

“ElCoGa To-Be Concept”

Course: Business Strategy

Study Program: Business Consulting Master

WiSe 24-25 - Group 01



KHISS

BUSINESS CONSULTING

Founded: 1st March 2023

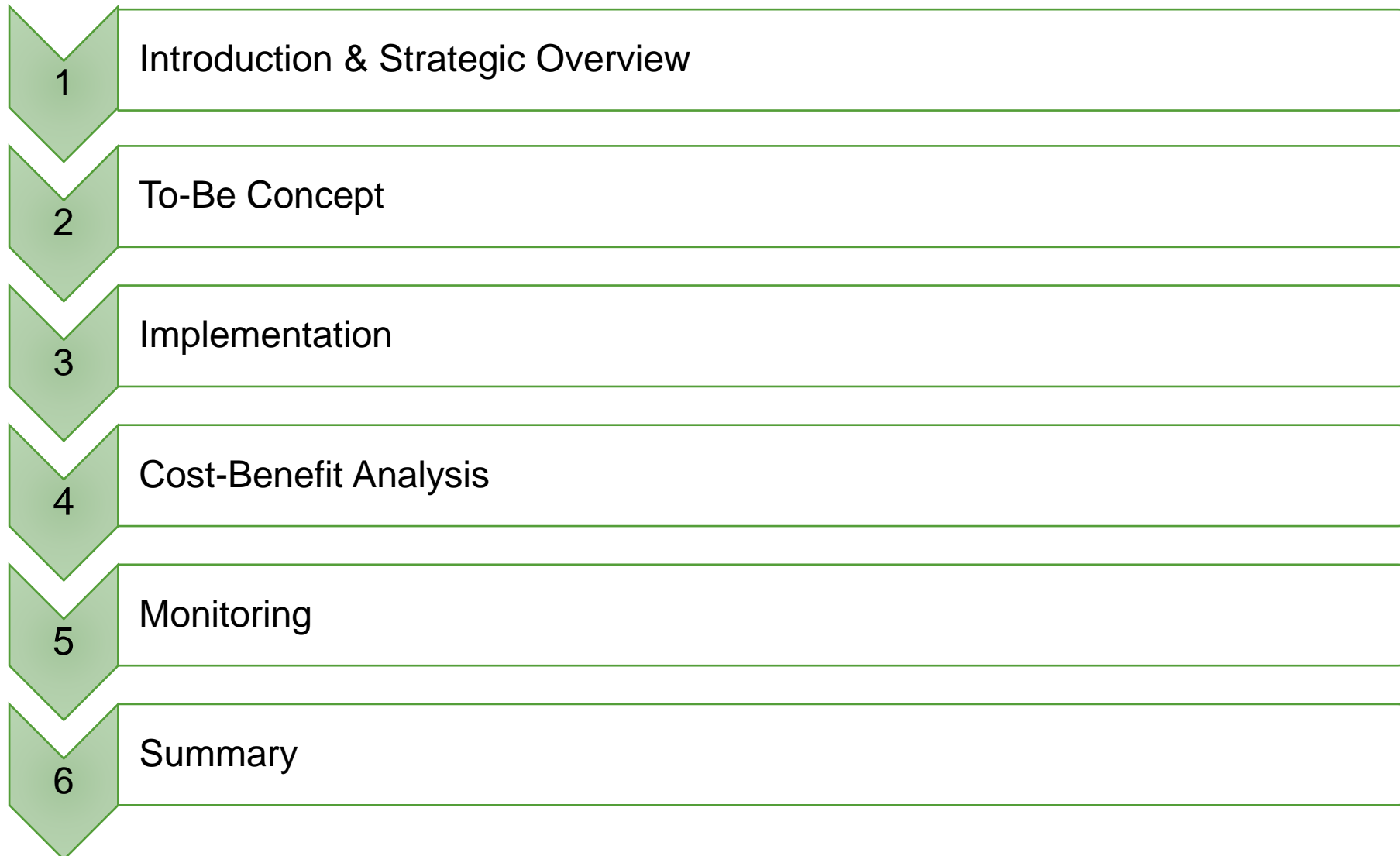
Specialized in:

- ❖ Business Process Optimization
- ❖ Business Strategy
- ❖ Robotic Process Automation
- ❖ Data Analytics and Business Intelligence
- ❖ PMO



78120, Furtwangen





1. Introduction & Strategic Overview 2/4

Objective To-Be Concept

Business Case

ElCoGa's CEO seeks clarity on strategic direction, operational efficiency, market potential, and team performance to determine **whether to grow, shrink or optimize the business.**

Objective

Developing the strategy for To-Be Concept in order to increase ElCoGa's profit, assure their growth and operational efficiency.

