Data Analytics for Impact

Nonprofit Financial Seminar
Chaminade University of Honolulu
August 6, 2026

Presented by
Donny C. Shimamoto, CPA, CITP, CGMA

Polls: Audience Demographics

INTRAPRISE
TECHKNOWLOGIES

- Size of organization
  - 1-10 people
  - 11-50 people
  - 51-100 people
  - 101-200 people
  - 201-999 people
  - 1000+ people
- Role in Organization
  - Lead Executive
  - Executive Leadership
  - Dept Director/Manager
  - Dept Staff
  - Consultant/Vendor

- Area of practice
  - Accounting technology & system implementations
  - Administration & operations
  - Audit, assurance, and risk management
  - Human resources and talent management
  - Financial reporting and accounting
  - Information technology and cybersecurity
  - Management consulting (not related to other areas in list)
  - Tax and financial planning

Choose one from each set of options that best matches how you view your organization and your role at work.

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Poll: What is the size of your organization?

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Poll: What is your primary area of practice?

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Poll: What is your Role?

Donny C. Shimamoto, CPA/CITP, CGMA

INTRAPRISE TECHKNOWLOGIES

- Donny is the founder and **Managing Director** of **IntrapriseTechKnowlogies LLC**, an advisory-focused CPA firm providing innovation acceleration and business transformation services for small businesses, middle market organizations, and nonprofits. Donny is a recognized thought leader and educator in the accounting technology, IT risk management, and performance management areas.
- Donny is also the **Inspiration Architect** for the **Center for Accounting Transformation**. The Center is a mind trust of innovative thinkers and experts who enable transformation by guiding accountants, auditors, and tax practitioners through the adoption of change making the future of the accounting profession reality. Its research-enabled courses, coaching, and competency development services accelerate business transformation to #improvethworld.
- Donny has been recognized as one of the **Top Thought Leaders in Public Accounting** by CPA Practice Advisor since 2012, **Top 100 Most Influential People in Accounting** (2013/2014/2017-2025) by Accounting Today, **Top 200 CPAs in America** by Forbes (2025), received the 2009-2010 President's Award from the Hawaii Society of CPAs, and was named to CPA Practice Advisor's 40 Under 40 list in 2007 & 2009 & 2014.
- Donny was co-chair of the National Conference of Lawyers and CPAs, was past chairman of the AICPA's Information Management and Technology Assurance Exec Committee, and is a former member of its Governing Council, Assurance Services Exec Committee, and numerous other AICPA committees and task forces.

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Transforming Finance & Accounting

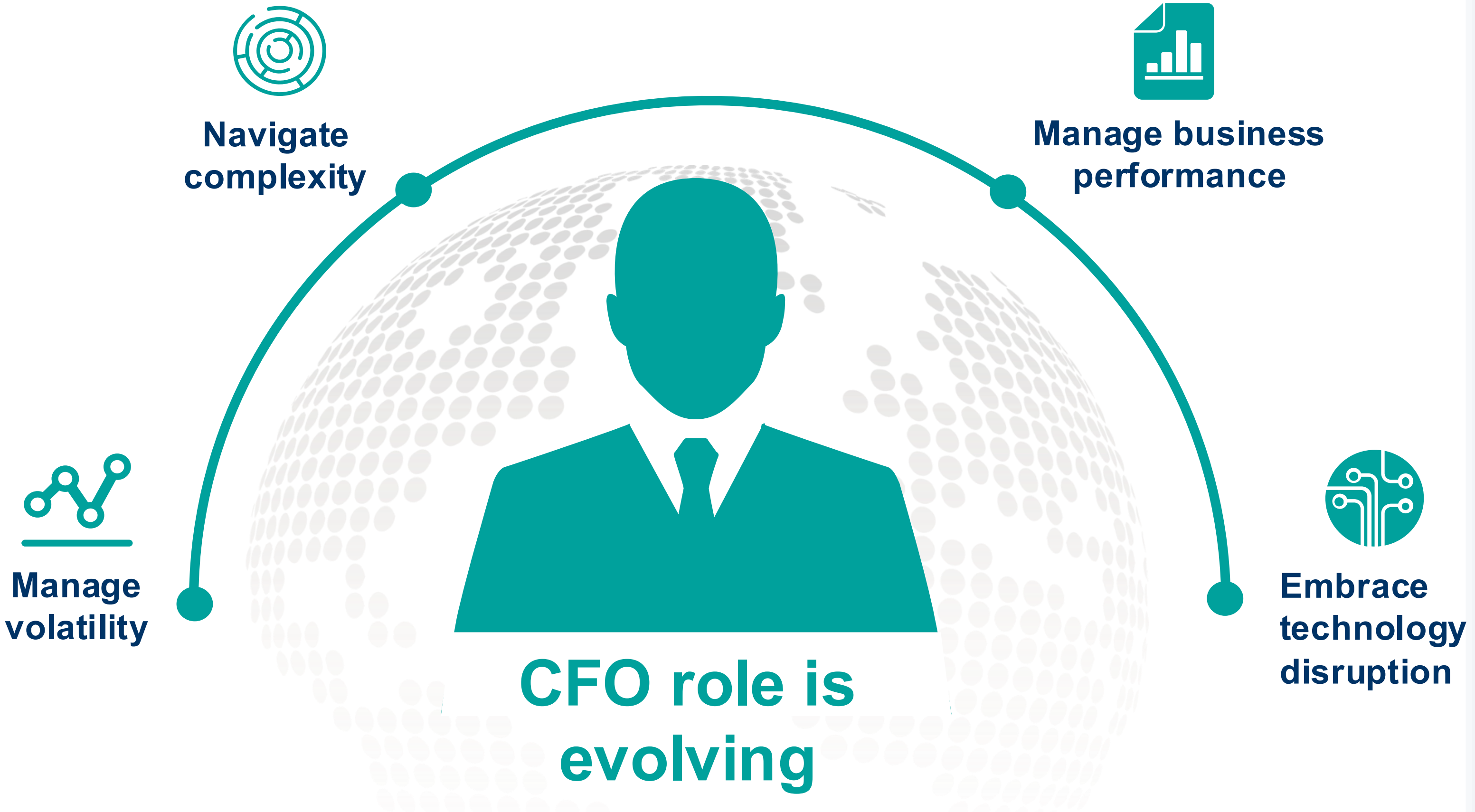
- The role of the CFO, Finance Dept, Financial Planning & Analysis function, and Accountants is changing.
- It is returning to the core accountant role of decision support, and moving beyond finance into operations.

