



# **BUSINESS FRESHNESS MANAGEMENT SOLUTION**

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# FURTHER, THE RICH SOCIAL LIFE OF PEOPLE WORKING IN THE COMPANY

- **Further increase in revenue and profit**
  - **Increase Revenue**
    - Responding deeply through daily grasp of business information
    - Customer movement and risk management
      - Payment delay (no payment as contracted), reduction at the time of payment (invoice amount > payment amount)
    - Selling points for products and goods, dead muscle
  - **Increase Profit**
    - Daily freshness management of inventory assets according to daily movements of products and goods
      - Timely disposition of defective inventory (assets in BS, but cost in PL)
      - Daily review of production plan
    - Daily grasp of foreign exchange gains / losses
      - Earnings subjects: order receipt, sales, deposit
      - Cost item: ordering, arrival (purchase accounting), payment
- **Accelerate cash flow**
  - Deposit from manufacture
  - Payment from purchase of goods
  - Deposit from goods receipt of stock
    - The bad stocks throw money away in the dirty waterway

# FURTHER, THE RICH SOCIAL LIFE OF PEOPLE WORKING IN THE COMPANY

- **Review of sales performance evaluation**

Evaluation criteria	Problem or Benefit
<b>Earnings</b>	<ul style="list-style-type: none"> <li>• Possibility of fraud accounting such as fictitious sales</li> <li>• Non-payment, delay in payment, reduction in payment at the time of payment, etc. are reflected in actual results</li> </ul>
<b>Net income</b>	Non-payment, delay in payment, reduction in payment at the time of payment, etc. are reflected in actual results
<b>Cash flow</b>	Reflecting the original order of sales, from order receipt to deposit to actual results

- **Further expansion of trust relationship with stakeholders**

- **Eradication of fraud accounting**

- Introduction of IT system that can not perform fraudulent accounting
- Abortions of fraud accounting is impossible in sexual theory
- Further increase in revenue and profit by construction of IT system based on evil sex
- Abolition as much as possible of the virtuousness leads to the eradication of fraud accounting
- Internal control is upright, the fact is ignored

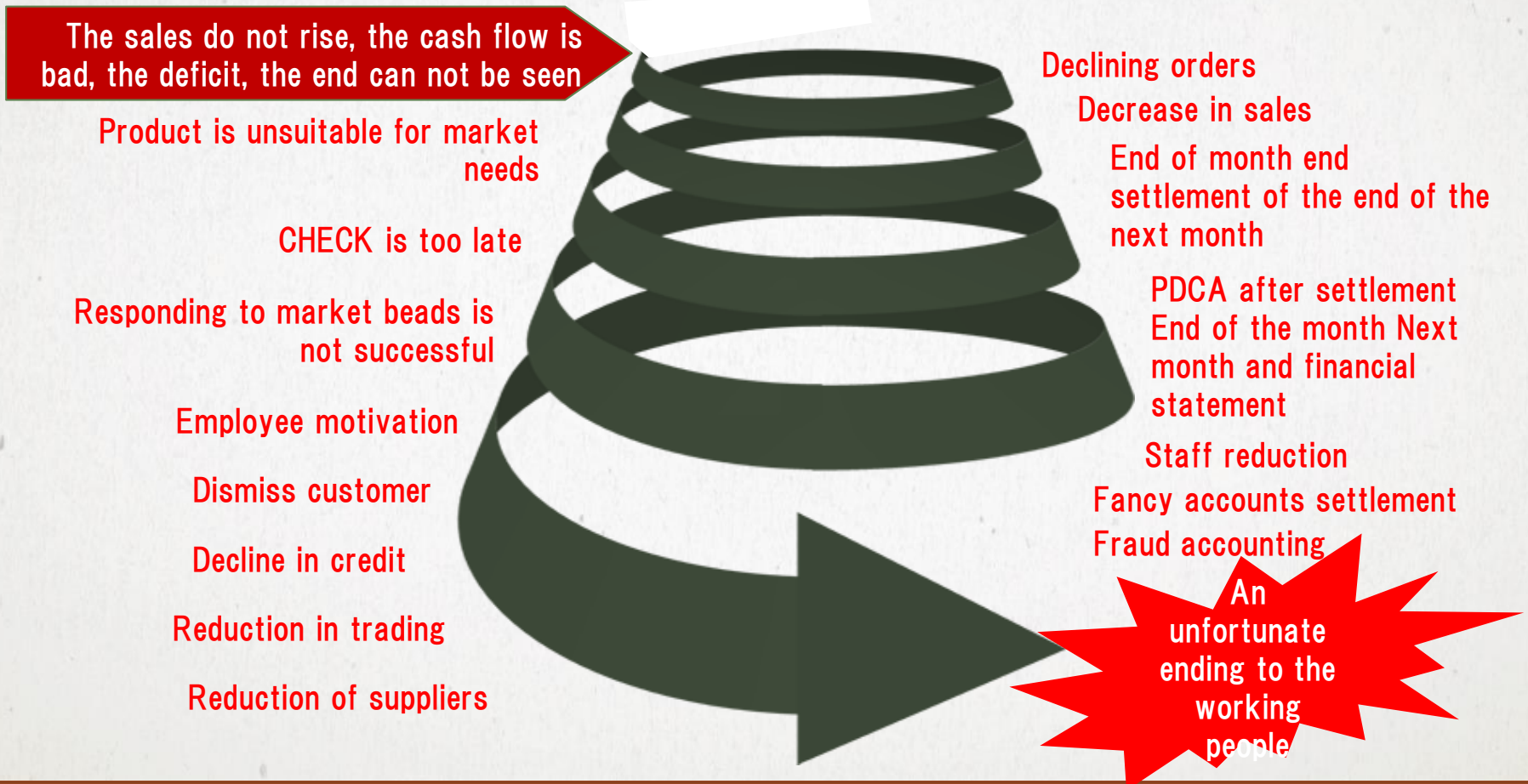
- **Accelerate and enhance information disclosure**

