



The Knowledge Your Clients Want You To Have



Mont Blank DEMO

	Jan 01 2015 to Dec 31 2015 (12 Months)	Jan 01 2014 to Dec 31 2014 (12 Months)
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Difference	0	0
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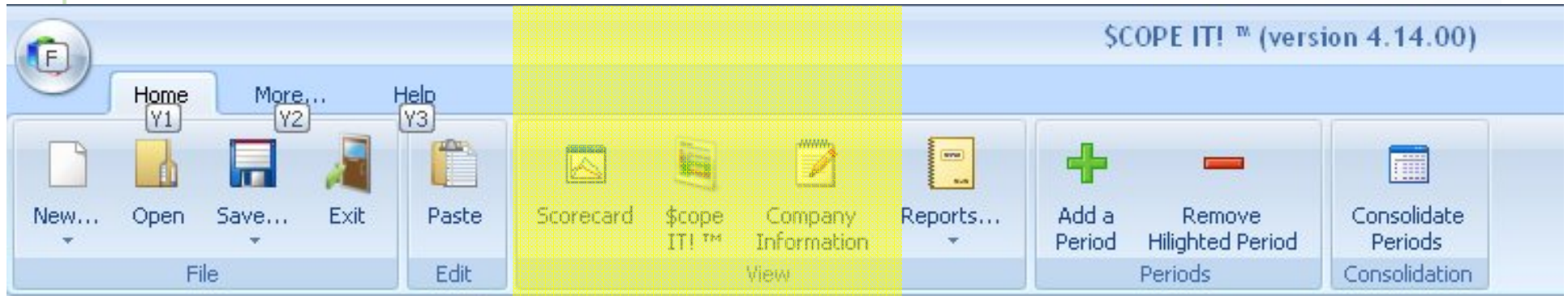
Income Statement		
	Jan 01 2015 to Dec 31 2015 (12 Months)	Jan 01 2014 to Dec 31 2014 (12 Months)
+ Revenue	3,868,907	3,905,425
+ COGS	2,850,046	2,651,482
Gross Profit	1,018,861	1,253,943
+ Operating Exps	1,395,649	1,477,495
+ Other Income and Expenses	0	0
EBIT	-376,788	-223,552
+ Interest Expense	2,400	2,400
Earnings before Taxes	-379,188	-225,952
+ Taxes	0	0
+ Extra Items	0	0
Net Income	-379,188	-225,952
+ Dividends	0	0
+ Adjustments	2	0
Change to Retained Earnings	-379,190	-225,952
Balance Sheet		
+ Cash at Bank	-756,828	59,733
+ Acc Receivable	2,645,966	327,691
+ Inventory	4,133,853	5,733,905
+ Other CA	11,000	11,000
Current Assets	6,033,991	6,132,328
+ Fixed Assets, Net	821,384	821,524

Start with Data

Traditional Financial Statement

P13														
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1							Mont Blank							
2							Comparative Income Stmt	Jan - Dec 15	Jan - Dec 14		\$ Change		% Change	
3							Ordinary Income/Expense							
4							Income							
5							301 • Sales							
6							301.1 • Sales - Fashion	3,579,000.00	3,533,680.00		45,320.00		1.28%	
7							301.2 • Sales - Writing	601,907.25	299,420.00		302,487.25		101.02%	
8							301 • Sales - Other	0.00	365,475.13		-365,475.13		-100.0%	
9							Total 301 • Sales	4,180,907.25	4,198,575.13		-17,667.88		-0.42%	
10							302 • Sales discounts	-312,000.00	-293,150.00		-18,850.00		-6.43%	
11							Total Income	3,868,907.25	3,905,425.13		-36,517.88		-0.94%	
12							Cost of Goods Sold							
13							50000 • Cost of Goods Sold							
14							50010 • Shipping Costs	26,334.03	33,660.83		-7,326.80		-21.77%	
15							50000 • Cost of Goods Sold - Other	2,823,712.08	2,617,821.00		205,891.08		7.87%	
16							Total 50000 • Cost of Goods Sold	2,850,046.11	2,651,481.83		198,564.28		7.49%	
17							Total COGS	2,850,046.11	2,651,481.83		198,564.28		7.49%	
18							Gross Profit	1,018,861.14	1,253,943.30		-235,082.16		-18.75%	
19							Expense							
20							405 • Marketing							
21							410 • Packaging Supplies	7,971.85	14,236.77		-6,264.92		-44.01%	
22							420 • Advertising	60,425.00	47,652.00		12,773.00		26.81%	
23							425 • Promotion and entertainment	51,662.04	59,253.65		-7,591.61		-12.81%	
24							430 • Email campaigns	10,292.35	22,750.97		-12,458.62		-54.76%	
25							Total 405 • Marketing	130,351.24	143,893.39		-13,542.15		-9.41%	
26							435 • Sales Team							

