

From Advisory Recommendations to Verified Benefits A Governance Model for Finance and Management Consulting Engagements

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ABSTRACT

Management consulting recommendations require a traceable connection between analysis, approval, implementation capacity, and recognised benefit. This paper develops a governance model organised around evidence, authority, feasibility, and benefit gates, followed by a practical client handover test. A purposive literature synthesis informs conceptual integration, while deterministic examples compare hypothetical projects under budget, training, and staffing constraints. With a \$250,000 initial budget, 60 training hours, and 1.0 full-time equivalent of implementation capacity, projects A and C form the highest-value feasible package, with a three-year net present value of approximately \$172,765 at a ten percent discount rate. The package exceeds the value of project B alone although B has the largest individual project value. A 20 percent reduction in gross benefits reduces the package value to approximately \$63,343. A separate attribution example demonstrates how observed improvement can yield a negative first-year contribution after adjustment and full costs. The proposed method distinguishes delivery, adoption, capacity released, cash effects, and sustained capability. Its contribution is an inspectable engagement decision procedure with reproducible conditional results. Longitudinal comparison evidence is needed to establish whether the governance process improves consulting effectiveness.

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INTRODUCTION

The gap between advice and outcomes

A consulting engagement produces value only when the client makes and sustains an effective change. A completed diagnostic report, forecast, or presentation demonstrates delivery of work. These outputs do not establish improved financial performance. Finance and management consulting consequently need an engagement design which connects evidence, decisions, implementation capacity, and realised benefits. This paper develops a

governance model for selecting recommendations and evaluating their outcomes under limited budgets and staff resources.

Consulting impact requires careful attribution. Sturdy critically examines claims about management consultancy's consequences [1]. The practical implication for this paper is to distinguish consulting activity from observed changes in the client organisation. A revenue increase after an engagement might reflect pricing, market demand, additional capital, or management action outside the agreed scope. A credible benefit claim needs a documented baseline, a stated causal contribution, and a method for excluding alternative explanations.

Knowledge transfer supplies a complementary perspective. Jacobson and colleagues examine consulting as a means of transferring knowledge between researchers and decision makers [2]. Their study concerns health policy and services, so this paper uses the process insight rather than assuming identical outcomes in commercial consulting. Cohen and Levinthal's absorptive capacity concept addresses an organisation's ability to recognise, assimilate, and apply external knowledge [3]. Advice consequently needs consideration of the client's ability to understand and act on the recommendation.

Reusable knowledge also has limits. Haas and Hansen show how the value of using knowledge depends on the task situation in a consulting company [4]. A standard playbook or previous client's model does not necessarily fit a new engagement. Client data definitions, operating conditions, staff skills, and decision rights affect the recommendation's usefulness. The governance model therefore includes an evidence-fit check and a transfer requirement before treating a solution as ready for implementation.

Capability research further explains the gap between possession of a tool and realised outcomes. Teece distinguishes sensing, seizing, and reconfiguring within dynamic capabilities [5]. Gupta and George develop a big data analytics capability construct [6]. Wamba and colleagues examine relationships among analytics, dynamic capabilities, and firm performance [7]. These contributions support analysing complementary resources and organisational action. They do not establish a universal return from purchasing analytics software or employing a consultant.

Digital transformation broadens the implementation problem. Verhoef and colleagues discuss digital transformation through a multidisciplinary research agenda [8]. Mikalef and Gupta examine artificial intelligence capability and organisational outcomes [9]. Changes in technology interact with processes, skills, and operating models. The present model therefore

treats implementation capacity as a constraint in recommendation selection, rather than assuming every positive financial appraisal is executable at the same time.

Artificial intelligence introduces an additional governance requirement. Raisch and Krakowski examine the relationship between automation and augmentation in management [10]. Noy and Zhang provide experimental evidence on generative AI in professional writing tasks [11]. Their task-level findings do not establish financial value for a complete consulting engagement. Feuerriegel and colleagues discuss generative AI [12]. These sources motivate separating faster document preparation from reliable advice, implementation, and verified client outcomes.

The research question is: how should clients and advisers select and govern consulting recommendations when evidence quality, implementation capacity, and benefit attribution constrain value? The contribution is a decision model with explicit gates, resource-constrained portfolio selection, and an auditable benefit register. Deterministic examples show how the model behaves. They do not represent client observations, measured consulting returns, or an empirical comparison of consulting firms.

Client authority and organisational capability

Consulting governance begins with information and incentives. Clients pay advisers to reduce uncertainty, analyse choices, and support change. The adviser also has commercial incentives concerning scope, fees, and further engagements. Agency theory offers a basis for identifying these interests and the monitoring required [13] [14]. The proposed model does not assume adviser independence from a fee arrangement alone. It requires disclosure of the basis for recommendations, approval responsibilities, and the evidence supporting significant benefit claims.

A capability perspective also distinguishes an engagement output from a usable resource. Resource-based and knowledge-based research explain why value depends on complementary organisational conditions [15] [16]. The client needs staff able to operate the recommended process, records supporting decisions, and authority to make changes. A new analytical model might therefore be valuable for one organisation and unusable for another. The governance gates turn these conditions into questions management answers before approval.

Organisational knowledge creation and learning add another dimension [17] [18]. An engagement should preserve the reasoning behind the recommendation, including assumptions and exceptions. Otherwise, the client repeats the method only under conditions identical to the original example. The proposed handover test requires staff to apply the process to a fresh period and explain an exception. This supplies evidence of operational understanding, while leaving the relationship between transfer and long-term financial value open for subsequent evaluation.

Information systems research provides further context for benefit measurement. Studies of systems success, IT business value, and returns to information systems spending examine different levels of outcomes [19] [20] [21]. The present model separates tool adoption, process change, and financial effect. Successful installation belongs to the first category. Faster reconciliation belongs to the second. Avoided paid overtime or verified lower error cost belongs to the third. A report should specify which category the engagement actually measured.

Client adoption depends on perceived usefulness, ease of use, and organisational conditions. Technology acceptance research supplies relevant constructs [22] [23]. The model does not use acceptance as a substitute for financial evaluation. It uses the constructs to question whether staff will work with the proposed process and whether management has supplied necessary support. A financially attractive recommendation requires redesign when daily operating demands prevent the intended users from adopting the method.

The quality of evidence also depends on the records supporting the calculation. Research on data quality in context, data quality assessment, and consequences of poor data shows why correctness alone is insufficient [24] [25] [26]. A procurement saving measured against an unrepresentative purchase period produces a weak benefit claim even when the spreadsheet is accurate. The evidence gate therefore includes the period, scope, comparability, and availability of source records used to establish the baseline.

An integrative treatment of consulting research examines knowledge, identity, and power within the consulting relationship [27]. These dimensions reinforce the need to disclose who defines the problem and who approves the response. Knowledge-transfer research identifies obstacles to moving a practice between organisational contexts [28]. Data quality research adds the fit between available information and the decision [29]. The model joins these

concerns through separate evidence, authority, feasibility, and benefit gates, rather than assuming consultant expertise alone establishes implementation value.

Operating applications of consulting governance

Obukadata and colleagues evaluate change through what an organisation adopts, the value it obtains and the capability it sustains after delivery. Their narrative review also distinguishes measurement quality from attribution. The conceptual evaluation framework supplies no measured estimate of the benefit produced by this consulting procedure. Delivered advice needs observation of client use and persistence before management claims a sustained outcome. [30]

In the quality-management proposal by Okoli and colleagues, organisational governance links problem diagnosis to method selection and subsequent learning. Their framework routes different operational problems to Lean, Six Sigma, or analytical approaches. A client recommendation should specify the operating problem before choosing a quality method. The conceptual source does not measure the resulting consulting benefit. [31]

Okoli and colleagues develop controllable-variable isolation for first-pass-yield analysis in distributed operations. The framework allocates change authority after distinguishing controllable process variables from structural and contextual drivers. A consulting diagnosis should establish the mechanism behind a performance signal before recommending a change in accountability. It does not establish the effectiveness of the model proposed here. [32]

Mensah and colleagues review asset-liability management and interest-rate risk in banking. The relevant connection is the interaction between cash-flow timing, repricing assumptions, and governance. Bank balance-sheet models are not directly interchangeable with SME forecasts or investigative scores. The financial context helps frame the client decision, but the example assumptions remain hypothetical rather than calibrated from the source. [33]