- Disclose information at the end of the month at the beginning of next month

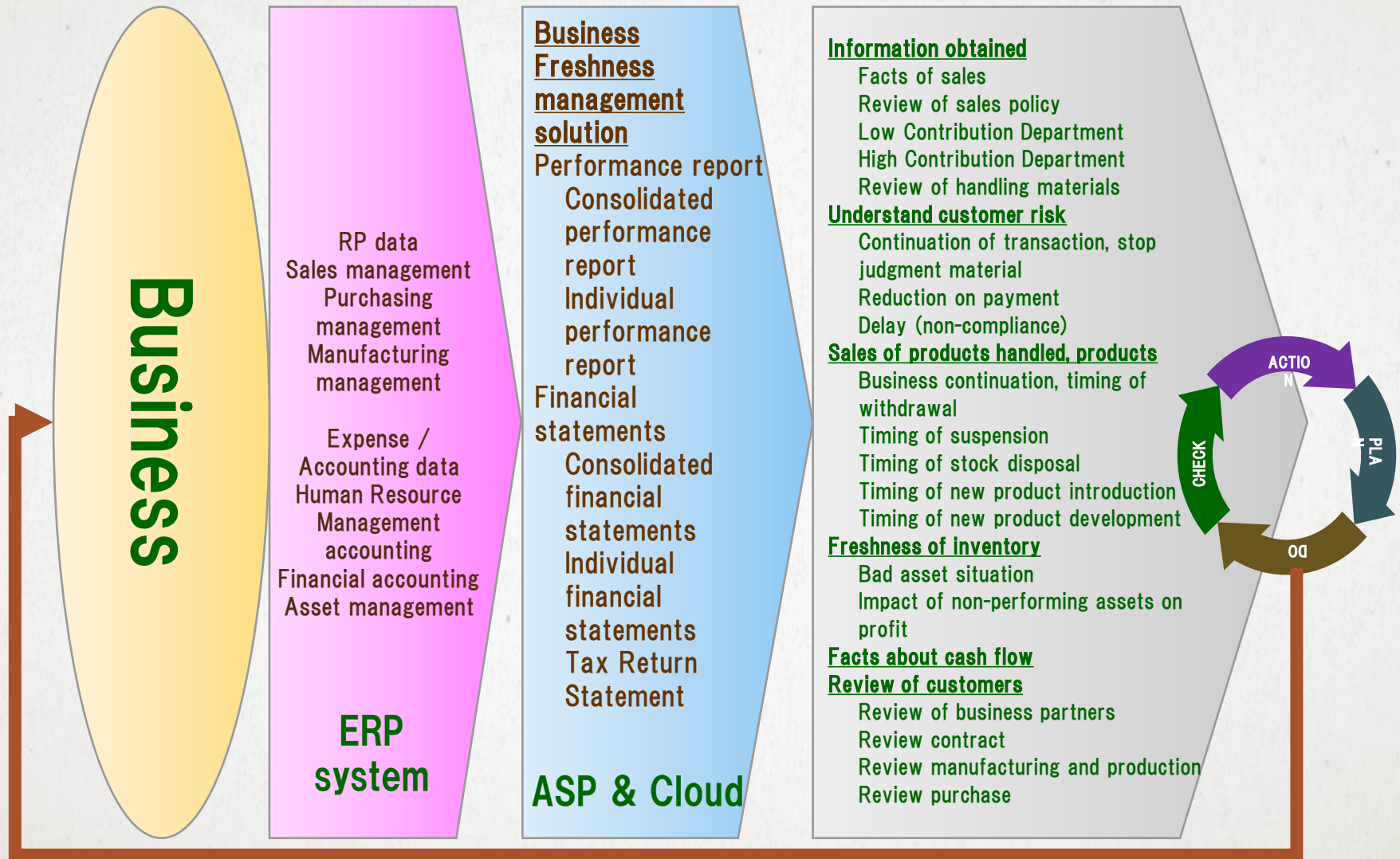
# GROWTH SPIRAL



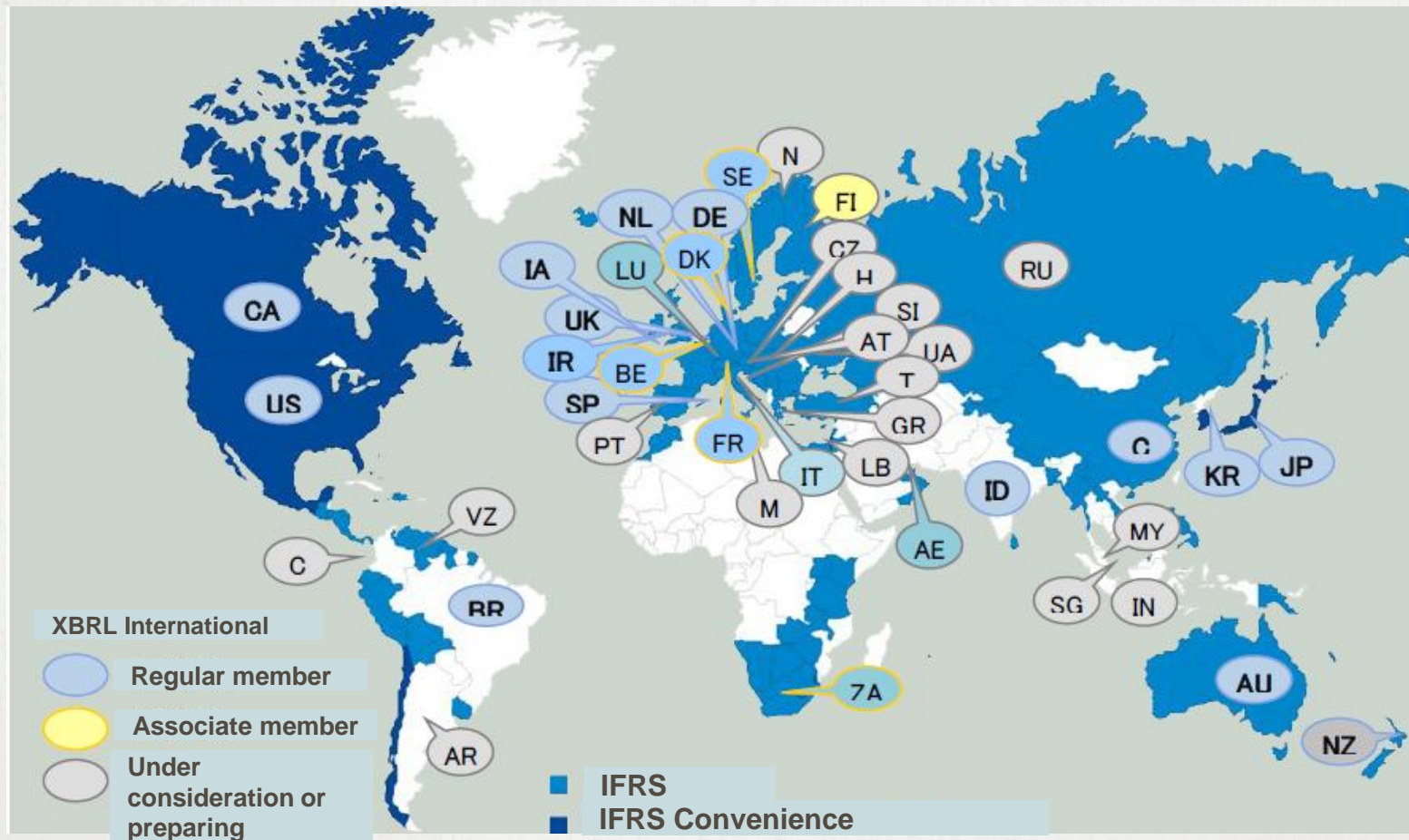
# NEGATIVE SPIRAL



# FURTHER GROWTH WITH DAILY SETTLEMENT & DAILY PDCA



# MAIN TARGET MARKET - XBRL & IFRS COUNTRIES -



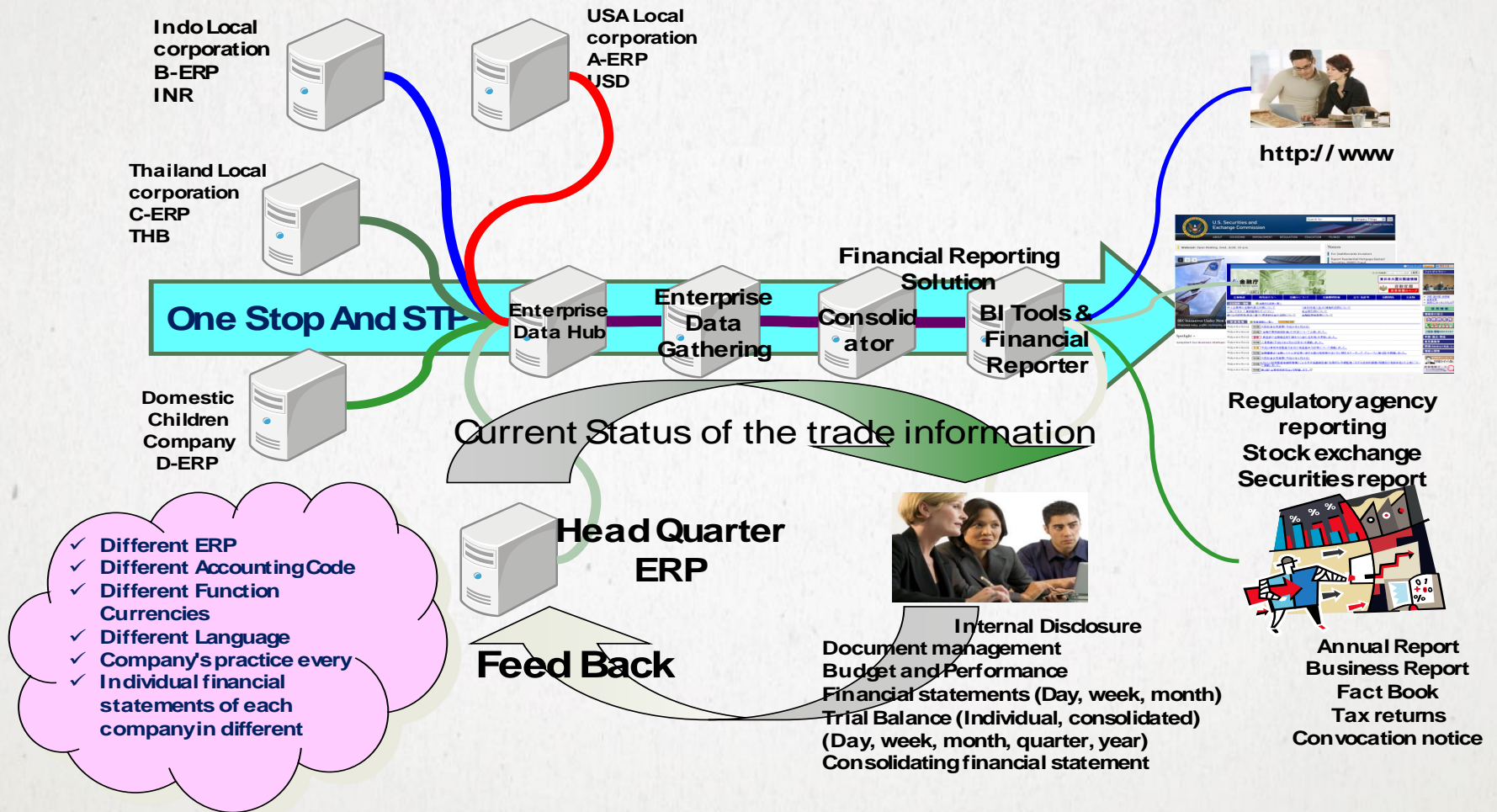
# SYSTEM OFFER FORM

## - ASP & CLOUD SERVICE -

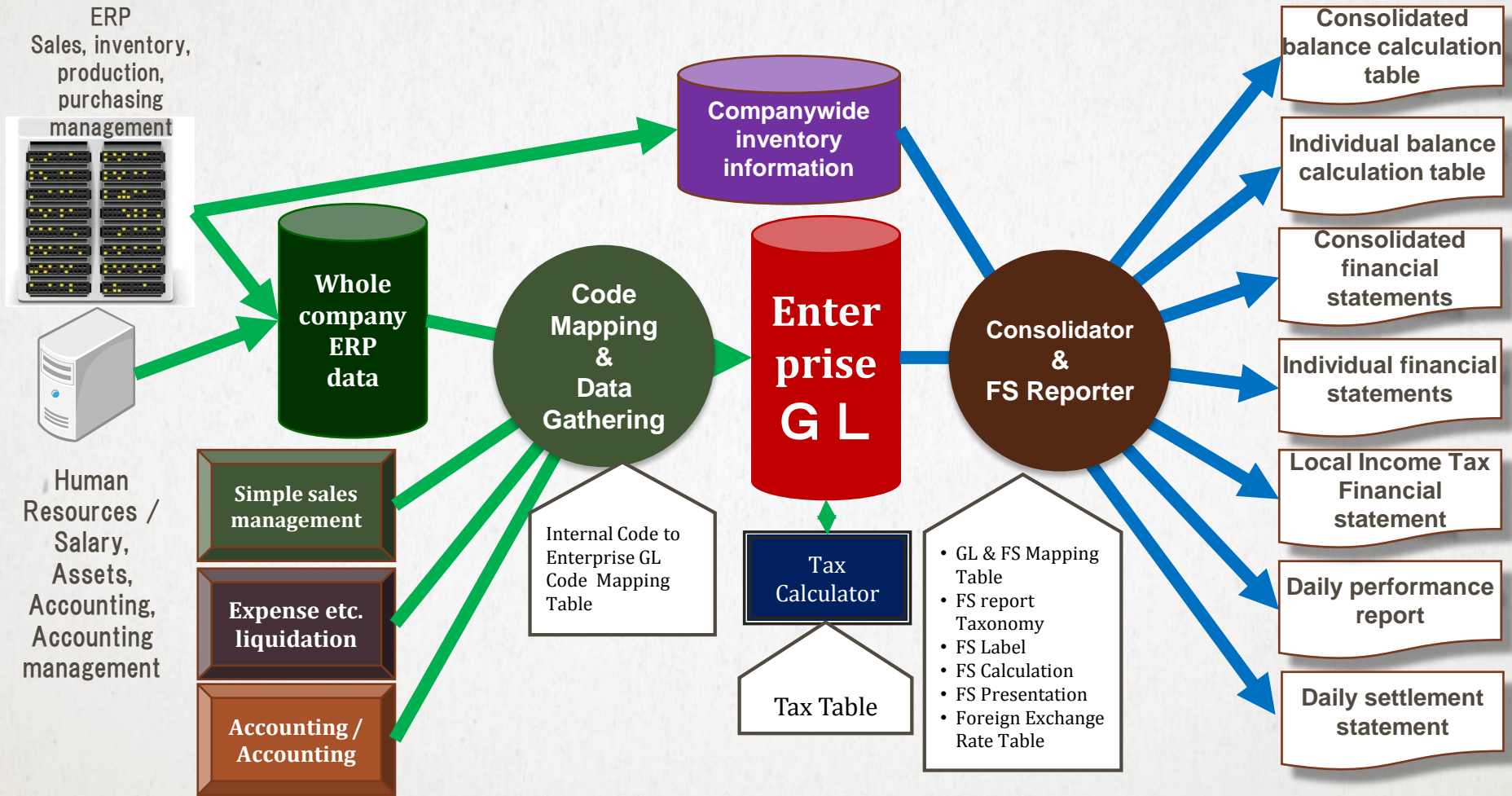




# SYSTEM CONCEPT



# OVERALL OVERVIEW



# ADVANTAGE OF BUSINESS FRESHNESS MANAGEMENT SOLUTION

Functions required for further growth	Existing system		Evil invitation of existing systems	Business freshness management solution
	Accounting	Consolidation		
Degree of a genus	100% managed as a person	100% managed as a person	<ul style="list-style-type: none"> <li>• Erroneous writing etc. always occur</li> <li>• Fictitious sales, fictitious purchase, etc. are also available for money operation</li> <li>• Fraud discovery such as embezzlement of expenses after the settlement of accounts.