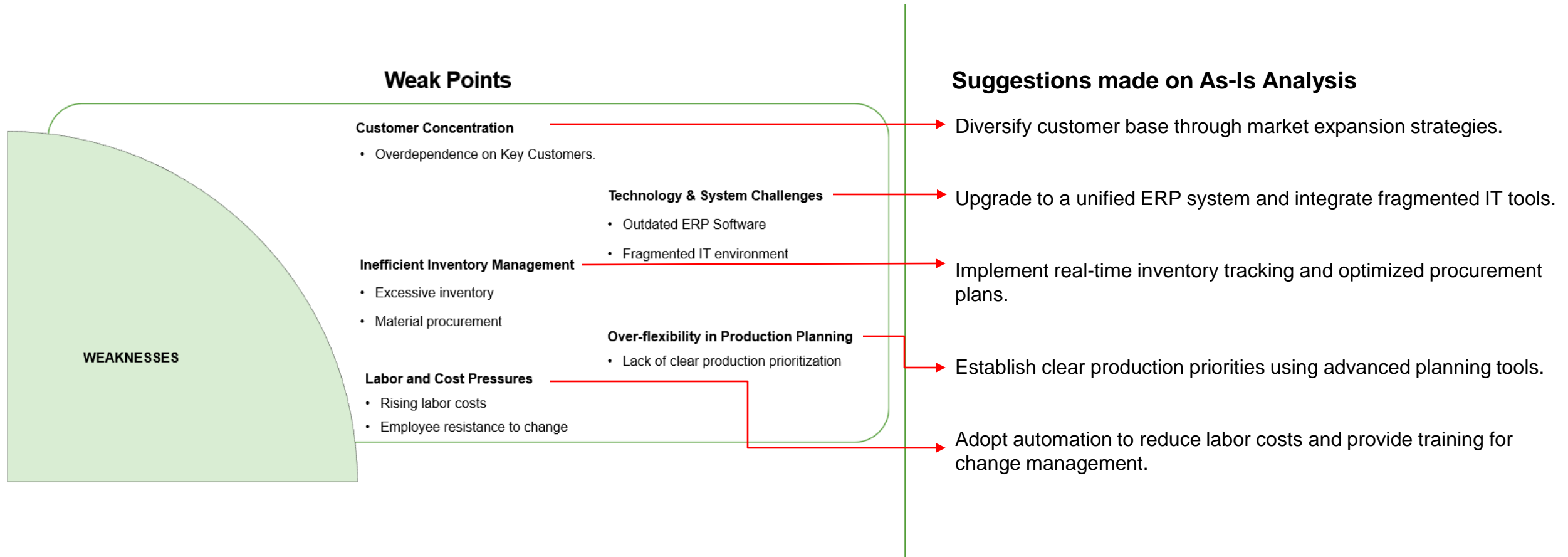
Goal

Providing solutions on how ElCoGa can  their profit, performance and have a sustainable growth.



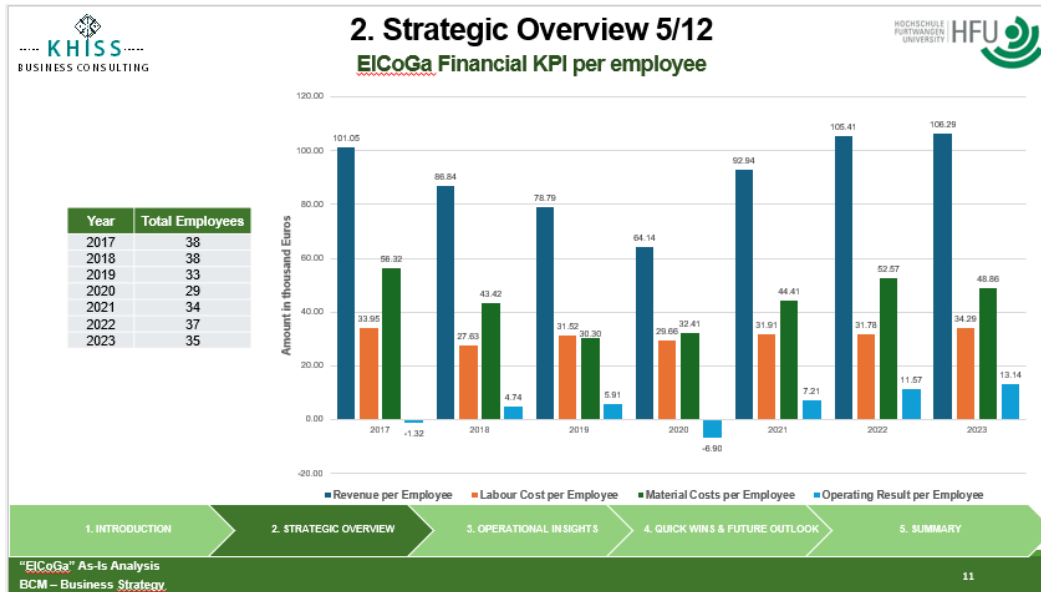
1. Introduction & Strategic Overview 3/4

