plusIT
Mitglied der ISC BT Gruppe

IT-LOGIX

This concerns chapter UN 3.2 “Unify scenarios” of the IBCS® Standards

Some ideas concerning the semantic notation of scenarios
to be released in the next version of IBCS®

Aligning the PY coloring with column and overall titles

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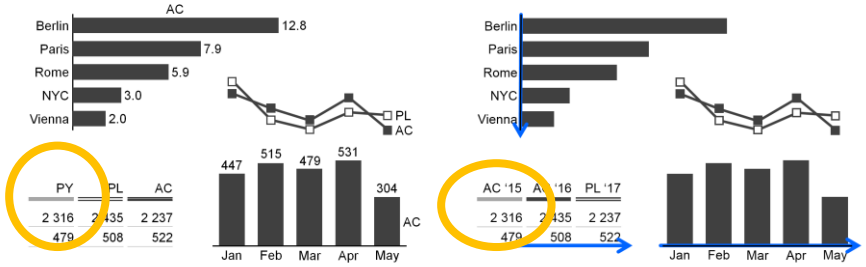
The problem: There is a common understanding in IBCS, that previous year periods are to be colored «in general» in a lighter version of the color used for the actual period. But as the following examples show:

- There is no consistent application of light coloring for previous periods
- Titles for previous periods are not consistent



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https://www.hichert.com/wp-content/uploads/2017/08/UN-3.3-1.png

Electronic Inc.
Net sales in mEUR
2010..2016

	2010	2011	2012	2013	2014	2015	2016
Austria	560	590	546	518	555	509	456
Belgium	56	72	58	59	77	79	88
France	140	149	134	137	165	155	178
Germany	345	279	260	234	288	297	268
Italy	78	91	86	77	69	59	71
Sweden	77	81	86	85	93	95	98
Denmark	61	70	66	70	78	79	93
Rest of EU	502	498	545	601	688	782	655
EU	**1 819**	**1 830**	**1 781**	**1 811**	**2 013**	**2 055**	**1 907**

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EX 1.2 Use appropriate table types

Time **table**

	'14	'15
Italy		
Austria		
UK		
France		
Rest		
Europe		

Variance **table**

		PL	FC	ΔPL
Italy				
Austria				
UK				
France				
Rest				
Europe				

Cross **table**

	Sales	Profit
Italy		
Austria		
UK		
France		
Rest		
Europe		

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Electronic Inc.
Profit and loss statement in mUSD
2013 and 2014, ΔPY and ΔPY%

	2013		2014		ΔPY		ΔPY%	
	Home	Intern.	Home	Intern.	Home	Intern.	Home	Intern.
Software revenue	265	809	244	906	-21	+97	-8%	+12%
Support revenue	87	244	88	255	+1	+11	+1%	+5%
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Revenue	**473**	**1 441**	**446**	**1 501**	**-27**	**+60**	**-6%**	**+4%**
Cost of sales	122	477	134	450	+12	-27	+10%	-6%
Gross profit	**351**	**964**	**312**	**1 051**	**-39**	**+87**	**-11%**	**+9%**
Research and development expenses	78	223	88	240	+10	+17	+13%	+8%
Selling and general administrative expenses	97	307	99	298	+2	-9	+2%	-3%
Other operating income	22	45	52	145	+30	+100	+136%	+222%
Other operating expenses	76	45	62	55	-14	+10	-18%	+22%
Other financial income (expenses), net	12	- 5	23	- 8	+11	-3	+92%	+60%
Income from continuing operations bef. tax	**66**	**349**	**- 12**	**321**	**-78**	**-28**	**-118%**	**-8%**
Income tax expenses	23	122	27	129	+4	+7	+17%	+6%
Income from continuing operations	**43**	**227**	**- 39**	**192**	**-82**	**-35**	**-191%**	**-15%**
Income from discontinued operations	56	66	66	72	+10	+6	+18%	+9%
Net Income	**99**	**293**	**27**	**264**	**-72**	**-29**	**-73%**	**-10%**

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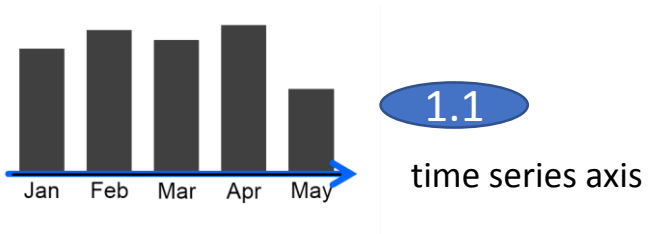
As a work group we suggest that the IBCS are enhanced with one or more statements of how to handle the coloring of previous periods.

