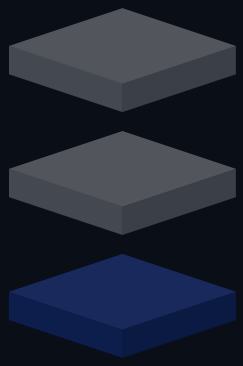
Ariavor



A CFO cockpit over a group that closed its books separately

A hospitality and real estate group whose entities each closed their own books. The group close now runs from one validated cockpit that refreshes overnight.

SECTOR
Hospitality and real estate

PERIOD
10 months

PATH
Foundation and Activation

CAPACITY
F2 in production

OCTOBER 2026

AT A GLANCE

A week of Excel, replaced by one overnight run

Each division closed its own books, so group controlling spent the first week after month-end merging workbooks by hand. The CFO now signs the group close from one cockpit, validated cell by cell and refreshed overnight.

50+
BI consumers across controlling, accounting and the board

3
domain semantic models: Finance, Operational, Executive

F2
production capacity, held through modelling discipline

2
front-ends on one model: Power BI and Excel

Anonymised by sector and size. Sector and outcomes are real; identifying detail is not. What the engagement moved in hours and headcount is not published here, because nothing we could point to would let you check it.

Before and after

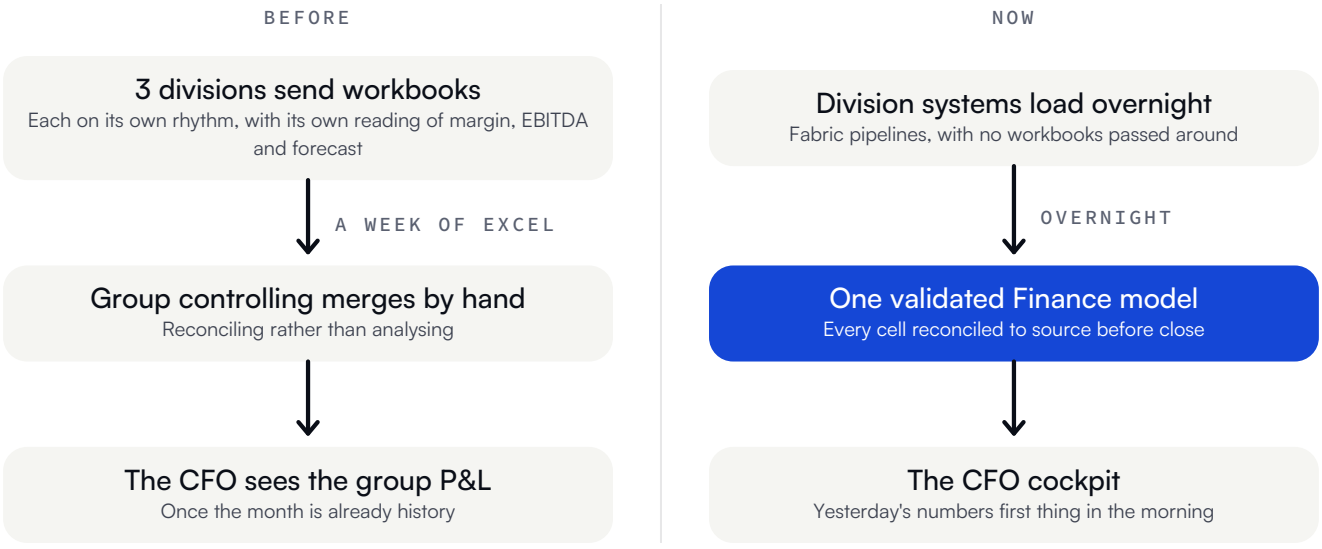


Figure 1 · From a week of manual Excel consolidation to one cockpit that refreshes overnight.

Before and after (cont.)

CLIENT

A family-owned Central European group of 250 to 500 people in 3 divisions, Corporate, Real Estate and Hospitality, with several operating companies, multiple currencies and management and statutory ledgers side by side.

MANDATE

Introduce Microsoft Fabric from scratch and build one performance cockpit as the group's single source of truth for month-end close.

The capacity tier that was not bought

In the first rollout, the most common filter combinations pushed the model against the memory limit of the entry-level capacity. The usual answer is a larger tier, and each step up doubles the capacity bill. We measured where the load came from instead, rebuilt the one calculation causing it, and the cockpit stayed on F2.

