FC SPECIALIST

FINANCIAL CONTROLLING SPECIALIST

CONTROL • ANALYZE • GROW

FC Specialist helps owner-managed and growing SMEs control cash, receivables, inventory, costs, and profitability through outsourced Financial Controlling services.

> ***"Know Your Numbers. Control Your Business. Grow Profitably."***

SERVICE AREA	KEY PERFORMANCE INDICATOR	FORMULA / METRIC	TARGET / BENCHMARK
Cash Flow Control	**Operating Cash Flow (OCF)**	Net Profit / (Loss) + Non-Cash Expenses ± Δ Working Capital	**Positive & > Net Profit**
Cash Flow Control	**Free Cash Flow (FCF)**	Operating Cash Flow (OCF) + Interest Expense − CapEx	**Positive & Maximized**
Receivables Management	**Days Sales Outstanding (DSO)**	(Accounts Receivable ÷ Total Credit Sales) × Days	**< 45 Days**
Receivables Management	**Overdue Receivables Ratio**	(Receivables > 60 Days ÷ Total AR) × 100	**< 5%**
Cost & Expense Control	**Operating Expense Ratio (OER)**	Operating Expenses ÷ Total Revenue	**Industry Benchmark**
Cost & Expense Control	**Budget vs. Actual Variance**	(Actual Spend − Budgeted Spend) ÷ Budgeted Spend	**± 5% Max Variance**
Inventory Management	**Inventory Turnover Ratio**	Cost of Goods Sold (COGS) ÷ Average Inventory	**4x – 8x / Year**
Inventory Management	**Days Sales of Inventory (DSI)**	(Average Inventory ÷ COGS) × 365	**Minimal Holding Days**
Profitability Analysis	**Gross Profit Margin**	(Revenue − Cost of Sales) ÷ Revenue	**> 50%**
Profitability Analysis	**Net Profit Margin**	Net Profit ÷ Revenue	**> 20% & Growth PoP**
Budgeting & Forecast	**Forecast Accuracy Rate**	100% − |(Actual Revenue − Forecast Revenue) ÷ Actual Revenue|	**> 90% Accuracy**