Scenario log — who changed what

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Reconstruction of the February file · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **A figure that changes between two versions of a file without anyone knowing why costs more than a wrong figure**: the wrong one gets corrected, the invisible one stays under suspicion for months.

What the log records, at every change

Element	Why it is kept
The assumption modified, its value before and after	That is the question asked in a meeting six months later
The person who requested it, and the date	An assumption has an author; so does an executive decision
The effect on the result, computed at the moment of the change	**It saves reconstructing the calculation afterwards**
The source data in the version it had then	**If the ERP has been retired since, the figure remains reproducible**

The February file, reconstructed

Version	Assumption	Before	After	Requested by	Effect
v1 → v2	Load taken from Reims	7%	6.1%	Management accounting	+€40k
v2 → v3	Cost of energy	2025 readings	24-month readings	Industrial director	−€15k
v3 → v4	**Discount rate**	**6%**	**7.5%**	**Finance director, on the 18th at 17:40**	**−€210k — scenario B moves ahead of C**

The change was entirely legitimate; its invisibility was not. None of the four versions carried any trace of the move from 6% to 7.5%, and the ranking of the scenarios was reversed between two meetings.

The page « what changed since the previous version »

Measure	Before the page	After the page
Opening questions in the meeting	**40 minutes**	**9 minutes**
Figures challenged per meeting	52 minutes of meeting time	11 minutes
Reconstructing a figure after the fact	Half a day of an accountant's time	Immediate, from the log

A decision becomes defensible six months later before the supervisory board, which will not ask what the result was, but why the 7.5% rate was retained.

« What changed » page attached to the file since the board meeting of _____

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