Analysis



- Scorecard
- KPIs

Select Scorecard

Income Statement		Jan 01 2015 to Dec 31 2015 (12 Months)	Balance Sheet		As of Dec 31 2015
+ Revenue		3,868,907	+ Cash at Bank		-756,828
+ COGS		2,850,046	+ Acc Receivable		2,645,966
Gross Profit		1,018,861	+ Inventory		4,133,853
+ Operating Exps		1,395,649	+ Other CA		11,000
+ Other Income and Expenses		0	Current Assets		6,033,991
EBIT		-376,788	+ Fixed Assets - Net		821,384
+ Interest Expense		2,400	+ Investments		0
Earnings before Taxes		-379,188	+ Other NCA		0
+ Taxes		0	Non Current Assets		821,384
+ Extra Items		0	Total Assets		6,855,375
Net Income		-379,188	+ Short Term Debt		0
+ Dividends		0	+ Accounts Payable		1,560,219
+ Adjustments		2	+ Other CL		1,397,875
Change to Retained Earnings		-379,190	Current Liabilities		2,958,094
			+ Long Term Debt		2,456,000
			+ Other NCL		0
			Non Current Liabilities		2,456,000
			Total Liabilities		5,414,094
			+ Shared Capital		0
			+ Other Equity		635,150
			+ From Income Statement		806,131
			Equity		1,441,281
			Total Liabilities & Equity		6,855,375

KEY PERFORMANCE INDICATORS			
Revenue Growth %		Current	-0.94
PROFITABILITY			
EBIT %	Previous	Current	
	-5.72	-9.74	
WORKING CAPITAL			
Working Capital %	Previous	Current	
	137.07	134.91	
CASH FLOW/FUNDING			
Net Cash Flow	Previous	Current	
		-792,560	
ROCE			
ROCE %	Previous	Current	
	-5.20	-9.67	
VALUATION			
Earnings Value	Previous	Current	
	0	0	
OTHER			
Capital Inv. to Net Cash Flow%	Previous	Current	
		-1.93	

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Expand
An
Area

KEY PERFORMANCE INDICATORS		Current	
Revenue Growth %		-0.94	
PROFITABILITY		Previous	Current
EBIT %	-5.72	-9.74	
WORKING CAPITAL		Previous	Current
Working Capital %	137.07	134.91	
CASH FLOW/FUNDING		Previous	Current
Net Cash Flow		-792,560	
ROCE		Previous	Current
ROCE %	-5.20	-9.67	
VALUATION		Previous	Current
Earnings Value	0	0	
OTHER		Previous	Current
Capital Inv. to Net Cash Flow%		-1.93	

View
Original
Results

Note orange
fields - they
are editable

KEY PERFORMANCE INDICATORS			Current	
Revenue Growth %			-0.94	
PROFITABILITY			Previous	Current
Total COGS %	67.89		73.67	
Variable COGS %	67.89		73.67	
Fixed COGS %	0.00		0.00	
Gross Profit %	32.11		26.33	
Total Operating Costs %	37.83		36.07	
Variable Operating Costs %	35.18		30.58	
Fixed Operating Costs %	2.15		5.03	
EBIT%	-5.72		-9.74	
Interest %			0.10	
Interest Cover			-157	
Taxation %	0.00		0.00	
% Retained Earnings	-5.79		-9.80	
WORKING CAPITAL			Previous	Current
Working Capital %	137.07		134.91	
CASH FLOW/FUNDING			Previous	Current
Net Cash Flow			-792,560	
ROCE			Previous	Current
ROCE %	-5.20		-9.67	
VALUATION			Previous	Current
Earnings Value	0		0	
OTHER			Previous	Current
Capital Inv. to Net Cash Flow%			-1.93	

Modified Results

KEY PERFORMANCE INDICATORS		Current
Revenue Growth %		-0.94

PROFITABILITY	Previous	Current
Total COGS %	67.89	67.89
Variable COGS %	67.89	67.89
Fixed COGS %	0.00	0.00
Gross Profit %	32.11	32.11
Total Operating Costs %	37.83	36.07
Variable Operating Costs %	35.18	30.58
Fixed Operating Costs %	2.15	5.03
EBIT%	-5.72	-3.96
Interest %		0.10
Interest Cover		-70
Taxation %	0.00	0.00
% Retained Earnings	-5.79	-4.02

