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## The Order to Cash Cycle

*Integrating Business Processes to Improve Operational Performance*

April 2007

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## Executive Summary

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The lifeblood of a company flows through the order to cash cycle whether the primary business is a manufacturing, distribution, or service provider environment. To drive operational performance in order to reduce costs, improve profits, and increase cash flow, it must flow freely and unobstructed between departments and not stop short of the goal. For this benchmark, 232 companies were surveyed to determine the role people, processes, and technologies play in turning this flow into a fully integrated and seamless business process. Aberdeen found that Best in Class companies are, on average, 77% more likely to use automated workflows to initiate steps such as converting quotes to orders, credit checking, releasing orders to production or fulfillment, scheduling shipments, invoicing, and cash collection.

### Best in Class Performance

Aberdeen used three key performance criteria to distinguish Best in Class companies. Best in Class enterprises showed improvement in all three areas over the past year with current results averaging:

- **97%** complete and on-time shipments
- **51%** have a days sales outstanding (DSO) rate of less than 30 days and **80%** have a DSO rate of less than 40 days
- **37%** are able to invoice within one day of completed work and **80%** are able to invoice within three days

### Competitive Maturity Assessment

Survey results show that the firms enjoying Best in Class performance shared several common characteristics with respect to their efforts to reduce cost and improve profits and cash flow. These include:

- 70% of Best in Class enterprises take an integrated approach to ERP implementation, including order entry, procurement, production (or fulfillment), and financial management
- Best in Class are 74% more likely to deploy tools such as workflow automation, dashboards and portals, as well as integration technologies

### Required Actions

To achieve Best in Class performance, enterprises must:

- Take an integrated approach to ERP implementation
- Standardize enterprise-wide procedures for order and credit management, planning and production (or fulfillment), and cash management
- Replace manual hand-offs between individuals and departments with automated workflows

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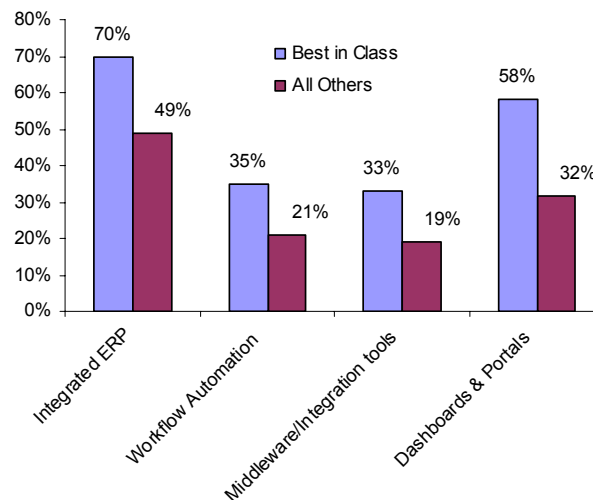
## Chapter One: Benchmarking the Best in Class

**Fast Facts**

- 70% of Best in Class companies use **integrated ERP** to improve operational performance and cash flow and are **67%** more likely to use workflow automation tools
- Best in Class are **5 times** more likely to collect cash within 30 days – a dramatic difference in the ability to control cash flow

**A**s global competition intensifies, enterprises are continually driven to improve operational performance in order to reduce costs, preserve margins, and increase cash flow. The lifeblood of a company flows through the order to cash cycle whether in a manufacturing, distribution, or service provider environment. In order to preserve the health of the company, it must flow freely and unobstructed, and not stop short of the goal. While multiple functional departments play a role during the cycle, **Best in Class companies are 43% more likely to take full advantage of Enterprise Resource Planning (ERP) to integrate order management, procurement, planning, and production (or fulfillment), as well as finance into a fully integrated business process.** Best in Class companies are also 74% more likely to further enable the process with tools such as Business Intelligence (BI) / analytics and dashboards, as well as technologies such as workflow automation and middleware.

