



## Informes decisivos para el Management Mejores Gráficos



Dipl.-Ing. Dietmar Pascher | Controller Akademie AG | Rolf Hichert

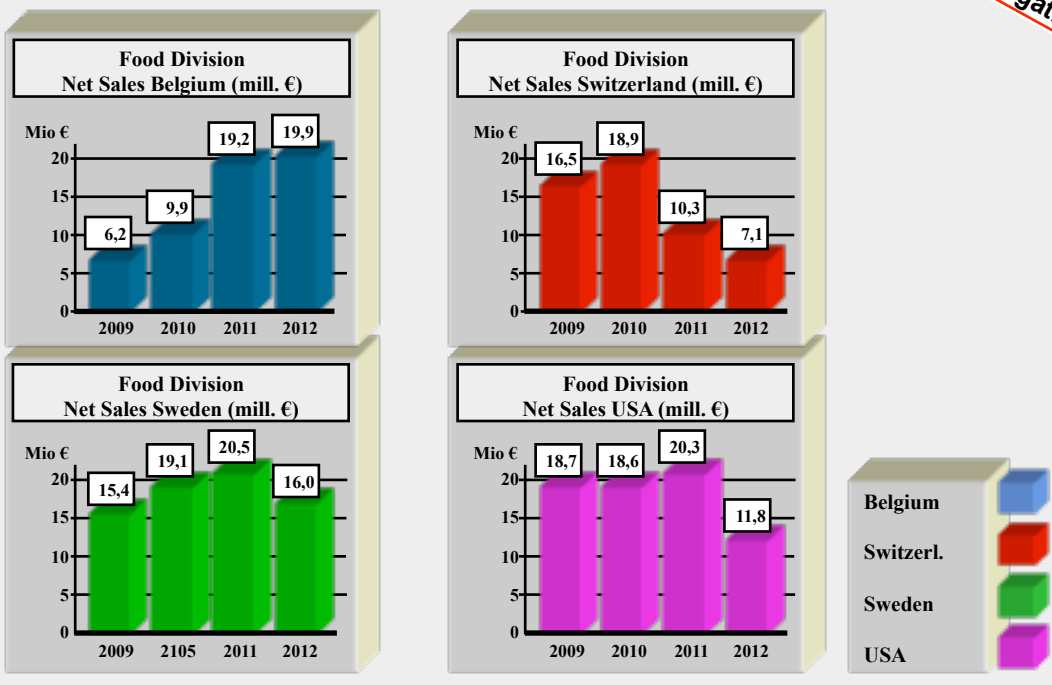
Controller Akademie International

**controller akademie**  
Unternehmenssteuerung in der Praxis

Report Page 27

Graphical display of the development of net sales (in mill. EUR)

ejemplo negativo



Remarks: None

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Graphical display of the development of net sales (in mill. EUR)

**Food Division Net Sales Belgium (mill. €)**

Year	2009	2010	2011	2012
Net Sales (Mio €)	9,9	19,2	19,9	

**Food Division Net Sales Switzerland (mill. €)**

Year	2009	2010	2011	2012
Net Sales (Mio €)	16,5	18,9	10,3	7,1

**Food Division Net Sales Sweden (mill. €)**

Year	2009	2010	2011	2012
Net Sales (Mio €)	15,4	19,1	20,5	16,0

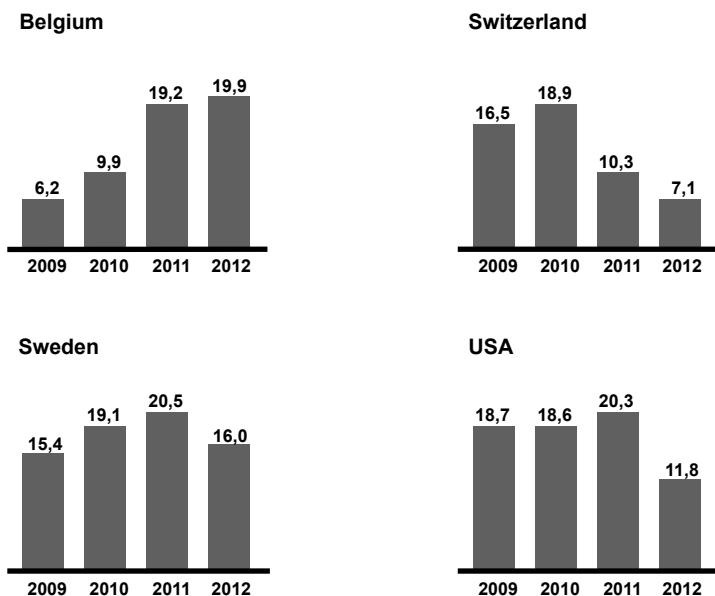
**Food Division Net Sales USA (mill. €)**

