

# Accountant 3.0 Aanpak

Onno Wouters



**Coney**  
Discover your data!

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Discover your data!



# Accountant 3.0 Aanpak van



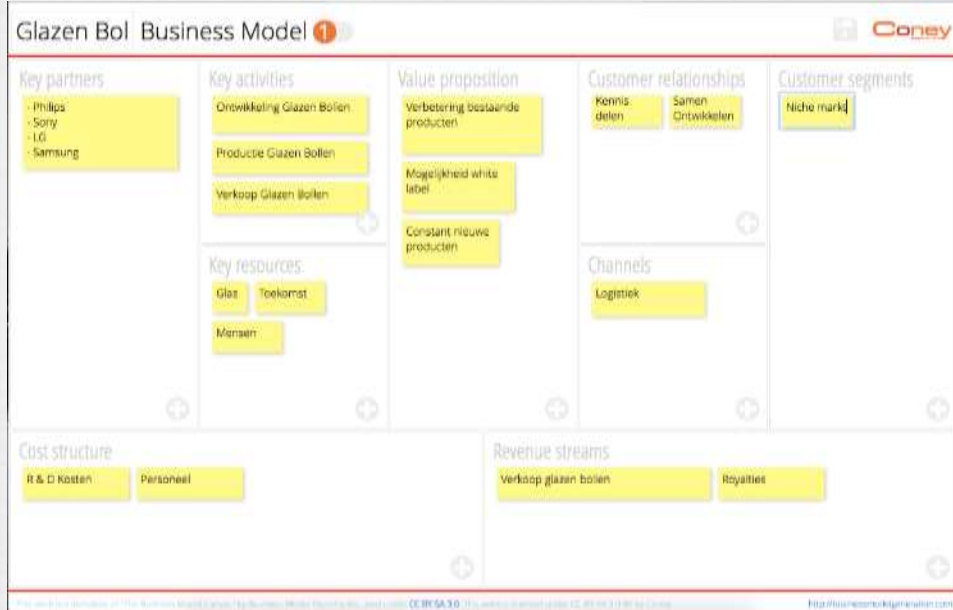
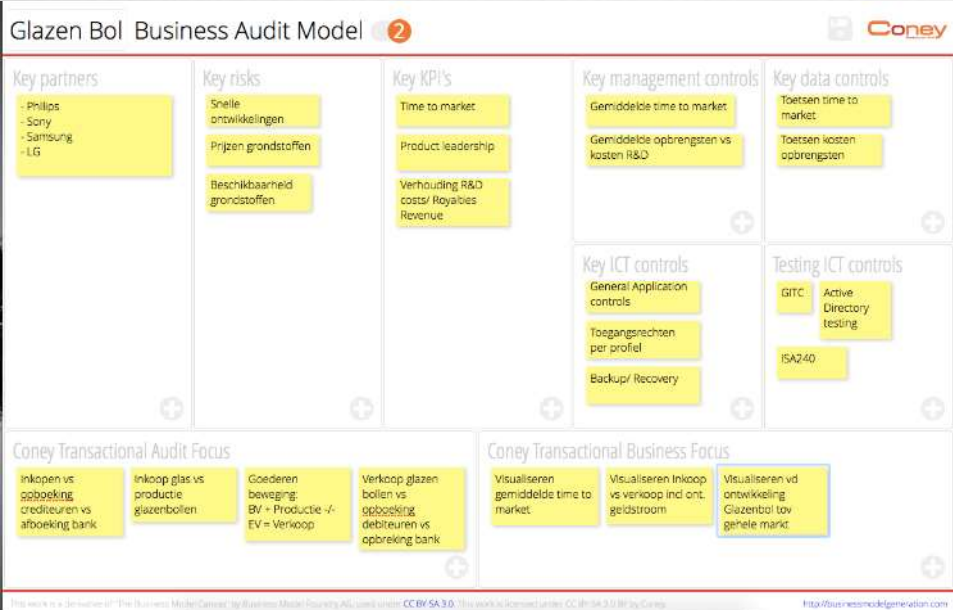
1. Understand the business
2. Build the Analytics
3. Review the processes
4. Perform and document
5. Share our findings

Data-  
Analytics

Process  
Mining

# TODAY

## Understanding the business



## Key partners

- Philips
- Sony
- LG
- Samsung

## Key activities

Ontwikkeling Glazen Bollen

Productie Glazen Bollen

Verkoop Glazen Bollen

## Key resources

Glas Toekomst

Mensen

## Value proposition

Verbetering bestaande producten

Mogelijkheid white label

Constant nieuwe producten

## Customer relationships

Kennis delen

Samen Ontwikkelen

## Customer segments

Niche markt

## Channels

Logistiek

## Cost structure

R & D Kosten

Personeel

## Revenue streams

Verkoop glazen bollen

Royalties

## Key partners

- Philips
- Sony
- Samsung
- LG

## Key risks

- Snelle ontwikkelingen
- Prijzen grondstoffen
- Beschikbaarheid grondstoffen

## Key KPI's

- Time to market
- Product leadership
- Verhouding R&D costs/ Royalties Revenue

## Key management controls

- Gemiddelde time to market
- Gemiddelde opbrengsten vs kosten R&D

## Key data controls

- Toetsen time to market
- Toetsen kosten opbrengsten

## Key ICT controls

- General Application controls
- Toegangsrechten per profiel
- Backup/ Recovery

## Testing ICT controls

- GITC
- Active Directory testing
- ISA240

## Coney Transactional Audit Focus

Inkopen vs opboeking crediteuren vs afboeking bank

Inkoop glas vs productie glazenballen

Goederen beweging: BV + Productie -/- EV = Verkoop

Verkoop glazen ballen vs opboeking debiteuren vs opbreking bank

## Coney Transactional Business Focus

Visualiseren gemiddelde time to market

Visualiseren Inkoop vs verkoop incl ont. geldstroom

Visualiseren vd ontwikkeling Glazenbol tov gehele markt

# TODAY

## Data-Analytics

Business Trends & Developments reporting

Audit Alerts & Exceptions

Periodic 'Automated' audit procedures

Starreveld based auditing – ad hoc

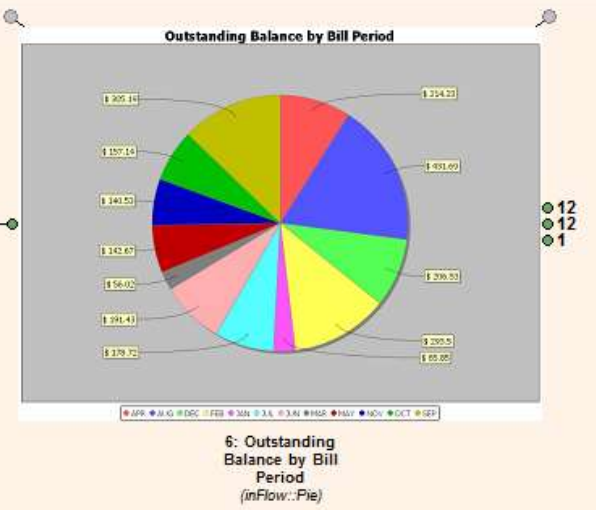
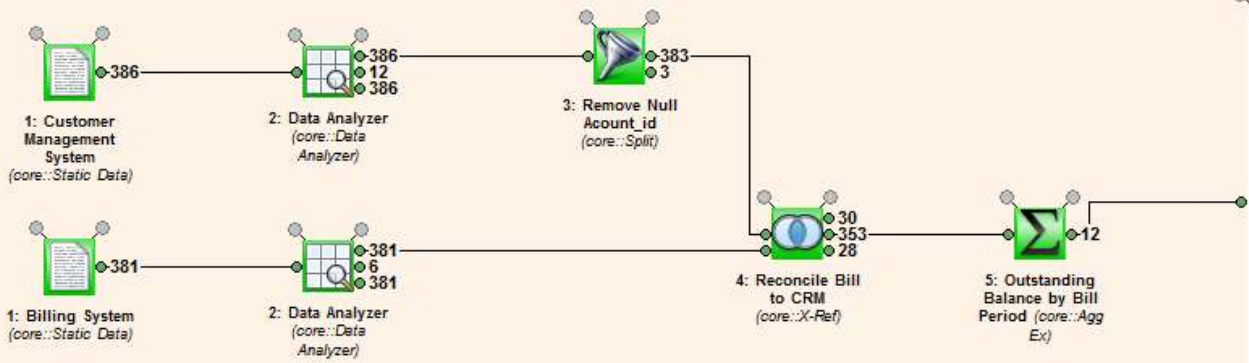
## Basis