**Figure 1: Technology fuels Best in Class Performance**



Source: Aberdeen Group, April 2007

**PACE Key — For more detailed description see Appendix A**

Aberdeen applies a methodology to benchmark research that evaluates the business pressures, actions, capabilities, and enablers (PACE) that indicate corporate behavior in specific business processes. These terms are defined as follows:

**Pressures** — external forces that impact an organization’s market position, competitiveness, or business operations

**Actions** — the strategic approaches that an organization takes in response to industry pressures

**Capabilities** — the business process competencies required to execute corporate strategy

**Enablers** — the key functionality of technology solutions required to support the organization’s enabling business practices



### Maturity Class Framework

Competitive Framework Key
The Aberdeen Competitive Framework defines enterprises as falling into one of the three following levels of practices and performance:
<i>Best in Class (20%)</i> —practices that are the best currently being employed and significantly superior to the industry norm
<i>Industry norm (50%)</i> —practices that represent the average or norm
<i>Laggards (30%)</i> —practices that are significantly behind the average of the industry

Aberdeen used three key performance indicators (KPIs) in this study to benchmark performance: on time delivery, Days Sales Outstanding (DSO), and lead time between work completion and invoicing. By taking a weighted average across all three KPIs, and accounting for improvements over the past year, Aberdeen categorized companies as Best in Class, Industry Average, or Industry Laggard, and subsequently correlated operational performance against the use of technology and best practices. Table 1 summarizes the findings and defines “Best in Class performance” for this study.

**Table 1: Companies With Top Performance Earn “Best in Class” Status:**

Definition of Maturity Class	Mean Class Performance
<b>Best in Class:</b> Top 20% of aggregate performance scorers	<ul style="list-style-type: none"> <li>• 97% complete and on time shipments</li> <li>• 51% have DSO less than 30 days</li> <li>• 80% are able to invoice within three days of shipment/completion</li> </ul>
<b>Industry Average:</b> Middle 50% of aggregate performance scorers	<ul style="list-style-type: none"> <li>• 91% complete and on time shipments</li> <li>• 12% have DSO less than 30 days</li> <li>• 38% are able to invoice within three days of shipment/completion</li> </ul>
<b>Laggard:</b> Bottom 30% of aggregate performance scorers	<ul style="list-style-type: none"> <li>• 82% complete and on time shipments</li> <li>• 7% have DSO less than 30 days</li> <li>• 12% are able to invoice within three days of shipment/completion</li> </ul>

Source: AberdeenGroup, April 2007

### Best in Class PACE Model

Best in Class use of ERP, including integrated order entry, procurement, production (or fulfillment), and financial management contributes to all three of the key performance metrics cited above, each of which has a direct impact on the enterprise’s goal to reduce cost and improve profits and cash flow. Combining ERP with complementary tools and technologies to achieve that goal requires a combination of strategic actions, process and organizational capabilities, and enabling technology that can be summarized as follows:

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“We are attempting full integration. However, there are disparate systems and islands of information ranging from Access databases to Excel repositories of information. This requires an overhaul and some standards.”

- VP of IT, transportation provider

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**Table 2: Best in Class PACE Framework**

Pressures	Actions	Capabilities	Enablers
<ul style="list-style-type: none"> <li>• Corporate mandates to improve operational performance in order to reduce costs and drive profits</li> <li>• Improve cash flow</li> </ul>	<ul style="list-style-type: none"> <li>• Streamline operations to remove non-value added costs</li> <li>• Implement continuous improvement culture and methods</li> </ul>	<ul style="list-style-type: none"> <li>• Orders are credit checked and released within 1-2 days</li> <li>• On-demand measurement of on-time delivery, inventory, DSO, profitability and cash position</li> <li>• Real time order status visible to all departments</li> <li>• Delivery is synchronized based on demand signals from the customer</li> <li>• Standardized enterprise-wide procedures for order management, production planning and execution, cash collection, automated financial reconciliation</li> <li>• “Delivery” organizations are integrated and coordinated with customer service</li> </ul>	<ul style="list-style-type: none"> <li>• ERP: Integrated order entry, procurement, production and financial management applications</li> <li>• Workflow embedded within ERP for update and process flow</li> <li>• Lean manufacturing features: Pull based build schedules, integrated planning and scheduling</li> <li>• Advanced Planning and Scheduling (APS)</li> <li>• Customer Relationship Management (CRM)</li> <li>• Business Intelligence and analytics</li> <li>• Dashboards and portals</li> <li>• Middleware / integration tools for collaboration and interoperability</li> </ul>

Source: [AberdeenGroup](#), April 2007

Aberdeen found the top pressure driving Best in Class enterprises to focus on reducing the order to cash cycle was the mandate to improve operational performance in order to reduce cost and improve profits. These mandates are generally driven by external pressures to deliver financial performance to investors or stockholders. While the Average and Laggard companies were more likely to be striving to improve cash flow, the Best in Class companies appeared to have better control over cash, with dramatically lower Days Sales Outstanding (DSO). Fifty one percent (51%) of Best in Class are able to collect within 30 days or less, while 12% of Industry Average and a small 7% of Industry Laggards achieve this level of performance. Furthermore the majority (80%) of Best in Class companies are able to collect within 40 days, in comparison to 30% and 12% of Average and Laggards, respectively. This allows Best in Class to broaden their efforts beyond the immediate need for cash in response to the pressure to improve overall performance.