Year	2009	2010	2011	2012
Net Sales (Mio €)	18,7	18,6	20,3	11,8

Legend:

- Belgium
- Switzerl.
- Sweden
- USA

Food Division  
Net Sales in mill. EUR



In year 9 (Budget) we plan a budget increase of six percent

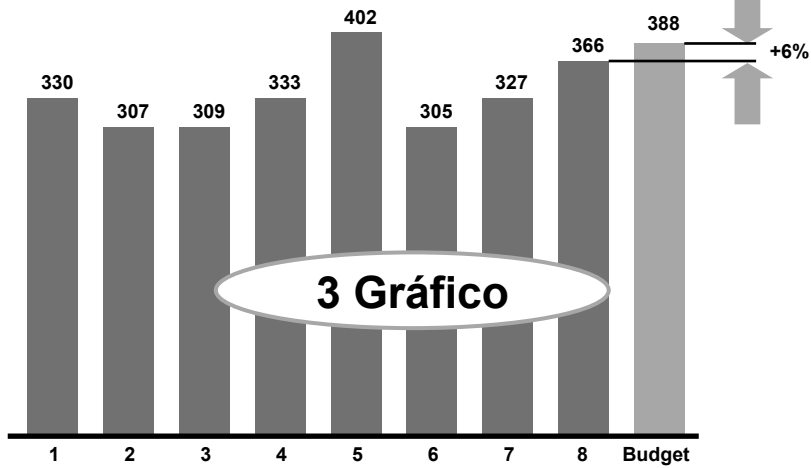
6 Logotipo ?

1 Mensaje

AFG Division  
Net Sales in mill. EUR  
Year 1 – Year 9 (Budget)

