ZetaMinds
Turning Complexity Into Clarity

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Lesson 2: Revenue reporting & analysis

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Simulated Business Segment Structure

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- TSMC
  - Operations
    - Production Facility A
    - Production Facility B
    - Research Lab
    - Delivery House
  - Corporate
    - Marketing & sales
    - Finance & Mgmt
    - IT Support
    - Central

Product making facilities. Facility A is the main one with highest capacity, Facility B is smaller, dedicated to lower quality chips and some special designs.

Dedicated to creating new Know-how. Has the same equipment as production facilities. Responsible for licensing revenue.

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Represents the marketing and sales departments. As corporate function only generates cost

Represents finance and senior management roles and functions.

Represent IT department. Unlike other corporate function it has long term assets like servers etc.

Contains the data for financial investment, debt, interest, tax etc. All other segments are operational, this one is for accounting purposes.

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Simulated Product Structure

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Segment	Chip product								License	
	High-end chips			Standard chips					Prod	Software
	N3 (3NM)	N5 (5NM	N7 (7NM)	N16 (16nm)	N20 (20nm)	N28 (28nm)	N40LP	N6RF		
Description	Cutting edge tech, used AI servers	Current market leader, used in most advanced techs	Former market leader, giving market to 5 &3 nanometers	Widely used in most electronics as a standard best performance	Budget version of 16 nanometer, older but still mass produced	Aging tech, used as a very cheap in home electronics, big competition, not in focus	Chip used mainly in 5g tech	Chip used specifically for radio-communicatio n tech	Licensing production know-how to other chip manufacturers	Licensing internally develop software to other chip manufacturers
Production Facility A	✓	✓	✓	✓	✓	X	X	X	X	X
Production Facility B	X	✓	✓	✓	✓	✓	✓	✓	X	X
Research Lab	X	X	X	X	X	X	X	X	✓	✓

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Simulated time period

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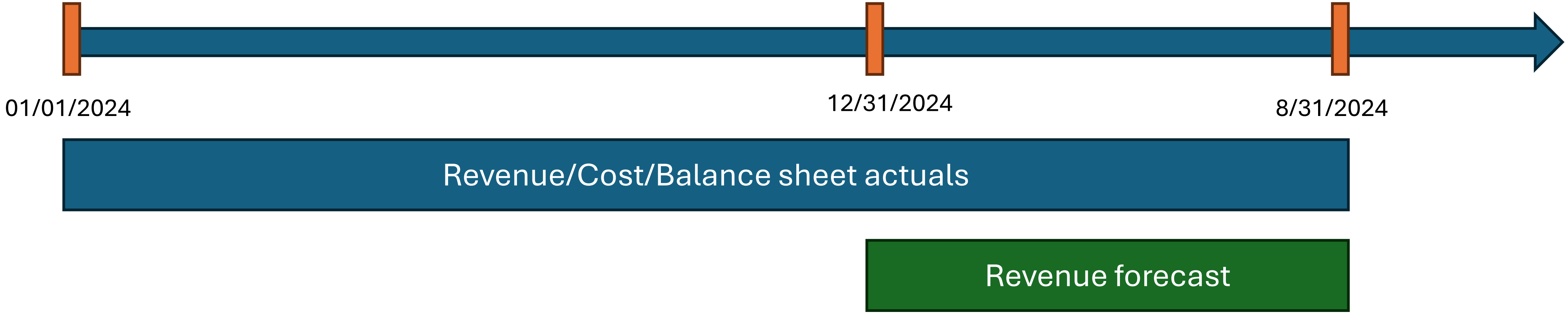