As-Is Analysis Recap 1/3



1. Introduction & Strategic Overview 3/4

As-Is Analysis Recap 2/3



Financial KPIs (2023):

- Revenue per Employee: €106,290.
- Operating Result per Employee: €13,140.
- Labor Cost per Employee: €34,290.
- Material Cost per Employee: €48,860.

Key Insights

High Labor Cost per Employee → Opportunity for automation/labor cost optimization.

Material Cost per Employee is significant → Streamline procurement processes/reduce material waste.

Revenue per Employee is high, but Operating Result per Employee remains low → Potential inefficiencies in cost structures, optimize.

Suggestions made on As-Is Analysis

Control Labor Costs → Implement targeted automation to reduce manual effort without compromising quality.

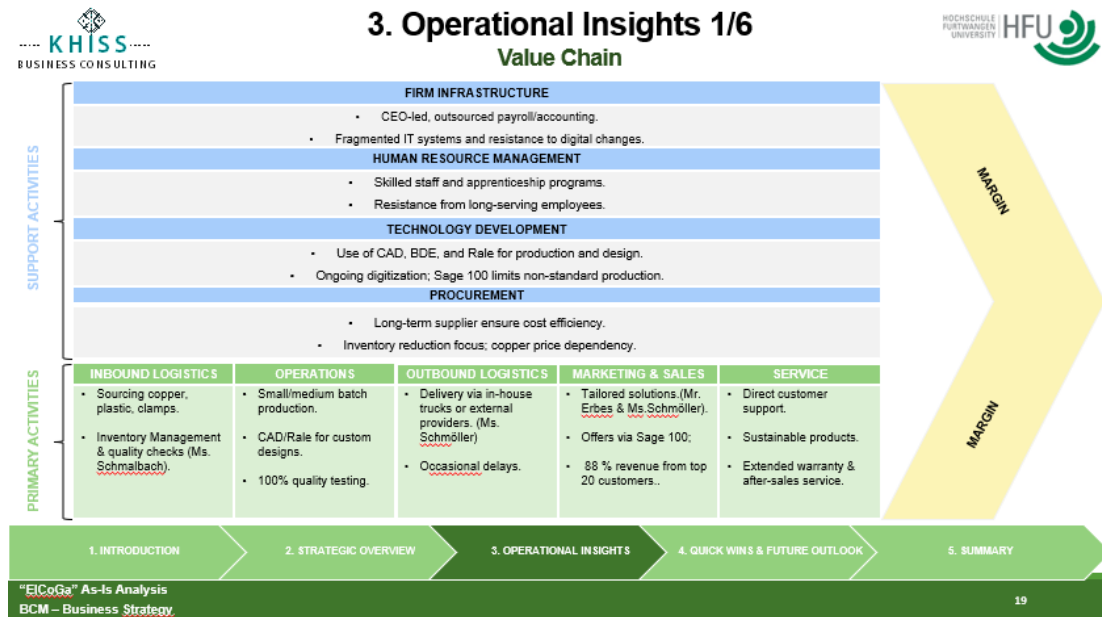
Reduce Material Cost per Employee → Target a 15% reduction through improved supplier agreements and waste management.

Increase Operating Result per Employee → Achieve a 20% increase by enhancing operational efficiency.



1. Introduction & Strategic Overview 3/4

As-Is Analysis Recap 3/3



Key Insights:

- Delivery Delays:** Manual shipment processes.
- Production Processes:** Manual interventions disrupt workflows.
- Quality Assurance:** Slow due to paper-based tracking despite 100% checks.

Challenges:

- Dependence on copper suppliers increases cost risks.
- Manual workflows lead to inefficiencies.
- Limited market diversification restricts growth.

