3. **Select Tech Stack** – Choose the frontend (React, Vue) and backend (Django, PostgreSQL) for development.
4. **Develop & Iterate** – Start with core KPIs and expand based on user feedback.

Would you like me to draft a wireframe concept for the dashboard layout?

