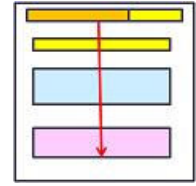


# COMMUNICATION GUIDE OF EXPERTIZERS METHOD



## EXPERTIZERS METHOD DEFINITION



### *Target*

Discover in a few pages the potential of the EXPERTIZERS method to model key data (work units, costs, carbon footprint and other environmental data), and create other possible applications.

*Any organization is structured around **events** in production, service and support.*

The EXPERTIZERS method consists of **modeling** the structure of the organization into **activities**, possibly finer **process**, and to cross a stream of events through the model to **calculate** what each event consumes in work units, costs or any other defined unit.

The logic of the EXPERTIZERS method is based on the **sequential processing** of any input **event**, in a **model** with conditions and calculations **structured** in a hierarchical order

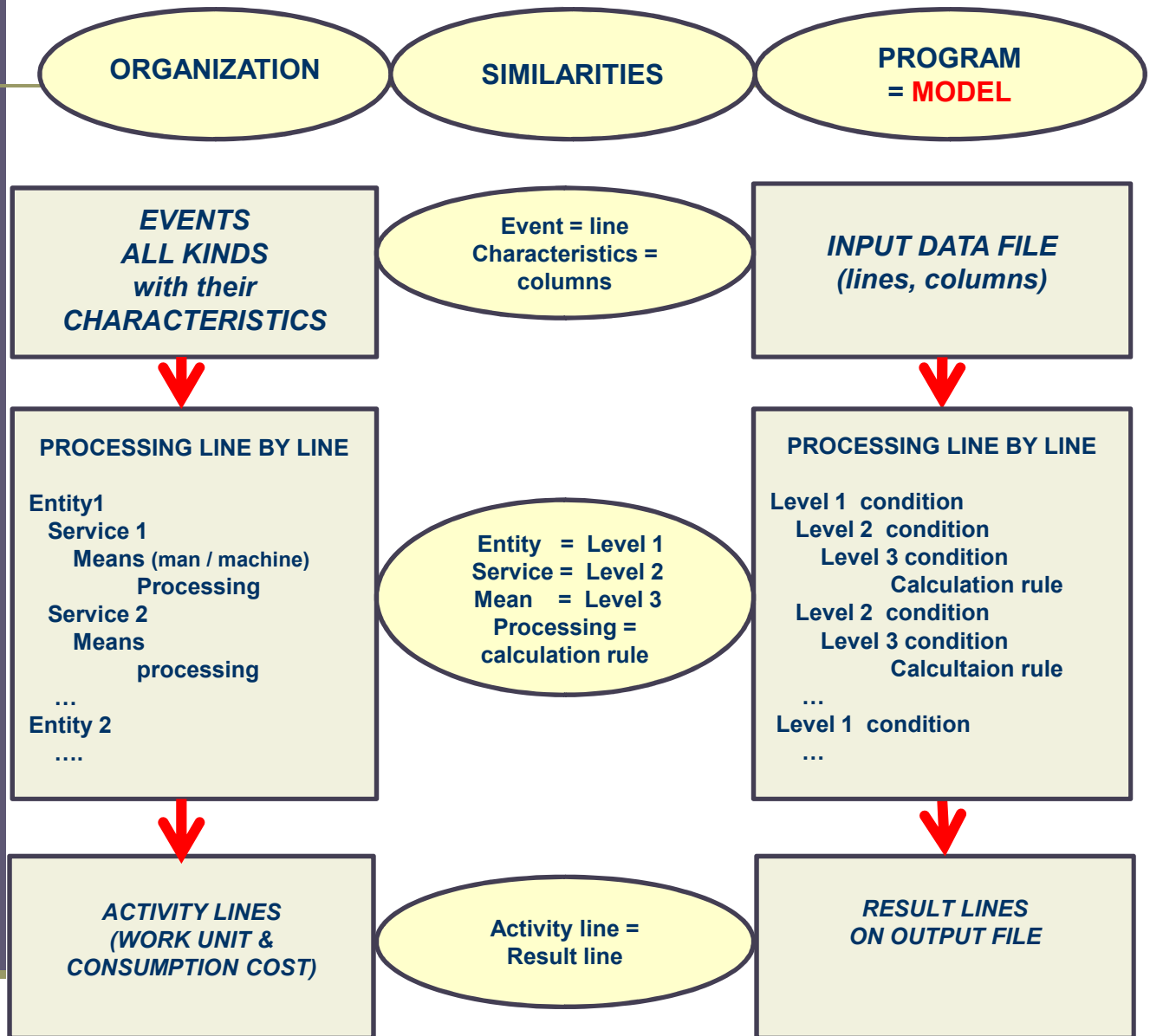
At the end, each **event** line generates results on **activities**.

