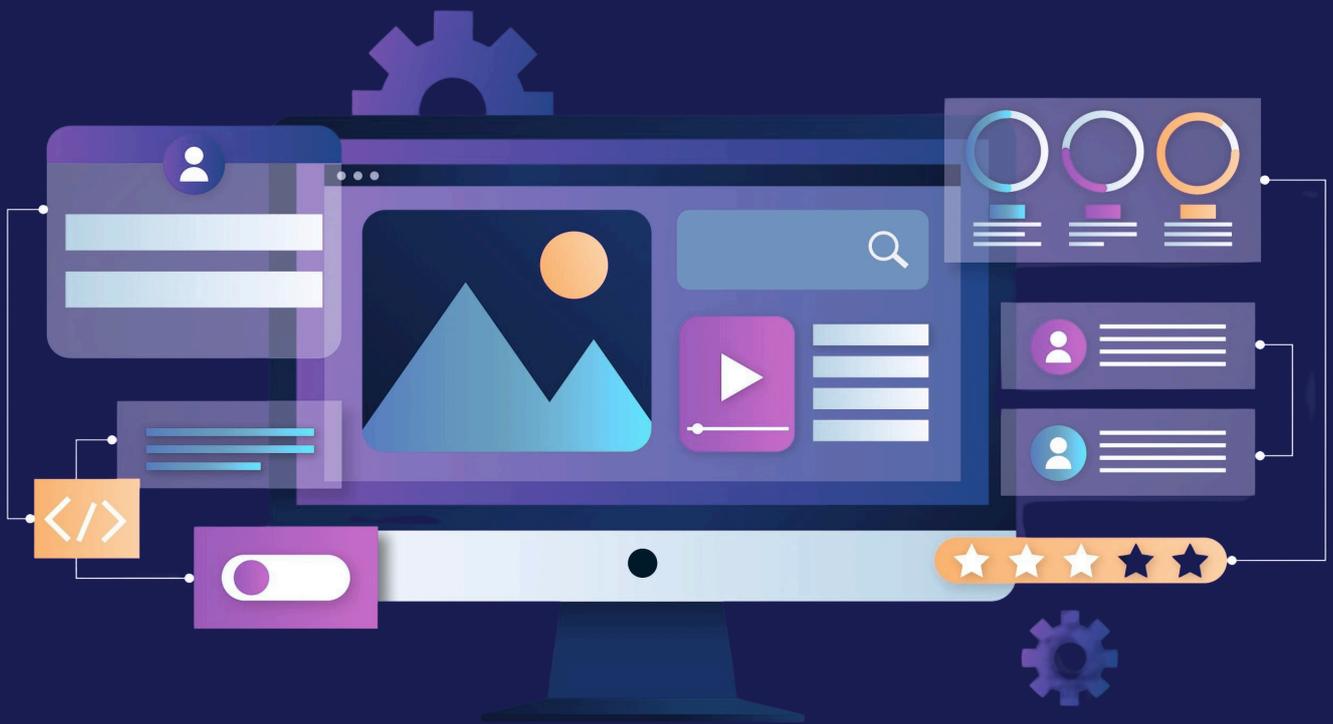# Coney Minds

Human Intelligence Empowering Data

TOP 30 DATA ANALYTICS EXAMPLES 2026

FOR CFOS, MANAGING DIRECTORS, FINANCE AND AUDIT - ASSURANCE, INSIGHT, AND DIRECTION DRIVEN BY DATA

For CFOs, managing directors, finance and audit — assurance, insight, and direction driven by data

1. Journal entry analysis & fraud risk (ISA 240)
A full analysis of all journal entries, focused on unusual combinations, postings outside office hours, reversals, manual entries, and users with a high number of exceptional postings. This supports the identification of fraud risks and provides insight into how the financial system is actually used in practice.

2. Order-to-Cash analysis & process mining
The entire O2C process is reconstructed: order, delivery, invoice, payment. The analysis covers margins, cycle times, exceptions, and compliance with authorisations and credit limits. This provides assurance over revenue completeness and insight into commercial discipline and customer behaviour.

3. Sales discount analysis & pricing controls
Sales transactions are linked to underlying discount tables and pricing agreements. Deviating discounts, unusual combinations, and margin erosion become visible. This prevents margin leakage and supports both audit objectives and sales/pricing decisions.

4. Revenue leakage: logistics vs invoicing
Shipping data, warehouse movements, and inventory mutations are compared with invoices. Signals such as "shipped but not invoiced" or quantity discrepancies reveal revenue leakage. This strengthens chain reliability and revenue completeness.

5. Purchase-to-Pay analysis & 3-way matching
The P2P process is mapped from purchase order to payment. The analysis tests the effectiveness of 3-way matching, authorisation thresholds, and procurement discipline. Deviations point to internal control risks, unnecessary costs, and potential fraud.

6. Payment behaviour & liquidity impact (DSO/DPO++)
By linking sales and purchase invoices to bank transactions, actual payment terms become visible. The analysis goes beyond standard DSO/DPO metrics and shows real behaviour per customer and supplier. This is essential for liquidity management and payment negotiations.

7. Procurement volumes, rebates & contract compliance
Procurement data is compared with contracts and rebate/tier agreements. The analysis shows whether volume discounts are achieved, rebates are fully recognised, and agreements are honoured. This safeguards income completeness and supports strategic procurement policy.