Oyediji, Adesanya and Okoli examine vendor-collusion and theft concerns by reconstructing purchasing episodes in Nigerian LNG operations. Their purchasing model retains the relationship among selection, receipt, invoice and payment while requiring support for any scheme conclusion. This supplied conceptual paper motivates transaction reconstruction and a distinct loss schedule. It reports no empirical accuracy estimate for the advisory model developed here. [34]

The board-nominee framework by Oyediji, Adesanya and Okoli keeps identity, capability, independence and outstanding concerns visible as separate questions. Their proposed uncertainty gate preserves material gaps instead of averaging them away. The transfer to advisory work concerns evidence interpretation and decision responsibility. Nominee due diligence neither substitutes for transaction testing nor supplies a legal finding for the consulting client. [35]

Pedro and colleagues connect remittance cost efficiency with settlement, risk, customer effects, and governance. Their remittance framework evaluates settlement, customer consequences and governance alongside the apparent saving in operating cost. This supplies an application context for distinguishing financial value from apparent efficiency. No remittance cost estimate is transferred into the hypothetical client or project calculations. [36]

Okoli and colleagues relate equipment funding to supplier delivery, lifetime expenditure, technological obsolescence and clinical requirements. Their conceptual framework makes acquisition appraisal dependent on operating conditions. A consulting appraisal should account for obligations which continue after acquisition and expenditure incurred during implementation. The equipment-financing discussion supplies a context for appraisal, without evaluating the consulting method developed here. [37]

Advertising allocation research by Kinyanjui and colleagues links return measurement to attribution rules, interacting channels and governance. An observed outcome requires an explicit comparison before the client attributes the improvement to consulting work. The present model applies that distinction to its own financial decision boundary. It does not borrow campaign performance rates or treat advertising expenditure as automatically productive. [38]

Okoli and colleagues examine utility financing through cost of capital, debt capacity, investment needs, affordability, resilience, and regulatory conditions. Their proposed framework links financing choices with consequences for investors and customers. This supplies a sector example of competing objectives. The manuscript retains its hypothetical discount rate and does not infer an allowed utility return from the source. [39]

Sustainable financing, margin optimisation, ESG disclosure, cost of poor quality, and financial-service innovation address different potential objectives of an engagement. The governance model allows these objectives to coexist without collapsing them into one monetary total. A financing recommendation should identify cash and repayment effects. A

margin intervention should identify price, volume, and cost effects. A sustainability requirement might need a nonfinancial rationale or a separate funding condition. A cost-of-quality measure needs records demonstrating rework or failure consequences. The source set supports an explicit objective definition rather than a generic value claim. The benefit register consequently distinguishes financial outcomes, risk exposure, service conditions, and mandatory requirements, with a stated assessment method for each category. [40] [41] [42] [43] [44]

Procurement strategy, contract negotiation, supplier relationships, vendor evaluation, and supplier-payment automation concern one of the portfolio's operational applications. A procurement recommendation needs more than a price comparison. The engagement should identify delivery conditions, payment terms, discounts, system changes, and staff effort. Vendor selection also needs a reproducible basis so the client understands why the preferred option fits its requirements. Automation requires exception handling and approval controls. These topics motivate the proposed feasibility and authority gates. Their relevance does not establish the numerical procurement project's forecasted benefit. The model requires the client to supply the baseline spend and verify the actual changes before the register recognises savings attributable to the intervention. [45] [46] [47] [48] [49]

Demand and materials-readiness studies and demurrage analysis connect operating decisions to financial effects. The supplied solar and piezoelectric-lighting studies add context for technology investments with initial expenditure and later operating consequences. The governance model keeps technical feasibility and verified economic benefit separate. A technically plausible energy project still needs a client-specific cost schedule, maintenance assumptions, capacity, and an outcome measure. The cited studies are not used as evidence of consulting effectiveness or as benefit parameters for the portfolio. They illustrate the type of multidisciplinary input a recommendation might need. The financial assessment then records implementation expenditure, timing, service conditions, and uncertainty, while the relevant technical specialists assess performance within their own evidence and scope. [50] [51] [52] [53] [54]

RESEARCH METHOD

Construct development and literature scope

The engagement is the unit around which the constructs are assembled. Evidence fit, decision authority, implementation feasibility and benefit eligibility describe the requirements for moving a recommendation into client operations. The conceptual development draws on consulting accountability, knowledge transfer, organisational capability and technology governance literature recorded through 2024. Jaakkola supports the articulation of relationships among these constructs [55]. A constrained project comparison and a separate attribution register provide two analytical demonstrations. Their assumptions are declared so the calculations remain reproducible; neither demonstration estimates the effect of an observed consulting engagement.

Title and subject searches used consulting impact, knowledge transfer, absorptive capacity, analytics capability, digital transformation, and generative AI. Eligibility required a journal article within the recorded publication-year cutoff and relevance to a model component or explicitly bounded application context. Available DOIs were matched to article titles and journals. Three reviewed energy articles have no DOI located in title and author searches; their supplied bibliographic details and author-copy records are retained. Author or page fields absent from registry records were completed from the supplied references. Additional reviewed PDFs were reviewed for relevant conceptual contributions. Their recorded article years determine eligibility; these records do not independently establish historical availability. Printed DOI strings that failed resolver checks were omitted. Sources without a verified DOI retain their bibliographic metadata from the supplied PDF or confirmed publisher page, and verification differences are recorded in the accompanying reference audit. The source set is purposive and does not support a claim of exhaustive coverage. No systematic screening flow, field interviews, firm-level survey, or causal regression is reported. Literature-derived insights motivate the model, while all project values and capacity limits are assumed inputs.

Engagement charter and decision authority

The model separates five constructs. Evidence fit concerns whether the recommendation's rationale applies to the client's problem and records. Decision authority identifies the person authorised to approve the change. Implementation capacity describes the funds, staff time, and skills available. Benefit attribution specifies which portion of an observed improvement

reasonably belongs to the intervention. Transfer completion concerns whether client staff reproduce and maintain the process without continued dependence on the adviser. Each construct requires distinct documentation.

An engagement follows four decision gates. The evidence gate requires a reconciled baseline, traceable assumptions, and a defined problem. The authority gate requires an accountable business owner and approved decision rights. The feasibility gate requires affordable costs, available staff, and acceptable operating risks. The benefit gate requires a measurable outcome and an agreed assessment method. A recommendation which fails a gate is deferred, redesigned, or rejected. High expected financial value does not offset missing authority or an unresolved evidence gap.

The engagement charter defines the problem, scope, expected decisions, and success measures. A request to improve efficiency should become an operational question, such as reducing approved invoice processing time without weakening control. The charter identifies the relevant process owner, data period, exclusions, and resources. It also explains which outcomes the engagement does not intend to measure. This makes later assessment more precise and prevents a change in scope from becoming an unrecorded change in the definition of success.

Baseline selection requires comparability. The adviser identifies whether the chosen period includes abnormal demand, a one-time backlog, or a system transition. The benefit measure should use comparable units, such as cost per accepted transaction or processing hours per completed case. A lower total cost arising from fewer transactions differs from a productivity improvement. When management chooses an imperfect baseline, the register records the limitation and presents sensitivity to an alternative comparison rather than concealing the choice.

Evidence fit is evaluated recommendation by recommendation. A published result from a large corporation might motivate an option for an SME but does not establish the SME's expected gain. The adviser identifies the source mechanism, the client's corresponding condition, and the data supporting transfer. An option based on faster invoice matching needs evidence of current matching effort and errors. An option based on better pricing needs evidence of demand response and margin. The model requires this chain of reasoning before financial values enter the portfolio.

The authority gate records responsibility at each decision point. One manager approves the recommendation, another might control access to data, and another might allocate staff. The engagement identifies all approvals required for implementation. An executive endorsement without operational capacity is insufficient. The gate also records escalation routes for disagreements. This arrangement reduces the chance of a proposal appearing approved while the staff responsible for delivery have no instruction or time to complete the work.

The feasibility gate examines both financial and operating resources. Initial expenditure includes external fees, internal preparation, training, and conversion costs. Recurring expenditure includes support, licences, review, and process maintenance. Capacity estimates use the same implementation period across projects. A requirement for one FTE for one month differs from one FTE for one year. The model therefore needs a resource schedule before comparing projects across different time spans. The numerical example deliberately assumes a common period to keep the constraints comparable.

