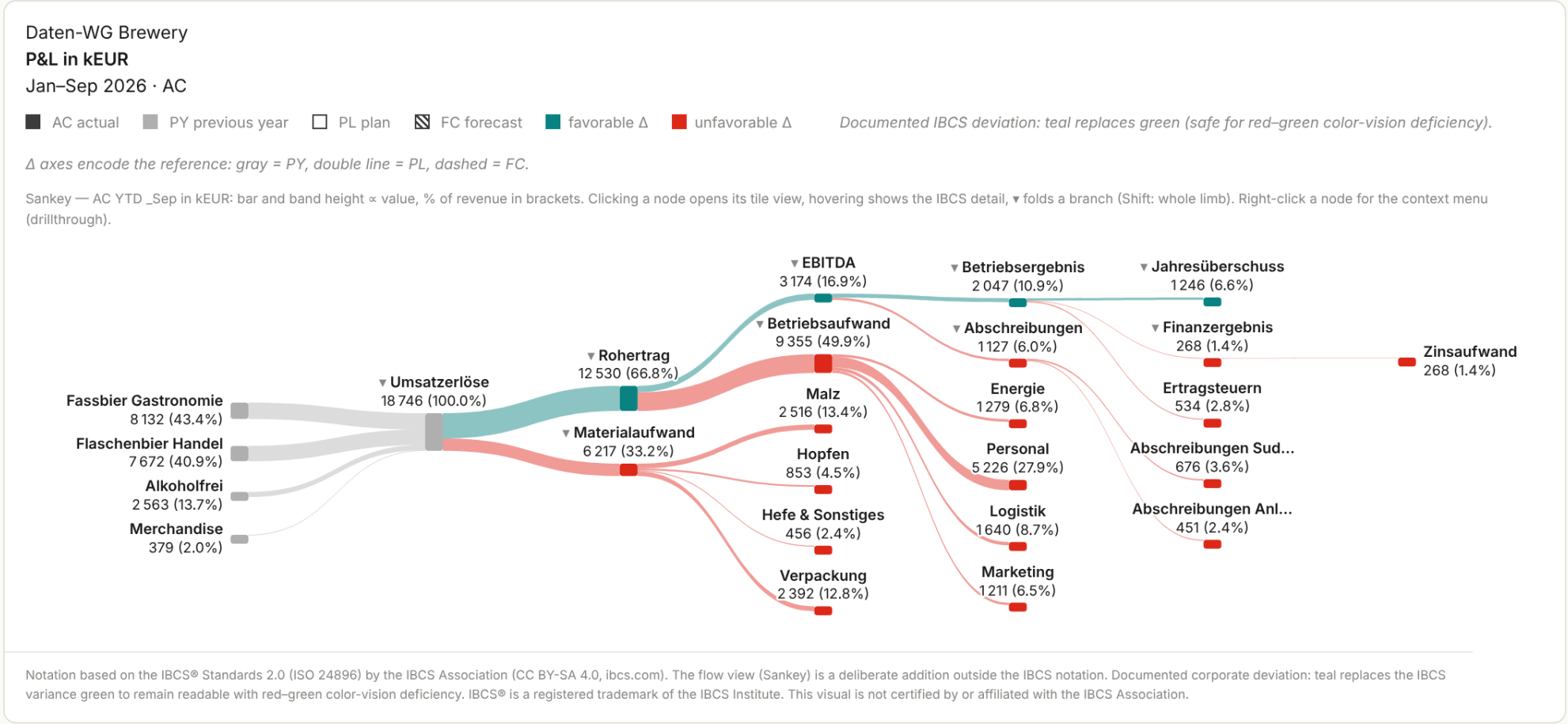
POWER BI CUSTOM VISUAL · FREE · OPEN SOURCE · VERSION 1.7.1.0

P&L Statement byDatenWG

P&L, balance sheet and cash flow from one account dimension: as IBCS table, waterfall, value driver tree or Sankey. Readers switch by themselves.



Notation based on the IBCS® Standards 2.0 (ISO 24896) by the IBCS Association (CC BY-SA 4.0, ibcs.com). The flow view (Sankey) is a deliberate addition outside the IBCS notation. Documented corporate deviation: teal replaces the IBCS variance green to remain readable with red–green color-vision deficiency. IBCS® is a registered trademark of the IBCS Institute. This visual is not certified by or affiliated with the IBCS Association.

The P&L as a flow (Sankey) · demo data of the fictitious Daten-WG Brewery

VERSION 1.7.1.0 · OCTOBER 2026 · IBCS-INSPIRED · MIT LICENCE · DE · EN · ES · JA

01 What it does

A standalone Power BI visual for the income statement and any other account hierarchy. It computes subtotals, formula and margin rows itself and shows actual (AC), prior year (PY), plan (PL) and forecast (FC) with their variances.

Five views from one binding

- **Table and mega table** with 19 IBCS templates
- **Structure bars** against the reference
- **Row waterfall** with result anchors
- **Value driver tree** with tile zoom per node
- **Sankey**: where the money flows

New in 1.7

- **Stock & flow:** balance sheet (T05A) and cash flow bridge (T05B)
- ⚡ **Exceptions only:** colour only what crosses the threshold
- **Cross-highlight** in the Sankey, filter-like elsewhere
- **Use the whole tile** and custom **toolbar colours**

Thank you, IBCS. This visual is heavily inspired by the ideas of IBCS® – International Business Communication Standards. Without their great resources, exceptional content and, above all, groundbreaking conceptual work, something like this visual would not have been possible. Therefore: thank you. Not sponsored by, licensed by or associated with the IBCS Association.

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02 Table & reader toolbar

Readers switch view, columns, reference, periods and unit themselves, without the format pane. Every state can be bookmarked; export and subscriptions print without the toolbar.

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · AC, PY, PL

VIEW: Table | Bars | Waterfall | Tree | Sankey
COLUMN PRESET: AC·PY·PL·FC | AC vs Ref | AC vs PY·PL·FC | AC·PY·ΔPY | AC·PL·ΔPL | ΔPY% · ΔPL%
Δ REFERENCE: PY | PL | FC
PERIODS: MTD | YTD | FY
UNIT: kEUR | mEUR
DENSITY: Normal | Compact
EXPAND TO LEVEL: 1 | All
OPTIONS: % of revenue | Hide zero rows | Fit
EXCEPTIONS: ⚡

AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ

Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

uniform Δ scale: bars ±1 856.1 kEUR · pins ±40%

2026 Jan..Dec (_Sep) · year to date

	AC	PY	ΔPY	PL	ΔPL	ΔPL%
▸ **Umsatzerlöse** 12M	18 746.3	16 890.2	+1 856.1	18 056.0	+690.3	+3.8%
▸ **Materialaufwand** 12M	6 216.5	5 600.8	−615.7	5 918.3	−298.3	−5.0%
F_ROHERTRAG **Rohertrag** 12M	12 529.8	11 289.4	+1 240.4	12 137.8	+392.0	+3.2%
K_ROHERTRAGSMARGE *Rohertragsmarge* 12M	66.8%	67.1%	−0.2pp	67.5%	−0.7pp	
▸ **Betriebsaufwand** 12M	9 355.5	9 216.1	−139.4	9 416.4	+60.9	+0.6%
F_EBITDA **EBITDA** 12M	3 174.3	2 073.2	+1 101.0	2 721.3	+452.9	+16.6%
▸ **Abschreibungen** 12M	1 126.8	1 099.5	−27.3	1 125.0	−1.8	−0.2%
F_BETRIEBSERGEBNIS **Betriebsergebnis** 12M	2 047.4	973.8	+1 073.7	1 596.3	+451.1	+28.3%
▸ **Finanzergebnis** 12M	267.6	235.9	−31.6	262.5	−5.1	−1.9%
7600 Ertragsteuern 12M	534.0	221.3	−312.6	400.2	−133.8	−33.4%
F_JUEBERSCHUSS **Jahresüberschuss** 12M	1 245.9	516.5	+729.4	933.7	+312.2	+33.4%

