

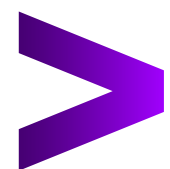
ON THE ROAD  
**ON THE ROAD**  
TO 360°?  
TO 360°?  
TO 360°?  
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# Table of Contents

<b>1. Earnings calls: looking beyond finance</b>	<b>3</b>	<b>2. The six dimensions of 360° Value</b>	<b>4</b>	<b>3. Unlocking 360° Value</b>	<b>13</b>
		Financials	<b>5</b>	<b>4. Authors</b>	<b>14</b>
		Sustainability	<b>6</b>		
		Customers	<b>7</b>		
		Talent	<b>9</b>		
		Supply Chain	<b>10</b>		
		Technology	<b>12</b>		



# 1. Earnings calls: looking beyond finance

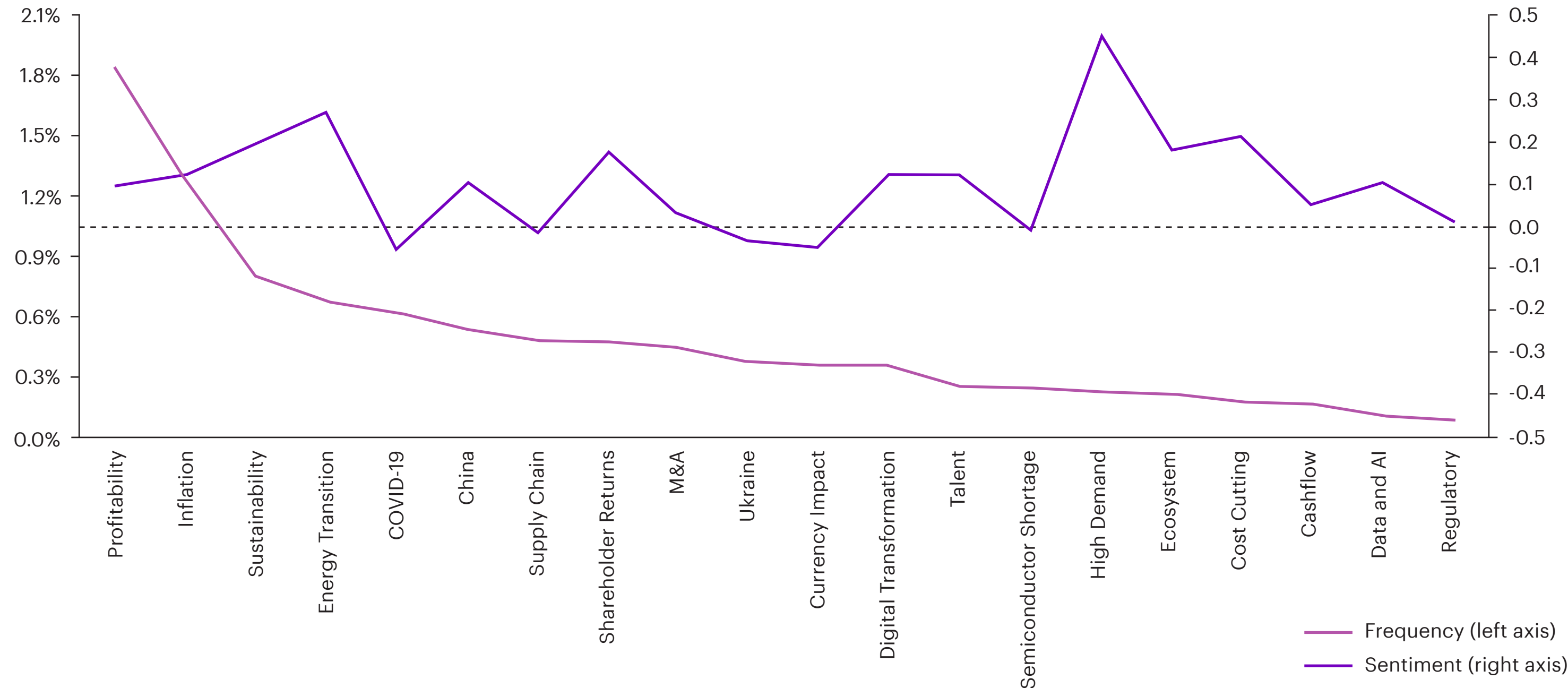
Swiss CEOs hold a positive outlook on the future – especially in terms of financial performance. However, this is just one aspect leaders take into account.

