CASE STUDY · RECONCILIATION · PRODUCT: LENS

Every brand matched to the cent.
The totals were 292,808.81 apart.

Ember & Oud is our sandbox: a fictional Dubai restaurant group running six brands out of a single central kitchen. Oak & Marble is the premium grill; Blaze Wing is the volume business; Clawpoint, Rolling Twentytwo, Frankly Dogs and Verde Blends fill out the portfolio. Fourteen outlets, one finance team, all on Business Central.

A growth investor's diligence list arrived on Tuesday. Item four: **revenue by brand, year to date, tied to the general ledger.**

Two people answered it, because two people had the access. **Amira** runs finance for the group and works in Lens; she built the brand table for the board pack. **Karim** is the group's Business Central partner, has maintained the ledger since go-live, and has no Lens login. The CFO asked for the ledger-side schedule. Neither knew the other had been asked.

WHAT AMIRA SENT

Lens · Revenue · 2026 YTD thru February

LENS zfenselabs.com Ember & Oud (Sandbox) Test User Sign out

Performance | Revenue | Balance Sheet | Cash Flow | Reconciliation | Trends | Investigate

Revenue Monthly Quarterly Yearly Custom 2026 (YTD) thru Feb 2026 YTD Current vs Prev Filter Export

By business group | By outlet | By location

Brand	2026 gross revenue	Gross margin (COGS)	Share
Blaze Wing	2.6M	56.0%	34%
Clawpoint	863K	77.0%	11%
Frankly Dogs	251K	43.0%	3%
Oak & Marble	2.1M	85.0%	28%
Rolling Twentytwo	997K	38.0%	13%
Unallocated	293K	-108.0%	4%
Verde Blends	526K	37.0%	7%

Four controls on one page: open Revenue, switch to Yearly, set **thru** to February, group **By business group**. Six brands, and a seventh row.

Both schedules landed in the data room on Thursday. Line by line they were identical: Blaze Wing 2,569,974.06, Oak & Marble 2,109,713.48, and so on down all six brands, to the cent, produced by two people who had not spoken. **Then the totals disagreed by 292,808.81**, and neither schedule had an obvious mistake in it.

Two hundred and ninety-two thousand dirhams is not a rounding difference, and it is not a timing difference either: both schedules were run against the same closed period, in the same company. It is not spread across the brands, because every brand line agrees exactly, which rules out a rate, a currency conversion, and a different definition of revenue. Whatever it is, it is **one thing, sitting somewhere that only one of the two views can see.**

The question that went back to both of them

Same ledger, same period, same six brands to the cent. So where does 292,808.81 come from, and which schedule goes in the data room?

Neither schedule was wrong. Finding out why they differed took the rest of Thursday.

BUSINESS CENTRAL · WHERE BRANDS LIVE

CHART OF ACCOUNTS · DIMENSIONS · G/L SETUP

Karim started where anyone would. The chart of accounts has an account for every brand. All six are empty.

Karim's route is the long one, and it is where the difference comes from, so it is worth walking in full. The obvious first move is the wrong one, and it is signposted. Filter the chart to the revenue range and there they are: `Sales – Blaze Wing`, `Sales – Oak & Marble`, `Sales – Clawpoint`, and one for each remaining brand. Not one of them carries a balance. Every dirham of food sales posts to a single account, **41100100 Food Sales - Consolidated**, at −7,608,234.26.

No.	Name	Net Change	Balance	Income/Ba...	Account Category	Accou
41100000	Food Sales	_	_	Income Sta...	Income	
41100010	Sales - Blaze Wing	_	_	Income Sta...	Income	
41100020	Sales - Oak & Marble	_	_	Income Sta...	Income	
41100030	Sales - Clawpoint	_	_	Income Sta...	Income	
41100040	Sales - Rolling Twentytwo	_	_	Income Sta...	Income	
41100050	Sales - Frankly Dogs	_	_	Income Sta...	Income	
41100060	Sales - Verde Blends	_	_	Income Sta...	Income	
41100100	Food Sales - Consolidated	-7,608,234.26	-7,608,234.26	Income Sta...	Income	
41199999	Food Sales, Total	_	_	Income Sta...	Income	
41200000	Other Operating Revenue	_	_	Income Sta...	Income	
41200010	Catering Revenue	_	_	Income Sta...	Income	
41200020	Used Oil Sales	-1,277.37	-1,277.37	Income Sta...	Income	

Six brand-named revenue accounts, all blank, above the one account that holds the money. Nothing here is misconfigured; this is the normal shape. Accounts answer **what was sold**; dimensions answer **who sold it and where**.