The Chang~~ing~~ed Role of the CFO

INTRAPRISE TECHKNOWLOGIES

Adapted from: "The Future of FP&A", Adaptive Insights, 2016

CFOs are expected to play a more proactive and data-driven role for strategic priorities



[Accounting] Organization Evolution

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Source: McKinsey & Company, appx 2009

Expectations have increased for [Accounting] organizations

	• Dominated by reporting and compliance functions	• Focused on process and risk minimization	• Focused on decision support • Provides sound financial analysis to management for making financial and operating decisions	• Integral part of management team to support value/wealth creation • Identifies opportunities and provides critical information and analysis to make **superior** operating and strategic decisions
Stage	**1 Transaction Management**	**2 Controlling the Business**	**3 Planning & Analysis**	**4 Integrated Functional Excellence**
Role	**Bean Counters**	**Process Managers**	**Business Partners**	**Value Managers**
Key Capabilities	• Financial accounting	• Management reporting • Tax • Audit • Treasury	• Performance management • [Financial planning &] analysis	• Superior decision support to invest wisely • Business Development • Enterprise risk management
Challenge	*Number of transactions*	*Consistent process excellence*	*Talent and insight into valuable drivers*	*Leadership and [enterprise] performance management*

CFOs Need to Shift Focus

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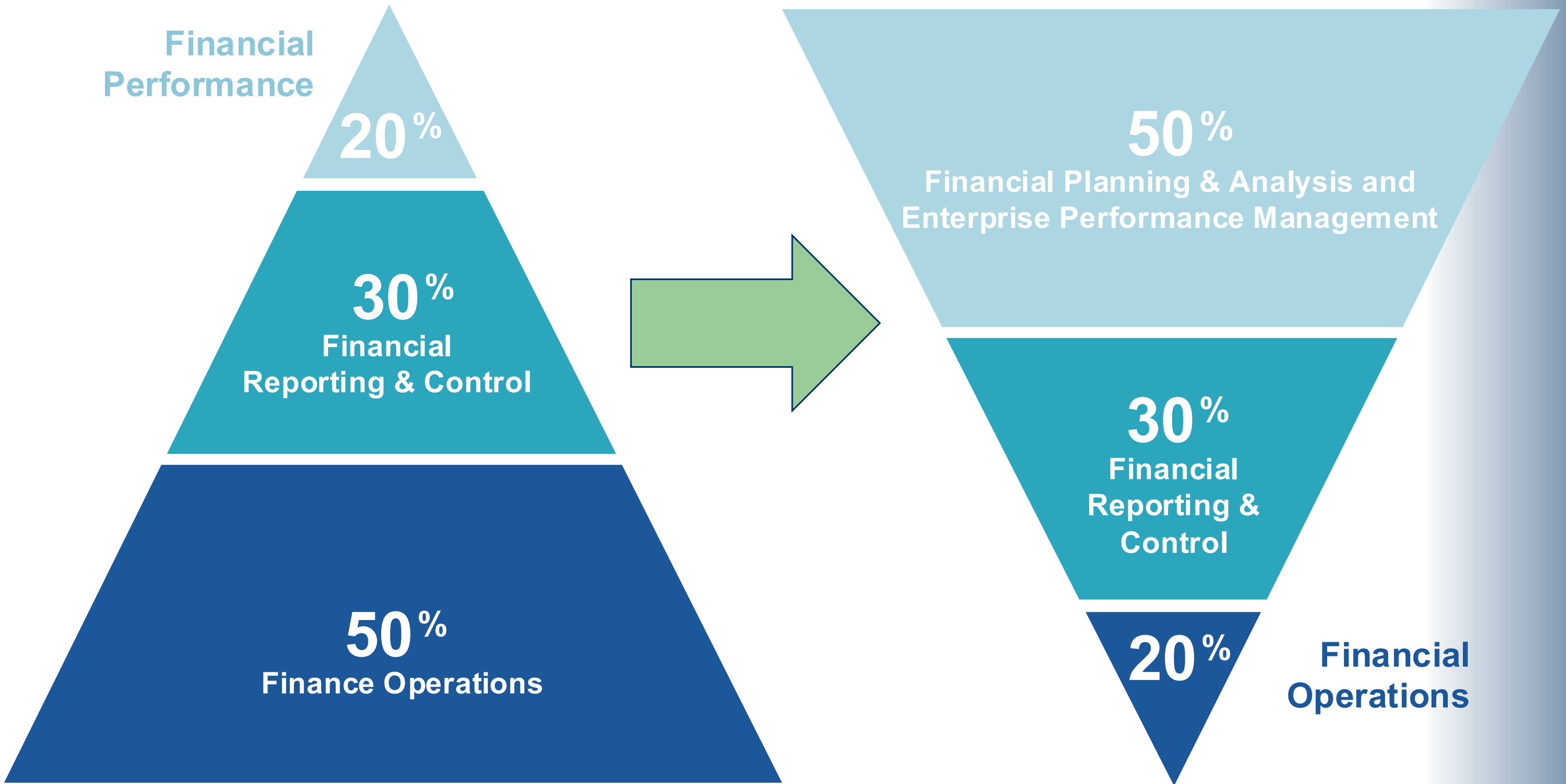
Finance needs to flip its activities and evolve to focus on analytics and performance



