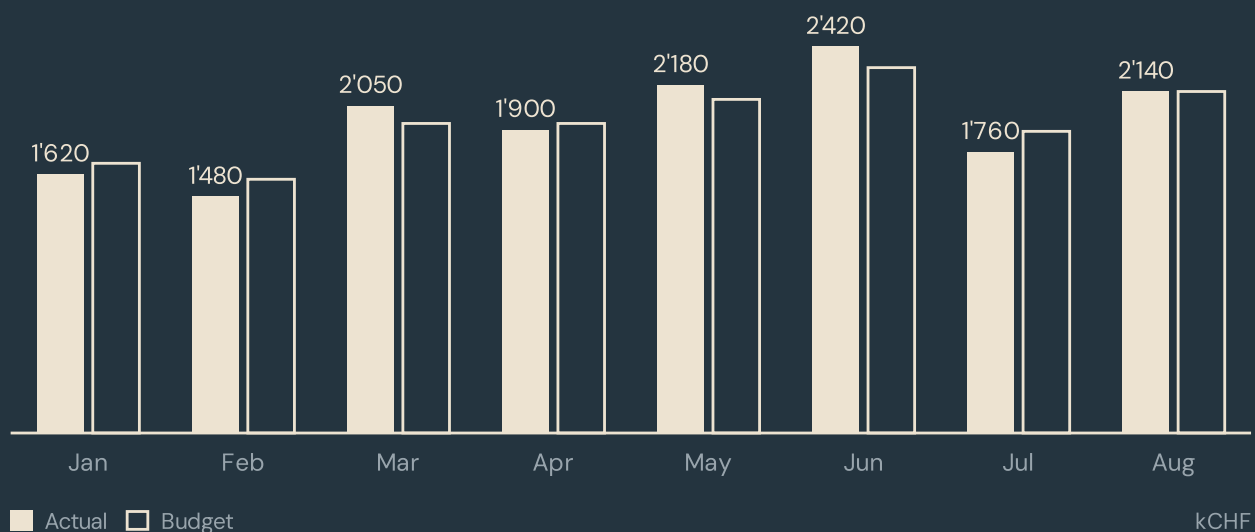


Free self-assessment

Reporting Check: Does Your Reporting Carry Decisions?

Twelve questions along the path from decision to metric. Five minutes to answer, with a scoring key and a next step.



Why this check

Most management report packs inform, but they do not steer. Whether yours carries decisions is not a question of the tool. It shows at twelve points along the path from decision to metric.

In project reviews we keep seeing the same patterns: reports nobody reads because the question behind them is missing. Metrics with two definitions in two systems. Titles that describe the chart rather than state the message. And meetings that open with an argument about the numbers rather than a decision.

This check makes those patterns visible before they become expensive. It does not replace an analysis, but it shows where you stand and which next step is worth taking.

How the check works

- 1 Twelve questions, seven steps.**
The questions follow the path from decision to metric: decision, question, metric, data, report, impact, review. Answer each one with Yes, Partly or No.
- 2 Honest rather than generous.**
The yardstick is the report pack as it lands on the management table today, not the one in progress. Where you hesitate, the answer is usually "Partly".
- 3 Count the points, read the result.**
Yes scores two points, Partly one, No none; question 11 is scored in reverse. The scoring key on page 6 places your result and names the next step that fits.

Before you start

Take the report pack as it lay on the table at the last management meeting and leaf through it as you answer; the questions are meant for that pack, not for the idea of it. The note line next to each question is for whatever comes to mind: the report nobody opens, the metric with two definitions. That is usually the more valuable finding.

Who this check is for

For CFOs, managing directors and board members who have the report pack on their desk every month and cannot shake the suspicion that it costs more than it delivers. For controllers who are asked to set up a new reporting system or rescue an existing one. And for anyone who wants to know, before a BI project, whether the problem really lies with the tool.

From decision to metric

Reporting that carries decisions is built in this order: first the decision, then the question, then the metric. The lower your score, the earlier on this path the cause lies.

1	Decision	Which management decision depends on this report?
2	Question	What are these figures meant to tell us, and what for?
3	Metric	Who owns it, at what cadence, and can that person influence it?
4	Data	Do the figures reconcile to the close, and is the definition written down?
5	Report	Is the message in the title, and does the page show the variance rather than just the value?
6	Impact	Does the report lead to a decision, or to a discussion about the numbers?
7	Review	Is whatever does not carry decisions cut once a year?

Answer scale on the following pages:

☐ Yes 2 points ☐ Partly 1 point ☐ No 0 points

The decision comes before the metric

A report has a purpose when someone decides something with it. A metric has a purpose when it answers a question that someone in management actually asks.

Step 1 · Decision

01 Can you say, for every report the executive team receives, which decision it carries?

What matters: A report without a decision behind it is documentation. It gets read as long as someone asks for it, and not after that.

☐ Yes ☐ Partly ☐ No

02 Did at least one metric trigger a decision in the last quarter that you can name?

What matters: This is the acid test. If no example comes to mind, the reporting informs, but it does not steer.

