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Chapter 1 : IS Business Case: â€œWater-flow Frameworkâ€• | So Opinionated

The business case is developed during the early stages of a project; skipping or racing through the stages described in "How to Write a Business Case: 4 Steps to a Perfect Business Case Template" is a recipe for failure.

Purpose of the Business Case Management looks to the business case for several reasons: Success Factors A good business case is credible, practical, accurate, and quantitatively measurable. The successful business case allows the decision maker to choose a course of action with confidence. Analyzing Costs Eliciting all of the costs involved in an opportunity is the start of the cost-benefit analysis CBA. Types of Costs The total cost of a project is the sum of all its costs, including all fixed and variable costs. Fixed costs are unrelated to the actual amount of work of the project or how much time is put into it. On the other hand, variables costs are incremental costs that vary with changes in output. So, the more work we put into a project, the more its variable costs increase. Equipment and rent are examples of fixed costs, while consulting fees are examples of variable costs. The business analyst must identify the costs over the entire lifecycle of the solution. These costs generally include: Some organizations maintain standard cost categories and associated estimates for those costs. Find out what those are for your organization. Such an effort is part of building a business analysis center of excellence and establishing best practices. Loaded Employee Rates For employees, be sure to use a fully loaded rate that includes overhead. The loaded rate can generally be obtained from the Payroll Department. The loaded rate is generally an overhead factor, i. Capital Costs versus Expenses Capital cost has value after the project has terminated. It becomes a corporate asset. On the other hand, an expense uses up or reduces capital and does not add to the balance sheet of the organization. Accounting for Expenses Some expenses directly reduce capital , whereas others reduce capital over time. Immediate expenses include staffing, software or other licenses if used right away , materials, and leases. Depreciated expenses include software, hardware, licenses if used over time , and machinery. Their costs are factored over time. Accelerating Expenses Due to the "time value of money", it may be sometimes beneficial for some costs to be accelerated or delayed. Run various scenarios to determine most beneficial approach. Generally, deferring expenses is best in inflationary times, whereas accelerating is best in deflationary times or when tax rates may rise in the future. Opportunity Cost Opportunity cost quantities the "cost" of investing in one project instead of another, i. For example, what is the real cost of purchasing a software tool? Consider another example in which a consulting firm plans to build a scheduling system for its work force. They have identified a number of programming activities for that project that require specialized skills. One of their on-staff consultants has this exact experience. The specialized activities are estimated to require about hours of his time. What is the cost to the project? In this case, what is the cost that should be charged to the project? To summarize, there are a number of costs to consider and the calculation must be clearly explained in the business case. Analyzing Benefits Benefits are the return from an investment. Benefits can be qualitative or quantitative. Qualitative benefits are generally not measurable in monetary units or in some other objective way. On the other hand, quantitative benefits are measured in monetary units or rates of change. Benefits must be defined in financial terms in order to perform cost-benefit analysis. Types of Benefits Benefits can be quantitative, such as reduction in expenses, increase in revenue, increase in market share, or reduction in risk, e. In addition, benefits can be qualitative in nature, such as improved employee morale or a more recognized corporate brand. Common Benefits Benefits must be quantifiable to be of value:

Chapter 2 : Business Analyst | Building the Business Case

Business case analysis BCA is a decision support and planning tool that projects the likely financial results and other business consequences of an action or investment. The analysis projects business costs, business benefits, and business risks.