## Deliverables

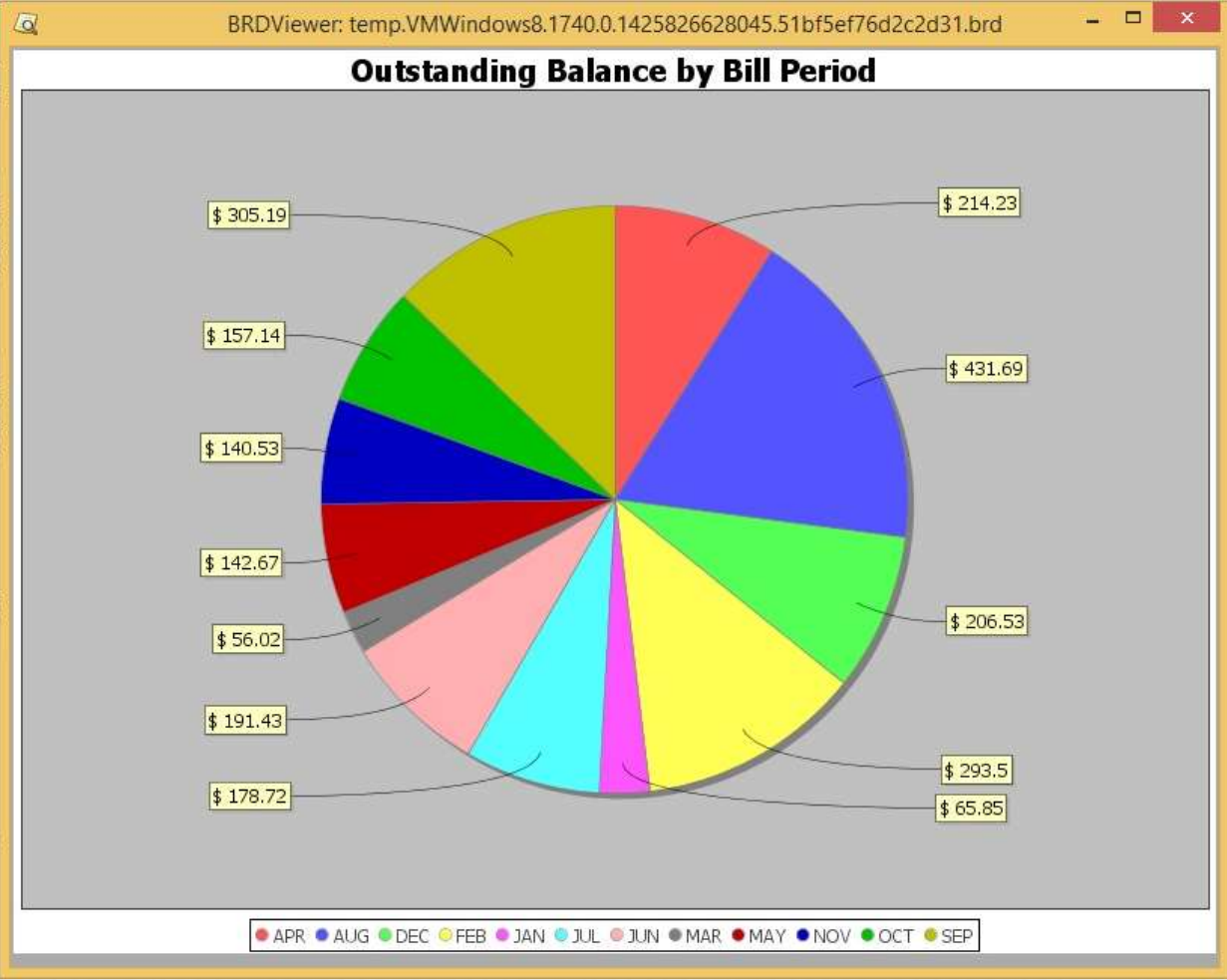


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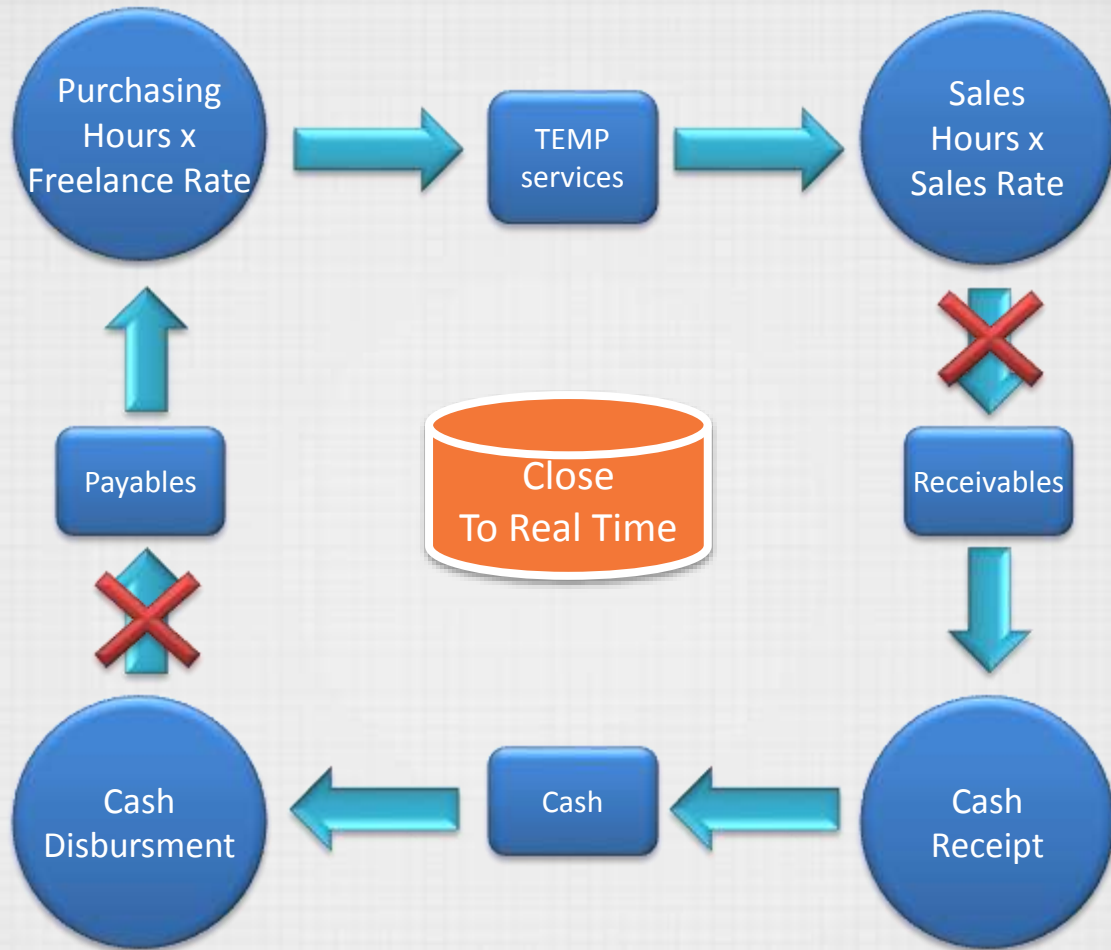
**Acquisition** | **Data Preparation** | **Rules Analytics** | **Impact Analytics** | **Publishing**