The engagement begins with a decision statement identifying the client problem, the responsible manager, the proposed change, and the outcome to be evaluated. A broad objective such as improving finance performance is insufficient because it does not establish what the consultant is recommending or how management will judge the result. A more usable statement connects a specific process change to a defined observation, such as reducing avoidable invoice disputes while maintaining customer service. The statement also identifies the comparison: the existing process, a feasible alternative, or a previously approved plan. This gives the evidence gate a concrete question and prevents later benefit reporting from shifting to whichever measure appears most favourable.

Baseline construction requires a measurement boundary. The client specifies the business units, transaction classes, dates, and costs included in the assessment. A project affecting one department should not claim improvements elsewhere unless a supported relationship is documented. The baseline retains unusual events rather than deleting them automatically. If an adjustment is justified, both the original observation and the adjusted value remain available. The consultant records whether the baseline represents current operations or a future plan without the intervention. These alternatives answer different questions. Comparing actual performance with an ambitious target can show target achievement, but it does not by itself estimate the effect of the consulting engagement.

The authority gate is implemented through decisions rather than job titles alone. A project sponsor can support the engagement while lacking authority over system access, procurement, staffing, or a customer-facing policy. Each necessary decision therefore has an identified approver and a recorded approval scope. Approval to investigate a problem differs from approval to change the process. The gate also records conditions attached to approval, such as a limited pilot or a maximum expenditure. Where two units share authority, the register states how disagreements will be resolved. This makes an unresolved dependency visible before the implementation team treats sponsorship as a complete commitment of resources.

The feasibility gate converts the recommendation into a dated work plan. The plan identifies required staff time, training, data preparation, system changes, external support, and operational disruption. Costs are assigned to the activity creating them and to the period in which they arise. Internal staff time can create an opportunity cost even when no additional payroll payment occurs. For that reason, the portfolio example treats staffing and training capacity as constraints alongside the cash budget. The client should assess these resources independently rather than assume the budget can purchase unlimited implementation capacity. A project with favourable NPV can remain infeasible when critical personnel are already committed to essential operations.

The appraisal should include a responsibility map attached to the actual decisions. For each recommendation, the map identifies the owner of the baseline, the approver of expenditure, the owner of system access, the manager assigning staff, the owner of the outcome measure, and the reviewer of the benefit claim. A small organisation might combine these roles, but the record should preserve the decisions separately. An expenditure approval does not automatically provide system access or staff capacity. Where approvals depend on different units, the feasibility test should identify the unresolved dependency before the recommendation receives a start date. This makes the authority gate operational rather than a list of titles. The consultation process then resolves a specific missing decision instead of seeking a general statement of support.

The baseline should also retain the organisation's ordinary improvement path. If a client already planned a process change before the consulting engagement, the evaluation should compare the recommendation with that feasible planned alternative where relevant. Comparing only with unchanged historical performance might credit the consultant for

improvement likely to occur through existing work. The baseline record should therefore distinguish current operation, an approved internal plan, and the consulting proposal. Each option receives compatible assumptions about timing, costs, service conditions, and resources. The choice of comparison affects the benefit claim and should remain visible. The model does not estimate the alternative path here. It identifies the record needed to prevent the engagement's appraisal from treating every subsequent improvement as incremental value attributable to advice.

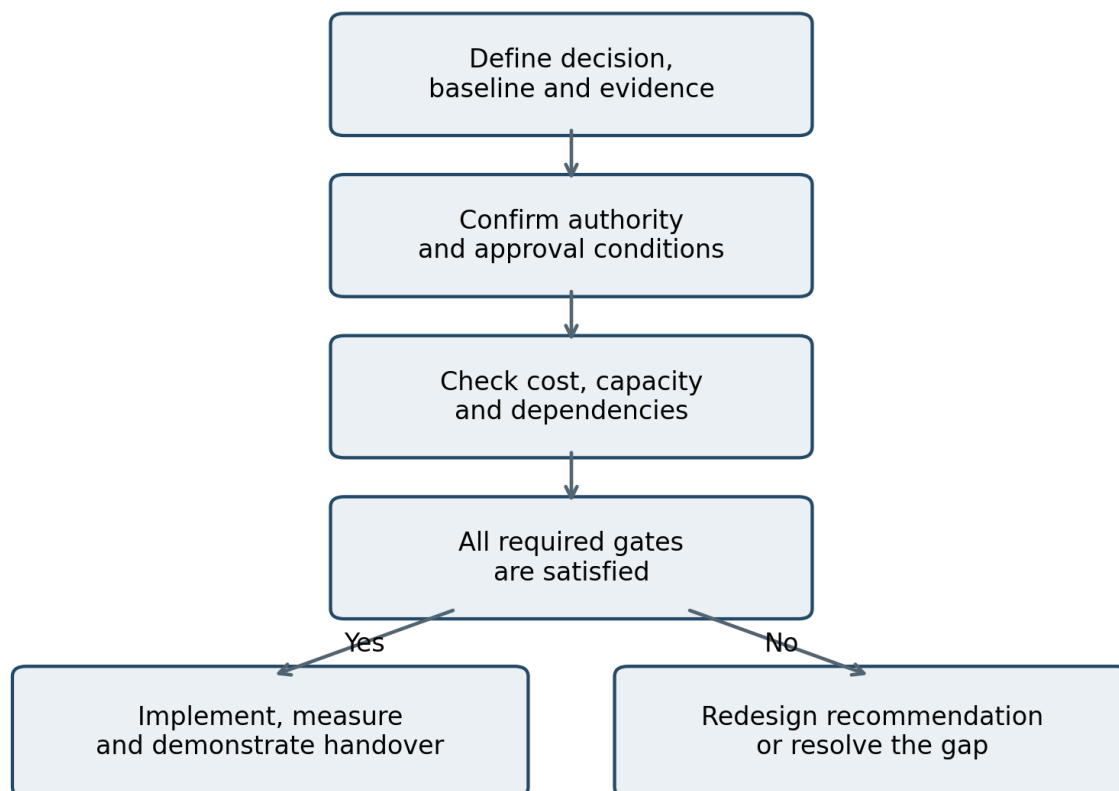


Figure 1. Proposed consulting governance process. Evidence, authority, feasibility and benefit requirements precede implementation.

Portfolio appraisal and measurement design

For projects passing the gates, the portfolio decision maximises the sum of net present values subject to resource constraints. Project value $NPV(i)$ equals the sum of net annual benefits $b(i,t)/(1+d)^t$, less initial cost $I(i)$. Net annual benefit includes recurring operating costs. A binary variable $x(i)$ equals one when a project is selected. The illustrative objective is to maximise $\sum x(i)NPV(i)$, subject to total initial expenditure, training hours, and

implementation staffing within available limits. Project dependencies and shared benefits would require additional constraints in an actual engagement.

The example contains three hypothetical independent projects with benefits paid at year end for three years and a ten-percent discount rate. Project A redesigns the collections process, with initial expenditure of \$150,000, annual gross benefit of \$120,000, recurring annual cost of \$30,000, training demand of 30 hours, and implementation staffing of 0.6 full-time equivalent (FTE). Project B redesigns procurement analytics, with initial expenditure of \$200,000, annual gross benefit of \$180,000, recurring cost of \$50,000, 60 training hours, and 1.0 FTE. Project C improves financial-close controls, with initial expenditure of \$100,000, annual gross benefit of \$100,000, recurring cost of \$20,000, 25 training hours, and 0.4 FTE.

The available initial budget is \$250,000, training capacity is 60 hours, and concurrent implementation capacity is 1.0 FTE during the same specified implementation period. FTE describes assigned effort over this common period, rather than permanent employment. All three projects are assumed to pass the gates. Benefits are assumed independent, without overlap, taxes, inflation, terminal value, or working capital effects. A sensitivity scenario reduces each project's gross benefit by 20 percent while holding recurring cost and initial expenditure constant.

Benefit verification uses a separate illustrative engagement. The forecast annual gross benefit is \$200,000. Observed improvement against a defined baseline is \$170,000. An assumed \$30,000 arises from unrelated market conditions. Sixty percent of the remaining \$140,000 is attributed to the engagement, producing \$84,000 attributable gross benefit. Recurring support costs are \$30,000. One-time consulting and internal implementation costs are \$40,000 and \$20,000. These assumptions demonstrate the register's calculations, rather than estimate causation.