Suggestion made on As-Is Analysis

Delivery Optimization → Automate shipping to reduce delays.

Workflow Standardization → Use digital tools to streamline processes.

Enhanced Quality Assurance → Adopt digital tracking for faster results

Market Expansion → Target new customer segments.



1. Introduction & Strategic Overview 3/4

Vision/Mission/Strategy 1/2

Translating a Mission into Desired Outcomes*



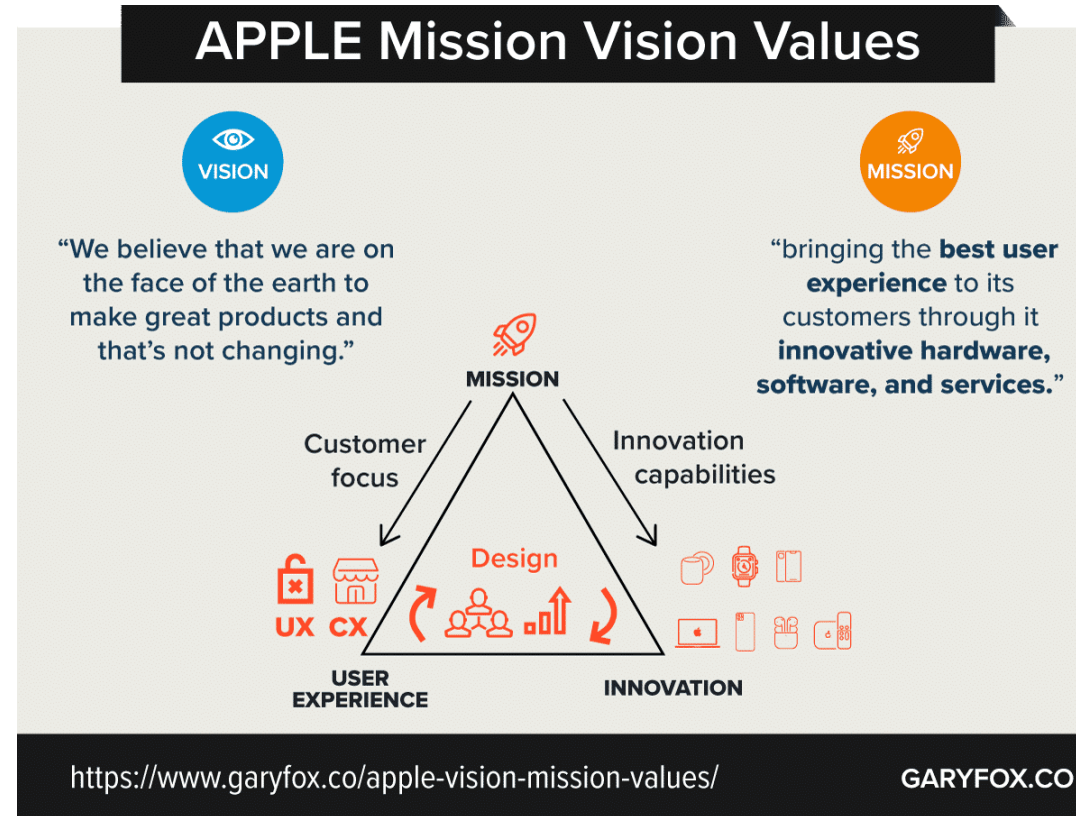
* Adapted from Kaplan & Norton Figure 3-2, page 73.



1. Introduction & Strategic Overview 3/4

Vision/Mission/Strategy 2/2

Real-World Example



2. To-Be Concept 1/4 Organizational Chart

EiCoGa – Organizational Chart

Managing Director (CEO)

Partner

Strategy Advisor (To be recruited)

Finance Manager

External service provider

Customer Care & Sales

Innovation &
Development Division

Logistics & Supply
Chain Division

Production & QA

HR Manager

Ms. Schmöller
Head of Customer
Experience

Mr. Heinz
Chief Innovation Officer
(CIO)

Ms. Schmalbach
Head of Logistics

Mr. Van Thanh Van
Production Manager

To be recruited
Chief Technology
Officer (CTO)