WORKING CAPITAL		Previous	Current
Working Capital %		137.07	129.70

CASH FLOW/FUNDING		Previous	Current
Net Cash Flow			-367,134

ROCE		Previous	Current
ROCE %		-5.20	-4.15

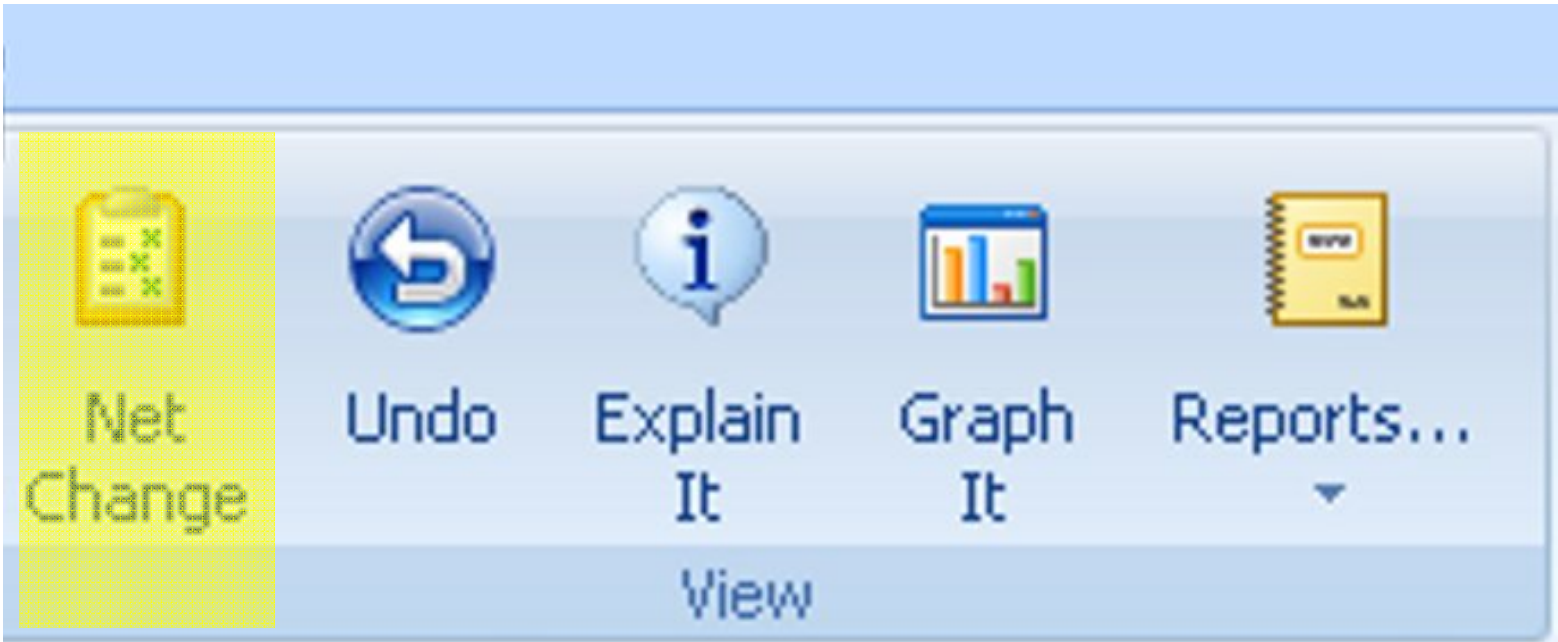
VALUATION		Previous	Current
Earnings Value		0	0

OTHER		Previous	Current
Capital Inv. to Net Cash Flow%			-4.26



Making changes

- Highlight the cell
- Change the value
- Talk about the impact on the numbers
- Show the net change



KEY PERFORMANCE INDICATORS	Current
Revenue Growth %	0.00

PROFITABILITY	Current
Total COGS %	-5.78
Variable COGS %	-5.78
Fixed COGS %	
Gross Profit %	5.78
Total Operating Costs %	
Variable Operating Costs %	
Fixed Operating Costs %	
EBIT%	5.78
Interest %	0.10
Interest Cover	87
Taxation %	
% Retained Earnings	5.78

WORKING CAPITAL	Current
Working Capital %	-5.22

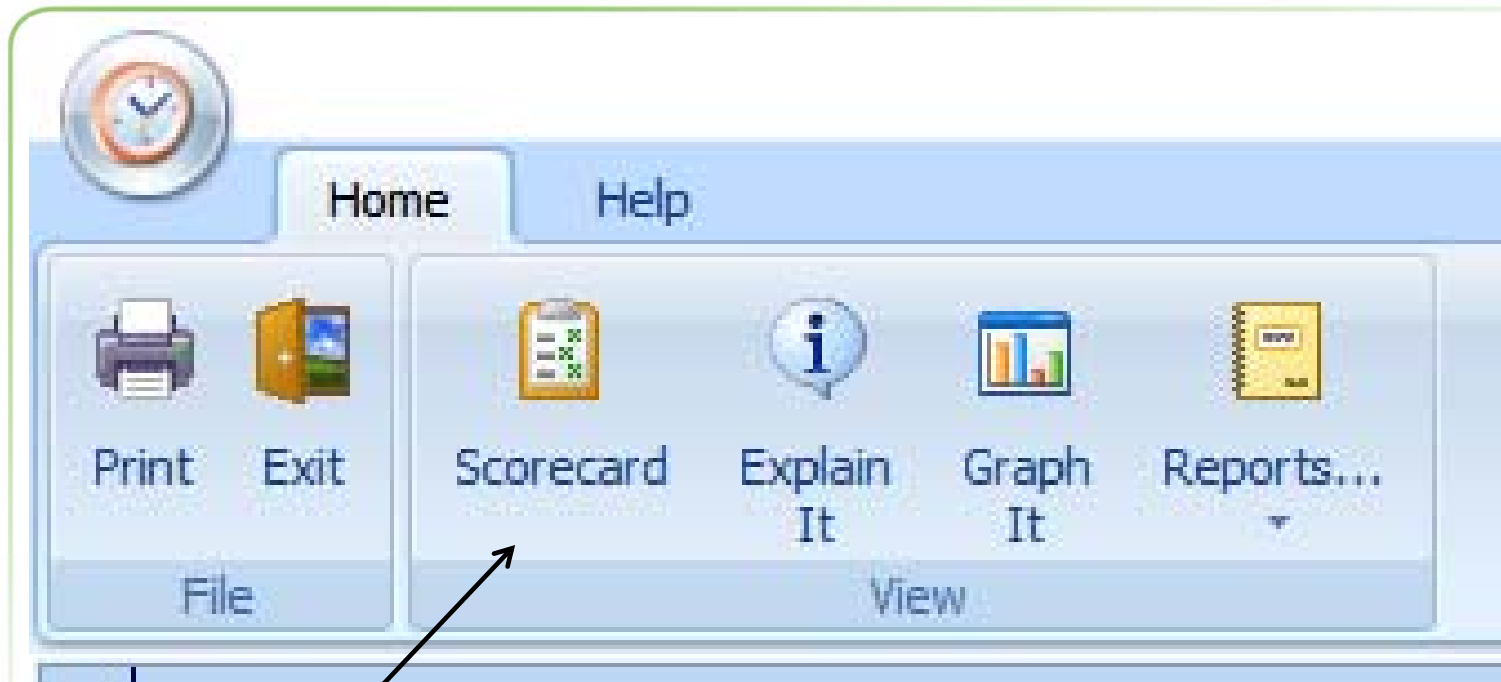
CASH FLOW/FUNDING	Current
Net Cash Flow	425,426

