



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?



ordinary and  
necessary cost  
of our business

need to  
track and  
categorize

keep and  
digitize the  
receipts and  
records

it consider  
by Internal  
Revenue  
Service(IRS)

Advertising  
and  
marketing

business  
mileage and  
commissions

office  
supplies  
and  
equipment

some costs  
of business  
travel



ESTIMATION OF  
BUSINESS EXPENSES

Allow business  
to set  
expectations  
for their  
customers

planning new  
product to  
launch use of  
estimate of the  
demand for the  
product

Includes cost of  
material,  
labour,  
overhead and  
other expenses

Provides an  
approximation  
of the cost of  
goods or  
service

Use  
corporate  
credit cards

Analyse  
past  
expenses

audit your  
expenses

Create  
expense  
policy  
infrastructure



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?