Mr. Erbes
Customer Care Specialist

Mr. Gottfried
Electrical Engineer &
Innovation

To be recruited
Procurement Specialist

To be recruited (1-2)
Quality Assurance Lead

To be recruited
IT Specialist

**Working Student
(To be recruited)**
Customer Care Specialist

Mr. Schmidt
Technician & Innovation

Working Student
Procurement Support

To be recruited
Process Improvement
Analyst

Working Student
IT Specialist

To be recruited
Key Account Manager

University Collab. (1-2)
Innovation Intern

To be recruited
Supply Chain Analyst

Working Student
Process Improvement
Support

1. INTRODUCTION & STRATEGIC OVERVIEW

2. TO-BE CONCEPT

3. IMPLEMENTATION

4. COST-BENEFIT ANALYSIS

5. MONITORING

6. SUMMARY

2. To-Be Concept 2/4

Cross-Functional Teams

Risk Management Team

Mr. Heinz

Chief Innovation Officer
(CIO)

Ms. Schmalbach

Head of Logistics

Mr. Van Thanh Van

Production Manager

→ Mitigate supply chain risks and improve operational resilience.

Strategic Planning Committee

Managing Director (CEO)

Ms. Schmöller

Head of Customer
Experience

Mr. Van Thanh Van

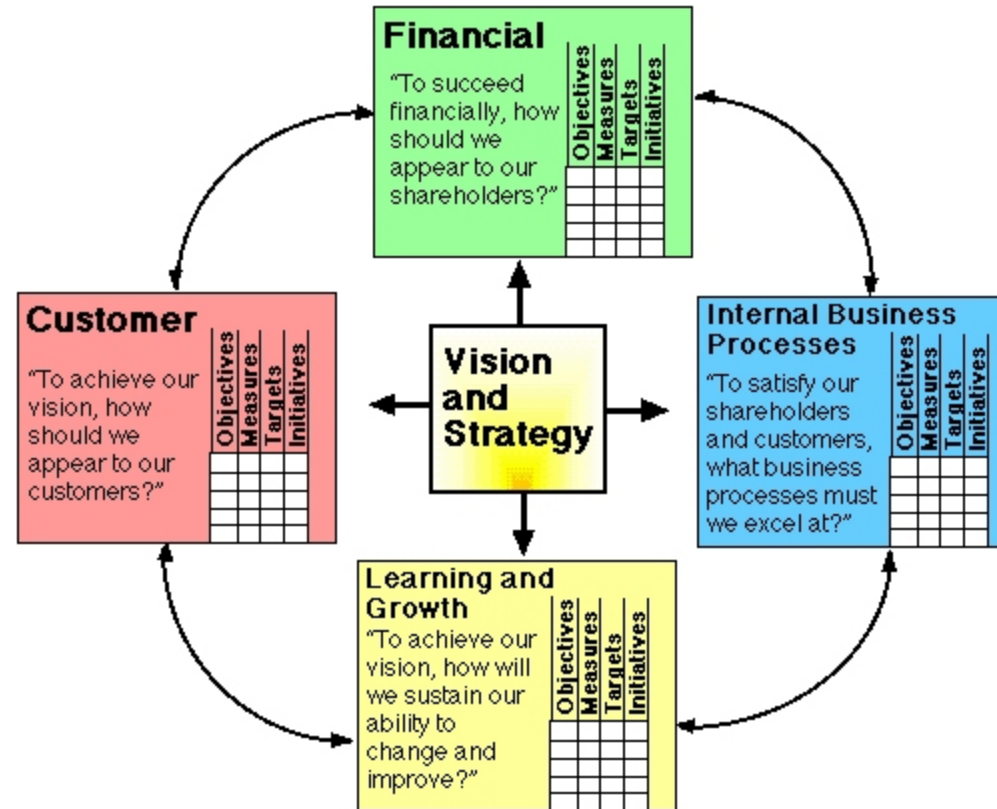
Production Manager

→ Align operations with strategic objectives and monitor KPIs.