So brand is a **dimension**, carried on the ledger entry rather than the account. Which raises the second decoy, because two dimensions could plausibly be the one:

DIMENSION	VALUES
BRAND	BLAZE WING, CLAWPOINT, FRANKLY DOGS, OAK & MARBLE, ROLLING TWENTYTWO, VERDE BLENDS
BUSINESSGROUP	CORPORATE, FNB, RETAIL

Lens labels its grouping **"By business group"**. Business Central has a dimension called `BUSINESSGROUP`, and it is a different axis entirely. Matching on the label gives three rows where six were expected, and three rows is a plausible enough answer that you might not question it.

Then the natural page turns out to be a dead end. G/L Balance by Dimension is where this analysis belongs, and its *Show as Lines* lookup offers exactly three choices: Business Unit, G/L Account, Period. `BRAND` is not among them, and no amount of filtering puts it there. The reason is one screen away, in General Ledger Setup.

Dimensions Show more

Global Dimension 1 Code ....

Global Dimension 2 Code ....

General Ledger Setup → Dimensions. **Both Global Dimension codes are blank.** That single fact is what closes the natural route.

WHY ONLY SOME DIMENSIONS GET AN AXIS

GLOBAL 1–2

Denormalised onto every ledger entry as real columns. Free to filter, group and pivot anywhere in the product. You get two.

SHORTCUT 3–8

Entry-time conveniences on documents and journals. They speed up posting; they do not create an axis.

EVERYTHING ELSE

Reachable only through Dimension Set Entries, and has to be **materialised** before anything will pivot on it.

Ember & Oud has both globals blank, so `BRAND` sits in the third tier. Promoting it to global would fix this permanently, and it is a company-wide change that touches every entry, which is not something a finance lead does on a Thursday to answer one question.

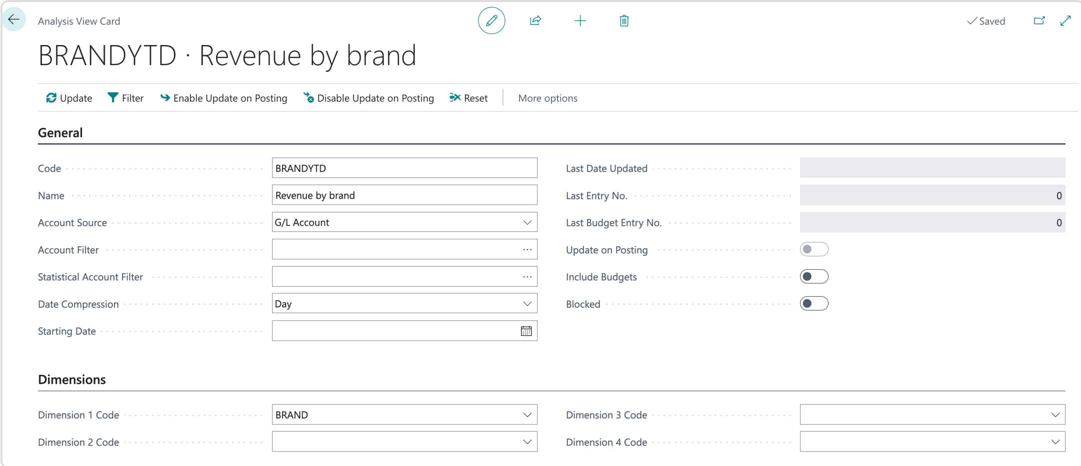
The reporting question had a prerequisite. It had to become a configuration change first.

