DAA
DECISION
ARCHITECTURE
ASSESSMENT

SAMPLE

MANAGEMENT REPORT

Musterwerk GmbH

Which change do we tackle first: order processing, production planning or service – or no follow-up project for now?

DECISION-MAKER
CEO

RECOMMENDATION
Conditional Go

VERSION
Sample report

Dreher Consulting®

0 The answer first

Musterwerk loses delivery reliability in the hand-over from order to production, not in the ERP system as a whole. Fix order processing and production planning first, on the existing system, and only where a technical limit is proven, add planning capability. A full ERP replacement is not justified today.

DECISION QUESTION

Which change do we tackle first: order processing, production planning or service – or no follow-up project for now?

81 %
on-time delivery, last 12 months (target 92 %)

3×
each order change is entered by hand

11
Excel files make up the production plan

WHAT MANAGEMENT HAS TO DECIDE NOW

Order-to-delivery (order processing + production planning)	**Conditional Go**	Proceed to requirements once three conditions are met: a named process owner, cleaned item master data for the top variants, and an approved budget frame with a stop criterion.
Service and spare-parts module	**Conditional Go**	The benefit is a hypothesis so far. Condition: 12 months of spare-part lead times are recorded and show the gap. Nothing is started before then.
Full ERP replacement now	**Stop**	No evidence that the core system fails beyond planning. Replacing it during the 2027 e-invoicing change would add transition risk without solving the actual bottleneck.

1 Mandate and scope

This report prepares one decision for the management of Musterwerk GmbH. It does not recommend a software product.

Decision being prepared	Which change to tackle first – or none – to restore delivery reliability
Decision-maker	CEO, with the shareholders' approval for the budget frame
Occasion	Two key customers shortened delivery windows; on-time delivery fell to 81 %
Why now	Planner retires in 2028; e-invoicing obligation from 1 January 2027; budget round in December
Assessment day	Morning: CEO, CFO, COO · Afternoon: heads of order processing, production, service and IT

IN SCOPE

- Order processing from quote to order confirmation
- Production planning and scheduling
- Service and spare-parts processes
- Item master data as far as it affects planning

OUT OF SCOPE

- Choosing a software product or vendor
- Finance and HR processes
- Organisational changes outside order-to-delivery

2 Critical problems

Only what you confirmed is presented as your problem. Our observations are marked for your confirmation.

CONFIRMED BY YOU

Delivery reliability has dropped to 81 %

Delivery data for the last 12 months shows 81 % of orders on time against a target of 92 %. Late orders cluster where customers change specifications after the order is confirmed.

COO, assessment day; delivery data export

CONFIRMED BY YOU

Order changes are entered three times

A change is entered in the sales file, in the planning workbook and in the ERP system. Each step is manual, and the three records regularly differ.

Head of order processing, assessment day

CONFIRMED BY YOU

Planning depends on one person

The production plan lives in 11 Excel files maintained by one planner, who retires in 2028. No one else can run the plan today.

CEO and COO, assessment day

OBSERVATION – FOR YOUR CONFIRMATION

Item master data is incomplete for planning

In a sample of 400 active item variants, 38 % had no complete routing data. Planning in any system needs this data first.

Our sample of the item master, 9 October 2026

HYPOTHESIS – NOT YET EVIDENCED

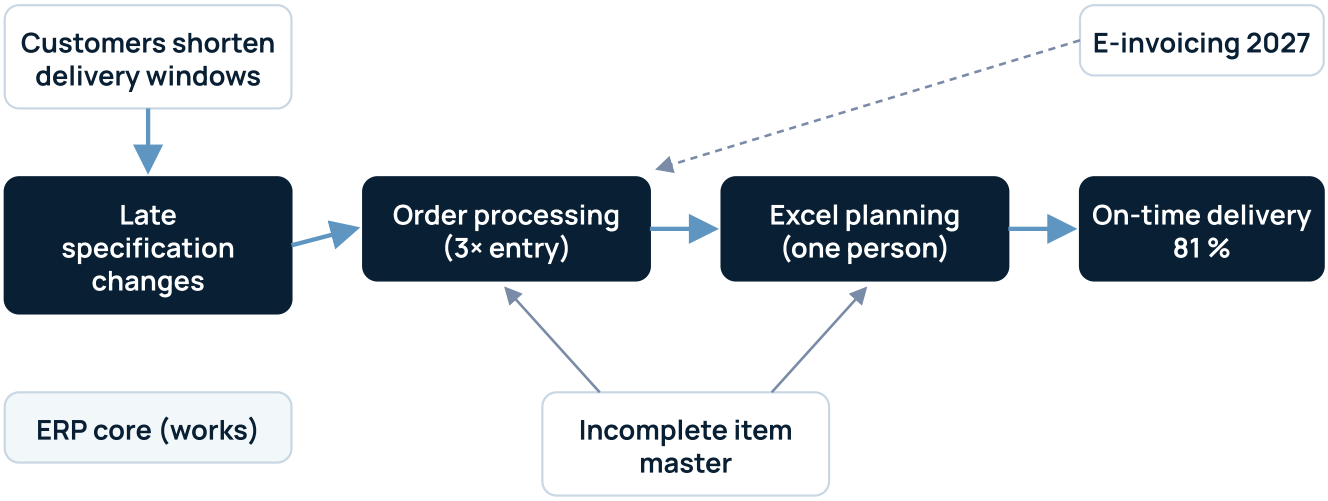
Visible spare-part availability could grow service revenue

