Have you ever devoted a second to reflect on some newly acquired knowledge that connected somehow to existing knowledge? Not long ago, I was working on a doctorate using a case study research design, so when I set out to complete some continuous learning courses for those precious points required by the acquisition and financial management career fields, I tended to pay more attention to those that had qualitative rather than quantitative content.

More recently, I was appointed to lead a Tiger Team effort to determine best value luncheon venue options for a professional association. In this Tiger Team scenario, I blended both quantitative and qualitative research attributes for a comparative multi-case study. In these instances and others, I have been consistently reminded of the lessons...

Miller is a deputy branch chief and cost analyst of the National Guard Bureau Headquarters’ Joint Staff’s J8 in Virginia, where she serves both the Army National Guard and the Air National Guard. She earlier supported the Army and Air Force at installations along the East Coast. She is a Certified Government Financial Manager and a Certified Defense Financial Manager, with an acquisition specialty. Miller received her doctorate of business administration from Walden University’s College of Management and Technology.
learned through cost and case studies. My goal is to share a few in this article.

I made a connection between cost management analyses and case studies, a connection facilitated by completing a qualitative research course for my doctorate and a Defense Acquisition University (DAU) course: Cost Risk Analysis Introduction (CLB 024). The connection concerned the critical importance of communication about cost, risk and other data derived from studies. It is rare for data to be left for readers to interpret on their own. Ask most resource managers about what communicating cost, risk and data derived after thorough study means to a wide range of audiences, and the answer is: A real challenge.

To alleviate the challenge, producers like you and me provide aids to communicate the actual meanings and intended takeaways from the data. Perhaps we want to inform, persuade or entertain an audience. Data is the puppet, and our prose the pulled strings. Examples of said aids include executive summaries, management discussion and analysis, bottom-line-upfront (BLUF) statements, and an increasingly popular trend of citizen-centric reporting (CCRs). The latter, CCRs, began about a decade ago with the intent of providing constituents clear, concise understanding of tax dollar spending according to a decade ago with the intent of providing constituents clear, concise understanding of tax dollar spending. The Association of Government Accountants. I highly recommend reviewing several CCR examples located here (https://www.agacgfm.org/Resources/Performance-Accountability/CCR/Completed-CCRs/Government-entity-CCRs.aspx) for inspiration and incorporation in your future communication aids. Communication about cost, risk and other data derived from studies is just one challenge for many career fields. In my doctoral study, I discovered another challenge.

It often is difficult to impart the meaning to a wide range of audiences because—once the learning curve of calculations, correct procedures and numerous types of costs are overcome—individuals for various reasons lack the skillsets to convey the material to people who can take action and make use of the data-derived-information. I know I speak for more than myself when I discover something new with Microsoft Excel or PowerPoint and instantly consider the opportunity to share information had I only known it often is difficult to impart the meaning to a wide range of audiences. Report formats may be single- or multiple-case studies; a question-and-answer format applicable to single- and multiple-case studies; and a multiple-case study-only option to abandon chapters or sections to the report so that a cross-case analysis is available for audiences, according to Yin. In studying research methodologies and even mixed methods research in addition to the handful of research designs encompassed by them, I have found that there is a range of options adaptable to suit those who have good writing skills as well as those at the kiddy end of the prose pool. For example, well-known case study research author Robert K. Yin, the author of the bestselling text “Case Study Research, Design and Methods” (2009, SAGE Publications), provided categories of potential case study audiences an author might consider using in order to meet the needs of specific audiences. Report content prepared for a policy maker would certainly differ from that presented to a subject-matter expert (SME) while the author still conveys the same core information.

In studying both the qualitative and quantitative research methodologies and even mixed methods research in addition to the handful of research designs encompassed by them, I have found that there is a range of options adaptable to suit those who have good writing skills as well as those at the kiddy end of the prose pool. For example, well-known case study research author Robert K. Yin, the author of the bestselling text “Case Study Research, Design and Methods” (2009, SAGE Publications), provided categories of potential case study audiences an author might consider using in order to meet the needs of specific audiences. Report content prepared for a policy maker would certainly differ from that presented to a subject-matter expert (SME) while the author still conveys the same core information.