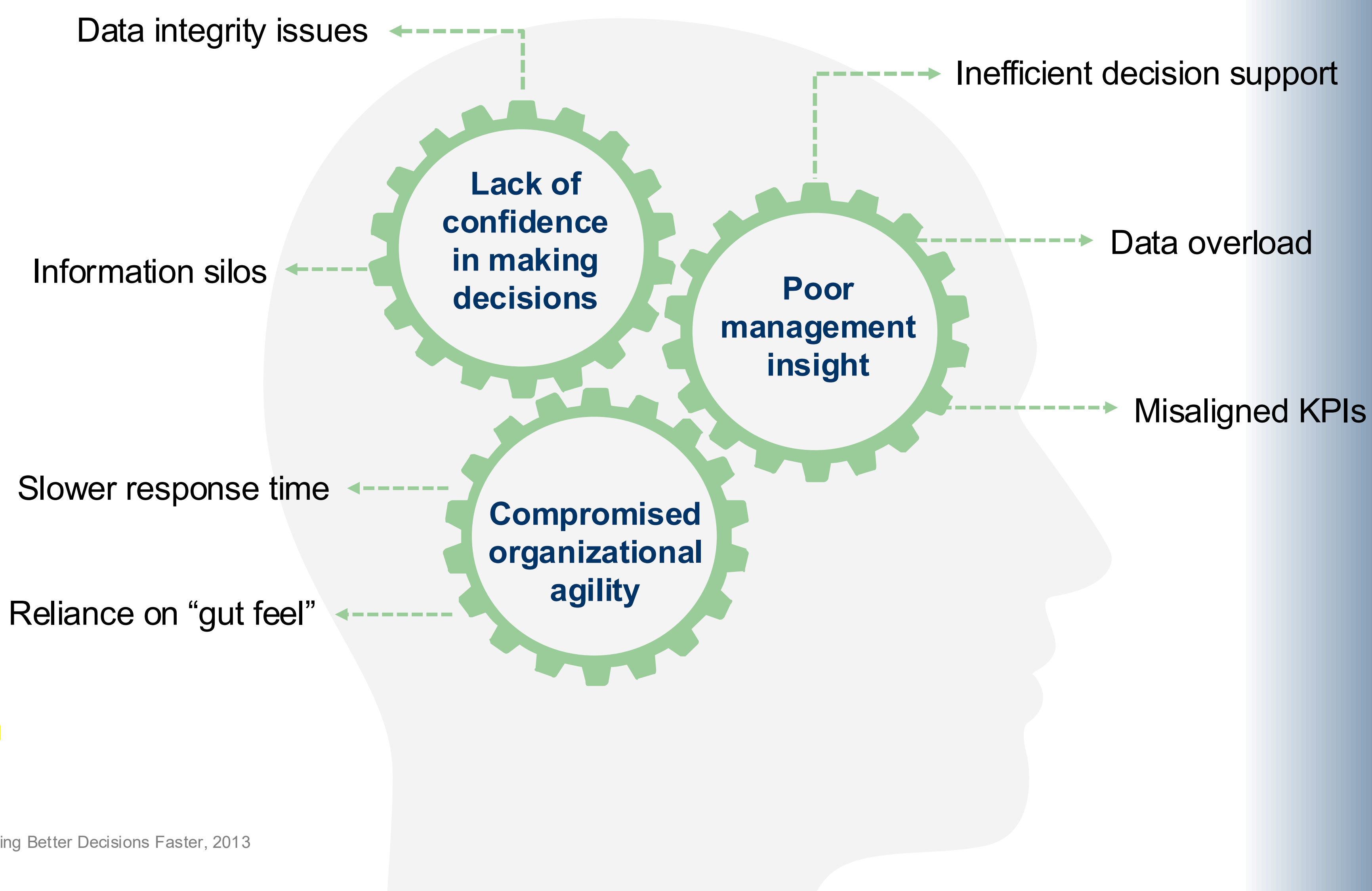
"Artificial intelligence and machine learning are radically transforming how business operates, especially finance. Routine tasks are being automated so that finance professionals can focus on what matters most: identifying the next growth markets."

Safra A. Catz,
Chief Executive Officer, Oracle

Source: "Agile Finance Unleashed: Key Traits of Digital Finance Leaders", AICPA & CIMA and Oracle, 2019

CFOs Need to Enable Better Decisions

Adapted from: "The Future of FP&A", Adaptive Insights, 2016



Source: Making Better Decisions Faster, 2013

Effective Decision Making Has Impact

- To gain competitive advantage, organizations must make better decisions that have Impact

SOURCE: CIMA

- Accountants' roles in effective decision making requires a shift from technical to business skills

Audience Poll

- Where in the decision-making process are you usually stopping?
  - Reports
  - Analysis
  - Insight
  - Influence
  - Impact

SOURCE: CIMA

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Poll: Where in the decision-making process are you usually stopping?

