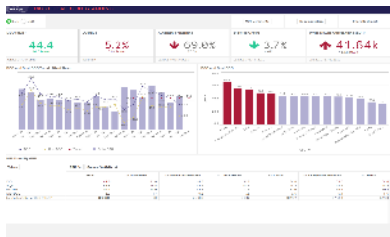


Days of Sales Outstanding



KPI Owner

Louise Hallström

General Description

A monthly trend on DSO (Days of Sales Outstanding), Best DSO, comparing with Target in terms of number of days. It also provides the differences on number of days between DSO and best DSO which is known as late/delayed DSO. The calculation of DSO is using back-track method. In the DSO calculation, Solvay Energy Services is being excluded, but it is included in both Overdue and Outstanding (if any). There is also results of DSO, Best DSO between GBUs and also the Group of Activity within individual GBU.

- DSO are filtered on the GL Accounts Sub Type "Products & Services". If you use My Table, don't forget to add the filter back to have aligned figures!
- The highlights DSO is based on the last 12 months rolling.

KPI
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Calculation

DSO

Evaluation in terms of Days of Sales Outstanding at the report date. It is a measurement of efficiency on how quickly receivables are collected. It shows the age in term of days of an organization's accounts receivable and the average time it takes to turn receivables into cash.

The calculations are as follow:

If $Turnover_m$ Outstanding_m then

$$DSO = Outstanding_m / Turnover_m \times days_m$$

If $(Turnover_m + Turnover_{m-1})$ Outstanding_m then

$$DSO = (Outstanding_m - Turnover_m) / Turnover_{m-1} \times days_{m-1} + days_m$$

If $(Turnover_m + Turnover_{m-1} + Turnover_{m-2})$ Outstanding_m then

$$DSO = (Outstanding_m - Turnover_m - Turnover_{m-1}) / Turnover_{m-2} \times days_{m-2} + days_{m-1} + days_m$$

- Days = Number of days in the month. (Month premise: 30 days)
- Outstanding = Sum of open documents in the customer's account at the report date. Receivables in doubtful state and advanced payments are excluded.
- Turnover = Sales (VAT included) in a specific month
- m = Current month (Month Premise: 30 days)

Best
DSO

Number of days of up to previous month (M-1)

Dela
y
DSO

= DSO - Best DSO

Attention

On My Table, DSO KPI comes with TOTAL. Note the TOTAL calculation is made based on the formula described above.

Ex:

If $Turnover_m$ Outstanding_m then

$$DSO = Outstanding_m / Turnover_m \times days_m$$

Year	2018	2018	2018	2018
Month	01	01	01	01
PRS Customer	DSO (Number of Days)	Outstanding (Amount)	Overdue (Amount)	Turnover (Amount)
A TONAL INDUSTRIA QUIMICA LTDA	30	18	0	18

→ $DSO = (18/18) \times 30 = 30$

2018	2018	2018	2018
02	02	02	02
DSO (Number of Days)	Outstanding (Amount)	Overdue (Amount)	Turnover (Amount)
0	0	0	54

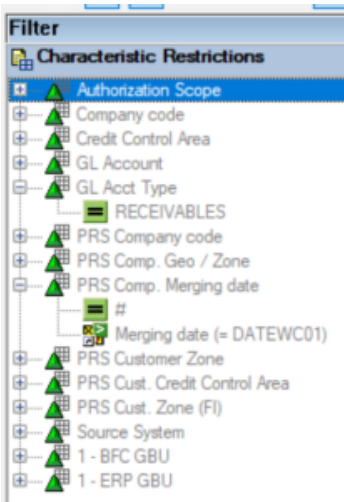
→ $DSO = (0/54) \times 30 = 0$

2018	2018	2018	2018
TOTAL	TOTAL	TOTAL	TOTAL
DSO (Number of Days)	Outstanding (Amount)	Overdue (Amount)	Turnover (Amount)
8	18	0	72

→ $DSO = (18/72) \times 30 = 8$

Source Information:

Core Query:	BW_QRY_MVFIAR01_0001
QV Query:	QVSBS_BW_QRY_MVFIAR01_0001
Flat file	Non Core ERP Credit DATA for Composite Materials and Chemlogics

BW Filters:	GL Acct Type = RECEIVABLES PRS Comp. Merging Date = # PRS Payer <> SPARROW SRL - 423344  Previous obsolete exclusions: Company Code <> ZUS4 ERP GBU <> Eco Service PRS Comp. Interco Flag = YES PRS Cust. Interco Flag = No
Qlik Filters	- GL account sub-type = Product and services => in the pages by default, to be added in the My report sheet - PRS Payers: <> SIEMENS FINANCE & LEASING GMBH - 1039781 <> 22000000000 CLIENTI - 410759 <> Aleris rolled products - 1039381 - Control Credit Area = "SOLV"
Refresh Frequency	Monthly (during closure on 1st to 6th 3 times per day)

Specific Dimensions	
GL Account Sub Type	By default filtered on Product and Services. Other values may be selected; Accruals&Revaluation, Advance Payment, Doubtful, Write Down
Mini Zone (Cust)	Mini Zone of the PRS Customer
Customer Country	Country of the PRS Customer
PRS Customer	
Zone	PRS Customer Zone (this falls under the attribute list of PRS Customer)
Customer Group	Customer Group of the PRS Customer
Coll. Speci.	
Sales Rep	
Credit. Mgr.	
**Missing Dimensions from SBS_OtC	If you do not find the same dimensions you used to see in SBS_OtC, please refer here for details.