Benefit measurement defines the unit, source, calculation, frequency, and owner. A reduction in rework might use documented cases and staff hours. A financing benefit might use average borrowing avoided and the applicable funding rate. A customer retention benefit needs an identifiable population and a comparison method. Each measure includes a rule for exclusions and a record of uncertainty. These definitions make the register reproducible and stop a broad term such as value creation from concealing several unrelated claims.

The model treats risk reduction separately from realised cash savings. An intervention might reduce exposure without producing a cash receipt. Its financial appraisal needs an

estimate of event likelihood, consequence, and the intervention's effect, each with an evidence basis. Portfolio and downside-risk research supplies examples of explicit decision objectives [56] [57]. This paper does not estimate such distributions. The example's deterministic NPVs represent stated benefits, while risk-related recommendations need additional assessment before entering the same monetary comparison.

Forecast quality receives its own evaluation. The register preserves the approved forecast, subsequent revisions, and realised results. Prediction and explanation are different tasks [58]. A forecasted benefit which later appears does not prove the engagement caused the outcome. The evaluation therefore measures forecast error separately from attribution. This distinction also allows management to learn whether overstatement arose from optimistic demand assumptions, omitted implementation costs, or a weak estimate of the intervention's causal contribution.

Documentation should support independent reproduction. A reviewer should trace a reported saving to the relevant record, understand each adjustment, and reproduce the total without relying on an undocumented explanation from the original adviser. Assumptions with no direct record should be identified as judgemental. Significant changes should receive version histories. The engagement then provides an auditable connection between source data and management claims, rather than a final presentation whose underlying calculations remain inaccessible.

Dependencies require special treatment because the simple portfolio example assumes independent benefits. If the collections project depends on a data-cleaning project, its estimated benefit should not be evaluated as if the prerequisite were free and already complete. The relevant package includes the prerequisite cost and capacity. Similarly, two projects may claim savings from the same process change or compete for the same customer group. The engagement register identifies shared inputs, overlapping benefits, and order requirements. A portfolio comparison then evaluates compatible packages. The independence assumption remains useful for the deterministic illustration, but it must be tested before the arithmetic is transferred into an actual client investment decision.

Benefit categories are defined before measurement begins. Cash savings require an observable reduction in expenditure or a supported change in receipts. Capacity released records time available for another use and does not automatically become cash savings. Risk reduction needs a defined exposure and a defensible change in the relevant likelihood or

severity, with uncertainty retained. Service improvement uses a specified nonfinancial measure unless a documented mechanism links it to financial value. These categories can be reported together, but they should not be added indiscriminately. The benefit gate checks for compatible units, overlapping claims, timing differences, and a clear explanation of how the intervention produces each recognised outcome.

The handover method requires a practical demonstration. Responsible client staff perform an ordinary workflow and a relevant exception using the agreed records and instructions. The demonstration identifies unresolved knowledge, access, and approval gaps. A signed training attendance sheet is evidence of participation, while a successful demonstration is evidence that a particular task can be performed under the tested conditions. Neither guarantees continuing capability after staff turnover or system change. The handover record therefore includes ownership of future updates and a review date. The consultant should also distinguish a task performed with extensive assistance from one performed independently, because those conditions imply different remaining support needs.

Evaluation follows a schedule aligned with the mechanism of benefit. A process change can be adopted before a financial effect becomes visible. An initial review therefore checks implementation and use, while a later review examines operating outcomes and financial consequences. The schedule identifies who will retain the data after the engagement closes. A benefit dependent on annual contract renewal cannot be assessed fully within a short implementation window. Conversely, an immediate duplicate-payment correction should not be described as a continuing annual saving without a separate prevention mechanism. The method links each measure to an appropriate observation horizon so completion, adoption, and sustained value remain distinct within the same decision record.

Seed reviews of demand forecasting and retail cash-flow modelling connect operational estimates with financial planning. Their relevance to consulting governance lies in the interface between a recommendation's predicted operating effect and its expected financial effect. More demand does not necessarily produce cash within the implementation period, and a shorter operating cycle does not by itself establish incremental profit. The engagement should therefore define the intermediate mechanism connecting the changed process to the claimed outcome. A recommendation based on improved demand forecasting needs a purchase, staffing, service, or funding decision responsive to the forecast. The benefit register

should identify that decision and the records supporting its consequence, rather than treating forecast accuracy as the complete financial benefit. [59] [60]

The published framework for financial modelling under uncertainty separates forecasting, valuation, scenario analysis, and model governance. This architecture supports preserving uncertainty through the consulting appraisal. A forecast driver should retain its source, range, decision relevance, and revision rule before entering the valuation. The present paper uses deterministic scenarios because its illustrative inputs do not support estimated distributions. The published framework supplies a conceptual relationship among components, not probability estimates for the three hypothetical projects. Management should therefore distinguish a sensitivity result from a likelihood statement. A project remaining positive under a specified reduction in benefits demonstrates arithmetic resilience under that reduction. It does not establish the chance that the reduction will occur or the probability of investment success. [61]

The published review of credit-risk and default prediction further distinguishes discrimination, calibration, and profit-centred evaluation. These distinctions matter where consultants recommend analytical tools. Improving a score's ranking accuracy is a technical outcome. Improving a decision made using the score is an operational outcome. Improving net financial performance after implementation and support costs is a financial outcome. The engagement should specify which outcome it intends to evaluate and preserve the bridge between them. A technical benchmark does not establish a universal commercial return. Where the tool affects access to services or review decisions, management should also define the relevant nonfinancial conditions. The model's gate process accommodates these conditions alongside economic appraisal rather than allowing one performance statistic to determine approval. [62]

The published review of IT service management discusses service governance, staff capability, adoption, measurement, and implementation constraints. Its relevance here is the continuing work required after delivery of a consulting recommendation. A process dependent on maintained software, recurring extracts, or controlled rule updates needs a service owner and support resources. The feasibility gate should include these recurring obligations before management accepts the initial investment case. The handover record then identifies who resolves defects, approves changes, and maintains the operating procedure. A project reaching its implementation milestone differs from a service continuing to operate

under the conditions assumed in the appraisal. The benefit review should retain both states and examine consequences when continuing support falls short. [63]

The published model of asset lifecycle management and inventory visibility links acquisition, operation, maintenance, and retirement with integrated records and decision support. This lifecycle perspective is relevant to recommendations involving equipment, inventory, or supporting systems. The engagement should preserve obligations beyond the initial purchase, including replacement needs, maintenance resources, and the operating role of spare parts. The present portfolio does not adopt sector-specific asset performance estimates from the source. Instead, it uses the relationship between stages to require a consistent appraisal horizon. A lower acquisition price accompanied by higher maintenance demand should enter the comparison as a complete option. Likewise, inventory reduction should preserve the service requirement defining which items remain necessary for continuity. [64]

Digital lending and privacy-focused identity sources add bounded application contexts for consulting recommendations in financial services. The digital-lending review connects profitability with acquisition, underwriting, pricing, consumer protection, and data governance. The identity framework connects access with privacy and verification responsibilities. These contributions support defining service outcomes and operating constraints separately from a revenue target. The engagement should identify whose access, costs, and risks change when a recommendation alters a customer process. The present model does not infer an inclusion benefit, privacy guarantee, or lending return from these sources. It requires an explicit outcome measure and an appropriate basis for assessing the particular recommendation within the client's decision setting. [65] [66]

RESULTS AND DISCUSSION

Governance as an operating requirement

The first analytical result is the difference between recommendation quality and financial rank. The gates prevent the client from selecting a high-value project when essential evidence or authority is missing. A purchasing recommendation, for example, needs a validated spend baseline and a responsible procurement owner. A financial-close recommendation needs agreement on approval controls and the definition of an exception. If these conditions fail, a

positive appraisal is conditional on resolving the deficiencies. Gate status therefore precedes portfolio selection.

Knowledge transfer influences whether improvements persist. A client-owned procedure should specify inputs, definitions, exception handling, and approval responsibilities. Transfer completion requires a demonstration by client staff using a fresh reporting period or operational example. Attendance at training does not establish this ability. The proposed handover test uses reconciliation accuracy, documented exception handling, and an approved update cycle. This operationalises the model's transfer construct while leaving its effect on long-term value for empirical evaluation.

The consulting relationship needs explicit decision authority. Advisers analyse evidence and explain options. Client managers approve changes affecting employees, customers, payment terms, and operating controls. A benefit owner maintains the measure after implementation. An independent finance reviewer checks significant benefit claims against records. These roles differ even when a small organisation combines them in one employee. The engagement record should disclose the combination and provide a review arrangement proportionate to the decision.

