



Why the P&L is not enough (Part 2)

September 2015

#12 The P&L—too late, too consolidated



Here is August's P&L - September's will be available before Christmas

Last time we looked at the areas that a P&L and often management accounts do not look at. This time we will look at other reasons it is wise to augment the normal P&L/Management accounts.

P&L and Management accounts set to cover a period of time (usually a month) and in order to do this substantial data has to be collected and manipulated

which all takes time. Indeed monthly account information is often not available for several weeks after the end of the month it relates to. In addition it is frequently true that all data collected in the month is consolidated into one number which is great for simplicity, but means that for anyone wishing to use the data it is usually necessary to deconsolidate the data. For example if the sales figure is low for a month, it is not possible to say whether

- the same quantity of items have been sold but the price has fallen
- A few items have been sold at a low price or given away as an inducement.
- Product mix has changed with an increase in low priced units sold

There is thus value in examining the data prior to consolidation into a monthly accounts pack.. [\(click for more details\)](#)

Growth Accelerator is still a source of funds for growth

Growth Accelerator is a government sponsored and funded programme to help small and medium sized businesses pay for projects centred on business growth. Business Transformers Ltd has a registered Growth Accelerator coach on staff. Check it out <http://>

Why not have a no obligation discussion?

If you would like a no obligation chat about change management, business improvement or metrics and control systems please contact us and we can set up a call.

To remove your name from our mailing list, please [click here](#).

Questions or comments? E-mail us at info@bustrans.co.uk or call +44 794 1161321

Business Transformers Ltd is registered in England 05133660 at Mile House, Lansdown Rd., Bath, BA15SY