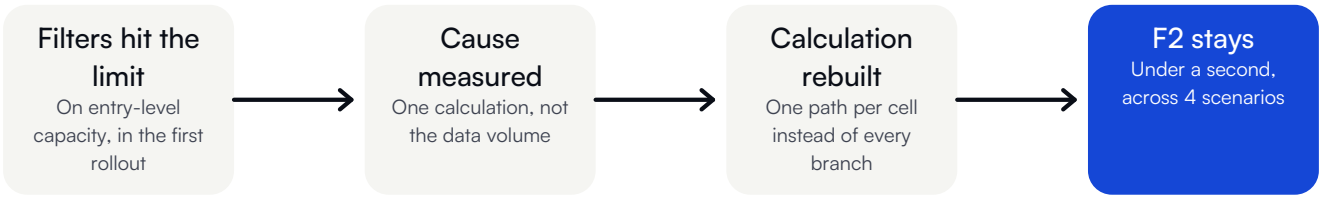


Figure 2 • How the model stayed on F2: the cause was located and fixed before any tier was bought.

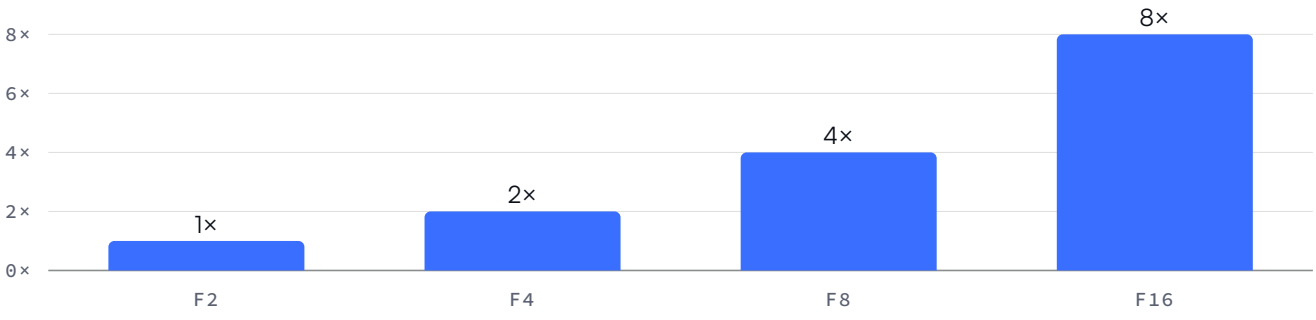


Figure 3 • Relative monthly cost of the Fabric capacity tiers, with F2 as 1. Pay-as-you-go prices scale with capacity units, so every step up doubles the bill. The client runs on F2.

The capacity tier that was not bought (cont.)

This is written into the client agreement: capacity is scaled only once the optimisation paths are exhausted and the data volume genuinely outgrows the tier.

The cockpit the close is signed from

Group P&L down to EBT with the 3 divisions side by side, KPI cards across actual, budget, forecast and prior year, a ledger switch between management and statutory, and a drivers panel on every page.

