BUSINESS OPTIMUM, LLC

Imagine your **audit-ready** financial statements:

accurate, **complete**, **compliant**, **consolidated**

compiled from a **single version of the truth**

properly **modeled** and **analyzed**

updated **next day, every day**

How the Business Tripod Framework™ delivers accurate, complete, audit-ready numbers. Every day.



OUR PROPRIETARY FRAMEWORK

The Business Optimum Advantage

A conceptual framework that applies to any business, of any size, in any vertical.

Business Tripod Framework (BTF)™

1 Operations

Effectiveness

Doing right things

- **Objectives** – where we want to be
- **Processes** – how we get there
- **Controls** – ensuring safe journey (authorized, accurate, complete, compliant)

2 Technology

Efficiency

Doing things right

- **Systems** – transactional, planning, analytical
- **Integration** – disparate systems talk to each other
- **Automation** – periodic, scheduled, unattended

3 Finance

Measurement

Knowing the score

- **Accounting** – the Past (transactions, financials, GAAP)
- **Planning** – the Future (budgets, forecasts)
- **Analytics** – the Insight (variances, common size, seasonality, trends, KPIs)

E^2 = Effectiveness × Efficiency = Business Energy

Pillars 1 and 2 generate the energy.
Pillar 3 measures it.

THE BUSINESS OPTIMUM ADVANTAGE

A BTF consultant is a tech-savvy CPA with operational experience – able to work all three pillars at the same time, as a single holistic system. That combination is rare, and it is why the framework can be implemented rather than merely recommended. A tripod is the most stable structure with the fewest legs. Remove one and it falls.

THE WORKFLOW

How the Numbers Actually Move

Four steps, running on their own, every night

1 Produce

All raw and calculated numbers are produced in enterprise-level systems.

Actuals, non-actuals, and calculated insight.

2 Move

Numbers travel from one system to another through nightly integrations.

Automatic and scheduled. Never a manual export.

3 Recalculate

Numbers are recalculated from integration updates and manual updates.

Automatic and scheduled. The model reruns itself.

4 Retrieve

Users retrieve updated financials using their preferred tools.

Excel, web forms, system reports, dashboards.

repeats every night

AUTOMATIC, SCHEDULED, UNATTENDED

Automatic. Scheduled. Every night – so every morning the numbers are current through yesterday, consolidated across units and entities. No one runs anything, no one waits on anyone, and the close stops depending on who is available.

1 STEP ONE – PRODUCE

Produce Every Number in an Enterprise System

Actuals, non-actuals, and calculated insight

ERP

Enterprise Resource Planning

produces ACTUALS

How you run the business. A single platform of modules – financial, operational, and whatever else your business requires. Every organization already produces actuals this way; most never stop to think about it.

- **Transactions posted and closed**
- **The system of record for actuals**
- **Every business already has one**

FP

Financial Planning

produces NON-ACTUALS

ERPs were never designed to plan. Your company is unique, so the planning model is unique – built once, then run consistently to produce budgets and forecasts.

- **Fed by actuals arriving from the ERP**
- **Driven by quantities and rates**
- **Calculation scripts generate the numbers**

A

Analytics

produces CALCULATED INSIGHT

The interpretation of the other two. Also enterprise-grade, so the insight is calculated once and read by everyone, rather than rebuilt in a spreadsheet by whoever happens to need it.

- **Variance analysis**
- **Common size analysis**
- **KPI metrics and statistics**

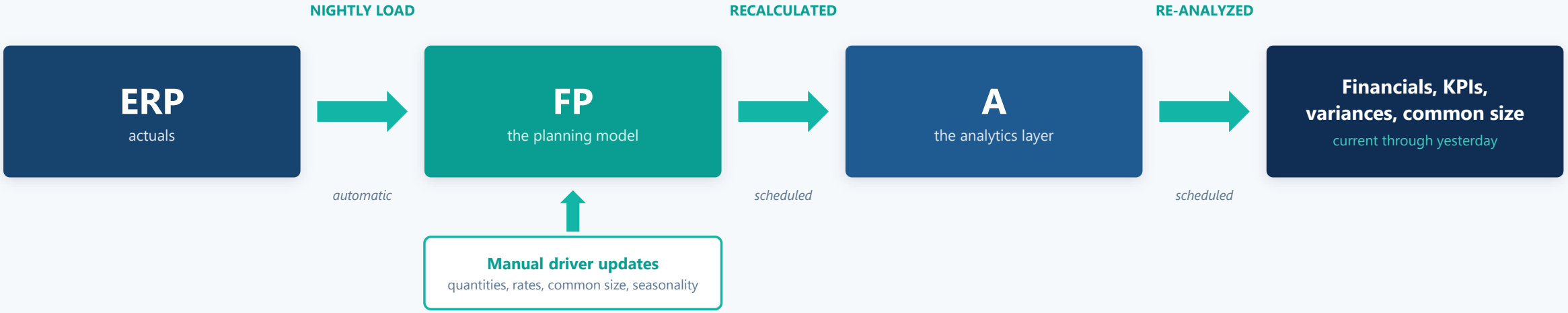
ONE STANDARD FOR ALL THREE CLASSES

All three classes are produced at enterprise grade. None is assembled by hand. Actuals are already made this way in every organization – non-actuals and calculated insight are the two that usually are not, and that is precisely where the single version of the truth breaks down.

