

THE P&L WALK WORKSHEET

Ninety minutes with your CFO. Walk your last full-year income statement line by line. For each line, name the decisions that move it and estimate the dollar value per decision.

BRING YOUR LAST FULL-YEAR P&L · 60–90 MIN

P&L LINE ITEM	DECISIONS BEHIND IT	\$ EACH
Revenue (example)	Pricing per SKU · Discount approval · Churn at renewal · Cross-sell	\$X / cycle
NOW YOURS Revenue		
Cost of Goods Sold		
Gross Margin		
Sales & Marketing		
R&D / Product		
General & Administrative		
Operating Income		
Working Capital (DSO, DPO, Inv)		

The shaded row shows a completed line. Name your top three decisions per line; overflow goes in the Notes on page 2.