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`Classic table, level 1 · toolbar: view, column preset, Δ reference, periods, unit, density, level, options, ⚡`

03 Sankey

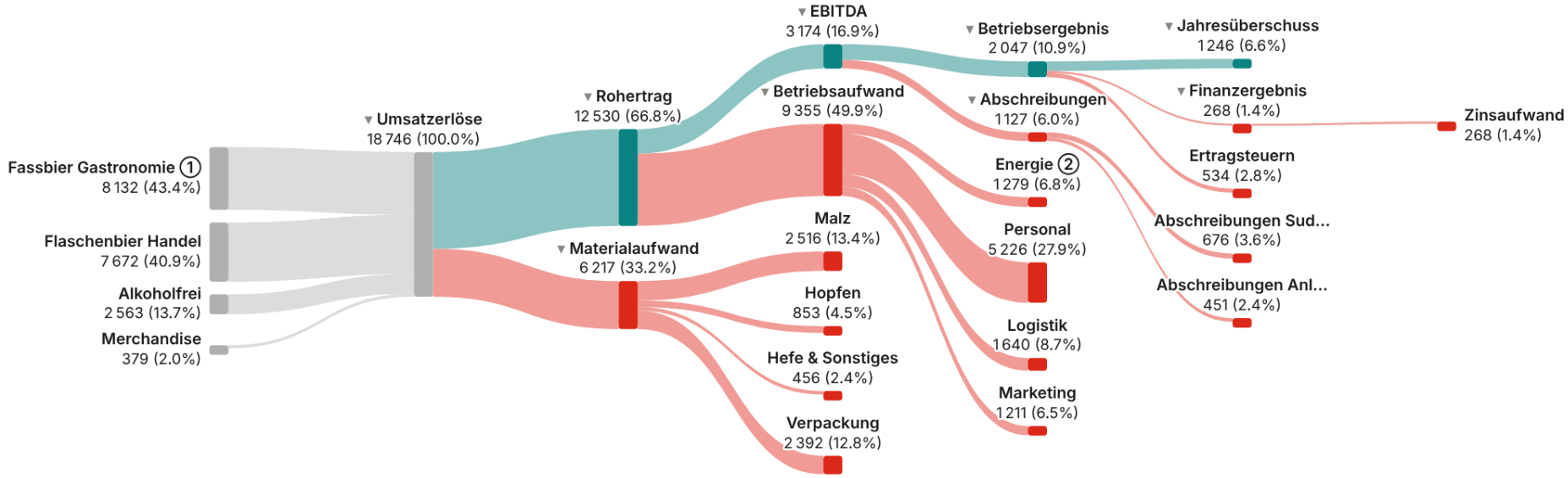
Revenue components flow grey into revenue, the profit strand runs favourable to the right, costs branch off unfavourable. Clicking a node opens the IBCS tile zoom. The Sankey is deliberately outside IBCS notation.

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · AC

AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ — *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

Sankey — AC YTD _Sep in kEUR: bar and band height ∝ value, % of revenue in brackets. Clicking a node opens its tile view, hovering shows the IBCS detail, ▾ folds a branch (Shift: whole limb). Right-click a node for the context menu (drillthrough).



COMMENTS & DATA-QUALITY SIGNALS

① Hitzesommer: Fassbier-Absatz Juni bis August deutlich über Plan.
② Gasliefervertrag zum Januar neu verhandelt, Arbeitspreis rund 15 % unter Vorjahr.

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Sankey · AC YTD · band height ∝ value, in brackets % of revenue

04 Value driver tree

The formula graph of the P&L as a DuPont tree. ⌖ makes a card the root, ▾ opens and closes branches, right-click opens drillthrough.

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · AC, PL

AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ · *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

Jahresüberschuss › Betriebsergebnis › **EBITDA**

Value driver tree — ▾ opens and closes one node (Shift: whole limb), ⌖ makes a card the root, hovering a card zooms into its IBCS detail view, clicking its chart opens the tile view. Right-click a card for the context menu (drillthrough); in the tile view "↗ Drill" sets the selection and opens the targets. One scale per unit across all cards.



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Value driver tree from EBITDA · cards with monthly columns, Δ% against plan, one scale per unit

05 Tile zoom

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · AC, PL

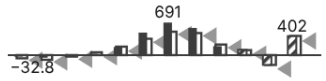
AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ — *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

← Back to tree | ↗ Drill | Jahresüberschuss › Betriebsergebnis › **EBITDA**

FEEDS INTO

Betriebsergebnis +28.3%



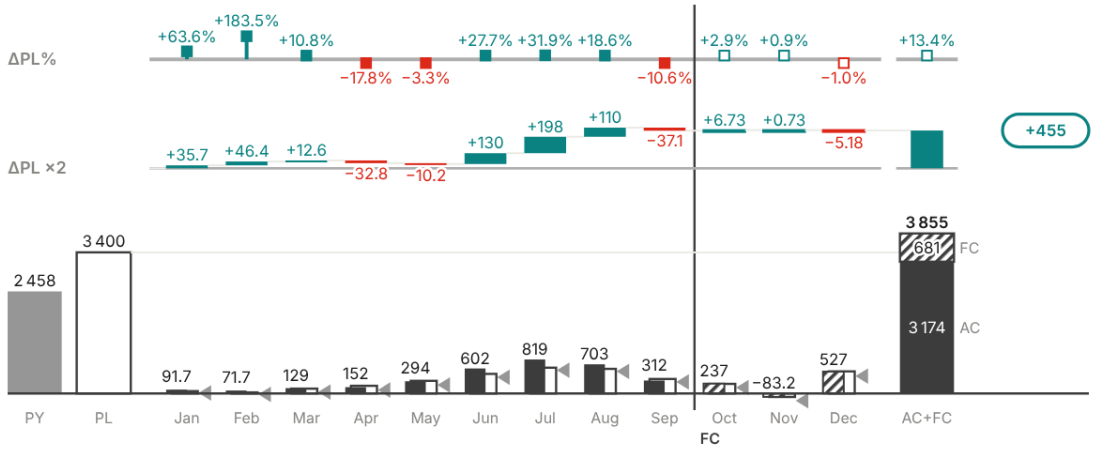
EBITDA

kEUR **+16.6%**

= [Rohertrag]+[Betriebsaufwand] · 2026 Jan..Dec

PL → AC/FC · bridge + monthly columns

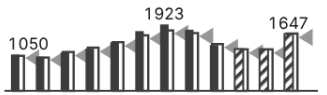
Magnifying glass: this detail view has its own scale.



