

SIPOC Handout

SIPOC: A mnemonic device that helps teams process map. “SIPOC” stands for ...

S - The **Supplier(s)** to a process

I - The **Input(s)** provided by suppliers to a process

P - The high-level **Process** steps within the overall project, normally five to seven steps at this level of mapping

O - The **Output(s)** of the process

C - The **Customer(s)** of the process

Example

The SIPOC below maps the month-end close process of a financial institution.

Throughout the month, financial data are loaded to the general ledger via multiple sources. Once the end of the calendar month occurs, other pertinent data, such as credit information, are then loaded to the ledger.

Data from prior periods are analyzed to determine net impact of the current month. This knowledge is then communicated at close meetings so that leadership can determine critical decisions, such as what amount to put in reserves, how to adjust forecasts, etc.

Potential data changes are reviewed and approved by the corporate accounting group prior to the final version of the data being reported and delivered to the CEO.

Close General Ledger at Month End