Starting the Finance Transformation via Performance Management

- Performance Management Concepts for Transformation

Partially adapted from: “The Future of FP&A”, Adaptive Insights, 2016; and “How Agile Is Your Planning”, April 2012, Strategic Finance

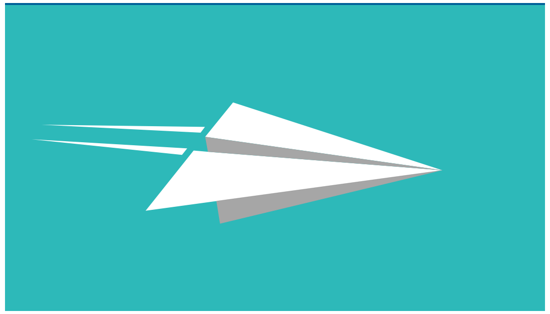
Transform via Performance Management

INTRAPRISE TECHKNOWLOGIES

Adapted from: “The Future of FP&A”, Adaptive Insights, 2016

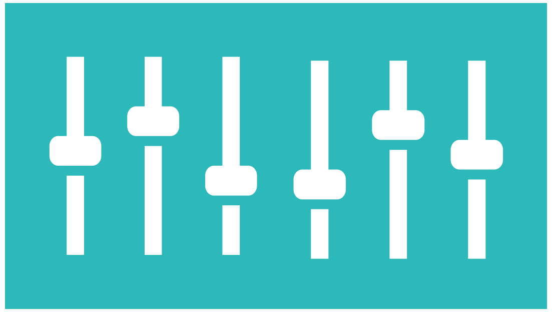
How Do You Transform from Tactical to Strategic?

Financial, Operational, Strategic



Timely Insight

Forward Looking, Proactive



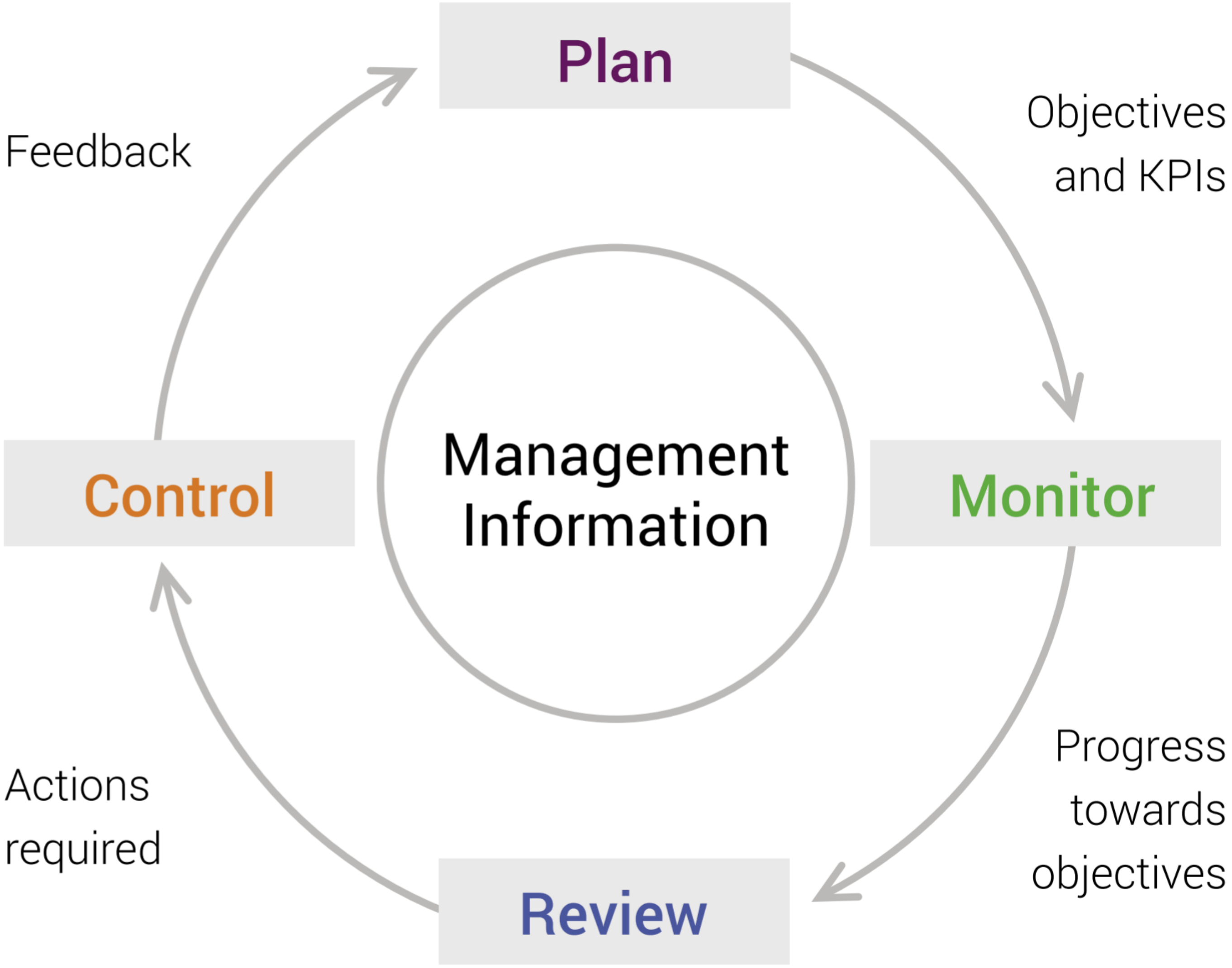
Business Driver Focused

Cross Functional Collaboration

Opportunity Creation

Link Strategy, Execution, and Reporting

Adapted from: Building a better business together: Welcome to finance business partnering, CGMA, 2018