	YTD _Sep	Δ AC	Δ%
AC	**3 174.3**		
PY	2 073.2	+1 101.0	+53.1%
PL	2 721.3	+452.9	+16.6%
FC	3 174.3	0.0	0.0%
FY FC · PL	3 855.2	+455.2	+13.4%

DRIVEN BY

+ Rohertrag +3.2%



+ Betriebsaufwand −0.6%



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Tile EBITDA · Δ% pins on top, variance zone ΔPL ×2 with the cumulated bridge, PL, monthly columns and AC+FC on one value scale below

06 Structure bars

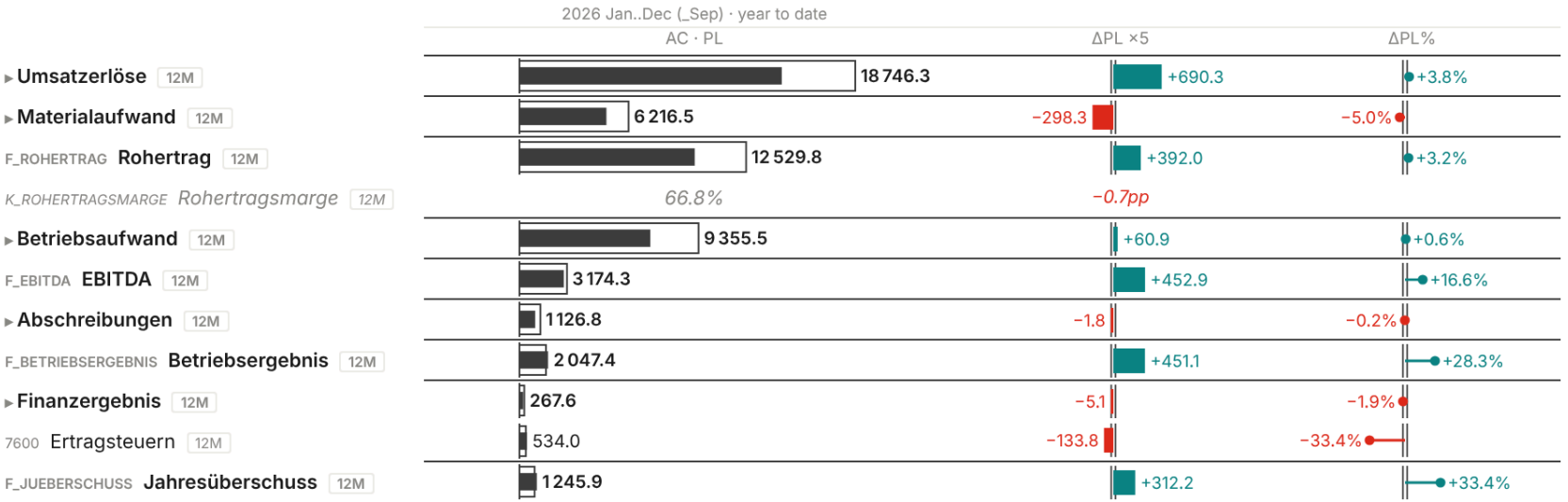
The same rows as size bars: AC against the reference, variances as bars and pins on one shared scale per unit.

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · AC, PL

AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ — *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

Δ bars magnified ×5 against the value bars (scaling indicator) · pins ±40%



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Bar view, level 1 · AC against PL, ΔPY and ΔPL bars, Δ% pins

07 The templates · 1/2

One click in the gallery (start hub) or the toolbar dropdown sets every switch of the template; after that everything stays editable, “↺ Back to template” restores it.

Group	Template	Title	Use
Structure comparison	T01A	**Regions with plan variance**	Values and Δ as figures, month | YTD; thresholds flag outliers in red.
	T01B	**Regions with subtotals**	Like T01A, grouped into subtotal blocks per area — for group and segment views.
	T02A	**Plan variance as bars**	ΔPL bars and pins: which area is above, which below plan — at a glance.
	T02B	**Ranking by actual (YTD)**	T02A sorted by AC: the largest areas on top — for top / flop lists.
	T02C	**Ranking by variance (month)**	T02A sorted by the month's Δ: the biggest issues first — for the monthly review.
Forecast	T02E	**Forecast vs previous year**	FC hatched, ΔPY bars and pins, sorted by variance — is the area growing?
	T02F	**Forecast vs plan**	Will the area land on budget? ΔPL bars and pins for the forecast, largest gaps first.
	T03B	**Forecast P&L with Δ to PY and plan**	The outlook as a statement: PY · PL · FC and both variances as figures.
	T04D	**Forecast P&L with plan waterfall**	How the forecast gets from plan to result: ΔPL waterfall row by row.
	T04E	**Forecast P&L with PY waterfall**	What drives the expected result against the previous year? ΔPY waterfall with pins.

08 The templates · 2/2

The statement, balance sheet and cash flow plus the report views. “Off” is the classic table with free columns.

Group	Template	Title	Use
P&L statement	T03A	**P&L with variance to PY and plan**	The standard statement for the monthly report: PY · PL · AC, ΔPY and ΔPL as figures.
	T04A	**P&L with plan variance bars**	Every row with ΔPL bars and pins — cost and revenue variances become visible.
	T04B	**P&L with Δ waterfall**	From planned to actual result: the integrated ΔPL waterfall shows how much each row contributes.
	T04C	**P&L with PY waterfall**	The result bridge to the previous year: ΔPY waterfall on a gray axis, pins for Δ %.
Balance sheet & cash flow	T05A	**Balance sheet at the reporting date**	Assets and equity and liabilities with their totals (double rule), balances against the prior-year date with ΔPY and ΔPY %.
	T05B	**Cash-flow bridge**	Opening balance → operating · investing · financing → closing balance as a cascade, month and YTD, stocks as anchors.
Report views	12A	**Value cascades PY and actual**	PY and AC cascades side by side, ΔPY bars and pins — the P&L as a picture.
	12G	**Full-year outlook (FY)**	Actual + forecast as the full year against PY: YTD solid, rest of year hatched, with a headline.
	12H	**Plan statement vs previous year**	For the budget round: PL outlined against PY, variances outlined, headline slot.
	Off	**Classic P&L table**	Column presets, sparklines and period blocks — readers switch for themselves in the toolbar.

09 Templates in pictures: T03A

The standard statement for the monthly report: PY · PL · AC, ΔPY and ΔPL as numbers, margins in percentage points.

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · PY, PL, AC

AC actual · PY previous year · PL plan · favorable Δ · unfavorable Δ · *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

	PY	PL	AC	ΔPY		ΔPL	
= Umsatzerlöse ▸	**16 890.2**	**18 056.0**	**18 746.3**	**+1 856.1**	**+11.0%**	**+690.3**	**+3.8%**
– Materialaufwand ▸	**5 600.8**	**5 918.3**	**6 216.5**	**+615.7**	**+11.0%**	**+298.3**	**+5.0%**
= Rohertrag	**11 289.4**	**12 137.8**	**12 529.8**	**+1 240.4**	**+11.0%**	**+392.0**	**+3.2%**
Rohertragsmarge	*67.1%*	*67.5%*	*66.8%*	*−0.2 pp*		*−0.7 pp*	
– Betriebsaufwand ▸	**9 216.1**	**9 416.4**	**9 355.5**	**+139.4**	**+1.5%**	**−60.9**	**−0.6%**
= EBITDA	**2 073.2**	**2 721.3**	**3 174.3**	**+1 101.0**	**+53.1%**	**+452.9**	**+16.6%**
– Abschreibungen ▸	**1 099.5**	**1 125.0**	**1 126.8**	**+27.3**	**+2.5%**	**+1.8**	**+0.2%**
= Betriebsergebnis	**973.8**	**1 596.3**	**2 047.4**	**+1 073.7**	**+110.3%**	**+451.1**	**+28.3%**
– Finanzergebnis ▸	**235.9**	**262.5**	**267.6**	**+31.6**	**+13.4%**	**+5.1**	**+1.9%**
– Ertragsteuern	221.3	400.2	534.0	+312.6	+141.2%	+133.8	+33.4%
= Jahresüberschuss	**516.5**	**933.7**	**1 245.9**	**+729.4**	**+141.2%**	**+312.2**	**+33.4%**