According to the organization or application of the method, the concept of event can be very extensive.

## THE STRUCTURE OF A MODEL

COMES FROM A SIMILARITY BETWEEN

THE SEQUENTIAL TREATMENT OF EVENTS THROUGH ANY ORGANIZATION  
AND  
THE INPUT STREAM CROSSING A MANAGEMENT PROGRAM



**EXPERTIZERS MODEL** = Simple inclusion of calculation rules provided in a hierarchical structure representative of the organization.

The model consists of three parts: the loaded events; the rules in their hierarchical structure; and the results. The whole is included in an extension file ex1. This is a SQL Anywhere database that requires no administration, as flexible as a spreadsheet file. A model is created either from a blank model ready for use, or by simply copying a model already in use.

**CALCULATION OF ACTIVITIES** = LOADING of the event file , THEN TREATMENT (Passage of each line , one after another through the hierarchical structure of conditions and calculation rules)

**ANALYSIS** = Consolidation from activity lines (results) by means of all the characteristics<sub>2</sub> (variables) available in the event file.

**THE EXPERTIZERS METHOD IS BASED ON THE  
FRENCH CORIG METHOD (COncption er Réalisation en Informatique de Gestion)  
AND THE  
NORMALIZED SQL (Structured Query Language)**

**Crossing of an event**

Level 1	Level 2	Level 3	Level 4	Conditions and Rules
T1				Condition not satisfied, then go to T1-END
	T11			Condition not satisfied, then go to T11-END
		T111		Condition not satisfied, then go to T111-END
			T1111	If condition is satisfied then execute the rule, else nothing
			T1112	If condition is satisfied then execute the rule, else nothing
		T111-END		
		T112		Condition not satisfied, then go to T112-END
			T1121	If condition is satisfied then execute the rule, else nothing
			T1122	If condition is satisfied then execute the rule, else nothing
		T112-END		
	T11-END			
	T12			If condition is satisfied then execute the rule, else nothing
	T13			If condition is satisfied then execute the rule, else nothing
	T14			If condition is satisfied then execute the rule, else nothing
T1-END				

By transposition, the terminology used by the Expertizers method are:

- Level 1:** entities = head office, subsidiary, plant, agency, ...
- Level 2:** operations = service, division, workshop...(T11 à T11-FIN)  
**OR** activities (T12, T13,T14)
- Level 3:** operation objects = machine, man
- Level 4:** object lines = calculation rules

NB: The level activity may be related to a raw material file, so akin to a sub-activity level.

**SQL IS LIMITED TO TWO KINDS OF RULES**

Condition (where...) country = 'FR' and diameter < 100

Calculation (variable = ) activity\_cost = activity\_value \* 10.05 ; time = time + 1.25

**EXPERTIZERS, TO GO from **HERE** to **THERE****  
**CONTROLLING IT, IS SIMPLY TO KNOW HOW !**

**HERE:** Input data, the business events with their characteristics

Product	nb_uo1	nb_uo2	caht	Brand	Customer	Zip code
TV	10	15	4500	THOMSON	DURAND	75007
MOBILE	5	30	850	SAMSUNG	DUPOND	75015
PC	5	5	2700	ACER	DUPONT	92100

The columns of an event , have three possible justifications::

1. Their direct representation of work units used by activity (s) such as columns nb\_uo1 and nb\_uo2 (nb\_uo = means number of work units in french)
2. Their participation in the rules for calculating work units within the model.
3. Their participation as criteria for analysis and consolidation in the results

**THERE:** Output data, the business events valued, ready for analysis

product	activity	activity_value	activity__cost	activity_text	nb_uo1	nb_uo2	caht	Brand	Customer	zip code
TV	ACTIVITY_1	10	500		10	15	4500	THOMSON	DURAND	75007
TV	ACTIVITY_2	15	1500					THOMSON	DURAND	75007
MOBILE	ACTIVITY_1	5	250		5	30	850	SAMSUNG	DUPOND	75015
MOBILE	ACTIVITY_2	30	3000					SAMSUNG	DUPOND	75015
PC	ACTIVITY_1	5	250		5	5	2700	ACER	DUPONT	92100
PC	ACTIVITY_2	5	500					ACER	DUPONT	92100

Events are broken up into activity lines ( here ACTIVITY\_1 et ACTIVITY\_2).

