

DIGITAL CONTROLLERSHIP™ DIGITAL CORE

Digital disruption and rapid-fire innovation enable the controllership function to imagine a dramatically different future — one in which “digital controllership” harnesses technology to fundamentally transform its role and add greater value to the organization.

Digital Core combines specialized accounting knowledge with flexible in-memory financial applications to modernize business data and logic. The result is a standardized platform to drive enterprise value through responding to dynamic business and regulatory demands. Additionally, the Digital Core is the foundation to driving exponential value from advanced process automation, cognitive, and analytics.



Data Architecture

Leverage the power of in-memory computing to achieve data needs through “flat,” “fat,” and “flexible” data architectures

- Flexible code block design
- Chart of accounts design and mapping
- Dynamic derivation of data attributes
- Validation and substitution of data combinations



Processing Engine

Unlock business value by harmonizing business logic and processes into the post-modern ERP

- Accounting rules engine (hub) design
- Transaction matching and mapping
- Multiple ledger architecture
- Dynamic accounting process design



Aggregation & Reporting

Reimagine real-time close and drill down capabilities with integrated Digital Core technologies

- Consolidated data mapping
- Financial close & consolidation
- Financial reporting
- Management reporting



- Information Modeling

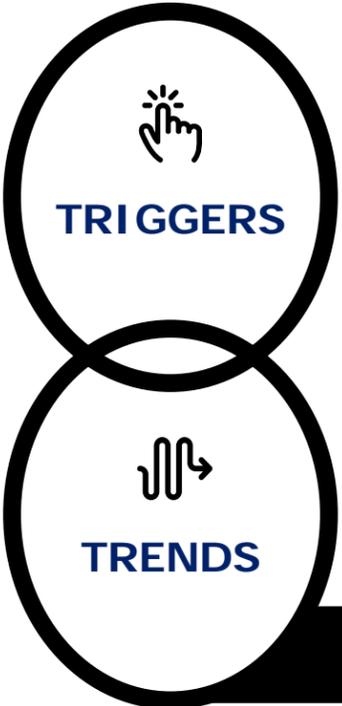
- Technical Accounting
- Cost & Profitability

- Close & Consolidation



www.deloitte.com/us/digitalcontrollership

Common client triggers and market trends are moving Digital Controllership solutions to the forefront.

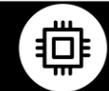


- When requirements/ design...
- Lack definition
 - Have high complexity
 - Require industry point of view
 - Have industry-specific accounting
 - Have conflicts across stakeholders

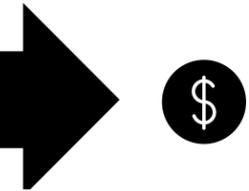
- When the business has...
- New executive leadership
 - Misaligned and aged systems
 - Changed business/ operating model
 - New accounting/ regulatory standards
 - Compliance issues

"Buyers are prioritizing good design."

(Source: Gartner, Market Trends: The Opportunity in SAP Services Lies in Supporting Clients' Digital Strategies, Susan Tan, 25 January, 2017)



TRANSFORMATION TYPES



| | Technical | Embedded Domain | Full Domain | Cross Domain |
|-----------------------------------|--|---|---|--|
| Characteristics: | <ul style="list-style-type: none"> • No/ limited transformation • Lift & shift design approach | <ul style="list-style-type: none"> • Incremental domain transformation • Supplemental domain expertise required | <ul style="list-style-type: none"> • Domain is a work thread or project • Complex requirements & design requiring specialists | <ul style="list-style-type: none"> • Transformation across multiple domains • Connects controllership & digital strategies |
| Sponsor: | CIO, VP of IT | | CFO, CAO, Controller, VP of Accounting | |
| Controllership engagement: | ↓ Lower | | Higher ↑ | |

"If organizations anticipate disruptive forces and alter their strategy, leaders can take proactive steps and not only avoid being disrupted, but also become the disrupters in their industries."

- Chuck Saia, CEO, Deloitte Risk and Financial Advisory

LEAD. NAVIGATE. DISRUPT.
Accelerating performance by embracing complexity

REPRESENTATIVE EXPERIENCE

Global Consumer Products client

- Project:** S/4HANA implementation strategy, business case, and data structure
- Project sponsor:** Vice President of Information Technology
- Transformation:** Embedded domain transformation
- Offerings:**
 - Data Architecture
 - Processing Engine
 - Aggregation & Reporting
- Project length:** Six months

Global Travel & Hospitality client

- Project:** Controllership transformation enabled by a global Oracle financial systems platform
- Project sponsor:** Chief Accounting Officer
- Transformation:** Cross domain transformation
- Offerings:**
 - Data Architecture
 - Processing Engine
 - Aggregation & Reporting
- Project length:** Two years

CONTACTS

Ryan Reiber
Principal
Deloitte & Touche LLP
+1 513 412 8313
rreiber@deloitte.com

Ryan McWhorter
Senior Manager
Deloitte & Touche LLP
+1 216 589 5211
rmcwhorter@deloitte.com

As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting. Copyright © 2017 Deloitte Development LLC. All rights reserved.

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

All statements in this report attributable to Gartner represent Deloitte's interpretation of data, research opinion or viewpoints published as part of a syndicated subscription service by Gartner, Inc., and have not been reviewed by Gartner. Each Gartner publication speaks as of its original publication date (and not as of the date of this placemat). The opinions expressed in Gartner publications are not representations of fact, and are subject to change without notice.