ROCE	Current
ROCE %	5.52

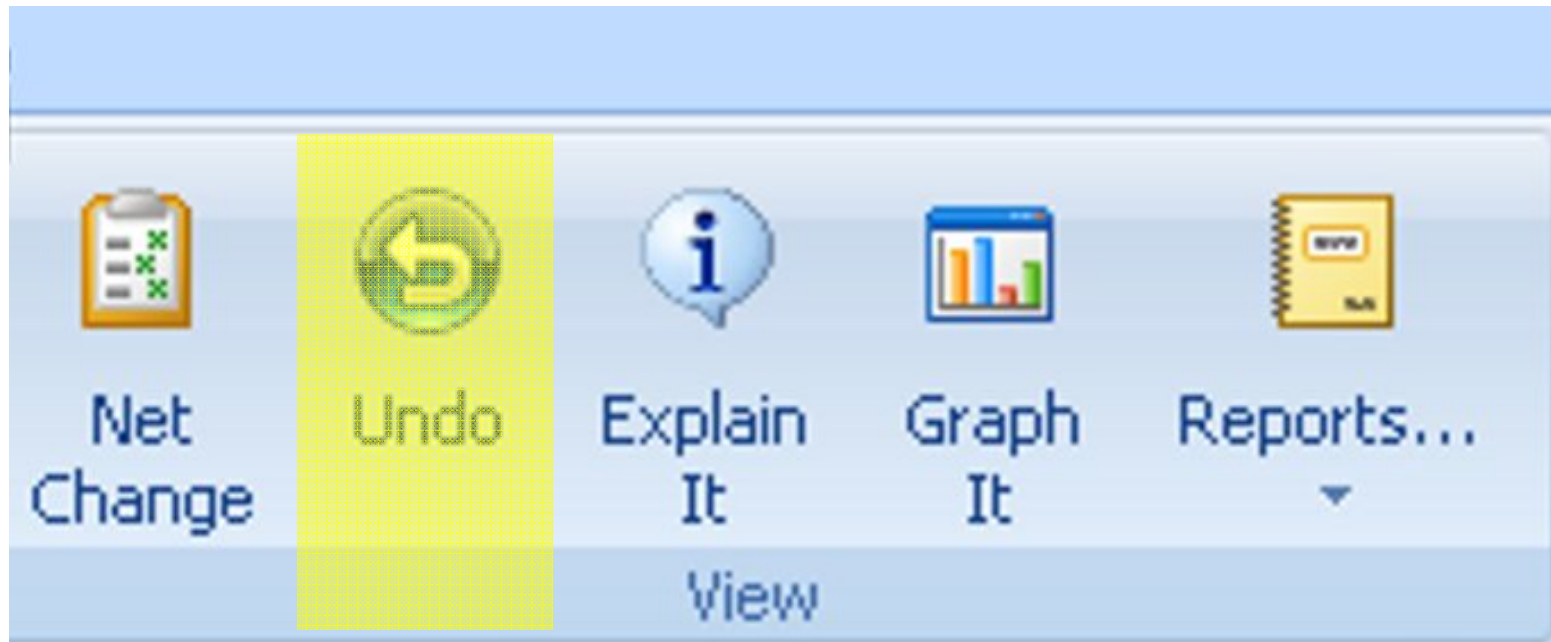
VALUATION	Current
Earnings Value	0

OTHER	Current
Capital Inv. to Net Cash Flow%	-2.33

The Knowledge Your Clients Want You To Have



Click Scorecard icon to return.



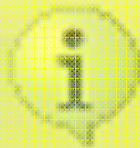
Exit to keep changes and return to main screen, undo to clear and remain in scorecard.



Net
Change



Undo



Explain
It



Graph
It



Reports...



ew

Days Receivable

Days Receivable is the time it takes, on average, to collect the Accounts Receivable

It provides an indication of the business's Credit Management abilities.

