VEHICLE BODY REPAIRING AND PAINTING

NTQF Level -II

Learning Guide -03

Unit of Competence: - Participate in Workplace Communication

Module Title: - Participating in Workplace Communication

LG Code: EIS VRP2 M01 LO3-03

TTLM Code: EIS VRP2TTLM 0919v1

LO 03: Complete relevant work related documents certain

Instruction Sheet	Learning Guide #03

This learning guide is developed to provide you the necessary information regarding the following **content coverage** and topics –

- Completing range of ***forms*** relating to conditions of employment
- Recording workplace data
- Using basic mathematical processes
- Identifying errors in recording information on forms/ documents
- Completing reporting requirements to supervisor

This guide will also assist you to attain the learning outcome stated in the cover page. Specifically, upon completion of this Learning Guide, **you will be able to –**

- Complete range of ***forms*** relating to conditions of employment accurately and legibly.
- Record workplace data on standard workplace forms and documents.
- Use basic mathematical processes for routine calculations.
- Identify and properly act upon errors in recording information on forms/ documents
- Complete reporting requirements to supervisor according to organizational guidelines.

Learning Instructions:

1. Read the specific objectives of this Learning Guide.
2. Follow the instructions described in number 3 to 20.
3. Read the information written in the “Information Sheets 1”. Try to understand what are being discussed. Ask you teacher for assistance if you have hard time understanding them.
4. Accomplish the “Self-check 1” **in page -14.**
5. Ask from your teacher the key to correction (key answers) or you can request your teacher to correct your work. (You are to get the key answer only after you finished answering the Self-check 1).
6. If you earned a satisfactory evaluation proceed to “Information Sheet 2”. However, if your rating is unsatisfactory, see your teacher for further instructions or go back to Learning Activity #1.
7. Submit your accomplished Self-check. This will form part of your training portfolio.

Information Sheet-1	Completing range of forms relating to conditions of employment

Terms and definitions

- Awards Recognition received for outstanding achievement
- Extra-curricular activities--The clubs, organizations, and social or church groups in which one participates
- Fringe benefits--The extras provided by an employer such as paid vacations, sick leave, and insurance protection
- Qualifications- -The experience, education, and physical characteristics which suit a person to a job
- Resume A brief typed summary of one's qualifications and experience that is used in applying for a job
- Vocational preparation- -Any vocational courses and skills one has learned in high school or through work experience

Means of locating a job opening

A. Classified ads
    1. Newspapers
    2. Magazines
B. Employment offices
    1. Department of labor
    2. Private
C. Local labor union business office
D. School officials
    1. Teacher
    2. Counselor3Principal
E. Direct contact with employee

Methods of applying for a job

A. Letter
B. Telephone
C. In person

Information that may be asked on an application

A. Name and address
B. Phone number
C. Social Security Number
D. Personal information
    1. Age
    2. Sex
    3. Height
    4. Weight

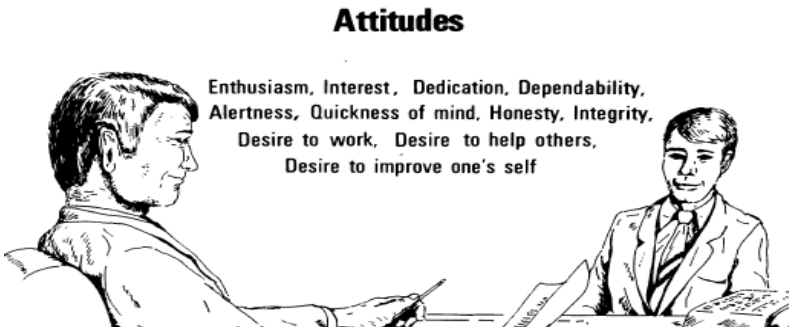
5. Physical limitations

E. Education
   1. Elementary
   2. High school
   3. College
   4. Other

F. Experience (Including military)
G. Next of kin
H. Previous employers
I. Reason for leaving last job
J. Type of job for which one is applying
K. References
L. Resume (optional)

Personal attributes or attitudes

A. Enthusiasm and interest
B. Dedication and dependability
C. Alertness, quickness of mind
D. Honesty and integrity
E. Desire to work
F. Desire to help others
G. Desire to improve one's self



Proper conduct during the interview (Transparencies 2 and 3; Student Handout#2)

A. Greet interviewer with a warm smile
B. Call interviewer by name (Mr., Mrs., or Miss Jones)
C. Introduce self
D. Shake interviewers hand firmly
E. Be seated only after interviewer has asked
F. Sit and stand erect; do not lean against the wall, a chair, or the
G. Do not put a 1)61 or coat on the interviewer's desk
H. Let the interviewer take the lead in the conversation
I. Answer questions completely
J. Be polite and courteous
   1. Do not interrupt
   2. Say "Yes, sir" or "No, sir"

K. Have resume and examples of work available for quick reference
L. Make an extra effort to express one's self clearly and distinctly
   1. Take time to think through every answer
   2. Use proper grammar
   3. Do not swear
   4. Avoid use of slang
   5. Try to understand the interviewer's position
   6. Look the interviewer in the eye

M. Be sincere and enthusiastic
N. Avoid irritating or distracting habits:
    1. Smoking, chewing gum, eating candy
    2. Giggling or squirming in chair
    3. Finger tapping and/or swinging a crossed leg
O. Do not try to flatter the interviewer
P. Tell the truth about qualifications and experiences
Q. Speak well of former employers and associates
R. Be positive
S. Accept competition gracefully
T. Watch for a sign that the interview is over
U. Thank interviewer for his time
V. Leave promptly at completion of interview

Writing a letter of application

A. Make sure the letter meets the standards below:
    1. Attractive form
    2. Logical arrangement of information
    3. Free from smudges or typographical errors
    4. Free from spelling or grammatical errors
    5. Brief and to the point- Leave the details for the resume
    6. Positive in tone
    7. Clearly expressed ideas

B. The following information should be included in a letter of application

1. Type of position for which one is applying
2. Reason interested in position and firm
3. Ways one's training meets the employer's needs
4. Explanation of personal qualifications
5. Mention of resume
6. Request for interview

(NOTE: Be sure to include an address and a phone number where you can be reached.)

Making an appointment by phone for an interview

A. Steps to follow in making an appointment

1. Plan what to say before calling
2. State one's name and reason for calling

(NOTE: Remember that the receptionist is there to help you. Keep her on your side.)

3. Ask when would be the best time to come for an interview

(NOTE: Do not ask over the phone how much the job pays.)

4. Record the day, time, and place for the interview
5. Thank the receptionist for her help

(NOTE: Be polite and courteous. Remember that this is your first contact with the firm. Make that first impression a good one.)

Preparing a resume (Student Handout #4)

A. Standards for a resume
1. Logically organized
2. Neatly typed
3. Error free
4. In outline form
5. Limited to one page if possible
6. Honest listing of qualifications and experience

B. Information to include in a resume

1. Name, address, and phone number
2. Recent photograph
3. Personal data

A. Birth date
B. Age, height, and weight
C. Physical limitations
D. Marital status
E. Hobbies

4. Education

A. Schools attended
B. Dates of attendance
C. Major field of study
D. Awards and activities

5. Job preferences
6. Experience

A. Name and address of company
B. Length of time worked
C. Brief description of duties and responsibilities
D. Special training programs or courses

7. References (usually three)

(NOTE: Be sure to obtain permission before naming someone as a reference.)

Writing a follow-up letter

A. Make sure this letter meets the following standards:

1. Error free
2. Clean, neat, and arranged attractively
3. Free from spelling, punctuation, and grammatical errors
4. Sent within a day or two after the interview

B. Points to include in a follow-up letter

1. An expression of appreciation for the interviewer's time and interest
2. A summary of personal qualifications and interest in the position

(NOTE: Make this last bid for the job a prime example of your excellent work habits. Make the letter as clean, neat, and well worded as possible.)