**For Further Help: [www.lavastorm.com/gettingstarted](http://www.lavastorm.com/gettingstarted) or Click Help**

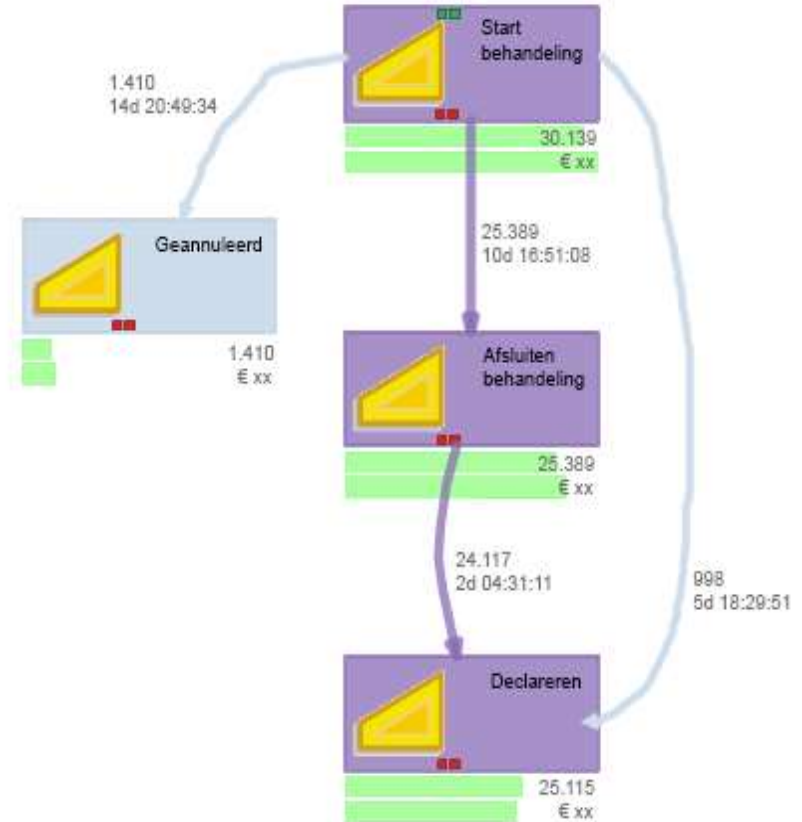
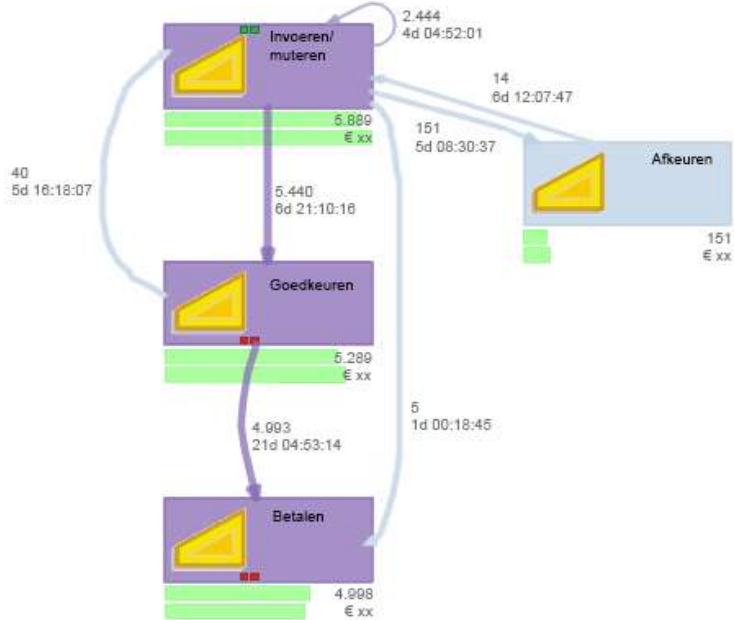






# TODAY

## Review the Processes



# TODAY

## Review the Processes

Process Mining  
Aan de slag met Process Mining  
Functiescheiding Demo

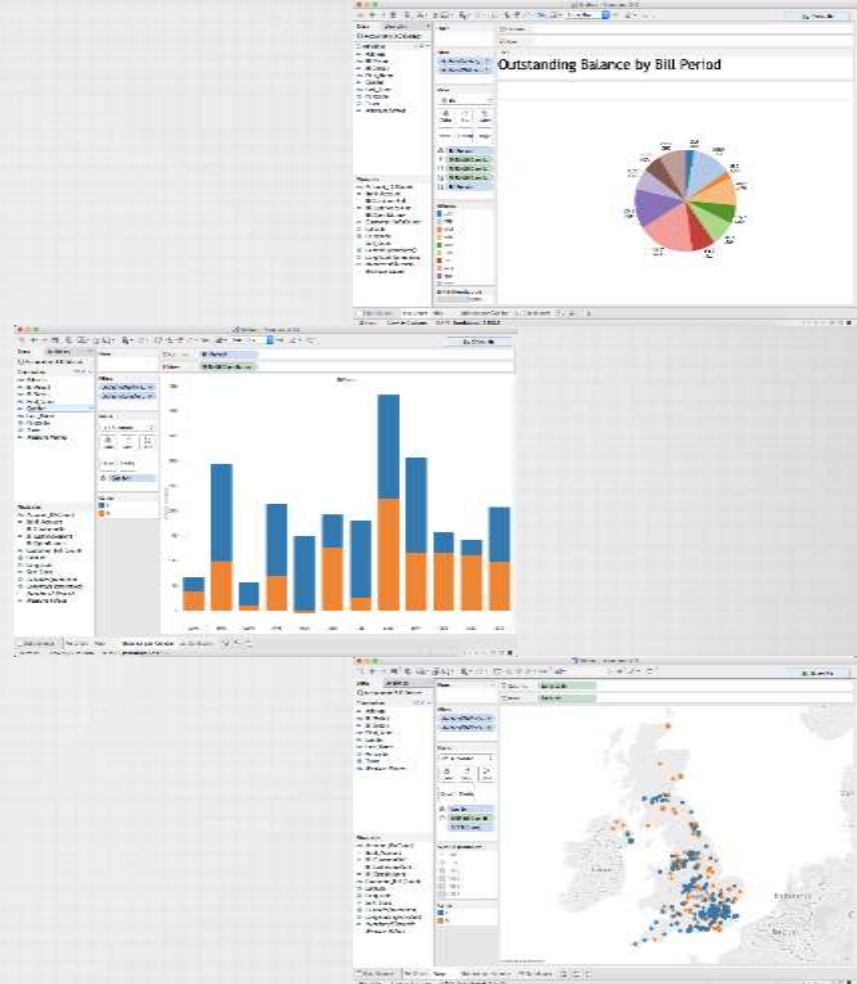
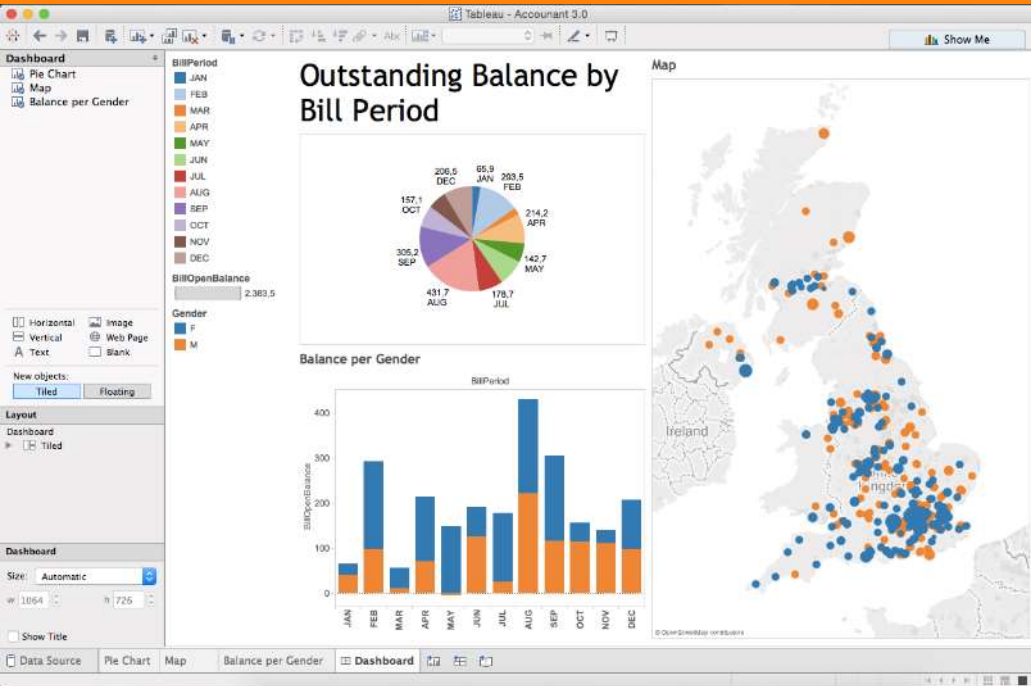
# TODAY