Key data simulation mechanics

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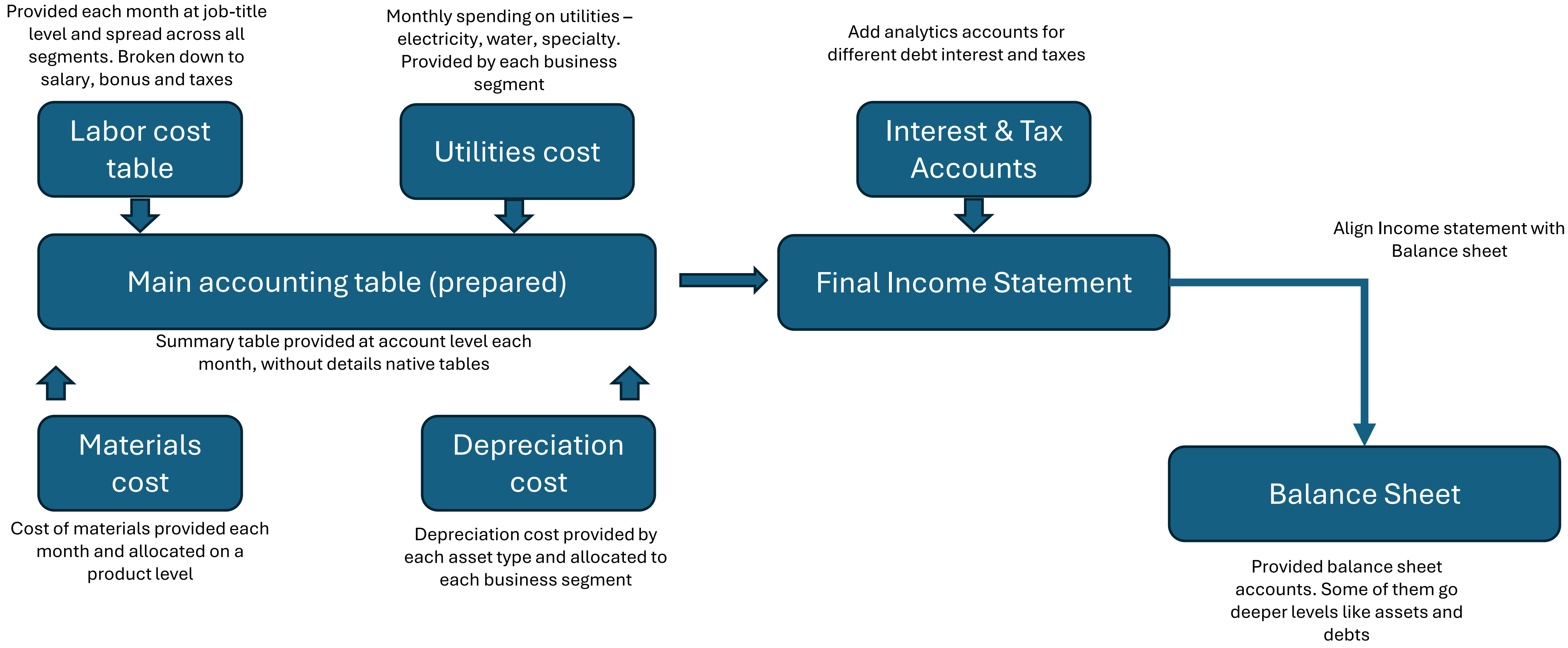

