

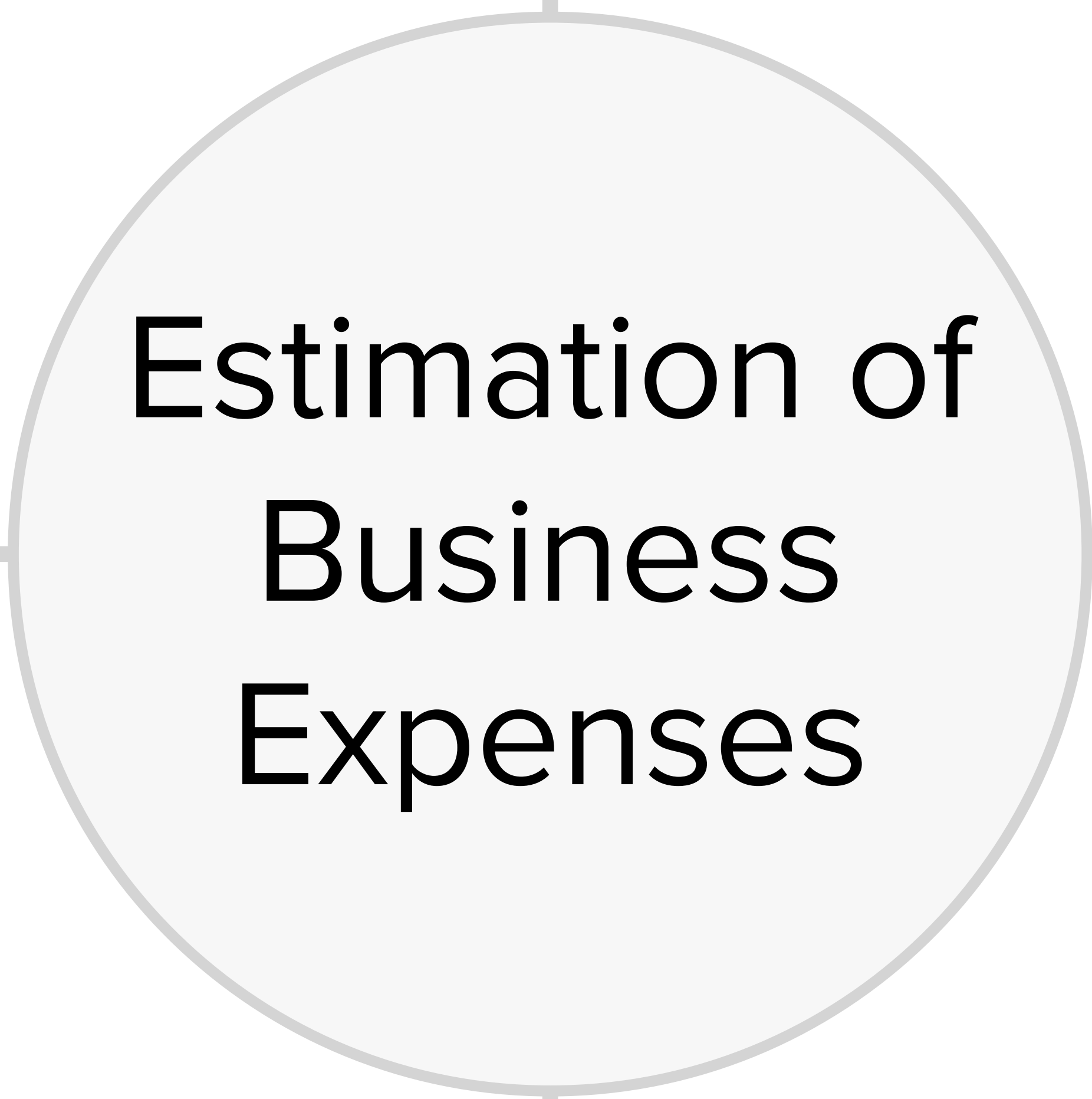


**Says**

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



**Thinks**



Business expenses are incurred as part of a company's operations.

Comparison of organizational spending with peers through external benchmarks.

Categorizing costs linked to both supply and demand to prioritize organization's cost optimization efforts.

Fostering a culture of commitment to cost optimization by clearly communicating which areas to focus on when proposing Cost optimization ideas to leadership.

An expense must be considered as ordinary and necessary by the IRS to be tax-deductible.

Businesses subtract their expenses from their revenue to determine their net profit or loss and taxable income.

Accountants, investors, business people, and market analysts all measure costs. Business expenses are indicators that explain past conditions and can be used to predict future conditions.

Past business costs can be used to predict future business expenses and to evaluate performance.

Producers calculate costs to predict future business expenses and evaluate their performance.

Cost estimation is a process where project managers predict the amount of money they need to fund their projects.

The process entails direct and indirect costs of the project.

These costs may include utilities, materials, equipment, vendors, and employee compensation



**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?