



# INSIDE THE COST & PROFITABILITY FRAMEWORK

Gain clear visibility into cost drivers, understand their impact, and turn insight into confident action.

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## **Profitability Is Harder to Diagnose Than It Should Be**

Most organizations can produce detailed cost reports and margin summaries. That is not the issue.

The challenge arises when leaders try to understand why performance looks the way it does. A product may appear profitable while absorbing operational complexity. A growing customer may generate revenue but quietly compress contribution. A supply chain decision may solve one problem while creating another.

**The data exists.**

**The economic story behind it is often fragmented.**

## Decisions Reshape Margin Long Before Results Appear

Strategic and operational decisions are made continuously across sourcing, production, distribution, pricing, and customer management. **Each decision carries economic consequences that extend beyond the function that made it.**

When cost information is evaluated in isolation, leaders optimize locally. The full impact on enterprise margin becomes visible only after performance is measured.

By then, the structure is already in place.

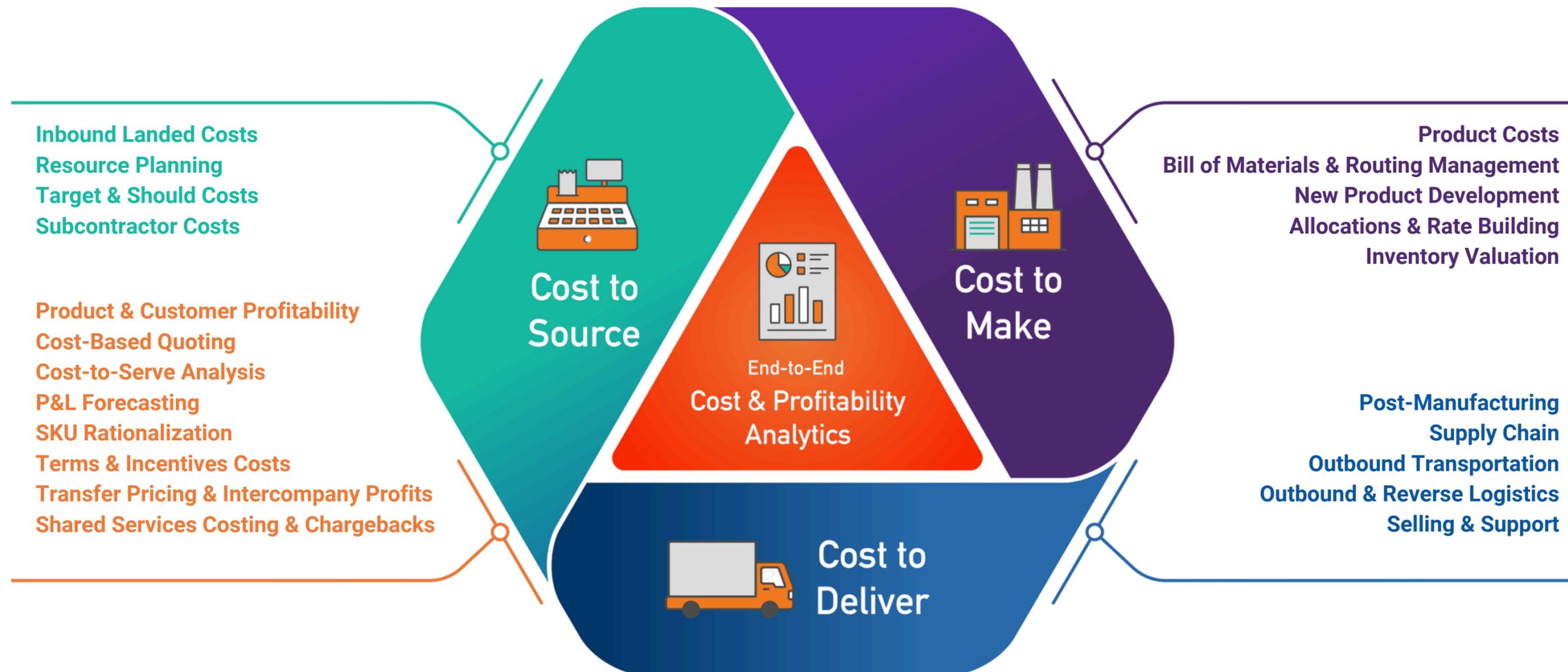
## **An Integrated View of Cost and Profit**

Improving profitability requires more than tighter cost control. It requires visibility into how sourcing, manufacturing, logistics, and commercial activity interact to shape total economic performance.