2. To-Be Concept 3/4

Balance Score Card 1/6

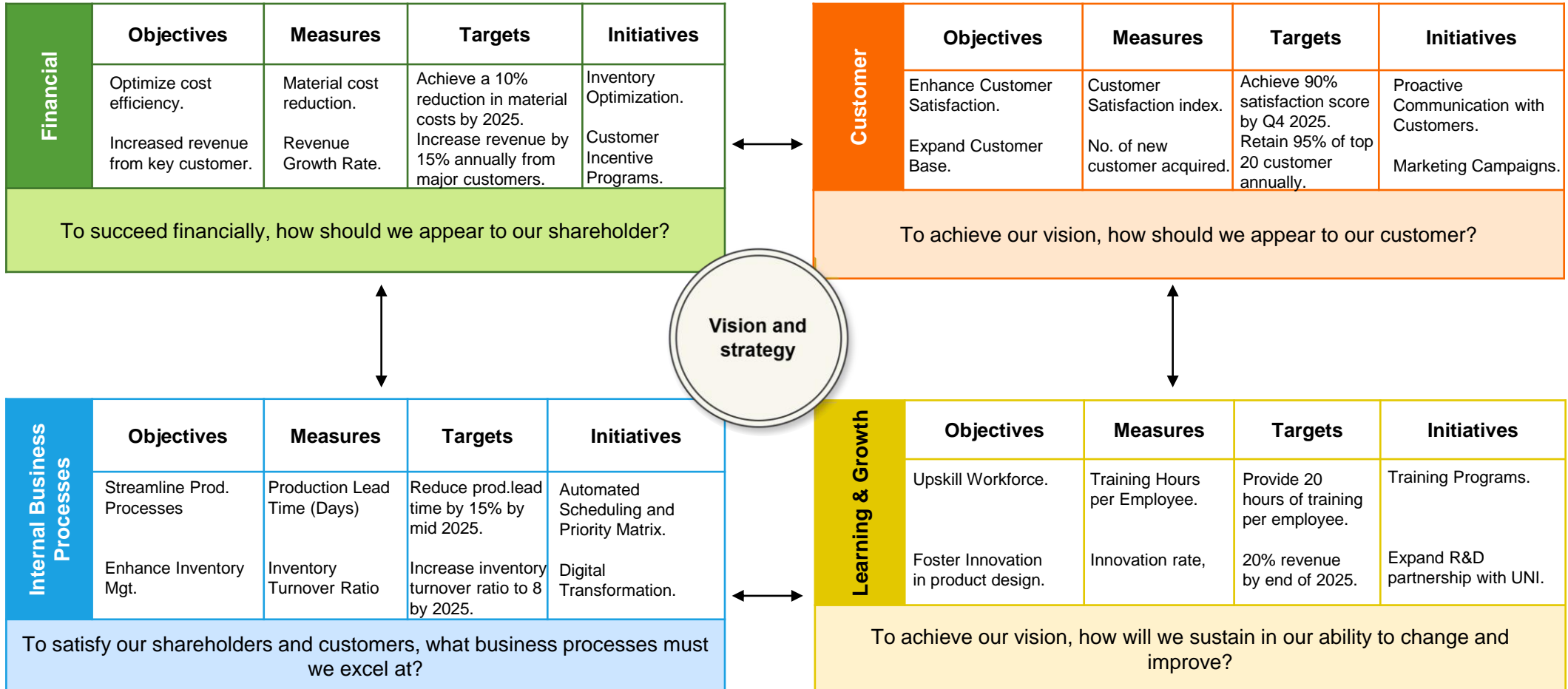


Vision	To lead in tailored, high-quality transformers and reactors through innovation and excellence.		
Purpose	To provide superior electrical components that enhance customer efficiency and reliability.		
Strategic Priorities	Customer Expansion & Relationships	Operational Excellence	Innovation & Product Differentiation



2. To-Be Concept 3/4

Balance Score Card 2/6



2. To-Be Concept 3/4

Balance Score Card 3/6

Internal Processes Perspective

Streamlined Production

KPI : Production Lead Time (Days)

Target: Reduced lead time by 15%

Automated Scheduling and priority Matrix: Enhance scheduling accuracy to prioritize high-value orders and improve workflow.

Execution: prod. Managers(Mr. Van) and R&D team(Mr. Heinz, Mr. Gottfried),

Introduce a priority matrix for emergencies and boss orders.

- Outcome: Balance urgent and regular tasks without workflow disruptions.

Train employees to use KPIs like on-time delivery rate and average lead time.

Issues:

- Manual scheduling
- Disruptions due to boss orders/emergencies
- Reactive planning

Improved Inventory Management

KPI : Inventory turnover Ratio

Target: Increase ITR to 8x/year by 205

Automate scheduling by fully implementing SAGE 100's production planning module.

Execution: Logistic team(Ms. Schmalbach) and R&D team(Mr. Heinz, Mr. Gottfried).

Action: Update order suggestion lists with dynamic thresholds.

Conduct an ABC analysis to categorize inventory into critical, essential, and optional items.

- Outcome: 20% reduction in overall inventory costs.

Supplier Collaboration: Establish partnerships with suppliers for smaller batch sizes to reduce surplus.