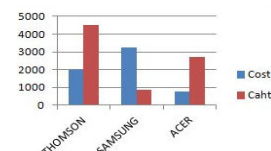
The rules for calculating ACTIVITY\_1 and ACTIVITY\_2 are respectively activity\_value = nb\_uo1 and activity\_value = nb\_uo2. So, we find the values in column **activity\_value**.

To this, are added two other columns **activity\_cost** (calculation and receptacle of the cost ) and **activity\_text** (optional rule to generate a text).

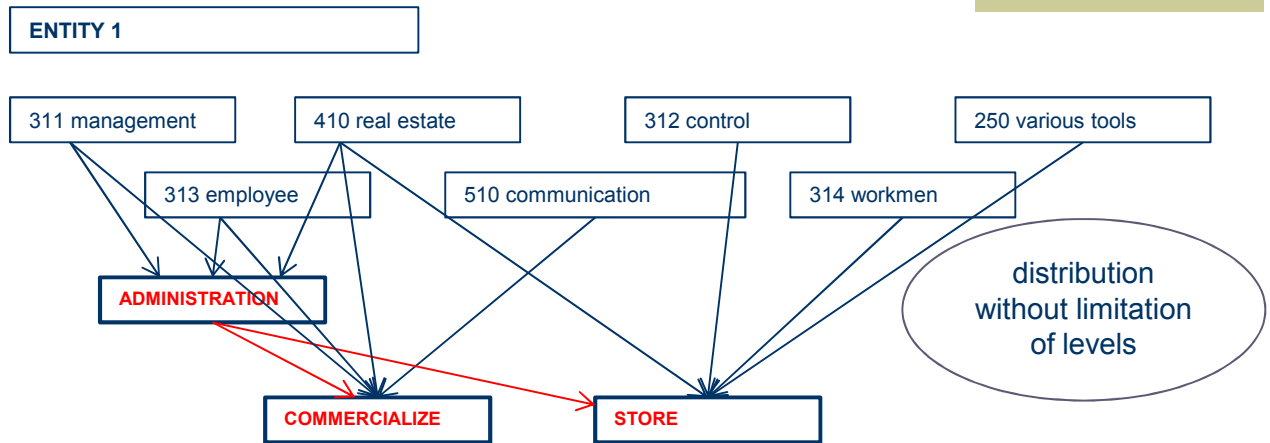
For the rest **all** input columns are found in the output .

Notice that the column caht (turnover in english) is numeric postponed on the first line of each event. So, turnover consolidation remains correct.

Knowledge of Expertizers comes down to knowing all the elements of the toolbox to go from **HERE** to **THERE** .



## EXPERTIZERS MODELING, ALSO DEALS WITH DISTRIBUTION OF ACCOUNTING DATA ON ACTIVITIES



**ENTITY 2 ... à N without any limit**

1	314 ouvriers	stocker	23	Number of Workmen
		monter	4	
		reparer	3	
1	250 outillage divers	stocker	1	Equal distribution (1/3)
		monter	1	
		reparer	1	
2	administration	commercialiser	1	Equal distribution (1/6)
		stocker	1	
		monter	1	
		reparer	1	
		acheter	1	
		organiser stockage	1	
2	monter	monter reparer	100	percentage %