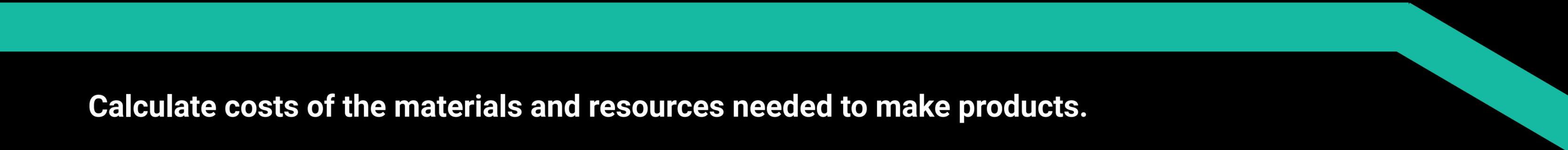
**The Cost & Profitability Framework connects these areas into a single, integrated architecture so leaders can evaluate trade-offs, model impact, and make decisions with a clear understanding of margin consequences.**

# COST & PROFITABILITY FRAMEWORK

The Cost & Profitability Framework connects sourcing, manufacturing, logistics, and commercial activity into a single economic view. It enables leaders to understand how decisions across the value chain shape margin performance.



# COST TO SOURCE



Calculate costs of the materials and resources needed to make products.

 Inbound Landed Costs

 Target & Should Costs

 Resource Planning

 Subcontractor Costs

# COST TO SOURCE: INBOUND LANDED COSTS

Manage your inbound supply chain by calculating comprehensive costs of materials and commodities, evaluating suppliers, optimizing transportation expenses, simulating procurement cost performance, and handling demurrage and detention costs.

- **Calculate and analyze detailed FOB and landed costs:** Determine free-on-board (FOB) costs to source materials including purchase price, royalties, insurance, broker fees, tariffs and duties, taxes, shipping and transportation fees, inventory carrying costs and allocated overhead.
- **Evaluate and manage suppliers:** Maintain supplier-level details on costs, terms, pricing, and discounts to optimize supplier programs, compare quote performance, and drive vendor selection.
- **Optimize inbound transportation costs:** Gain line of sight into the actual or simulated costs accumulated when moving products around the network.
- **Simulate procurement cost performance:** Adjust costs, rates, or volumes to balance product costs, prices, and service levels and identify breakeven levels.
- **Data-driven procurement processes:** Establish programs to monitor commodity prices, ensure suppliers are honoring pricing agreements, unlock detailed variance insights, and improve supplier communication.
- **Manage demurrage and detention costs:** Assess and simulate the real costs of materials and commodities that are delayed in port at the SKU level.

# COST TO SOURCE: RESOURCE PLANNING

**Convert sales or demand forecasts into production plans to determine required materials and labor while balancing inventory risk and service levels.**

- **Generate material shopping lists:** Calculate quantities and costs of raw materials, commodities, or purchased items based on your sales or production plans (real or imagined) to improve sourcing decisions and create and maintain BOMs.
- **Handle material substitutions or replacements:** Maintain replacement and substitution costs to calculate product costs based on the actual materials used.
- **Establish location-based MPR requirements:** Determine material quantities based on primary and alternative BOMs, regional requirements, and availability.
- **Focus on materials that drive costs:** Uncover material cost drivers and establish programs to reduce costs on items with the most significant cost impacts.

# COST TO SOURCE: TARGET & SHOULD COST

Evaluate the true costs of a new product before production begins by determining the material, labor, and overhead costs that drive materials, components, production, and supplier decisions.