Service staff believe faster spare-part answers would win more service orders. There is no data yet to support or reject this.

Head of service, assessment day

3 How it connects

The problems are not separate. One root – the hand-over from order to production – drives most of them.



Arrows read “influences”. The highlighted path is where most of the delay is created.

4 External factors

Only factors that apply to Musterwerk, each with its source and the date it was checked.

E-invoicing obligation in Germany

APPLIES checked 16 Oct 2026

HOW IT WORKS

Since 1 January 2025 every business must be able to receive structured e-invoices. From 1 January 2027, companies with a prior-year turnover above €800,000 must also issue them for domestic B2B sales.

CONSEQUENCE FOR MUSTERWERK

Musterwerk must issue e-invoices from 1 January 2027. The current ERP release can receive but not yet issue them. This is a fixed deadline in the middle of any larger system change.

SOURCE

IHK Magdeburg, “Obligatorische E-Rechnungen ab 2025”

Shorter delivery windows from key customers

APPLIES confirmed 14 Oct 2026

HOW IT WORKS

The two largest customers (together 31 % of revenue) moved from six-week to four-week delivery windows in their 2026 framework agreements.

CONSEQUENCE FOR MUSTERWERK

Reliability now decides whether Musterwerk stays on the approved supplier list. This is the business case for acting, not the software.

SOURCE

Head of sales, assessment day; framework agreements 2026

5 Business model and competition

How Musterwerk earns money – and what any change must protect.

What Musterwerk sells	Special-purpose machines built to order (about 70 % of revenue) and spare parts and service (about 30 %, higher margin)
Why customers buy	Customer-specific variants and engineering support – not price
Where competitors win	Two competitors promise four-week delivery and meet it
Size	260 employees, one plant and one service hub (fictional)

ANY CHANGE MUST PROTECT

- The ability to build customer-specific variants
- Direct contact between engineering and the customer
- The higher-margin service business

6 IT landscape

What is in place today. Where something is unclear, it is listed as an open question in the annex.

SYSTEM	USED FOR	SINCE	ASSESSMENT
ERP system (standard product, customised)	Orders, purchasing, stock, finance	2011	Core functions work. Release support ends 2028 (vendor notice).
Excel planning workbook (11 files)	Production planning and scheduling	2016	Single point of failure; not linked to the ERP
CAD / PDM	Engineering, bills of material	2019	Works; transfer to ERP is manual for variants
Service tool	Service orders, spare-part requests	2020	Separate; no view of stock
E-invoicing	Issuing structured invoices	–	Not yet possible; needed by 1 Jan 2027

7 Options

Every option is compared with the status quo. At least one needs no new software. “No follow-up project” is always an equal option.

1 Status quo

Continue as today. The reference every other option has to beat.

Makes sense when	Nothing changes in order-to-delivery; only the e-invoicing obligation is solved.
Risk	On-time delivery stays at about 81 %; the planning risk becomes acute when the planner retires.
Prerequisites	Nothing beyond the e-invoicing update.
Protects	Current cost and organisation.

2 Adapt

Improve processes, data and responsibilities with the systems already in place. No new software.

Makes sense when	The main losses come from hand-overs and data, not from missing system functions.
Risk	Removes double entry and data gaps, but the plan still lives in Excel and with one person.
Prerequisites	A named process owner; item master cleaned for the top variants.
Protects	Variant flexibility; no transition risk.

3 Redesign RECOMMENDED

Adapt first, then add planning capability to the existing ERP – only where a technical limit is proven on a real order mix.

Makes sense when	Option 2 is done and planning still cannot handle the real order mix.
Risk	Moderate: one module or add-on, integrated with the existing ERP.
Prerequisites	Conditions C1–C3 in chapter 8.
Protects	Variant flexibility, the ERP core and the service business.