During earnings calls, Swiss company leaders frequently discuss financial topics such as profitability and inflation, which reflect positive results for many industries in 2022. Cost savings are often mentioned as a driver for the positive sentiment around inflation, with some companies targeting substantial cost savings in the hundreds of millions of CHF.

Aside from financial topics, sustainability and the energy transition are also mentioned positively by Swiss leaders, who see opportunities for their companies in both areas. Although less frequently, Swiss executives see high demand and ecosystems as upbeat, as discussed in last year’s report.

**Figure 1: Earnings calls transcript analysis (frequency and sentiment)**

67 Swiss companies, Feb. 2022 – Mar. 2023



However, earnings calls also highlight negative topics such as supply chain disruptions, currency impacts, and the ongoing conflict in Ukraine. Despite these challenges, Swiss company leaders remain undeterred and look beyond finance to discuss non-financial targets toward 360° Value.



## 2. The six dimensions of 360° Value

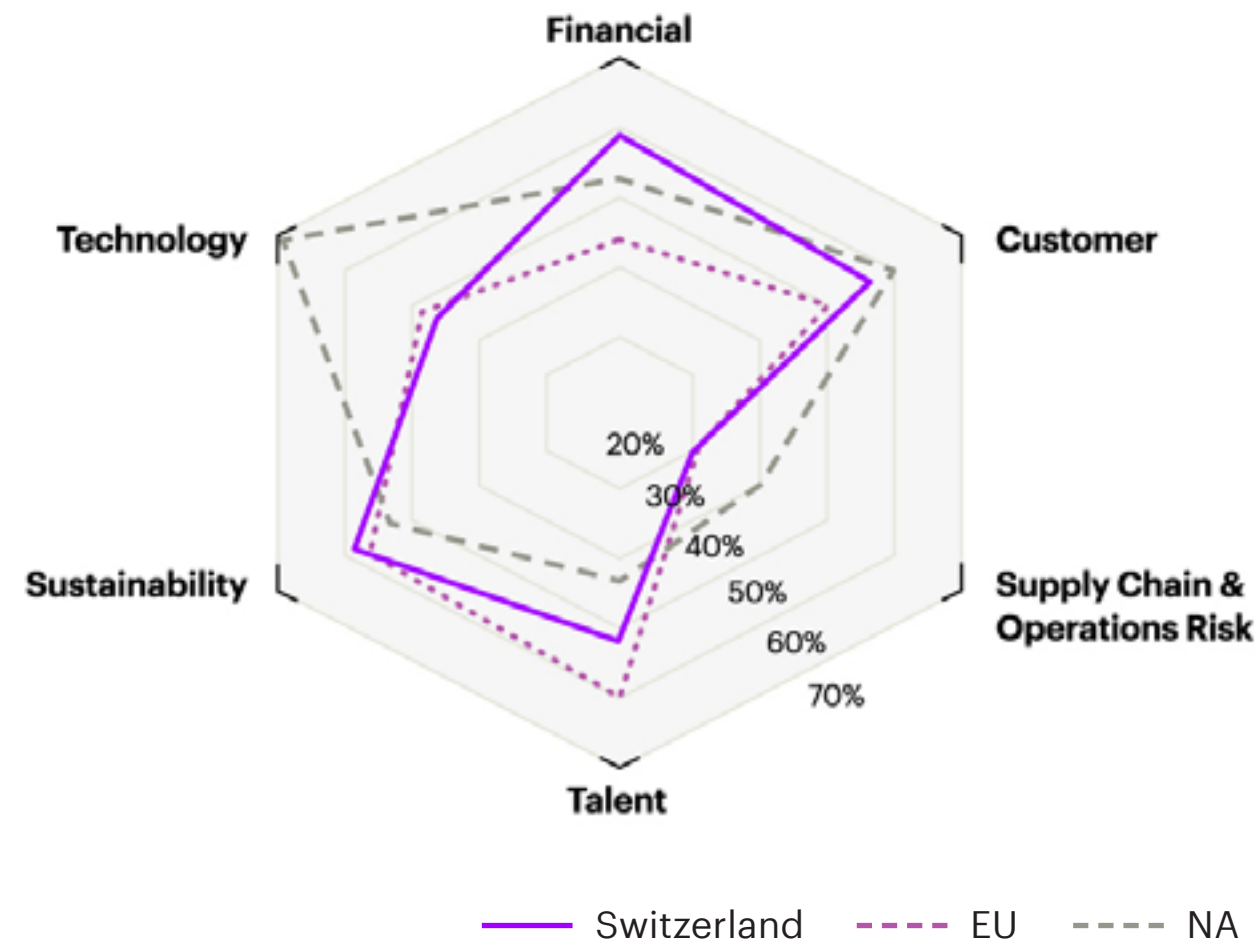
The 360° Value Performance Index measures a company's strength across six dimensions: Financial, Customer, Supply Chain & Operations Risk, Talent, Sustainability, and Technology.