- **Determine target costs for new products:** Calculate detailed material, labor, conversion, and overhead costs to define cost thresholds that align engineering, procurement, and commercial teams around required margin performance.
- **Build structured should-cost models:** Decompose products into material, process, and conversion elements to establish fact-based cost expectations for components and finished goods.
- **Identify cost reduction priorities:** Compare actual costs to should-cost benchmarks to isolate gaps, highlight outliers, and focus improvement efforts on the highest-impact materials, components, or suppliers.
- **Quantify cost gaps and negotiation leverage:** Provide transparent cost breakdowns that strengthen procurement negotiations and support data-driven supplier discussions.
- **Simulate cost performance under changing conditions:** Adjust volumes, mix, capacity, utilization, commodity pricing, or sourcing assumptions to understand cost sensitivity and margin risk.
- **Support continuous cost improvement programs:** Track target versus actual performance over time to measure progress, enforce accountability, and institutionalize cost discipline.
- **Align cross-functional decision-making:** Connect engineering, sourcing, operations, and finance around a shared cost view to prevent downstream margin erosion.

# COST TO SOURCE: SUBCONTRACTOR COSTS

Evaluate outsourced production beyond the bid price to improve Make vs. Buy decisions, pricing discipline, and supplier transparency.

- **Evaluate Make vs. Buy decisions:** Leverage detailed pricing, sourcing, labor, overhead, and logistics information to generate and compare internal and external production cost scenarios.
- **Model fully loaded outsourced costs:** Incorporate freight, quality, inspection, yield loss, inventory carrying, and coordination costs to understand the total economic impact of subcontracting decisions.
- **Compare supplier economics:** Maintain detailed cost breakdowns by supplier, location, and production process to evaluate cost competitiveness and performance over time.
- **Simulate volume and mix impacts:** Assess how demand shifts, minimum order quantities, or scale assumptions affect subcontractor pricing and contribution margin.
- **Support contract negotiations:** Use structured cost visibility to strengthen negotiation leverage and align supplier agreements with expected cost drivers and performance standards.
- **Extend cost capabilities to suppliers:** Provide controlled access to relevant cost data to improve collaboration, transparency, and operational efficiency across the supply base.
- **Monitor ongoing performance:** Track actual versus expected subcontractor costs to identify margin erosion, cost drift, or compliance gaps.

# COST TO MAKE



Calculate costs to manufacture products.



**Product Costing**



**Allocations & Rate Building**



**BOM & Routing Management**



**Inventory Valuation**



**New Product Development**

# COST TO MAKE: PRODUCT COSTS

**Manage product costs by defining costing methods, maintaining multiple cost versions, centralizing relevant cost data, and unlocking cost impacts at scale. Simulate costs, analyze variances, and make informed decisions based on multiple product cost versions to optimize cost analysis.**

- **Define your costing methods:** Calculate detailed product costs using any costing methodology: standard, actual, target, simulated, forward-looking, or hybrid.
- **Centralize relevant cost data:** Manage product master data, raw material price versions, BOM versions, process routings, work center rate versions, production plans, and more in one system.
- **Simulate costs and analyze variances:** Expand cost analysis with detailed cost simulations using different cost versions to compare results and guide decisions.
- **Calculate and maintain multiple cost versions:** Determine product costs for intermediate materials, work-in-process (WIP) items, finished goods, manufactured location, business division, or any other relevant dimension.
- **Unlock cost impacts at scale:** Integrate product volume and mix data with unit costs to understand product costs at scale and calculate average or blended costs for machines, production lines, locations, divisions, channels, or other groups.

# COST TO MAKE: BOM & ROUTING MANAGEMENT

**Centralize BOM information, generate multi-level BOM costs, maintain BOM changes, simulate cost values, and analyze yield performance to gain transparency, traceability, and more accurate cost calculations throughout the production process.**

- **Centralize Bill-of-Material information:** Import existing and new BOMs or recipes from ERP or PLM systems – or use ImpactECS as your BOM system of record.
- **Maintain BOM changes:** Create, simulate, and maintain primary and alternate BOMs and routings for each unique product to calculate more accurate cost values.
- **Analyze yield performance:** Compute, manage, and simulate yield rates to determine costs associated with waste and scrap.
- **Generate multi-level BOM costs:** Create, view, and analyze multi-level BOMs and gain transparency and traceability of your cost build-up from raw materials to semi-finished goods to finished good items.
- **Simulate cost values:** Simulate and evaluate material, machine, and labor substitutions to compare cost results and determine feasibility of production plans.
- **Evaluate costs for outsourced materials:** Calculate and track costs for subcontractor and third-party manufacturing and handle make vs. buy decisions for manufactured or purchased materials and components.

