COURSE · MODULE 06

Module 06 · Measuring value

The rules that make a value figure withstand a question from a board director or an auditor

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25	10	3	1
minutes	measurement rules	statuses of an amount	economic feasibility criterion

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01

Objective

By the end you will be able to distinguish validated, declared and estimated value, calculate the annual net value of a case and explain why released capacity is not a saving until it is materialised.

02

Key ideas

1. **Every amount carries a formula and a status.** *Validated* (checked by a third party with real data), *declared* (stated by the business area) or *estimated* (forecast). Only validated value reaches the portfolio net value.
2. **Annual net value = efficiencies + return − recurring cost.** Without the full recurring cost, the figure is worthless.
3. **Released hours are not money.** They only count if they avoid a budgeted cost; if they are reassigned, what counts is the result of the destination activity.

4. **A single economic feasibility criterion**: NPV ≥ 0 with the horizon and the rate set by the board in C2. ROI and payback period inform; they do not decide.

03

Guided tour

Step	What to open	What to look at
1	document 00, section 6	The ten rules, on one page.
2	document 40, sections 4 to 6	Statuses, value types and official formulas.
3	document 40, section 10	The mistakes that inflate value. Almost all of them will look familiar.
4	P08 and P09	The value hypothesis canvas and the baseline: they are filled in before anything is built.
5	T11	The calculator with the example case IA-2026-001.

04

Exercise

Open the value calculator (T11) with its example case. Note the NPV, the ROI and the payback period. Raise the recurring cost by 50% and see what happens to the NPV. Then open the example board dashboard (T17) and compare the portfolio net value **with and without** the cross-cutting use case IA-2025-007: why is its net value negative and why might it still make sense to keep it?

05

Self-check

1. A business area states that it saves 4,000 hours a year. What status does that value have?
2. What three pieces of data are needed before investing in order to measure afterwards?
3. Can a use case with a negative NPV pass G3?
4. Where can you see the difference between what the company declares and what it has validated?

06

Next step

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Answers. 1) Declared, and it is also released capacity: it does not count as a saving until it is materialised. 2) Baseline, attribution method and stop criteria. 3) No: the economic criterion is a single one, NPV ≥ 0. What changes with ambition is the horizon used to calculate it, which the board sets in C2 (document 13, section 7). 4) In the board dashboard, which separates value by status.