

CASE STUDY IN ACCOUNTS RECEIVABLE MANAGEMENT USING LAWSON SOFTWARE

By Lowell Luis

INTRODUCTION

In September 1999, Weehawken, NJ-based Qwest Internet Solutions, a commercial Internet and Hosting Services Provider, completed a consecutive month where the 90-day receivables were over 10% of the total A/R. In the three months ended September 1999, the Aging report was broken down as shown in Table A below:

Aging	Jul-99	% of Total	Aug-99	% of Total	Sep-99	% of Total
Future	0	0	-22,404	0	0	0
Current	22,374,067	49	7,242,244	16	5,039,901	11
1-30	15,115,700	33	21,234,421	47	6,214,095	14
31-45	1,973,814	4	2,069,373	5	7,865,130	17
46-60	345,171	1	480,759	1	12,379,441	27
61-90	2,744,944	6	758,447	2	1,650,024	4
Over 90	2,959,711	7	5,127,005	11	5,296,021	12
Total	45,513,408		36,889,844		38,644,612	

Table A. Aging Report

Two years earlier, a credit management initiative was created to change Qwest's reactive credit management approach into one that was proactive. The goal was to reduce the percent of over 90 from 15% to 10% of the total A/R for the next 12 months. Appreciative results were not expected for at least a year.

The procedures involved utilizing a few fields in the customer master file.

- Credit Limit
- Risk Code
- Credit Review Days

The procedures also incorporated aggressive measures for targeting delinquent customers with phone calls, dunning letters, and credit holds. They also leveraged other Lawson programs in the most efficient way possible. Until then, the Lawson Accounts Receivable module was used only for Cash Entry and Application. Qwest wanted to leverage Lawson A/R to reduce the outstanding A/R and allow them to maintain it to within manageable limits.

United Systems Consultants, a New York, NY-based Lawson consulting firm, outlined the following procedures after multiple review sessions with Qwest:

1. Determine Current Base Line

Run current Aging (AR251) and Review Day (AR294) reports to establish base line with which to gauge process.

2. Determine Monthly Credit Management Goals

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