# COST TO MAKE: NEW PRODUCT DEVELOPMENT

**Embed cost discipline into the product lifecycle by evaluating design, sourcing, production, and service cost impacts before capital is committed and before products reach the market.**

- **Model forward-looking product economics:** Calculate fully loaded projected product costs using material, labor, conversion, overhead, and post-manufacturing cost assumptions to inform early design decisions.
- **Enable design-to-cost alignment:** Provide engineering and sourcing teams with real-time cost visibility to evaluate material substitutions, component selections, process choices, and yield assumptions.
- **Simulate volume and scale scenarios:** Adjust forecasted demand, production volumes, and capacity assumptions to understand cost behavior at different scale levels.
- **Evaluate Make vs. Buy strategies:** Compare internal production costs against subcontractor or supplier options while incorporating logistics, quality, and overhead impacts.
- **Estimate lifecycle profitability:** Incorporate expected warranty, service, support, and end-of-life costs to evaluate total contribution margin across the product lifecycle.
- **Align cross-functional stakeholders:** Connect engineering, procurement, operations, finance, and commercial teams around a single projected cost and profitability view before launch.
- **Reduce launch risk:** Identify margin gaps, cost sensitivities, and pricing thresholds early to prevent post-launch profitability surprises.

# COST TO MAKE: ALLOCATIONS & RATE BUILDING

**Allocate overhead costs to specific products using dynamically calculated rates and ensure accurate and traceable cost assignment, while connecting historical cost trend data and tracking costs at the most granular level.**

- **Define your allocation methods:** Maintain user-defined allocation rules, drivers, and hierarchies to allocate spending to production or non-production cost centers.
- **Establish labor plans:** Calculate detailed costs for direct labor, indirect labor, and overhead personnel based on production plan requirements.
- **Cost planning across systems:** Connect historical cost trend data from multiple ERP environments, track costs at the most granular level, and calculate budgets using accurate and appropriate cost drivers.
- **Calculate and simulate rates:** Use production plan drivers to calculate allocation rates and run simulations testing the impact of rate changes on costs.
- **Energy and utility cost planning:** Compute energy and utility costs using current rates and consumption trends.
- **Systemize tribal knowledge:** Create sustainable costing processes by converting spreadsheets, homegrown systems, and employee knowledge into a centralized costing and analysis platform.

# COST TO MAKE: INVENTORY VALUATION

**Create a meaningful inventory valuation process by computing values for each production stage, supporting multiple inventory accounts simultaneously, and proactively managing inventory values through simulation.**

- **Support any cost-flow method:** Calculate inventory values using any method – Last-in First-out (LIFO), First-in First-out (FIFO), Weighted Average, Lower of Cost or Market (LCM) – at standard or actual cost values.
- **Support multiple inventory accounts simultaneously:** Model the effect of inventory changes for outside processing, consignment inventory, reserves, or any other account type to improve planning and forecasting activities.
- **Manage inventory values proactively:** Simulate trial balances for each inventory account throughout the period to increase the efficiency and accuracy of the closing process.
- **Value inventory at any stage:** Compute values for each process, including raw material inventory, production and WIP steps, intercompany movements, or third-party subcontractors.
- **Gain confidence through traceability:** Maintain granular views of direct and indirect costs associated with raw material and commodity items, manufacturing processes, transfer costs, packaging costs, and more.

# COST TO DELIVER

Calculate costs to move products and service customers.



**Post-Manufacturing Costs**



**Outbound & Reverse Logistics Costs**



**Supply Chain Costs**



**Selling & Support Costs**



**Outbound Transportation Costs**

# COST TO DELIVER: POST-MANUFACTURING COSTS

**Eliminate generic cost spreads across products by accurately determining costs of distribution center activities, customer-specific requirements, and contract packing vendors, thereby improving cost control and profit performance.**

- **Manage distribution center handling costs:** Calculate SKU-level packing and labeling costs at the distribution center to understand profit impacts.
- **Manage co-packer relationships:** Gain visibility into the costs of contract packing vendors and their impact on overall profits.
- **Calculate costs by packing configuration:** Optimize cost of packing configurations for product and customer requirements.
- **Determine costs of customer-specific requirements:** Ensure customer service level agreements (SLAs) accurately reflect the costs of activities required by the customer.
- **Evaluate inventory costs:** Understand the costs of increased inventory needed to accommodate customers' special processing requirements.