	A	B	C	D	E
1	EUROTOP	2009		100_ACHATS	
2	EUROTOP	2009		110_RAYONNAGES	37643
3	EUROTOP	2009		120_TRANSPALETTES	46008
4	EUROTOP	2009		200_MATERIEL	
5	EUROTOP	2009		230_CHARIOTS	1464
6	EUROTOP	2009		231_PALETTES	2928
7	EUROTOP	2009		250_OUTILLAGE_DIVERS	716
8	EUROTOP	2009		300_PERSONNEL	
9	EUROTOP	2009		311_MANAGEMENT	3048
10	EUROTOP	2009		312_MAITRISE	2177
11	EUROTOP	2009		313_EMPLOYES	1742
12	EUROTOP	2009		314_OUVRIERS	1742
13	EUROTOP	2009		400_SURFACE_BATIMENT	
14	EUROTOP	2009		410_IMMOBILIER	2562
15	EUROTOP	2009		500_FRAIS_ANNEXES	
16	EUROTOP	2009		510_FRAIS_COMMUNIC	25
17	EUROTOP	2009		520_FRAIS_FINANCIERS	9177
18	EUROTOP	2009		530_FRAIS_COMMERCIAL	6634
19	EUROTOP	2009		540_FRAIS_ASSURANCE	100
20	EUROTOP	2009		600_CHARGES_SUPPLET	2400

**1. AUTOMATIC GENERATION OF THE MODEL**

*Sorry, titles of accounts are still in french*

**2. PROCESSING OF DISTRIBUTION OF ACCOUNTS**

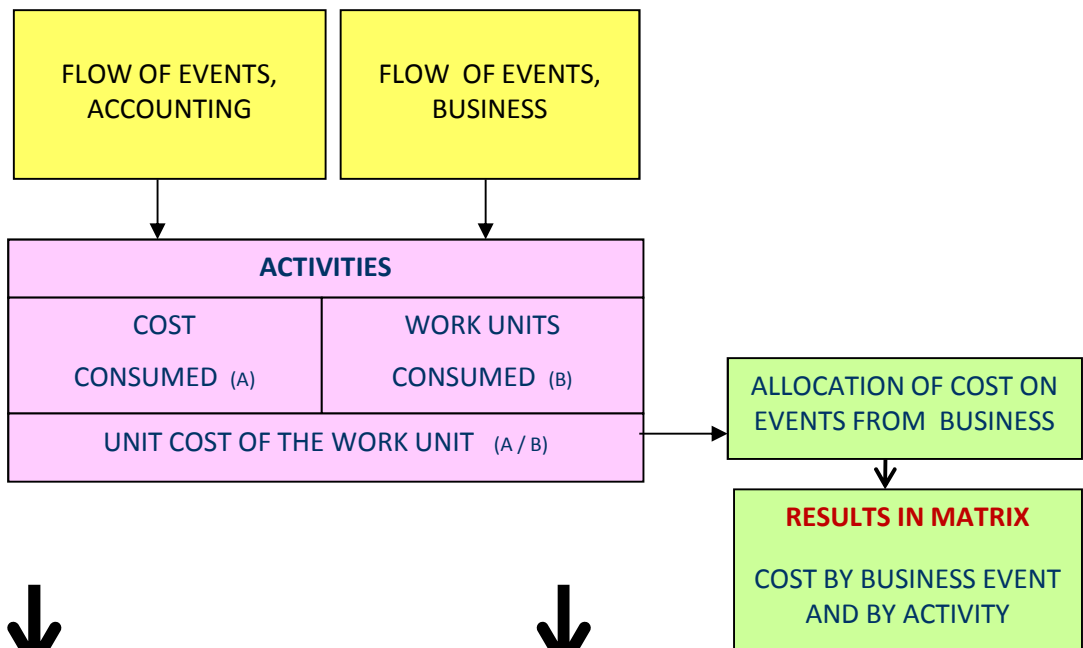
- SEC\_311\_MANAGEMENT\_3
- SEC\_313\_EMPLOYES\_3
- SEC\_410\_IMMOBILIER\_3
- SEC\_510\_FRAIS\_COMMUNIC\_2
- SEC\_530\_FRAIS\_COMMERCIAL\_1
- SAV\_ADMINISTRATION\_2
- COMMERCIALISER**
- SEC\_250\_OUTILLAGE\_DIVERS\_1
- SEC\_312\_MAITRISE\_1
- SEC\_314\_OUVRIERS\_1
- SAV\_ADMINISTRATION\_3
- MONTER**

