



INTEGRATED REPORTING A VALUE CREATION PROCESS

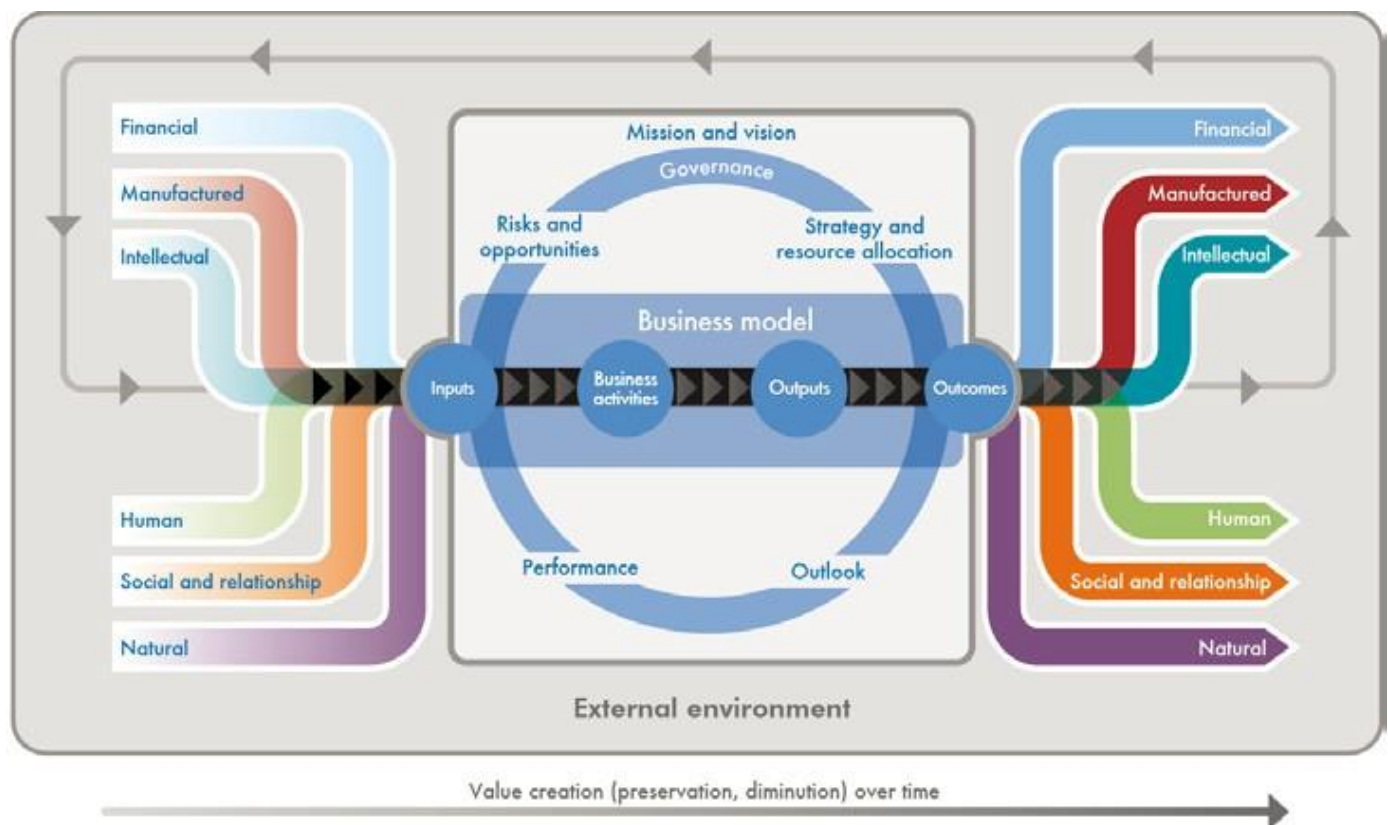
Mr. Dong Ho – ERP Manager

Inspired by CFO innovation on the topic "[Accounting For Tomorrow: Integrated Reporting Will Soon Be Compulsory](#)", I believe that the Integrated Reporting (IR) will be sooner compulsory and has insights how a [social ERP system](#) can cater to deliver all related stuff for an organisation with the create value process for the short, medium and long run.