APPLYING FOR A JOB UNIT IV STUDENT HANDOUT #1

APPLICATION FOR EMPLOYMENT

Do not print

Date _____ Position applied for _____

Name _____ Height _____ Weight _____ Age _____

Address _____ _____ _____ Telephone No _____
(Street or RFD) (City) (State)

Previous address _____ Social Security No _____

Birthdate _____ Birthplace _____
(Month) (Day) (Year) (City) (State)

CHECK ALL THAT APPLY

_____ Female
_____ Male
_____ Single
_____ Married
_____ Widowed
_____ Divorced
_____ Separated

_____ Own home
_____ Rent
_____ Board
_____ Live (Parents)
_____ With (Relatives)
_____ Purchasing home

Number and age of dependents.
_____
Relationship of dependents
_____
Business or occupations of father
_____
(or Husband) _____

Interested in Temporary work ____ Full time _____ Part time _____ Saturday only _____
Salary expected _____
Are you responsible for your entire support? _____ Others who are dependent on you for _____
their support Number _____ Ages _____
Nature of any physical defects _____
Recent illnesses _____
Date of last physical examination _____

EDUCATION	Circle grade completed	Name of School	Location	Major Subject	Year Graduated
Elementary	1 2 3 4 5 6 7 8				
High	1 2 3 4				
Business or Vocational	1 2 3 4				
College or University	1 2 3 4 5 6				
Night or Correspondence	1 2 3 4				

Give details of any other educational training _____

_____

STUDENT HANDOUT #1

What are your hobbies? _____

In case of illness or emergency, notify. Name _____

Address _____

Relationship _____ Telephone _____

Why do you feel qualified for the position for which you are applying?

_____

_____

_____

PREVIOUS EMPLOYMENT
(Last employment first)

From	To	Name & address of employer	Department position duties salary	Reason for Leaving
Month Year	Month Year			
Month Year	Month Year			
Month Year	Month Year			
Month Year	Month Year			

PERSONAL REFERENCES
(Do not give names of relatives or former employers)

Name	Address	Occupation
1.		
2.		
3.		

Do Not Write In Space Below

Interviewed by

Personality _____
Attitude _____
Ambition and initiative _____

Other remarks

Calmness _____
Physical qualities _____
Intelligence _____
Leadership _____
Appearance and grooming _____
Work best suited for _____

STUDENT HANDOUT #--DEAR KID

Dear Kid:

Today you asked me for a job. From the look of your shoulders as you walked out, suspect you've been turned down before, and maybe you believe by now that kids out of high school can't find work.

But, hired a teen-ager today, you saw him. He was the one with the polished shoe sand a necktie. What was so special about him? Not experience, neither of you had any. It was his attitude that put him on the payroll instead of you. Attitude son, ATTITUDE, He wanted that job badly enough to shuck the leather jacket, get a haircut, and look in the phone book to find out what this company makes. He did his best to impress me. That's where he edged you out.

You see, Kid, people who hire people aren't "with" a lot of things and we have some Stone Age ideas about who owes whom a living. Maybe that makes us prehistoric, but there's nothing wrong with the checks we sign, and if you want one you'd better tune to our wave length.

Ever hear of "empathy?" It's the trick of seeing the other fellow's side of things. I couldn't have cared less that you're behind in your car payments. That's your problem and the president's. What I needed was someone who'd go out in the plant, keep his eyes open, and work for me like he'd work for himself. If you have even the vaguest idea of what I'm trying to say, let it show the next time you ask for a job. You'll be head and shoulders over the rest.

Look kid. The only time jobs grew on trees was while most of the manpower was wearing G.I.'s and pulling K.P. For all the rest of history you've had to get a job like you get a girl: "Case" the situation, wear a clean shirt, and try to appear reasonably willing.
Maybe jobs aren't as plentiful right now, but a lot of us can remember when master craftsmen walked the streets. By comparison you don't know the meaning of "scarce."
You may not believe it, but all around you employers are looking for young men smart enough to go after a job in the old-fashioned way. When they find one, they can't wait to unload some of their worries on him.
For both our sakes, get eager, will you?

STUDENT HANDOUT #--SAMPLE LETTEROF APPLICATION

Mr. John Jones Personnel Director Jones Construction Company Box 19Anywhere, U.S.A.77704

Dear Mr. Jones:

Please consider me for the job of rough framing carpenter that you advertised in the Daily Chronicle.

The skills have learned in my high school vocational carpentry courses should qualify me for this job. I have had experience in all of the basic skills required in residential construction including the safe use of power tools.

I will be graduating from high school in May, and I would like to become a carpenter. A more complete description of my qualifications is given in the enclosed resume.

May I come for an interview any time at your convenience? I can be reached by phone at 377-3303 after 3:30 p.m. or by mail at 774 East Adams Street, Anywhere, U.S.A.77704.

Sincerely yours,

James F. SmithEncl.1

STUDENT HANDOUT #--SAMPLE RESUME
Name: James L. Smith
Address: 774 E. Adams St., Anywhere, U.S.A. 77704
Telephone:377-3303
Age: 18 years Height: 6'-1"
Weight: 180 pounds
Health: Excellent
Marital Status: Single
Education: Expect to graduate from high school May 1973Subjects Studied:
Student activities: Work experience: References:

Date compiled
Signature
Vocational carpentry--2 years (1080 hours)
Algebra--2 semesters
Geometry--2 semesters
Basic drafting--2 semesters
Industrial arts wood working--2 semesters

Student activities:

President, senior class
President, VICA
Treasure, Baptist youth fellowship
Carpentry contest, 1st place State, 3rd place National

Work experience:

Carpenter's helper, Jones Construction Co., summer 1972
Vocational Carpentry Class 1972-73, all phases of construction
Mr. Sammy Slave driver, Instructor

References:

Mr. Sammy Slave driver
Vocational Carpentry Instructor
Anywhere High School
Anywhere, U.S.A. 77704

Mr. John Nail driver

Construction Foreman

Jones Construction Company2330 Lake Shore Drive

Anywhere, U.S.A. 77704

Mr. Jimmie Smith Youth Director

Park View Baptist Church711 Fellowship Circle

Anywhere, U.S.A. 77704

Date compiled_____

Signature_____

STUDENT HANDOUT #SAMPLE FOLLOW-UP LETTER

Mr. John Jones
Personnel Director
Jones Construction Company
Box 19Anywhere, U.S.A. 77704

Dear Mr. Jones:

Thank you for interviewing me for the rough framing carpenter job in your firm. I feel that working for Jones Construction Company would be enjoyable and that I could do the general rough framing work that the job requires. I hope that I will have the opportunity to prove my worth.

The application form you gave me is enclosed.

I will be available for work May 15. You may call me at my home after 3:30 p.m. The number is 377-3303.

Sincerely yours,

James L. Smith

encl.

Self-Check -1	Written Test

Directions: Answer all the questions listed below. Use the Answer sheet provided in the next page:

I. Match the terms with a job application to the correct definition.

-----1. Brief typed summary of one's qualifications and experiences that is used in applying for

-----2. The extras provided by an employer such as paid vacations, sick leave, and insurance protection

-----3. Recognition received for outstanding achievement

-----4. The experience, education, and physical characteristics which suit a person to a job

-----5. Any vocational courses and skills one has learned in high school or through work experience

-----6. The clubs, organizations, and social or church groups in which one participates

A. Awards
B. Extra-a job curricular activities
C. Fringe benefits
D. Qualifications
E. Resume
F. Vocational preparation

Note: **Satisfactory rating - 6 points** **Unsatisfactory - below 3 points**

You can ask you teacher for the copy of the correct answers.

Answer Sheet

Score = _____

Rating: _____

Name: _____ Date: _____

Short Answer Questions

Information Sheet-2	Recording workplace data

Records are recorded information regardless of medium or characteristics. Records can be defined as "Information created, received and maintained as evidence and information by an organization or person, in pursuance of legal obligations or in the transaction of business". (ISO 15489-1, 2001)

All recorded information, regardless of media or physical characteristics, made or received and maintained by an organization or institution in pursuance of its legal obligations or in the transaction of its business. In machine-readable records/ archives, two or more data fields in predetermined order and treated as a unit. (International Council on Archives General

International Standard Archival Description (ISAD (G)) 1993
A records manager is responsible for the effective and appropriate management of information produced in and received by organizations, irrespective of the medium in which it exists. The role is developing in scope due to increased understanding of the value of effective knowledge and information management, particularly within the public sector. The demands of legislation, such as FOI, and SOX have also broadened the range of settings in which records and information management professional work.

Self-Check -1	Written Test

Directions: Answer all the questions listed below. Use the Answer sheet provided in the next page:

1. Define Record._____
   _____
   _____
   _____(3pts)

Note: **Satisfactory rating - 3 points** **Unsatisfactory - below 2 points**
You can ask you teacher for the copy of the correct answers.

Answer Sheet

Score = _____

Rating: _____

Name: _____ Date: _____

Short Answer Questions

Information Sheet-3	Using basic mathematical processes

Math's in the workplace

People who work in primary industries often need to use mathematical skills. The ability to perform basic calculation is essential to the efficiency and productivity of farms and other rural enterprises. Examples of mathematical tasks that might be required in the workplace include:

- Estimating the area of a paddock and the quantity of seed and fertilizer required to sow a crop
- Counting livestock in a paddock or yard
- Calibrating a spray unit before applying a pesticide
- Tallying the sheep shorn by each shearer
- Measuring a length of timber before cutting it
- Calculating the number of fence posts required to construct a fence.