1. To better grasp the problem, we need to clarify that a chart or table **can have two «time axis».**
    1. The «time *series* axis» shows the time series on a given time hierarchy level, e.g. monthes.
    2. The «time *comparison* axis» shows a past period for comparison with the current period.



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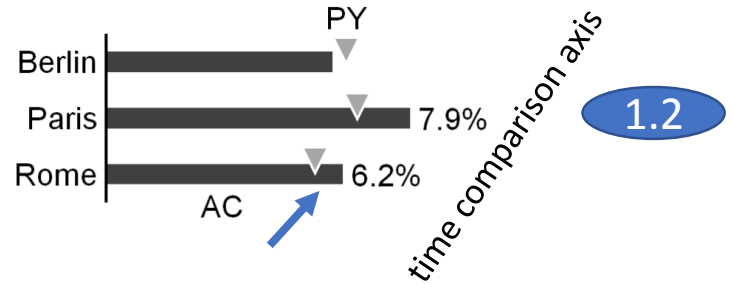

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1.1

Electronic Inc.
Net sales in mEUR
2010..2016

time series axis

	2010	2011	2012	2013	2014	2015	2016
Austria	560	590	546	548	555	509	456
Belgium	56	72	58	59	77	79	88
France	140	149	134	137	165	155	178
Germany	345	279	260	234	288	297	268
Italy	78	91	86	77	69	59	71
Sweden	77	81	86	85	93	95	98
Denmark	61	70	66	70	78	79	93
Rest of EU	502	498	545	601	688	782	655
EU	**1 819**	**1 830**	**1 781**	**1 811**	**2 013**	**2 055**	**1 907**

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1.2

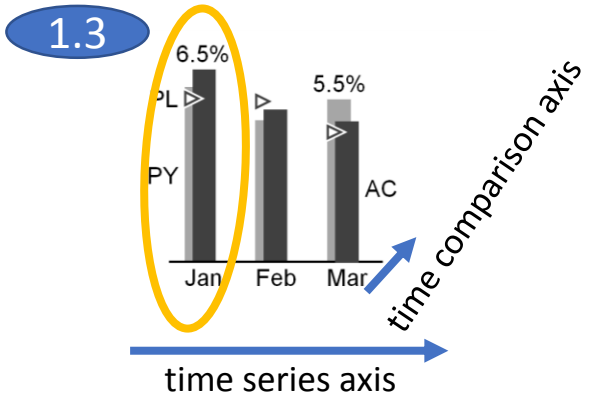
Electronic Inc.
Net sales in mEUR
2015 Q1

time comparison axis

	PY	PL	AC	ΔPY	ΔPY%	ΔPL	ΔPL%
Austria	560	590	559	-1	-0%	-31	-5%
Belgium	56	72	58	+2	+4%	-14	-19%
France	140	149	134	-6	-4%	-15	-10%
Germany	345	279	260	-85	-25%	-19	-7%
Poland	78	91	86	+8	+10%	-5	-5%
Sweden	77	81	86	+9	+12%	+5	+6%
Italy	61	70	66	+5	+8%	-4	-6%
Other	502	498	545	+43	+9%	+47	+9%
Europe	**1 819**	**1 830**	**1 794**	**-25**	**-1%**	**-36**	**-2%**

https://www.hichert.com/wp-content/uploads/2017/08/EX-1.2-23.png

1. To better grasp the problem, we need to clarify that a chart or table can have two «time axis».
    3. Especially in charts you can also combine these two axis in the same chart. The «time *comparison* axis» then shows a past period usually on a higher level of the time hierarchy compared to the time series axis, e.g. one year in the past for comparison with the current period.