According to the [Integrated Reporting - A Force For Financial Stability and Sustainability](#), IR targets to 4 main purposes which are information quality improvement, effective approach promotion, accountable enhancement for capitals and support for actions to create business value.

Firstly, the foremost thing is to realise how the organisation's capitals are transformed into the value creation process under eight Content Elements that are fundamentally linked to each other and are not manually exclusive that are:

- Organisation overview and external environment
- Governance
- Business model
- Risks and opportunities
- Strategy and resource allocation
- Performance
- Outlook
- Basic presentation



The value creation process (Source: IIRC's Framework)

Secondly, following 7 Guiding Principles underpin the preparation of an integrated report, they are:

| | | |
|--|---|--|
| <ul style="list-style-type: none"> Insights into the organisation's strategy Ability to create value and Its use of and effects on the capitals | <ul style="list-style-type: none"> Show a holistic picture of the combination, interrelatedness and dependencies between factors that affect the ability to create value | <ul style="list-style-type: none"> Insight into the nature and quality of the organisation's relationship with its key stakeholders What extent it understand, takes into account and responds to their legitimate needs and interests |
| 1. Strategic focus and future orientation | 2. Connectivity of information | 3. Stakeholder relationships |

| | | | |
|---|---|---|--|
| <ul style="list-style-type: none"> About matters that substantively affect the ability to create value | <ul style="list-style-type: none"> Should be concise | <ul style="list-style-type: none"> All material matters, both positive and negative and In a balanced way and without error | <ul style="list-style-type: none"> On a basis that is consistent over time and Enable comparison |
| 4. Materiality | 5. Conciseness | 6. Reliability and completeness | 7. Consistency and comparability |

The organisation ability to create value over the short, medium and long term

And lastly, to face with the framework provided by IIRC and challenges to decide which approach is relevant and comprehensive for your system to meet the framework requirements, the businesses in using the value creation process may create benefits for their all stakeholders.

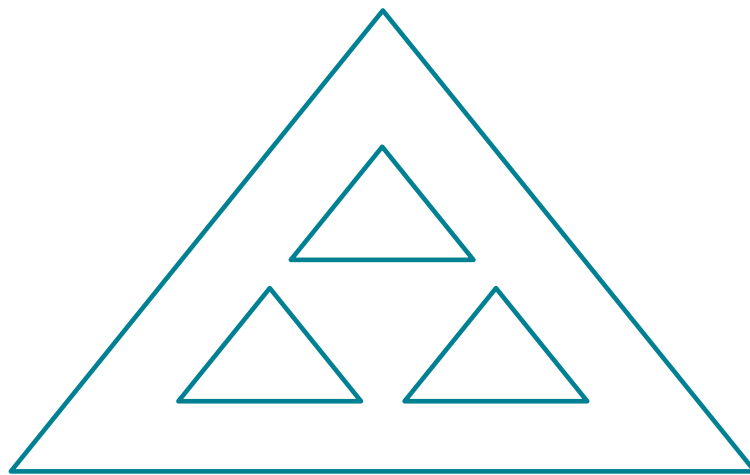
To confront the challenges and align with the opportunity, I may provide my insights and approach for your best consideration your system:

1. The system should be engineered in three pillar perspectives which are:

Micro Engineered

The end-to-end process is designed to demonstrate:

- Key inputs of what matters
- Integral parts that create incremental value and
- Performance on which measures and results visualized & targeted



Collaboration

The interaction, collaboration of stakeholders including employees, customers, suppliers, business partners, local communities, legislators and policy-makers. All is interested in the organisation's ability to create value:

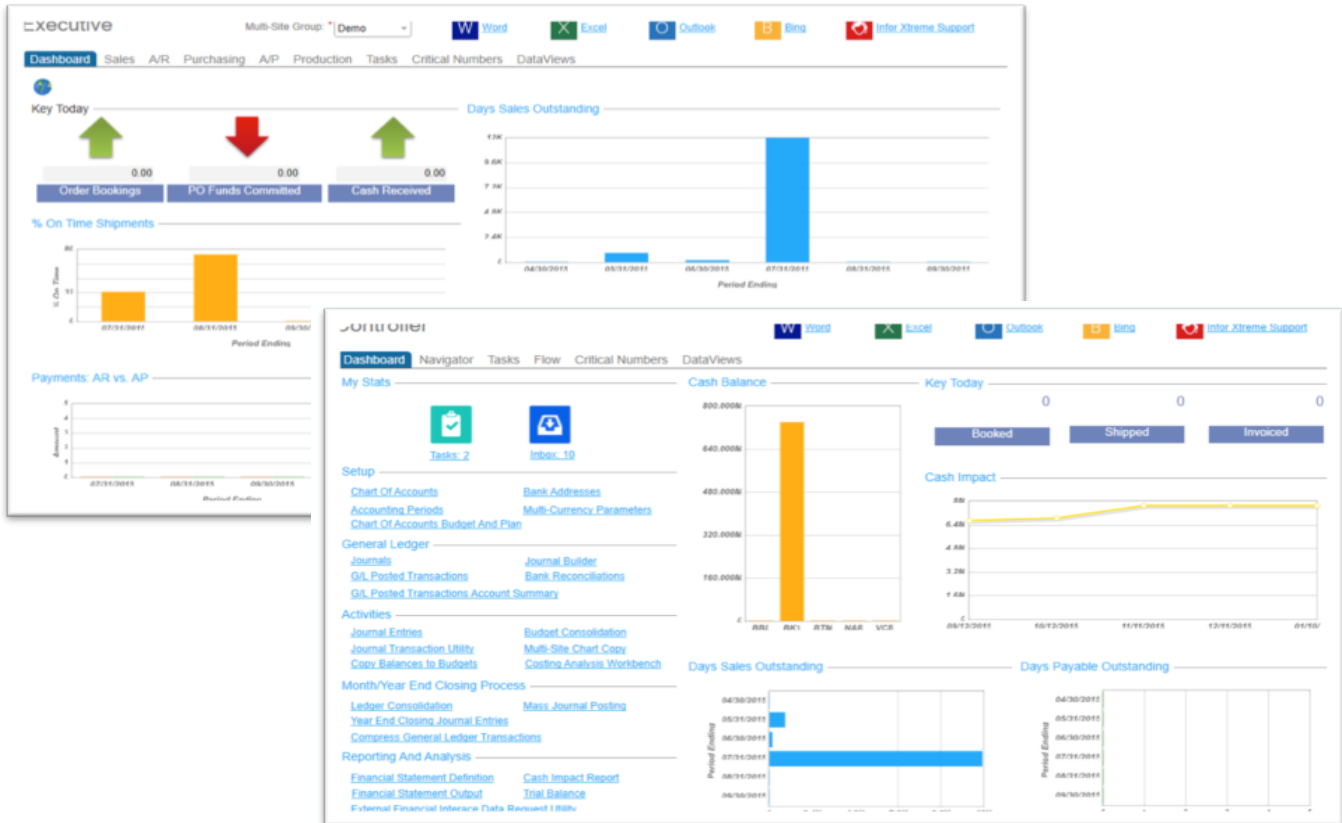
- On what matters
- On information their interests and legitimate needs and
- On their walls they are proactive to put ideas and values into

Presentation

The powerful tool to demonstrate all angles of business that matters to stakeholders, that are:

- Real time
- Combination, interrelatedness and dependencies
- Concise
- In balanced way and
- In comparison over time

2. It is designed to sponsor all ideas and objectives from the higher management down to the mid-level through very clear matters that create values such as Cash Impact, SDO, PDO, DIFOT, asset utilization (OEE) etc.,



- Objectives and Outputs
- Roles based Management
- Real time Impacts
- Balanced way (Positive vs Negative) & Comparison over Periods

3. It is integrated to get managers involved and down into business and operations or in which areas they see most benefits and value creation.