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Revenue level of detail

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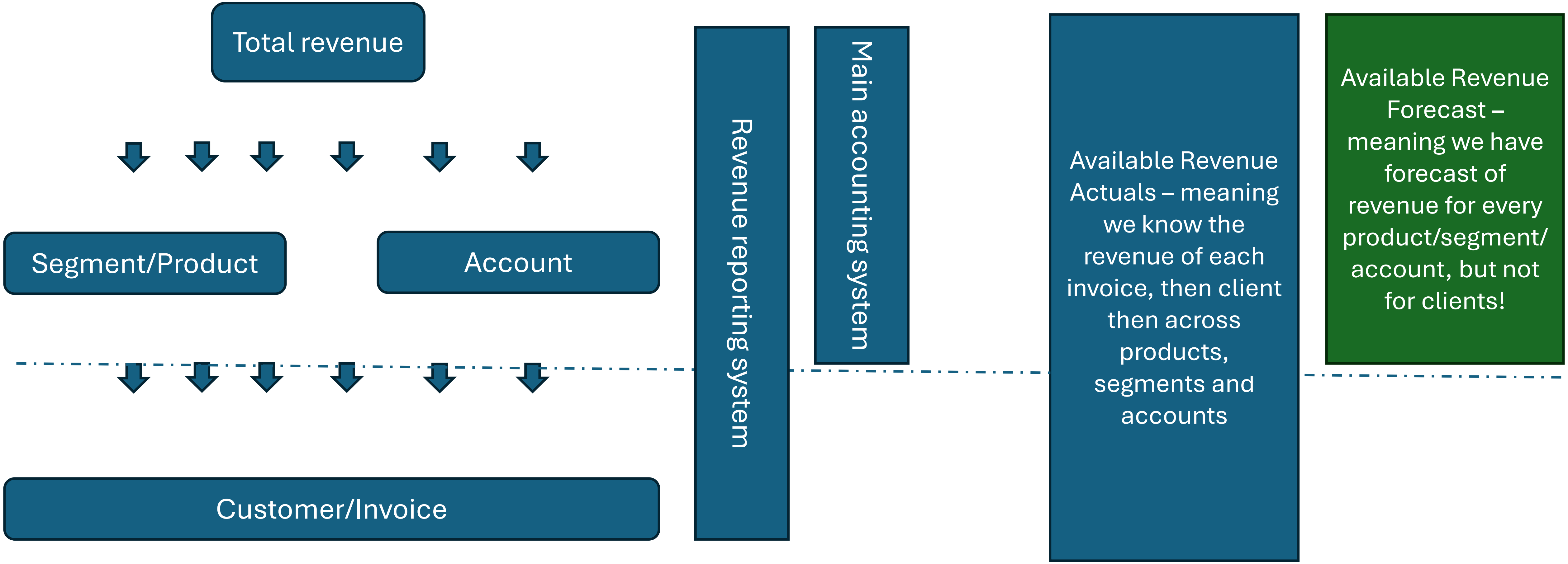

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Company revenue cycle

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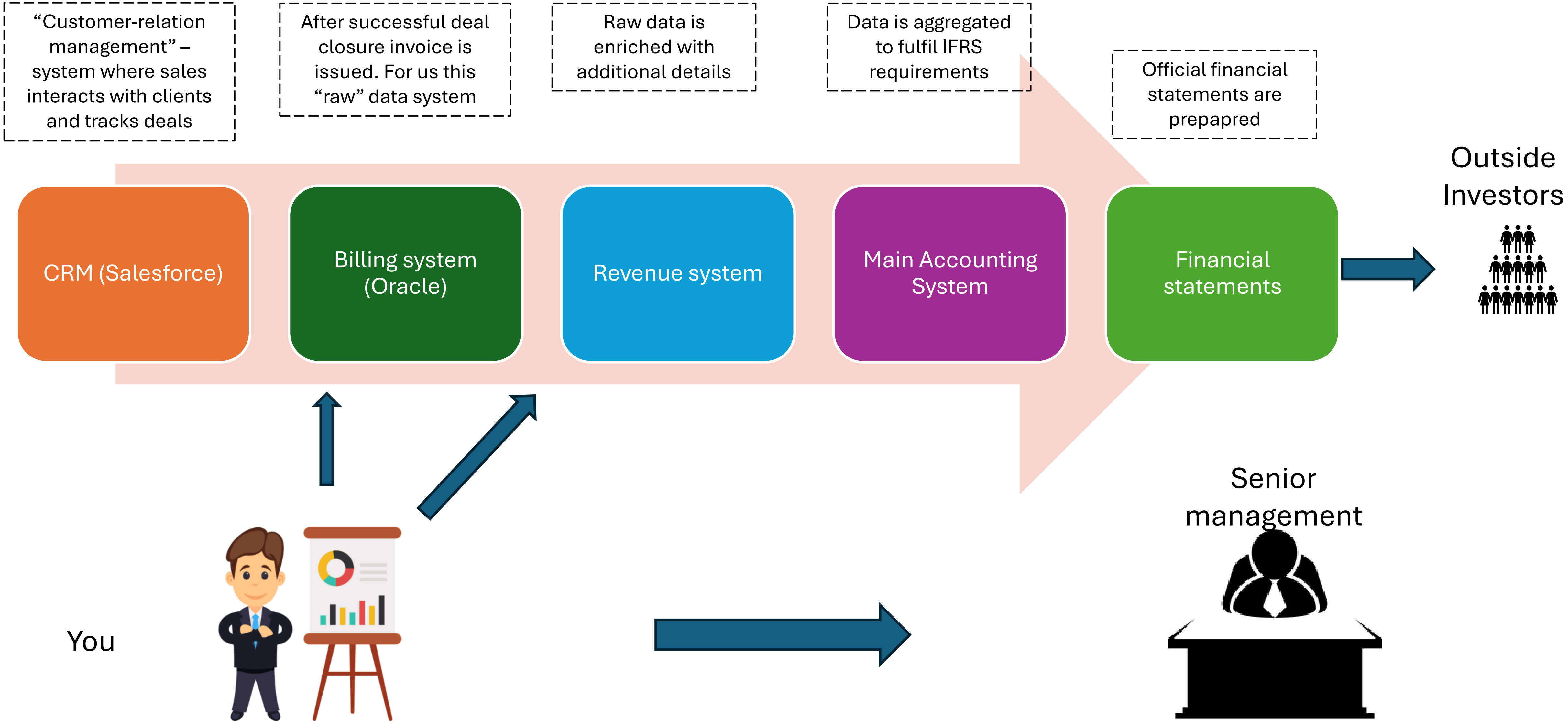