Previous (Jan 01, 2008 - Dec 31, 2008): 365

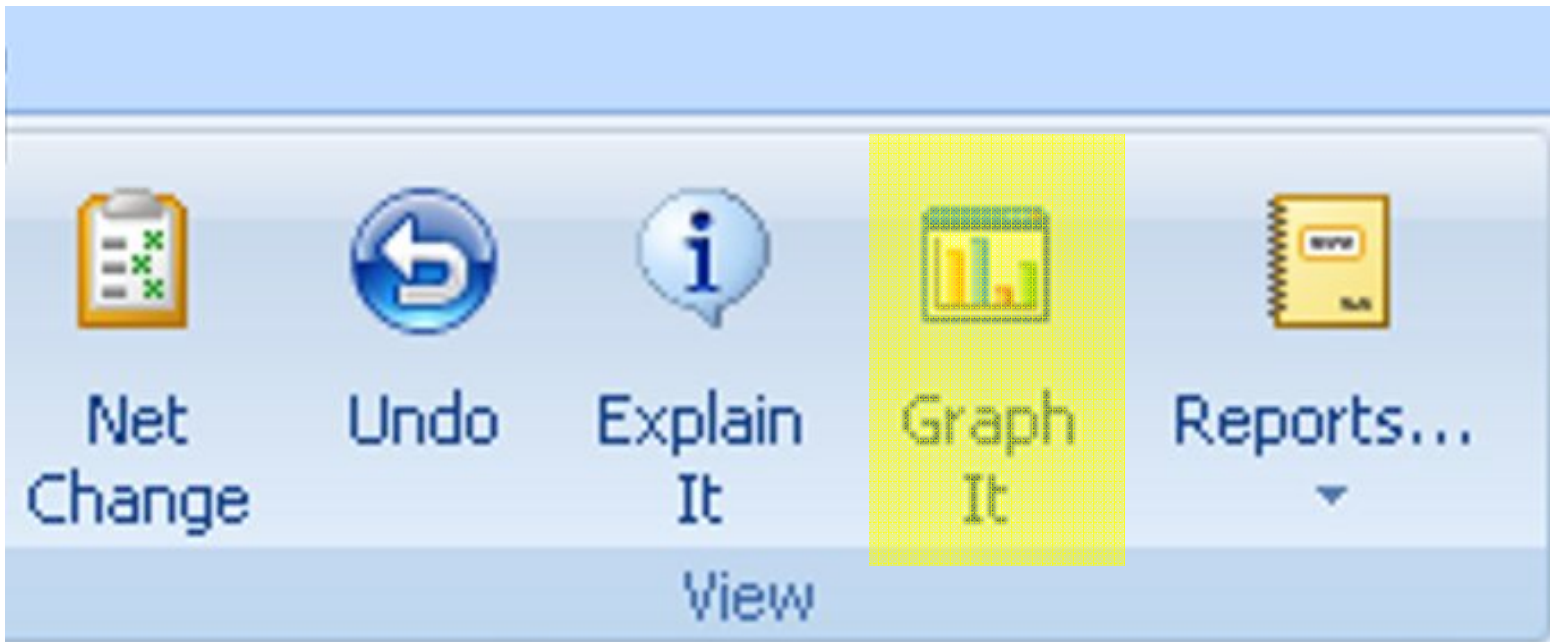
Current (Jan 01, 2009 - Dec 31, 2009): 365

Formula: $\text{Accounts Receivable} / \text{Revenue} \times \text{Days in the Period} = \text{Days Receivable}$

Previous: $222,885 / 1,799,293 \times 365 = 45$

Current: $320,347 / 1,783,825 \times 365 = 66$

[Print](#) [Close](#)



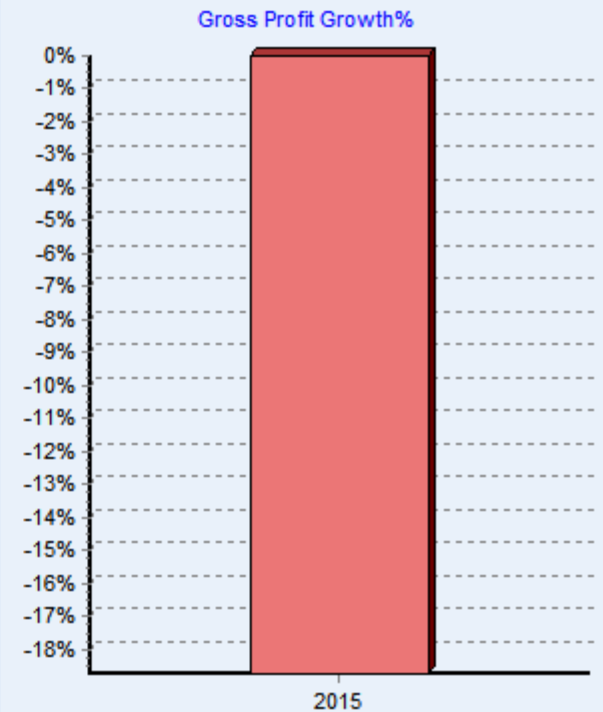
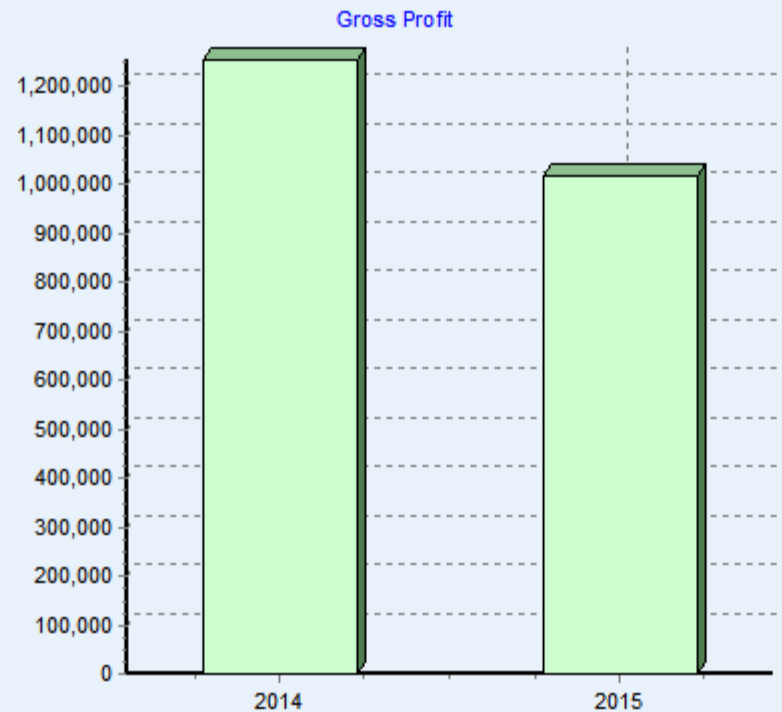