## Perform and Document



# TODAY

## Share our findings



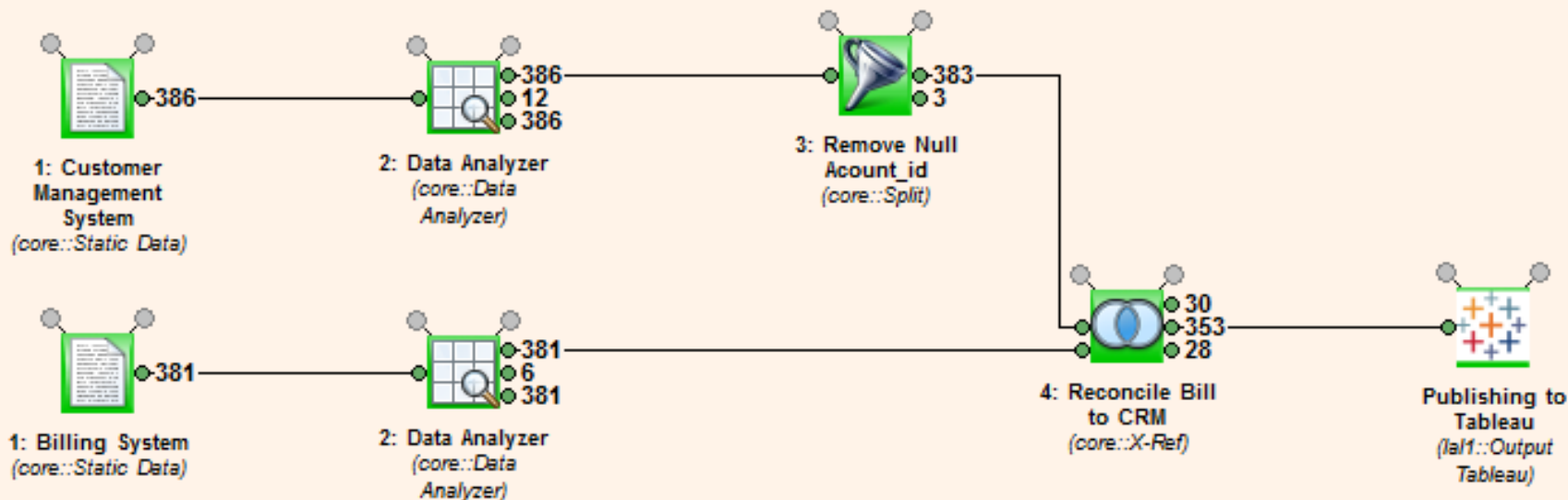
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Acquisition

