
APPLIED PERSPECTIVE 04 · COMPLEX B2B

VALUE JUSTIFICATION

Building an internally defensible customer business case

A MULTILENNIUM BUSINESS APPLICATION

SEPTEMBER 2026

AYHAN GEORGI



VALUE MUST SURVIVE INTERNAL SCRUTINY

A solution becomes more decision-ready when impact, assumptions, risk and ownership can withstand cross-functional scrutiny.

Customers may understand the offer and still be unable to support the decision inside their organisation.

The task is to help build a transparent, customer-owned case – not to manufacture certainty.



BUSINESS IMPACT

Outcome · relevance · baseline



ECONOMICS

Cost · cash flow · alternatives



ASSUMPTIONS

Source · owner · validation



RISK

Operational · supplier · compliance



EXECUTION

Capacity · timing · adoption



EVIDENCE

Strength · traceability · unknowns

Evidence, assumptions and ownership must remain visible in the customer-owned case.

VALUE JUSTIFICATION IN THE AP SERIES

Each perspective addresses a distinct commercial question.

PERSPECTIVE	CORE QUESTION
AP01 Commercial Intelligence	What evidence should inform our next commercial action?
AP02 Decision Clarity	What must the buying group resolve to make a decision?
AP03 Revenue Focus	Where should we invest scarce commercial attention?
AP04 Value Justification	How can the customer defend the economic case?
AP05 Seller Productivity	How can we reduce effort around the seller’s work?
AP06 Customer Engagement	How can each customer interaction be useful and connected?
AP07 Ideal Customer Profile	Where can a specific offer create and sustain mutual value?

Build a customer-owned economic case that can withstand cross-functional scrutiny.

ONE CONNECTED COMMERCIAL LOGIC

AP04 connects evidence, customer decision work and delivery through a customer-owned economic case.



Connected, not sequential. AP04 supports economic defensibility; the customer owns the case and the purchase decision.

ONE DECISION. MULTIPLE PROOF STANDARDS

Internal support grows when each stakeholder can test the same case from a relevant perspective.



One case becomes credible when its evidence remains coherent across these perspectives.

PROPOSAL SENT ≠ BUSINESS CASE READY

Commercial documents are visible. Internal defensibility often is not.

WHAT THE SELLER SEES

- 01 Proposal
- 02 ROI headline
- 03 Sponsor interest
- 04 Commercial negotiation
- 05 Target close date



WHAT THE CUSTOMER STILL RESOLVES

- 01 Credible baseline
- 02 Shared assumptions
- 03 Cross-functional ownership
- 04 Risk and alternative comparison
- 05 Implementation readiness

MORE DETAIL DOES NOT REPAIR AN UNTESTED CASE.

FOUR CONDITIONS OF AN INTERNALLY DEFENSIBLE CASE

Four public conditions with broad relevance across complex B2B decisions.



CONDITION 01

Evidence Quality

Are facts, customer inputs and external evidence traceable – with assumptions clearly separated?



CONDITION 02

Assumption Transparency

Can stakeholders see what must be true, who owns each assumption and how it will be tested?



CONDITION 03

Cross-Functional Defensibility

Can Finance, Operations, Procurement and other roles support the case from their own responsibilities?



CONDITION 04

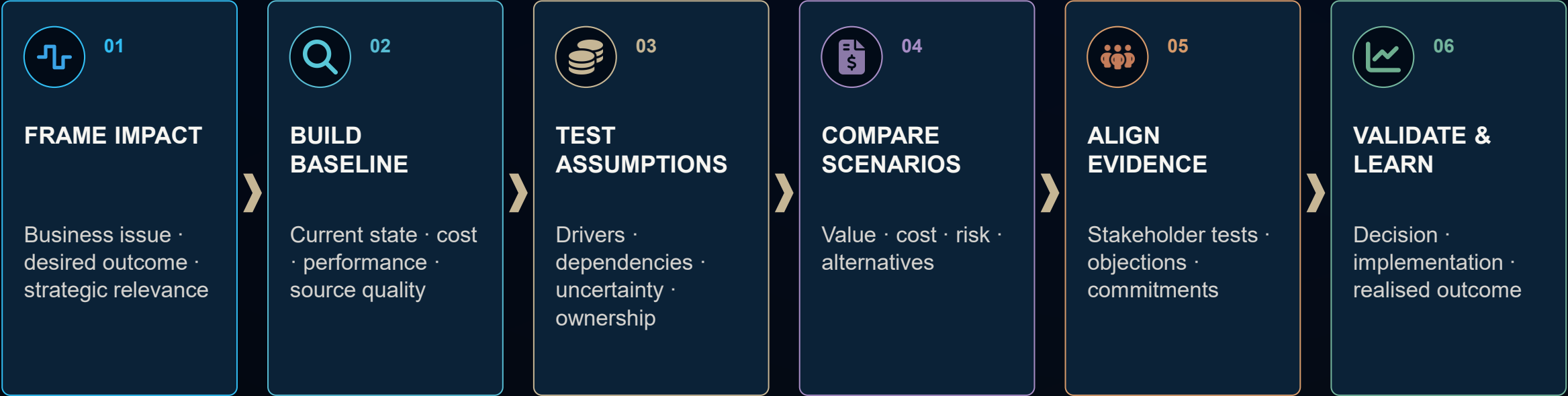
Implementation Readiness

Is the change executable with realistic dependencies, capacity, ownership and adoption conditions?