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T03A · P&L with variance to prior year and plan · level 1

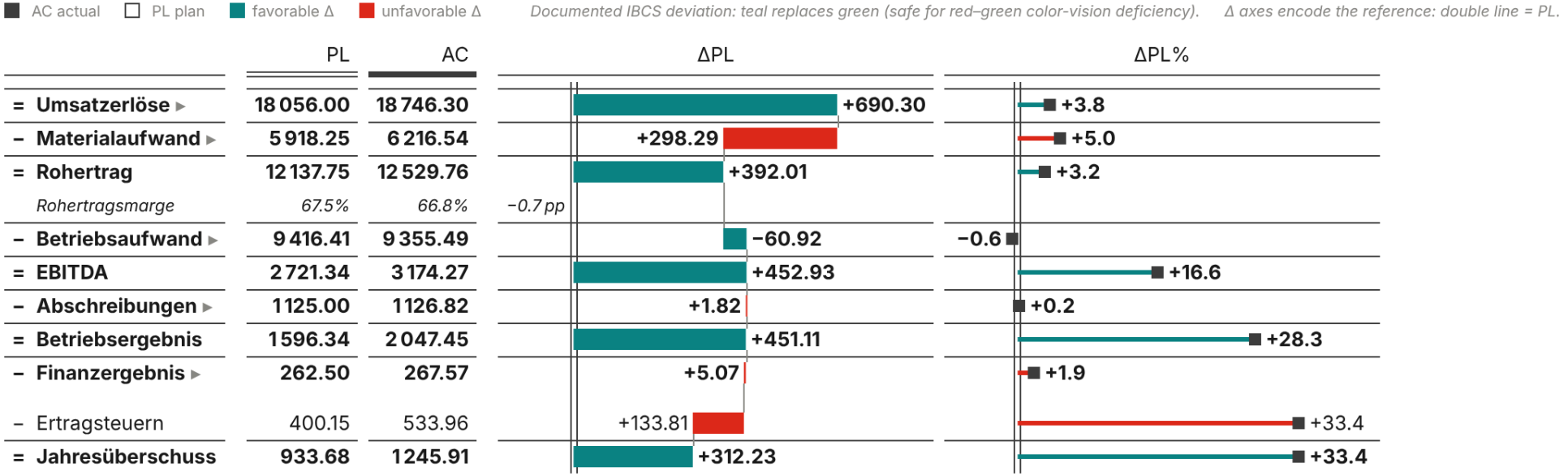
10 Templates in pictures: T04B

From plan to actual result: the integrated waterfall shows what every row contributes.

Daten-WG Brewery

P&L in kEUR

Jan–Sep 2026 · AC, PL, ΔPL



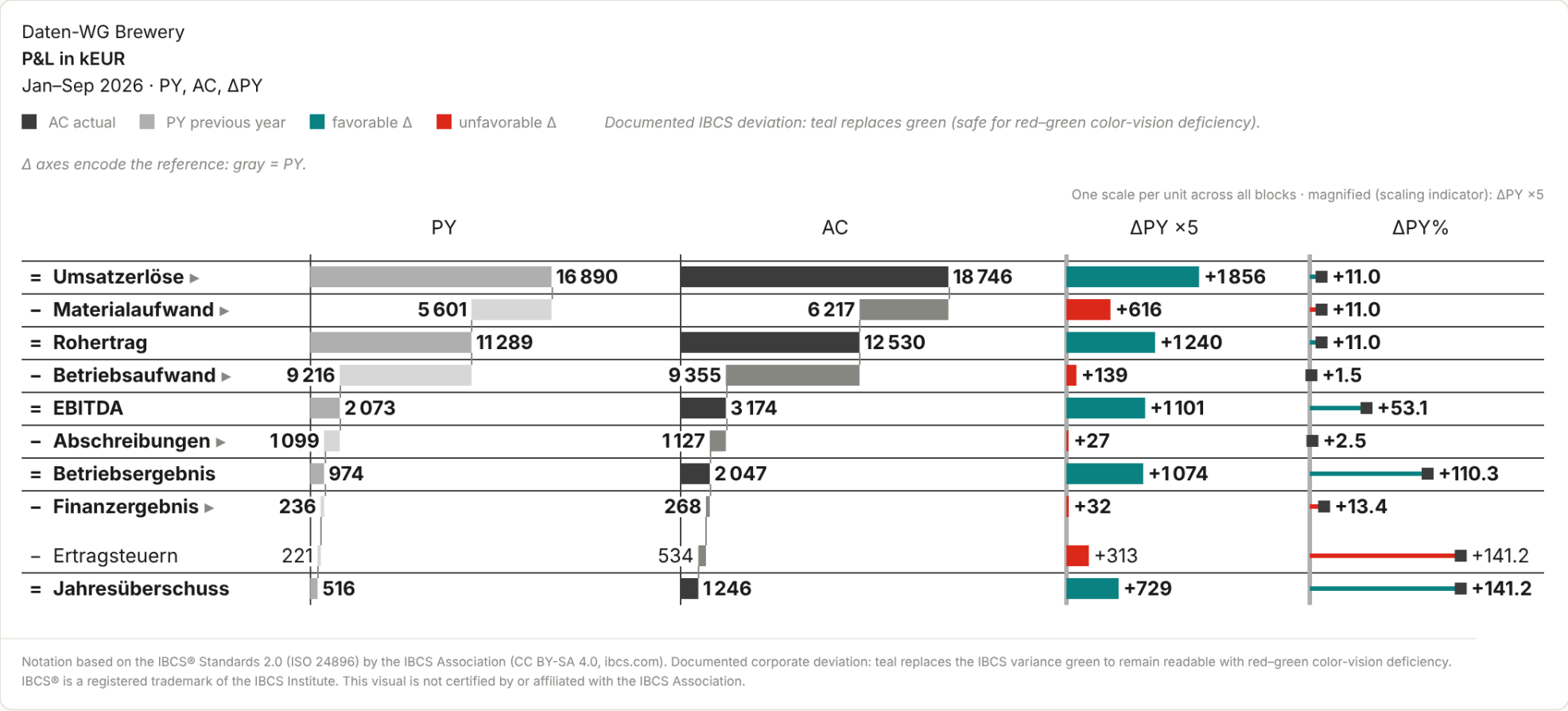
	PL	AC	ΔPL	ΔPL%
= **Umsatzerlöse** ▸	**18 056.00**	**18 746.30**	+690.30	+3.8
– **Materialaufwand** ▸	**5 918.25**	**6 216.54**	+298.29	+5.0
= **Rohertrag**	**12 137.75**	**12 529.76**	+392.01	+3.2
Rohertragsmarge	*67.5%*	*66.8%*	*−0.7 pp*	
– **Betriebsaufwand** ▸	**9 416.41**	**9 355.49**	−60.92	−0.6
= **EBITDA**	**2 721.34**	**3 174.27**	+452.93	+16.6
– **Abschreibungen** ▸	**1 125.00**	**1 126.82**	+1.82	+0.2
= **Betriebsergebnis**	**1 596.34**	**2 047.45**	+451.11	+28.3
– **Finanzergebnis** ▸	**262.50**	**267.57**	+5.07	+1.9
– Ertragsteuern	400.15	533.96	+133.81	+33.4
= **Jahresüberschuss**	**933.68**	**1 245.91**	+312.23	+33.4

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T04B · P&L with ΔPL waterfall · level 1

11 Templates in pictures: 12A

The income statement as a picture: two cascades side by side, variances as bars and pins.