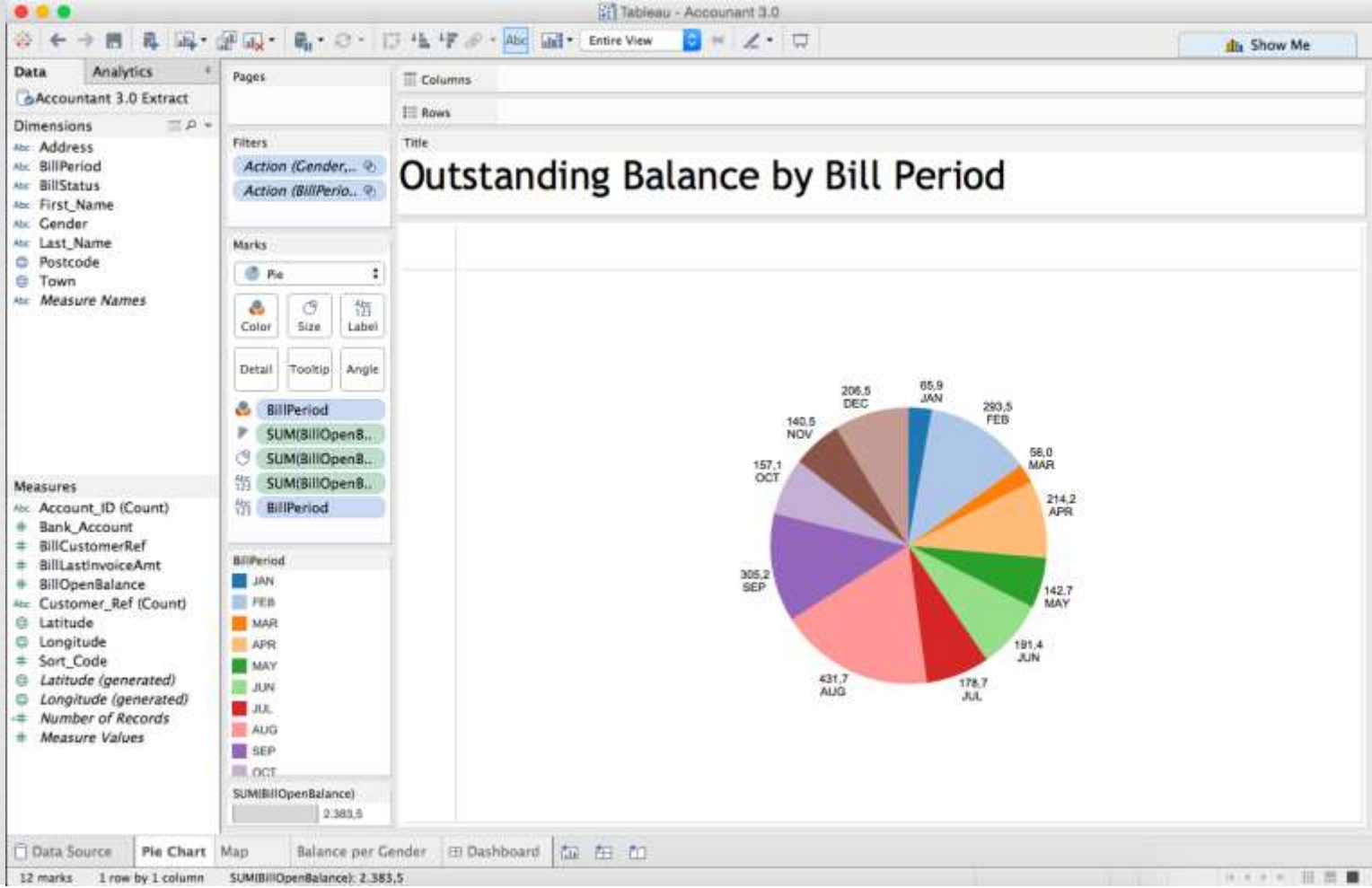
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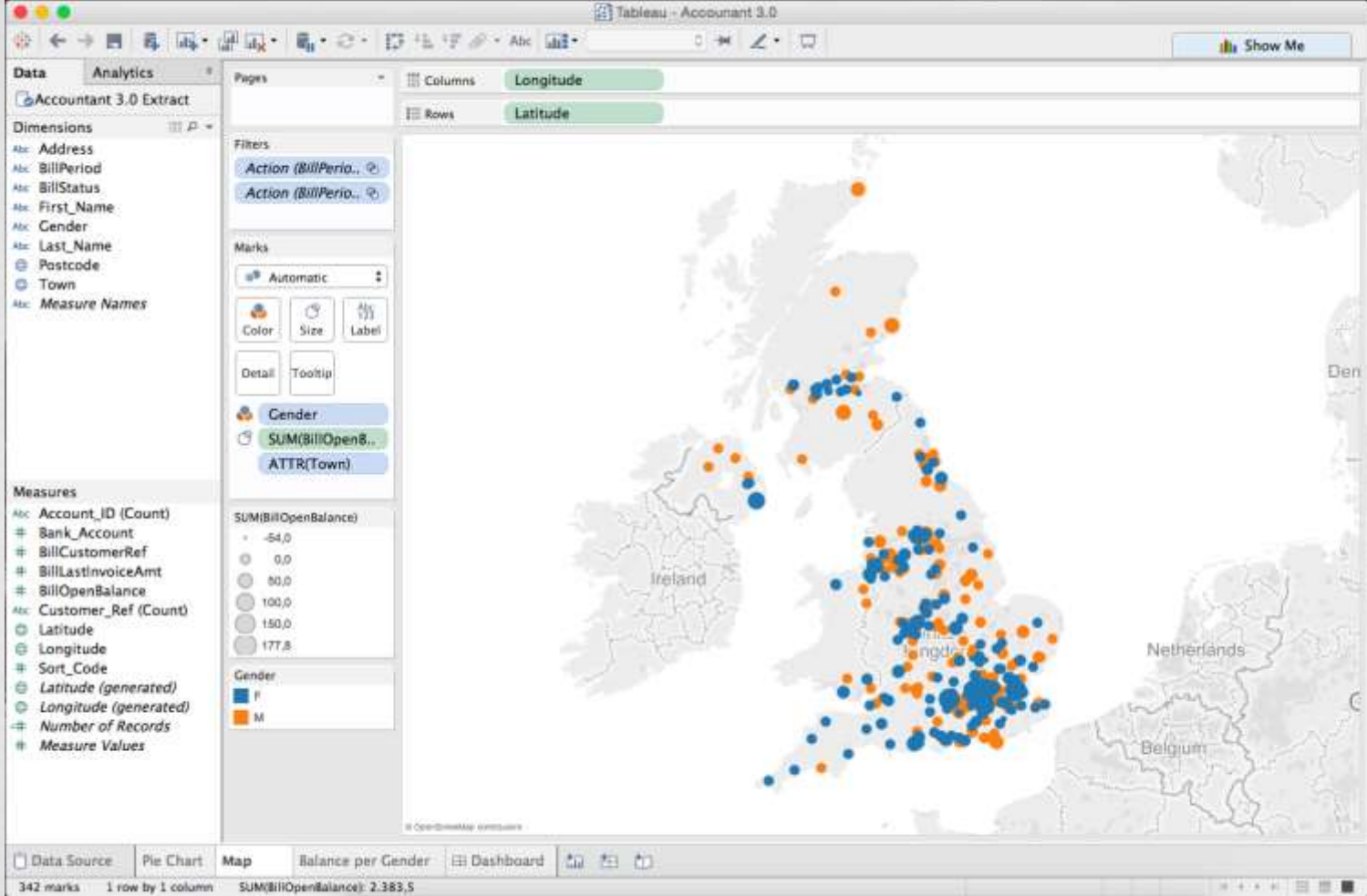
Rules Analytics