**ACCOUNTING MODEL  
OF DISTRIBUTION OF ACCOUNTS  
ON ACTIVITIES**

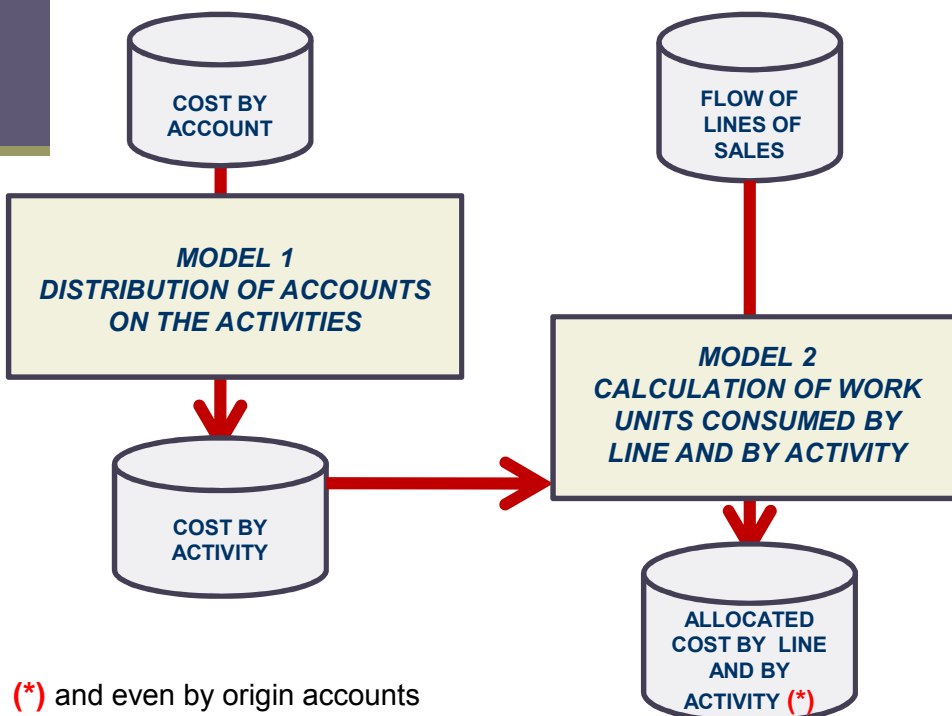
**COST CONSUMPTION BY ACTIVITY**

# CLASSIC PATTERN OF AN APPLICATION ON THE BASIS OF TWO MODELS, ONE ACCOUNTING, ONE BUSINESS

## FUNCTIONAL PRINCIPLES



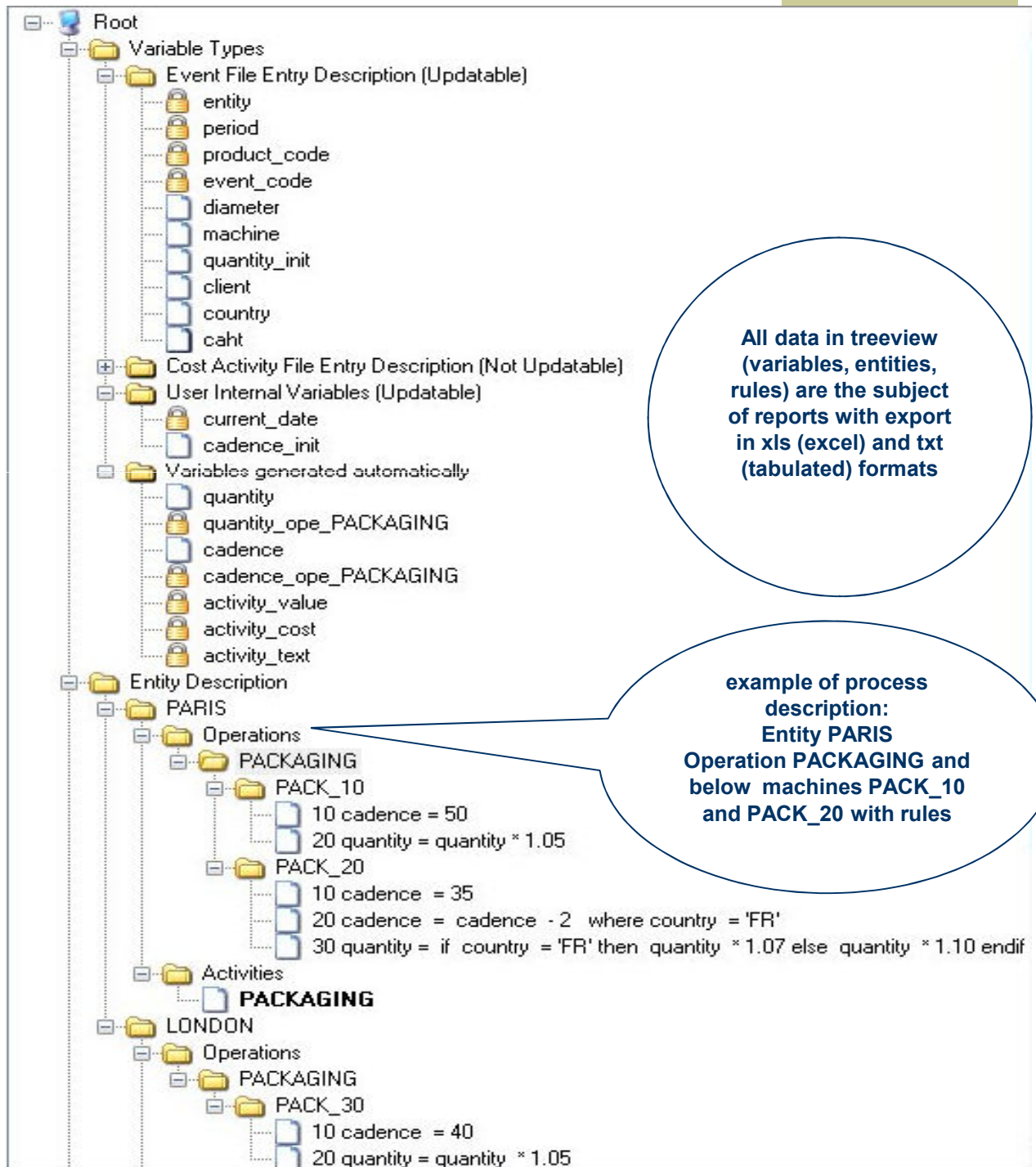