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12A · value cascades PY and AC, ΔPY ×5 magnified (scaling indicator) · level 1

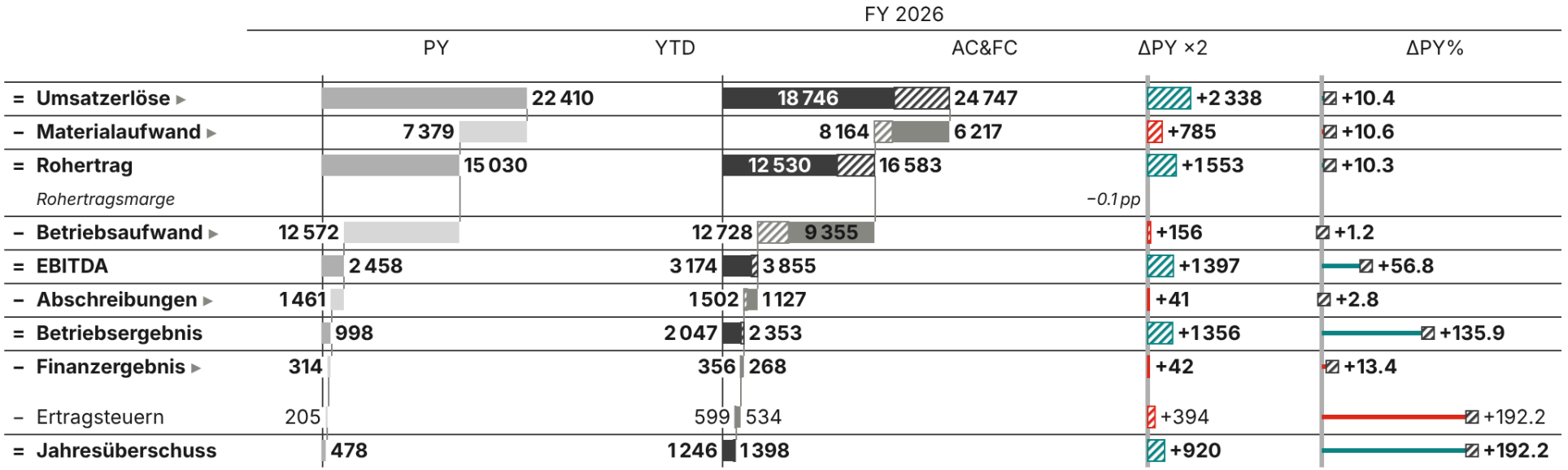
Daten-WG Brewery
P&L in kEUR
2026 as of September · PY, AC+FC

Jahresüberschuss (forecast) is 920 kEUR (+192.2 %) above previous year; strongest driver is Fassbier Gastronomie with +1 228 kEUR higher income, largest drag is Ertragsteuern with +394 kEUR higher costs.

AC actual · PY previous year · FC forecast · favorable Δ · unfavorable Δ · *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

Δ axes encode the reference: gray = PY.

One scale per unit across all blocks · magnified (scaling indicator): ΔPY ×2



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12G · full-year outlook: YTD solid, rest of year hatched, auto headline · level 1

13 Balance sheet at the reporting date

Stocks are not summed across months: YTD is the position at the reporting date, Δ compares position with position. Balance sheet items arrive as month-end positions with the token `stock` or via the switch “all rows stock”.

Daten-WG Brewery

Balance sheet in kEUR

30 Sep 2026 · PY, AC

AC actual · PY previous year · favorable Δ · unfavorable Δ · *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

	September			
	PY	AC		ΔPY
+ Sachanlagen	4 854	5 020	+166	+3.4%
+ Vorräte	1 219	1 242	+23	+1.9%
+ Forderungen LuL	1 528	1 556	+28	+1.8%
+ Kasse und Bank	440	498	+58	+13.2%
= Aktiva	**8 041**	**8 316**	**+275**	**+3.4%**
+ Eigenkapital	2 983	3 903	+920	+30.8%
+ Rückstellungen	693	721	+28	+4.0%
+ Verbindlichkeiten Kreditinstitute	2 750	2 060	−690	−25.1%
+ Verbindlichkeiten LuL	1 615	1 632	+17	+1.1%
= Passiva	**8 041**	**8 316**	**+275**	**+3.4%**

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T05A · balance sheet at 30 Sep 2026 against the prior-year date, totals double-ruled

14 Cash flow bridge

Cash flow runs as a cascade from opening to closing balance; the stocks stand as anchors, the flows in between.

Daten-WG Brewery

Cash flow statement in kEUR

2026 · AC, PY

AC actual · PY previous year · favorable Δ · unfavorable Δ

Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).

	September					_September			
	PY	AC		ΔPY		PY	AC		ΔPY
=	376	433	+57	+15.2%	Anfangsbestand Zahlungsmittel	351	600	+249	+70.9%
	86	100	+14	+16.3%	Jahresüberschuss	792	923	+131	+16.5%
	52	55	+3	+5.8%	Abschreibungen	468	495	+27	+5.8%
	10	10	0	0.0%	Veränderung Working Capital	−42	−45	−3	−7.1%
+	**148**	**165**	**+17**	**+11.5%**	**Operativer Cashflow**	**1218**	**1373**	**+155**	**+12.7%**
	−34	−40	−6	−17.6%	Investitionen Sachanlagen	−524	−740	−216	−41.2%
	0	0	0		Anlagenabgänge	25	25	0	0.0%
+	**−34**	**−40**	**−6**	**−17.6%**	**Investiver Cashflow**	**−499**	**−715**	**−216**	**−43.3%**
	−50	−60	−10	−20.0%	Tilgung Darlehen	−450	−540	−90	−20.0%
	0	0	0		Dividende	−180	−220	−40	−22.2%
+	**−50**	**−60**	**−10**	**−20.0%**	**Finanzierungs-Cashflow**	**−630**	**−760**	**−130**	**−20.6%**
=	**440**	**498**	**+58**	**+13.2%**	**Endbestand Zahlungsmittel**	**440**	**498**	**+58**	**+13.2%**

Notation based on the IBCS® Standards 2.0 (ISO 24896) by the IBCS Association (CC BY-SA 4.0, ibcs.com). Documented corporate deviation: teal replaces the IBCS variance green to remain readable with red–green color-vision deficiency.
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T05B · opening balance → operating · investing · financing → closing balance, month and YTD