Key Performance Management Benefits

- There are three types of key benefits from performance management systems
  1. Actionable Insights – information from plans based on clearly defined operational assumptions that managers can act on
  2. Increased Foresight – information and forecasts about the reallocation of resources and the financial impact of tactical moves
  3. Improved Agility – better decision making that is proactive, and evidence-based, rather than "gut feel" driven

- These benefits are realized by following the best practices in budgeting & forecasting when designing and implementing a performance management initiative

Increase Access to Enterprise Insights

- Increased access to information and forecasts enables better reallocation of resources and insight into the financial impact of tactical moves

Increase Access to Enterprise Insights

- Enable Access to Accurate Information
  - Make users more autonomous and efficient with dashboards and self-service reporting tools
  - Give executives the ability to review KPIs, trends, and forecasts against the business strategy
  - Enable managers to review information about the state of operations and forecasts based on current trends
  - Provide expectations/goals and results of operations
  - Focus reporting on exceptions/anomalies/trends
  - Enable drill-down into underlying transaction detail for root cause analysis

- Key benefit
  - Clearly communicate goals and performance to those accountable → increasing their accountability

Increase Access to Enterprise Insights

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Plan & Report on the Enterprise

- Integrate data from other enterprise applications
  - Include financial and non-financial data
  - Provide insight into the end-to-end process, not just a single department or single system

- Create business driver-based plans
  - Calculate revenue and expenses using key assumptions
  - Focus planning process on controllable activities
  - Results in model that can be easily updated for what-if scenario analysis

- Key benefit: Analyze cross-departmental impact of department-level decisions; avoid silo-benefits

Increase Access to Enterprise Insights

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Integrated performance management looks at correlating financial and non-financial information

Data/Modeling Visualization

Performance Reporting (CPM)	
Financial	Non-Financial
<u>Budget</u> • Budget & Forecasts	<u>Budget</u> • Corporate Strategic Plan Goals & Targets • Program Strategic Plan Goals & Targets
<u>Plan</u> • Estimates & Intentions • Soft Commitments • Hard Commitments • Cash Flow Projections	<u>Plan</u> • Program Goals & Targets • Contract Goals & Targets • Other Quantitative Targets
<u>Actual</u> • Expenditures	<u>Actual</u> • Actual performance measures • Actual outcomes measures

Audience Poll: Integrated PM View

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- Do you currently have an integrated view of the performance of your organization?
  - Yes, and it incorporates financial and non-financial information
  - Yes, but it primarily focuses on financial information
  - No, but we need one
  - No, and we don't need one
  - Not sure

Live Content Slide

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Poll: Do you currently have an integrated view of the performance of your organization?