Sales Dashboard

Period: 9, Year: 2015, Start Date: 09/12/2012, End Date: 11/11/2015

Shipment Revenue: Total Revenue: 6,334,189.10, Total Margin: 6,178,177.78

| Orig Site | Order | Line | Release | Item | Product Code | Site | Revenue | Cost | Margin | Currency | Customer | Name |
|-----------|-------|------|---------|----------|--------------|------|-----------|-----------|-----------|----------|-----------------|------|
| 1 DEMO | 156 | 1 | 0 | MB-10000 | FG-200 | DEMO | 14,000.00 | 10,483.26 | 3,516.74 | USD | 24 Ting Tang Bk | |
| 2 DEMO | 156 | 3 | 0 | FA-30000 | FG-100 | DEMO | 11,250.00 | 10,488.42 | 761.58 | USD | 24 Ting Tang Bk | |
| 3 DEMO | 157 | 1 | 0 | FA-20000 | FG-100 | DEMO | 48,000.00 | 36,957.03 | 11,042.97 | USD | 25 Schwinn Bk | |
| 4 DEMO | 157 | 2 | 0 | MB | | | | | | | | |
| 5 DEMO | 164 | 1 | 0 | FA | | | | | | | | |
| 6 DEMO | 166 | 1 | 0 | CP | | | | | | | | |
| 7 DEMO | 11002 | 3 | 0 | 500 | | | | | | | | |
| 8 DEMO | 11003 | 1 | 0 | 500 | | | | | | | | |
| 9 DEMO | 11004 | 1 | 0 | 200 | | | | | | | | |
| 10 DEMO | 11008 | 1 | 0 | AL | | | | | | | | |
| 11 DEMO | 11010 | 1 | 0 | 900 | | | | | | | | |
| 12 DEMO | 11010 | 2 | 0 | 900 | | | | | | | | |
| 13 DEMO | 11011 | 1 | 0 | 900 | | | | | | | | |

Navigator Dashboard

Multi-Site Group: Demo, Planner Code: []

