



Says

What have we heard them say?  
What can we imagine them saying?



Thinks

What are their wants, needs, hopes, and dreams?  
What other thoughts might influence their behavior?

I must forecast our business expenses accurately.

I need to consider inflation and market trends.

Budgeting can be frustrating and time - consuming

Our stakeholders expect a detailed budget plan.

I wonder if we can leverage technology for more precise estimates.

What factors might affect our expenses?



ESTIMATION OF BUSINESS EXPENSES

Collects financial data and receipts.

Researches industry benchmarks for expense categories.

Consults with colleagues or experts for input on expense estimation.

Anxious about potential unexpected costs.

Pressured to make accurate predictions.

Concerned about over spending and the impact on profitability.



Does

What behavior have we observed?  
What can we imagine them doing?



Feels

What are their fears, frustrations, and anxieties?  
What other feelings might influence their behavior?