ATELIER VALUE

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When IBP Is Just a Better Calendar

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> **Core insight:** Many companies rename S&OP as Integrated Business Planning and change little else. The meetings multiply, yet mix, capacity, inventory and cash stay where they were. IBP earns its name only when one monthly cycle, run on one set of numbers, leaves a decision different from the one before it.

1. The IBP that looked mature

The calendar is impressive. A demand review in week one, a supply review in week two, a reconciliation call, a pre-meeting, then the executive session. Every function sends a delegate. The process has a name, a charter and a sponsor on the leadership team.

Ask a simpler question and the picture changes. What was decided last month that would not have been decided without the process? Too often, the honest answer is nothing material. The forecast was debated, the gaps were noted, and actions were assigned to the next cycle. Inventory policy, service promises, capacity and the product plan moved on their own tracks, set elsewhere and later.

That is not integrated planning. It is a better calendar.

2. Why a renamed S&OP is not IBP

S&OP was built to balance demand and supply. IBP widens the frame to the product portfolio and the financial plan, and lifts the decision to the executive table. The rename is easy. The shift in decision rights is not. Five symptoms show where it stalls:

- **Finance as spectator.** FP&A arrives at the end, compares the plan with the budget and closes the gap in its own spreadsheet. The financial view never shapes the choice.
- **Several versions of the truth.** Sales holds one number, operations another, finance a third. The meeting spends its hour deciding which to believe instead of what to do.
- **Accuracy as the agenda.** Forecast error is debated at length. Bias, risk and the commercial assumptions behind the number receive far less attention.
- **Product outside the room.** Launches, delistings and complexity decisions are made in a separate forum, then handed to supply as facts.
- **Scenarios without consequence.** Upside and downside cases are presented, then filed. No inventory target, capacity plan or service promise changes because of them.

> *"Judge a planning cycle by the choices it changes, not by the meetings it fills. If the business looks the same after the executive review, nothing was planned."*
>
> RAFAEL HERRERA

3. What turns a review into a decision

The test is plain. After each cycle, at least one choice on mix, volume, capacity, inventory, cost-to-serve or cash should be different, and someone should be able to say who made it and why.

The conditions are organizational before they are technical. One set of numbers, expressed in units and in money. A named owner for each decision, with the authority to commit resources. Scenarios built around the choices actually on the table, not around forecast ranges. And a write-through: the agreed plan becomes the production plan, the purchase commitments, the inventory targets and the financial outlook, without being re-keyed in four systems.

ELEMENT	MEETING CALENDAR	DECISION SYSTEM
Purpose	Review and align	Decide and commit resources
Numbers	One version per function	One set, in units and money
Finance	Reconciles afterwards	Shapes the choice in the room
Portfolio	Decided in another forum	Inside the cycle
Scenarios	Presented, then filed	Each tied to a specific choice
Ownership	Collective, therefore diffuse	A named executive per decision
Output	Minutes and action items	Changed plans, targets and outlook
Success measure	Attendance and forecast accuracy	Decisions taken and their effect on margin and cash

4. The mandate

Begin with the next monthly cycle, not a process redesign. Decide in advance which two or three choices it must resolve: a capacity investment, a portfolio cut, an inventory target for a constrained product family. Agree one set of numbers before the executive session, not during it. Give each choice a named owner. Build scenarios only around those choices, and quantify each in volume, margin and cash.

Then hold the session to one standard: it closes with decisions, not actions. Each decision is written through to the plans and systems that execute it, and reviewed in the next cycle against what actually happened. Finance co-owns the outcome from the first cycle, not the third.

The craft lies in the detail: which choices belong in the room, which numbers are good enough, which

owner can commit. That is atelier work, done at the bench with the people who will run the cycle after we leave. We stay through the cycles that matter, until the executive meeting decides without us in it.

Most organizations do not need more planning. They need fewer meetings that decide more.

Is your IBP a calendar that reviews the business, or a system that decides it?

A second reading of your last cycle: take the pack from your most recent executive planning review, and a senior read-through shows which decisions it changed, which it deferred, and where the cycle loses its link to the P&L. Connect directly with our team. Or start with the three-minute Supply Chain & AI Readiness Assessment.

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