



Textual description

[113] Governance refers to the decision-making process and the implementation of those decisions. An important part of governance is to identify key decision makers and management roles. Those roles have the responsibility to control and manage frontline workers. The management level and frontline workers can be called human resources. Both management and frontline workers need to work with the strategy. The management level is responsible for preparing and executing strategy while frontline is responsible to implement the strategy at an operational level.

During the strategy process, **[130] Compliance** and **[140] Risk Management** must be considered. In addition to those features, **[117] Corporate culture** is also influencing the strategy. Corporate culture is shaped by all human resources.