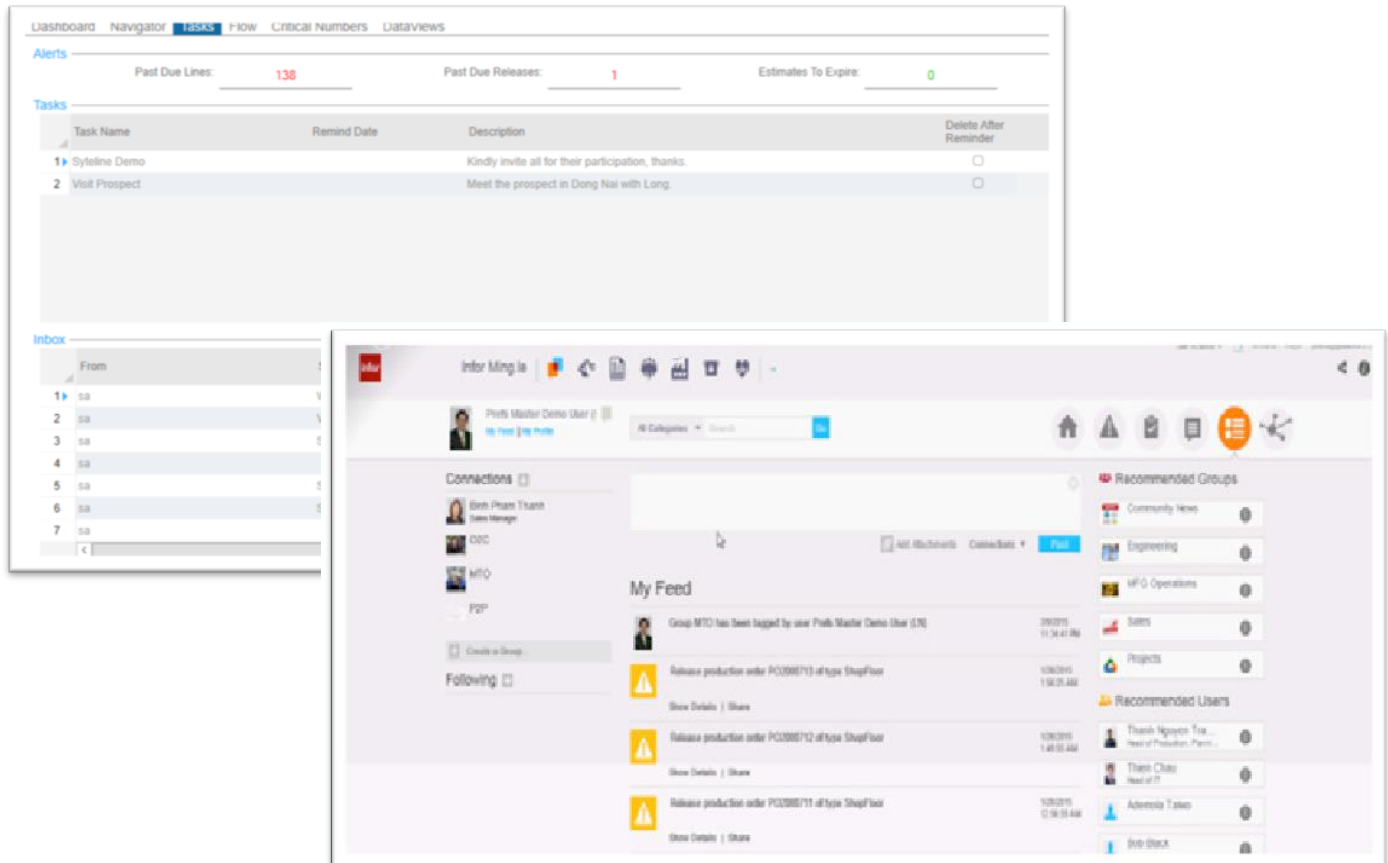
Hot List: Transactions, Exceptions, Standard Cost Analysis, Planned Production, Production Action, Job Variance Analysis, Material Issue Analysis, Demand Summary Aps

Customer: IKEA, IKEA SEA

| Site in this SiteGroup | Item Description | Customer | Job | Job Suffix | Schedule ID | Status | Item | Released | Completed | Scrapped | Due Date | Start |
|------------------------|------------------|----------|-----|------------|-------------|----------|----------------|----------|-----------|----------|------------|----------|
| 1 DEMO | | IKEA | 146 | 0000 | | Released | 200.339.19 | 1,000.00 | 0.00 | 0.00 | 06/04/2015 | 06/04/20 |
| 2 DEMO | | IKEA | 147 | 0000 | | Released | 500.583.76 | 500.00 | 0.00 | 0.00 | 10/31/2015 | 06/04/20 |
| 3 DEMO | | IKEA | 149 | 0000 | | Released | 200.339.19 | 300.00 | 0.00 | 0.00 | 07/15/2015 | 07/15/20 |
| 4 DEMO | | IKEA | 220 | 0000 | | Released | TBL-WO-100-001 | 500.00 | 0.00 | 0.00 | 10/30/2015 | 07/10/20 |

- Navigation all on based role functionality & benefits
- Drill down and back Feature and Business Objectives
- Filter & get Focus on related Business Objects
- Multi-sites Data view and Control

4. It is developed to alerts on critical points and/or concerns within a time frame defined and at the account and /or mobile devices you may have



- Alerts, Workflow, Analytics & more at a glance
- Drill back Feature to navigate to specific Application
- Opportunity to involve internal/ external participants in conversations
- Conversations can be recurring and around a business topic

5. It is developed to further expansion on what the organisation is armed to achieve and ability for it to capture all related outputs overtime