Gross Profit \$ and Gross Profit % Growth

It's not only about the gross profit dollar trend. Always try to align the % growth trend with the dollar trend.

The % growth trend is the leading indicator here. The gross profit dollar trend is the lagging indicator.

Consider this in conjunction with the view of growth quality.



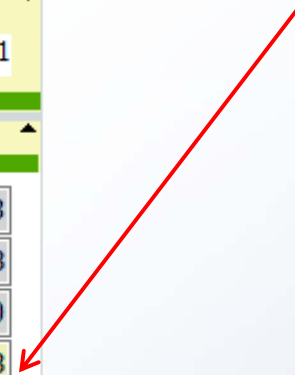
	Dec 31 2014 (12 months)	Dec 31 2015 (12 months)
Gross Profit	1,253,943	1,018,861
Gross Profit Growth%		-18.75%

Print

Close

Goal Seek – Operational Cash Flow

Fixed Operating Costs %	2.15	5.03
EBIT%	-5.72	-9.74
Interest %		0.10
Interest Cover		-157
Taxation %	0.00	0.00
% Retained Earnings	-5.79	-9.80
WORKING CAPITAL		
	Previous	Current
Working Capital %	137.07	134.91
CASH FLOW/FUNDING		
	Previous	Current
Gross Profit %	32.11	26.33
Cash Gross Profit %		29.78
Working Capital Efficiency \$		133,490
Operational Cash Flow		-775,158
Net Cash Flow		-792,560
Total Debt	2,480,000	2,456,000
Total Equity	1,820,471	1,441,281
Total Funding Source	4,300,471	3,897,281
Debt Repayment Period (Years)		0.00
Debt to Equity	1.36	1.70
Total Liability/Equity	2.82	3.76



Targeting - Net Operating Cash Flow



Update
 Print
 Exit

Targeting

Now:
 Target:

 Progress so Far:

Strategies	Current	Change	Impact	Solve	Original	Revised
Revenue Growth in \$	-36,518	0.00	[Red]	[Green]	3,868,907	[Light Blue]
Revenue Growth in %	-0.94	0.00				
Price %		0.00				
Variable COGS %	73.67	0.00	[Red]	[Green]	2,850,046	[Light Blue]
Fixed COGS \$	0	0.00				
Variable Operating Expenses %	30.58	0.00	[Red]	[Green]	1,183,009	[Light Blue]
Fixed Operating Expenses	194,500	0.00				
Accounts Receivable Days	250	0.00	[Red]	[Green]	2,645,966	[Light Blue]
Inventory Days	529	0.00				
Accounts Payable Days	200	0.00				
Total Operating Cash Created			[Red]			
Remainder to Target						

Enter target amount

Targeting - Net Operating Cash Flow



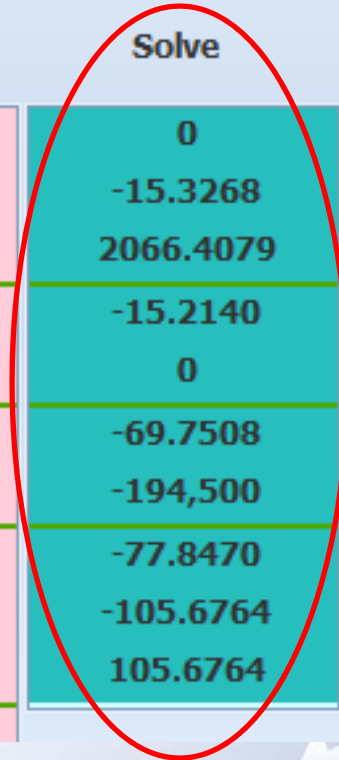
Targeting

Net Operational Cash Flow
 Progress so Far

Strategies	Current	Change	Impact	Solve	Original	Revised
Revenue Growth in \$	-36,518	0.00		0	3,868,907	3,868,907
Revenue Growth in %	-0.94	0.00	0	-15.3268		
Price %		0.00	0	2066.4079		0
Variable COGS %	73.67	0.00	0	-15.2140	2,850,046	2,850,046
Fixed COGS \$	0	0.00	0	0	0	0
Variable Operating Expenses %	30.58	0.00	0	-69.7508	1,183,009	1,183,009
Fixed Operating Expenses	194,500	0.00	0	-194,500	194,500	194,500
Accounts Receivable Days	250	0.00	0	-77.8470	2,645,966	2,645,966
Inventory Days	529	0.00	0	-105.6764	4,133,853	4,133,853
Accounts Payable Days	200	0.00	0	105.6764	1,560,219	1,560,219
Total Operating Cash Created			0			
Remainder to Target			825,158			