Publishing









# Outstanding Balance by Bill Period

BillPeriod

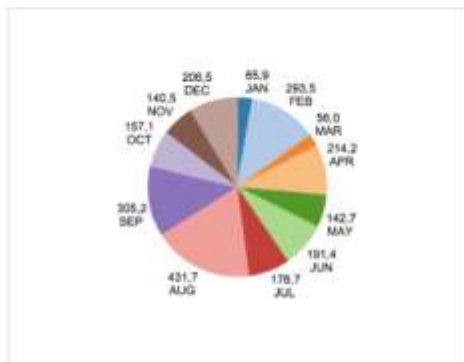
- JAN
- FEB
- MAR
- APR
- MAY
- JUN
- JUL
- AUG
- SEP
- OCT
- NOV
- DEC

BillOpenBalance

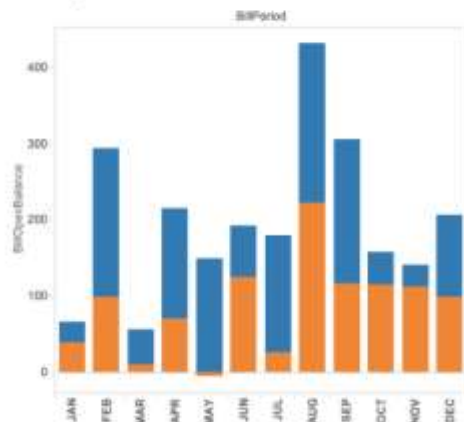
2,383.5

Gender

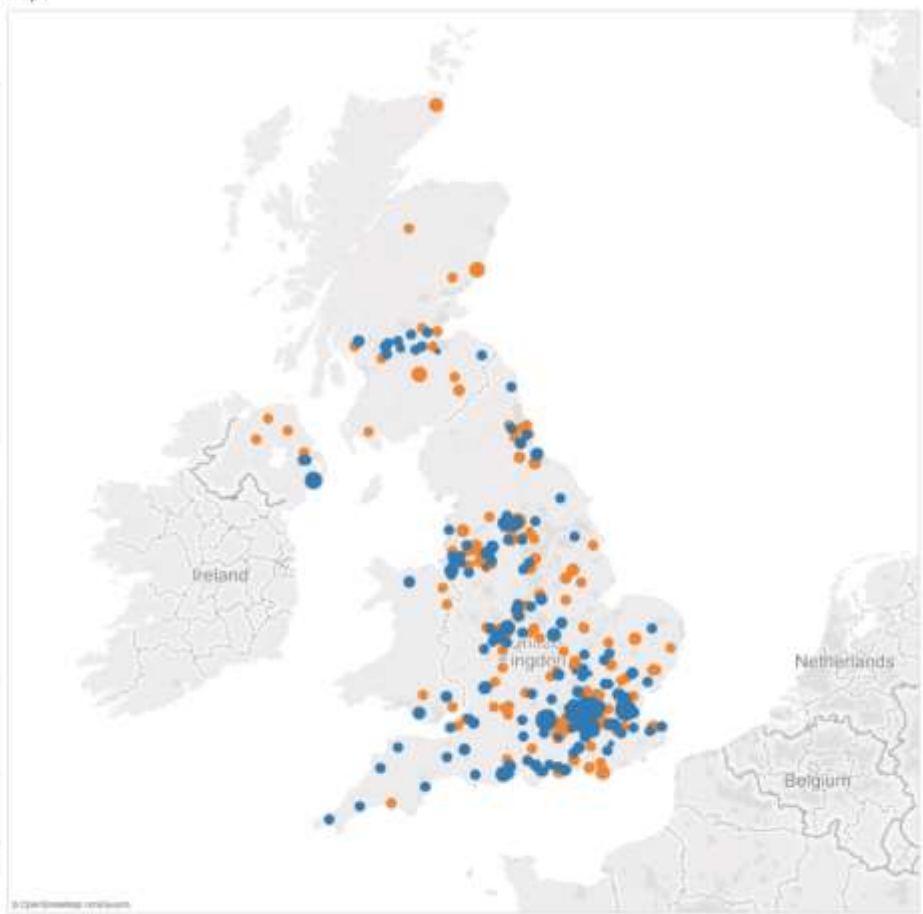
- F
- M



Balance per Gender



Map



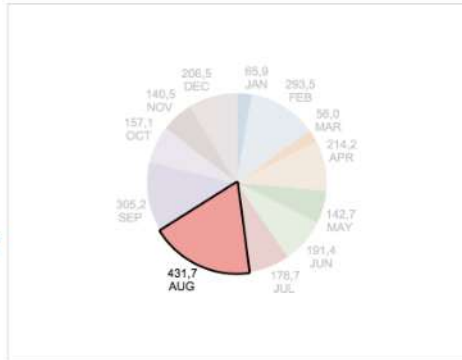
# Outstanding Balance by Bill Period

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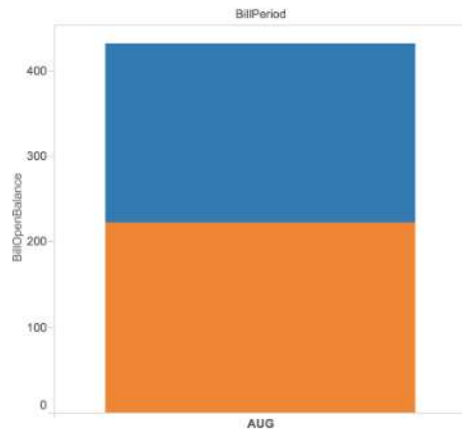
BillOpenBalance  
2,383.5

Gender

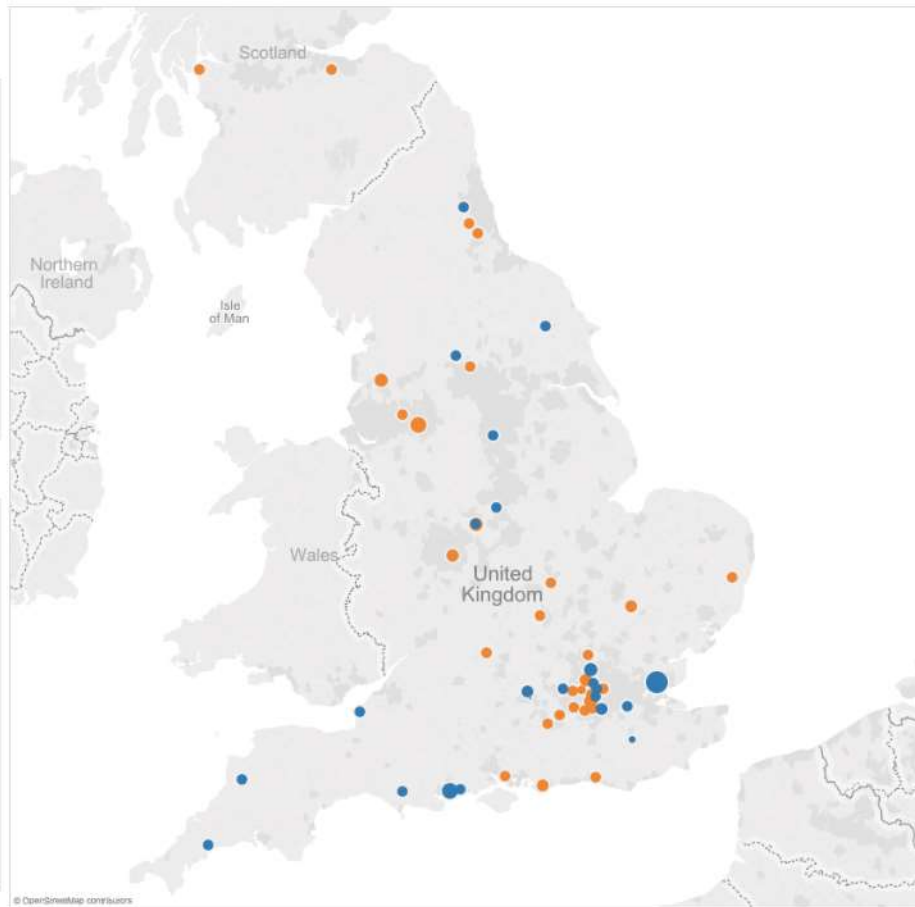
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Balance per Gender



Map

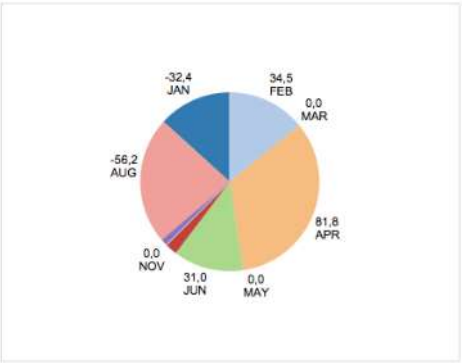


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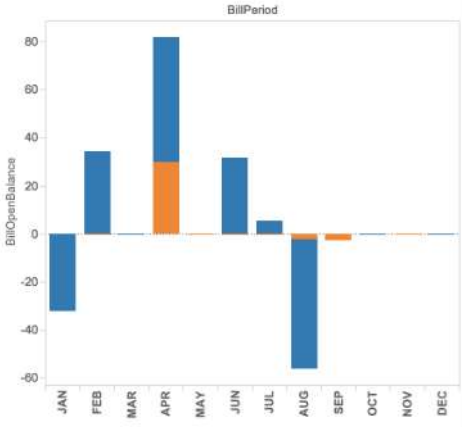
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- F
- M

