

# Executive Summary

Governed business pack | Evidence as of 2026-07-13 | Producer and reviewer lineage retained in manifest

|                     |                                                                |
|---------------------|----------------------------------------------------------------|
| <b>Audience</b>     | South African owner-managed SMEs and their accounting advisers |
| <b>Jurisdiction</b> | South Africa                                                   |
| <b>Price</b>        | ZAR 499 per month (validation hypothesis)                      |
| <b>Cash cap</b>     | ZAR 5,000 validation cash cap                                  |

## The opportunity

Owner-managers often arrive at accounting conversations without a structured view of the transaction, reporting context, evidence, or questions that matter. LedgerLens proposes a short synthetic questionnaire and a sourced educational result that improves preparation without deciding the accounting treatment.

## The MVP

A responsive local website demonstrates the questionnaire, a synthetic result, source dates, professional limitations, ZAR 499 pricing, and a simulated signup and checkout. No account, charge, email, deployment, or external connection occurs.

## Commercial logic

ZAR 499 is a test price, not observed willingness to pay. The ZAR 5,000 cap funds interviews and disposable validation only. The model tests founder subscription interest and adviser referral interest separately.

## Recommendation

Proceed only with bounded interviews and usability tests. Do not launch until qualified accounting, legal, privacy, and security reviewers accept the content, claims, operating controls, and escalation path.

# Governance, evidence, and source posture

**Educational information only - not accounting, audit, tax, legal, compliance, or assurance advice.**

## MVP and data boundary

Synthetic company questionnaire, source-linked educational result, freshness posture, pricing, limitations, and simulated signup and checkout. Synthetic data only; no real customer, payment, or professional-client data.

## Cross-pack controls

Every artifact uses the same audience, jurisdiction, ZAR 499 price hypothesis, ZAR 5,000 validation cap, educational-only claim boundary, synthetic-data posture, and local simulated-action boundary. A mismatch fails validation and requires bounded rework.

## Sources checked

**IFRS for SMEs Accounting Standard**

<https://www.ifrs.org/issued-standards/ifrs-for-smes/>

**Protection of Personal Information Act 4 of 2013**

<https://www.gov.za/documents/protection-personal-information-act>

**Companies Act 71 of 2008**

<https://www.gov.za/documents/companies-act>

**Electronic Communications and Transactions Act 25 of 2002**

<https://www.gov.za/documents/electronic-communications-and-transactions-act>

**Consumer Protection Act index**

<https://www.thedtic.gov.za/legislation/legislation-and-business-regulation/bills-and-acts/>

## Limitations and required review

No interviews, conversion observations, customer records, payments, professional approvals, deployments, or external sends occurred. Before a live pilot, refresh every source and obtain qualified accounting, South African legal/privacy, and security review. Simulation approval cannot become live-action approval.