Mathematical skills used regularly in agriculture, horticulture and land management involve:

- Counts and tallies
- Estimation
- Measurement and calculation
- Tables and graphs

Counts and tallies

Counting is a basic but essential skill in rural workplaces. A wide range of things need to be counted accurately, for example:

- Fence posts lying in a pile
- Bags of fertilizer
- Native tree seedlings in tubes
- Wool bales in a shearing shed
- Crates of fruit.

Livestock need to be counted accurately in both paddocks and yards. Sheep are usually counted in two's or three's as they move through a gateway.

Where more than one group or class is being counted at the same time, a tally system is used. For example, weaner cattle might be weighed before starting a supplementary feeding program. The weight of each animal could be recorded individually against its ear tag number. Alternatively, a tally might be kept of the number of weaners in each

weight class. A series of strokes in groups of five is often used when making a tally as shown in Table 1 below:

Table 1 – Using tallies on a farm

TALLY OF WEANER WEIGHTS		
150 – 200 kg	𝍸 𝍸 |||	13
200 – 250 kg	𝍸 𝍸 𝍸 ||	17
250 – 300 kg	𝍸 ||||	9

The weaners might be weighed on a regular basis during the feeding program using the same system. The results can then be used to determine the average growth rate and identify groups of weaners ready for sale.

Estimation

An estimate is an approximate count or measure, or a rough calculation. Estimations are often used in rural enterprises and with practice can be quite accurate. There are a number of practical reasons for using estimations rather than exact counts, measurements and calculations. These include:

1. The required measuring device may not be on hand or practical to use in a particular situation. Examples of estimations that can be used in these circumstances include:
    - The distance across a paddock and its area can be estimated by pacing. That is, by walking across the paddock taking steps of approximately one meter, the length of the paddock can be estimated.
    - Livestock weights can be estimated by assessing each animal visually. Fleece weights must be taken into account when determining the live weight of sheep.
    - The quantity of fuel remaining in a drum or tank can be estimated with a clean dipstick. The dipstick is carefully put through the opening to stand on the base of the container. The volume of fuel is estimated from the fraction of the dipstick that is wet when withdrawn from the tank.

2. It may not be practical to count objects individually. For example:
    - The number of bales of hay in a shed or on a truck can be estimated by counting and multiplying those visible along the length and breadth of one deck of the stack. This result is then multiplied by the number of decks in the stack.

- The number of tree seedlings set out in the standing-out area of a nursery can be estimated rather than counted individually. A count of one row multiplied by the number of rows will give a fairly accurate estimate.
- The number of sheep in a set of yards can be estimated by counting one pen and gauging how full the rest of the pens are.

3. Estimations are used to check the accuracy of calculations. This is particularly important to ensure that the magnitude of the answer is correct. That is, the decimal point is in the correct place or the number of zero's is correct. For example:
    - A worker might be asked to calculate the quantity of concrete needed to pour a slab for a small shed. He or she will not be popular with the boss if twenty cubic meters (20m3) of concrete is ordered instead of the two meters (2m3) needed. A quick estimation would have shown that the first answer was far too large and a mistake had been made.
    - A particular herbicide should be diluted with water by a ratio of one to twenty (1:20). That is, 50 milliliters (50mL) of herbicide is added to one liter (1L) of water. The herbicide will not be effective if it is diluted by an extra factor of ten (that is 5mL (0.005L) of herbicide to one liter (1L) of water).

Tables and graphs

Tables are a convenient format for recording and reporting data. They are arranged in columns and rows, often with headings for each. Once the raw data has been entered, calculations can be made such as averages and totals. Data set out in a table format lends itself well to the use of spreadsheets.

Table 3 - Monthly rainfall (mm)

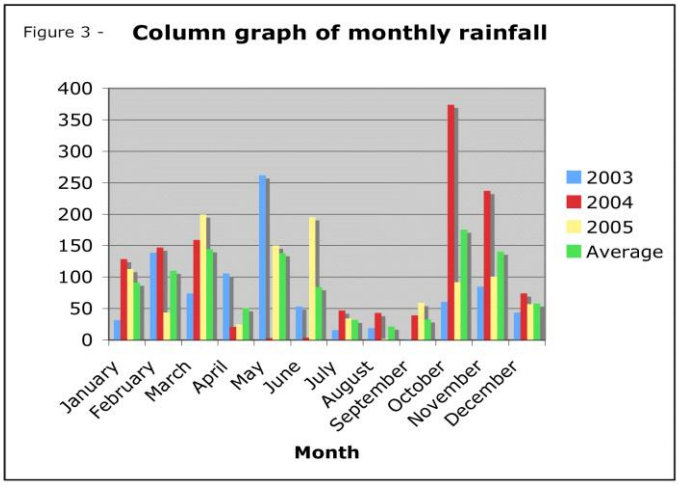
	2003	2004	2005	Average
January	32	129	113	91.3
February	139	147	44	110.0
March	74	159	200	144.3
April	106	21	25	50.7
May	262	3	150	138.3
June	53	4	195	84.0
July	16	47	34	32.3
August	19	43	2	21.3
September	1	39	59	33.0
October	61	374	92	175.7
November	85	237	101	141.0
December	44	74	57	58.3

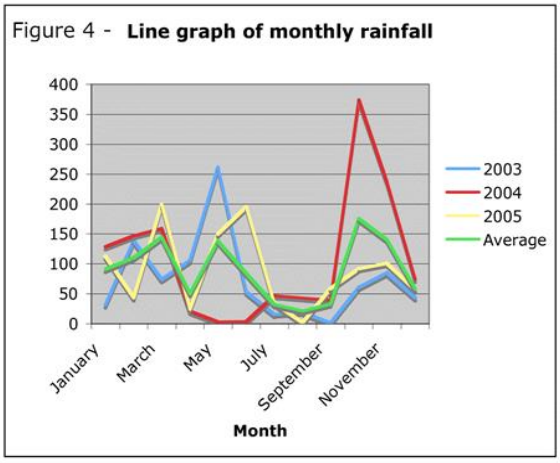
Year Total	**892**	**1277**	**1072**	**1080.3**

Table 3 above shows the monthly rainfall figures for the years 2003 to 2005. The rainfall was measured and recorded on a property on the mid-north coast of New South Wales. The right-hand column contains the average rainfall for each month over the three years. The bottom row shows the annual rainfall total for each year as well as the average total for the three years.

Reading and interpreting data from a graph can be difficult as a series of numbers need to be compared. A graph constructed from the table above provides a visual representation that can clearly show peaks, troughs and trends in the data.

Two common types of graph are the **column graph** and the **line graph**. Both types of graphs drawn from the data in Table 3 are shown in Figures 3 and 4.





Both graphs clearly show the monthly rainfall trends found in the table, although the actual figures can only be estimated. The key on the right hand side indicates which year is represented by each colour.

The line graph shows more clearly than the column graph the variations in rainfall between the years. However, line graphs can only be used when the data is sequential. In this case the sequence is across time. Where the data represents a set of unconnected events, such as average rainfall from a set of randomly chosen properties, a column graph should be used.

Self-Check -1	Written Test

Directions: Answer all the questions listed below. Use the Answer sheet provided in the next page:

1. Two common types of graph are the _____ and the _____.(2pts)

Note: **Satisfactory rating - 3 points** **Unsatisfactory - below 2 points**
You can ask you teacher for the copy of the correct answers.

Answer Sheet

Score = _____

Rating: _____

Name: _____ Date: _____

Short Answer Questions

Information Sheet-4	Identifying errors in recording information on forms/ documents

Introduction

Administratively, incorrect or inconsistent data can lead to false conclusions and misdirected investments on both public and private scales. For instance, the government may want to analyze population census figures to decide which regions require further spending and investment on infrastructure and services. In this case, it will be important to have access to reliable data to avoid erroneous fiscal decisions.

In the business world, incorrect data can be costly. Many companies use customer information databases that record data like contact information, addresses, and preferences.

For instance, if the addresses are inconsistent, the company will suffer the cost of resending mail or even losing customers.

When preparing financial documents, your organization may have a policy requiring separation of duties. This means that a single employee should not perform a series of flow-on tasks such as receiving cash, issuing receipts and preparation of banking. By separating duties (sharing them between several employees), an organization can reduce the likelihood of theft or fraud.

Another important way to protect an organization's physical resources is to maintain a detailed and up-to-date asset register (register of equipment owned). This gives the Organization a record of all equipment owned, and in the event of theft or damage, an insurance claim can easily be prepared.