Report formats may be single- or multiple-case studies; a question-and-answer format applicable to single- and multiple-case studies; and a multiple-case study-only option to abandon chapters or sections to the report so that a cross-case analysis is available for audiences, according to Yin. I have had the opportunity to successfully utilize a few of these report formats with slight modifications, as I imagine most of us have. In my opinion, the last option would be daring and may seem like a half-baked Analysis of Alternatives (AoA), course of action analysis (COAA), business case analysis (BCA), cost-benefit analysis (CBA), or other tangible or intangible cost-oriented analysis. Of course, that option may be the best fit for the communicator and intended audience. A range of other options exists too in this modern day of “do more with less.” It is always wise to put yourself in the shoes of an audience member and be sensitive to details and any preferences you
have observed from prior work. That is, it is good to be conscious and accommodating about time constraints in order to digest the content shared and be aware of any color blindness and preferences of the means of delivery (poster board display, Word document paper, audio embedded PowerPoint, quad chart, 60-second elevator speech, etc.). I also encourage obtaining feedback: Communication is a two-way street.

From DAU’s Cost Risk Analysis Introduction course, I took the continuing education opportunity to refresh myself with those intangible and difficult to quantitatively study costs of risk. Hence, my connection and “Aha!” moment about qualitative research and case studies.

After all, if we cannot assign a quick, comparative number to something, then the second-best option is to provide a text description giving merit to some otherwise subjectively determined element(s). Examples of this include using the measures of merit (MoM) matrixes, risk matrixes for acquisition programs seeking a materiel development decision (MDD) and even in our daily decisions where all else that is quantitative becomes comparatively equal or very close to equal so that subjective attributes influence our decisions. Qualitative research favors the phrase “rich, thick descriptions” as would readily be agreed by Yin and other research authors like John W. Creswell (author of “Quantitative Inquiry and Research Design,” 2007, SAGE Publications). In the recent comparative case study I conducted for best-value luncheon venues, the quantitative data were easy—profit and loss, location distance, price of audio/visual aid, etc. These were objective data points. However, the qualitative data of buffet or plated style food service, type of cuisine, past experiences with venues, privacy of venue, and salesmanship were less easy to compare and contrast, making it more suitable for multiple individuals to discuss and assess the choices based on merit. Ultimately, the Luncheon Tiger Team compiled a report including decision support for a group vote rather than a decision.

With the DAU foundational course, one learns about the relationship of risk management to cost estimation for the benefit of program costs, schedule and performance. Many calculations of tripwires, thresholds, objectives and data points can be contrived using DAU’s gold and platinum cards for the cost analyst or estimator who is close to the data, but the data handler is in the minority.

The audiences of risk management are very broad compared to those for cost management, and most of them are very demanding. This might include agency leadership, procurement personnel, executive office members, program management office staff, and the various groups and teams of Defense Secretary-level positions. Some audiences are subject to greater scrutiny than others, and some audiences’ environments have higher operations tempo than others. In consideration of the audiences, continued market research and monitoring for any pertinent changes of the data or sensitive variables is important as both are continuous processes leveraged to help provide the best decision support, or perhaps best value for an organization procuring a good, service or, in my recent experience, a luncheon venue. As previously conveyed, best value may be defined by some quantitative and qualitative elements: price, cost, schedule, performance and risk surrounding procurement of goods and/or services. Again, this is a reminder of the power behind your pen and presentation to communicate that which cannot be imparted simply displaying numerical data on a projection screen. Developing the calculations, following correct procedures, and understanding the case studies of cost is one thing, but the data must be converted to actionable information. This might be an ABC version of one case study format or another to address a widespread audience.

Now may be a great time to create a New Year’s resolution to enhance our cost management analysis and case study skills. Continuous learning courses, formal education, and self-guided research are all feasible options to gain and sharpen skills as shared in my continuous learning and doctorate connection as well as a recent study of luncheon venues. There is no doubt those skills will serve you and the DoD well. The communication connection is apparent in the cost struggles that many will experience as our budgets continue declining amid a continuing need to defend defense dollars. Cost and case studies are not reserved strictly for “green eyeshade-wearing bean counter” personnel; all other career fields facing challenges with risk, quantifying subjective attributes and communicating studies should consider sharpening cost management analysis and case study skills.

If you have learned a lesson or two from this article, try applying it to your next cost and/or case study. And good luck! 😊

The author can be contacted at jammrellim@yahoo.com.