# COST TO DELIVER: SUPPLY CHAIN

**Optimize your operational cost structure by modeling and analyzing the full cost architecture of your supply chain network to improve efficiency, resilience, and long-term profit performance.**

- **Eliminate structural cost silos:** Integrate procurement, production, inventory, transportation, warehousing, and distribution costs into a unified model that reflects how your supply chain actually operates.
- **Model end-to-end network economics:** Calculate the total cost impact of sourcing strategies, facility footprints, distribution flows, and outsourcing decisions to understand the economics of your network design.
- **Simulate structural performance:** Adjust commodity prices, freight rates, labor costs, tariffs, capacity levels, and throughput assumptions to measure total P&L impact across the value chain.
- **Optimize capacity and utilization:** Analyze plant, warehouse, and transportation utilization to identify fixed cost leverage opportunities and structural inefficiencies.
- **Identify root operational cost drivers:** Isolate the underlying drivers of cost across suppliers, manufacturing locations, and distribution nodes to inform strategic decisions.

# COST TO DELIVER: OUTBOUND TRANSPORTATION

Utilize relevant cost insights to calculate transportation costs by order, determine product-level transportation costs, validate freight carrier invoices, and optimize customer shipment and freight requirements.

- **Calculate transportation costs by order:** Move beyond delivery level freight costs to understand the cost associated with each order on each delivery and identify opportunities to optimize order volumes and routes.
- **Validate and audit freight carrier invoices: Connect ERP, transportation management system data, and freight carrier rate cards** to pre-calculate anticipated 3rd party freight charges in order to provide the means to audit and validate carrier invoices.
- **Determine outbound freight costs by product:** Calculate product level transportation costs to ensure product margins properly account for transportation costs and to eliminate hidden transportation subsidies.
- **Analyze outbound transportation and freight consolidation activities:** Run simulations designed to optimize customer shipment and freight requirements and guide customer behaviors.

# COST TO DELIVER: OUTBOUND & REVERSE LOGISTICS

**Calculate and manage outbound distribution and reverse logistics costs by understanding distribution center activities, 3PL agreements, labor utilization, automation impacts, and returns processing.**

- **Determine cost of distribution center activities:** Gain visibility into the costs of receiving, handling, picking, packing, and other distribution center activities based on unique product or customer requirements.
- **Integrate data across systems:** Connect information from ERP and warehouse management systems to create a complete picture of how customer specific order profiles and patterns translate into work and resource requirements in the distribution center. Leverage insights to audit and validate 3PL invoices.
- **Optimize 3rd Party Logistics (3PL) activities:** Leverage cost insights to shift 3PL providers to activity-based contracts in order to regain control over the drivers of logistics' cost.
- **Evaluate labor and automation costs:** Leverage fully loaded logistics activity cost information to inform warehouse automation strategies in order to ensure projected savings from automation are achievable.
- **Measure reverse logistics costs:** Identify the true cost of handling returns and align with customer behavior to inform customer service level agreements and terms.
- **Order consolidation through tiered pricing:** Use transaction level cost insights to inform tiered product level pricing that optimizes order quantities and frequency based on product level picking and packing costs.

# COST TO DELIVER: SELLING & SUPPORT

**Capture and allocate the full cost of sales, marketing, customer service, field support, warranty, and shared commercial activities to understand their impact on product, customer, and channel profitability.**

- **Allocate commercial costs using defensible drivers:** Assign sales and support expenses based on revenue, activity volumes, account complexity, service intensity, or other operational drivers rather than broad revenue spreads.
- **Measure sales force economics:** Calculate fully loaded cost per sales representative, territory, product line, or account to evaluate contribution after commercial coverage.
- **Analyze support and service intensity:** Quantify the cost impact of technical assistance, onboarding, customer service calls, warranty claims, training, and field visits at the customer and product level.
- **Evaluate go-to-market strategy economics:** Compare direct sales, inside sales, channel partners, and distribution models to understand margin trade-offs and coverage efficiency.
- **Simulate commercial investment scenarios:** Model changes to headcount, commission structures, marketing spend, support coverage, and service levels to assess impact on contribution margin and growth.
- **Expose commercial margin erosion:** Identify customers, products, or channels where commercial servicing costs outpace contribution and require pricing or coverage adjustments.