Identifying, rectifying and referring errors

There will be times when you are checking or processing financial transactions in your organization and you identify an error or discrepancy which needs to be rectified (corrected.)

You may be able to do this yourself. If you are unable to do this because you don't know how, or you are not authorized to do so, you will need to refer the discrepancy to an authorized work colleague.

Discrepancies may occur for a variety of reasons, including:

- Miskeyed data; for example, making a mistake when entering information such as an item code, price or quantity;
- Arithmetic errors; for example, adding amounts together instead of subtracting
- Counting errors; for example, incorrectly counting cash in a trial balance.
- Accounting errors; for example, entering debit amounts as credits.

When discrepancies occur on financial documents the consequences may vary depending on the type of document, the extent of the discrepancy and the period of time which has elapsed before the discrepancy is detected. For example, a discrepancy on a tax invoice may mean that a client is overcharged or undercharged, and a discrepancy on a purchase order could result in an incorrect quantity of goods being supplied.

Documents and transactions

All organizations purchase goods and services as well as sell goods and/or services. Invoices and credit notes are generated as a result of both types of transactions.

These include:

- Purchase invoices
- Purchase credit notes
- Sales invoices
- Sales credit notes.

Purchase invoices

A purchase invoice is created within an organization as a result of an order being raised and a tax invoice being received from a supplier. A purchase invoice (or purchase order) is the invoice that a supplier sends when they ship the items. It is generated from a computerized accounting system. The purchase invoice reflects the information contained in the tax invoice from the supplier.

Purchase credit notes

A purchase credit note is a financial document created within an organization as a consequence of a credit being issued by a supplier. It is raised within the accounting department of the purchasing organization.
Purchase credit notes may be raised when:

- Goods have been returned to the supplier (for example, they are faulty or no longer needed)
- The supplier has charged the wrong amount
- The supplier hasn't supplied the correct goods.
- A purchase credit note will show:
- Contact details of both the supplier and the client
- A credit note number
- Date of issue

Guidelines for reconciling journals

Completed journals are totaled and reconciled against the source documents to ensure they have been accurately entered. This means that each figure is checked to ensure that it has been entered correctly. If you are using an electronic accounting system, journals are totaled automatically.

Maintain financial records

If you are using a manual system, each journal should be checked to ensure that each column adds up and that the total of the source documents plus the GST equals the total of the relevant journal.

Procedures for totaling adjusted journals

Totaling journals is a form of cross-checking to make sure all the details entered are correct.

You can total each section of the journal to ensure that the sum of the sections is the same as the overall total for the journal.
For example, to total the Sales Returns and Allowances Journal, calculate the total sales returns plus the total GST payable. This should equal the overall journal total. Most journals are totaled in a similar way.

Accuracy

As with all financial transactions, it is critical that journal entries are accurate. Journals form an early part of the whole bookkeeping cycle. The journals posted to the general, debtors (accounts receivable) and creditors (accounts payable) ledgers need to be accurate to ensure that the flow-on information is accurate, reliable and valid.
Here is an overview of the bookkeeping cycle:

As the information in the journals forms the basis of the ledgers, trial balance, profit and loss and balance sheet, it is essential that all journals are cross-checked against the source documents and proofread. The cash payments journal should be cross-checked against cheque butts and bank statements. The cash receipts journal should be cross-checked against the receipt book, cash register roll and bank statements. You should report any errors to your supervisor and make sure they are corrected as soon as possible.

Promptness

Just as the accuracy of journal entries is critical, it is essential that journal entries are made promptly to ensure that an organization’s financial reports are completed within designated time lines.

- If source documents are not entered into journals promptly, there is also a risk they may be misplaced or overlooked.

- If journals are not updated promptly, the reports which flow on from the journal (ledgers, profit and loss statements and balance sheets) will not accurately reflect the current financial situation of the organization.

Discussion topics

Learners in a classroom can form a discussion group or have a debate. Those in the workplace might like to brainstorm these ideas with their colleagues. If you are learning independently, you might like to set up a chat room with other learners or ask a friend for their opinion.

- Nearly every organization now has a computerized accounting system. There shouldn't be any errors on financial documents if they are generated electronically so there is no need to check the source documents for accuracy.

- All finance systems are the same, so the organizational procedures regarding maintaining financial records and correcting errors should also be the same in every organization.

Summary

- Daily financial records must be maintained according to organizational requirements.

- It is essential that daily financial records are maintained accurately and in a timely manner to minimize errors.

- All credit and debit transactions must be accurately entered into relevant journals promptly and according to organizational procedures.

If errors are identified, they need to be rectified promptly or referred to designated persons either within your organization or external authorities such as banks.

Self-Check -1	Written Test

Directions: Answer all the questions listed below. Use the Answer sheet provided in the next page:

1. What are clue of incorrect or inconsistent data?

2. Define what Accuracy mean.

Note: **Satisfactory rating - 2 points** **Unsatisfactory - below 1 point**
You can ask you teacher for the copy of the correct answers.

Answer Sheet

Score = _____

Rating: _____

Name: _____ Date: _____

Short Answer Questions

Information Sheet-5	Completing reporting requirements to supervisor

Definition

What is reporting?

I define enterprise reporting (or management reporting) as the regular provision of information to decision-makers within an organization to support them in their work. These reports can take the form of graphs, text and tables and, typically, are disseminated through an intranet as a set of regularly updated web pages (or "enterprise portal"). Alternatively, they may be emailed directly to users or simply printed out and handed around, in the time-honored fashion.

Types of reports

- **Metric Management**

In many organizations, business performance is managed through outcome-oriented metrics. For external groups, these are Service (SLAs). For internal management, they are Key Performance Indicators (KPIs). Typically, there are agreed targets to be tracked against over a period of time. They may be used as part of other management strategies such as Six Sigma or Total Quality Management (TQM).

- **Dashboards**

A popular idea is to present a range of different indicators on the one page, like a dashboard in a car. Typically, vendors will sell you "canned reports" (predefined reports with static elements and fixed structure). However, this approach should allow users to customize their dashboard view, and set targets for various metrics. It's common to have traffic-lights defined for performance (red, orange, green) to draw management attention to particular areas.

- **Balanced Scorecards**

A method developed by Kaplan and Norton that attempts to present an integrated view of success in an organization. In addition to financial performance, they also include customer, business process and learning and growth perspectives. (You should read about this if you're not sure what kinds of things to report on.)

Out of scope

- **Ad Hoc Analyses**

Typically undertaken once to deal with a specific initiative, and then never revisited. They often involve building a model in a spreadsheet to allow exploration of "what-if" scenarios. Alternatively, they may take the form of a written brief or one-off report for management.

- **Interactive Querying**

Best exemplified by OLAP, this refers to specific technology that allows an analyst (or savvy manager) to manipulate directly the presentation of data.
The analyst can select dimensions (e.g. time, location, department, employee etc.) and "drill-down" (expand) and "roll-up" (collapse) the data.

- **Data Mining (and Advanced Statistics)**

Here, techniques such as neural networks and machine learning are used to discover novel, interesting and useful patterns in the data. This is best suited for analyses such as classification, segmentation, clustering and prediction.

Why are we doing this project?

It's important to understand the rationale for the reports in the first place. If your organization has a formal business case - great! Chances are, you won't, so you will need to appreciate why the sponsor (or client, or stakeholders) have worked out cash to make it happen. Here are some possible scenarios, grouped by rationale:

Scenarios Cost Reduction Benefit Increase Change in Environment Political Considerations

- Legacy system too expensive to run
- Legacy system too slow and clunky
- Employees waste too much time
- Reports are flaky or old-fashioned
- Users need new features
- More users or reports than before
- Incomplete or unintegrated data
- Increase reliability and quality of reports
- Mergers, acquisitions and spin-offs
- Source systems shutting down
- New systems employed
- Training requirements of staff changed
- Legal or regulatory shifts
- Sponsor needs erotic project
- Someone needs to keep you busy
- Showcasing your organization’s prowess
- Part of program to drive cultural change

Project factors

You should be sensitive to the relative importance of the following factors, as trade-offs between these must be made continually throughout your project:

- **Time** - Remember to consider both elapsed time and effort (staff-hours). Project Management methods will help you with this aspect.

- **Cost** - Don't forget to include risks, opportunity costs, labor, the cost of capital and the time value of money. You should think about employing Total Cost of Ownership (TCO) methods here.

- **Quality** - You need to wear different hats for understanding quality, ranging from "meeting the users' expectations", to "conformance to specifications".

- **Scope** - Not all features for everyone can be delivered straight away. You might want to look at pilots, phased roll-outs and vendor trials to lower your time, cost or quality risks.