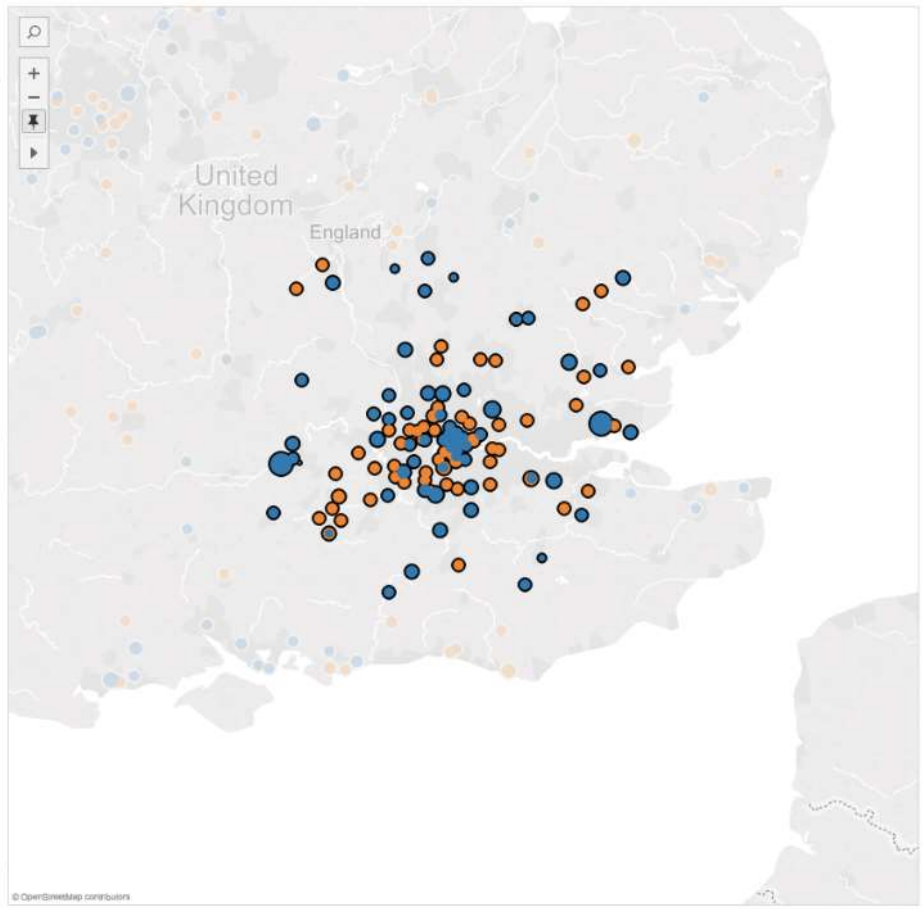
# Outstanding Balance by Bill Period

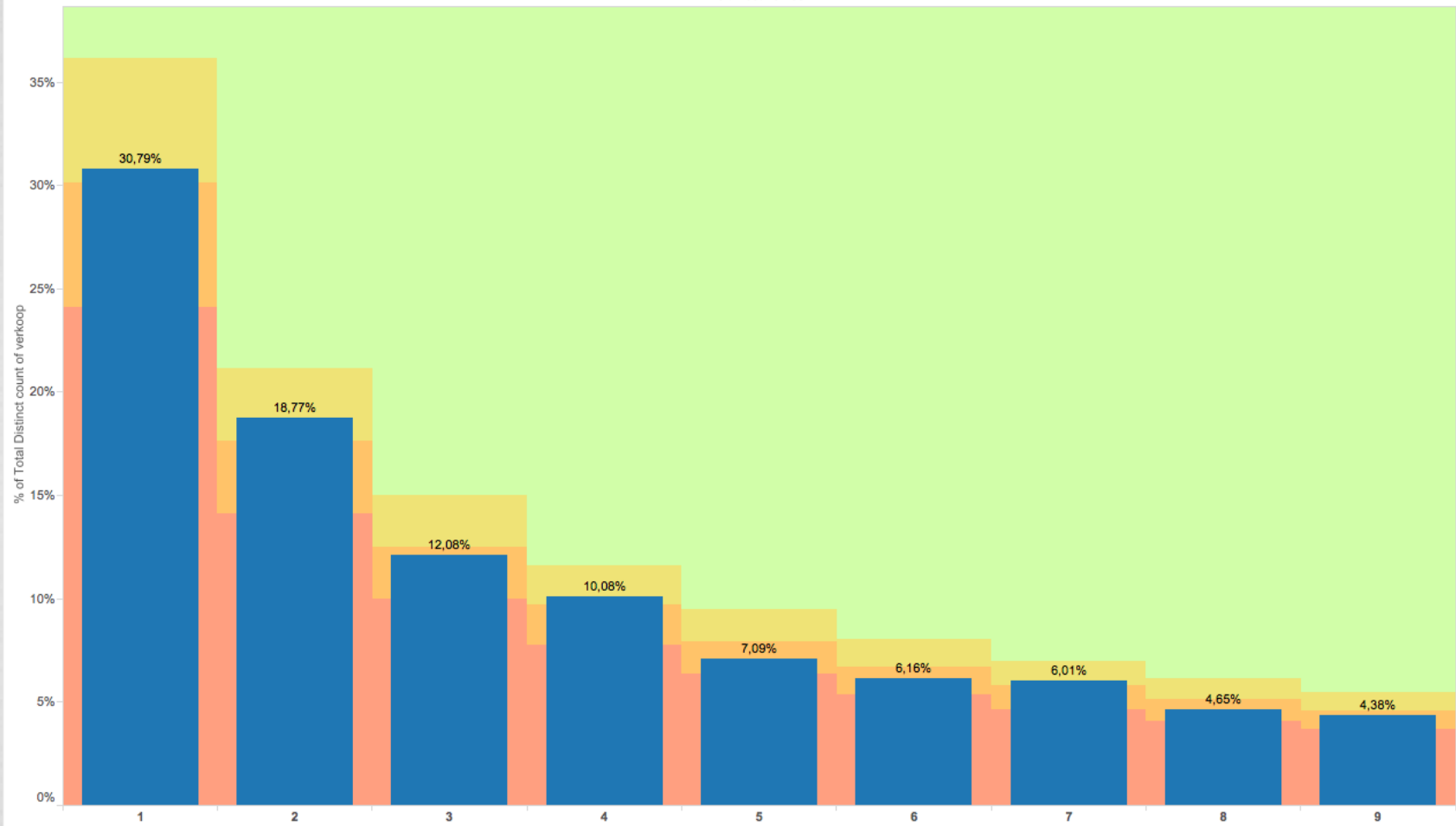


## Balance per Gender



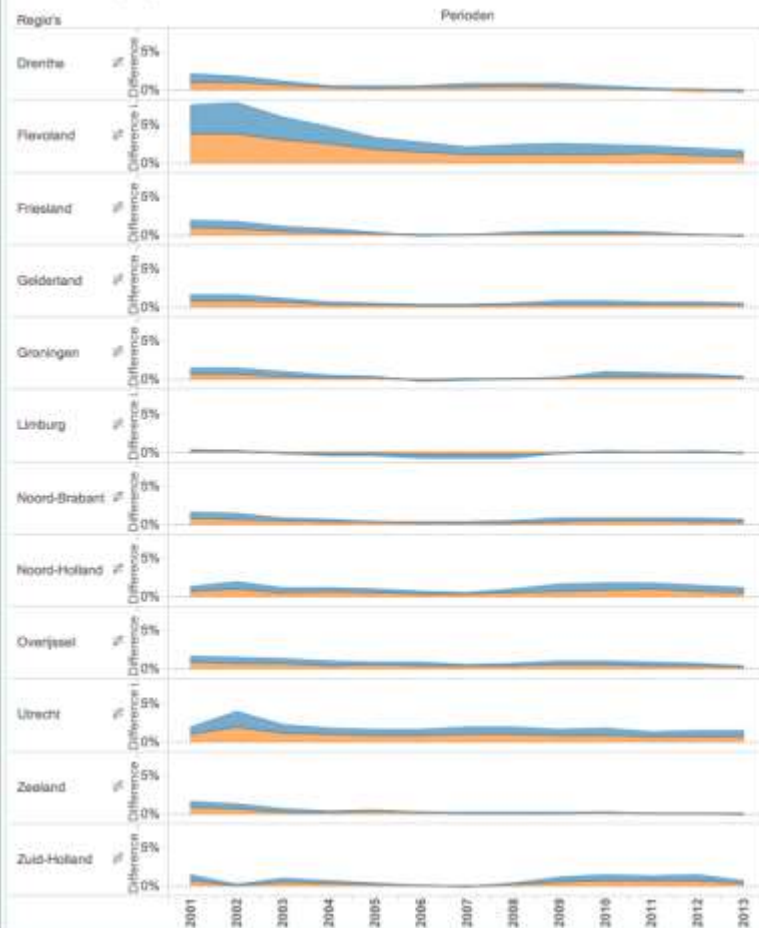
## Map



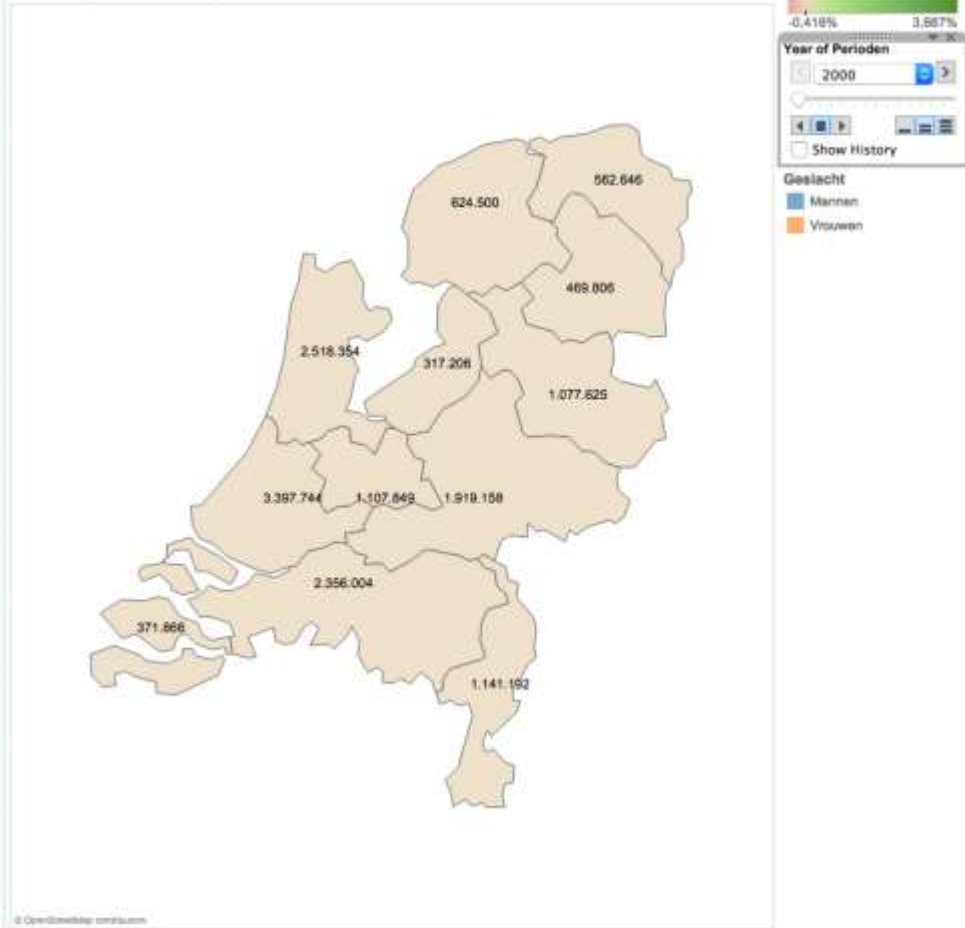