# END-TO-END COST & PROFITABILITY ANALYSIS

Combine costs with revenue, pricing, and demand information to expose the true drivers of cost.

● Product & Customer Profitability

● Terms & Incentives Analytics

● Cost-Based Quoting

● Transfer Pricing & Intercompany Profitability

● P&L Forecasting

● Shared Services Costing & Chargebacks

● SKU Rationalization

# ANALYSIS: PRODUCT & CUSTOMER PROFITABILITY

**Benchmark profit performance, gain cost visibility, react to changing market conditions, simulate profit outcomes, and establish data-driven profitability practices to enable targeted cost management initiatives.**

- **Benchmark profit performance:** Create a basis for objective measurement of costs and profits to provide a foundation for consensus, performance insight, and meaningful KPI tracking and make meaningful decisions.
- **React to changing market conditions:** Eliminate cost data silos and combine cost data to identify profitable trade-offs across the supply chain.
- **Simulate profit outcomes:** Run simulations to predict cost and profit performance, inform go-to-market and pricing strategies, determine product availability, and manage external relationships.
- **Gain cost visibility:** Provide transparency into the operational cost drivers for products, customers, and channels to calculate detailed product and activity costs, create accountability, and enable meaningful conversations among stakeholders.
- **Evaluate the entire supply chain:** Eliminate cost data silos and combine cost data to identify profitable trade-offs across the supply chain.
- **Establish data-driven profitability programs:** Combine data from ERP, warehouse, logistics, and other systems to establish profit views based on actual cost drivers.

# ANALYSIS: COST-BASED QUOTING

Enhance quoting accuracy and margin discipline by integrating detailed product cost data, scenario modeling, and cross-functional collaboration into the quoting process.

- **Enhance quotes with detailed product data:** Create a central location for data from CRM, CAD, and PLM systems to calculate, iterate, share, and manage estimated costs by quote.
- **Connect quoting process stakeholders:** Every department – sales, marketing, engineering, design, quoting, costing, supply chain, and commercial finance – has access to the quoting process to create transparency and improve communications.
- **Model profit impacts of critical decisions:** Simulate pricing methodologies, evaluate make vs. buy options for components or outsourced processes, consider costs of design times and capital, and evaluate ROI at estimated costs and prices.
- **Leverage historical product data:** Access libraries of past products and BOMs to generate quote cost estimates or start with editable, user-defined templates.
- **Incorporate new and external data:** Expand the data set beyond ERP master data to include new, estimated, predicted, or market data for material costs, labor costs, and overhead spending.
- **Generate and compare multiple quote versions:** Create, maintain, and analyze quote cost versions with the granular cost details for product creation, engineering, testing, and manufacturing.

# ANALYSIS: COST-TO-SERVE ANALYTICS

**Understand the fully loaded cost of serving each customer, product, and order to eliminate hidden subsidies, improve pricing discipline, and align commercial strategy with operational reality.**

- **Allocate costs to customers and products:** Assign warehousing, transportation, order handling, sales support, and shared service costs using transparent and defensible cost drivers.
- **Analyze behavioral cost drivers:** Measure the impact of order frequency, order size, returns, special handling, service levels, and contract requirements on contribution margin.
- **Expose margin leakage and cross-subsidization:** Identify profitable products sold to unprofitable customers and eliminate distortions created by blended averages.
- **Model pricing and service scenarios:** Simulate changes to pricing structures, minimum order policies, discount programs, and service commitments before entering negotiations.
- **Drive commercial accountability:** Provide sales, finance, and operations teams with clear customer-level profitability insights to guide segmentation, contract design, and behavior change.

# ANALYSIS: P&L FORECASTING

**Model and analyze fully loaded customer, product, or channel profit and loss statements with granular cost detail to understand operational cost drivers and make informed decisions.**

- **Evaluate profitability in a useful way:** Model fully loaded customer, product, or channel P&L statements with granular cost detail to bring transparency to operational cost drivers.
- **Analyze results and run scenarios:** Calculate and compare actual, planned, or simulated P&L results to inform decisions, identify risks, and highlight opportunities.
- **Centralize relevant cost data:** Manage product, customer, revenue, pricing, operations, supply chain, and other critical data in one system.
- **Evaluate cost results by business dimension:** Gain visibility into cost and profit performance for customers and products at every level – enterprise, line of business, region, country, location, order or delivery, and order or delivery line.