2 Título

5 Acentuación



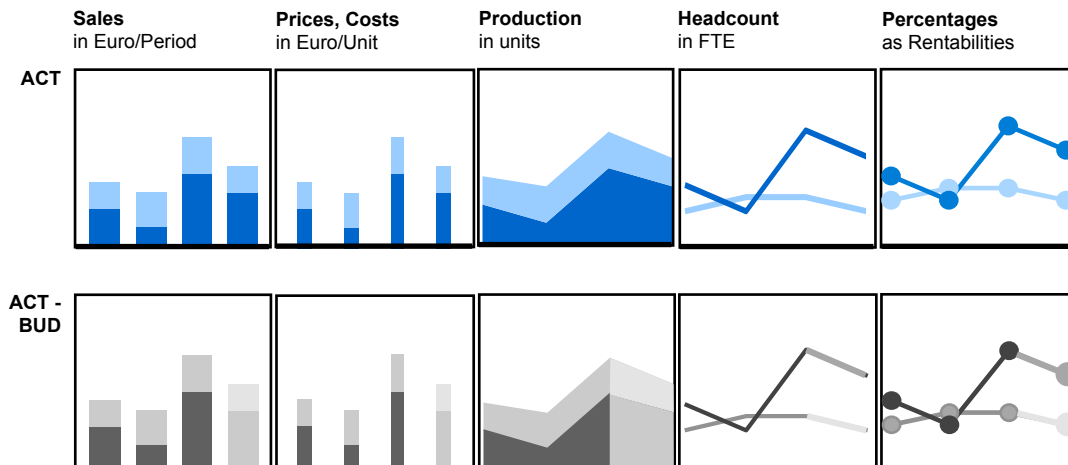
3 Gráfico

4 Pie de página

Source: Published Yearly Reports year 1 to year 8 (nominal) and Budget

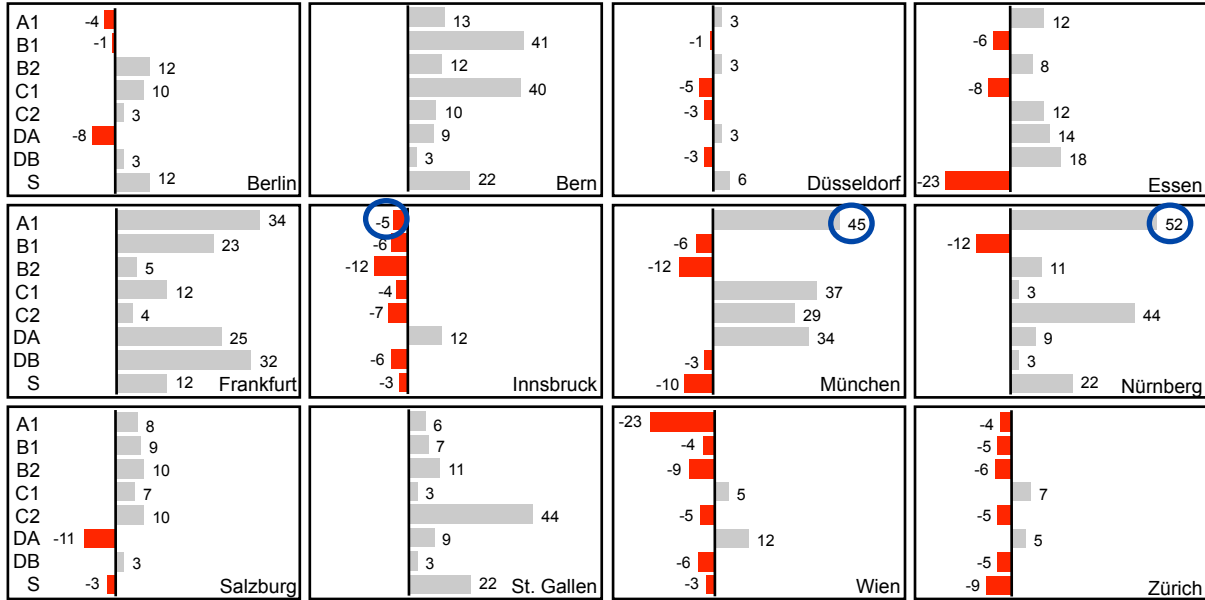
El management entiende el informe rápido, si usamos una notación consistente

## Conceptual



Informes con mucha información permiten entender el negocio entero y comparar diferentes unidades

Profit by Divisions in mill. EUR  
Offices Europe Q1



Source: T56 vom 23.4.

*ejemplo negativo*

Company: ALPHA AG      Type of report: Variances LY-ACT-BUD      Date: 6th of May  
 Unit: Total Net Sales      Actual month: April

Development of branches in D-A-CH

Region	Act Last Year	Budget	Act	Act/Act Last year		Act/Budget	
				Variance	Var. in %	Variance	Var. in %
	EUR	EUR	EUR	EUR		EUR	
<b>Total</b>	<b>17277057</b>	<b>13623362</b>	<b>13330151</b>	<b>-3946907</b>	<b>-22,84%</b>	<b>-293212</b>	<b>16.60%</b>
Subsidiary Hamburg	5857553	3038115	4493907	-1363646	-23,28%	1455792	47,92%
Subsidiary München	3351702	3821627	2002859	-1348843	-40,24%	-1818768	-47,59%
Subsidiary München	1653830	1957888	1238448	-415382	-25,12%	-719440	-36,75
Subsidiary Dresden	1588177	1084500	1294517	-293660	-18,49%	210017	19,37%
<b>Subtotal Germany</b>	<b>12451262</b>	<b>9902129</b>	<b>9029731</b>	<b>-3421531</b>	<b>-27,48%</b>	<b>-872398</b>	<b>-9,66</b>
Subsidiary Wien	1581124	1032335	1215568	-365556	-23,12%	183233	17,75%
Subsidiary Bregenz	616595	663252	675341	58745	9,53%	12088	1,82%
<b>Subtotal Austria</b>	<b>2197719</b>	<b>1695587</b>	<b>1890908</b>	<b>-306811</b>	<b>-13,96%</b>	<b>195321</b>	<b>10,33%</b>
Subsidiary Zürich	1655555	1430615	1997509	341954	20,65%	566894	39,63%
Subsidiary Lausanne	972521	595031	412003	-560518	-57,64%	-183028	-30,76
<b>Subtotal Switzerland</b>	<b>2628077</b>	<b>2025646</b>	<b>2409512</b>	<b>-218565</b>	<b>-8,32%</b>	<b>383866</b>	<b>15,93%</b>

Responsible: Peter Maier, CFN, Tel. 0956, peter.maier@alpha.com

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# Informes decisivos para el Management



No use terminos como unidad, valor, estructura, desarrollo etc.

