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Аналитическая отчетность как вид
эффективного бизнес-анализа

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Analytical reporting as a type of cost-benefit
business analysis

В статье подчеркиваются отличия аналитической отчетности от других видов отчетности бизнес организаций. В связи с тем, что ответственность за качество предоставляемой информации полностью лежит на бизнес аналитике, аргументируется необходимость использования продуктов бизнес информатики для достижения эффективности, гибкости и прозрачности аналитической отчетности

Ключевые слова: деловая отчетность, аналитический процесс, продукты бизнес информатики

The article considers how analytical reporting differs from other types of business reporting. Since the responsibility for the outcome of reporting lies on an analyst, to achieve required efficiency, flexibility and transparency analytical reporting should be executed with application of business information products

Key words: business reporting, analytical process, business information products

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All types of business organizations conduct a wide range of reporting. High-quality business reporting is the basis for sustainability of companies, financial markets and economies as a whole. Business reporting provides organizations with cohesive explanations of their business, promotes external communication with shareholders, regulators and consumers, helps successful decision making, and justifies the resources used and funds spent. No one would deny that nowadays business intelligence systems have provided companies with great advantages for coherent business reporting. In this respect cost-effectiveness analysis is an important and useful element of responsible business policy-making. Before investing in new technology or machinery, a business carries out cost-benefit analysis which provides comparison of the expected costs with the expected benefits of the activity.

The quality and reliability of the outcomes of business reporting depend on the quality, i.e. the precision and comprehensiveness, of the data used. Companies take technology further than before to tackle large analytical processes. There are three

categories of business reports: informational accounts, proposal, and analytical. The decision of the type and style of a business report is formed by the type of audience, kind of the research that stands behind the report, and the need of compiling of the information obtained in the research. Informational business reports offer data and facts without deriving any recommendations. Another type, proposals, offers structured persuasion for internal or external audience. They provide the knowledge in a specific and complete form to certain audience. When the necessary data inputs are not delivered, experts assumptions have to be made. Analytical reports differ from informational accounts and proposals in that they provide analysis. These reports can also include recommendations and withdrawals based on the given information. Here we are going to have a more detailed look at analytical reports.

Analytical reports are divided into justification (recommendation), feasibility, yardstick, and research reports. The purpose of the first type is to make recommendations to management and provide data to solve problems and make decisions (e.g. buying equipment, changing a procedure, hiring an employee). Feasibility reports are aimed at analyzing problems and making predictions about possible alternatives. The resulting information is used for making management decisions such as 'Should the business rent, lease or buy?' or 'What is the best location for the company?'. Yardstick reports serve as a test or standard of measurement, comparison or judgement (e.g. comparison of different manufactures for buying a piece of equipment). Research reporting uses the information to provide audience with well-structured data collected from primary (observations and surveys) and secondary (books, media, etc.) sources followed by recommendations.

There are four main parts common to all types of analytical reports: introduction, findings, conclusion and recommendations. The introduction gives a reason *why* the report is being written. The organization of the report is briefly described, and the conclusions and recommendations are summarized. The introduction is followed by the findings. In this part pros and cons of each alternative are discussed, criteria for evaluation are established; the information is supported with proof. The findings is a part with facts, statistics, expert opinion, survey data and other type of supportive details. Based on the findings, the conclusion provides a reasonable answer to the research question. In the recommendation part, needed actions are stated and explained. Therefore, action verbs are key components of any analytical report.

The basic idea of an analytical report lies in a clear-stated problem (or opportunity), because the purpose of this report type is to analyze, understand and explain the situation. Defining the problem involves finding series of the right questions such as "What needs to be determined?" or "Why is this issue important?" After the problem is clarified, the purpose of the report is stated. At this step, analysts highlight significant variables the investigation has to include and examine the needs of the audience. The manager would need general information to make a strategic decision, while an executive worker would need specific data with precise resume. Then, the information is to be gathered. Considering the purpose statement and the audiences' needs, sources of information are to be selected. In the conclusion the main ideas are summarized to make sure the audience memorized them behind the

evidence presented in the main part. In analytical report recommendations follow the conclusion. Recommendations consist of the list of steps required to achieve the benefit supported by the research. The benefit should be compared to potential risks that arise with the completion of the recommended actions. A strategy of minimization of the risks must be proposed. The steps should be explained clearly in terms of procedures and costs of accomplishment.

Modern analytical reporting development involves data analysis technique that is referred to by a term “OLAP cube” (acronym for online analytical processing). The data set in an OLAP cube can consist of three or more dimensions. Business Intelligence platforms can include in themselves or support separate modules for this type of analytics [1]. Analytical reports can be developed in businesses with the basic solution Microsoft Excel (MS Excel), or with one of special Business Intelligence platforms, such as MicroStrategy, SAP Business Objects, Oracle OBIEE, Microsoft BI Stack, Tableau, etc. With MS Excel, an analyst builds an analytical system themselves [1]. Therefore, the abilities are limited both by the analyst’s knowledge of the program and the system of analytical reports development.

As it was stated above, analytical development process consists of the following steps: stating the problem or opportunity; stating the purpose of the analysis; gathering and analyzing the data; drawing the conclusion; making recommendations. This type of reports is a most complicated one because of the last step. The responsibility for the outcomes of the realization of recommended steps lies on the analyst. In practice, to make the process more flexible business analytics is executed with business information products which are fast and visually clear for the audience. Wider use of cost-benefit analytical reporting would improve policy and decision making process in different areas of business.

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