

Business plan modelling and review

For institutions in the healthcare sector
Healthcare



Are you planning strategic reorientation or adapting your service portfolio to changing circumstances? Are you affected by tariff changes? Are you planning a conversion or new building? Or do you want to carry out a risk analysis and measure risk factors – e.g., an increase in personnel costs? Then a business plan as a planning and control instrument is the optimal tool for you.

Use of a business plan tool

Scenario analysis: A business plan model can be used to simulate a wide variety of scenarios with all the relevant market influences and to assess and compare the consequences as an output variable.

Transparency: The holistic examination of financially relevant factors makes value and cost drivers transparent.

Planning: As a planning tool, a business plan model always provides an ideal basis for a target-performance comparison at the financial, time and operational levels. Particularly in a complex and dynamic industry such as the Swiss healthcare sector, it is indispensable to have reliable control and planning instruments.

Characteristics of a target-oriented & proven business plan tool

Specific and clear: The business plan model is tailored to the institution and the industry. The relevant parameters are modelled, and target-oriented key figures are compiled in a cockpit. The model is not unnecessarily complex, but as simple as possible and user-friendly.

Transparent and logical: Inputs (e.g., number of discharges, CMI, base rate), calculations and outputs are identified and clearly separated. The model flow is meaningful and coherent. It is clear what is entered in the individual cells is to be filled. Figure 1 shows a correspondingly sensible basic structure of a business plan tool according to best practice.

Robust: The model provides plausible outputs even when sensitivities are run through. Therefore, circularities as well as “quick fixes” are to be avoided.

Flexible: Different scenarios can be easily displayed and evaluated. For example, the opening or closing of a clinic in the hospital or a new tariff should be easily implemented and entered as centrally as possible and automatically updated at all other points in the model.

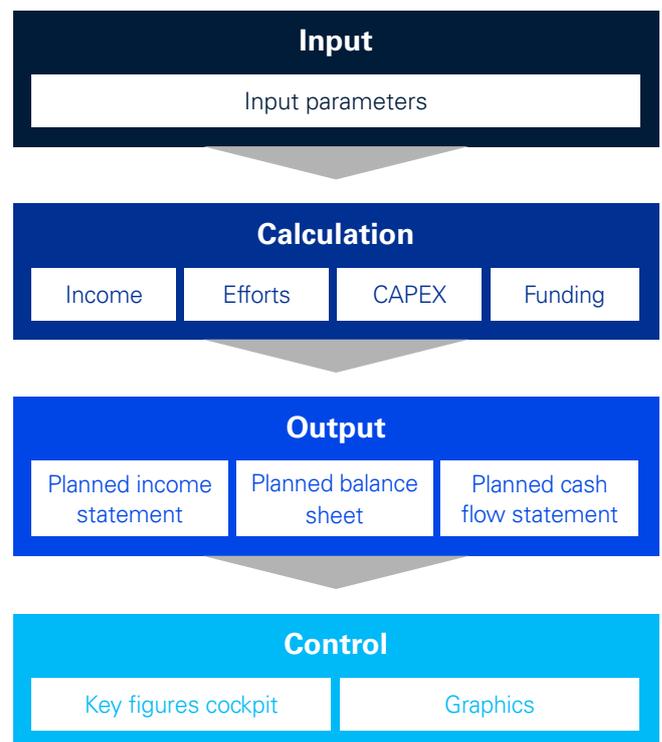


Figure 1: Basic structure of the business plan tool

Experience and support from KPMG

For years, we have been dealing with developments in the healthcare sector and the current challenges in Switzerland. We know the relevant cost and revenue drivers in the outpatient and inpatient areas of acute care, rehabilitation, psychiatry, nursing and the home environment. This ensures that you receive competent support in drawing up your own business plan. In addition, the KPMG experts will also carry out a well-founded review of your existing business plan. Individual parameters can have a significant influence on the result. It is therefore essential that a business plan tool is valid in both formal and material respects and that the assumptions are plausible.

Business Plan Modeling

Initial situation: You do not currently have a business plan but would like a valid instrument for multi-year planning and the implementation of various analyses and sensitivities with regard to future developments.

Support from KPMG: On the basis of our practical experience, KPMG With the help of our tried-and-tested

business plan model, we will be happy to develop an Excel tool tailored to your institution in accordance with the best practice approach. For this purpose, we collect the detailed structure of your institution, including the tariff landscape, from you in a joint discussion. Subsequently, we will develop a proven business plan model individually tailored to your needs, which will in turn be mirrored with you and further adapted according to your wishes.

Business Plan Review

Initial situation: You have your own business plan and would like a second opinion on the assumptions you have made.

Support from KPMG: Thanks to our solid experience in the healthcare sector and our constant involvement with current issues and potential developments, we can provide you with a well-founded review of your business plan. To this end, we carry out a formal as well as a material review (cf. figure 2).

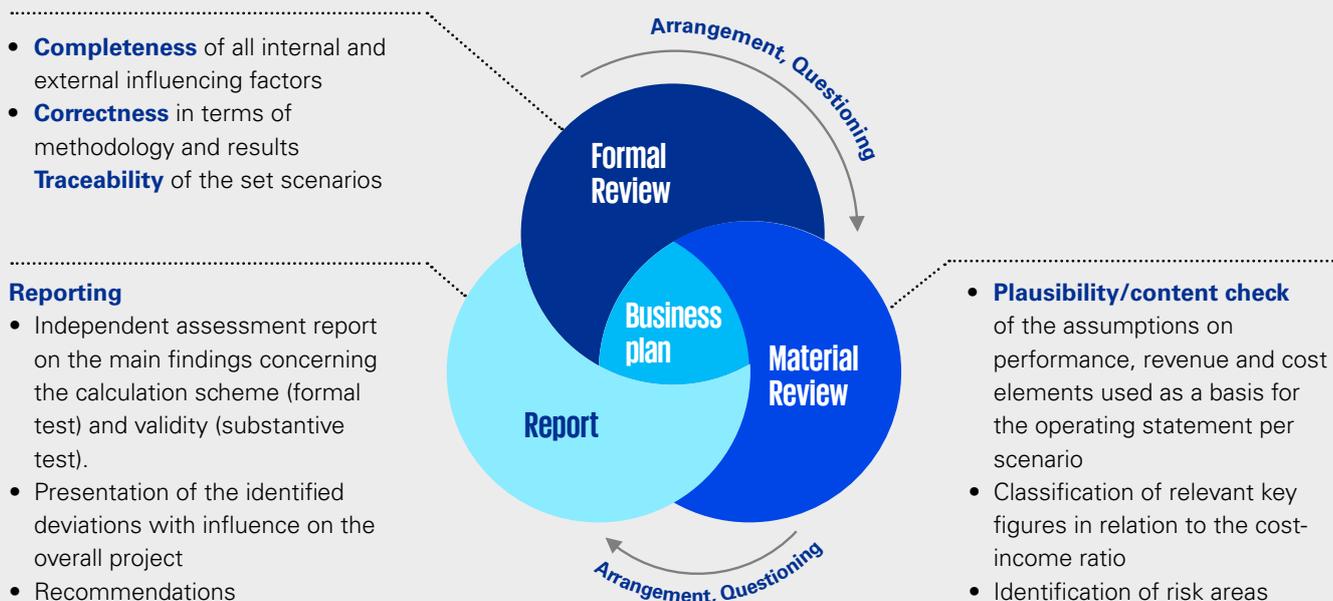


Figure 2: Business plan review

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