THE ANALYSIS VIEW

A WRITE TO SETUP

The question could not be asked until the setup changed.

An Analysis View is the sanctioned way to put a non-global dimension on an axis. Karim created one: code `BRANDYTD`, Dimension 1 Code `BRAND`. Three of the card's defaults decide what happens next.



Account Source **G/L Account**, Account Filter **blank**, Date Compression **Day**, Dimension 1 Code **BRAND**. And the tell, top right: **Last Date Updated is empty and Last Entry No. is 0.** The view exists and contains nothing at all.

An Analysis View is not a saved query.

Update walks the general ledger and materialises it into Analysis View Entry rows, pre-sliced by the four dimensions named on the card. That has three consequences worth knowing before you rely on one: it is **stale until updated**, unless *Update on Posting* is switched on; **Date Compression is baked into the stored rows**, not applied when you read them; and **the dimension list is fixed at creation**.

Three ways to get the pivot wrong. All three fail silently.

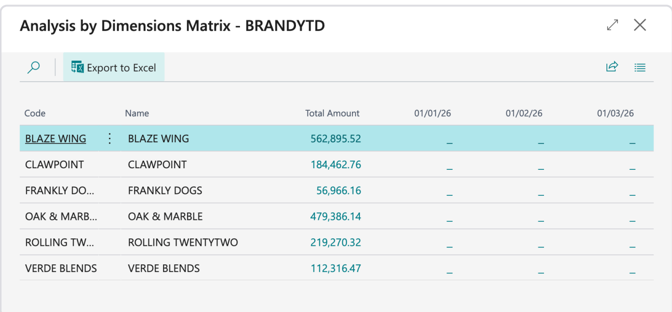
1 It is keyed by the code.
Typing the description “Brand” into *Show as Lines* clears the field and leaves the placeholder behind. The axis wants `BRAND`.

2 Tab commits; Enter does not.
Enter re-opens the lookup and discards the entry. The matrix still renders: it is just the previous pivot, and nothing says so.

3 Day compression, 59 columns.
A two-month window came back one column per day. The figure anyone wants is *Total Amount*, on the far left of the grid.

THE NEAR MISS

Account Filter left blank



Six brands, clean rows, confident totals. None of it is revenue.

Karim set the account filter. It is worth seeing what the same page returns if you don't: six tidy brand rows that look exactly like an answer.

BRAND	NO FILTER	ACTUAL REVENUE
Blaze Wing	562,895.52	2,569,974.06
Oak & Marble	479,386.14	2,109,713.48
Clawpoint	184,462.76	863,245.78

Account Source is *G/L Account* and nothing narrowed it, so Total Amount is revenue, cost of goods and operating expense **netted together**. They run roughly 4.5× low, but at no consistent ratio, between 4.38 and 4.68, so checking one brand against a number you half remember does not catch it.

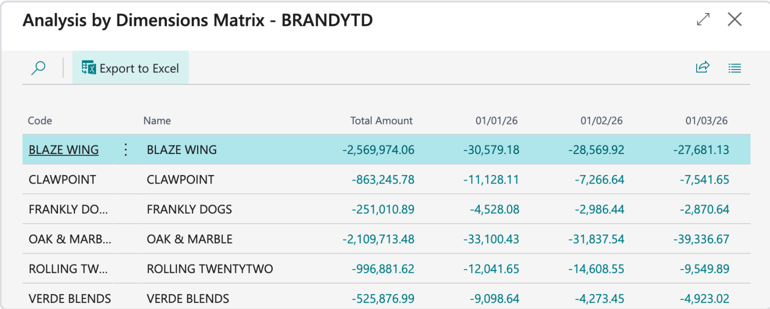
The filter that makes it revenue: `41100000..41999999`, covering Food Sales, Other Operating Revenue and Sales Adjustments. Set it on the matrix page rather than the card and no re-Update is needed. Business Central reports revenue as credits, so the column comes back negative.

With the range applied, Karim's six brands matched Amira's exactly. The totals still did not.