Options

		Now	Target
Net Operational Cash Flow		-775,158	50,000
Progress so Far		-775,158	
Strategies	Current	Change	Impact
Revenue Growth in \$	-36,518	0.00	0
Revenue Growth in %	-0.94	0.00	0
Price %		0.00	0
Variable COGS %	73.67	0.00	0
Fixed COGS \$	0	0.00	0
Variable Operating Expenses %	30.58	0.00	0
Fixed Operating Expenses	194,500	0.00	0
Accounts Receivable Days	250	0.00	0
Inventory Days	529	0.00	0
Accounts Payable Days	200	0.00	0
Total Operating Cash Created		0	0



Saving results

- Save the file to store changes permanently
- Update windows to reflect the changes on the screen
- Use file save as to create versions of files

Forecasting w/ SCOPE It!

- High level view of future periods
- Supports more detailed planning

Home More... Help

New... Open Save... Exit Paste Scorecard \$cope IT!™ Company Information Reports... Add a Period + Consolidate Periods

File Edit View Periods Consolidation

SCOPE IT!™
by Mentor Plus®

Jan 01 2015 to Dec 31 2015 (12 Months) Jan 01 2014 to Dec 31 2014 (12 Months)

Difference	0	0
Income Statement		
+ Revenue	3,868,907	3,905,425
+ COGS	2,850,046	2,651,482
Gross Profit	1,018,861	1,253,943
+ Operating Exps	1,395,649	1,477,495
+ Other Income and Expenses	0	0
EBIT	-376,788	-223,552
+ Interest Expense	2,400	2,400
Earnings before Taxes	-379,188	-225,952
+ Taxes	0	0
+ Extra Items	0	0
Net Income	-379,188	-225,952
+ Dividends	0	0
+ Adjustments	2	0
Change to Retained Earnings	-379,190	-225,952
Balance Sheet		
+ Cash at Bank	-756,828	59,733
+ Acc Receivable	2,645,966	327,691
+ Inventory	4,133,853	5,733,905
+ Other CA	11,000	11,000
Current Assets	6,033,991	6,132,328
+ Fixed Assets - Net	821,384	824,524
+ Investments	0	0



Add a Period ✕

Period Start Date: 01/01/2016 31

Must be the first day of the Month

Number of Months: 12 Months ▾

Period End Date: 12/31/2016

Budget

Wizard
OK
Cancel

Home More... Help

New... Open Save... Exit Paste Scorecard Scope IT!™ Company Information Reports

File Edit View



Jan 01 2016 to Dec 31 2016 (12 Months) (BUDGET)

Jan 01 2015 to Dec 31 2015 (12 Months)

Difference	-806,131	0
Income Statement		
+ Revenue	0	3,868,907
+ COGS	0	2,850,046
Gross Profit	0	1,018,861
+ Operating Exps	0	1,395,649
+ Other Income and Expenses	0	0
EBIT	0	-376,788
+ Interest Expense	0	2,400
Earnings before Taxes	0	-379,188
+ Taxes	0	0
+ Extra Items	0	0
Net Income	0	-379,188
+ Dividends	0	0
+ Adjustments	0	2
Change to Retained Earnings	0	-379,190
Balance Sheet		
+ Cash at Bank	0	-756,828
+ Acc Receivable	0	2,645,966
+ Inventory	0	4,133,853
+ Other CA	0	11,000
Current Assets	0	6,033,991
+ Fixed Assets - Net	0	821,384
+ Investments	0	0
+ Other NCA	0	0

Budget Wizard

Update Print Exit

Key Assumptions	Current Period Drivers	
	Jan 01 2015	Dec 31 2015
Days in Period		365
Revenue Growth %		-0.94
Price Growth %		
Revenue \$		3,868,907
Variable COGS ex Dep. %		73.67
Variable COGS \$		2,850,046
Fixed COGS \$		0
Depreciation \$ in COGS		0
Variable Operating Costs ex Dep. %		30.58
Variable Operating Costs \$		1,183,009
Fixed Operating Costs \$		194,500
Depreciation \$ in Operating Costs		18,140
Amortization		0
Other Operating Expenses		0
Interest %		0.10
Taxation %		0.00
Days Receivable		250
Days Inventory		520

Budget Wizard

Entry screen

Key Assumptions	Current Period Drivers	New Period Assumptions
	Jan 01 2015 Dec 31 2015	Jan 01 2016 Dec 31 2016
Days in Period	365	365
Revenue Growth %	-0.94	0.00
Price Growth %		
Revenue \$	3,868,907	0.00
Variable COGS ex Dep. %	73.67	0.00
Variable COGS \$	2,850,046	0.00
Fixed COGS \$	0	0.00
Depreciation \$ in COGS	0	0.00
Variable Operating Costs ex Dep. %	30.58	0.00
Variable Operating Costs \$	1,183,009	0.00
Fixed Operating Costs \$	194,500	0.00
Depreciation \$ in Operating Costs	18,140	0.00
Amortization	0	0.00
Other Operating Expenses	0	0.00
Interest %	0.10	0.00
Taxation %	0.00	0.00
Days Receivable	250	0
Days Inventory	529	0
Days Payable	200	0
Additional Fixed Assets		0.00