Design levels
In addition, each of these plays out at different levels of your project:

- **Project** - Development of overall reporting system. The project manager or vendor delivering the system will be most concerned about trade-offs here.

- **Report** - Design and deployment of each report. This is the realm of report designers and business analysts.

- **Delivery** - Regular publication and distribution of report set. The person responsible for the day-to-day publishing of reports will make these decisions.

- **Usage** - Browsing and access of reports by users. Here, report users who experience the system first-hand should have primary consideration.

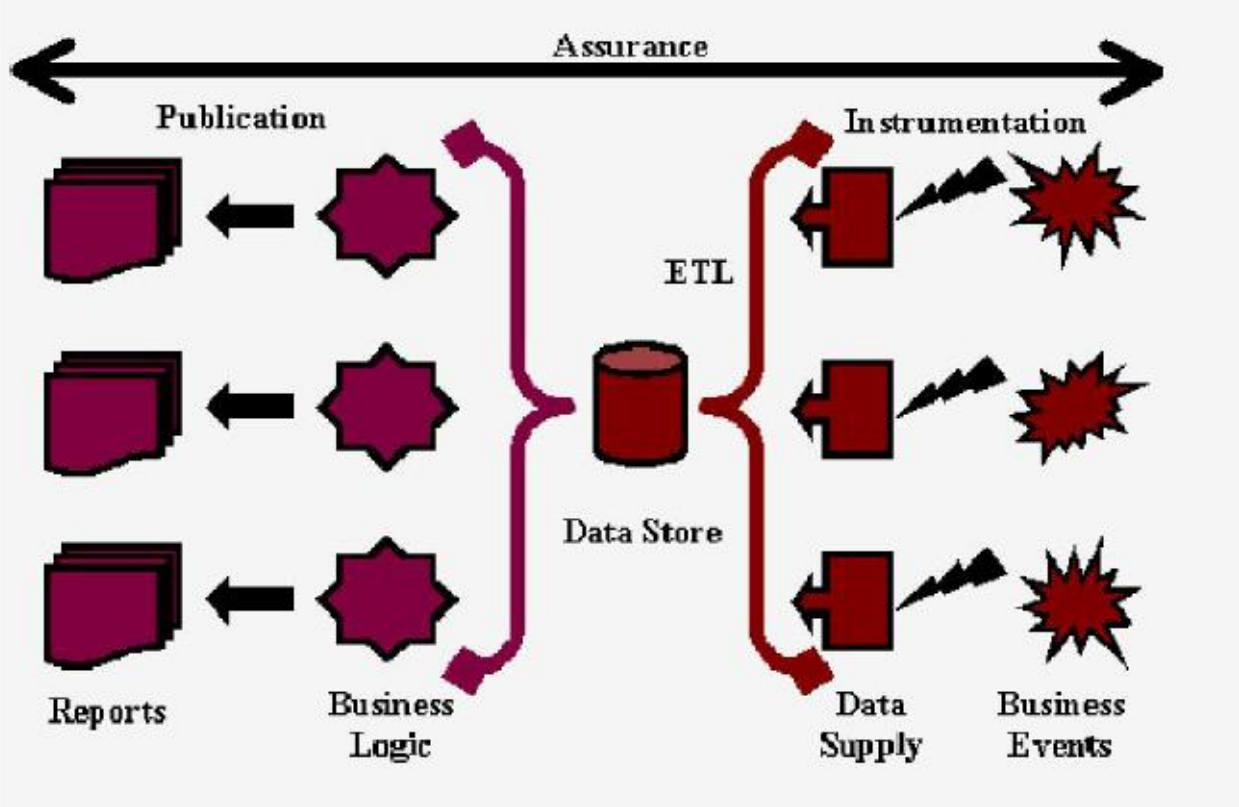
For example, you may decide to deliver the entire reporting system in a way that is very quick and cheap, but makes it clunky and expensive to add new reports. Or you may deliver a system that is an absolute pleasure for users to view their reports - on those occasions when it works. The inherent tension between sponsors, developers and users will be played out in the trade-offs the requirements analyst makes. Understanding what has been before - and why it is no longer - will help.

The flow of information through an organization is extremely political. In addition to turf wars and ownership disputes, changes will be resisted and have unpredictable consequences. You should anticipate grief and hassle when it comes to defining even basic concepts such as *customer*, *employee*, *sale* and *order* as they will mean different things to different people in your organization.

Components *what makes up an enterprise reporting system?*

While no two environments are going to be the same, there is a generic pattern that is common across organizations and technology architectures. A map or overview is provided here:

Overview of reporting system



Note that report user needs (or business requirements) go from left to right, while data flows back from right to left. As such, the assurance process covers the entire value chain and moves back and forth, ensuring that reporting requirements and information delivery are properly aligned.

Components of reporting system

These enterprise reporting components are described below:

- **Instrumentation** - A device that measures some aspect of the real-world as events and records them

Examples: Cash register, web server, handheld GPS, thermometer, card reader.

- **Data Supply** - A system that takes recorded events and delivers them reliably to another system. The data supply can be "push" or "pull", depending on whether or not it is responsible for initiating delivery. It can also be "polled" (or batched) if the data are transferred periodically, or "triggered" (or online) if data are transferred in case of a specific event.

Examples: Log files FTP script, SQL process, EDI, web service.

- **ETL** - Extract, Transform and Load. The step where these recorded events are checked for quality put into the appropriate format and inserted into the data store.

Examples: Most data warehouse and Enterprise Application Integration (EAI) vendors sell this as part of their suite.

- **Data Store** - The repository for the data and metadata

Could be a flat file or spreadsheet, but usually a relational database management system (RDBMS) setup as a data mart, data warehouse, operational data store (ODS), sometimes employing cubes (OLAP).
Examples: MySQL, MS SQL, Oracle, Lotus Notes.

- **Business Logic** - The explicit steps for how the recorded events are to be converted into metrics, often implemented in a script (e.g Perl) or query (e.g. SQL)

Examples: Minute-by-minute temperature readings yield the "monthly average daily maximum" by adding and dividing in the correct sequence.

- **Publication** - The system that builds the various reports and hosts them (for users) or disseminates them (to users). Users may also require notification, annotation, collaboration and other services.

Examples: PHP, Crystal Decisions, Lotus Domino.

- **Assurance** - Any enterprise reporting system must offer a quality service to its user base. This includes determining if and when the right information is delivered to the right people in the right way.

Examples: Service monitoring and alarming, user surveys, audits, focus groups, change requests and fault management.

Interfaces

Note that usually most of these systems are already in place (in some form or other) and controlled by other parts of the organization. For example, Enterprise Resource Planning (ERP) and Customer Relationship Management (CRM) could be *source systems* responsible for instrumentation, data supply and ETL. Also, the data store is likely used for *transaction processing* too by Finance, Sales and Marketing and HR. Similarly, whoever is responsible for IT Governance may also take a strong interest in the assurance aspects of enterprise reporting?
The extent to which these established components are a help or a hindrance will be a key determinant in the success or otherwise of your project.

Elements *what goes into enterprise reports?*

Well, the actual tables, graphs and other elements are up to you. But I can give some pointers on the kinds of things that are generic:

Elements of reports

- **Title** - You need both a long (descriptive) and short (simple) title for each report.

Report ID - Should be short and unique, and allows users to specify exactly what report they're looking at. These IDs, titles and other labels may need to apply to sub-reports and report elements too (e.g. graphs and tables). Working out a sensible scheme can be very demanding.

- **Appearance** - Ideally, the reports should fit with your organizational color scheme, fonts and layout and be badged appropriately. Make sure the colors are web safe, printer friendly and acceptable to the color-blind.

- **Sources** - You need to specify the source systems for each report.

- **Dates** - Include the date of the business events, data collection, report production and report presentation. Most likely, they will all be different dates and will help users assess the timeliness of it.

- **Report Owner** - What is the name of the person who owns this report? (That is, the person responsible for getting value out of it.)

- **Report Description** - A few sentences describing the report, who should use it and for what purposes will be very helpful.

- **Definitions** - This is where you explain what events or entities are being counted, and what calculations are used to derive new figures. For example, for "New Accounts per Month" you would need to specify whether that includes e.g. test accounts, re-activated accounts etc. Also, is that per calendar month, or every four weeks?

- **Legal Notices** - You should put in any copyright notices, disclaimers. Also, specify the level of confidentiality - is this report secret or commercial-in-confidence?

- **Quality Status** - You should flag whether a report is draft, provisional, accepted, amended etc.

- **Contact Details** - Put the name, telephone number and email address of the person for queries about the contents of this specific report (usually the subject matter expert I your organization).