THE RESULT

LENS × BUSINESS CENTRAL

Both schedules were right.
Only one of them showed the gap.


Analysis by Dimensions Matrix - BRANDYTD

Export to Excel

Code	Name	Total Amount	01/01/26	01/02/26	01/03/26
BLAZE WING	BLAZE WING	-2,569,974.06	-30,579.18	-28,569.92	-27,681.13
CLAWPOINT	CLAWPOINT	-863,245.78	-11,128.11	-7,266.64	-7,541.65
FRANKLY DO...	FRANKLY DOGS	-251,010.89	-4,528.08	-2,986.44	-2,870.64
OAK & MARB...	OAK & MARBLE	-2,109,713.48	-33,100.43	-31,837.54	-39,336.67
ROLLING TW...	ROLLING TWENTYTWO	-996,881.62	-12,041.65	-14,608.55	-9,549.89
VERDE BLENDS	VERDE BLENDS	-525,876.99	-9,098.64	-4,273.45	-4,923.02

Karim's schedule: Analysis by Dimensions on BRANDYTD, pivoted to BRAND, filtered to the revenue range and the year to date.

BRAND	AMIRA (LENS)	KARIM (BC)
Blaze Wing	2.6M	2,569,974.06
Oak & Marble	2.1M	2,109,713.48
Rolling Twentytwo	997K	996,881.62
Clawpoint	863K	863,245.78
Verde Blends	526K	525,876.99
Frankly Dogs	251K	251,010.89
Unallocated	293K	no row

Signs flipped for comparison. Two people, two completely different routes through the same ledger, agreeing on every brand to the dirham. That agreement is not the interesting part. The seventh row is.

A dimension matrix has no row for the absence of a dimension. So it does not draw one.

Karim's six rows sum to **7,316,702.82**. The revenue accounts hold **7,609,511.63**. The difference is revenue posted with **no BRAND dimension at all**: activity nobody had assigned to a brand yet. Business Central is not doing anything incorrect: the matrix reports dimension values, and “no value” is not one. Nothing is hidden; it is simply not on the page.

Which means the schedule produced natively in the ledger is the one that does not tie to it. 7,316,702.82 is not the total of anything; it is the sum of the part of the ledger that happens to be tagged. Amira's seven rows sum to the 7.6M gross revenue printed on the same screen.

The request had asked for revenue by brand *tied to the general ledger*. Only one of the two answers met that condition, and it was not the one produced inside the ERP.

RECONCILIATION	AED
Revenue accounts 41100000..41999999	7,609,511.63
Sum of the six BRAND rows	7,316,702.82
Posted without a brand	**292,808.81**

THE TWO ROUTES, END TO END

Same ledger · same afternoon

AMIRA · LENS

Four controls, one page. Revenue, Yearly, thru February, group by business group. Margin and the unallocated row already on screen.

KARIM · FINDING THE AXIS

The chart of accounts is a decoy, BUSINESSGROUP is a decoy, both globals are blank, and the natural page cannot pivot.

KARIM · SETUP

An Analysis View created and updated, a write to the company's configuration, before the question can be asked at all.

KARIM · THE MATRIX

Code not description, Tab not Enter, and an account range without which the answer is confidently wrong.

What this means for your company

The unassigned residue is not an edge case; it is where the movement usually is. Here it is 293K at minus 108 percent margin: cost sitting against almost no revenue, waiting to be allocated. A brand view that silently drops it looks tidy every month and is wrong by exactly the amount nobody has coded yet. **The number you most want to see is the one a dimension pivot cannot show you.**

Neither person made a mistake, and that is the uncomfortable part: two competent answers, one request, and no signal anywhere that they differed.

WHERE EACH PIECE SITS

Core: live statements, revenue grouped by brand, outlet or location, and the unallocated remainder shown by default rather than on request.

Pro: Deep Dive, role-based access, and the MCP server for Claude or ChatGPT against the same warehouse.

Enterprise: payroll, POS and aggregator feeds landing in that warehouse, turning allocated overhead into captured spend per outlet.

LENS

The six numbers were never the risk. The row that wasn't there was.

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