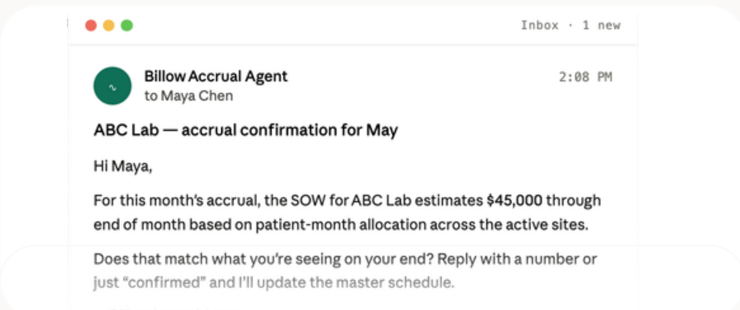
Billow AI Labs

CASE STUDY • THEBILLOW.AI

How a public biotech cut its *accrual cycle* from 5 days to half a day

COMPANY	ERP	MASTER	COMMS
Clinical stage, public	Netsuite	Excel, Sharepoint	Teams, Email

✓ **5 days → 0.5 day** End to end - from pulling PO to JE preparation. PREVIOUSLY MANUAL · NOW ORCHESTRATED	✓ **100% POs** Auto-classified by accrual type by department and program REPLACING MANUAL STITCHING	✓ **Traced to Source** Every PO, approvals timestamped. Audit memo auto-filed. CONSISTENT · REPRODUCIBLE



> *"I stopped chasing PO owners. The agent reads the contract, drafts the accrual, and emails the right person to confirm the estimate. Half the work is already done."*
>
> -ACCOUNTING MANAGER

• § 01 — THE CHALLENGE

The chase, the chaos, and the judgment

Every month started the same way: download the PO zip from NetSuite, sort by category (R&D, CTA, legal) and start the chase. Estimates trickled back as email, screenshots, and PDFs, entered manually into the master schedule. **Journal entries were the hardest part;** not data entry, but judgment. Which accounts to hit, how to handle the reversal from last month.

• § 02 — THE SOLUTION

Orchestrated, audit-ready accruals

Process Orchestration

Pulls POs from NetSuite, classifies each by accrual type, reads the underlying contract, and drafts the accrual using the methodology that matches; patient-month for CRO, prosecution-stage for legal, SOW milestones for R&D vendors. Emails each PO owner a targeted ask. Replies update the draft. Write-back to the master and journal entry are generated automatically.

Audit-Ready Output

Every approval is timestamped and filed alongside the source documents as evidence of review. IPE is flagged automatically. The auditor opens the folder, traces the approval, done. Re-runs match; same inputs, same result, every cycle. Change management captured by default.