AI-supported work fits within these same controls. An adviser might use a generative system to summarise documents, draft explanations, or propose analytical steps. Each resulting factual claim requires source checking, and calculations require reproduction from authorised data. A fluent explanation does not demonstrate a valid recommendation. The client should know which tasks used AI, which records supported the output, and who approved the final advice. Faster drafting should be measured separately from implementation and financial outcomes.

The model also distinguishes routine assistance from consequential judgement. Creating an initial table of transaction categories differs from deciding whether a client should dismiss a supplier, accuse an employee of misconduct, or change a lending policy. Higher-impact decisions require documented human review and appropriate evidence. AI-generated references and financial values should enter the engagement only after verification. The proposed gate process accommodates these tasks without treating automation as a substitute for accountability.

A rejected recommendation is an informative result. An evidence gap might show that the business needs a better record system before pursuing an analytical change. A capacity gap

might show that management should reduce concurrent projects. An attribution gap might show that the claimed benefit is too uncertain for a precise return statement. The engagement should record these decisions and their reasons. Evaluation limited to approved successful projects would overstate the portfolio's promise and hide the costs of developing unworkable options.

Institutional pressures create another interpretation risk. Organisations sometimes adopt methods because peers or regulators expect them, rather than because the client has demonstrated financial value. Institutional research provides context for such conformity [72]. The model consequently permits a nonfinancial or mandatory rationale. Management should state that rationale directly and evaluate the recommendation against its actual objective. Forcing every approved change into an uncertain cash-return claim weakens the benefit record and obscures why the project matters.

Human judgement also affects portfolio assumptions. Decision makers might accept an ambitious benefit forecast because the proposed technology appears credible or because considerable work has already been invested in the proposal. Research on judgement under uncertainty and prospect theory motivates consistent scenario comparisons [73] [74]. The model's response is procedural: retain the original assumptions, compare alternatives under the same conditions, and present break-even values. These steps make optimism visible without claiming to eliminate judgemental bias.

Analytics recommendations require an assessment of their operational context. Research on analytics competency and reviews of analytics capability supplies additional perspective [75] [76]. A prediction model requires timely inputs, staff able to interpret output, and a decision which changes in response. If no action follows the prediction, accuracy alone supplies little evidence of client benefit. The model therefore asks for the decision rule and responsibility attached to each analytical recommendation.

AI explanations also need boundaries. Research on interpretable models and explainable AI examines how users understand model outputs [77] [78] [79]. In a consulting engagement, an explanation might support review of an estimate or an alert. It does not certify the factual correctness of the records or guarantee that a recommendation will improve outcomes. The evidence gate retains source checking, calculation review, and client-specific reasoning even when a model supplies a readable explanation.

Continued monitoring matters after approval. Changes in customers, suppliers, systems, or operating conditions might invalidate the original relationship between inputs and outcomes. Research on concept drift motivates attention to this issue [80]. A client-owned review schedule should identify when assumptions need reassessment and who approves a change. Monitoring also records benefits which disappear after implementation. The benefit register then captures persistence and reversal, rather than treating the initial improvement as permanent.

Knowledge transfer should include exceptions, not only standard cases. A staff member might reproduce the model for an ordinary month but fail when transaction volumes change or a data field is missing. The handover exercise should therefore include one relevant exception and a documented response. The client should know when to stop using the calculation and escalate the issue. This supplies stronger evidence of transfer than a signed attendance record, while still requiring later observation to establish sustained operating capability.

The proposed model also clarifies how management consulting and forensic advice interact. A forensic review might identify unreliable transaction records. A consulting engagement might redesign reconciliation and approval routines in response. These are different contributions with separate evidence and outcome requirements. A confirmed irregularity should not automatically become a measured financial benefit from the redesign. The register records the issue, corrective action, implementation cost, and subsequently observed process outcome in sequence.

The authority gate helps interpret unsuccessful implementation. A recommendation can be analytically persuasive while requiring a policy decision the sponsor cannot make. In that case, additional analysis may add little value until the authorised manager addresses the decision. A feasibility failure is different: the approval exists, but the organisation lacks time, skills, or system readiness. A benefit failure is different again: the change is implemented and used, yet the expected outcome does not follow. Recording these failure locations prevents a single broad label of project failure from obscuring the appropriate response. The schematic links evidence, authority, feasibility, and measurement because each stage answers a separate question needed for a supported engagement conclusion.

The capability test also provides a useful stopping point for external support. If client personnel can reproduce the ordinary process and handle the agreed exception, continuing

consultant involvement requires a new reason rather than an assumption of permanent dependency. Where the test fails, the gap should be described specifically. Missing access requires an access decision; misunderstanding a reconciliation requires practical instruction; an unresolved exception requires a policy or process design. These responses differ in cost and responsibility. A generic recommendation for more training would not address every gap. The handover record supports a targeted support decision and leaves an inspectable basis for assessing whether the client can maintain the adopted process.

Benefit ownership should also survive changes in personnel. A consulting engagement often ends before its longest-term assumptions have been tested. The handover record should identify the measure's ongoing owner, the source records, the calculation, the review frequency, and the procedure for revising assumptions. If the owner changes, the replacement should reproduce the calculation using a fresh period and explain a relevant exception. This is an operational continuity test, not evidence of long-term financial effectiveness. Its value is the preservation of the evaluation process after the adviser withdraws. Without continuity, the client might report the first favourable period repeatedly or cease recording reversals. The model therefore treats maintained measurement capability as part of handover and preserves the empirical benefit question for the subsequent observation period.

A project should receive an explicit stop or redesign criterion as well as a start criterion. For example, management might agree to revisit a recommendation when implementation expenditure exceeds the approved amount, the required staff becomes unavailable, or an operating condition fails. These criteria should connect to the assumptions governing the investment decision. They should not force cancellation after every minor variance. The review examines whether the original package remains feasible and whether an alternative offers better value under current information. Any revision retains the original forecast for performance assessment. This prevents adaptive management from erasing the evidence needed to understand why the first appraisal failed. The present method proposes the decision record; it does not estimate an optimal stopping rule or general intervention threshold.

Consultant performance should be assessed over the agreed contribution. An engagement limited to diagnosis has different responsibilities from one including implementation support and benefit evaluation. The client should define the decision deliverables, implementation responsibilities, and outcome measures before work begins. A complete diagnostic report demonstrates delivery against its scope but does not establish realised savings. An

implemented recommendation demonstrates a further stage but still requires measurement and attribution. The governance model connects these stages while preserving their separate completion criteria. This supports proportionate evaluation and prevents the client from confusing a deliverable with an outcome. It also makes the adviser accountable for the quality of assumptions and reasoning within the agreed role, even where management controls the final implementation decision.

The schematics represent two connected relationships: approval depends on evidence, authority, and feasible resources; benefit recognition depends on a supported movement from changed operation to attributable outcome. Keeping these relationships separate helps the reader see why a favourable forecast does not complete the engagement. The first schematic returns an unready recommendation to its unresolved gate. The second preserves the baseline, observed change, alternative influences, implementation costs, and verified benefit. These are proposed analytical relationships, rather than observations from a client study. Their contribution is a repeatable sequence for examining assumptions and claims. Testing whether this sequence improves consulting outcomes requires authentic engagement records and a comparison aligned with the particular recommendation, organisation, and observation period.

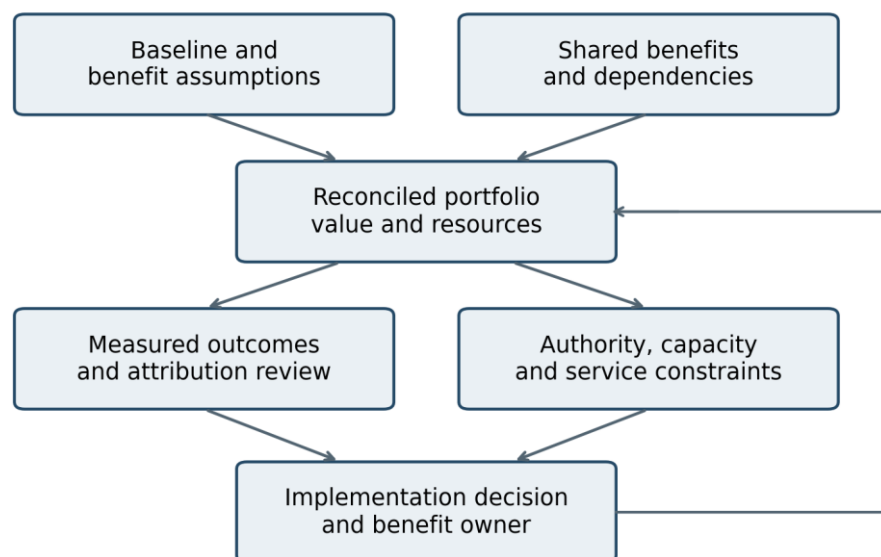


Figure 2. Benefit attribution and implementation feedback. Shared benefits require reconciliation before portfolio valuation; the relationships are conceptual.