Tuesday, 29 June How often have you been asked to "work the numbers" and provide a basis for a compelling project? Often, if you are a project manager with responsibility to help your sponsor and your company make decisions about which projects are the right ones to do. Projects with a solid business case return value to the business, to their sponsors, and to the stakeholders and customers. Meeting scope, staying within budget, and getting done on time are the tactical elements that deliver the value. This being so, it is self-evident that successful project managers are those that effectively make the connection between project accomplishment and business value. Goodpasture Business Case Basics A winning business case is really no mystery. First, it provides the background and context for the project. Historical performance is often necessary to illustrate opportunity. As is operating results from functional and process metrics are part of context. Perhaps there are lessons learned and relevant history of other projects that got you to where you are. Second, the business case identifies the functional, technical, or market opportunity that the project is to address. From opportunity, specific solutions can be developed. Third, the project proposal is given, laying out a description of scope, required investment, expected results and project benefits, and key performance indicators KPIs. Next, understanding is conveyed about how the results of the project fit into the business operationally. For this, a "concept of operations" is needed. Last, and perhaps most important, you ask for a decision on the project proposal. In this section, it is customary to ask for approval of the assignment of managers for performance responsibility. Put History Together Assembling history and setting the context for a new project may not be where project managers expect to first come into the picture. However, often times it is necessary to bring forward completed, cancelled, or deferred projects for analysis, or to analyse the operating metrics of ongoing functions and processes. Activities in this step are identifying the similarities, highlighting the differences, and making certain irrelevant aspects of past endeavors do not color the current situation. The WBS contains all the scope and should link directly to the financial records and chart of accounts. Make adjustments for change orders or other scope differences. Examine the project charter; make adjustments for tools, facilities, constraints, assumptions, and policies that influence the project, but may no longer be operative. Look also at the OBS organizational breakdown structure and the RAM resource assignment matrix that maps organization to scope. Responding to Opportunity We begin with this idea: Opportunity is "unmet need. Reward enriches all who participate. Goal Setting and Strategy Development To effectively and wisely choose among opportunities requires goal setting and strategy development. We make these definitions: Goals are ends to be achieved, a state of the business in a future time. Objectives do not differ materially from goals, though some prefer to think of objectives in more of a tactical time-frame and goals in more of a strategic framework. Opportunity is most often found within the goal sets of the "balanced scorecard" [Kaplan and Norton, Chapter 1]. Typically, there are four such sets: The value of opportunity is transferred into goal achievement. Not all of the opportunity may be available to the business. Thus, more practically, we speak of the "addressable" opportunity as being that part that can find its way into the business. To make good on the addressable opportunity, strategy is required. Strategy is actionable, often requiring projects for execution. Projects are identified by flow-down from opportunity analysis; projects are an instrument of strategy. Business Case Preparation Action plans, the essence of strategy, are a natural for project managers. The strategy is a high level WBS for the overall business case, identifying those actions that are in scope, and perhaps identifying strategy elements considered but deferred or not accepted. There are no facts in the future, only estimates. As such, your project proposal must identify four elements: Scope of accomplishment in terms with which sponsors and approving authorities will identify; Major milestones that are meaningful to the business; An assessment of risk factors that affect both investment and benefits estimates; and finally, A specific proposal of risk-adjusted investment dollars, benefit dollars benefits recover investment , and KPs. Many projects have only intangible KPIs and indefinite benefits. Sometimes it is possible to "dollarise" these benefits using the "before and after" methodology: Even though any specific cost element may not be directly linked to the project, the business as a whole will be different. Identifying and Assessing Risk The traditional investment equation is: For purposes of the business case, only major project outcomes need be scheduled. The best estimator of the schedule outcome is the expected value of the overall duration, defined simply as the sum of possible outcomes, each weighted by their probability. Financial estimates should also be adjusted for risk. After all, financial performance is one key performance indicator KPI for all new projects.

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Chapter 3 : Business Case Analysis: Content and Structure That Make The Case

The best way to keep track of cash flow in your business is to run a cash flow report. A cash flow statement looks at the change to cash (in this case, your business checking account), from different business activities and increases or decreases in other accounts on the business balance sheet.