# Man/vrouw per provincie



# Bevolkingsontwikkeling - 2000

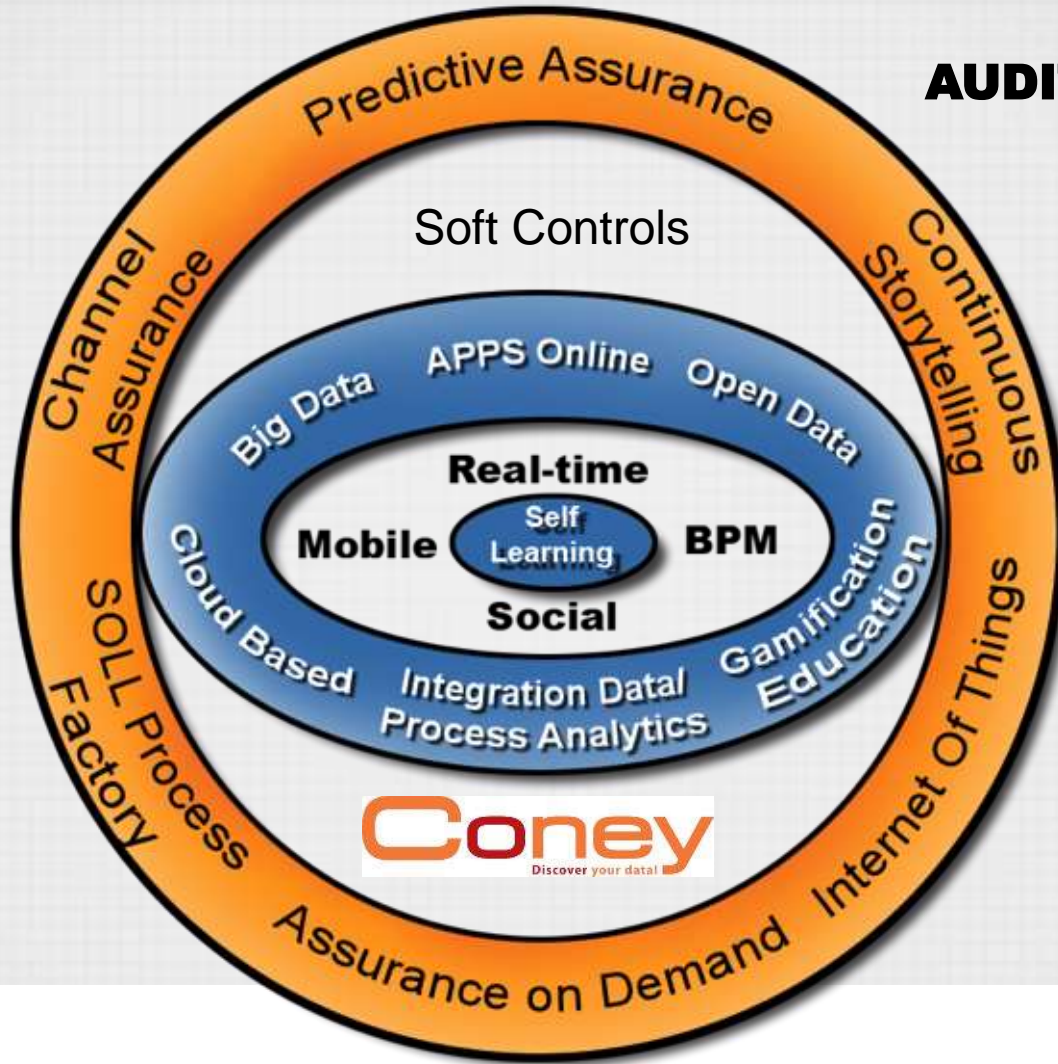




**NEXT 3 TO 5  
YEARS**

# THE EYE OF

# AUDIT DISRUPTION





# Questions!?

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