Comparing all six dimensions of the 360° Value Performance Index for Swiss companies with the results of their peers in the rest of Europe and North America, we find that they excel in terms of financial performance. The scores show that the organizations outpace competing companies in all other regions.

Swiss organizations can also look positively on their comparatively solid position, despite not leading the way, in the areas of Sustainability, Customer, and Talent.

However, there are some points requiring attention for Swiss companies: Supply Chain & Operations Risk and Technology.

In the following section we take a closer look at each dimension.



**Figure 2: 360° Value Performance Index comparison across regions** (Q3, 2022) Percentile position of average company by region of headquarters





## Resilient financials: adequate investments?

We analyzed the financial performance of Swiss companies using the Altman Z-Score. Our results show that leaders have reason to be content and optimistic about their economic resilience in 2022. Specifically, Swiss companies outperformed their European and US peers regarding growth, margin, and liquidity. On average, Swiss organizations scored 1.2 times higher than US enterprises and 1.7 times higher than European companies on the Altman Z-Score. Overall, Swiss organizations performed outstandingly well. They were ahead of their competitors in four out of five indicators, with the only exception being EBIT on assets, where they were slightly behind the Americans.

However, it is essential to consider whether financial resilience is enough for sustained growth. Do Swiss companies focus solely on optimizing their costs and operations, or do they invest in new products, services, and markets to drive change?

Swiss companies scored

# 1.7x

higher than European companies and 1.2x higher than US companies on the Altman Z-Score.



## Sustainability – leading, but still lagging

Environmental, social, and governance (ESG) values are significant in Swiss companies: Since 2020, they have regularly surpassed their European peers. That stands to reason, as almost all Swiss executives (92%) say they have integrated ESG into their decision-making, compared to 78% in Europe and 80% in the US.<sup>1</sup>

The data also show that Swiss organizations score highest on the environmental component (65.5 out of 100 in 2022). Still, an analysis of Swiss companies suggests that none will meet their targets by 2050 if they maintain the current pace of emission reduction.<sup>2</sup> Only with accelerated measures could 79% of the companies still reach their net zero targets, which is in line with global data.<sup>3, 4</sup>

They are currently working to reduce their direct and indirect emissions in their operations (Scope 1 and 2). Emissions in their value chain (Scope 3), which are beyond their direct control, are the next step.