## RESOLUTION WITH EXPERTIZERS



(\*) and even by origin accounts



## EXAMPLE OF REPRESENTATION OF A BUSINESS MODEL WITHIN THE SOFTWARE



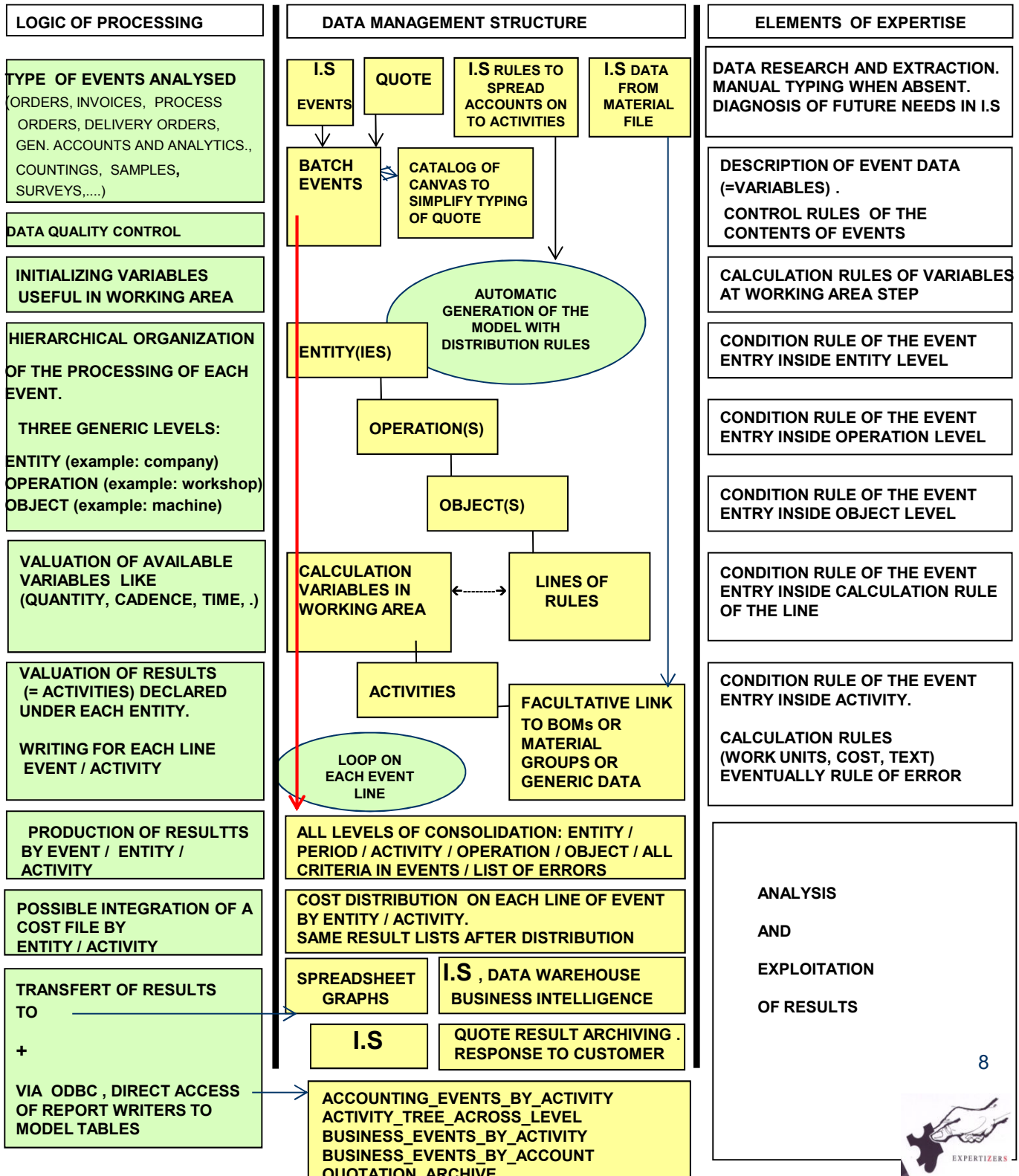
All data in treeview (variables, entities, rules) are the subject of reports with export in xls (excel) and txt (tabulated) formats