No sunrayado si no hay significado

No fuente como „serifs“

Company: ALPHA AG Type of report: Variances LY-ACT-BUD Date: 6th of May  
 Unit: Total Net Sales Actual month: April  
 Development of branches in D-A-CH

Region	Act Last Year	Budget	Act	Act/Act Last year	Variance	Var. i
	EUR	EUR	EUR	EUR	EUR	EUR
<b>Total</b>	<b>17277057</b>	<b>13623362</b>	<b>13330151</b>	<b>-3946907</b>	<b>-22,84%</b>	<b>-293</b>
Subsidiary Hamburg	5857553	3038115	4493907	-1363646	-23,28%	1455792
	3351702	3821627	2002859	-1348843	-40,24%	-1818768
	1653830	1957888	1238448	-415382	-25,12%	-719440
	1588177	1084500	294517	-293660	-18,49%	210017
<b>Subtotal Germany</b>	<b>12451262</b>	<b>9902129</b>	<b>90731</b>	<b>-3421531</b>	<b>-27,48%</b>	<b>-872398</b>
Subsidiary Wien	1581124	1032335	1568	-365556	-23,12%	183233
Subsidiary Bregenz	616595	663252	6	58745	9,53%	12088
<b>Subtotal Austria</b>	<b>219777</b>	<b>1695587</b>	<b>1890</b>	<b>-306811</b>	<b>-13,96%</b>	<b>195321</b>
Subsidiary Zürich	165765	1430615	19973	341954	20,65%	566894
Subsidiary Lausanne	9521	595031	41200	-560518	-57,64%	-183028
<b>Subtotal Switzerland</b>	<b>2077</b>	<b>2025646</b>	<b>2409512</b>	<b>-218565</b>	<b>-8,32%</b>	<b>383866</b>

EUR es parte del título

„Total“ tiene un nombre!

Lineas adicionales ayudan a leer las informaciones

Presantación en mil Euros mas que suficiente para un reporte de management

Notación unificado para regiones, sucursales, divisiones

Con alineación a la derecha de los títulos de columnas pueda evitar los bordes verticales

No sombra, trama, relleno sin significado

No cambie el concepto de las columnas sin noticia

Necesita dos digitos despues del coma??

Acentuación adicional ayuda en listados con muchas páginas

ALPHA AG Variance report LY-ACT-BUD 6th of May  
 Total Net Sales in Mill. EUR January – April  
 Regions in D-A-CH

Region	LY	ACT - LY		ACT	ACT - BUD		BUD
		var	of LY		var	of BUD	
Hamburg	5.9	-1.4	-23%	4.5	1.5	48%	3.0
■ München	3.4	-1.3	-40%	2.0	-1.8	-48%	3.8
■ Düsseldorf	1.7	-0.4	-25%	1.2	-0.7	-37%	2.0
Dresden	1.6	-0.3	-18%	1.3	0.2	19%	1.1
<b>Germany</b>	<b>12.5</b>	<b>-3.4</b>	<b>-27%</b>	<b>9.0</b>	<b>-0.9</b>	<b>-10%</b>	<b>9.9</b>
Wien	1.6	-0.4	-23%	1.2	0.2	18%	1.0
Bregenz	0.6	0.1	10%	0.7	0.0	2%	0.7
<b>Austria</b>	<b>2.2</b>	<b>-0.3</b>	<b>-14%</b>	<b>1.9</b>	<b>0.2</b>	<b>10%</b>	<b>1.7</b>
Zürich	1.7	0.3	21%	2.0	0.6	40%	1.4
Lausanne	1.0	-0.6	-58%	0.4	-0.2	-31%	0.6
<b>Switzerland</b>	<b>2.7</b>	<b>-0.2</b>	<b>-8%</b>	<b>2.4</b>	<b>0.4</b>	<b>16%</b>	<b>2.0</b>
<b>D-A-CH</b>	<b>17.3</b>	<b>-3.9</b>	<b>-23%</b>	<b>13.3</b>	<b>-0.3</b>	<b>2%</b>	<b>13.6</b>