Resource limits and portfolio composition

The second result concerns limited implementation resources. The three-year annuity factor at ten percent is approximately 2.486852. Project A has annual net benefit of \$90,000 and NPV of \$73,817. Project B has annual net benefit of \$130,000 and NPV of \$123,291. Project C has annual net benefit of \$80,000 and NPV of \$98,948. Project B ranks first on individual NPV and gross annual benefit, but this ranking does not determine the best feasible portfolio.

Table 1. Assumed consulting-project resources and base financial values.

Project	Initial cost	Annual net benefit	Training	Staffing	Three-year NPV
A, collections	\$150,000	\$90,000	30 hours	0.6 FTE	\$73,817
B, procurement	\$200,000	\$130,000	60 hours	1.0 FTE	\$123,291
C, financial close	\$100,000	\$80,000	25 hours	0.4 FTE	\$98,948
A + C	\$250,000	\$170,000	55 hours	1.0 FTE	\$172,765

Projects A and C together require \$250,000, 55 training hours, and 1.0 FTE. Their combined NPV is approximately \$172,765. Project B alone requires \$200,000, 60 training hours, and 1.0 FTE, producing NPV of \$123,291. Projects A and B exceed all three resource limits. Projects B and C exceed budget, training, and staffing limits. Selecting all projects also fails. Among the feasible options under the declared assumptions, A plus C produces the largest aggregate NPV, approximately \$49,474 above B alone.

This result follows from a small exhaustive comparison, rather than an empirical estimate of consulting performance. The comparison shows why selecting the highest-ranked individual recommendation might leave a better feasible combination unused. Management should ask which set of changes fits the organisation's resources. The practical benefit of the model is the visibility of constraints and choices. Real portfolios would also need consideration of dependencies, competing benefits, schedule differences, and operational disruption.

The sensitivity exercise reduces gross benefits by 20 percent. Annual net benefits become \$66,000 for A, \$94,000 for B, and \$60,000 for C. NPVs become approximately \$14,132,

\$33,764, and \$49,211. A plus C retains the highest feasible combined NPV at \$63,343. Its value falls by about 63.34 percent relative to the base portfolio. This comparison demonstrates sensitivity to forecast benefits even when the selected combination does not change. Stable selection should not be mistaken for stable expected value.

Table 2. Sensitivity to a 20% reduction in annual gross benefit.

Project	Revised annual net benefit	Revised NPV	Resource feasibility
A	\$66,000	\$14,132	Feasible alone
B	\$94,000	\$33,764	Feasible alone
C	\$60,000	\$49,211	Feasible alone
A + C	\$126,000	\$63,343	Feasible combination

Project A is particularly exposed to benefit reductions because of its larger initial expenditure relative to net annual benefit. Its break-even gross annual benefit is initial cost divided by the annuity factor, plus recurring annual cost. This equals approximately \$90,317. Relative to the \$120,000 forecast, the project tolerates a reduction of about 24.74 percent before NPV reaches zero. The equivalent break-even gross benefits are approximately \$130,423 for B and \$60,211 for C. These thresholds describe the assumed three-year horizon, not general consulting benchmarks.

Capacity uncertainty also changes the portfolio. If available implementation staffing falls from 1.0 to 0.8 FTE, both B and the A-plus-C combination become infeasible. A and C remain feasible individually, with C having the higher NPV. If training capacity falls to 50 hours, A plus C and B fail, leaving the same individual choice. These outcomes demonstrate the importance of verifying capacity with operational managers before recommendations receive approval. A nominal budget alone does not establish readiness to act.

The portfolio result demonstrates the value of explicit constraints. Ranking B first is reasonable when the unit of choice is one project. Selecting A plus C is reasonable when management seeks the best feasible combination under the stated budget, training, and staffing limits. The apparent conflict disappears once the decision problem is defined. A client should therefore specify whether the adviser is choosing one intervention, a concurrent portfolio, or a sequence over several periods. Each problem needs different constraints and produces potentially different recommendations.

The independence assumption is particularly important. If A and C reduce the same review effort, their combined benefit is less than the sum of their separate forecasts. If C supplies reliable records required for A, implementing C first might make A more effective. These possibilities require shared-benefit and dependency constraints. The model would then identify which benefits belong to each project and which belong to the combination. The numerical result should not be transferred to a portfolio without checking these relationships.

Phasing also changes capacity. Management might implement B after completing C rather than choose between them for one common period. This creates a multi-period appraisal with delayed expenditure and delayed benefits. A deferred project generally has a different present value from immediate implementation. The adviser must also consider whether the capacity released by the first project is usable for the second. A sequence cannot assume staff savings become implementation capacity without an operational plan explaining the transition.

The portfolio calculation shows that investment ranking and portfolio choice answer different questions. Project B has the largest individual NPV, but its resource requirements prevent combining it with another project within the illustrative constraints. Projects A and C together offer a higher feasible total NPV. The result follows from the assumed budget, training hours, staffing, independent benefits, and discount rate. It does not show that collections and financial-close consulting always outperform procurement work. A client with different constraints can choose a different portfolio. The governance contribution is to expose those constraints and the assumptions producing the recommendation before presenting the selected package as financially superior.

A simple budget extension makes this dependence visible. If the initial budget increases from \$250,000 to \$300,000 while training and staffing limits remain unchanged, B and C still cannot proceed together because they require eighty-five training hours and 1.4 FTE. Additional cash alone does not remove the operational constraint. If all three limits were relaxed sufficiently, a different comparison would become relevant. The consultant should therefore identify the binding constraint in each rejected package. This allows management to consider whether the constraint can be changed and at what cost. It also avoids recommending an increase in budget when the scarce resource is specialist time or the organisation's capacity to absorb simultaneous changes.

Benefit delay provides another deterministic extension. Suppose the A and C package still costs \$250,000 initially, but its three annual net benefits of \$170,000 begin one year later than

assumed. At ten percent, the original present value of those benefits is approximately \$422,765. Delaying the same stream by one year reduces it to approximately \$384,332, giving an NPV of about \$134,332. The package remains positive under this isolated assumption, but loses roughly \$38,433 of present value. The comparison demonstrates why implementation readiness belongs inside the investment case. A delay can reduce economic value even when the final operating improvement and total nominal benefits remain unchanged.

A separate cost-overrun scenario shows the need to keep expenditure and outcome assumptions distinct. If the initial cost of A and C rises by twenty percent, from \$250,000 to \$300,000, while benefits remain unchanged, NPV falls from approximately \$172,765 to \$122,765. More immediately, the package breaches the original budget constraint. A positive revised NPV cannot authorise spending beyond that approved limit. Management must either approve additional funding, reduce scope, change the sequence, or select another feasible package. The register records this as a new decision with updated assumptions. It does not treat the initial financial approval as permission for an unlimited implementation overrun.

A hypothetical benefit-overlap example modifies the portfolio interpretation. Suppose projects A and C each include a \$20,000 annual saving from the same reconciliation activity. Adding their stand-alone net benefits would count the shared saving twice. At the stated ten-percent discount rate over three years, the repeated \$20,000 has present value of approximately \$49,737. Deducting this overlap from the original A-plus-C NPV of approximately \$172,765 gives a corrected package value near \$123,028. This lies slightly below project B's original NPV of approximately \$123,291. The example changes only the overlap assumption and therefore does not establish a real project's preferred choice. It demonstrates why the independence assumption determines the baseline result and why management should resolve shared benefit mechanisms before ranking packages.