example of process description:  
Entity PARIS  
Operation PACKAGING and below machines PACK\_10 and PACK\_20 with rules

## INTEGRATION SCHEME OF A MODEL IN THE I.S (INFORMATION SYSTEM)

The scheme highlights the components of the operating model and their place within the information system (I.S) of any organization:

- Data entry composed of the event file and sometimes of other data entries.
- A powerful toolbox (controls, internal variables, bombs,...)
- Results ready for analysis with the available tools of the organization.





## SUMMARY OF EXPERTIZERS IMPLEMENTATION AND ITS STRENGTH

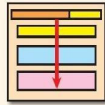
Its methodology covers all organizations: from small and medium to large private and public groups, in services or manufacturing

### **PREFERRED AREAS OF APPLICATION**

Costs, all methodologies ABC TDABC, standard, full cost ...; Control of profitability, the performance of organizations in all areas (production, services, IT costs, call center with capacity valuation ...) Budget forecast in production and supply, environmental labeling of products; Estimate on new product; The simulation of a new organization, new rules for allocation, benchmarking between entities; Parallelism between cost valuation and carbon footprint, complex quote,...

### **THE MUST OF ITS KNOWLEDGE AND OF ITS USE**

- √ A universal logic, simple, powerful, immediate operational knowledge
- √ Educational value approved by business schools, a very quick training. A long term value
- √ Modeling of processes and activities of your organization
- √ Sequential processing flow passing through your organization
- √ Distribution functions that cover all needs
- √ Facilitator of the study by marking out the functional steps
- √ Analysis models of past, present (quote) and future (budget, forecast)
- √ Perenity ensured; easy communication for all; easy maintenance
- √ A link of mutual understanding between managers and CIOs
- √ Flexibility and responsiveness adapted to the change of organizations
- √ Models to present coherent explanations, clear and auditable
- √ Management control contributing to an enhanced role of controllers in strategic decisions
- √ A faithful companion in the controllers' world. A substitute to spreadsheet in complex processing
- √ An insignificant budget: 1.490€ for three install keys VAT not included,  
500€ per additional key,  
free upgrade from internet,  
no maintenance fees



SOON IN ENGLISH !