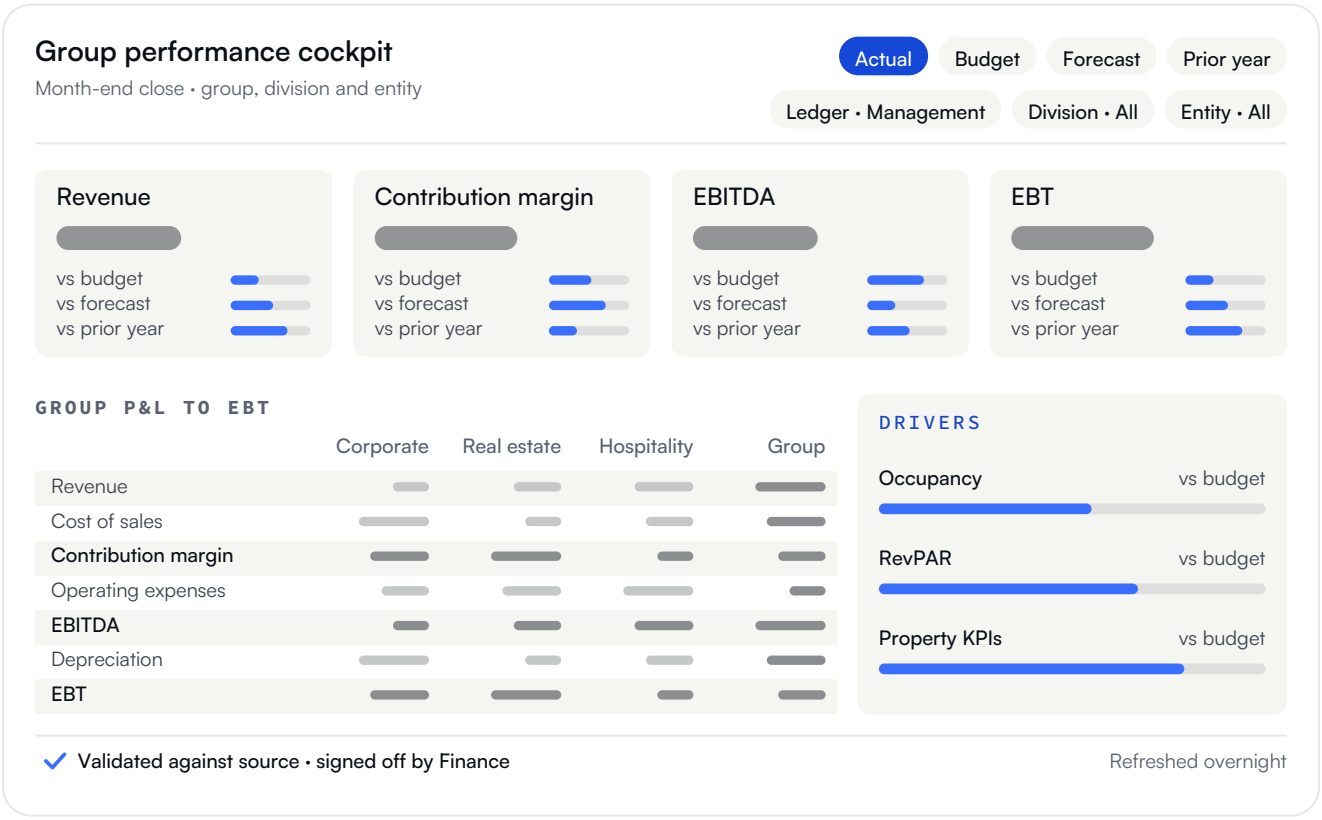


Figure 4 · The CFO cockpit, as laid out for the client. Illustrative: no client figures are shown.

What the client has today

- ✓ Month-end close signed from the cockpit, on a cell-level validation file rather than a set of linked workbooks.
- ✓ A group close that takes one validated overnight run rather than a week of Excel work after month-end.

What the client has today (cont.)

- ✓ A group model across 4 scenarios that renders in under a second on F2, held there by modelling discipline rather than a capacity upgrade.
- ✓ Direct Lake on a mirrored catalog, with no copies and no nightly import refresh.
- ✓ Self-service across Corporate, Real Estate and Hospitality at division and entity level, without central controlling in between.
- ✓ One model behind both the Power BI cockpit and the controllers' Excel pivots.
- ✓ A foundation that forecasting, Copilot questions and AI commentary on variances attach to without re-architecting.

One model, two front-ends



Figure 5 • The same model reaches the CFO in Power BI and the controllers in Excel.

How the work was run

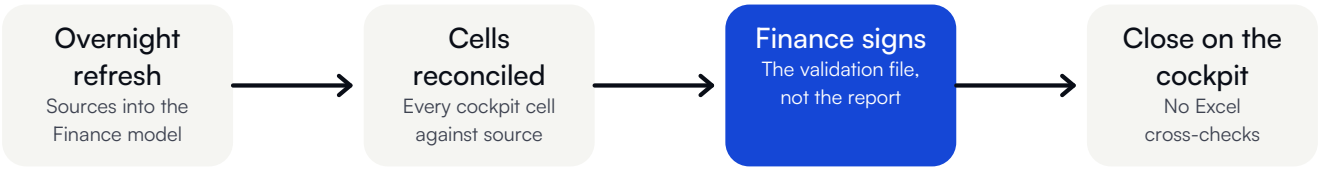


Figure 6 • Validation first: Finance signs the reconciliation of every cell, not the report.

WHERE IT LEFT THEM

One number per metric, arrived at the same way in every entity, and a group close that takes one validated overnight run rather than a week of manual work.

APPENDIX

For your IT team

The decisions behind the cockpit, for the people who would run something like it. Every major decision was agreed in a workshop with the head of data and analytics and the data engineering lead before it was built.