# ANALYSIS: SKU RATIONALIZATION

**Assess SKU cost and profit performance with detailed overhead and post-sales cost data to enable informed decisions regarding product availability and offerings, reducing inventory costs and improving overall profitability.**

- **Evaluate margin performance by SKU:** Calculate gross margin per unit using detailed SKU-level product, overhead, and post-sales cost data.
- **Improve cost performance:** Simplify product lines to reduce inventory costs, improve forecasts, and reduce or eliminate suppliers, equipment, workers, and storage space.
- **Evaluate SKU availability scenarios:** Adjust demand, production, or supply attributes to determine customer, product, and overall profitability.
- **Optimize product portfolios:** Combine sales, operations, and manufacturing data to determine profit impact of product availability and proposed product offerings.
- **Focus on what matters: Identify the products** or services that create disproportionate value and work to eliminate the offerings that detract from your overall profit performance.
- **Nurture customer relationships:** Understand customer requirements, create transparency, and guide behaviors to create win-win opportunities.

# ANALYSIS: TERMS & INCENTIVES ANALYTICS

Measure the financial impact of pricing terms, order behavior, and incentive programs to protect margin and guide customer behavior.

- **Evaluate effects of order size:** Identify the fixed and variable costs associated with handling customer orders to establish the minimum order value required to achieve net profit targets.
- **Improve returns policies:** Measure the cost of returns by customer and product to identify outliers and design return policies that minimize abuse.
- **Measure the costs associated with volume incentives:** Use handling capacity and cost insights to design volume incentive plans that minimize period end spikes in demand.
- **Enable effective tiered pricing programs:** Offer quantity-based tiered pricing for products that optimizes handling and transportation costs by understanding the cost differential between split case, case, layer, and full pallet order quantities.

# ANALYSIS: TRANSFER PRICING & INTERCOMPANY PROFITS

**Establish a transparent arms-length process to determine transfer prices, comply with transfer pricing regulations, evaluate profit performance, centralize pricing rules and transactional data, and track changes with audit logs and reports.**

- **Calculate transfer prices:** Determine the price of goods or services using cost-plus, comparable uncontrolled price (CUP), resale price, transaction net margin method (TNMM), or profit-split by location methods.
- **Evaluate profit performance:** Maintain centralized, decentralized, or hybrid transfer pricing programs and compare performance to planned pricing in order to identify profit risks.
- **Centralize rules and transactional data:** Establish pricing rules by jurisdiction and connect with existing systems to collect data on intercompany transactions by individual product or product category.
- **Create transparent, repeatable processes:** Comply with rigorous transfer pricing regulations that meet the requirements of each local taxing authority along with all global transfer pricing guidelines.
- **Track and audit changes:** Meet documentation requirements with audit logs and reports that track changes to transfer pricing rules.

# ANALYSIS: SHARED SERVICES COSTING & CHARGEBACKS

**Create accountability for departments and teams through establishing a shared services catalog and measuring cost drivers, mapping general ledger cost centers and accounts to defined services, and sourcing required business driver volumes by business area.**

- **Establish a Shared Services catalog:** Define and document each shared service provided to establish a single source of truth capable of reflecting your present-day reality and evolving as your business changes.
- **Improve general ledger close process:** Extract chargeback detail at a cost center level to generate a booking file mapping debits and credits amounts required to move expense from service provider cost centers to service receiver accounts.
- **Create budget and planning scenarios:** Leverage historical chargebacks and business volumes to create forward looking chargeback scenarios to inform shared services budgeting activities.
- **Define chargeback logic:** Configure chargeback calculation logic that fits your needs including driver based (single or multi), rate based or direct assignments.
- **Generate shared services invoices:** Provide a shared services invoice to business partners that explains charges in the context of the services provided and the logic behind the charge received for each service.
- **Enable continuous improvement programs:** Gain insights into the non-direct activities and costs associated with products and customers to identify improvement opportunities.

## **Integration Changes the Conversation**

When cost drivers are connected across functions, performance discussions shift.

**Instead of explaining variance, leaders evaluate structure.**

**Instead of debating allocations, they analyze drivers.**

**Instead of reacting to results, they assess impact in advance.**

The framework is not about reporting more data. It is about improving the quality of economic decisions.

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