15 Cash flow as Sankey

Daten-WG Brewery

Cash flow statement in kEUR

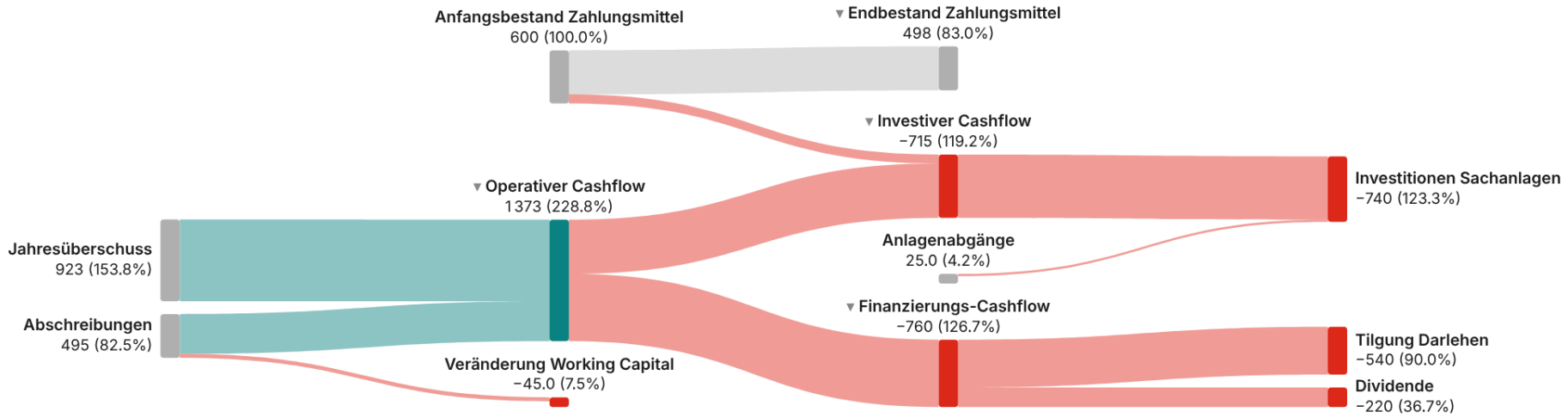
Jan–Sep 2026 · AC

AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ

Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

Sankey — AC YTD _Sep in kEUR: bar and band height ∝ value, % of revenue in brackets. Clicking a node opens its tile view, hovering shows the IBCS detail, ▾ folds a branch (Shift: whole limb). Right-click a node for the context menu (drillthrough).

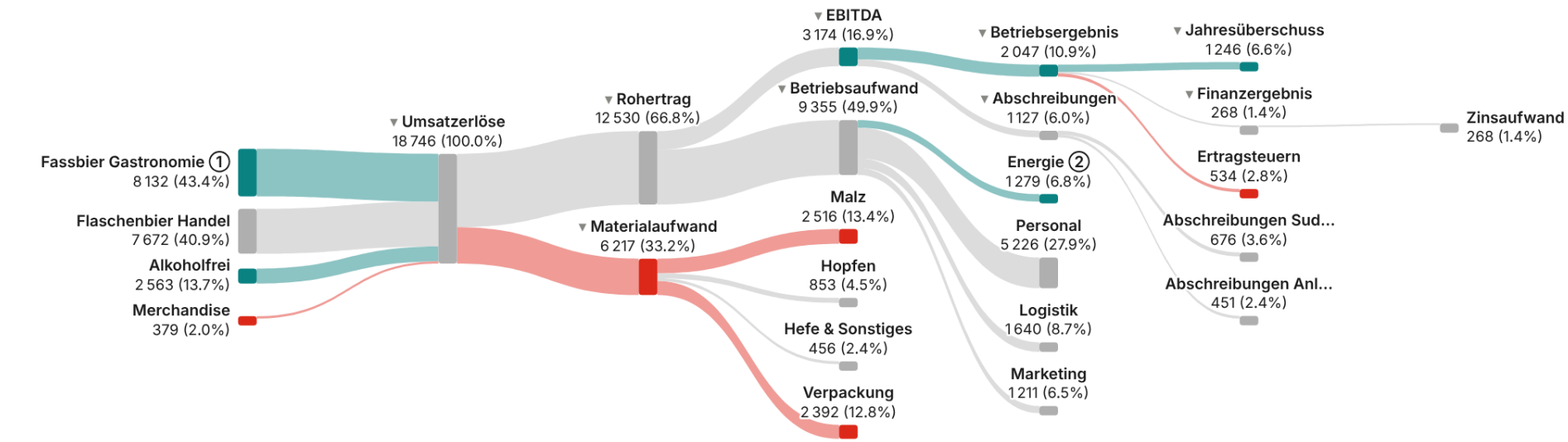


Notation based on the IBCS® Standards 2.0 (ISO 24896) by the IBCS Association (CC BY-SA 4.0, ibcs.com). The flow view (Sankey) is a deliberate addition outside the IBCS notation. Documented corporate deviation: teal replaces the IBCS variance green to remain readable with red–green color-vision deficiency. IBCS® is a registered trademark of the IBCS Institute. This visual is not certified by or affiliated with the IBCS Association.

Cash flow statement as a Sankey · stocks as grey anchors

16 ⚡ Exceptions only

One button for readers: only rows above the threshold keep their colour, the rest turns grey. Direction (above, below, both) and reference are selectable.



Sankey with ⚡ · only flows with |ΔPL%| ≥ 5 % in colour

17 ⚡ Hide quiet rows

In hide mode quiet rows step back in every view: summary rows in the waterfall, “+n” in the tree, one bundled band in the Sankey. A footer counts what was summarised.

Daten-WG Brewery
P&L in kEUR
Jan–Sep 2026 · AC, PL, ΔPL · ⚡

AC actual · PL plan · favorable Δ · unfavorable Δ · *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).* · *Δ axes encode the reference: double line = PL.*

	PL	AC	ΔPL	ΔPL%
= **Umsatzerlöse** ▸	**18 056.00**	**18 746.30**	+690.30	+3.8
– **Materialaufwand** ▸	**5 918.25**	**6 216.54**	+298.29	+5.0
= **Rohertrag**	**12 137.75**	**12 529.76**	+392.01	+3.2
Rohertragsmarge	*67.5%*	*66.8%*	*−0.7 pp*	
– **Betriebsaufwand** ▸	**9 416.41**	**9 355.49**	−60.92	−0.6
= **EBITDA**	**2 721.34**	**3 174.27**	+452.93	+16.6
– **Abschreibungen** ▸	**1 125.00**	**1 126.82**	+1.82	+0.2
= **Betriebsergebnis**	**1 596.34**	**2 047.45**	+451.11	+28.3
– **Finanzergebnis** ▸	**262.50**	**267.57**	+5.07	+1.9
– Ertragsteuern	400.15	533.96	+133.81	+33.4
= **Jahresüberschuss**	**933.68**	**1 245.91**	+312.23	+33.4

⚡ Colour only for exceptions: |Δ%| ≥ 5 % vs PL

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T04B with ⚡ hide · quiet steps per section as “others (n)”, the cascade stays closed

18 Cross-Highlight

When a reader highlights part of the data in another visual, the Sankey shows it inside the total. All other views behave as filtered.