4 Rebuild

Replace the ERP system. Only when adapting and redesigning demonstrably fall short.

Makes sense when	The core ERP fails on more than planning, or support ends without an upgrade path.
Risk	High: a full migration during the 2027 e-invoicing change.
Prerequisites	Evidence that options 2 and 3 fall short; release decision for 2028.
Protects	Little that options 2 and 3 do not already protect.

8 Recommendation and conditions

RECOMMENDATION

Conditional Go for order-to-delivery, via option 3 (Redesign). Conditional Go for service, once the lead-time evidence is in. Stop for a full ERP replacement now.

The delay is created in the hand-over from order to production, which options 2 and 3 address directly. The ERP core works, and replacing it in 2027 would collide with the e-invoicing deadline.

CONDITIONS BEFORE BUDGET AND ORGANISATION ARE COMMITTED

#	CONDITION	OWNER	BY	EVIDENCE IT IS MET
C1	One process owner for order-to-delivery, with a written mandate	CEO	15 Nov 2026	Mandate signed and announced
C2	Complete routing data for the top 600 variants (about 80 % of volume)	Head of production	31 Jan 2027	Re-sample of 200 variants shows ≥ 95 % complete
C3	Budget frame and stop criterion approved by the shareholders	CFO	15 Dec 2026	Shareholder resolution

DECISION GATES AND STOP CRITERIA

- If C2 is not met by 31 January 2027, the Conditional Go lapses and order-to-delivery is decided again.
- If requirements work shows the existing ERP cannot support planning on the real order mix, option 4 is assessed again – not assumed.
- Service starts only when 12 months of spare-part lead times are available and confirm the gap.

9 Project set-up

ROLES

Sponsor	CEO
Process owner order-to-delivery	COO (after C1)
Business leads	Head of order processing, head of production
IT	IT lead
Independent governance	Dreher Consulting, on the client's side – never as the vendor's project manager

COMPLETION CRITERIA FOR THE NEXT STAGE

- Requirements for order-to-delivery agreed and signed
- Each requirement linked to a measured problem from chapter 2
- Management decision on option 3 (Go, Conditional Go or Stop)

EXPLICITLY EXCLUDED

- Vendor selection before requirements are signed
- Service module (until its condition is met)
- Finance and HR

10 Decision path

The recommended next step – SCOReX®, the Dreher Vendor Audit (DDI), a process or digitalisation service, or no further project.

NOW

Meet conditions C1–C3

Musterwerk, with or without us

NEXT

Requirements for order-to-delivery with SCOReX®

Only if commissioned separately

THEN

Vendor qualification with the Dreher Vendor Audit (DDI) – only for the planning add-on

Only if requirements show a technical gap

ALTERNATIVE

No further project

If C1–C3 are not met, you keep this report as the written justification

Annex

OPEN QUESTIONS

QUESTION	OWNER	BY
Is there an upgrade path for the ERP release after 2028?	IT lead, with the vendor	30 Nov 2026
Which spare-part lead times are recorded today, and where?	Head of service	15 Dec 2026
Can the planner document the planning rules before retirement?	COO	31 Jan 2027

SOURCES

- Assessment day, 14 October 2026 (management and department heads)
- Delivery data export, October 2025 – September 2026
- Item master sample, 400 active variants, 9 October 2026
- Framework agreements with the two largest customers, 2026
- IHK Magdeburg, “Obligatorische E-Rechnungen ab 2025”, checked 16 October 2026

Evidence types: confirmed by you · our observation (for your confirmation) · hypothesis (not yet evidenced).

Decision sheet

DECISION QUESTION

Which change do we tackle first: order processing, production planning or service – or no follow-up project for now?

DECISION	RECOMMENDATION	DECISION OF MANAGEMENT
Order-to-delivery (order processing + production planning)	Conditional Go	☐ Go ☐ Conditional Go ☐ Stop
Service and spare-parts module	Conditional Go	☐ Go ☐ Conditional Go ☐ Stop
Full ERP replacement now	Stop	☐ Go ☐ Conditional Go ☐ Stop

The recommendation is not a decision. Management decides; this sheet records it.

CEO Date _____

For the shareholders Date _____

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DECISION ARCHITECTURE ASSESSMENT

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RECOMMENDATION AT A GLANCE

Order-to-delivery (order processing + production planning)	Conditional Go
Service and spare-parts module	Conditional Go
Full ERP replacement now	Stop

The recommendation is not a decision. The decision is taken and signed by management.

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Sample report. Musterwerk GmbH is fictional; real reports are confidential to the client.