Keep evidence, assumptions, stakeholder responsibilities and implementation conditions visible.

FROM VALUE HYPOTHESIS TO DEFENSIBLE CASE

Build the case with the customer – do not present a finished answer.



OPERATING RULE **No false precision. Customer assumptions require customer validation; material decisions remain human-owned.**

WHAT CHANGES IN VALUE SELLING

Move from proving the offer to helping the customer defend the decision.

CURRENT LOGIC

- 01 Feature benefits
- 02 One ROI number
- 03 Champion advocacy
- 04 Late risk response
- 05 Price defence
- 06 Business case ends at signature



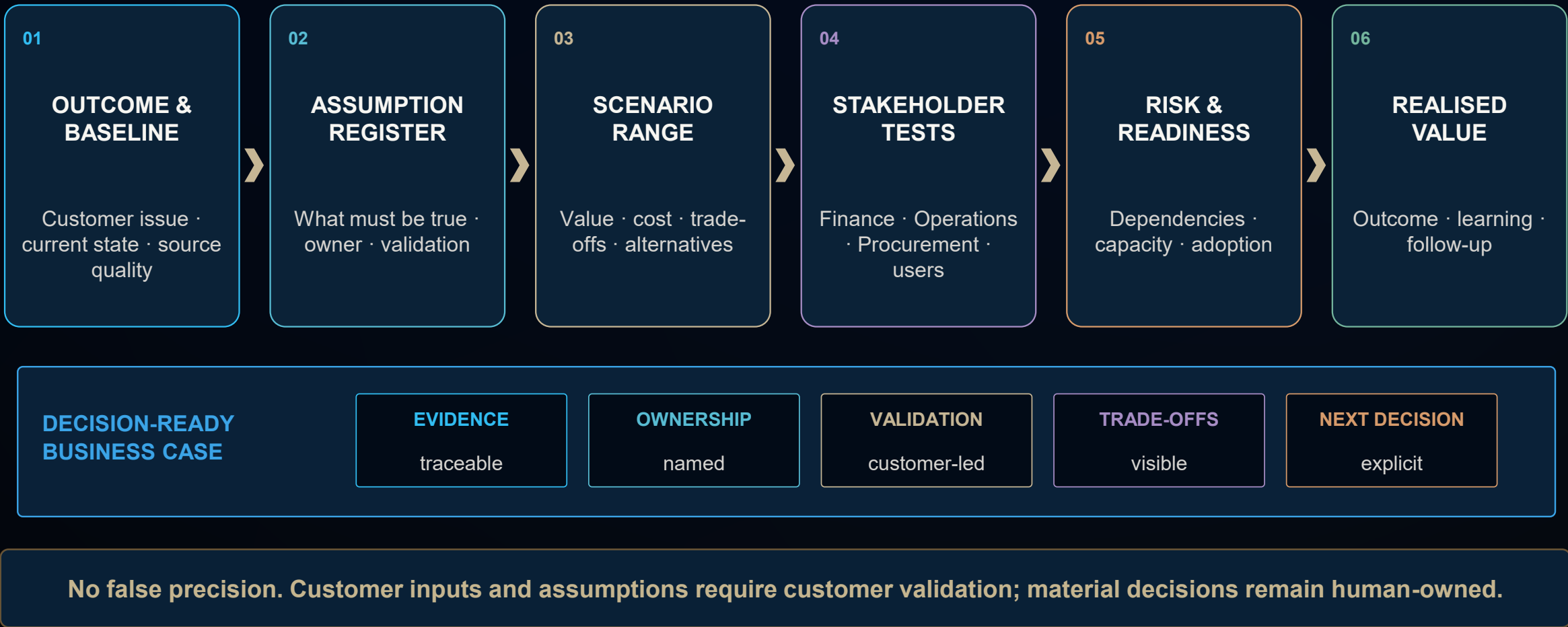
CUSTOMER-OWNED LOGIC

- 01 Customer outcome and baseline
- 02 Transparent assumptions and scenarios
- 03 Cross-functional evidence ownership
- 04 Early trade-off and dependency testing
- 05 Internal decision defensibility
- 06 Realised value and learning

The goal is a transparent, decision-ready business case
—supported by a spreadsheet or dashboard the customer can explain, challenge and own.

FROM VALUE HYPOTHESIS TO A DECISION-READY BUSINESS CASE

A spreadsheet or dashboard becomes useful when evidence, assumptions, scenarios, ownership and implementation conditions remain visible.





WHERE DOES YOUR CUSTOMER BUSINESS CASE LOSE SUPPORT TODAY?

A strong offer still stalls when the internal case is incomplete.

- 01 Is value understood – but the baseline or assumptions remain disputed?
- 02 Is the sponsor convinced – but Finance, Operations or Procurement are not aligned?
- 03 Is price challenged because risk, alternatives or implementation remain unresolved?