Daten-WG Brewery

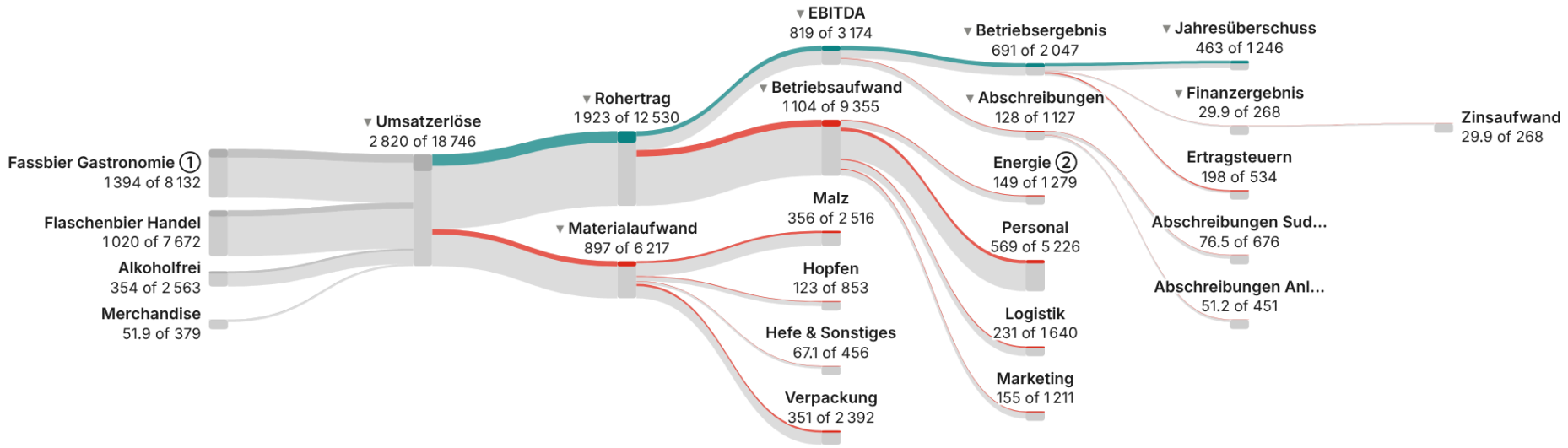
P&L in kEUR

Jan–Sep 2026 · AC, highlighted: July

AC actual · PY previous year · PL plan · FC forecast · favorable Δ · unfavorable Δ — *Documented IBCS deviation: teal replaces green (safe for red–green color-vision deficiency).*

Δ axes encode the reference: gray = PY, double line = PL, dashed = FC.

Sankey — AC YTD _Sep in kEUR: bar and band height ∝ the whole, the coloured inside ∝ the marked part (each node: marked of whole). Clicking a node opens its tile view, hovering shows the IBCS detail, ▾ folds a branch (Shift: whole limb). Right-click a node for the context menu (drillthrough).



COMMENTS & DATA-QUALITY SIGNALS

① Hitzesommer: Fassbier-Absatz Juni bis August deutlich über Plan.

② Gasliefervertrag zum Januar neu verhandelt, Arbeitspreis rund 15 % unter Vorjahr.

‹ Marked selection from another visual: the figures show the marked part · Umsatzerlöse 2 820 of 18 746 kEUR in total (15.0%) · coloured = marked part, grey = total

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Another visual highlights July · the Sankey shows the part in colour inside the grey total

19 7 rules for P&L, balance sheet and cash flow

Applies without this visual too, in Power BI, Excel or on paper.

1 One scale per unit

Equal amounts, equal bar lengths: across rows, period blocks and visuals. Cap outliers with a break mark instead of blowing up the scale.

2 Encode scenarios, don’t label them

Actual solid, prior year grey, plan outlined, forecast hatched. Learned once, readable everywhere.

3 Colour means judgement

Favourable vs. unfavourable, not plus vs. minus. Higher costs are red even though the number rises.

4 Anchor the results

A P&L is a cascade: revenue, gross profit, EBITDA and net income sit on the zero line, everything else flows in between.

5 A stock is not a flow

Never sum balance sheet items over months. Cash flow is the bridge from opening to closing balance.

6 Colour only what matters

Below the materiality threshold, go grey. If everything is coloured, nothing stands out.

7 Sankey to understand, table to steer

The Sankey shows structure and proportion for the story. Decisions are made in the table with Δ.

20 Which form for which question

Question	Form	Template
“How was the month?”	Statement with ΔPL and ΔPY as numbers	`T03A`
“What caused the gap to plan?”	Δ waterfall row by row	`T04B` · `T04C`
“Where do we land this year?”	YTD solid, rest of year hatched	`12G`
“Which regions are below plan?”	Structure ranking with Δ bars	`T02A` · `T02C`
“Where does the money go?”	Flow from revenue to result	`Sankey`
“Which driver moves the result?”	Driver tree with tile zoom	`Tree`
“How does the balance sheet look?”	Positions at the reporting date vs. prior year	`T05A`
“Where does the cash come from?”	Bridge opening → closing balance	`T05B`
“What do I need to look at today?”	Colour only the exceptions	⚡

Tip: One question per page. The table for the number first, next to it the form that shows the why.

21 Why it’s a cool alternative for controlling

Free & open source

MIT licence, no per-user fee. The code is on GitHub and can be audited.

Computes by itself

Subtotals, formulas, margins in pp and sum-safe rounding straight from the account dimension. No measure per P&L row.

Readers drive it

View, reference, periods, unit and ⚡ in the toolbar. Every state can be bookmarked.

Privacy

No external calls, no telemetry, nothing stored outside the report.

Accessible

Teal instead of green for red–green colour-vision deficiency, blue/orange preset, high contrast with patterns, keyboard, dark mode.

