

Decision-Making Policy for MacroSoft Company

Date: 27/11/2023

1. Introduction

This policy sets the guidelines and procedures for decision-making at **MacroSoft & Co**, a software development company. Our board of directors, consisting of the CEO, CFO, HR Director, Project Manager, and a Senior Programmer, is responsible for making key decisions for the success of the company.

2. Committee Board

The committee board at **MacroSoft & Co** is composed of the following members:

- CEO (Chief Executive Officer)
- CFO (Chief Financial Officer)
- HR Director (Human Resources)
- Project Manager
- Senior Programmer

The committee board meets regularly to discuss and make strategic and operational decisions in the name of the company.

3. Roles and responsibilities

CEO (Chief Executive Officer):

The CEO is the main leader of the company and is in charge of making big decisions. Their tasks include:

- Setting the vision and business strategy.
- Representing the company to partners, clients, and other people.
- Making sure that policies and goals are put into action.
- Working with other board members to make the company successful.

CFO (Chief Financial Officer):

The CFO is in charge of managing the company's money. Their tasks include:

- Watching over financial planning and accounting.
- Checking if projects and decisions make financial sense.
- Managing budgets and controlling costs.
- Regularly reporting the financial status to the board.

Human Resources Director:

The Human Resources Director takes care of managing the people in the company and making the organization better. Their responsibilities include:

- Coordinating hiring and selection processes.
- Developing and managing training programs.
- Managing relationships at work and solving problems.
- Making sure that human resources policies are followed.

Project Manager:

The Project Manager leads the execution of projects and makes sure they are successful. Their tasks include:

- Making detailed project plans.
- Coordinating teams and assigning tasks.
- Keeping an eye on project progress and managing risks.
- Communicating with the board and project teams.

Senior Programmer:

The Senior Programmer is an expert in software development and leads technical initiatives. Their responsibilities include:

- Designing software architectures.
- Mentoring junior programmers.
- Solving complex technical problems.
- Contributing to high-quality code development.

Junior Programmer:

The Junior Programmer is a software developer in training. Their tasks include:

- Writing and maintaining code following team guidelines.
- Participating in testing and debugging.
- Collaborating with the team to achieve goals.
- Learning and improving technical skills continuously.

4. Importance Scale

Decisions are categorized based on their importance into one of the following levels:

1. **Low:** Decisions with limited impact (less than 1%) on company operations that can be made by appropriate hierarchical levels without board approval.
2. **Medium:** Decisions with a moderate impact (1%-9.999%) on company operations that require review and approval by the board before implementation.
3. **Critical:** Decisions with significant impact (10%-24.999%) on the company and its financial outcomes, requiring unanimous board approval before implementation.
4. **Urgent:** Decisions that must be made immediately, possibly involving emergency situations or decisions with very high (more than 25%) impact on the company. In such cases, the CEO is allowed to make urgent decisions and subsequently communicate them to the board for review.

5. Decision-Making Process

The decision-making process at **MacroSoft & Co** follows these steps:





- Any board member or authorized employee may propose a decision.
- The project manager will be responsible for evaluating and categorizing all changes based on the importance scale.
- "Low" and "Medium" importance decisions may be made by the appropriate hierarchical level after an internal review.
- "Critical" important decisions require unanimous board approval.
- "Urgent" decisions can be made by the CEO in emergency situations and are reported to the board afterward.
- If there is a mandatory law that requires changes in requirements, these changes will be above the scale of importance and company policies, which will only apply after complying with all regulations.

6. Evaluation of Initial Budget





6.1 Budget Measurement Scale:

We will use a scale to measure how close the initial budget estimates are to the actual outcomes in three aspects: time, money, and human resources. The scale will use percentages over time and money to show the difference between initial estimates and final results. To be more accurate regarding human resources, percentages will not be used.





➤ Time:

	±5%: Excellent accuracy.
	±10%: Good accuracy.
	±15%: Acceptable accuracy.
	>15%: Requires detailed analysis of the reasons for the difference.





➤ Money:

	±5%: Excellent financial accuracy.
	±10%: Good financial accuracy.
	±15%: Acceptable financial accuracy.
	>15%: Requires detailed analysis of the reasons for the difference.

➤ Effort:

	±5%: Excellent accuracy.
	±10%: Good accuracy.
	±15%: Acceptable accuracy.
	>15%: Requires detailed analysis of the reasons for the difference.





➤ Human Resources¹:

	0 staff required: Excellent accuracy in estimating human resources.
	±1 staff required: Good accuracy in estimating human resources.
	±2 staff required: Acceptable accuracy in estimating human resources.
	±3 or more staff required: Requires detailed analysis of the reasons for the difference.

¹ It refers to the staff members that were required at the end of the project compared to the members that were originally stipulated.

6.2 Budget Evaluation Table:

The following is a budget evaluation table that will be used in the evaluation process to standardize the results.

	Estimate	Final Result	Difference	Color Indicator	Accuracy
Time			%		Overestimate / Underestimate
Money			%		Overestimate / Underestimate
HR			±		Overestimate / Underestimate
Effort			%		Overestimate / Underestimate

6.3 Evaluation Process:

- At the project's completion, we will conduct a detailed review of the initial estimates and the actual outcomes in terms of time, money, effort, and human resources using the budget evaluation table.
- Each aspect will be assessed using the corresponding measurement scale.
- We will document the reasons for any significant differences between the estimates and the actual results.
- The evaluation will be used to improve future estimates and planning processes.

7. Review and Updates

This decision-making policy will be reviewed annually by the board of directors to ensure alignment with changing company objectives and needs.

Approved by:

_____ [CEO's Signature] [CEO's Name]	_____ [CFO's Signature] [CFO's Name]	_____ [HR Director's Signature] [HR Director's Name]
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_____ [Project Manager's Signature] [Project Manager's Name]	_____ [Senior Programmer's Signature] [Senior Programmer's Name]
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Date of Approval: 16/11/2023