Driven to improve operationally, 77% of the Best in Class act strategically to streamline operations to remove non-value add

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“The order department, credit, warehouse, and invoicing are all sequential players in a flow of work. It flows without extraneous email, or other work around process steps. Is it workflow as software companies sell it? Probably not, but it is effective. There is conversation between people for exception situations and we aren’t that big of a company that the folks in other functions are anonymous.”

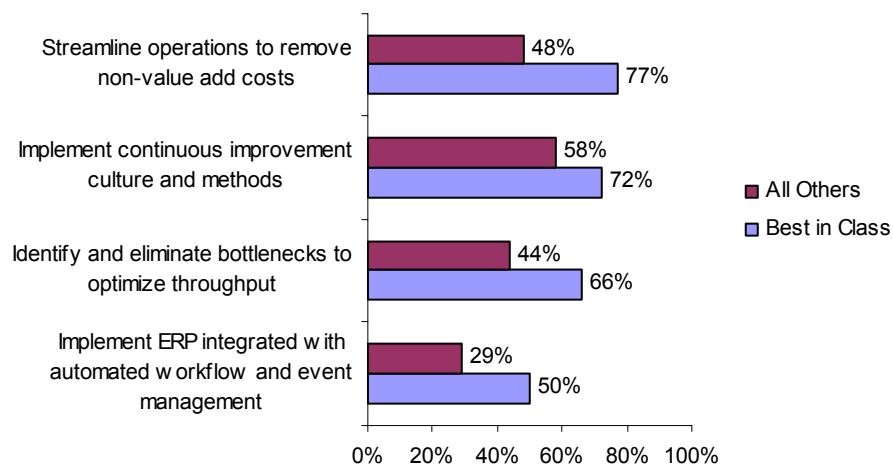
- Dave Velzy, VP Global Supply Chain, Huffy Corporation

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costs (Figure 2). Often these types of actions are necessary first steps in programs such as Lean Manufacturing or Six Sigma, and therefore it comes as no surprise that the implementation of continuous improvement methodologies is another very prominent strategic action. Such activities are not successful over the long term unless a culture of continuous improvement is instilled throughout the organization. Where successfully sustained, 74% of Best in Class companies were able to improve complete and on-time shipments over the past year, reduce the lead time to the customer, and produce significantly better process and operating metrics.

**Figure 2: Strategic Actions of Best in Class**



Source: AberdeenGroup, April 2007

### Aberdeen Insights – Part 1

While **70%** of Best in Class companies currently use the integrated functions of ERP to manage the Order to Cash cycle, **40%** also admitted to less than a full implementation of ERP – and therefore supplemented it with other applications. In fact, it is a rare instance today that an enterprise is able to operate using a single business application, even though the functional footprint of ERP continues to expand. Historically customer facing functions (such as Order Entry) tend to be some of the most often and most extensively customized. Aberdeen research indicates that CRM is among the most commonly implemented ERP extensions.

Aberdeen's *Best Practices in Extending ERP* benchmark report (November 2006) found CRM to be the second-most commonly implemented ERP extension with a **28%** adoption rate (after Business Intelligence at **31%**). Yet, research also consistently finds that there is a lack of attention to integration tools for collaboration and interoperability. In fact, this study found that **52%** of Best in Class companies currently use CRM as a tool to reduce the Order to Cash cycle but only **33%** have invested in middleware/integration tools for collaboration and interoperability. Although another **17%** have budget allocated for such tools, while a full **26%** have absolutely no plans at all.