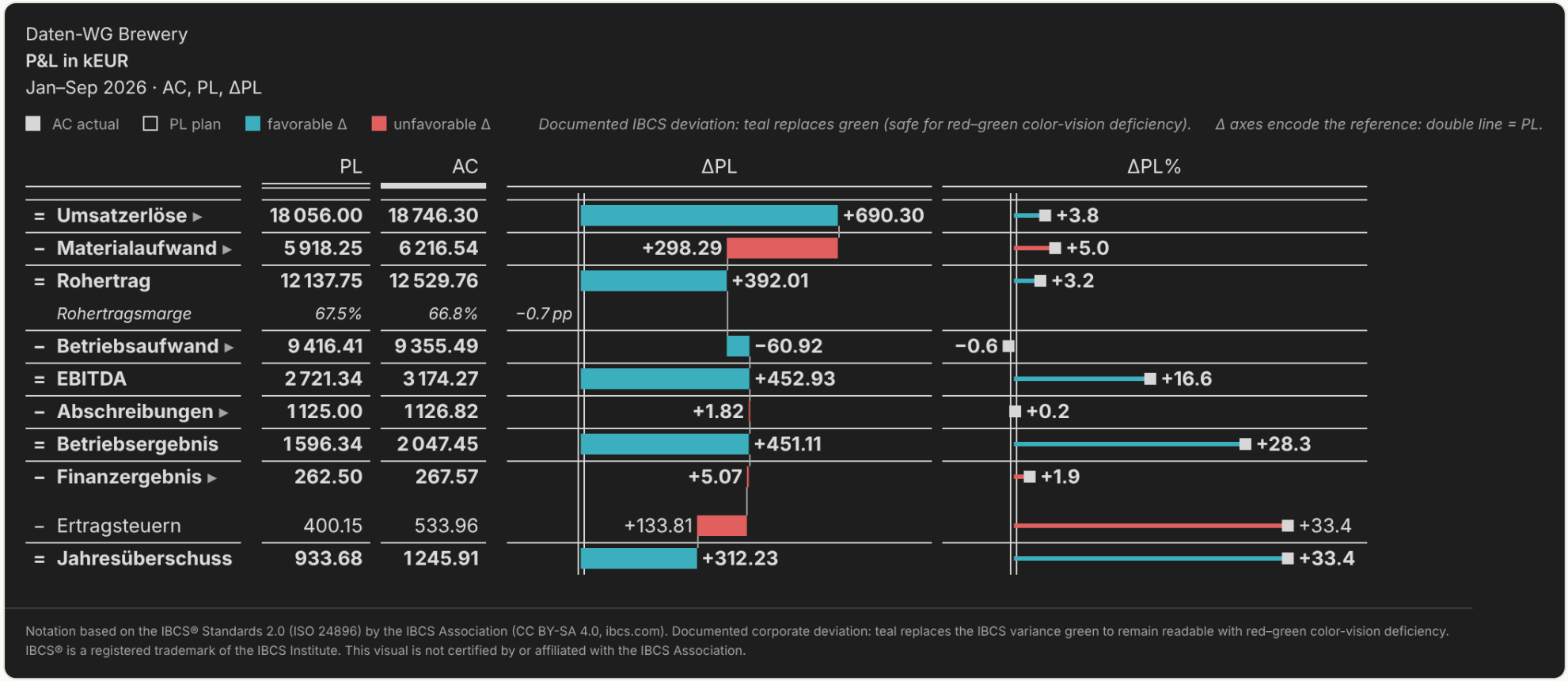
Your language, your terms

German, English, Spanish, Japanese following the report language. House terms like “Actual / Budget”.

Notation: actual solid dark grey, prior year grey, plan white outlined, forecast hatched; one scale per unit across all rows and period blocks (IBCS 2.0 / ISO 24896). Documented deviation: teal instead of green for favourable variances.

22 Dark mode

“Auto” detects dark report themes. In high contrast, patterns instead of colours carry the message.



Appearance dark · T04B · level 1

23 The data model

A star schema at month grain is enough: one account dimension and scenario measures. Time intelligence, currency and row-level security stay in the model; the visual only computes what it receives.

REQUIRED

Levels L1..Ln	or account ID + parent ID
AC	actual measure

RECOMMENDED

PY · PL · FC	prior year, plan, forecast
Period	month, e.g. `2026-01`
Sort order	row order

P&L LOGIC

Row type	`Account` `Formula` `KPI`
Formula	`[EBITDA]/[Umsatz]`
Sign	revenue `+1`, costs `-1`
Display invert	show costs positive

BALANCE SHEET & CASH FLOW

Stocks	month-end positions, token `stock`
Opening	token `opening`

OPTIONAL

FC / PL full year	outlook 12G
Comment	markers on the row
Column category	segment, quarter
Filter info	footer text

Two traps: set grouping fields to “Don’t summarize”, full-year measures as `MAX` rather than `SUM`. **Help with the model:** the Claude skill `finance-data-model` in the GitHub repo reviews or drafts account dimension, facts and DAX.

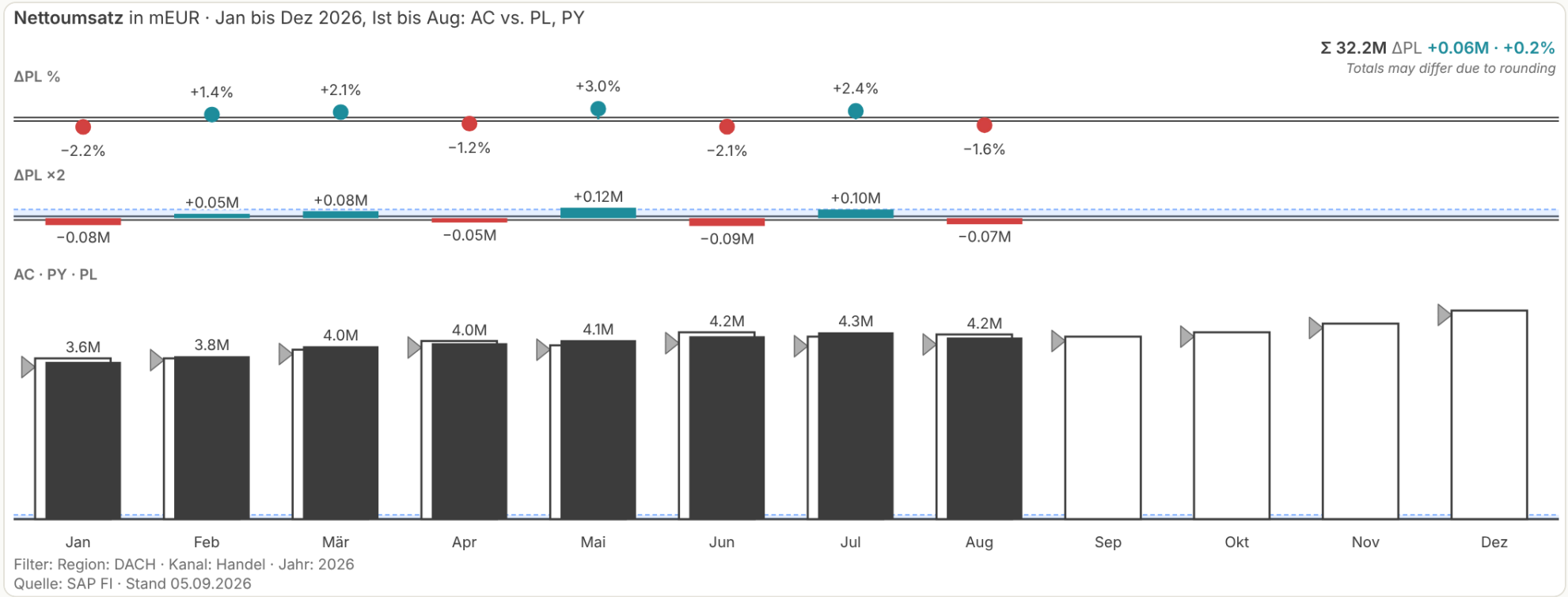
24 Get started & the sister ChartKitchen

YOUR FIRST P&L IN THREE MINUTES

1. **Download the .pbiviz** from the dist folder on GitHub or via the quick start.
2. **Import:** Visualizations → ⋯ → Import a visual from a file.
3. **Drop it on the canvas:** the start hub walks you through fields, template and polish, or “View demo”.
4. **Bind levels and AC,** pick a template. Done.

TWO VISUALS FROM ONE KITCHEN

Same IBCS notation, same handling, same start hub. **P&L Statement** is the depth (row by row, balance sheet, cash flow), **ChartKitchen** the breadth: 13 chart modes with columns, bridges, scatter, KPI cards and small multiples. With the same scale maximum both show equal bars for equal amounts.



ChartKitchen · monthly columns AC against PL with ΔPL and ΔPL% panels · same scale as all images

25 Links

Free, open source, forever. Revenue comes from consulting, not from licences.

Download · always the newest version

github.com/Losveratos/PowerBI-Kitchen-/tree/main/pnlByDatenWG/dist

Quick start

datenwgknowledgekitchen.com/pnl-schnellstart_en.html

Documentation

datenwgknowledgekitchen.com/pnl-doku_en.html

Source code on GitHub

github.com/Losveratos/PowerBI-Kitchen-/tree/main/pnlByDatenWG

Sister: ChartKitchen

datenwgknowledgekitchen.com/chartkitchen-schnellstart_en.html

Daten-WG Knowledge Kitchen

datenwgknowledgekitchen.com/

Thank you, IBCS. This visual is heavily inspired by the ideas of IBCS® – International Business Communication Standards. Without their great resources, exceptional content and, above all, groundbreaking conceptual work, something like this visual would not have been possible. Therefore: thank you. Not sponsored by, licensed by or associated with the IBCS Association.

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