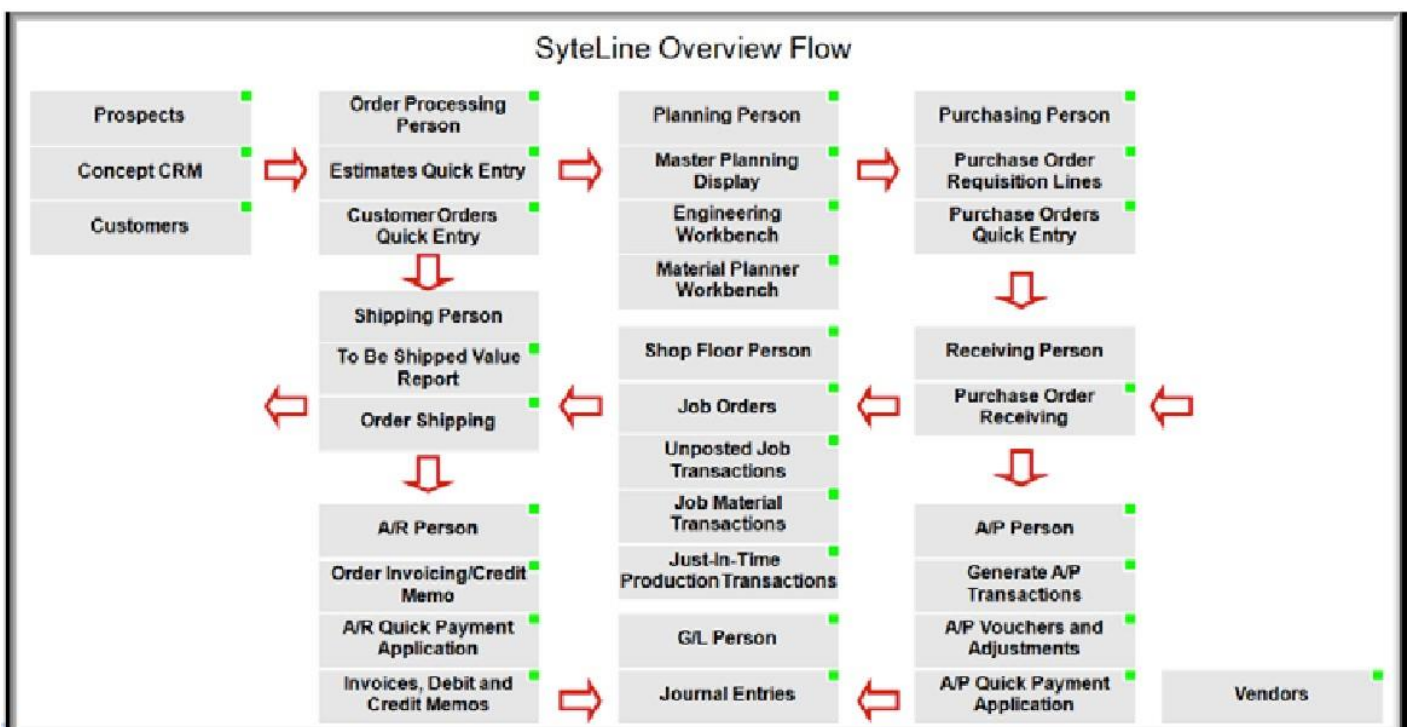
- Modular Structure and Specific Function KPIs & Results
- Targets, Alerts and Warning defined
- Drill down into Subjects that matters