## Chapter Two: Benchmarking Requirements for Success

### Fast Facts

- Best in Class rely more heavily on technology than standardization and organizational structure to streamline and integrate processes
- Best in Class are on average **77% more likely** to automate the initiation of key steps in the order to cash cycle

**B**est in Class companies rely heavily on technology to streamline business processes – but automation is not the only requirement for optimizing order to cash. While technology can facilitate a streamlined process, the cycle also involves people and processes. Standardized processes are more easily automated and flow more evenly through departments that are integrated and well-coordinated.

### Case Study:

TechNova Imaging Systems is a manufacturer of offset plates, chemicals, inkjet, laser and drafting media including consumables for conventional and digital **imaging systems**. Its ERP implementation is the result of a very well integrated suite approach. All operative modules of Procurement, Sales and Distribution [including order to cash, procure to pay etc.], Finance, and Manufacturing are integrated within the suite. They are also integrated with the customized modules of an India localization for Excise and VAT and Export Documentation Modules, aside from in-house modules for Warehouse and Transport Management.

Where a built-in workflow is available within ERP, the company uses it (e.g., for Credit Clearance, Order Acknowledgement, Work Order, Allocations, Pick Lists, Invoice, Transport Documentation etc.) – some within the ERP Suite and some with customized modules.

How integrated and well coordinated are the various departments involved in the order to cash cycle? “Order Acceptance and Fulfillment, Commercial [Credit Clearance], Manufacturing Planning, Allocation, Distribution / Route Planning, Excise and VAT Taxes, Pick Slips and Warehouse Picking, Docking / Cross Docking, Invoicing, Transportation and Truck Load / Route Display, Finance [Collections] etc. – all these interconnected functionalities are very well integrated and coordinated. Even our Customer has a Portal Access to view his Order Execution Status right to his door step. Like any manufacturing organization, order to cash is a customer-facing life line application and it is of utmost importance to everybody in our organization, thus business intelligence is integrated online.”

-Madhu Parmar, CIO, TechNova Imaging Systems (P) Ltd.

### Competitive Maturity Assessment

Survey respondents fell into one of three categories – Laggard, Industry Average, or Best in Class – based on their characteristics in five key categories: (1) process (automated and standardized processes for credit checking, order release, planning, execution, and financial reconciliation); (2) organization (delivery organization is integrated and coordinated with administration and customer support functions); (3) knowledge (providing visibility internally and externally throughout the order to cash cycle); (4) technology



(appropriate business applications are supported by workflow and integration technologies); and (5) performance management (ability of the organization to measure the benefits of technology deployment and to use the results to improve key processes further).

In each of these categories, survey results show that the firms exhibiting Best in Class characteristics also enjoy Best in Class performance (Table 2).

**Table 3: Competitive Framework**

	Industry Laggards	Industry Average	Best in Class
<b>Process</b>	Standardized enterprise-wide procedures for production/fulfillment planning and execution		
	27%	34%	45%
	Orders are credit checked and released within one to two days		
	36%	60%	60%
	Standardized cash collection, automated financial reconciliation, and performance		
	32%	43%	52%
<b>Organizational Structure</b>	Delivery (manufacturing, distribution, or service) organization integrated and coordinated with customer service		
	17%	41%	38%
<b>Knowledge/ Data Management</b>	Provide visibility of planned orders to suppliers		
	14%	27%	45%
	Real time order status visibility to all internal departments		
	25%	49%	51%
	Real time order status visibility to customers		
	13%	17%	30%
<b>Technology Usage</b>	Technology currently in use:		
	<ul style="list-style-type: none"> <li>• 34% Integrated ERP</li> <li>• 39% CRM</li> <li>• 25% BI/Analytics</li> <li>• 28% Dashboards and portals</li> <li>• 17% Embedded workflow</li> <li>• 8% pre-packaged business process libraries</li> <li>• 23% middleware / integration technologies</li> </ul>	<ul style="list-style-type: none"> <li>• 57% Integrated ERP</li> <li>• 38% CRM</li> <li>• 34% BI/Analytics</li> <li>• 34% Dashboards and portals</li> <li>• 23% Embedded workflow</li> <li>• 13% pre-packaged business process libraries</li> <li>• 17% middleware / integration technologies</li> </ul>	<ul style="list-style-type: none"> <li>• 70% Integrated ERP</li> <li>• 52% CRM</li> <li>• 49% BI/Analytics</li> <li>• 58% Dashboards and portals</li> <li>• 35% Embedded workflow</li> <li>• 17% pre-packaged business process libraries</li> <li>• 33% middleware / integration technologies</li> </ul>
<b>Performance Management</b>	On demand measurement of on-time delivery, inventory, DSO, profitability and cash position		
	30%	45%	60%