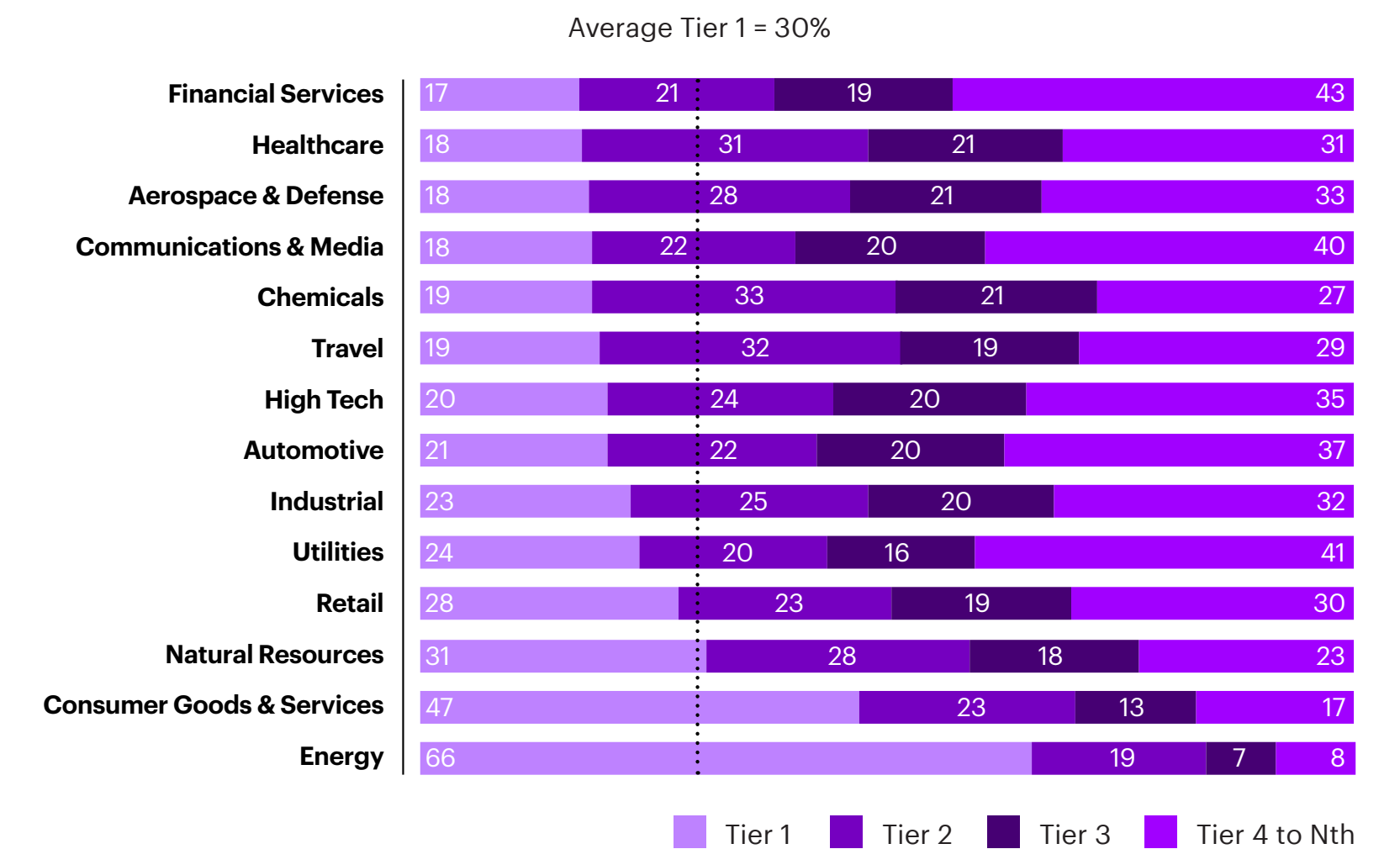
### Take action for your Scope 3 upstream challenges

More than two-thirds of Swiss companies' upstream emissions lie beyond tier 1 suppliers in geographically complex networks.<sup>5</sup>

These actions help to reduce upstream Scope 3 emissions:

- 1. Embed emissions considerations:** Embed in all decision-making processes, especially in supply-chain decisions.
- 2. Identify hot spots:** Conduct a multi-tier emissions hot spot analysis to set targets and drive action.
- 3. Gather data:** Gather reliable, accurate, granular, primary data enabled by integrated technology.
- 4. Leverage technology to enable decision-making:** Integrate emissions data into all IT systems and implement emissions data management, visualization, analytics, and reporting.
- 5. Engage with suppliers:** Build a tailored supplier engagement strategy, help suppliers measure their emissions, set targets, and collaborate on best practices.
- 6. Drive change:** Initiate or participate in industry collaborations and initiatives to speed up decarbonization efforts.

**Figure 3: Distribution of Swiss industries' upstream emission by supplier tier**



<sup>1</sup> Accenture Business Strengths survey, October-November 2022

<sup>2</sup> Accenture Research analysis of a panel of 24 Swiss companies, among the largest 2,000 companies worldwide, reporting emissions for at least five times over the 2011-2020 period.