Increase Access to Enterprise Insights

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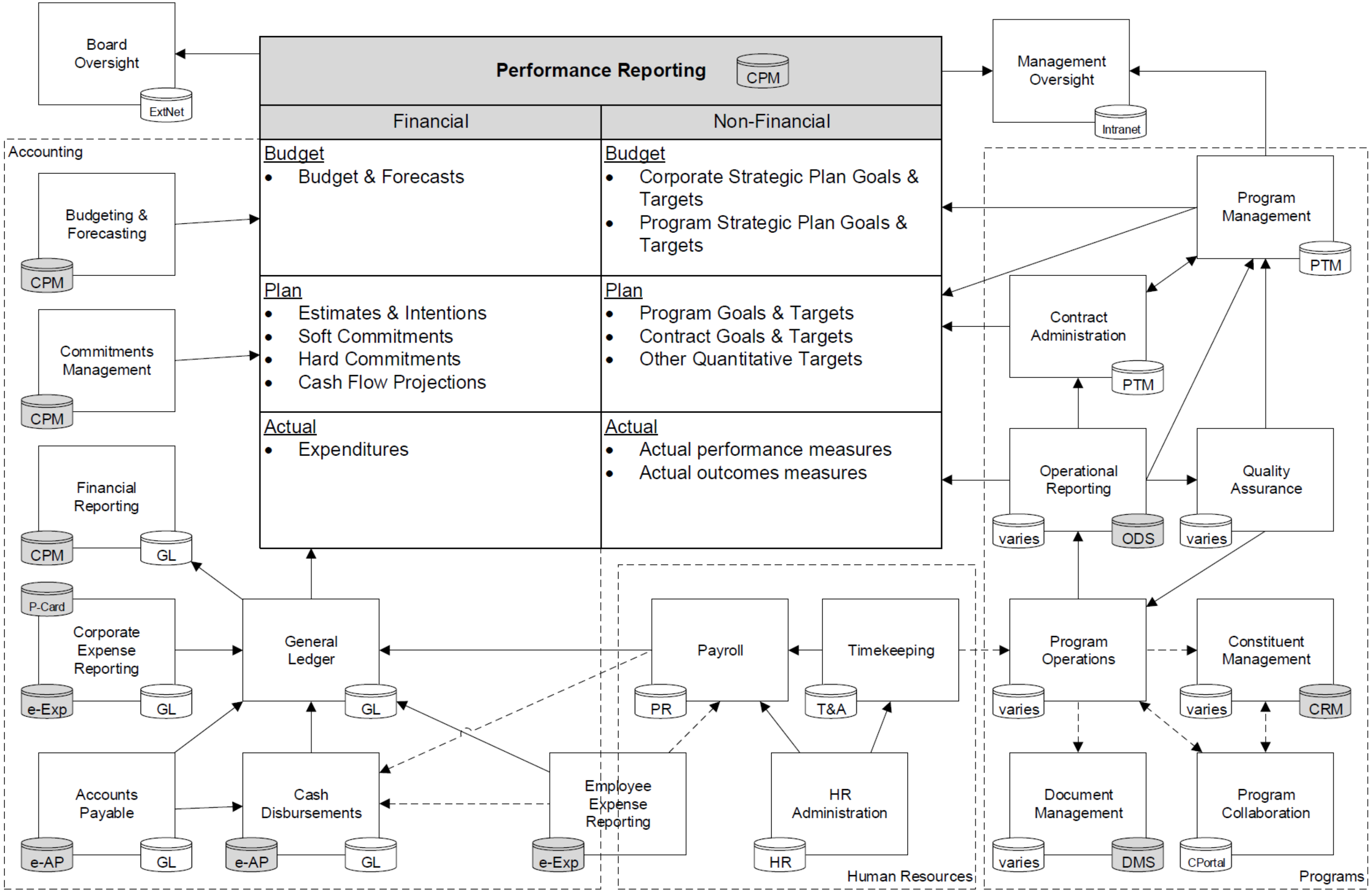
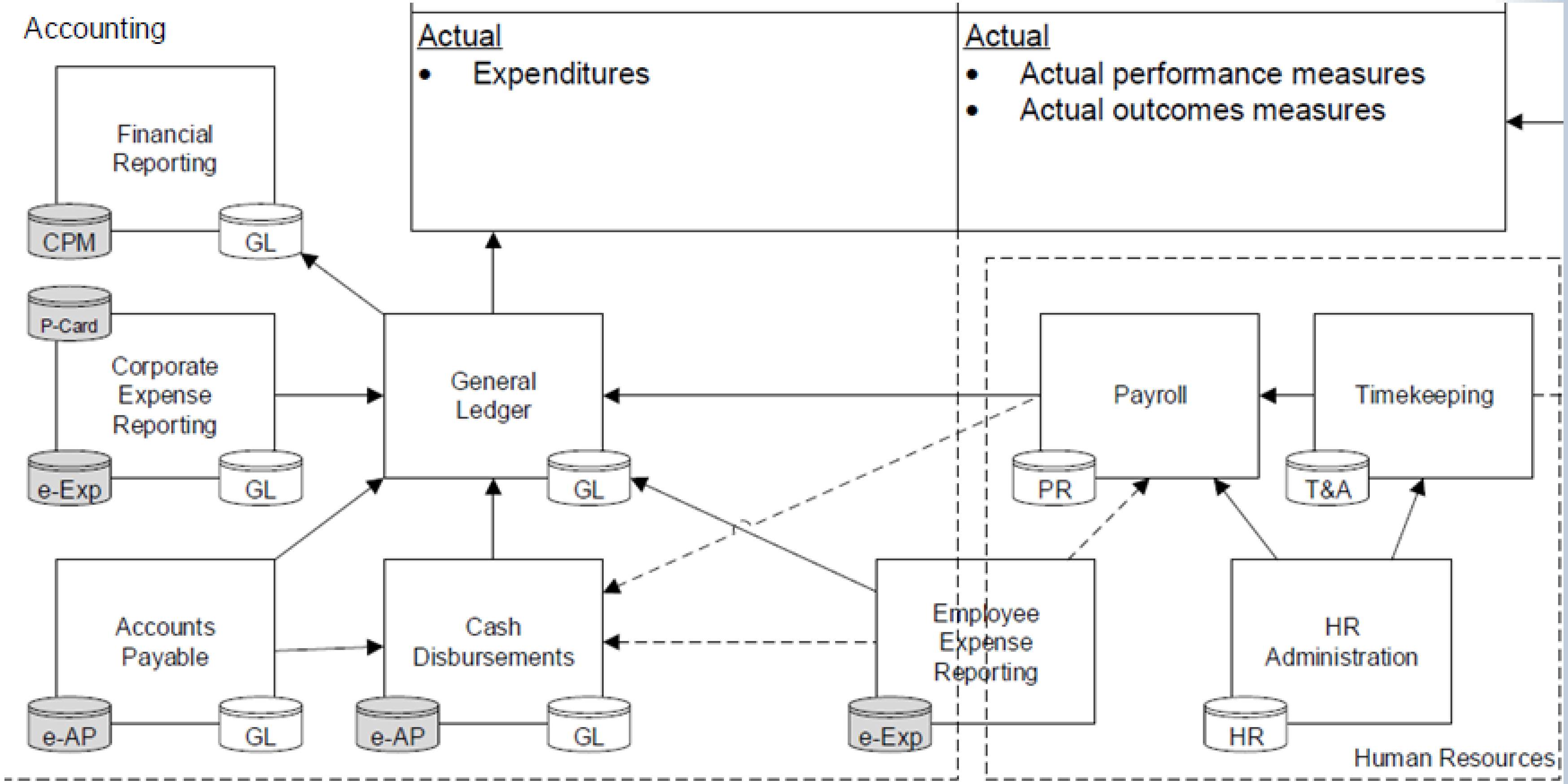