The case builder writes two statements to start the Define stage: A subject statement stating clearly what the case is about A purpose statement explaining case purpose and case use It is not an overstatement to say that the entire case derives from these statements. There are many kinds of business cases on many subjects, but most have one characteristic in common. Analysis results, in other words, focus on business benefits, business costs, and business risks. Above all, analysis results predict progress towards meeting business objectives. Case building typically begins when the case builder identifies business objectives to address. These might include, for instance, reducing costs, improving employee productivity, or increasing sales revenues. Case building continues when the case builder proposes specific actions to address these objectives. The case may consider acts such as funding a project, making a capital acquisition, or launching a product or service. The Case Subject Statement: These two items togetherâ€”target objectives and proposal actionsâ€"are the business case subject. Together, they define the central focus of the business case. As a result, both the case building project and the case report should begin with a clear subject statement. This statement describes precisely which actions the author proposes, as well as the business objectives they address. In other words, case builders should explain first what they recommend doing and why the organization gains from the action. Business Case Scenarios Follow From Proposal Actions Notice that committing to an action presents decision makers immediately with new questions and choices. A decision to bring a new product to market, for instance, raises questions such as these right away: Should we design the product ourselves or outsource the design? What market share can we expect for this product? How will competitors respond to the product introduction? What is the best gross margin we can expect for this product? Which pricing model should we use? What can we expect in gross sales revenues? How much additional training will the sales force need? When should we announce the new product? What should be the target ship date? To develop case scenarios for the action product launch , the analyst anticipates such questions and then assumes specific answers. The analyst may, in fact, propose several different sets of answers to these questions. As a result, each set of answers defines a unique proposal scenario. In this way, asking and answering these questions, therefore, provides a basis for estimating scenario benefit and cost outcomes. It is too early for that, however, because the case is not yet fully defined. The case builder must first answer "purpose" questions like these: Why is the case being built? Who will use it? What information do they need to meet that purpose? Case builders write a formal purpose statement that answers each of these questions in clear and specific terms. They usually try to complete both the purpose and the subject statements as early as possible in the Define stage. Finishing these items before moving on to anything else in the case is crucial. That is because these statements, together, are mainly the core of the case definition. Without them, no one can know for sure which costs and benefits belong in the case. Case Purpose Determines Information Needs for Case Results Regarding the third bullet above, case purpose, note again that cases serve different purposes in business. The case purpose can be to address: They turn up, often, in private industry, government, and the non-profit sector. Note also, that some business case results serve all four purposes. Consequently, a well-written purpose statement serves case builders and case readers alike. It tells case builders just what must appear in case results. It tells case readers precisely what to expect in case results.

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Chapter 4 : The Business Case for Process Management

The business case provides an opportunity for the business to determine if a project is needed and if the solution options are beneficial to the organization. This is accomplished through both qualitative (SWOT) and quantitative (financial analysis) analysis techniques, and describes if the solution is feasible, and if the investment in the.

And, "What do we get back for what we spend? Note that several different financial metrics besides ROI serve this purpose. These "Investment View" metrics all compare the timing and sizes of returns and costs. At the same time, however, each of these metrics is blind to particular characteristics of the cash flow streamsâ€” features that other financial metrics do see. And, also note, that the different "metrics" can disagree on which of the investments is the better business decision. All of this leads to these conclusions: Just one financial metric should not decide critical decisions. When different metrics disagree as to which option is the better choice, decision-makers must examine the current financial situation to decide which to follow.. For more on "cumulative cash flow" and payback, see the articles Cash Flow and Payback Period. Note especially that some people refer to cash flow graphs such as these as "return on investment curves. It is not possible to estimate simple ROI from these curves because they represent net cash flow figures, not the cash inflows or cash outflows that make up the net results. Which case, Alpha or Beta, is the better business decision? The analysis shows that each case has points in its favor, compared to the other, and decision-makers must, therefore, weigh ROI results along with several different metrics to decide which is the best choice for them. Five Financial Metrics to Compare with Return on Investment When comparing different investment choices, here are some metrics to consider: Total Net Cash Flow When comparing cash flow streams like these, the analyst no doubt turns first of all to the financial metric total net cash flow. Hence, Case Alpha outscores Beta on the total net cash flow metric. Therefore, the analyst can say that Alpha has the higher profits. Future Performance Future performance is not a financial metric, per se, but while reviewing total net cash flow, an astute analyst will notice that the two cumulative cash flow curves point to very different results for the years after year five. If both investments have no impacts after year 5, of course, there will be no "future performance to consider. Simple Return on Investment Among the financial metrics, the analyst will probably turn secondly to the simple ROI figures for each case. As a result, the analyst may choose to report that Beta scores higher in profitability. The analyst may also note that Beta, in fact, shows greater profitability at every year-end through the 5-year period. The Payback Period Metric The curves above show roughly the point in time when cumulative cash flows "break even," that is when total inflows balance total outflows. This point on the time axis is the payback period for each case. Therefore, payback for Beta is better i. Other things being equal, analysts prefer a shorter payback to a more extended period. The two most important reasons are probably these: Analysts prefer the shorter payback period because it means they recover cost expenditures sooner, and these funds are ready for use again, sooner. Analysts consider a shorter payback period less risky than a more extended payback period. Regarding the payback period, therefore, Case Beta scores higher than Case Alpha. The "Net Present Value" NPV Metric When cash flow returns and costs extend two years or more into the future, almost all analysts will want to compare cash flow streams with the net present value NPV metric. The Internal Rate of Return Metric Finally, in some settings, analysts will compare cash flow streams regarding the internal rate of return metric. In reality, not many people in business are prepared to explain IRR figures in a way that makes practical sense for decision-makers and investors. Nevertheless, financial officers in some industries such as financial services or insurance rely on the metric for decision support. However, when proposals compete for funds, and when other factors are equal, decision makers prefer the submission with the higher IRR. In conclusion, case Beta has the advantage regarding IRR. Financial Metrics Comparison Summary In conclusion, different financial metrics can disagree on which investment is the better business decision. The table below summarizes these differences for this example:

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Chapter 5 : Business case development process | Department of Finance

Hi, I have deactivated the business process flow for case entity, but it still displayed the bar. I was trying to delete this process flow, but it is managed, I can not delete, is there other option I can do? That is exactly what I did, but the original business process flow shows managed status.

It is important to note that this blog will draw directly from the individual blogs previously created by the group members based on academic research, original opinions and collaboration between the group. The conceptual framework created will assist in supporting management teams when trying to accomplish investment plans, in particular for IS business cases. The framework is designed to aid in all steps, from the original thought process through to the implementation. Water-flow framework explained The above framework draws from the idea of a water-flow feature, whereby until such time as the water fills each compartment, then and only then can the over spill flow into the next compartment. This flow process is repeated until the end, when usually the last compartment over spill is pumped back to the start, thus restarting the process from the beginning. This logical rational should be based on accurate and up to date research, where the basic yet essential questions are answered such as: The planning step builds on the previous step, whereby a logical rational provides a clear justification for the need to apply for and create a business case for a particular IS investment. Once the logical rational stage has been completed, the next stage moves on to the financial justification. This section is concerned with assisting management in deciding whether or not, based on financial grounds, to go forward with a proposed IS investment. Financial justification entails answering questions such as: Cost-benefit analyses assess the impact and net benefits of the chosen option in achieving the desired outcomes, in comparison with other feasible approaches. This will include the evaluation of both tangible and intangible factors, as well as quantitative and qualitative factors, which will accurately assess the value of specific technologies i. It will apply for the lifetime of the proposal as opposed to just the implementation period. Having completed the financial justification stage, the next stage is concerned with the human element attached to creating the business case for securing investment within the organisation. In many organisations, more often than not, human involvement can be the most critical component which may in fact determine the overall success or failure of a project â€" regardless of how logically or financially sound the IS business case may be. This issue can often go overlooked in academia and in industry, thus the human element stage can assist in highlighting areas for management which can improve the chances of a positive reaction. Mistrust and fears are often the basis for resistance to change within firms, where employees particularly against IS or IT changes, may have many uncertainties such as: If the uncertainties in question are addressed adequately, an IS business case not only gathers crucial support, but it also minimises potential objectors. Within this stage, a number of steps should be followed to ensure greater security and monitoring. Within the monitoring step, clear agreed timelines, delegation of workload, resource allocation and budgetary expectation should be clearly outlined as forecasted in the Financial Justification stage. As alluded to before in the Human Element stage , people are greatly affected in the implementation process. Therefore, the introduction of an Organisation Change Management OCM plan can help inhibit unforeseen negative and potentially harmful consequences that may arise. Lastly, this stage should constantly filter back to the logical rational step at crucial and planned incremental periods, thus mapping progress. This ensures that the IS business case plan is on the correct path, the financial constraints are within budget, and also the people affected within the organisation due to the change are satisfied with the new transition. Conclusion In summary, we believe that the Water-flow framework can help management teams overcome many of the challenges faced in organisations today, especially when trying to create and implement a successful IS business case with an attempt to secure investment. The conceptual framework represents certain procedures and steps that must be completed before progressing onto the next stage. However, it is important to note that, although each stage is quite clear in definition, the internal steps can be altered depending on the specific needs of an organisation. The Water-flow framework is targeted at IS business cases, although one could argue that with a few adjustments, the same concepts can be applied when trying to secure investments in other areas such as IT and

Human Resources.

