



Forty workbooks — which ones are a source

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Management accounting inventory · fictional document

Fictional document — demonstration example

This document is produced by the Blue Lemon Agent website to illustrate what an AI agent hands to its users. The companies, matters, amounts and people in it are invented. It has no legal, accounting or commercial value.

Fictional document, produced for the demonstration. **No workbook has been deleted, renamed or modified.** They are read read-only. A workbook that disappears takes with it a management rule its author never wrote down anywhere else — and the author has often left the company.

The three families

Family	Number	What they contain	What becomes of them
Genuine sources	11	Management rules absent from the ERP	Read at every consolidation, taken up as visible parameters
Reworked copies	17	An ERP extract plus a rework	The rework is redone by the cockpit; the workbook no longer serves
Abandoned	12	Not updated for more than a year	2 still feed a monthly committee — to be checked before any retirement

The eleven management rules that lived only in a spreadsheet

Rule	Where it lived	Last updated	What it drives
Seasonality coefficients by product family	Workbook « forecast_2018_v7 »	2023	The monthly split of volumes
Travel allowances by zone	Workbook « service rounds »	2019	The margin of the 780 maintenance contracts
Renewal rates by contract family	Workbook « renewal »	2025	Recurring revenue forecasts
Allocation keys for head office costs	Workbook « shared_costs »	2022	The margin shown for each site
Volume discount scale	Workbook « sales_grid »	2024	The selling price of equipment
Six further rules of lesser reach	Six separate workbooks	2021 to 2025	Stock, warranties, transport, packaging

The 2019 travel allowance is the most expensive item in this inventory. It has not been revised for six years and it alone determines the margin of the 214 loss-making maintenance contracts. **A rule that lives in a spreadsheet does not age more slowly than any other — it ages without anyone seeing it.**

Time spent maintaining these workbooks

Item	Days per month	What it produces
Maintaining the 11 genuine sources	1.7	Up-to-date management rules — useful work
Maintaining the other 29	2.8	A recopy, and nothing else

Item	Days per month	What it produces
Total	4.5	Half a management accountant

Workbooks kept as cockpit parameters, approved by management accounting: _____

Date on which the 29 unused workbooks will be reviewed (after three months of figures without them): _____

Scope of this document: the service operated by Blue Lemon Agent. For an agent deployed at your premises, the applicable location is that of the architecture set out in the quotation and verified before commissioning; local execution is announced only for the configuration explicitly described and accepted in the quotation; the applicable isolation depends on the deployment mode set out in the quotation, no dedicated isolation being presumed; the encryption mechanisms in transit and at rest, their components and key management are those documented for the architecture chosen; roles and permissions are configured and accepted for the identities and systems actually connected; the events logged, their content, their retention period and who may access them are defined for the deployment chosen.