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What each stage tells us

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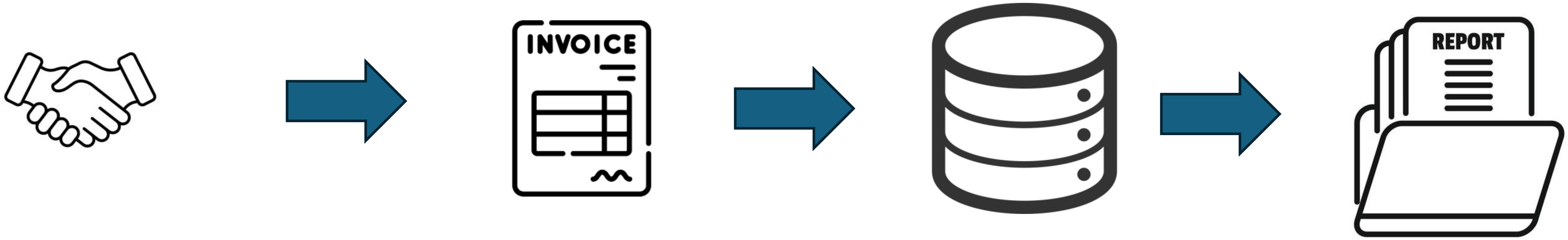

Our sales department have a deal with customer to deliver product

X amount of product at Y price has been delivered and customer P is required to pay Z amount

We have booked revenue on customer P, that is from industry R, this is his X purchase in last 12months

Revenue form this product has increased by Z amount

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Simulated Business Segment Structure