☐ Yes ☐ Partly ☐ No

Step 2 · Question

03 Is it written down for every metric which question it answers?

What matters: The purpose question is: what are these figures meant to tell us, and what for? Metrics without a question exist because the system delivers them. They fill pages and dilute attention for the few figures on which a decision depends.

☐ Yes ☐ Partly ☐ No

04 Do you notice that things are going wrong before the month-end close shows it?

What matters: The close is a rear-view mirror. Order intake, utilisation or open quotes show the curve weeks before it reaches the income statement.

☐ Yes ☐ Partly ☐ No

Ownership and reconciliation

A metric steers when someone owns it and can influence it. Trust in the number comes from reconciliation to the close and from a definition that everyone reads the same way.

Step 3 · Metric

05 Does every metric have an owner and a fixed rhythm in which it is reviewed?

What matters: A metric without an owner gets commented on, but not moved. Without a cadence it gets looked at when there happens to be time.

☐ Yes ☐ Partly ☐ No

06 Can the owner actually influence the figure?

What matters: Exchange rates, commodity prices or market indices often appear in the report with a traffic light. A traffic light on the exchange rate produces discussion, but no action. External factors belong on the page as context, without a traffic light and without an owner.

☐ Yes ☐ Partly ☐ No

Step 4 · Data

07 Do the figures in the report agree with the accounts without anyone recalculating by hand?

What matters: Every manual bridge is a source of error and a reason to distrust the number. Reconciliation comes before beauty: the report hangs on the close, or it hangs in the air.

☐ Yes ☐ Partly ☐ No

08 Is there a written definition for every metric that finance and the business units read the same way?

What matters: Without a written definition, it is renegotiated in every meeting. The discussion then revolves around the number and never reaches the decision.

☐ Yes ☐ Partly ☐ No

The message first, then the impact

A good report states first what the situation is, then provides the evidence. It stays good if someone regularly checks what it achieves and what can be cut.

Step 5 · Report

09 Does the title of every chart state the message, not just what is shown?

What matters: "Revenue by region" describes the chart. "Region East has been losing margin since June" says what there is to decide. The chart is the evidence, the title the statement.

☐ Yes ☐ Partly ☐ No

10 Do your reports show the variance to prior year and budget, and is it settled from what size a variance counts?

What matters: The value on its own is information. Only the variance against the comparison value, with a threshold of, say, five percent, tells you whether something needs doing.

☐ Yes ☐ Partly ☐ No

Steps 6 and 7 · Impact and review

11 Does the management meeting start with a discussion about whether the numbers are right? *

What matters: Whoever argues about whether the numbers are right decides nothing else in that meeting. The argument is the symptom of missing reconciliation and definitions (questions 7 and 8). * **Score in reverse:** No = 2 points, Partly = 1, Yes = 0.

☐ Yes ☐ Partly ☐ No

12 Is it checked once a year which reports can be dropped, and are they then actually dropped?

What matters: Reporting only ever grows. Where nothing is ever cut, there is no one checking the benefit. Cutting is the proof that someone is looking.

☐ Yes ☐ Partly ☐ No

What your points mean

Count your answers: Yes two points, Partly one, No none; question 11 is scored in reverse. The maximum is 24 points. Three bands, one direction: the lower the score, the earlier on the path from decision to metric the cause lies.

Your score

Number of Yes (questions 1 to 10 and 12) × 2	points
Number of Partly × 1	points
Question 11, scored in reverse	points
Total	of 24

18–24

Carries

Your reporting carries decisions.

Keep at it: owners, rhythm and thresholds only stay effective if they are reviewed every year. Use the questions you answered with “Partly” as the agenda for the next review.

10–17

Informs

It informs more than it steers.

What is usually missing is a comparison value, an owner or a threshold from which to react, not the data. A reporting review of a few days shows what to cut and what to sharpen.

0–9

Start is missing

The starting point is missing: the decision.

Before reports are rebuilt, it must be clear which decisions they are meant to carry. A scoping sprint clarifies decisions, questions and metrics in two to three weeks.

Your three most important No answers

Wherever you ticked No, that is where the first step lies. Note the three questions that cost you the most.

What you can do tomorrow

Take your three most important No answers into the next management meeting and ask the purpose question for each: what are these figures meant to tell us, and what for? The answers are the start of any rebuild, with or without us.

We help when things get difficult: with reporting set-ups that do not deliver, with the translation between CFO and IT, with building in Microsoft Fabric and Power BI. Lean rather than large-scale, in fixed-price stages, first value in under a month.

Entry point	Who it is for and what you get	Duration and price
Initial conversation	You describe the situation, we tell you where your reporting stands and what the sensible next step is. You leave with an assessment, not a quote.	30 minutes, free
Reporting review	For existing reporting that does not hold up in daily use. Review of the report set, metrics and data model: what is used, what is missing, what contradicts itself. Written findings with a cut list and prioritised measures, including a recommendation on whether to rebuild or start over.	A few days, from CHF 4,000
Scoping sprint	For new initiatives. Target picture, architecture and tool decision, staffing plan and budget estimate: in writing, decision-ready and independent of whether you implement with us afterwards.	2–3 weeks, from CHF 8,000

Fixed prices excl. VAT. We fix the price after the initial conversation; it depends on the scope, such as the number of source systems, entities and people involved.



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Sources

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