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Industry-spanning Benchmarks

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GLOBAL BEST PRACTICES®

Benchmarking*

(Your Story of Success)
PricewaterhouseCoopers

Success Story: Benchmarking

Best Practice

A European high-technology company (following “SuccessSharing Inc.”) not only has numerous subsidiaries throughout Europe and America but is also, first and foremost, a market leader ideally positioned for further growth. As a subsidiary of a larger high-tech group with various alliances and partnerships throughout the world, SuccessSharing Inc. utilizes a central finance function at its company headquarters and local functions at its subsidiaries for finance, human resource and procurement operations. In order to first and realize all potential optimisation areas, PwC worked closely with the client on a Global Best Practice® Benchmarking in the finance, human resources and procurement functions.

The Success Process

The project was initially launched domestically but was later expanded to include SuccessSharing Inc.’s foreign subsidiaries. The benchmarking process was conducted interactively with the client. Goals and activities were based on the PwC frame-work (see graphic) and assured comparability with other benchmark results. In the first phase, the questionnaires filled out by the client were checked for plausibility by PwC. An analysis report and a summary of the most important issues were presented. Armed with these key facts, a follow-up workshop was able to determine concrete improvement potentials along with the necessary measures and timelines necessary for their successful realisation.

SuccessSharing Inc. intermediate results

• Days sales outstanding too high
• Inventory levels not fully under control and steadily rising
• Costs for various function too high (e.g.: Finance & accounting costs on group level 50% higher than the median and 102% higher than Best Practice)
• Financial budgeting and analysis require too much personnel and result in budget and actual variations that are too large
• Many small suppliers and not enough synergies are utilized, making supply volume bundling difficult and resulting in higher procurement costs.
• Delivery times higher than the median while suppliers are paid much sooner than the benchmarking standard
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Due to these key results, several follow-up projects were started at SuccessSharing Inc. as a consequence of the above-mentioned benchmarking results. These projects included a working capital management project performed by a PwC expert team and included the following activities:

• Identification of short and mid-term working capital potential
• Establishment of detailed plans to realise the defined potentials
• Recommendations for process and organisational improvements

The recommendations

Accounts receivable

The emphasis lies on the implementation of an effective collection process, negotiating better payment terms including customer payments, and a qualitatively better billing process. Additionally, the possible implementation of alternative financing methods is also being closely investigated.

Invoicing

A comprehensive integration of the operational departments along with the supply chain management is necessary. Additional guidelines for special purchases need to be set. The minimum inventory level requirements of the individual subsidiaries need to be organized and integrated into a group-wide inventory management system.

Accounts payable

Focus lies on the extension of the payment periods, payments where discounts are not possible, and in procurement optimisation (volume bundling and supplier reduction).

Additionally

The strategic optimisation of procurement functions and the implementation of a Shared Service Center for finance functions were looked into for the separate functions. PwC experiences show that potential savings achieved through procurement optimisation result in five to fifteen percent of the purchase volume (ten percent, on average). The imple-mentation of a Shared Service Center results in costs savings of 25% to 55% when compared to the original cost base.

The Consequence

Due to these recommendations, several follow-up projects were started at SuccessSharing Inc. as a consequence of the above-mentioned benchmarking results. These projects included a working capital management project performed by a PwC expert team and included the following activities:

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The ROI from the working capital management project for SuccessSharing Inc. will be 20 times higher than the costs of the PwC project. The additional savings potentials brought about by procurement optimisation and the implementation of a Shared Service Center each result in an additional savings of ten times the cost of the project.

The quick wins amount to double the costs of the PwC project, while the intermediate savings amount to 40 times the costs of the project.

Conclusion

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The mid-term savings correspond approximately 40 times the PwC project costs

Rapid Cost Reduction

Mid-term

Short-term: reduction of net working capital of approx. 20%
Quick wins: saved enough money to fund the project twice over
Mid-term: reduction of net working capital of approx. 45%

Available cash resources increased sevenfold from the beginning of the project
ROI of the working capital management project will be 20 times higher than the cost of the PwC project
Effects on cost basis and EBIT will be considerable and sustainable

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Success Result

PricewaterhouseCoopers
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*connectedthinking is a trademark of PricewaterhouseCoopers.
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Operating processes

1. Understand & define
2. Prepare & define
3. Create a project
4. Define process
5. Develop solutions
6. Develop solutions
7. Market & sell
8. Product & deliver services & products
9. Product & deliver service organisation
10. Manage service organisation

Management processes

11. Develop & manage human resources
12. Manage information resources & technology
13. Manage financial & physical resources
14. Manage environmental, health & safety issues
15. Manage external relationships
16. Manage improvement & change

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- Insurance
- Health Care
- IT/Telecommunications
- Media
- Consumer Goods
- Automotive
- Energy
- Chemicals
- Industrial Engineering
- Construction

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