Source: AberdeenGroup, April 2007

## Process Capabilities and Technology Enablers

Many companies today still operate in functional or departmental silos. Wherever there is a hand off between departments, functional areas, or even individuals, there is the potential for the ball to be dropped. In order to ensure this does not happen, the following questions must be addressed: When an order is entered, what triggers the production planners to incorporate the demand into the production schedule or the service into the delivery schedule? When an order is completed, what triggers the delivery? When a product is shipped, what triggers the invoicing process and the collection of cash? Each of these functions will involve different departments, and thus, different individuals.

What ensures the process flows seamlessly and unobstructed with no delays? Relying on manual processes to initiate action elevates the risk of delays and disruption. While standard operating procedures to run reports from ERP and other supporting business applications can be a useful tool, this should be viewed as a first step or as a stop gap measure. The preferred method of initiating processes includes workflow automation. Workflow automation tools can no longer be viewed as emerging technologies. Many of the major ERP vendors provide these tools and fully integrate them with the ERP business processes. While some will provide their own, others will partner with a technology tool provider.

Best in Class are 50% to 112% more likely to initiate critical steps in the order to cash cycle using automated workflow, as opposed to manual processes or running reports from business applications (Figure 3).

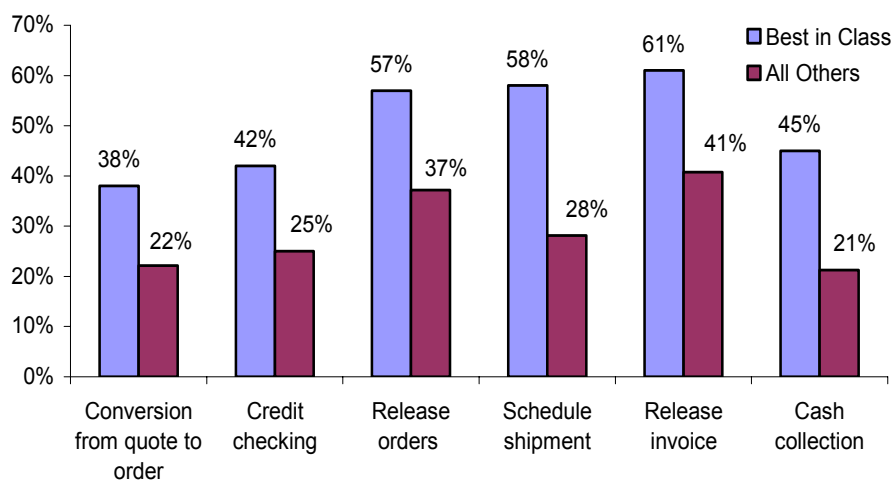
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“As an importer with a small office in the United States and most of our organization in China, geography presents the biggest challenge to integrating the various functions. We are a small company currently running our business on Quickbooks and are actively engaged in an ERP selection process. We have challenged the ERP contenders to demonstrate our business process.”

- Project Manager, small importer

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**Figure 3: Automated workflow produces more optimal results**



Source: AberdeenGroup, April 2007



Best in Class were generally more likely to adopt a variety of technologies, including BI/analytics (49%), as well as dashboards and portals (58%). The adoption of these tools correlates directly to the visibility of order status provided (minimally) to internal departments (51%).

### **Aberdeen Insights – Part 2**

While tools and technologies play an important role, it is critical to **not neglect the organizational structure** that resides in these functional silos. People are an important part of the equation. Delivery organizations, particularly in manufacturing and distribution, are too often isolated from customer-facing employees. In fact, Aberdeen research found that only 38% of Best in Class companies have delivery organizations integrated and coordinated with customer services – even less than average enterprises – thus leaving significant room for improvement.

## Chapter Three: Required Actions

### Fast Facts

- Best in Class take an integrated approach to ERP implementation
- Best in Class replace manual hand-offs between departments and individual with workflow automation

Whether a company is trying to move its optimization of the order to cash cycle from “Laggard” to “Industry Average,” or “Industry Average” to “Best in Class,” the following actions will help spur the necessary performance improvements:

#### 1. *Implement integrated ERP*

While a robust ERP solution supports every step in the process from order to cash, too often companies do not take an integrated approach to implementation. Take advantage of the integrated order management, procurement, planning, production (or fulfillment), as well as financial applications to manage accounts receivable and cash. This integration is the key advantage of ERP over a collection of disparate business applications.