Publishing *what do I need to consider when publishing reports?*
Most knowledge-workers can knock together a spreadsheet and automate it to spit out neat looking reports. What turns a chart or table into a high-quality management report is the *publication process*. This has little to do with technology and a lot to do with effective management. What follows are some items to consider and discuss with key

stakeholders, broken down by *Technical Architecture, Publishing Environment and User Experience*:

Technical architecture

- **Platform** - It's important to be clear what platforms will be used to access the reporting application. What needs to be supported in terms of network bandwidth, response time, screen-size, colors, operating systems and other software, processing grunt, memory and so on? People will be most unhappy when they discover they can't get the whizz-bang new Flash-based reports on their Blackberry.

- **Delivery Method** - You've still got to deliver the file to a user's machine. Broadly speaking, you can employ "push" methods (where the reports are pushed out to users via e.g. email) or, more commonly, "pull" approaches (where users initiate the request).

Various methods are employed including HTTP, FTP, RSS and SQL. Depending on your IT environment, reports can be accessed by sharing hard disks. And don't forget Sneaker Net - copying the reports onto a CD, floppy disk or flash disk and physically carrying it around.

- **File Format** - In a similar vein, specify the acceptable file formats for reports. This will determine what applications can read the reports and what functionality can be incorporated. Common types include plain text (everything), csv (spreadsheets), HTML (web browsers), XML (specialized software), PDF (Adobe Acrobat) and XLS (Excel).

Availability - In terms of internet publishing, it's natural to think about 24/7/365 i.e. reports are available all the time. However, talk to any engineer and they'll tell you that 99% (of that time) is definitely doable, but that "five nines" 99.999% is unachievable - and unwarranted - without a NASA-type effort. Since we're talking about management reports, it is reasonable to restrict the uptime to normal business hours (say, 8am to 6pm, Monday to Friday), and downtime (planned or unplanned) of even half a day or more should not be a calamity for your organization. If delays or outages like that are not acceptable, it's a sign you're instead dealing with *operational* reporting.

- **Dimensioning** - Chances are your reports have to reside on a computer somewhere.

This means you need to think about network connectivity and storage space. Before you rush out and buy something, think carefully about (

a) How many reports are we talking about?
b) How many users can we expect? And
c) How much growth are we expecting?

You'll need to get out an envelope and work out how much disk space to purchase (allow for storing various logs, datasets, reports, plus archives). Next, for network

connectivity (bandwidth) you'll need to gauge the peak throughput - start by estimating the maximum number of simultaneous users and then multiply by the maximum individual download speed. I'd suggest that a particular management report shouldn't take more than 30 seconds to view (including query time, network latency and rendering delay). You can do more fancy things with queuing analysis, but this should suffice for most purposes.

- **Business Continuity** - While there's a range of backup and fail-over hosting solutions on offer, the tricky bit with business continuity planning is get a handle on how serious

Out ages really are. For management reporting, it's unlikely that an hour or two of downtime will send the business broke. Rather than pumping cash into hosting your reports in converted ICBM missile silos on three continents, you're better off following sound backup practices (store them off-site and regularly test your backups!) and having a "Plan B" for production of critical reports (by hand, if required) and delivery (Email or - if desperate - hard copy mail outs).

Publishing environment

- **Archiving** - This is where you preserve a "snapshot" of the reports at a specific point in time. While everyone wants this, you need to ask them:
  - Why?
  - Is it for auditing purposes?
  - Business continuity or disaster recovery?
  - Performance reviews?
  - Billing and legal disputes?
  - Corporate history or biography?

Understanding this will help determine what you archival needs are (e.g. source data, access logs or just reports?). This will also help work out the duration of different reports and datasets. You'll also need to check what your local laws are, and, if you're working for a tobacco company, your *ahem* "document retention policy". Burning CDs may not be acceptable if you need to keep data for seven years. And remember to regularly test your archives - the time you need to use them is the wrong time to find out the disk is bad.

- **Data Quality** - This is the hardest bit to get right, principally because no one wants to take responsibility for it. Worse, it means different things to different people! Best practice in this area involves getting people to accept roles like business owner and data custodian (or data steward). Most report users have a very unsophisticated view of the data supply process and are unable to distinguish between problems with the data and problems with the report. This can be very damaging to the credibility of the reports, especially when starting out. In turn, many people responsible for day-to-day operational (source) systems are uninterested in providing high-quality data for management reporting. Brokering agreements between these parties requires a blend of

technical acumen and business savvy. Specifying the agreements in a contractual form (e.g. service level agreement or project dependency agreement) is next to impossible owing to the measurement problem. But, as a starting point, pick *complete*, *accurate* and *timely*, then goes add your own - there are well over a hundred data quality dimensions here!

- **Security** - The point of security in this context is to ensure that the right reports are only seen by the right people. The three goals are *confidentiality* (no eaves dropping), *authentication* (no unauthorized access) and *integrity* (no manipulation). Typically, this is achieved with username/password login and access control lists (i.e. specifying whether each account allowed or denied access to a resource). You need to decide whether to do this on an application-level, report-level or dataset-level. Also, it is worthwhile doing a risk assessment to rate the different likelihood/severity of security breaches, for each report.

- **Auditing** - In general, the auditing requirements of management reporting are moderate. This is because they are not transitive: customers (and suppliers) usually aren't billed (or paid) based on management reporting numbers. However, depending on your organization, management may attract bonuses and penalties based on the information and hence, the figures may be in dispute. As a starting point, you should store source data (e.g. log files) and business logic (e.g. Perl scripts) separately, not just the results. This is because the way that certain statistics or metrics is derived may change over time. Also, continuous disclosure to managers will help get them comfortable with the figures, rather than getting an unexpected rude shock at the end of the reporting period. Another important link in the audit trail is user access logs (either web, email, PC etc.) - who has seen what reports when? These may prove crucial during blame storming.

- **User Administration** - Any reporting system worth its salt must allow for users to be added and removed and their permissions (to reports or data sets) updated. There are

(broadly-speaking) two different ways of doing this: bureau and delegation. In the first model, a central authority takes applications, assigns accounts, handles user requests and queries and is generally responsible for the seamless matching users to reports

The other model has a root "super user" who then delegates certain permissions to other users - including permissions to create other user accounts. The limitation with the first method is that you really need to designate an admin person to run it all. The limitation with the second method is that it only works for very hierarchical organizations.

- **Usage Monitoring** - There's little point in rolling out a reporting system without any idea of whether or not it’s being used.

Further, you may have security and audit requirements that mean report generation and accesses have to be logged. In any case, the best approach is to begin by defining success (or failure) criteria linked to the business case, and then looking for recordable events. Example events include report publication, report views (and other interactions), user account creation, logins and session times.
Examples of relevant metrics might be total report count, total user accounts, views per report, views per account, time between logins and report views per session.

- **Privacy** - Clearly, the specific privacy requirements depend on your jurisdiction. But, broadly speaking, personally identifying information (such as names, phone numbers, credit card numbers, social security and other government IDs) needs to be handled with extreme care. This applies to both customers, staff, suppliers and other parties.

Since most reports deal with aggregated data, it is probably only exceptional reports that include this. In fact, you really need to consider whether or not management needs to see this type of information *as reports* at all. For example, in some cases it is not lawful to use government identifiers as keys in your information systems. To manage these risks properly, you need to understand the implications of privacy breeches: loss of reputation, legal expenses, fines and penalties and possibly jail-time for senior managers! Regardless of where you are, the National Privacy Principles (in Australia) are an excellent framework to follow.

- **System Support** - Given the complexity of typical enterprise reporting environments, comprising of many interacting sub-systems, with data feeds and reports linking different parts of your organization, someone needs to take responsibility for making sure it all happens each day. This might not be a full-time job, but report users and data suppliers need to have someone they can contact to handle enquiries, problems, change requests, troubleshooting and other issues as they arise. Getting management support to recognize the need for (and hence fund) such ongoing work is an important part of the business case for reporting projects. It's tempting to outsource this function to a commercial IT helpdesk, but given the organizational-specific nature of enterprise reporting, it's hard to see how this could be done with the required efficiency and effectiveness. A better option may be to have a central person/unit responsible who can call upon your in-house IT resources and subject-matter experts in the relevant units as required.

User experience

- **Navigation** - Report users need to be able to select one report out of a larger set. If you have more than, say, ten reports it is not sufficient to just present a great big list of titles and invite users to click on one.

You will need to implement a navigation mechanism, such as a nested hierarchy. Figuring out a sensible way of doing this (e.g. grouping by function, department, report type, user type) is an art in itself. Also, you may need to provide some sort of search

facility, since users may have access to more reports than they can really comprehend. This leads to the question:

- Search by what?
- Title?
- Subject?
- Date?