<sup>3</sup> The "Accelerated Action scenario" reflects the pace of emissions reduction of mitigation pathways compatible with 1.5 °C, as developed by the Intergovernmental Panel on Climate Change (IPCC).

<sup>4</sup> Accenture, [Accelerating global companies toward net zero by 2050](#), November 2022

<sup>5</sup> Intergovernmental Panel on Climate Change (IPCC), [2023 report](#)



## Customers – opportunity calls!

Our research uncovers that customers are becoming increasingly multi-dimensional, ever-changing individuals with unique needs.<sup>6</sup> In response, the approach will shift towards gaining a deeper understanding of people, moving beyond traditional product-centric and customer-centric methods.

While technology is key to this transformation, it has inadvertently introduced new challenges to the customer experience. Over the years, Swiss companies have adopted numerous technologies to serve specific silos, such as marketing or sales, but often failed to consider the interconnectedness of these functions. Both user and customer experience suffered from this development. They need to be rethought.

At the same time, generative AI-based tools enable companies to take marketing and customer experience to a whole new level.<sup>7</sup> But taking advantage of the opportunities bears risks as well.

# 95%

of B2B and B2C executives believe their customers are changing faster than their businesses.<sup>8</sup>

### Designing a delightful experience continuum

Swiss companies need to shift away from one-size-fits-all solutions and services, and instead embrace tailored approaches that cater to the unique needs and desires of their customers.

These actions can help:

- 1. Use tech to deepen customer understanding:** Combine human and machine intelligence to gain deep insights into each customer and the interdependent forces that drive them.
- 2. Address different roles:** Cater to the individual needs of customers beyond the point of transaction, since people play multiple roles in their lives – from parent, to citizen, to student, etc.
- 3. Simplify the experience:** Streamline the customer journey by reducing barriers, friction points, and complexity in internal processes, ensuring an intuitive and seamless customer experience.
- 4. Break down barriers:** Remove the boundaries between marketing and commerce, as well as between retail and online realms.
- 5. Use customer data responsibly:** Protect customers from potential harm, including data breaches and privacy violations caused by AI-based systems.

<sup>6</sup> Accenture, [The life centricity playbook](#), 2022

<sup>7</sup> Accenture, [A new era of generative AI for everyone](#), 2023

<sup>8</sup> Accenture, [“Life centricity playbook”](#), November 2022





# Case study: from brick-and-mortar to digital powerhouse

## Globally leading retailer transforms customer touchpoints

A renowned retailer realized that the days of its traditional brick-and-mortar business would soon be over. Customer expectations had fundamentally changed. The company's ambitious goal: to transform itself into a world-leading digital retailer.

To achieve this, a harmonized IT platform ecosystem was to replace numerous customized, isolated applications.

Once the UX, UI, and necessary business processes were defined, the company rolled out best-of-breed standard solutions for each use case for experience platform, customer experience, and cloud.

Today, the company can evaluate e-commerce performance in detail and better tailor offers regionally and locally. Customers, in turn, perceive the brand in a consistent and personalized way, ranging from the website to apps, newsletters, and leaflets.

### Key benefits

**83%**

 mobile device usage

**+430%**

 newsletter registration

**+93 sec.**

 page view duration

**-27%**

 bounce rate



## Talent – amid a workforce transformation

Swiss companies need to address the talent and skills shortages strategically, taking into account some key trends.

**Ever-changing skillset:** The skills requirements of the workforce are continuously changing as technology advances. Our analysis<sup>9</sup> shows that large language models impact almost all categories of jobs: They can automate or augment the tasks of Swiss workers by an average of 36%.

**Job mobility:** In 2022, 16% of workers changed jobs<sup>10</sup> – with 24% planning to switch, and only 40% reporting job satisfaction.<sup>11</sup>

**Employer factors:** On average, attractive salary and benefits are the most important factors when choosing an employer. However, Gen Z is more concerned with having a good working atmosphere, career development (61%), and good training (52%). Also, 72% of all Swiss employees expect a hybrid working model soon.<sup>10</sup>

**Transparency:** More and more Swiss are using employer rating platforms to learn about companies. This allows them to hold companies more accountable and better prepare themselves for salary and benefits negotiations.