</li> </ul>	<ul style="list-style-type: none"> <li>• Automatic sex processing of financial statements etc from data of core system</li> <li>• Data entries based on vouchers are attributed to subordinate operations</li> <li>• Person in charge of input of expenses etc. In case of</li> <li>• It is possible to find fraud such as embezzlement in daily settlement.</li> </ul>
The incidence of fraud accounting	Operation of the amount can be done in any way	Operation of the amount can be done in any way	<ul style="list-style-type: none"> <li>• Companies that announced frauds 48% → 34%</li> <li>• Undisclosed company because there is no importance 44% → 58%</li> </ul> <p>(Source: 'Survey on fraudulent risk of companies' Deloitte) Implemented for 3,631 companies in all listed companies. Response rate 11%</p>	<ul style="list-style-type: none"> <li>• Very low</li> <li>• Fraud can be completely reduced to 0% except for fraudulent charges such as transportation expenses</li> </ul>
Settlement, performance report	End of month and end of the following month	End of month and end of the following month	<ul style="list-style-type: none"> <li>• PDCA can not be done at the end of next month</li> <li>• Response such as order acceptance / sales reduction, delay in payment and so on becomes a late writer, causing factors leading to fraud accounting such as fictitious sales</li> </ul>	<ul style="list-style-type: none"> <li>• Daily, weekly, monthly, annual</li> <li>• Can handle PDCA on a daily basis</li> <li>• By daily PDCA, we can respond to orders decrease and sales decrease promptly</li> <li>• It is possible to grasp the payment delay in the same way on a daily basis as well. Dunning etc. possible on the same day</li> </ul>