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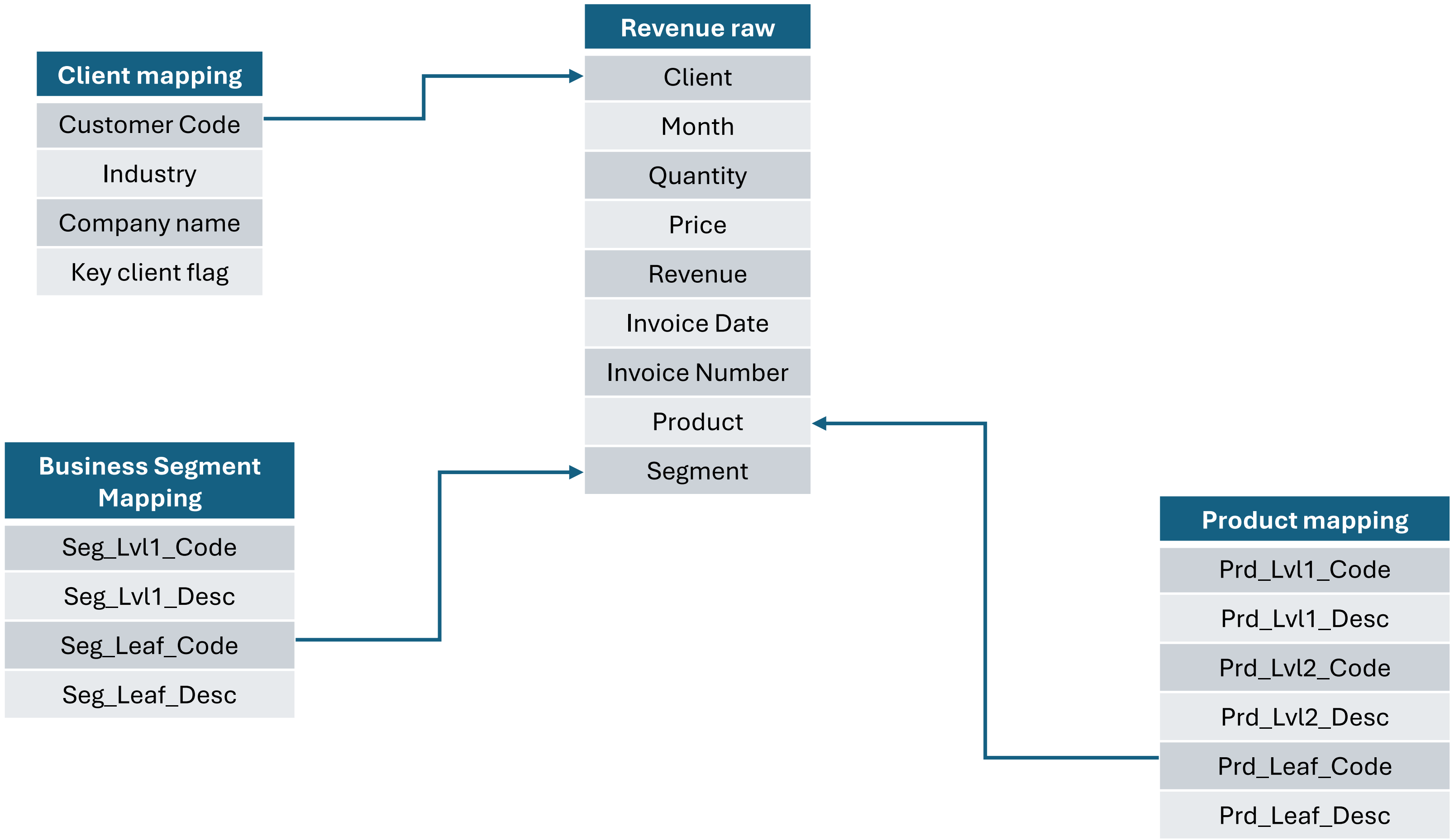

