Consolidation — six sources, and the definition gaps

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File for the board meeting on the 14th · 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. **Consolidating is not adding up: it is reconciling figures that do not all carry the same definition.** This document lists the six connected sources, what each brings, and the three places where two sources give two correct answers to the same question.

The six connected sources, and what each brings

Source	What is read from it	Frequency	Writing
ERP	Orders, deliveries, purchases, work in progress	Every night	**None — read-only**
Cost accounting	Costs by site, allocations, closed years	Every night	**None**
CRM	Customers, sales history, lost deals	Every night	**None**

Source	What is read from it	Frequency	Writing
Maintenance management	780 contracts, call-outs, travel time	Every night	**None**
HR system	**Costs by department and by site only**	Monthly	**None — no individual data read**
11 source workbooks	Management rules absent from the ERP	Every night	**None — never modified**

The three definition gaps found at reconciliation

Question asked	Answer from source A	Answer from source B	Gap	Who settles it
Where is warranty maintenance booked?	To the maintenance contract (Reims, Lyon)	To production (Lille, Nantes)	**1.4 margin points, €1.1M**	**Finance director**
What is an active customer?	Invoiced over 12 rolling months (CRM)	Under a live contract (maintenance)	1,200 against 1,043	Executive committee
Which revenue belongs to a site?	Invoicing site (ERP)	Production site (cost accounting)	€4.2M moved between two sites	Finance director

None of these gaps is an error. Each source answers correctly the question it serves. The gap appears the moment two sites are compared with each other — that is, exactly when a board arbitrates. **A written accounting convention does not change the company's result; it makes the comparison possible.**

Effect of the convention on the ranking of the sites

Site	Margin, « to the contract » rule	Margin, « to production » rule	Rank depending on the rule chosen
Nantes	14.8%	14.1%	1st either way
Lyon	13.2%	12.6%	2nd either way
Reims	**11.9%**	10.4%	**3rd or 4th depending on the rule**
Lille	**11.1%**	11.7%	**4th or 3rd depending on the rule**

The Reims site has been taken for the weakest performer for three years. It only is under one of the two rules, and that rule was never settled by anyone: it was chosen in 2019 by a software setting.

Preparation time for a board meeting

Item	Before	After	What the remaining time becomes
Consolidating the data	**65% of preparation time — 9 working days for two people**	**7% — 4 hours**	The accountants' review, which their signature stands behind
Costing a scenario	55%	9%	Three scenarios instead of one
Documenting assumptions	30%	4%	Discussion of the unsourced assumptions only

Convention retained for warranty maintenance, settled by the finance director on ______ : ______

History recalculated over the last three financial years — approved by: ______

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.