

FINANCIAL STATEMENT

Financial statements are formal records of the financial activities and position of an organization.

This Tableau Accelerator allows you to:

- Assess the financial health of your organization
- Appraise your financial results (profits & losses): Income Statement, Waterfall, Annual Report
- Realize some simulations on your Income Statement (What-If Analysis)
- Appraise your financial positions: Balance Sheet
- Improve your Cash Conversion Cycle

Monitor and improve KPIs

Income Statement

- **Total Revenues:** Total amount of income generated by the sale of goods or services related to the company's primary operations (expressed in currency)
- **Cost of Revenues:** Total cost incurred to produce and sell a product or service. It includes all the costs associated with the production process, such as raw materials, labor, overhead expenses. It also includes any other direct costs related to the production and delivery of the product or service. (expressed in currency)
- **Gross Profit:** Amount left over from Revenues after Costs of Revenues are subtracted (expressed in currency)
- **Operating Expenses:** Expenditures (that is, cash out) that a company makes to generate income (also called 'SG&A Expenses'): S&M Expenses, R&D Expenses, G&A Expenses (expressed in currency)
- **Operating Expenses %:** Determines how much it actually costs to run your business against how much you bring in from revenues (expressed in %)
- **Depreciation & Amortization:** Amortizations and depreciations are methods of prorating the cost of business assets over the course of their useful life (expressed in currency)
- **Operating Income:** Earnings before interest and taxes → profits before taking away interest charges and tax payments (expressed in currency)
- **Interests & Taxes:** All taxes the company is subject to, plus all the interests it has to pay to creditors (expressed in currency)
- **Net Income:** Total amount of income left after expenses and deductions are taken out (expressed in currency)

Balance Sheet

- **Current Assets:** Assets that are expected to be converted into cash in less than 12 months: Cash, Accounts Receivables, Inventory, Prepaid Expenses (expressed in currency)
- **Current Liabilities:** Bills that must be paid within 12 months of the date of the Balance Sheet: Accounts Payable, Accrued Expenses, Current Portion of Debt, Income Taxes Payable (expressed in currency)
- **Working Capital:** Amount of money the enterprise has to work with in the short-term (also called 'Net Current Assets' or 'Funds') (expressed in currency)
- **Non-Current Assets:** Long-term investments that are not easily converted to cash or are not expected to become cash within an accounting year (expressed in currency)
- **Non-Current Liabilities:** Long-term financial obligations that become due beyond twelve months (expressed in currency)
- **Total Assets:** The final amount of all gross investments, cash and equivalents, receivables, and other assets as they are presented on the balance sheet (expressed in currency)
- **Total Liabilities:** Current Liabilities and Long-Term Debt (expressed in currency)
- **Total Equity:** Determines how much a company would have left over in assets if the company went out of business immediately (expressed in currency)

Liquidity Ratios

- **Current ratio:** Business's ability to meet its payment obligations as they fall due
- **Quick ratio:** Determine a debtor's ability to pay off current debt obligations with its most liquid assets (i.e.: "Cash" and "Accounts Receivable")

Asset Ratios

- **Inventory Turn:** Determines how many times a company turns over its inventory in relation to its cost of revenues in a year (expressed in number of turns)

Answer key business questions

- What is our organization's financial situation?
- How much profit did our organization generate?
- What is our working capital?
- Are we in too much debt?
- What are the drivers of change in our net income over time?

Required attributes

- **Month** (*date*): Month
- **KPI Code** (*string*): KPI Code according to defined rules (*)
- **KPI Breakdown** (*string*): Level of detail that identifies the nature of the KPI Code provided above (**)
- **KPI Value** (*numeric*): Value of the corresponding KPI

(*) "KPI Code" is an attribute where specific values are expected:

- 'REVENUES'**: Revenues
- 'COST OF REVENUES'**: Cost of Revenues
- 'OPEX'**: Operating Expenses
- 'DEPREC': Depreciations and Amortizations
- 'TAXES': Interests and Taxes
- 'CASSETS'**: Current Assets
- 'CLIABILITIES'**: Current Liabilities
- 'NASSETS'**: Noncurrent Assets
- 'NLIABILITIES'**: Noncurrent Liabilities

(**) "KPI Breakdown" is an attribute for which specific values are expected in certain special cases:

KPI Code = 'REVENUES' (Revenues)

- KPI Breakdown='xxx' → Any type of Revenue (replace 'xxx' by your breakdown of 'Revenues')

KPI Code = 'COST OF REVENUES' (Cost of Revenues)

- KPI Breakdown='xxx' → Any type of Cost of Revenues (replace 'xxx' by your breakdown of 'Cost of Revenues')

Month	KPI Code	KPI Breakdown	KPI Value
12/1/2023	REVENUES	Business Line 1	4,397,540
12/1/2023	REVENUES	Business Line 2	1,693,291
12/1/2023	REVENUES	Other	180,618
12/1/2023	COST OF REVENUES	Direct Cost 1	2,960,972
12/1/2023	COST OF REVENUES	Direct Cost 2	986,991
12/1/2023	COST OF REVENUES	Direct Cost 3	797,185
12/1/2023	OPEX	General & Administrative	145,148
12/1/2023	OPEX	Research & Development	351,298
12/1/2023	OPEX	Sales & Marketing	406,183
12/1/2023	DEPREC		86,983
12/1/2023	TAXES		125,018
12/1/2023	CASSETS	Accounts Receivable*	3,841,246
12/1/2023	CASSETS	Cash*	3,937,555
12/1/2023	CASSETS	Inventory*	6,695,797
12/1/2023	CASSETS	Prepaid Expenses	1,521,509
12/1/2023	CLIABILITIES	Accounts Payable*	3,412,226
12/1/2023	CLIABILITIES	Accrued Expenses	1,960,765
12/1/2023	CLIABILITIES	Current Portion of Debt	3,737,543
12/1/2023	CLIABILITIES	Income Taxes Payable	3,525,272
12/1/2023	NASSETS	Accumulated Depreciation	-9,579,424
12/1/2023	NASSETS	Fixed Assets at Cost	221,969,607
12/1/2023	NASSETS	Other Assets	153,588
12/1/2023	NLIABILITIES	Long-Term Debt	55,925,916
12/1/2023	NLIABILITIES	Other Liabilities	1,189,210
12/1/2023	EQUITY	Capital Stock	142,910,053
12/1/2023	EQUITY	Retained Earnings	15,878,895

*Values in Bold are mandatory