Workspace topology

	DEV	TEST	PROD
Finance workspace tier	Lakehouse, pipelines, notebooks	Lakehouse, pipelines, notebooks	Lakehouse, pipelines, notebooks
Operational workspace tier	Lakehouse, pipelines, notebooks	Lakehouse, pipelines, notebooks	Lakehouse, pipelines, notebooks
Executive workspace tier	Lakehouse, pipelines, notebooks	Lakehouse, pipelines, notebooks	Lakehouse, pipelines, notebooks
Reporting models and reports	Semantic models, Power BI	Semantic models, Power BI	Semantic models, Power BI

Figure 7 • 3 domain tiers and one reporting workspace, each in DEV, TEST and PROD. Production is reached only through the approval gate.

There is deliberately no workspace per division. The separation between Corporate, Real Estate and Hospitality runs through row-level security inside the model rather than through parallel workspaces or models, which keeps the topology small, the CI/CD chain traceable and the lineage readable.

Source control and deployment

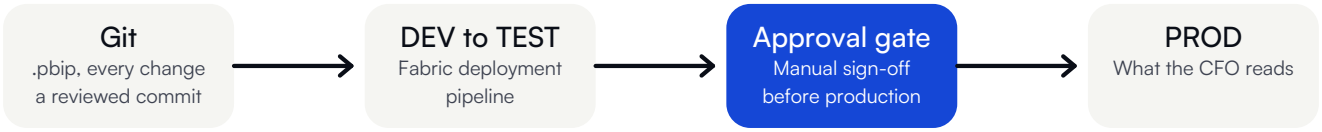


Figure 8 • Power BI project files under Git from day one, promoted through a deployment pipeline with a manual gate before production.

Target architecture

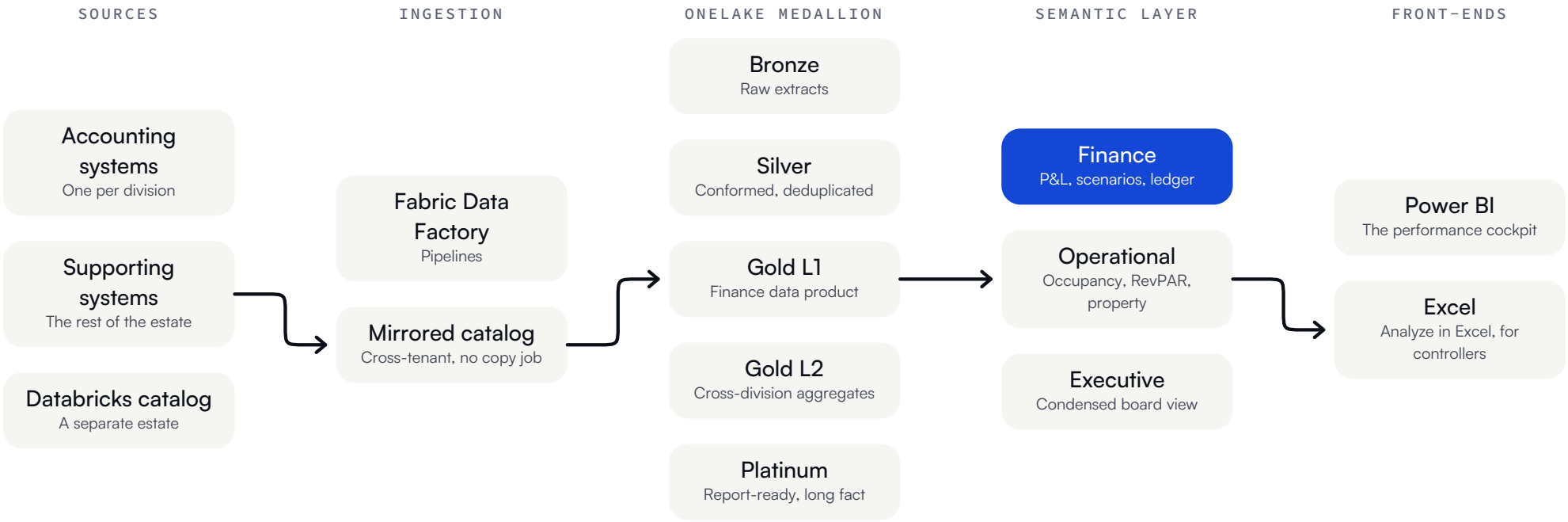


Figure 9 • Sources into Fabric ingestion, a medallion lakehouse in OneLake, 3 semantic models read over Direct Lake, and the 2 front-ends on them. Finance is the model the close is signed from.

Three models, not one monolith

FINANCE

P&L to EBT, contribution margin, actual against budget, forecast and prior year, the ledger switch and consolidation.