#### 2. *Utilize workflow automation to initiate processes throughout the cycle*

Replace manual hand-offs between departments and individuals. If it is possible to “walk” an order through the process significantly faster than it flows naturally, regard this as a symptom of a problem that can be addressed with workflow automation. Employ triggers and alerts to facilitate management by exception.

#### 3. *Integrate both people and processes*

While automation is critical, do not allow different departments within the company to operate in isolation. Coordination of multi-functional processes requires cooperation and communication internally and externally. Lack of collaboration can derail even the most seamlessly integrated processes.

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“We coordinate fairly well, but there are breakdowns that affect our ability to plan and manage inventory, mating resources at the right time, etc. We are very custom, which can be a daunting challenge. It is hard to say how many salaried resources are consumed in simply coping with this need.”

#### 4. *Standardize enterprise-wide procedures for order and credit management, planning and production/fulfillment, and cash management*

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- Greg Bannen, Vice President of Information Technology, Kentucky Trailer

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Standardized processes are far easier to automate and manage.



## Aberdeen Insights – Part 3

Consider the possibility of pre-packaged business process libraries. While they are not yet a universal offering, several ERP solution providers currently provide industry specific implementation templates. Determine whether your ERP vendor provides simplistic generic workflows or those with rich content that model true best practices. When purchasing a new ERP system, add this to your software selection criteria.

### Laggard Steps to Success

1. *Invest in ERP*

Only one-third (34%) of Laggard companies have implemented ERP. While an integrated approach is a recommendation for all companies, Laggards need to take the first step and invest in basic implementation. Pre-packaged business process libraries (see Aberdeen Insights – Part 3 above) can prove to be a useful tool for start-up, upgrade, or replacement.

2. *Provide real time visibility to the order throughout the cycle*

Getting data into ERP has never been the problem – most companies are sitting on a gold mine of information that is under-utilized. Making simple inquiries available to casual users can be an effective way of getting everyone operating from a single source of the truth. Concentrate first on internal constituents.

### Industry Norm Steps to Success

1. *Implement dashboards and portals to bring more actionable business intelligence to decision-makers*

Take the next step beyond simple inquiries to bring a customizable view of a broader picture to customer service representatives as well as middle and upper management. Construct a view of the data that puts it into a business context but also provides the ability to drill down into the detail for faster decision-making.

### Best in Class Next Steps

1. *Take visibility to suppliers and customers*

Planning data is valuable to your suppliers, can assist them in being more responsive to your requirements, and can reduce the time from order to delivery. Providing order status visibility to your customers can improve the level of service and assist in completing the final stage of the cycle – collecting the cash.

2. *Use middleware and integration technologies as your ERP footprint grows*

Best in Class companies are most likely to extend ERP functionality with applications such as CRM. Without seamless integration, this extended functionality can disrupt the process flow. Your ERP vendor may or may not bundle these integration technologies into the application. This distinction should be a consideration in ERP selection. If your current ERP vendor does not transparently deliver this functionality, evaluate and invest in these complementary technologies.

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**For additional information on Exact Software:**

300 Brickstone Square, Andover, MA 01810

(614) 410-2650 or 800-468-0834 x 2650

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(\* ) SAP defines business software as comprising enterprise resource planning and related applications such as supply chain management, customer relationship management, product life-cycle management, and supplier relationship management.

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610-661-1000 or [www.sap.com](http://www.sap.com)

## Appendix A: Research Methodology

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Between March and April 2007, Aberdeen Group examined the role of people, processes and technology play in optimizing the order to cash cycle of more than 230 enterprises in a diverse set of manufacturing, distribution and service enterprises. Responding executives completed an online survey that included questions designed to determine the following:

- The degree to which ERP and supporting tools and technologies have been implemented to support this process
- The structure and effectiveness of existing ERP implementations
- The operational performance achieved through these efforts

Aberdeen supplemented this online survey effort with telephone interviews with select survey respondents, gathering additional information on ERP strategies, experiences, and results.