- **Report Parameters** - Depending on the contents, users may expect to be able to select different parameters of the same report.

For example, they may wish to modify start and end dates, or include/exclude certain regions. When allowing users this functionality it is important to ensure that all possible combinations of parameters are valid (won't break the system) and meaningful (won't mislead users). Also, at some point parameterization and navigation can become blurred and confusing for novice users.

- **Preferences** - Sometimes users may require the ability to modify how information is presented to them for a particular report.

For example, changing the column order in a table, or the color of line on a chart. While this empowers users, it can also be abused by report designers by absolving them of the responsibility to find out about the underlying user needs. In understanding why a user wants to reverse-sort a certain table by date, a report designer can better support them in their work.

- **Fault Reporting** - Let's face it: any real-world system of even modest complexity is going to have faults or failure.

You need to have mechanisms in place to capture these events and track them over time. This will help priorities repairs or changes, gauge the impact (extent and severity) on users and, ultimately, the success of the initiative. In addition to the usual system-level logging and exceptions that modern IT environments provide, you also need to consider those failure events which, by their nature, cannot be logged. Depending on scale, automated "user-experience" monitoring by bots may be a good idea. But there's no substitute for keeping your ear close to the ground and listening to their concerns directly. Hence, formal (or informal) user surveys are the way to go.

- **Change Request** - It would be overly optimistic to assume that the reports will be perfect on the first go. Or that reporting requirements won't change over time.

  To recognize this reality, you need to have a process to allow report users, data suppliers and other stakeholders to lodge change requests. This should include (at least) the following elements: reason for change, impact analysis, agreement on who's going to pay for it, cost estimate, priority, roll-back plan, notification/approval plan. Changes can be politically fraught when multiple users access the same report e.g. making subtle changes to the business rules used to derive a key business metric. In this case, a clear understanding of who owns (and pays for) the reports is paramount. Remember, he who pays the piper, picks the tune.

- **User Training** - An often overlooked element. Users need to be explicitly told - or even better shown - how to access their reports and use the navigation and other features to get the most out of the reporting application.

It would be a travesty to waste a large amount of your organization's time and money on a project only to see it fail for the sake of a few hours of instruction to the people meant to use the reports. Beware project managers or vendors who deny the need for training on the grounds that the interface is "intuitive" or "just like the last system". The correct response in this situation is "oh good- then the user training will be a breeze."

- **Usability** - Many people, especially in the finance and accounting community, neglect the usability of their reports.

This may be because they have "standard" ways of preparing and disseminating information that is so in-grained that any problems outsiders have interpreting it is regarded as "their problem". The danger is that important information is misunderstood or its significance is lost on a wide-range of decision-makers. Hence, there's no substitute for a properly conducted usability study.
Ensuring that subsequent reports comply with usability guidelines and standards is the best way to monetize this investment.

Value *how can I use reporting to create and deliver value?*
In this section, we address a few topics that keep coming up as being the hardest - yet most important - ones in implementing reporting projects. They've been organized into two parts: those concerning *value* and those concerning *quality*. In each case, there is a general discussion about the "textbook theory" of how this stuff should work, and then practical considerations of actually doing this in the organization. These are not particular technological or project issues, but rather those dealing with the human and organizational dimensions of a reporting project.

Economies of scale
Getting an initiative for enterprising report off the ground is a challenge because many people will not see the value in it. Simply put, people will not regard the cost (including time, risk, hassle) as worth it. To be fair, reporting projects can be expensive, disruptive, prone to failure and likely to inconvenience stakeholders (report users and data suppliers) - especially when displacing legacy systems.
The best reason (in fact, the only reason) to deliver a reporting solution is that the alternative is worse. Of course, coming up with a reasonable set of alternatives is no mean feat in itself; the list mentioned earlier under Rationales is a good starting point. In order to understand (and convince others) of the benefits of a central enterprise reporting function within your organization, you might wish to consider the twin "economies of scale" of report *production* and *consumption*. Here, we understand "economies of scale" to mean that the *average* unit cost is lower (i.e. cost of producing each report, cost of publishing each day/week, cost of viewing a report or cost per user). Further, the *marginal* unit cost is lowered too: in other words, the cost of the *n+1*th report (or user) is lower than for the preceding one.

Also, as we add users and reports to the system, the benefits realized increase due to synergies of the *network effect*. Hence, consolidation is the name of the game.

Report production
Broadly speaking, a case can be made for rationalizing the various reports in your organization under one organizational unit. Given that you're already producing a set of reports anyway, the benefits of producing them through the one reporting environment (as opposed to a piecemeal, scattered or ad hoc approach) are given here: **Platforms** - Using one platform for all your reporting means that you will get better utilization of existing hardware, software and networking assets. You will also better manage the uncertainty in forecasting demand and dimensioning. And, you'll get better rates on future purchases through "buying in bulk" (volume discounts). Operating costs become more visible, and hence have a better prospect of being reduced. You can make savings through reducing the number of interfaces (if your systems share data at all!), sourcing data once and once only, stopping repetition or redundancy of components and driving up the reliability of your system.

- **Processes** - You can expect large productivity gains if you have a unified process for building, generating and publishing reports.

Rather than having multiple report builders operating in isolation, requesting the same data from different suppliers (or the same supplier), dithering about how to do things or from whom to seek approval and badgering management for decisions and sign-off, a tight, well-defined process allows subsequent reports to be rapidly defined, pro-typed, deployed and monitored.
Additionally, the organization will be able to see synergies, overlaps and conflicts if all reporting is handled by a single unit.

- **People** - Getting the right mix of skills and knowledge to deliver a quality reporting function can be difficult.

Once you have those people in place, you want to get the maximum out of them. Whereas a diffused, ad hoc approach means that corporate knowledge about reporting is dissipated, fractured and likely to be lost as staff move on, a designated reporting person/unit means that each new project, data set or report adds to the knowledge base. Being a specialized function, you want to concentrate your reporting skills and knowledge, not spread it thinly throughout the firm.

Report consumption on the flip side, their gains to be had for report users in have a single, consolidated reporting function - beyond not having to remember multiple usernames and passwords! Here, we list some arguments for these benefits:

- **Sharing** - The primary benefit for report users is that information can be shared.

Rather than just having one reporting application for sales, another for service, another for marketing and so on, by unifying these into a single reporting environment, users from the different departments can access reports across the whole enterprise. Not only does this reduce the silo-mentality in larger organizations, it also allows for the creation

of cross-functional metrics and reports: instead of just focusing on marketing numbers, the marketing department can be aware of how their metrics impact on, eg, sales (perhaps using cost per lead and conversion rates). Breaking down these barriers allows for much better alignment of individual manager's goals with the organization's goals.

- **Standards** - Centralized reports means standardized reports. Not only does this make for faster more reliable development, but it also helps report users come to grips more quickly.

For example, standardizing report navigation, naming, layout, formatting and other reporting elements will help users who are familiar with their area's reports when they come across unfamiliar reports. Rather than having to spend time learning how to use a new system, users can straight-away absorb the information and act accordingly.

Similarly, standardizing on the business logic (eg definitions of tricky concepts like "customer", "average holding time" or "month") means that users won't run the risk of making a mistake by misinterpreting a (seemingly) familiar term.

- **Support** - Lastly, report users will invariably have questions, suggestions and objections that need to go somewhere.

By dealing with a single person or group who handles *all* of their reporting needs, significant improvements can be made over having each report user chasing down multiple providers. You can expect streamlining, elimination of redundancy and gains to quality and reliability from making one entity responsible for reporting. If nothing else, it gets rid of "wiggle room" and buck-passing if there is no one else to blame!

Value how can I use reporting to create and deliver value?

Motivating stakeholders

OK, this makes a pretty compelling case for consolidating your organizations existing reports.

But what about initiating new reports? More fundamentally, why do we even have enterprise reporting at all? Perhaps the simplest "textbook" answer I can give is: it helps solve the *Principal-Agent Problem*. The idea here is that one group of people (the Principals, or owners of your firm) get another group of people (the Agents, or managers in your firm) to do work on their behalf i.e. run the business. Naturally, the Principals want this done in a way that best suits their interests (most likely: maximizing profits and minimizing risks, subject to legal and ethical requirements). How do the owners motivate the managers to do this? Well, they use incentives like share options, commissions, bonuses, and the (veiled) threat of sacking, references and a host of other methods. Most of these methods require the owners to monitor the performance of management to make sure they're doing a good job, making the right decisions and generally doing well. Enterprise reporting is a crucial ingredient in ensuring the managers' behavior is aligned with the owners' interests.