Use an Intraprise Architecture model to understand the processing of information

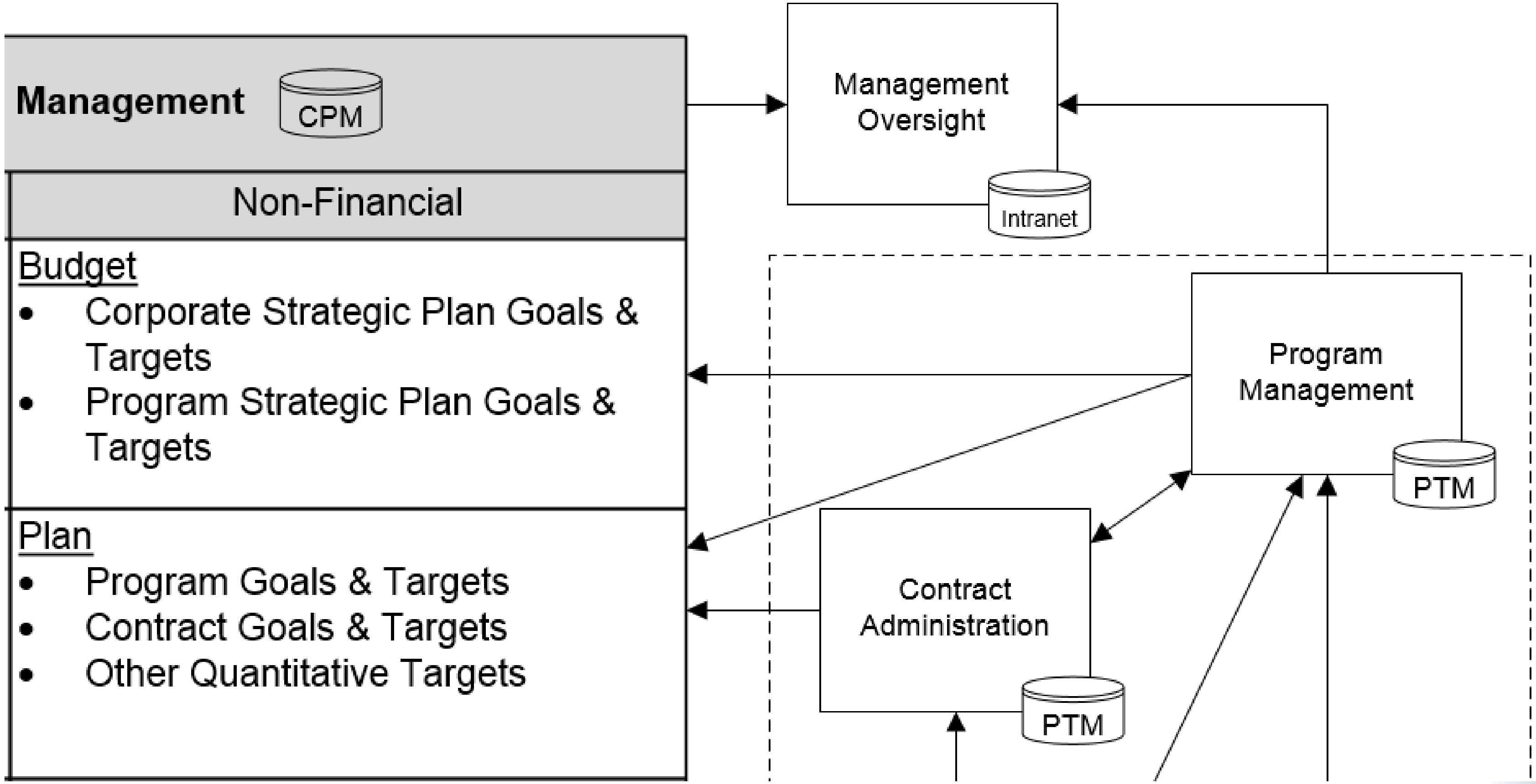
Increase Access to Enterprise Insights

Capture major operational processes (rectangles), supporting systems (cylinders) and flow of info (arrows)



Integrated Performance Drives Value

Look at management needs, including the non-financial information needed to improve program management and achieving of outcomes/impact



Increase Access to Enterprise Insights

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- An Intraprise Architecture model allows you to see the entire org on one page
  - Use it to analyze the current state of the org
  - Use it to visualize the future state of the org

- Identify the informational needs of the org and the systems supporting those needs
  - Identify sources of planning and actuals data
  - Identify where to get business driver data
  - Correlate financial & non-financial data
  - Improve access to planning and performance data to improve decision-making

Audience Poll: Intraprise Architecture

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Reference / Source / Copyright

- Do you have an Intraprise Architecture diagram (or equivalent) for your organization?
  A. Yes, we have an Intraprise Architecture diagram
  B. Yes, we have an equivalent diagram
  C. No, but we need one
  D. No, and we don't need one
  E. Not sure

Live Content Slide

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Poll: Do you have an Intraprise Architecture diagram (or equivalent) for your organization?