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Chapter 6 : Leadership for Smooth Patient Flow

The fundamentals of patient flow are explained and a solid business case for pursuing improvement efforts is provided. Real-life examples explain common patient flow theories and improvement methods.

Income from the organization. Costs associated with organizational operations, research and development, and marketing e. The benefits of a particular solution are monetarily quantified, and the costs associated with the solution people, process, marketing, technology are subtracted to give basic CBA. Depending on the organization, put a dollar value on intangible items, such as risk e. It is the cost of choosing one investment solution over another e. Revenue in, expenses out over a period of time. Reflects the value of money over time, taking into consideration interest rates and inflation e. Evaluates if an investment compared to others is desirable. For example, if there is a solution that has a cash flow over three years that nets an IRR of 3, and another solution has a cash flow of 5,, the higher the IRR , the better the investment. The difference between the present value of cash inflows and the present value of cash outflows. If the NPV is positive it is a good investment. Most companies have a desired NPV established, which should be achieved for a business case to be accepted. If the NPV is negative then the suggested solution should be rejected because cash flows will also be rejected. The length of time it takes for the costs of the solution to be recovered. The information provided by the financial analysis should answer the following questions: Is the solution affordable? Will the solution pay for itself over a reasonable amount of time? Does the solution give us the most out of our investment? Does it meet business goals and objectives? Is the project feasible? Although you may not be actively working on business cases right now, the approach and thought processes required to write a winning business case are also helpful throughout your business analysis process e.

Chapter 7 : Business Analyst | Five Steps to a Winning Business Case

January The Business Case for Process Management By Sandy Kemsley For The Record Vol. 27 No. 1 P. Health care information systems (HIS) and EHRs track every detail of a patient's interactions with health care providers.

This page provides an overview of business cases for economic appraisal. Business cases should provide assessments of strategic fit, option appraisal, achievability, value for money and affordability. A business case should contain an economic appraisal and other information including the proposed arrangements for financing, management, marketing, procurement, monitoring and evaluation of the relevant policy, programme or project. The effort to be put into business cases should be in proportion to the scale and importance of the proposal. Prior to each key decision point, the business case document should be treated as a living document, to be revisited and updated regularly as information and assumptions are developed and refined. It is not just to be prepared for purposes of obtaining approval and then shelved. DoF uses the latter term in the context of financially-assisted or commercially-oriented projects, for which a business plan is required in addition to an economic appraisal in order to establish project viability. Business plans are explained at section 4. Proportionate and appropriate effort should be applied in all cases. In such cases, the business case should be developed through as many iterations as are judged necessary to cover all of the issues set out in section 4 of NIGEAE. Until they have been finalised and served their purpose, business case documents should be regarded as living documents to be reviewed regularly and updated to reflect significant changes to key assumptions. State aid refers to forms of public assistance that have the potential to distort competition and affect trade between Member States of the European Union. Where proposals to provide financial or non-financial assistance to an undertaking have potential State aid implications, appropriate action must be taken to ensure that the proposals comply with State aid legislation. For more details, see sub-section 4. It should include a preliminary assessment of strategic fit, options, value for money, affordability and achievability. Key elements in a SOC include: See the SOC template. It should be completed prior to the commencement of formal procurement and normally provides the basis for formal DoF Supply approval, when it is required. The OBC should include thorough coverage of the 10 Steps of appraisal in accordance with Section 2 of NIGEAE to provide fuller assessment of strategic fit, option appraisal, achievability, assumptions about costs, benefits, risks and funding. The OBC should determine the preferred option in terms of the level and form of service provision, and should recommend a particular procurement route. For example, private sector bids obtained through a tendering process should be subjected to the principles of option appraisal, and this process should be fully documented in a FBC. DoF is prepared to be flexible about the precise approach in individual cases, but it is advisable to agree the details with DoF Supply in advance. For example, some OBCs have been staged as follows: Outline business case 1 The OBC1 includes a full economic appraisal and provides a basis for approval of the project need, objectives and preferred option. It should provide all the information needed to support a decision to award a contract and commit actual funding, and should provide a basis for the necessary project management, monitoring, evaluation and benefits realisation. Key components of the FBC include: This could take the form of a formal submission of a SOC for approval or, on some occasions, informal contacts between the project sponsor and the approving authority. Relevant cases in this context are: This may occur, for example, where the PPP is considered novel, contentious, repercussive or in some other sense significant. The purpose of the assignment. A reasoned assessment of the alternatives to external resources, and particularly the justification for using External Consultants. Where it is decided not to use internal consultants a full explanation must be provided for this decision. The immediate and long-term outputs and benefits expected from the External Consultancy resources, when they are likely to accrue and how they will be measured. The proposed project management arrangements, including management of deliverables, expectations and risks. If not appropriate, the business case should state the reasons why it is not appropriate. Potential risks and uncertainties associated with the assignment. The performance review arrangements. How the results of the External Consultancy will be implemented and monitored. Any other considerations specific to the assignment. The gateway process examines programmes and projects at critical stages in their lifecycle to provide assurance that they can progress successfully to the next stage. Gate 0 applies only to programmes and may be repeated at key stages throughout the programme. Gates apply to projects within a programme.