2 3 STEPS TWO AND THREE – MOVE AND RECALCULATE

Move the Numbers, Then Recalculate

No exports, no re-keying, no weekend



2 Move and Update

The ERP publishes its updates to the planning system on a scheduled, automatic basis. The load is logged and repeatable, so plan and actual always rest on the same base.

3 Recalculate and Analyze

Arriving updates trigger the planning model to rerun. So does a manual change – a department head revises a quantity or a rate, and budgets and forecasts recalculate on the next pass.

4 Retrieve and Report

With actuals refreshed and plans recalculated, the analytics layer reruns on the same pass. Variances, KPIs, common size, and every other metric update themselves. Nobody rebuilds anything.

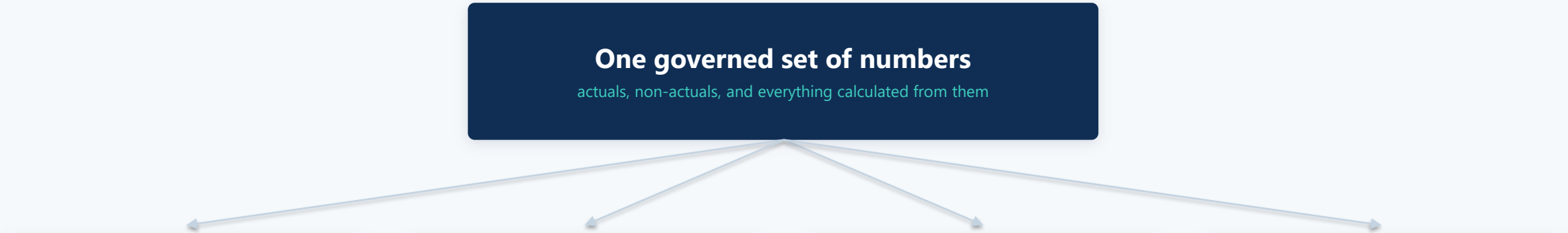
WHY NIGHTLY, AND WHY THAT IS ENOUGH

Large organizations move a great deal of data, and recalculation takes time. Running these processes overnight means you are always exactly one day behind: walk in on Tuesday morning and the financials, the consolidations, the variances and KPIs, the multi-unit and multi-entity reporting are all current through Monday. For an executive, that is not a compromise. That is the outcome.

4 STEP FOUR – RETRIEVE

Everyone Reads. Nobody Recreates.

Everyone reads the same numbers. Nobody recreates them.



THE DISTINCTION THAT CHANGES EVERYTHING

In the BTF, Excel is primarily a tool for retrieving calculated data – not a tool for performing calculations. Same familiar interface for the user, completely different control posture for the company. The grid on the analyst's screen looks identical either way. What differs is whether the number in it was computed by a governed system or by a formula nobody has reviewed since the person who wrote it left.

THE FOUNDATION

None of It Works if the Setup Is Wrong

Four configurations that decide whether the numbers are right

Enterprise-grade systems configured badly produce bad numbers with total confidence.

1

Item configuration

Whatever sits on a transaction line: service items, sales items, kits, bills of materials. Each carries its own general ledger mapping.

Purchased, sold, or consumed in manufacturing – three different sets of accounts.

2

Recurring transactions and journal entries

Entries that repeat every period, defined once in the system and generated automatically on schedule.

Not re-keyed and re-checked by hand at every close.

3

Amortization and depreciation

Schedules for long-term assets and liabilities, configured once and then run for the life of the asset/liability.

The expense lands in the right period and the right account, automatically.

4

Accrual and deferral model

The rules that book an entry in one period and reverse it in the next.

Configured badly, accruals silently double-count or never clear at all.

CONFIGURE ANY OF THESE WRONG

and every transaction it touches posts to the wrong accounts, or in the wrong period – silently, correctly processed, and completely wrong. The reports will balance. They will simply not be true.

WHY THIS NEEDS A TECH-SAVVY CPA

This is precisely why the framework calls for a tech-savvy CPA. Catching a bad item-to-account mapping requires fluency in the accounting and in the system at the same time. Very few people hold both.

BUSINESS OPTIMUM, LLC

We implement. Not just recommend.

We stay through execution, until the results show up in the numbers.

Hands-on implementation

We work alongside your team until each change takes hold.

Cross-functional

Operations, technology, and finance are one system. We span all three.

Vendor neutral

We represent your interests, not a software vendor's.

CPA-certified

Accounting judgement and technical depth in the same person.

OUR METHODOLOGY

1 **Learn your business**

2 **Assess all three pillars**

3 **Implement improvements**

4 **Measure the results**

Start with an assessment

Every engagement begins with an honest look across all three pillars, to find where your biggest opportunities actually are.

We will make you smile when the work is done.

bizoptimum.com – Igor Slutskiy – CPA | Business Tripod Framework™