The study aimed to identify emerging best practices for ERP usage and provide a framework by which readers could assess their own management capabilities. Responding enterprises included the following:

- **Job title/function:** The research sample included respondents with the following job titles: procurement, supply chain, or logistics manager (23%); business process management (12%); IT manager or staff (23%); sales and marketing staff (10%), senior management (11%).
- **Industry:** The research sample included respondents from manufacturers, distribution/wholesale/retail and service providers. High Tech manufacturing was the largest segment with 34% of the sample. Industrial Equipment manufacturing accounted for 17% of respondents, Consumer Packaged Goods/Food and Beverage (16%), Distribution/Wholesale/Retail (21%) and all services industries (35%).
- **Geography:** 61% of respondents were from North America. Remaining respondents were from South/Central America (3%), the Asia-Pacific region (17%), and Europe, Middle East and Africa (EMEA) (18%).
- **Company size:** About 28% of respondents were from large enterprises (annual revenues above US\$1 billion); 45% were from midsize enterprises (annual revenues between \$50 million and \$1 billion); and 27% of respondents were from small businesses (annual revenues of \$50 million or less).

Solution providers recognized as sponsors of this report were solicited after the fact and had no substantive influence on the direction of the *Order to Cash* Benchmark Report. Their sponsorship has made it possible for Aberdeen Group to make these findings available to readers at no charge.



**Table 4: PACE Framework**

PACE Key
<p>Aberdeen applies a methodology to benchmark research that evaluates the business pressures, actions, capabilities, and enablers (PACE) that indicate corporate behavior in specific business processes. These terms are defined as follows:</p> <p><i>Pressures</i> — external forces that impact an organization’s market position, competitiveness, or business operations (e.g., economic, political and regulatory, technology, changing customer preferences, competitive)</p> <p><i>Actions</i> — the strategic approaches that an organization takes in response to industry pressures (e.g., align the corporate business model to leverage industry opportunities, such as product/service strategy, target markets, financial strategy, go-to-market, and sales strategy)</p> <p><i>Capabilities</i> — the business process competencies required to execute corporate strategy (e.g., skilled people, brand, market positioning, viable products/services, ecosystem partners, financing)</p> <p><i>Enablers</i> — the key functionality of technology solutions required to support the organization’s enabling business practices (e.g., development platform, applications, network connectivity, user interface, training and support, partner interfaces, data cleansing, and management)</p>

Source: AberdeenGroup, April 2007

**Table 5: Competitive Framework**

Competitive Framework Key
<p>The Aberdeen Competitive Framework defines enterprises as falling into one of the three following levels of FIELD SERVICES practices and performance:</p> <p><i>Best in Class (20%)</i> — Retail RFID practices that are the best currently being employed and significantly superior to the industry norm, and result in the top industry performance.</p> <p><i>Industry norm (50%)</i> — Retail RFID practices that represent the average or norm, and result in average industry performance.</p> <p><i>Laggards (30%)</i> — Retail RFID practices that are significantly behind the average of the industry, and result in below average performance</p>

Source: AberdeenGroup, April 2007

**Table 6: Relationship between PACE and Competitive Framework**

PACE and Competitive Framework How They Interact
<p>Aberdeen research indicates that companies that identify the most impactful pressures and take the most transformational and effective actions are most likely to achieve superior performance. The level of competitive performance that a company achieves is strongly determined by the PACE choices that they make and how well they execute.</p>

Source: AberdeenGroup, April 2007

## Appendix B: Related Aberdeen Research

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Related Aberdeen research that forms a companion or reference to this report include:

- [\*The Role of ERP in Globalization\*](#) (February 2007)
- [\*Realize the Returns from Enterprise Management Applications\*](#) (January 2007)
- [\*Benchmarking ERP in SMB\*](#) (December 2006)
- [\*Basic Cost Elements of the Total Cost of ERP Ownership\*](#) (December 2006)
- [\*Best Practices in Extending ERP\*](#) (November 2006)
- [\*The ERP in Manufacturing Benchmarking Report\*](#) (August 2006)

Information on these and any other Aberdeen publications can be found at [www.Aberdeen.com](http://www.Aberdeen.com).

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*Aberdeen Group, Inc.  
260 Franklin Street  
Boston, Massachusetts  
02110-3112  
USA*

*Telephone: 617 723 7890  
Fax: 617 723 7897  
[www.aberdeen.com](http://www.aberdeen.com)*

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