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Chapter 8 : Making the Business Case for New Opportunities - CEG

The following business analysis process flow diagram is divided into multiple steps with each step involving specific tasks to perform, principles to follow, and documents to produce.

However, these systems are often focused on documenting what happens in manual health care processesâ€"in order to meet regulatory and compliance requirementsâ€"rather than providing the highest quality patient care. To this end, business process management BPM systemsâ€"which include workflow, integration, rules, and analyticsâ€"have made significant contributions to improving the quality, efficiency, and flexibility of HIS, and are now seen as essential. How can BPM technologies be applied within health care environments to improve quality of care, compliance, and efficiency? With help from case studies provided by Siemens Healthcare, industry experts offer several tips. Health care organizations must meet high-reliability standards to ensure compliance with industry regulations and their own best practices to reduce adverse events. Process improvement and automation can root out inefficiencies and reduce costs, while process intelligence can provide context to improve decision making and patient care quality. BPM can help manage processes and data across all aspects of patient care, connecting the right person with the right task and information at the right time, while providing the ability to quickly adapt processes to changing requirements. Debbie Eckhoff, director of clinical informatics integration at Reid, adds, "Workflow comes to mind first in planning sessions. Applying BPM in health care processes can do the following: BPM has expanded from its roots in workflow and integration to become a collection of technologies for improving business processes. The following are several key BPM capabilities in health care scenarios: Modeling can also include analysis and optimization techniques such as process simulation, where a process runs in a simulated runtime environment to identify bottlenecks, determine resource requirements, and compare what-if scenarios before it moves to a live production environment. Human tasks are assigned to people or roles; automated tasks run scripts or make calls to other systems. These are essentially automated versions of the procedure manuals, checklists, standard forms, and guidelines that form the backbone of standard hospital procedures, plus the capture of metrics that document adherence to the standards. These processes are deeply integrated with hospital information systemsâ€"often to the point where they appear to be part of the HISâ€"and interface with sensors and devices to automate and respond to the capture of patient vital statistics. These processes predominate in outpatient chronic care management scenarios, where the actions at any given point are highly dependent on the current context. The care processes may not be fully defined in advance, but created as the case manager, patient, and practitioners select specific activities while the case progresses. Tasks may not need to be executed in any particular order, but simply exist on a checklist of items to be completed. Although there will be some amount of structured EHR data as part of the case information, a case usually includes a permanent case folder that can contain various content artifacts, including unstructured documents. In general, the goals of structured processes include improving quality, safety, and efficiency through standardization and increased automation. In contrast, the goals of unstructured processes include flexibility and the supportâ€"not controlâ€"of human knowledge work. These are not necessarily in conflict, but the tools for designing, executing, and monitoring these can appear significantly different. Rules may evaluate a complex set of conditions and decide on the next best action; the process then acts on these decisions by alerting participants, escalating a case for immediate attention or triggering automated actions. With the workflow engine embedded within the EHR system, UH Elyria is able to create processes customized to its specific needs. Summary BPMâ€"including both structured processes and dynamic case managementâ€"can add significant value to health care processes. The combination of people, process automation, rules, and analytics can improve care quality while achieving regulatory compliance and administrative efficiency. Great Valley Publishing Co.

Chapter 9 : Return on Investment ROI in steps, Interpret, Compare Metrics

Firstly, Case Alpha has the higher overall net cash flow over five years: Alpha's total net cash flow of $ is higher than

Beta's figure of $ Secondly, however, cash flow timing in the two cases is entirely different.