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8. Suspense account analysis

Balances on suspense accounts are analysed by size, age, and origin. The analysis shows which items remain unresolved, where processes systematically fail, and where corrections are missing. This prevents temporary postings from becoming permanent noise in the ledger.

9. Provision testing based on evidence

Provisions for warranties, doubtful receivables, claims, or restructuring are tested against historical data such as complaints, returns, collection processes, and write-offs. This assesses whether provisions are realistic and grounded in evidence rather than judgement alone.

10. Pipeline vs realised revenue and bonuses

CRM and pipeline data are compared with realised revenue and bonus schemes. Illogical status changes around period-end and unusual conversion ratios are highlighted. This provides insight into revenue cut-off and the accuracy of performance-based compensation.

11. Capacity utilisation & revenue linkage

For hotels, rental, mobility, and leisure businesses, operational capacity (rooms, assets, vehicles, attractions) is linked to revenue. The analysis shows where usage does not translate into income, where pricing is suboptimal, and where occupancy and margins can improve.

12. Duplicate payments & payments to staff/executives

Creditor and bank data are analysed to detect duplicate payments and to identify payments to staff, management, or owner-directors (loans, advances, expense claims). This strengthens integrity, governance, and compliance.

13. Inventory turnover, slow movers & capital lock-up

Turnover rates, inventory days, and values are calculated at item level. Slow- and non-moving stock is identified and linked to capital lock-up and obsolescence risk. This supports valuation and strategic purchasing and assortment decisions.

14. VAT analytics & return validation

All invoices are analysed by VAT codes, rates, jurisdictions, and transaction type. The analysis reconciles transactions with VAT returns and flags illogical combinations or missed input tax recovery. This reduces VAT risk and supports tax compliance.

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15. External signals vs internal revenue data

External data such as reviews, location metrics, or public statistics are linked to internal revenue and product data. This reveals where the market is growing faster than your own performance or where customer experience does not align with financial outcomes.

16. Customer value analysis (profitability & risk)

Revenue, margin, discounts, service costs, and payment behaviour are combined per customer or segment. The analysis identifies loss-making customers, high-risk profiles, and high-value relationships. Ideal for commercial strategy and risk management.

17. Budget performance & emerging overruns

Actual figures are linked to trend patterns to highlight which budgets are likely to be exceeded or underutilised towards year-end. This enables proactive steering during the year instead of retrospective explanations.

18. General ledger control flow analysis

The analysis tests which general ledger accounts are fed exclusively through subledgers (sales, purchasing, payroll) and where manual journal entries are used. Deviations may indicate control bypass and elevated audit risk.

19. Payment terms measured at invoice level

The actual time between invoice date and payment is calculated per invoice. This maps payment behaviour by customer, supplier, region, or entity. It goes beyond averages and supports concrete payment agreements.

20. Segregation of duties & authorisation behaviour

By linking users, roles, and transactions, segregation of duties is tested in practice. The analysis shows who records, approves, and pays, and which combinations are sensitive. This makes authorisation matrices tangible and auditable.

21. Expense claim & corporate card analysis

Expense and corporate card transactions are analysed in full by employee, category, location, timing, and anomalies. Illogical spending, limit splitting, and unusual patterns surface quickly. This supports integrity policies and organisational culture.

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22. Predictive cash flow & early warning

Future cash flows are projected based on historical movements, open items, obligations, investments, and payroll. The model highlights emerging liquidity pressure early and shows which levers have the greatest impact.

23. Predictive receivables risk

Payment behaviour, disputes, sector exposure, and customer profiles are used to predict late payment or default risk. This supports smarter credit limits, payment terms, and follow-up, and provides evidence-based risk assessments for banks and auditors.

24. Predictive inventory & supply chain stress analysis

Sales velocity, lead times, supplier reliability, and inventory levels feed a model that predicts shortages, excess stock, and obsolescence. This reduces working capital risk and improves delivery reliability and production planning.

25. Predictive margin & pricing scenarios

Historical revenue, margins, discounts, and cost structures are used to simulate scenarios such as price increases, discount changes, volume shifts, and cost inflation. CFO and commercial teams gain a fact-based foundation for pricing and contract decisions.

26. Predictive risk dashboard (ongoing monitoring)

Core KPIs such as cash position, DSO, inventory, journal anomalies, project margins, and exceptional transactions are continuously monitored. Pattern modelling highlights where risks are likely to emerge, not just where they already exist.

27. Payroll & HR analytics

Payroll runs, FTE development, absenteeism, external hiring, overtime, and bonuses are analysed in combination. This reveals where personnel costs deviate, where capacity constraints arise, and how HR policy impacts financial performance.

28. ESG & CO_2 / energy analytics linked to finance

Energy usage, carbon emissions, mobility data, and supplier information are connected to financial reporting. This enables measurement of sustainability KPIs, preparation for CSRD reporting, and alignment between ESG goals and financial outcomes.

29. Contract & subscription analytics (MRR, churn, retention)

For subscription or contract-based models, MRR, churn, retention, upsell, and contract duration are analysed. This improves revenue predictability and makes the value of the customer base visible for both operational steering and valuation.

30. AI & algorithm output analysis (black box assurance)

Outputs from algorithms and AI systems (such as pricing models, credit scoring, or risk classifications) are tested for stability, fairness, bias, and consistency with policy. This bridges traditional audit and AI assurance and is essential for organisations that automate data-driven decision-making.

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