### Let's get practical

Swiss companies can adapt to this environment:

- 1. Boost upskilling and reskilling:** Companies need to place as much emphasis on people and their training as on ever-changing technology. They can gain a competitive advantage by continuously training their team using digital tools. This will enable them to make the most of technological developments such as cloud and AI, and modernize their toolset.
- 2. Drive talent acquisition:** To keep up with the changing landscape, distinct values, and shorter job tenure of Gen Z, Swiss companies need to become faster, more efficient, and more attractive. HR departments must improve their acquisition, sourcing, recruiting, and onboarding strategies to win and retain top talent.
- 3. Build a solid value proposition:** Companies must build a compelling value proposition that can be experienced in real life and online. Increasing awareness of their unique values is especially important for smaller companies that need to find new ways to attract talent.



**1 in 4 employees**  
are planning to switch jobs



**36%**  
of working hours of Swiss workers  
can be impacted by large language  
models (LLMs)



**72%**  
of Swiss employees expect  
a hybrid work model

<sup>9</sup> Accenture Research analysis on BFS statistics

<sup>10</sup> Randstad, Employer brand research 2022

<sup>11</sup> PwC, "Jeder Fünfte will in Zukunft den Job wechseln – Schweizer Arbeitnehmende sind unzufrieden", May 2022



## Supply chain – still exposed

Swiss companies are highly exposed to supply chain risks. Although the pressure on the global supply chain has now eased<sup>12</sup>, a number of underlying threats remain, from geopolitical instability to financial crises and climate change.

Swiss companies operate internationally and have a reputation for providing high-quality goods and services with exceptional service levels. This requires innovation and the ability to adapt to change. Potential revenue losses, impact on growth and efficiency, and consequences beyond the direct cost of goods sold (COGS), transportation, warehousing, labor, and ESG compliance are all at stake.

The call for a complete reinvention of the supply chain is loud and clear. Organizational models and processes must be systematically improved, while the adoption of new technologies and capabilities must be accelerated. Only then can Swiss companies be resilient in the event of systemic disruption.

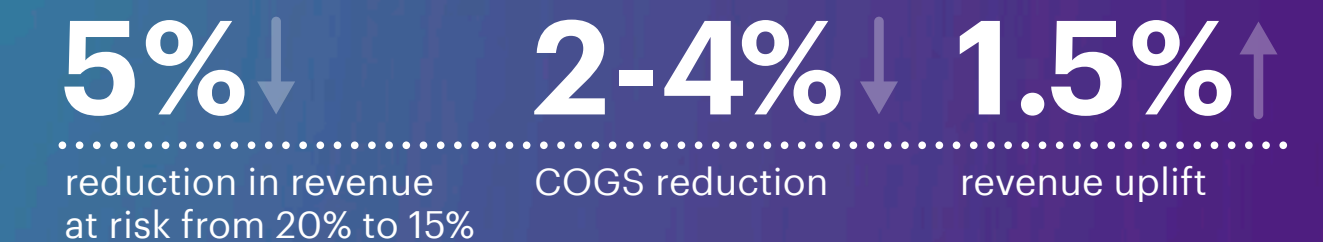
Meeting these demands is essential because customers expect nothing less.

### Reimagine your supply chain

- 1. Install intelligent visibility:** Gather data and analyze potential points of supply chain network failure, bottlenecks, and revenue at risk. The [MIT Stress Test](#) can help.
- 2. Build resilient global networks:** Opt for multi-polar network design, including near-shoring, multi-sourcing, and enabling network optimization, tackling the ecological footprint of products.
- 3. Run a supply chain control tower:** Connect all silos (planning, logistics, etc.), enabling end-to-end customer-centric and sustainable decisions.
- 4. Hyper-automate:** Explore generative AI, which offers numerous use cases across the supply chain: inventory optimization, spend analysis, predictive maintenance, product design, procurement, and warehousing.
- 5. Manage global trade changes with agility:** Changes in trade agreements and increasingly complex tariff regimes require companies to closely monitor each development and create flexible supply chain strategies to seize opportunities and be ready for potential trade risks.