An implementation dependency requires a different correction. Suppose a hypothetical recommendation needs a preparatory data-cleaning activity costing \$15,000 before its benefit begins. If the activity is absent from the initial appraisal, both affordability and NPV are overstated. The adviser should include the additional cost in the package and check the related staff requirement. Where preparation delays the benefit, the updated appraisal should also change the receipt dates. A prerequisite completed through ordinary client work still uses capacity and should not automatically count as free. The example does not assign a universal

data-cleaning cost. It shows the method for identifying an omitted dependency and revising the package. The gate record links the prerequisite, its owner, completion evidence, and effect on the investment decision.

Attribution and the timing of financial benefit

Benefit verification supplies the third result. In the separate engagement example, observed improvement is \$170,000, but attributable gross benefit is only \$84,000 after adjusting for market effects and the assumed contribution share. Deducting recurring support cost leaves \$54,000 annual attributable net operating benefit. Deducting \$60,000 in one-time consulting and implementation costs gives a first-year net contribution of -\$6,000. The first-year return on the one-time investment is -10 percent. The example shows why gross observed improvement should not be reported as consulting return.

Table 3. Separate illustrative benefit-attribution register.

Register item	Calculation or assumption	Amount
Observed annual improvement	Measured against assumed baseline	\$170,000
Unrelated market contribution	Assumed adjustment	-\$30,000
Attributable gross benefit	60% of \$140,000	\$84,000
Recurring support expense	Assumed cost	-\$30,000
Annual net operating benefit	\$84,000 - \$30,000	\$54,000
One-time external and internal cost	\$40,000 + \$20,000	-\$60,000
First-year net contribution	\$54,000 - \$60,000	-\$6,000

The attribution share requires evidence in an actual engagement. A manager's approval of a 60-percent share does not establish causal identification. A matched comparison, staggered implementation, or a suitable experimental design might strengthen the estimate. Where such designs are impractical, the report should present a reasoned contribution assessment with uncertainty and alternative explanations. The register should preserve the raw observed improvement alongside each adjustment so reviewers inspect the pathway from measurement to claim.

Timing and benefit type also affect interpretation. A permanent reduction in overdue receivables releases cash once, while lower financing cost recurs only while the released

funds reduce borrowing or meet another funding need. Counting the cash release as annual profit and then adding interest savings inflates the claim. Similarly, hours saved become a financial benefit only when the client reduces paid overtime, avoids hiring, or uses the capacity for a documented productive activity. The register therefore separates cash release, recurring earnings, capacity released, and risk reduction.

The benefit register limits several common counting errors. First, it prevents a working capital release from entering recurring profit. Second, it prevents the same staff-hour reduction from appearing in both labour savings and additional output without evidence of two distinct consequences. Third, it separates gross improvement from the portion reasonably attributed to the engagement. These controls affect the size of the reported benefit. They also make the result easier for management and independent reviewers to assess.

Financial reporting research supports examining how figures represent underlying activity. Research on disclosure, earnings quality, and accrual estimation provides context for this concern [67] [68] [69]. The proposed model does not use these articles to validate a consulting return. It uses the distinction between reported numbers and their economic interpretation to require reconciliation of benefit claims. A reduction in an expense estimate, for example, differs from a documented reduction in cash paid.

Service quality also limits apparent efficiency. A faster process might generate more errors or reduce the time available to resolve exceptions. Service quality research supplies a basis for examining customer expectations and perceived performance [70] [71]. The model pairs speed or cost measures with relevant service conditions. An invoice process should therefore monitor both processing time and error resolution. A customer-facing change should measure the associated experience rather than reporting throughput as a complete outcome.

The attribution example requires equal care. The assumed sixty percent share of the adjusted improvement is a scenario parameter, not an estimated causal effect. At forty percent attribution, the \$140,000 adjusted improvement supplies \$56,000 of attributed gross benefit. Deducting \$30,000 of recurring cost gives \$26,000 annual net benefit. Against the assumed \$60,000 one-time cost, first-year net contribution is negative \$34,000. At eighty percent attribution, annual net benefit is \$82,000 and first-year contribution is positive \$22,000. The range demonstrates the sensitivity of the conclusion to attribution. It supports collecting

better comparison evidence rather than selecting the parameter that makes the engagement appear profitable.

The annual attribution calculation also distinguishes a first-year return from a multi-year appraisal. A negative first-year contribution can coexist with positive value over a longer period if the benefit persists and later costs remain bounded. However, persistence cannot be assumed solely to reverse an unfavourable short-term result. The appraisal states the operating life, continuing support cost, replacement needs, and any decline in benefit. It also identifies whether a terminal value is included and what it represents. Management can then compare the same horizon across projects. The paper's illustrative results retain their stated three-year boundary, while the separate attribution register answers a first-year reporting question with its own assumptions.

A service improvement can be valuable without producing an immediately verifiable cash return. Faster financial close may improve the timing of decisions, but hours saved do not necessarily reduce payroll or increase revenue. The consulting register can report the measured time change and the intended use of released capacity. If the client later avoids external support or redeploys staff to a defined productive activity, a financial consequence can be evaluated separately. This prevents double counting the same hours as both a cash saving and additional output. It also respects management's ability to approve a nonfinancial objective when the reason is clear and the financial consequences remain honestly described.

Forecast precision should not hide differences in benefit eligibility. Consider a hypothetical process saving ten staff hours each week. If the released hours reduce paid overtime, the relevant avoided payment supplies a cash measure. If staff use the hours to handle additional work, the benefit requires a supported contribution mechanism for the additional output. If neither occurs, the organisation has increased available capacity without a demonstrated cash saving. These outcomes share the same time measure but differ economically. The benefit register should preserve the released hours and the verified consequence rather than automatically multiplying time by an hourly salary. The salary allocation might describe resource consumption or opportunity cost, but it does not establish an avoided payment. This distinction supports appraisal of operational improvements without overstating their immediate financial return.

A service-quality condition further changes the interpretation of savings. Suppose a hypothetical recommendation reduces invoice-processing effort but increases the number of

unresolved exceptions. Reporting fewer processing hours alone would conceal work transferred to customer service or finance review. The appraisal should identify the whole process boundary and include the effort required to resolve exceptions. A benefit claim then compares total relevant effort for comparable completed transactions, alongside the service condition. The comparison need not monetise every customer consequence. It should preserve any requirement management treats as necessary for approval. The model's gates therefore prevent a lower measured cost within one department from establishing a favourable organisational outcome when another department absorbs the displaced burden or when customers receive poorer service.

Energy assets and fulfilment operations

Predictive procurement, public-private governance, management education, joint-venture coordination, and operating procedures supply context for implementation authority and client capability. A recommendation crossing organisational boundaries needs agreement on decisions and resources. A procedure should explain routine actions, exceptions, and escalation. Education and training also require a practical demonstration before management assumes staff will sustain the new process. The present model transfers these ideas at the level of engagement design, without claiming that results from another sector establish commercial consulting returns. The authority gate identifies who approves each change; the feasibility gate identifies who performs the work; the handover test checks whether responsible staff understand the process. This separation helps explain implementation failure when an apparently approved recommendation receives no effective operational support. [84] [85] [86] [87] [88]

Data-protection governance, digital supply-chain governance, IT general controls, risk-based intelligence, and small-business change management address how information and routines change together. The consulting model requires an evidence fit check before an analytical recommendation proceeds. It also requires versioned rules and ownership when a new process affects data access or classification. The supplied change-management literature motivates attention to the client's limited resources and existing routines. These are contextual design inputs, rather than measured effects of the proposed gates. An engagement should identify the data needed, the staff affected, and the specific behaviour expected to change. The benefit register then evaluates the resulting process and financial outcomes

instead of treating a new dashboard or system configuration as a complete transformation result. [89] [90] [91] [92] [93]

IT governance, small-business user acceptance testing, service-management automation, procurement-system reviews, and supply-chain transformation provide implementation perspectives for the feasibility gate. A client should test the proposed workflow using a representative case and a relevant exception. The record should show which requirements were satisfied and which remain unresolved. A recommendation cannot rely solely on a generic technology description when the client's data, staff roles, or approval rules differ. The model uses these topics to require reproducible acceptance evidence before benefit measurement begins. It does not endorse a particular system or assume software adoption creates the forecasted savings. The engagement's financial case remains conditional on actual use and an evidenced connection between the changed process and the claimed outcome. [94] [95] [96] [97] [98]