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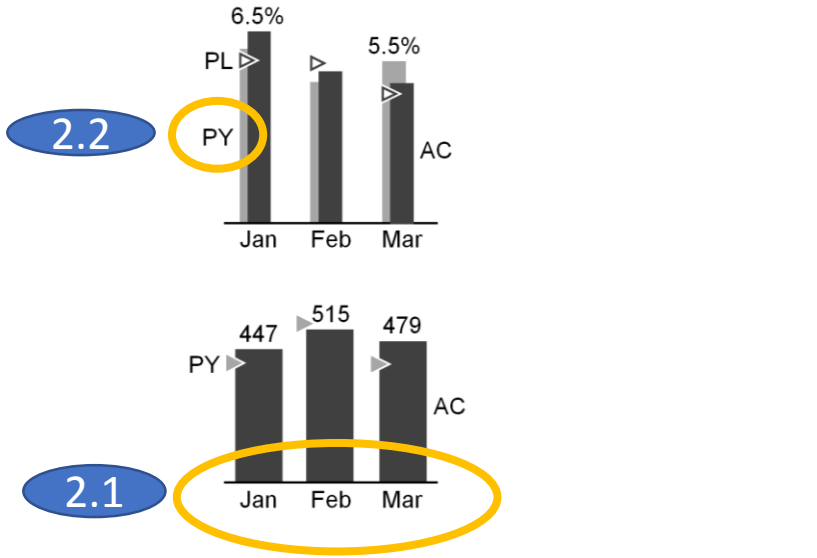
2. To better grasp the problem, we need to clarify that **there are two kind of (time related) labels**
    1. «Absolute time labels» like 2010, 2011, Jan, Feb etc.
    2. «Relative time labels» like AC and PY. The term relative indicates that the label can only be interpreted if you know the context which indicates the absolute time period.
       At this point we can mention that the **coloring (solid or light) are «relative» in the same sense** that they need an absolute context to be interpreted in the right way.



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2.1

Electronic Inc.
Net sales in mEUR
2010..2016

time series axis

	2010	2011	2012	2013	2014	2015	2016
Austria	560	590	546	548	555	509	456
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https://www.hichert.com/wp-content/uploads/2017/08/EX-1.2-22.png

Electronic Inc.
Net sales in mEUR
2015-Q1

2.2

	PY	PL	AC	ΔPY	ΔPY%	ΔPL	ΔPL%
Austria	560	590	559	-1	-0%	-31	-5%
Belgium	56	72	58	+2	+4%	-14	-19%
France	140	149	134	-6	-4%	-15	-10%
Germany	345	279	260	-85	-25%	-19	-7%
Poland	78	91	86	+8	+10%	-5	-5%
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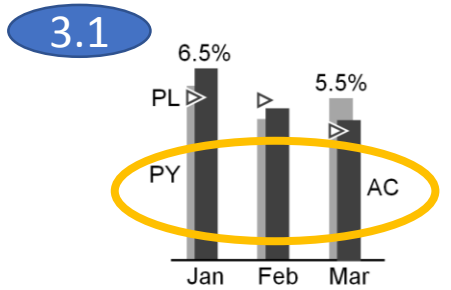
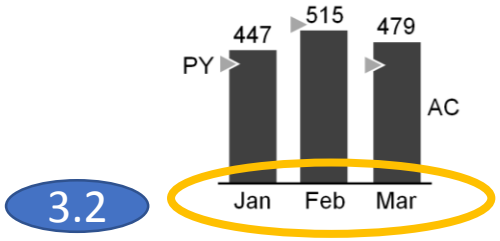
https://www.hichert.com/wp-content/uploads/2017/08/EX-1.2-23.png

3. Rules for the «time series axis»
    1. Columns and table headers representing a time series axis, are drawn in solid color always.
    2. The axis labels (below columns in charts, above column headers in tables) show the explicit name of the shown period (e.g. 2010, 2011, 2012 etc. or Jan, Feb, Mar etc.)
    3. The overall title shows the beginning and the end of the time series with two dots in between.