OPERATIONAL

Occupancy, RevPAR and the operating metrics of the hospitality arm, with property KPIs on the real estate side.

EXECUTIVE

A condensed board view that references both models rather than restating them.

Each model carries its own KPI definitions, time intelligence with a cut-off for closed periods, scenario logic and security, so a defect in one domain does not take down the reporting layer and teams deliver in parallel. All 3 reach the controllers through Analyze in Excel as well.

The medallion layers

LAYER	WHAT IT HOLDS	OWNED BY
Bronze	Raw extracts, versioned per source system.	Data team
Silver	Typed and deduplicated, with conformed account, entity and time dimensions and the ledger flag carried separately.	Data team
Gold L1	The finance data product.	Group controlling
Gold L2	Cross-divisional aggregates.	Data team
Platinum	Report-ready long facts, so KPI dispatch resolves through calculation groups.	Data team

How the F2 limit was solved

	BEFORE	AFTER
KPI dispatch	One SWITCH measure	A calculation group over a bridge table
Work per cell	Every branch evaluated for every cell	One path per cell, resolved by the engine
Result	Common slicer combinations hit the query memory limit	Sub-second render across 4 scenarios on F2

Access model

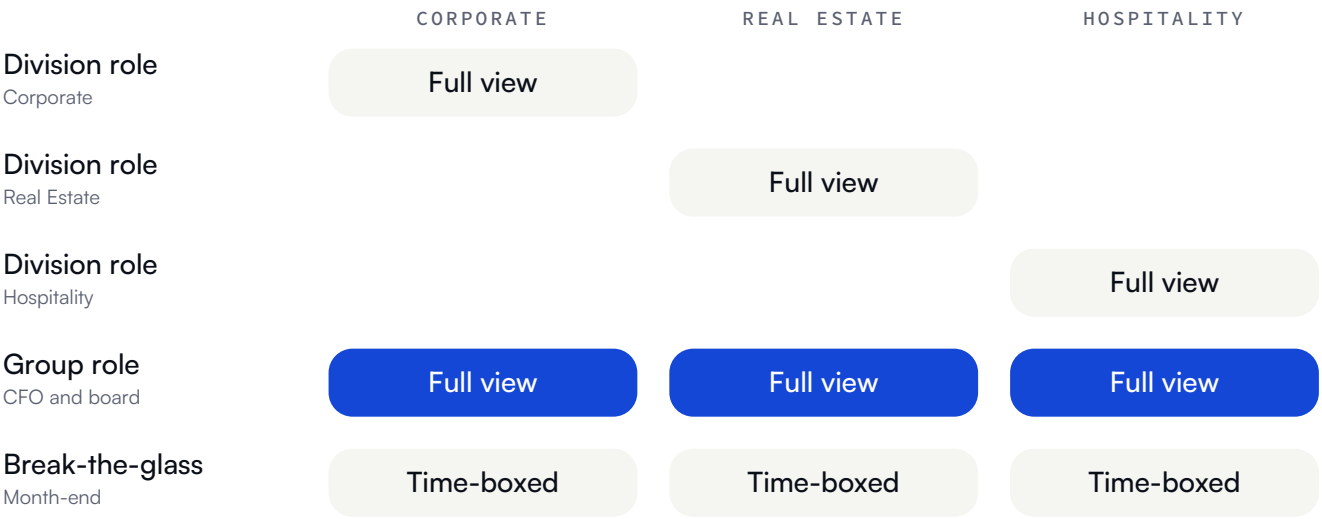


Figure 10 • Row-level security roles against the 3 divisions. An empty cell is no access. Members are Entra security groups, so onboarding a divisional controller is a group assignment, not a model change.

A ledger role sits across all of them, separating management from statutory, and the break-the-glass roles are audited on a regular cadence rather than left open.

Data protection

- Purview sensitivity labels on the finance assets, with the operating companies' P&L data at the highest level in use.
- Dynamic data masking on salary-adjacent HR columns in the controlling warehouse, unmasked for a narrow finance circle only and always on top of column-level security.
- Workspace identity, a service principal and Azure Key Vault for the platform's credentials.

STACK

Microsoft Fabric · OneLake · Direct Lake · Databricks Mirrored Catalog · Fabric Data Factory · Power BI · DAX · Calculation groups · Row-level security · Azure DevOps · Azure Key Vault · Purview

Niklas Hoeppener • Founder • info@ariavor.com • ariavor.com