Forty workbooks — which ones are a source

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Management accounting inventory · fictional document

Fictional document — demonstration example

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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**

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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): _____

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https://bluelemonagent.ai/en/entreprises/cas-usage/cockpit-ia-daide-a-la-decision-dirigeants

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