Scenario planning, sustainable business models, procurement-risk management, financial-analysis impact, and comparative AI governance expand the discussion of decision quality. These sources concern different constructs and populations; the present paper does not pool them as a single empirical theory. Their useful connection is the need to define a mechanism linking analysis to action. A forecast should alter a decision, a risk assessment should alter a control, and an AI governance requirement should identify review responsibility. The proposed gates make these links explicit. Each recommendation also specifies the financial or nonfinancial outcome to be evaluated. This keeps the engagement focused on a concrete client problem and prevents the breadth of a reference list from replacing evidence that an approved intervention was feasible and effective. [99] [100] [101] [102] [103]

Financial-data auditability, customer-service analytics, KPI accountability, unstructured records, and the power-durability study connect benefit claims to inspectable records and operating context. The energy source provides a reason to consider interruptions and replacement costs, but the register requires client records before recognising such benefits. Customer-service and staff-time improvements likewise need measures and a documented financial consequence when a cash return is claimed. The proposed model retains raw observations, adjustments, and attribution assumptions rather than presenting a single total detached from evidence. A reviewer should reproduce each significant claim and understand its limits. This approach supports transparent management consulting while leaving causal

effectiveness for future evaluation with appropriate baseline data and comparison conditions. [104] [105] [106] [107] [108]

The energy-sector research associated with Nwangwu provides specific examples of the relationship between operational capability and governance. Her coauthored drilling-integrity review organizes productivity and safety around technical barriers, workforce competence, compliance learning and integrated decisions [109]. The technical learning-center review connects employer involvement, workplace learning and shared investment to capability development [110]. For management consulting, these studies support assessing the responsibilities and skills needed to sustain a change after consultants withdraw. They provide conceptual context rather than measured evidence of consulting effectiveness. A proposed benefit should remain conditional until the organization demonstrates the operational capability, resources and accountability required to deliver the benefit.

The drilling-fluid filtration model coauthored by Nwangwu concerns nonlinear physical behavior and the formation of a compressible filter cake [111]. Consultants working in technical asset businesses should use qualified engineering assessments when operating losses influence an improvement case. A plausible management narrative does not replace the technical diagnosis. Nwangwu and colleagues' reservoir forecasting review further emphasizes representation fidelity, uncertainty characterization, calibration integrity and scenario coherence [112]. These principles inform scrutiny of the operating assumptions behind projected savings and revenue. The analogy is limited: a reservoir model is not a consulting-performance model. Its contribution here is to show why benefit projections require an explicit relationship between observed operating behavior and the mechanism expected to change.

The capital budgeting review by Nwangwu and colleagues treats investment decisions and execution as connected processes, supported by staged commitments, supply-chain readiness and continuing performance governance [113]. Their mature-asset resource review emphasizes longitudinal records, integrated interpretation and portfolio opportunity management [114]. These ideas inform the translation of an improvement opportunity into an executable consulting recommendation. Management should preserve the assumptions supporting the original business case, record revisions and distinguish additional opportunities from improvements already counted elsewhere. The cited frameworks do not establish a causal consulting benefit. Client-specific operating records, contract terms,

baseline measures and an agreed attribution method remain necessary for evaluating implementation.

Nwangwu and colleagues' energy-acquisition review joins technical due diligence with commercial assessment, supply-chain integration and post-close governance [116]. This informs consulting engagements where apparent acquisition benefits depend on contractor readiness, retained liabilities or supplier continuity. Adebajo and colleagues, including Nwangwu, describe a production-capacity digitalization workflow at Oando Energy Resources which integrates multidisciplinary data with validation and production-restoration decisions [115]. That implementation offers an operational example of translating information into prioritized action. A consulting team should distinguish the data platform, the decisions made through the platform and the resulting operational changes. The implementation description supplies context, without establishing the incremental financial value of this paper's proposed governance framework.

The agile reprocessing review by Nwangwu, Onwumere and Akano connects process stability, agile responsiveness, returns integration and capability governance [117]. Their throughput review organizes improvement around constraints, variability reduction, flow redesign and system-level governance [118]. These studies directly inform the present interpretation of process redesign in consulting engagements. A local task-time reduction does not establish a network-wide gain if a different constraint still limits completed output. Likewise, faster handling of returns requires attention to inventory recovery and the forward fulfillment process. Both papers describe conceptual syntheses rather than empirical validation of a particular client configuration. Their frameworks support selecting hypotheses and measures; the organization must supply the baseline and follow-up observations needed to test the actual improvement.

Research propositions and follow up design

Three testable propositions follow. First, engagements with documented evidence, authority, feasibility, and benefit gates should show fewer approved recommendations abandoned for avoidable implementation reasons. Second, constrained portfolio selection should produce higher projected value than individual ranking when recommendations compete for shared resources and forecasts are comparable. Third, verified transfer completion should be associated with greater persistence of benefit after adviser withdrawal.

The numerical example demonstrates the second proposition within its assumptions. None of the propositions is validated in a client population here.

The model's limitations are material to interpretation. The literature includes different sectors and organisational settings. The numerical portfolio assumes independent benefits, constant annual values, a fixed discount rate, and common implementation timing. The attribution example uses a declared contribution share rather than a measured causal effect. Neither example establishes an achievable consulting return. The model offers an auditable procedure for selecting and evaluating advice, with uncertainty retained instead of removed by a composite score.

A future evaluation should register engagement scope, baseline measures, recommendation dates, gate decisions, implementation resources, and benefit definitions before outcomes are known. Comparison should include deferred and rejected recommendations to avoid observing successes alone. Suitable outcomes include implementation completion, verified net benefit, forecast error, persistence after handover, and rework caused by unsupported assumptions. Where feasible, a comparison design should isolate engagement effects from market changes. Such evidence would test whether the proposed governance adds value beyond its reporting discipline.

Performance systems need periodic revision. Research on designing and updating measurement systems, supply-chain performance measurement, and future measurement challenges supports this requirement [81] [82] [83]. The engagement should identify measures which management will continue to use and remove measures lacking a decision purpose. A large dashboard is not evidence of useful oversight. The practical test is whether responsible staff understand each measure and act when the agreed condition occurs.

Finally, the model supports a research design which observes unsuccessful outcomes. A future dataset should include projects abandoned after approval, delays caused by missing capacity, benefit revisions, and unsuccessful handovers. Outcomes should be defined before results appear. Comparisons might examine organisations using the gate process and organisations using an existing approval method, with appropriate adjustment for project type and baseline conditions. Such a study would evaluate the model's effects on completion, verified benefit, and persistence rather than relying on testimonials or selected examples.

Future evaluation would require a longitudinal record of engagements and their implementation. The study could retain the original recommendation, decision approvals,

capacity estimates, baseline measures, project changes, and subsequent outcomes. It would examine whether explicit gates reduce unsupported benefit claims or improve the reproducibility of investment decisions. Differences in client capability and engagement complexity would require attention because they can influence both use of the governance process and eventual performance. Measures of adoption and sustainment would complement financial outcomes. The present paper supplies a candidate structure and reproducible conditional examples, while leaving the size and causal direction of any consulting-effectiveness improvement to a study with suitable comparison evidence.

A future empirical study should preserve rejected and revised recommendations in its dataset. Studying only completed projects would omit the feasibility failures and uncertainty the gate process intends to identify. The observation record should include the original proposal, gate decisions, reasons for rejection or redesign, expenditure incurred before rejection, implementation dates, and subsequent outcome status. The evaluation should distinguish avoided unworkable expenditure from unrealised forecast benefit. Both require a credible comparison before a causal claim. A project rejected for missing authority does not demonstrate the financial value the project would have created if authority existed. The study should instead evaluate whether the process improved the quality and reproducibility of the decision, alongside observed implementation outcomes for projects moving forward.

CONCLUSION

The analysis identifies three decisions a client must keep separate: permission to proceed, selection of an affordable portfolio and attribution of a realised outcome. Project B has the largest individual NPV, \$123,291, but projects A and C form the feasible package with an assumed combined NPV near \$172,765. A twenty-percent reduction in gross benefits reduces the package value to approximately \$63,343. The ranking therefore depends on resources and benefit assumptions rather than on the quality of the recommendation alone.

An engagement should assign approval authority, delivery capacity, benefit ownership and a client handover test before implementation. The attribution register should distinguish cash movements, recurring savings, released capacity and service outcomes. These requirements provide a governance design for consulting work. Testing its effectiveness calls for longitudinal engagement records, including rejected proposals, revised forecasts and unsuccessful implementations.

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