Issues:

- Excess stock
- Minimum order quantities
- Manual coordination



2. To-Be Concept 3/4

Balance Score Card 4/6

Financial Perspective

Optimize Cost Efficiency

KPI : Material Cost Reduction

Target: Achieve a 10% reduction in material costs by 2025

Inventory Optimization: Implement lean manufacturing (5S,Kaizen).

- Execution: Collaborative efforts from Ms. Schmalbach and Mr. Gottfried with the SAGE 100 system and warehouse management.

Supplier Partnerships: Negotiate bulk discounts and implement just-in-time (JIT) procurement to lower material costs.

- Execution: Logistic and finance teams work with key suppliers.

Issues:

High inventory levels
Procurement inefficiencies
Underutilized ERP capabilities

Increase Revenue from Key Customers

KPI : Revenue Growth Rate (%)

Target: 15% Revenue growth in 2025

Customer Incentive Programs: Offer loyalty rewards or volume discounts to key customers.

- Execution: Customer care and sales teams (Mr. Erbes, Ms. Schmöller) devise programs to encourage repeat business.

Customer Relationship Management (CRM) Upgrades: Implement a CRM system to track and enhance customer interactions.

- Execution: IT and Sales team(Mr. Erbes, Ms. Schmöller)work together to roll out the system.

Issues:

Customer dependency risk
Limited customer engagement
Pricing pressure



2. To-Be Concept 3/4

Balance Score Card 5/6

Customer Perspective

Enhance Customer Satisfaction

KPI: Customer Satisfaction Index

Target: ≥ 90% satisfaction score by Q4 2025

Implement Regular Customer Feedback Systems : Implement Customer Portal to provide regular updates on order status and delivery timeliness, and other enquiries.

- Execution: Sales team(Mr. Erbes, Ms. Schmöller), Logistics (Ms. Schmalbach), Production team (Mr. Van Thanh Van).

Quality Assurance Enhancements: Implement stricter quality checks to minimize defects.

- Execution: QA team (Mr. Van Thanh Van), Production team, Innovation team (Mr. Heinz and Mr. Gottfried).

Issues: Delivery delays

Lack of proactive updates

Inconsistent product quality

Expand Customer Base

KPI: Number of new customers acquired

Target: Acquire 20 new customers per year

Marketing Campaigns: Target emerging sectors like renewable energy, electric vehicles (EV).

- Execution: Sales (Mr. Erbes, Ms. Schmöller), Marketing (Mr. Erbes), Innovation (Mr. Heinz and Mr. Gottfried).

Geographical Expansion: Expand sales efforts in underserved regions within Europe or Internationally

- Execution: Sales (Mr. Erbes, Ms. Schmöller), Marketing (Mr. Erbes), Logistics (Ms. Schmalbach) .

Issues: Limited marketing outreach

Overdependence on Key customers

Insufficient brand differentiation



2. To-Be Concept 3/4

Balance Score Card 6/6

Learning and Growth Perspective

Upskill Workforce

KPI: Training Hours per Employee

Target: 80 hrs per employee annually

Training Programs: Training calendar schedule for technical, operational, and leadership skills.

- Execution: HR Team, Technical Experts (Mr. Heinz, Mr. Schmidt, Mr. Gottfried), Managers (Mr. Van Thanh Van), External Trainers.

Continuous Learning and Development: Provide access to online learning platforms for self-directed learning.

- Execution: HR team, Managers (Mr. Van Thanh Van), IT Support.

Issues: Limited training hours

Resistance to change

Skill gaps

Foster Innovation in Product Design

KPI: Innovation rate

Target: 20% revenue from innovative products by end of 2025.

Innovation Task Force: Form a cross-departmental team to brainstorm and explore new product ideas or features.

- Execution: R&D and Innovation team (Mr. Heinz, Mr. Gottfried), Sales and Marketing team (Mr. Erbes), Production Team (Mr. Van Thanh Van).

R&D Partnerships with Universities: Leverage academic expertise, cutting-edge research, and fresh talent.

- Execution: : R&D team (Mr. Heinz, Mr. Gottfried), HR team, University Liaisons.