Data join - explained

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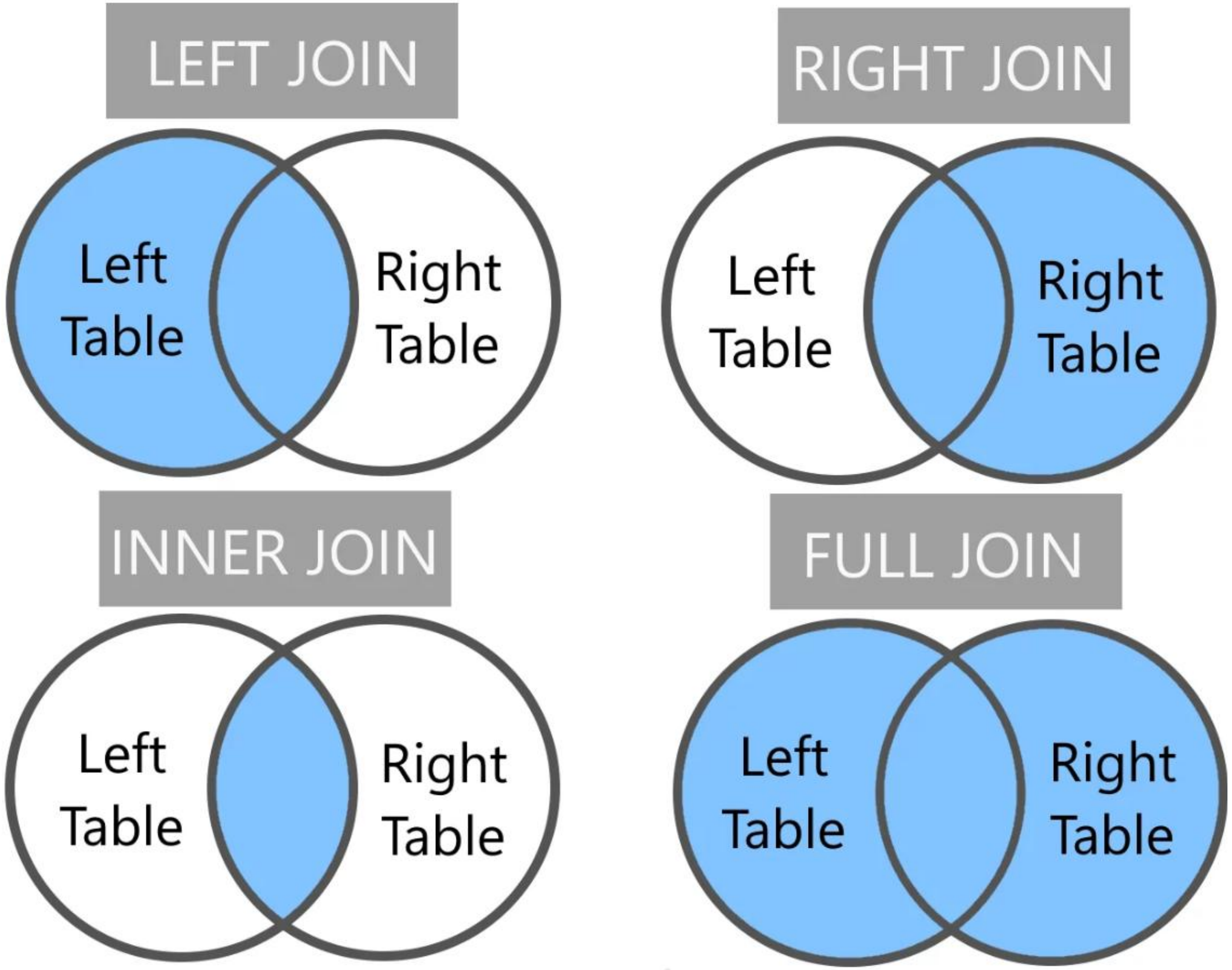
Data joins combine two or more datasets based on a related column, such as a shared ID, to create a single, larger dataset. This process is fundamental for merging information from different tables, allowing for more comprehensive analysis that wouldn't be possible if the data remained separate.



Task for lesson

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You are the financial analyst responsible for Production Facility A (BU-Op-101). Your task is to build the monthly revenue reporting deck so the Financial director can present it.

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What should we include

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- LM total revenue
- LM total quantity sold
- LM total forecast
- Mom & YoY growths
- YTD revenue
- YTD forecast
- Forecast achievement
- YTD growth
- Monthly trend actual vs forecast
- Actual vs forecast by product
- Heatmap Product group vs Client industry

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Homework

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After your stellar job on Production Facility A, now the financial director has asked you to prepare revenue reporting deck for the other two segments – Production Facility B and Research lab