Walk
through
assumptions

Budget Wizard

Update Print Exit

Key Assumptions	Current Period Drivers		New Period Assumptions	
	Jan 01 2015	Dec 31 2015	Jan 01 2016	Dec 31 2016
Days in Period		365		365
Revenue Growth %		-0.94		2.00
Price Growth %				
Revenue \$		3,868,907		3,946,285
Variable COGS ex Dep. %		73.67		69.00
Variable COGS \$		2,850,046		2,722,937
Fixed COGS \$		0		0
Depreciation \$ in COGS		0		0.00
Variable Operating Costs ex Dep. %		30.58		31.00
Variable Operating Costs \$		1,183,009		1,223,348
Fixed Operating Costs \$		194,500		1,945,000
Depreciation \$ in Operating Costs		18,140		25,000
Amortization		0		0
Other Operating Expenses		0		0
Interest %		0.10		0.10
Taxation %		0.00		0.00
Days Receivable		250		100
Days Inventory		529		529
Days Payable		200		60
Additional Fixed Assets				0

SCOPE IT!™ by Mentor Plus®				
	Jan 01 2016 to Dec 31 2016 (12 Months) (BUDGET)	Jan 01 2015 to Dec 31 2015 (12 Months)	Jan 01 2014 to Dec 31 2014 (12 Months)	
Difference	0	0	0	
Income Statement				
+ Revenue	3,946,285	3,868,907	3,905,425	
+ COGS	2,722,937	2,850,046	2,651,482	
Gross Profit	1,223,348	1,018,861	1,253,943	
+ Operating Exps	3,193,348	1,395,649	1,477,495	
+ Other Income and Expenses	0	0	0	
EBIT	-1,970,000	-376,788	-223,552	
+ Interest Expense	3,110	2,400	2,400	
Earnings before Taxes	-1,973,110	-379,188	-225,952	
+ Taxes	0	0	0	
+ Extra Items	0	0	0	
Net Income	-1,973,110	-379,188	-225,952	
+ Dividends	0	0	0	
+ Adjustments	0	2	0	
Change to Retained Earnings	-1,973,110	-379,190	-225,952	
Balance Sheet				
+ Cash at Bank	-756,828	-756,828	59,733	
+ Acc Receivable	1,081,174	2,645,966	327,691	
+ Inventory	3,946,394	4,133,853	5,733,905	
+ Other CA	11,000	11,000	11,000	
Current Assets	4,281,740	6,033,991	6,132,328	
+ Fixed Assets - Net	796,384	821,384	824,524	
+ Investments	0	0	0	
+ Other NCA	0	0	0	

First
Draft

Refine in
the
scorecard

Update to
save

KEY PERFORMANCE INDICATORS		Current
Revenue Growth %	-0.94	2.00
Price %		10.00
PROFITABILITY		Previous
		Current
Total COGS %	73.67	62.73
Variable COGS %	73.67	69.00
Fixed COGS %	0.00	0.00
Gross Profit %	26.33	37.27
Total Operating Costs %	36.07	76.38
Variable Operating Costs %	30.58	31.00
Fixed Operating Costs %	5.03	44.81
EBIT%	-9.74	-39.11
Interest %		0.10
Interest Cover		-697
Taxation %	0.00	0.00
% Retained Earnings	-9.80	-39.17
WORKING CAPITAL		Previous
		Current
Working Capital %	134.91	80.72
CASH FLOW/FUNDING		Previous
		Current
Net Cash Flow	-792,560	40,373
ROCE		Previous
		Current
ROCE %	-9.67	-78.72

Revised
budgeted
financials

SCOPE IT!™ by Mentor Plus®				
	Jan 01 2016 to Dec 31 2016 (12 Months) (BUDGET)	Jan 01 2015 to Dec 31 2015 (12 Months)	Jan 01 2014 to Dec 31 2014 (12 Months)	
Difference	0	0	0	
Income Statement				
+ Revenue	4,340,914	3,868,907	3,905,425	
+ COGS	2,722,937	2,850,046	2,651,482	
Gross Profit	1,617,977	1,018,861	1,253,943	
+ Operating Exps	3,315,683	1,395,649	1,477,495	
+ Other Income and Expenses	0	0	0	
EBIT	-1,697,706	-376,788	-223,552	
+ Interest Expense	2,436	2,400	2,400	
Earnings before Taxes	-1,700,142	-379,188	-225,952	
+ Taxes	0	0	0	
+ Extra Items	0	0	0	
Net Income	-1,700,142	-379,188	-225,952	
+ Dividends	0	0	0	
+ Adjustments	0	2	0	
Change to Retained Earnings	-1,700,142	-379,190	-225,952	
Balance Sheet				
+ Cash at Bank	-756,828	-756,828	59,733	
+ Acc Receivable	594,646	2,645,966	327,691	
+ Inventory	3,357,046	4,133,853	5,733,905	
+ Other CA	11,000	11,000	11,000	
Current Assets	3,205,863	6,033,991	6,132,328	
+ Fixed Assets - Net	796,384	821,384	824,524	

The Knowledge Your Clients Want You