Provide Actionable Knowledge to Improve Decision Making Effectiveness

- Provide information from plans based on clearly defined operational assumptions that operational managers know how act upon
- Improve decision-making quality by enabling decisions that are evidence-based, rather than “gut feel” driven

Improve Effectiveness of Decisions

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Provide Timely & Actionable Information

- Import data in “real time”
  - It must represent the “current state” of the organization
  - Must be early enough to enable action to be taken to correct problems or reverse negative trends
- Perform continual rolling forecasts for improved validity and better decision-making
  - More quickly react to or analyze changing conditions: Market, External factors, Internal factors, Assumptions
  - Ensure that forecasts do not become unrealistic over time
- Key Benefit: Increased organizational speed/agility

Improve Effectiveness of Decisions

INTRAPRISE
TECHKNOWLOGIES

Adapted from: "The Future of FP&A", Adaptive Insights, 2016

Use Rolling Forecasts to Stay Ahead

64%
Of annual targets are obsolete in 4-6 months

Use Business Drivers to Forecast

- Plans (not budgets) should never be out of date
- Frequently import actuals and plan with drivers to re-forecast quickly
- Get everyone moving in the same direction – integrated actuals & forecast

Beyond Budgeting Round Table

Improve Effectiveness of Decisions

Perform What-If Analyses

- Consider factors with huge implications on plans
  - Incorporate these into the business driver models

- Analyze best-case to worst-case scenarios
  - Be prepared for all occurrences
  - Predict effects of key events
  - Preparedness makes a big difference in the success of organization

- Key benefits:
  - Analyze outcomes from likely future scenarios
  - Prepare contingency plans or mitigations actions before a negative event occurs

Audience Poll: What-If Analyses

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- Does your organization currently do What-If Analyses?
  A. Yes, using CPM (or equivalent software)
  B. Yes, using spreadsheets (e.g. Excel)
  C. No, but we need to
  D. No, and we don’t need to
  E. Not sure

Live Content Slide

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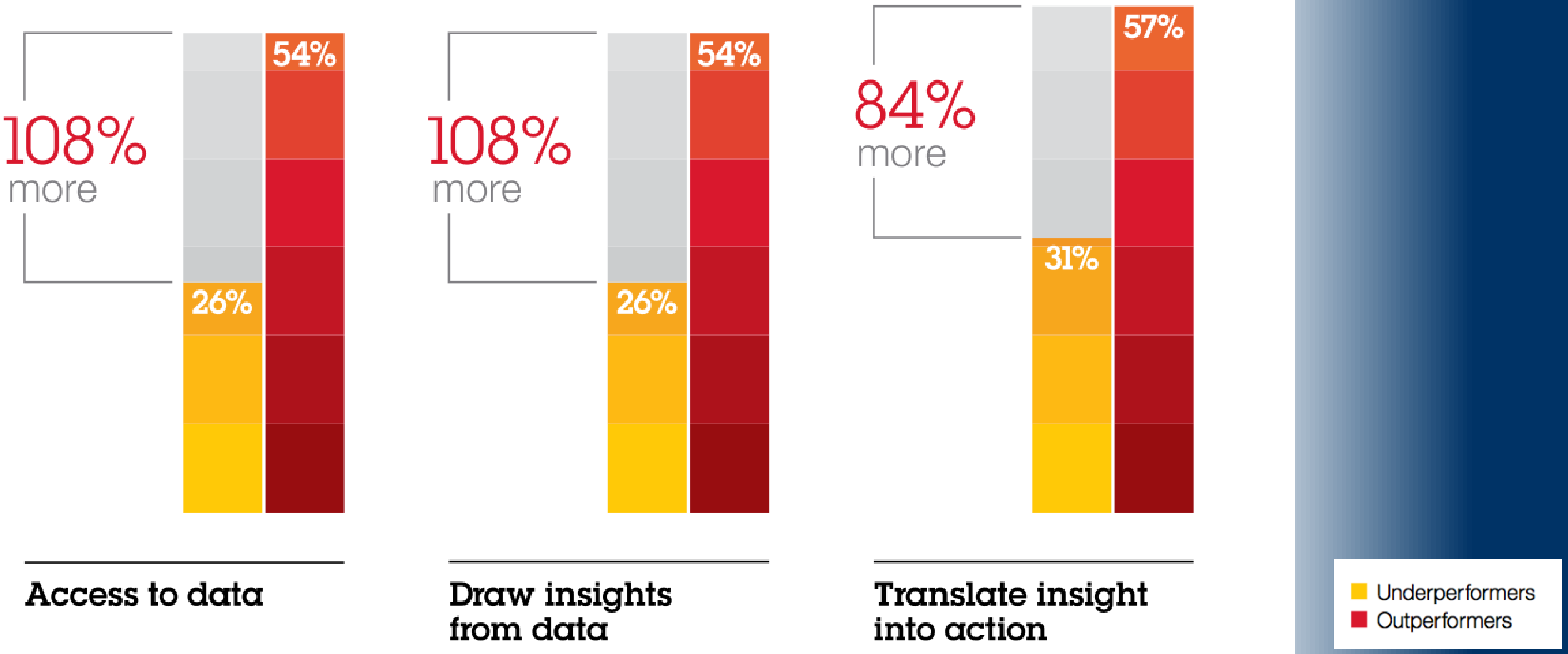
Poll: Does your organization currently do What-If Analyses?

Improving the effectiveness of decisions has impact

INTRAPRISE TECHKNOWLOGIES

Source: IBM CEO Survey - Leading Through Connections;
via Ash Noah, CPA, CGMA, FCMA, Ledgers to Leadership – Harnessing the power of Controllership, Nov 2013

Turn data… into Insights… into Action



Competitive Advantage via FP&A

- Orgs must better leverage their information to transform their agility and improve performance
- Performance management is a technology-enabled process
  - Improve access to enterprise insights by automating information delivery
  - Provide actionable knowledge to improve the effectiveness of decisions
- CFOs, Finance Depts, and FP&A functions must transform their services to help their organizations drive competitive advantage

Thank you for your attention and participation!

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