6. It is designed for insights being spoken up their voices what matters create values from time to time.

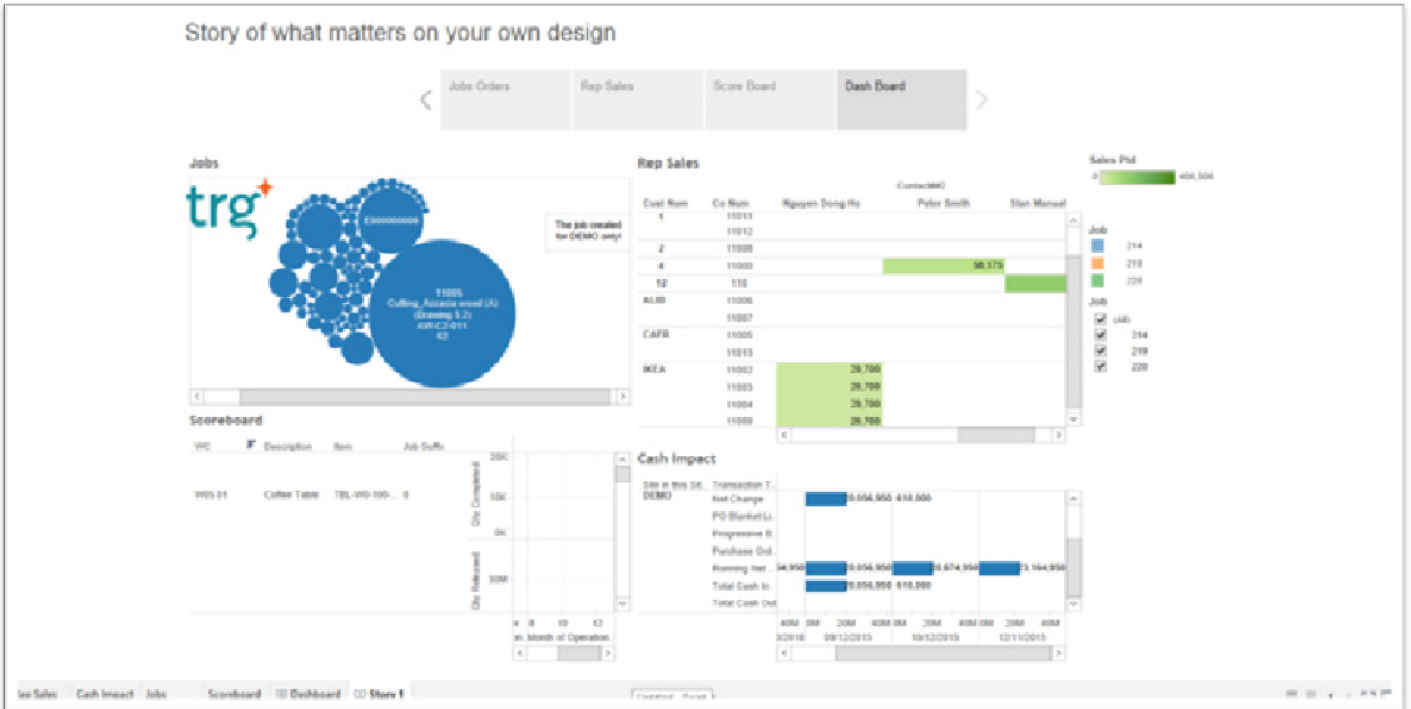
- A dashboard and/or presentation to respective stakeholders



- Usability and flows of non-financial data which are policies, governance, procedures etc., and business model to get you into your functionality easily and efficiently.



- A holistic story of multi channels of capitals that matters for the creation process and



- Capability to hand over to you, your own powerful design tool in compatibility with unlimited any resources and simple, really fast and up and running deployment to your most benefits and being presented in any layout/ charts that you have never seen before.

| Site Ref (Co Mst) | Type | Co Num | Est Num | Cust Num (Co Mst) | Cust Seq (Co Mst) | Contact | Phone | Cust Pp | Order Date | Taken By |
|-------------------|------|--------|---------|-------------------|-------------------|--------------|--------------|------------|--------------------------|----------|
| Demo | R | 107 | 107 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |
| Demo | R | 111 | 111 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | BOB |
| Demo | R | 112 | 112 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |
| Demo | R | 123 | 123 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |
| Demo | R | 140 | 140 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |
| Demo | R | 11001 | 11001 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |
| Demo | R | 11010 | 11010 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |
| Demo | R | 11011 | 11011 | 1 | 1 | Charles Lomb | 317-555-4545 | MS-0001223 | 07/08/2012 12:00:00 A... | MGR |

Notes:

- The application I demonstrate its value creation is Infor Cloudsuite Industrial, it is empowered by Ming.le (social enterprise collaboration), and enhanced by Tableau for business insights and dashboard.



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