The Owners' Perspective

Enterprise Reporting can help owners (or perhaps external stakeholders like taxpayers or regulators) by lowering the monitoring costs associated with aligning management's interests with the owners'. For example, suppose a hot-shot new manager on a generous profit-share scheme is considering opening a new product line. Over the three years of her tenure, it may boost sales and help her get promoted and earn hefty bonuses. On the other hand, it may cannibalize sales from other products, so over a five or ten year view, it's a bad idea. (This is sometimes called the investment time horizon problem.) So, during business case formulation, she has an incentive to downplay the longer-term loss of sales, perhaps through making unrealistic assumptions and burying negative sales figures. Enterprise Reporting is essential here to *test the business case*, that is, track the assumptions (inputs) and predictions (outputs) of new initiatives. If the owners piped up and insist on regular ongoing reporting linked to performance bonuses, the hot-shot manager will not try to hoodwink the owners in this way.

The Managers' Perspective

Many senior managers and contracted labor have a portion of their remuneration "at risk" or contingent on performance. Sometimes, this is hidden (for example, if sufficiently bad performance means the firm folds and you're out of a job). Enterprise Reporting – especially with leading indicators - can help them perform well and "make their numbers". Another observation: management is often competitive even within an organization and fraught with office politics. If managers are held accountable for their decisions by having their results published internally (to their rivals), then it becomes much harder to hide consistent underperformance.
Up-and-coming managers will see that weakness as an opportunity to "make their mark".

Lessons for enterprise reporting

- **Test the Business Case** - Ensure that the assumptions and predictions of all major decisions are tracked. Owners would be foolhardy to approve an investment plan that lacked any real means of effective monitoring. So make sure that the reports can be used to keep management honest.

- **Give Reports Teeth** - Don't just report on the figures; report on how whether or not the figures are where they are supposed to be. For example, if a proposal or plan promises that a product will have 10% penetration after 6 months, then set that as a target (or threshold) on the report and tie it to a person. Also, making that mean something to the decision-maker's remuneration.

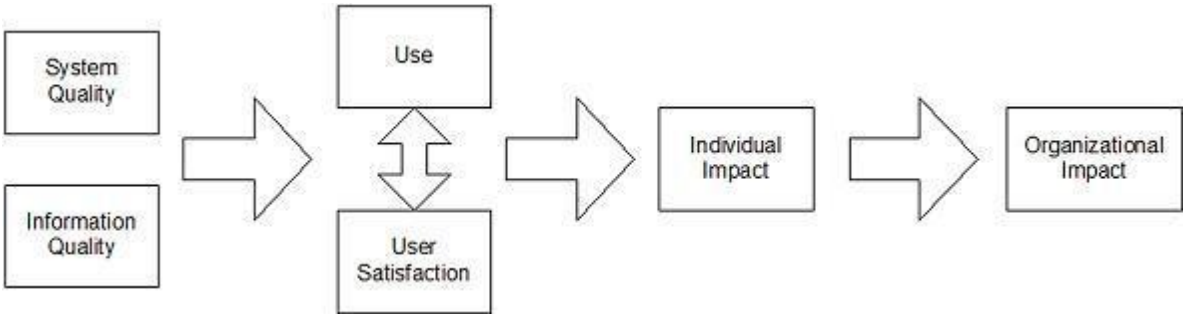
- **Don't Be Shy** - While it may not be possible - or even desirable - to link KPIs and bonuses to everything the firm reports on, don't discount the power of pride and shame.

By opening up the reports to a wide readership (with business owners' names and targets clearly displayed), managers' reputations are put on the line. This is a less crude instrument than bonuses and can help motivate managers to think like owners.

Adoption, usage and success

Understanding, defining and measuring the quality of the entire Enterprise Reporting function is a very difficult undertaking. The primary difficulty is getting agreement from the various parties as to what "quality" means. The second difficulty is determining whether Enterprise
Reporting is a product or a service. The best tactic is to get a handle on these different perspectives, so that arguments can be couched in terms that relate to each stakeholder's view.

First of all, let's introduce a model of how quality and value interact in an Enterprise Reporting system. (Here, we use system in the broadest possible sense, spanning platforms, processes and people.) The following diagram encapsulates a well-known and widely-deployed model, known as the Delone and Maclean Information Systems Success Model:



In a nutshell, quality is conceived as having two parts: information quality (content) and system quality (delivery). Quality has a bearing on impact (value-creation) through usage, which in turn is limited by user satisfaction. Now, the key determinant here is *discretion*: to what extent are users actually opting to use the Enterprise Reporting system? This is the crucial but often unasked question in most organizations.

Users of some Enterprise Systems enjoy very little discretion, for example people working in call centers simply have to use the contact management or CRM systems they're given.

Similarly for people processing invoices and the like through ERP systems
Reporting, though, is quite different in that it is typically highly discretionary. Let's look at some of the obstacles to using the designated system.

Obstacles to Success

- **Ignorance** - Users are simply not aware of the reporting system, the reports or information it contains, or that they are meant to be accessing reports.

- **Apathy** - Users are aware of the reporting system, but choose to not access the reports. They believe any benefits they derive from doing so will not offset the costs.
  This belief might not be explicit, and might not be true.

- **Delegation** - Users may rely on others to monitor their reports for them, and notify them if anything important or interesting crops up.

- **Substitution** - Users are consuming reports, but from another source - typically the old reporting system that was meant to be decommissioned, or perhaps an underground "skunk works" system comprising a mishmash of spreadsheets, desktop databases and emails.

The astute reader might have noticed that these obstacles constitute a ladder - problems at the top of the list are potentially easier to diagnose and solve, while the ones at the bottom become more intractable. Typically, users might be at the different levels for different aspects of the reporting system. An important part of the quality function is to assess users' position on this obstacle ladder, and implement strategies to migrate them off it and into getting the most out of Enterprise Reporting.

Lessons for enterprise reporting

- **Understand and Appreciate Users' Views** - The different report users will have different views on whether reporting is a product or a service. Some will assess quality as conformance to specifications while others will see it in terms of meeting their expectations. You need to be able appreciate all perspectives to meet their needs.

- **Assess Quality of Content and Delivery** - Be prepared to measure aspects of system and information quality using a variety of techniques - quantitative and qualitative, objective and subjective. The breadth and depth of this understanding will limit your ability to implement improvements.

- **Monitor, Analyze and Report on Usage** - In your rush to monitor the reporting system itself, don't forget that it's actual usage that creates value. You need to gather statistics and anecdotes on how users adopt the system. Like any enterprise initiative, the

Enterprise Reporting function itself needs to have a well-thought through set of reports linked to accountable managers.

- **Remove Obstacles to Take-Up** - Armed with this insight, identify the key obstacles for adoption and try to move users down the ladder. If you can link

quality assessments with usage monitoring, you can evaluate the success of initiatives for driving take-up

(eg. awareness, training, incentives). This means you can target and priorities the initiatives accordingly.

Self-Check -1	Written Test

Directions: Answer all the questions listed below. Use the Answer sheet provided in the next page:

I. Discuss the list below how they are Project factors(9pts)

1. Time_____
   _____
2. Cost_____
   _____
3. Quality_____
   _____
4. Scope_____
   _____
5. Design levels_____
   _____
6. Project_____
   _____
7. Report
   _____
   _____
8. Delivery
   _____
   _____
9. Usage
   _____
   _____

Note: **Satisfactory rating - 8 points** **Unsatisfactory - below 7 points**

You can ask you teacher for the copy of the correct answers.

Answer Sheet

Score = _____

Rating: _____

Name: _____ Date: _____

Short Answer Questions

References

Alessandra, Dr Tony; 2011(Kindle edition); *Conducting Powerful Meetings*; Amazon Digital Services

Baird, JE; 2000 (1st edition); *Guide to Conducting Meetings*; Abingdon Press

Doyle, Michael; 1993 (1st edition); *How to Make Meetings Work!;* Berkley Trade

Henkel, Shri; 2007 (1st edition); *Successful Meetings: How to Plan, Prepare, and Execute Top-Notch Business Meetings*; Atlantic Publishing Company

Kelsey, Dee; 2004 (1st edition); *Great Meetings! Great Results*; Hanson Park Press, Inc

Parker, Glenn M; 2006 (1st edition); *Meeting Excellence: 33 Tools to Lead Meetings That Get Results*; Jossey-Bass

Pittampalli, Al; 2011 (1st edition); *Read This Before Our Next Meeting;* The Domino Project

Streibel, Barbara; 2007 (1st edition); *Plan and Conduct Effective Meetings: 24 Steps to Generate Meaningful Results* ; McGraw-Hill

Thomsen, Kaare; 2011 (1st edition); *Meetings That Give Results: How to Plan and Chair Productive Meetings*; Gottleben