3.3

Electronic Inc.
Net sales in mEUR
2010..2016

	2010	2011	2012	2013	2014	2015	2016
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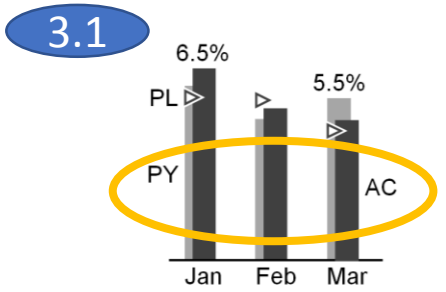
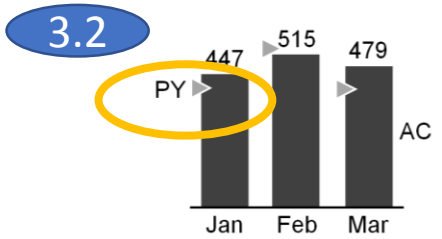
3.2

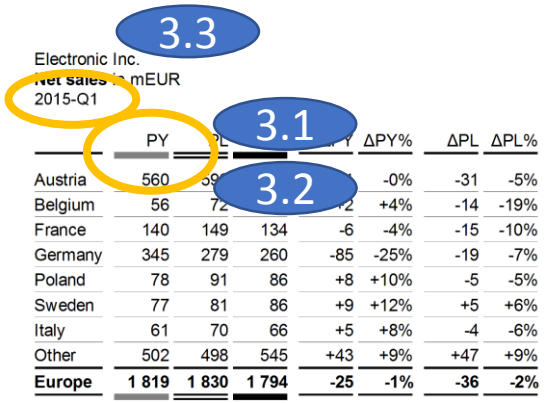
https://www.hichert.com/wp-content/uploads/2017/08/EX-1.2-22.png

3.1

3. Rules for the «time comparison axis»
    1. Columns and table headers representing a time comparison axis, are drawn in lighter color always.
    2. The time comparison axis in charts doesn't need a dedicated label (e.g. 2010, 2011, 2012 etc. or Jan, Feb, Mar etc.) as these columns are relative to the «main» period. Optionally you can add a label «PY» to indicate the meaning of this columns.
    3. The overall title shows the «main» period. This sets the context to interpret the colors (solid, light) as well as comparison labels (PY, AC) right.







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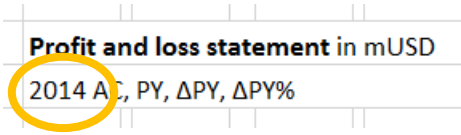
What about combining (relative) coloring with absolute and or relative time labels?

4. The example EX1.2.27 shows a «time comparison axis», not a time series. And it shows a combination of relative coloring, absolute time lables (2013, 2014) and relative time labels (ΔPY, ΔPY%). The overall title indicates a time series.
    1. We suggest that the overall title should only show the main period (given the fact that this is not a time series but a comparison with one single previous period)
    2. The column headers should show either only absolute labels
    3. or only relative lables.
    4. Another option would be to have two levels in the table header.

4.1



4.0

Electronic Inc.
Profit and loss statement in mUSD
2013 and 2014, ΔPY and ΔPY%

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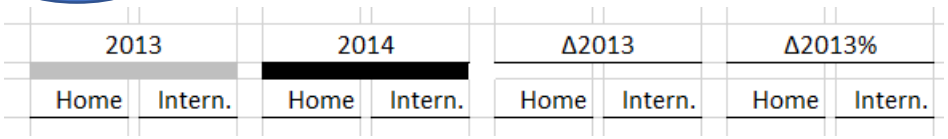
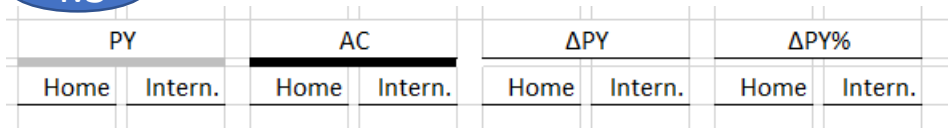
4.2



4.3



4.4