Organic data linkage with operational core system such as sales management	None	None	<ul style="list-style-type: none"> <li>• Operationally as a person</li> <li>• Numerals can be intentionally operated</li> <li>• Lack of material accident including wrong accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Automatic generation of settlement statement, actual report from sales core management business core system data</li> <li>• Eliminate as much as possible involuntary involvement</li> <li>• There is no room for fraud accounting</li> </ul>
IFRS compliant Difference from Japanese accounting standard	Personally create differences of Japanese accounting standards t and respond	Personally create differences from Japanese accounting standards and respond	<ul style="list-style-type: none"> <li>• Fluctuation accounting is likely to occur due to mistakes such as high personality, delay in settlement, errors</li> </ul>	<ul style="list-style-type: none"> <li>• Automatic processing according to accounting standards</li> <li>• It does not take on people</li> </ul>
IFRS compliant IAS 21 correspondence (exchange rate effective date)	Functional currency conforms to rules	Costs and revenue items are 80% of listed companies are machine average (in principle, trading day rate)	<ul style="list-style-type: none"> <li>• The consolidated accounting does not carry out accurate currency conversion based on the IFRS principle.</li> <li>• Impossible to create accurate consolidated financial statements</li> </ul>	<ul style="list-style-type: none"> <li>• Based on the terms of IAS 21, you can specify the trading day rate and the closing date according to the subject.</li> <li>• Revenue and expense items are conducted on the trading day, so accurate consolidated financial statements are automatically generated</li> </ul>
Consolidation Elimination of transactions between groups		Sick work	Fluctuation accounting is likely to occur due to mistakes such as high personality, delay in settlement, errors	Automatic processing