A BOOK OF TRAINING &amp; SUPPORT

**DETAILED METHODOLOGY FOR EXPERTIZERS  
COMPREHENSIVE CASES  
FREE TRIAL VERSION (ON SITE)  
LEARNING BY QUICK REPRODUCTION OF CASES**

ISBN: 978-2-9541047\_0-6 EAN: 97829541047

## LE CONTRÔLE DE GESTION ET EXPERTIZERS UN NOUVEAU CAPITAL PÉDAGOGIQUE

**L**es étudiants recourent spontanément au tableur dès qu'ils doivent répondre à des besoins de traitement. Ils investissent beaucoup de temps d'abord en formation initiale, puis au cours des études de cas et des stages pour fixer leurs idées et traduire leur solution. Futurs gestionnaires ou ingénieurs, ils deviennent vite accro au tableur, tellement accessible il est vrai.

Pourtant, malgré l'intérêt toujours reconnu du tableur, que ne jure-t-on pas contre lui à cause des réflexes conditionnés qu'il occasionne, puis de l'impossibilité de communiquer et de maintenir les solutions créées avec lui dès lors que le tableur est utilisé en tant qu'outil de traitement et non de simple achèvement.

En fait quand l'expression du besoin devient complexe, le tableur n'éduque pas l'étudiant dans une démarche structurée. C'est un outil riche et convivial, mais éminemment déstructuré et individualiste. Il ne répond donc pas aux critères des organisations. L'ex étudiant ainsi formé, devenu gestionnaire et responsable, souffrira vite de ce décalage pour exprimer et traiter ses besoins face à des Systèmes d'Information insuffisants ou trop rigides. Il se trouvera vite marginalisé, car plus spectateur que prescripteur crédible auprès de la DSI.

Il est donc GRAND TEMPS de faire découvrir aux étudiants une logique plus structurée, qui est d'autant plus naturelle et pédagogique qu'elle se calque sur la description des organisations et des flux d'évènements qui les traversent.

Les étudiants, même s'ils ne sont pas destinés au métier d'analyste, sont capables et méritent d'être ENFIN formés à la logique des informaticiens. DEMYSTIFIÉE ELLE SE REVELE SIMPLE aux dires même des étudiants déjà formés. L'entreprise manque cruellement de gestionnaires sachant traduire les besoins dans une structure modélisée, précise, claire, auditable, maintenable aisément et communicable auprès de toutes les personnes concernées.

L'ouvrage EXPERTIZERS décrit les composantes de la méthode puis au travers de nombreux cas présente la démarche fonctionnelle et les résultats obtenus dans différents domaines avec son logiciel d'application : les coûts de revient, les prévisions de production et d'approvisionnement, les calculs d'émission carbone pour l'étiquetage environnemental. SYSTEME EXPERT GENERALISTE, Expertizers peut sans doute s'ouvrir à bien d'autres domaines.

Après la lecture de l'ouvrage et la reproduction des cas avec la version d'évaluation gratuite téléchargée du site [www.expertizers.com](http://www.expertizers.com), les étudiants auront acquis immédiatement un réel savoir DURABLE et OPERATIONNEL, sachant dorénavant exprimer leurs besoins dans une démarche pérenne et une mise en œuvre enfin très accessible aux organisations de toutes tailles.



**Didier RICHE**,  
concepteur de  
la méthode et du  
logiciel.  
Consultant et Chef  
de projet en  
informatique de  
gestion.



**Stéphane TREBUCQ**,  
Maître de conférences HDR, Enseignant  
à l'IAE de Bordeaux au sein du Pôle  
Universitaire de Sciences de Gestion et  
de l'Université Montesquieu Bordeaux IV.  
Membre de l'équipe de recherche en  
contrôle et en comptabilité  
internationale.

ISBN en cours

192 pages  
Prix : 25 euros

## CONTACT AND USEFUL INFORMATION

Site: [www.expertizers.com](http://www.expertizers.com)

Contact: [info@expertizers.com](mailto:info@expertizers.com) 33 (0)6.63.92.20.60

Didier Riche: [riche.dbb@orange.fr](mailto:riche.dbb@orange.fr)

Hub EXPERTIZERS on VIADEO (> 300 members)

Be a partner in your country ? Contact us.

### **Book in french:**

Order: [contact@centrale-iut.net](mailto:contact@centrale-iut.net)

Price 25€ + 3.60€ = 28.60€

As part of initial education and continuing education, contact the CENTRAL-IUT for particular conditions from 10 copies