### Key benefits of a resilient supply chain

#### Financials



#### Sourcing



#### Logistics



#### Supply chain inventory



#### Process improvement



<sup>12</sup> Federal Reserve Bank of New York, Global Supply Chain Pressure Index (GSCPI) – [Estimates for April 2023](#)



## Case studies: modern supply chain success

### Tier-1 automotive supplier bolsters its supply chain

The automotive supplier was struggling to achieve rapid V-shaped COVID-19 recovery. It then mapped its entire n-tier supplier network and created a digital twin of its supply chain with over 3,500 components, more than 300 tier-1 suppliers, and 400+ tier-n suppliers. As a result, critical incident risk assessments now take merely one hour.

The supplier's efforts to improve the resilience of its supply chain have reduced lost revenue by an estimated \$160 to \$260 million every three to four years while providing intelligent visibility into ESG compliance.



**Challenge:**

Achieve rapid COVID-19 **recovery**



**Solution:**

Created a **digital twin** of entire **supplier network**



**Result:**

Reduced up to **\$260m** of lost **revenues** every 3 to 4 years

### Agrochemical company implements an end-to-end approach to global trade

The company is addressing customs and foreign trade by implementing a new technology-enabled operating model for global business. It is preparing for potential trade risks and achieving annual duty savings of more than 5% and a 50% reduction in customs clearance time.

**>5%**



duty savings per year

**50%**



faster customs clearance



## Technology – are Swiss companies underinvesting?

Digital transformation, data, and AI are not among the top 10 topics Swiss companies' leaders mention in their earnings calls.

The 360° Value Performance Index shows that Swiss companies lag behind their counterparts in the US and their European peers. The data indicate that Swiss enterprises invest less in transformation initiatives than their peers in other regions.<sup>13</sup>

Moreover, the extent of this gap needs to be considered. For example, 83% of Swiss companies view their technology strategies as a means to positively transform

their business model and organization digitally. That compares to 78% among other European executives and 82% of US executives.

As the new Total Enterprise Reinvention study<sup>14</sup> explains, robust technology capabilities and a solid digital foundation are crucial in gaining a competitive edge. As a result, companies need to reinvent themselves by leveraging technology to reach a new performance frontier level.

# 13.4%

of revenue invested by Swiss companies is in transformation initiatives, compared to 16.9% in Europe and 20% in the US.

<sup>13</sup> Accenture Business Strengths survey, October-November 2022

<sup>14</sup> Accenture, [Total Enterprise Reinvention](#), 2023





### 3. Unlocking 360° Value

Swiss executives have set their agendas right. They have identified most areas for growth and action and are driving forward strategically important measures.

Sustainability is one of the biggest opportunities, and not just for cost savings. In this respect, Switzerland holds a unique position in global competition. The task now is to invest consistently in reducing Scope 3 emissions. The highly interconnected supply chains are already a greater challenge: They must be redesigned in an agile, lean, and automated way if companies do not want to lose their market position. And this is happening while the labor market and its requirements are undergoing fundamental change.

The 360° added value is within reach for Swiss companies. But to achieve it, new efforts are needed. The recommendations presented here can help lead the way.

Now it's over to you to implement them.



**Marco Huwiler,**  
Country Managing Director  
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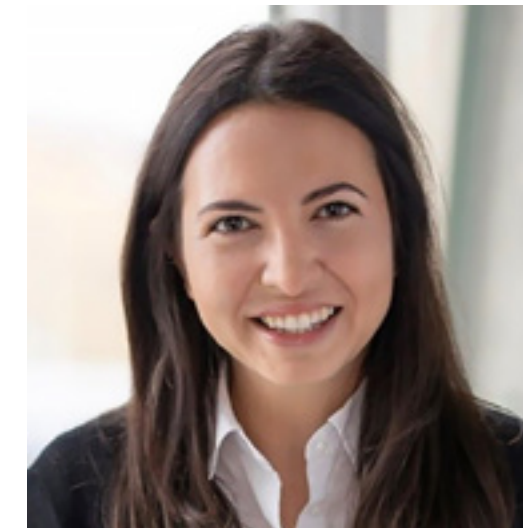


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At present, Mauro Centonze is primarily analyzing how companies transform their overarching goals into added value for themselves and for their customers.

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## About Accenture

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