Issues: Low participation in innovation initiatives

Limited R&D resources and expertise

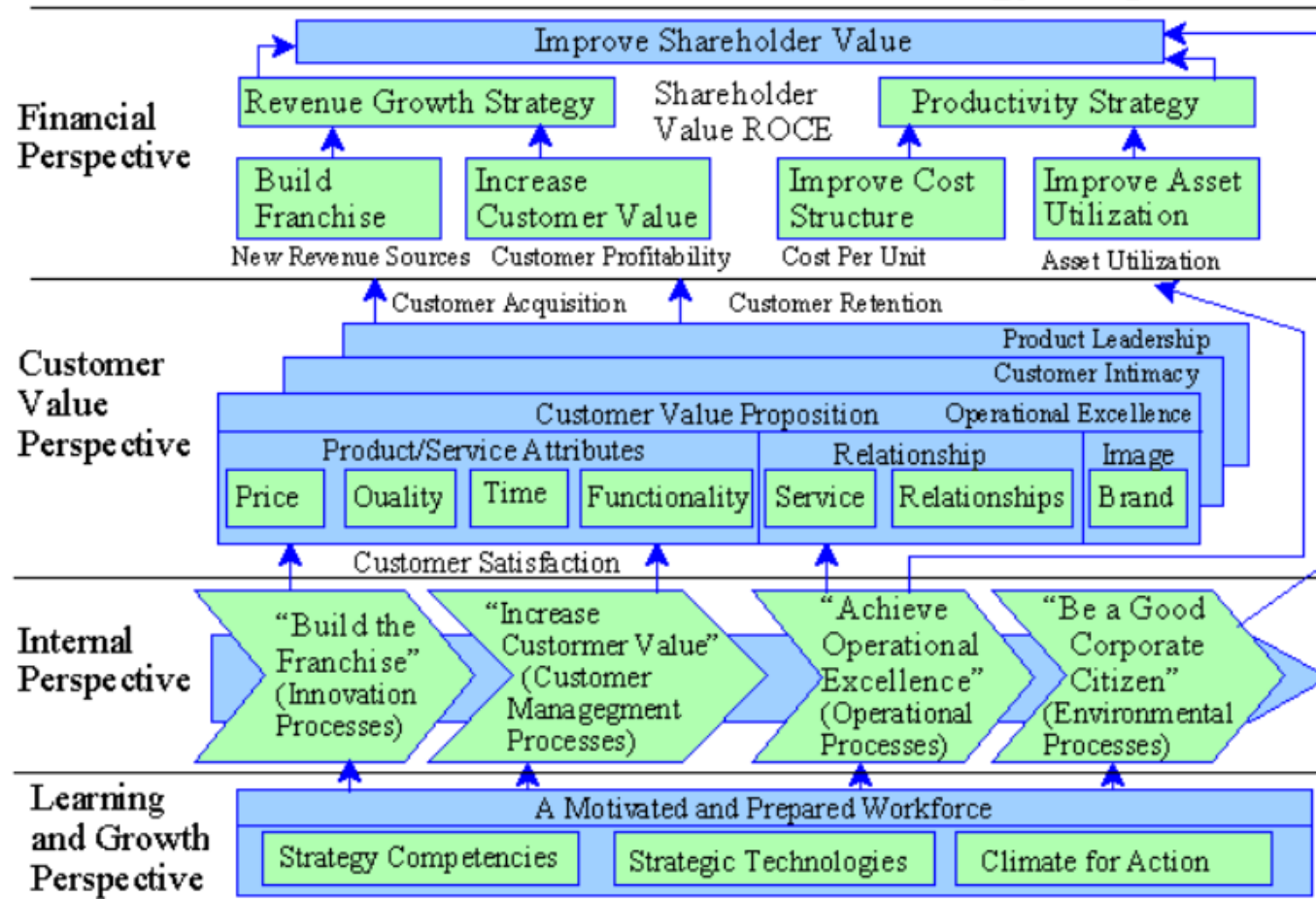
Lack of Cross-department collaboration



2. To-Be Concept 4/4

Strategy Map 1/2

The Balanced Scorecard Generic Strategy Map*



* Adapted from Kaplan & Norton Figure 3-15 page 96.



2. To-Be Concept 4/4

Strategy Map 2/2

Vision	To lead in tailored, high-quality transformers and reactors through innovation and excellence.				
Purpose	To provide superior electrical components that enhance customer efficiency and reliability.				
Strategic Priorities	Customer Expansion & Relationships	Operational Excellence		Innovation & Product Differentiation	
Strategic Results	Broadened customer base and improve customer loyalty	Improved efficiency and reduced costs		Increased market differentiation through innovative and sustainable product offerings.	
Strategic Objectives		KPIs	Targets	Initiatives	
<div>Financial</div>		<ul style="list-style-type: none">• Operating cost savings• Revenue Growth Rate (%)• Revenue from new segments	<ul style="list-style-type: none">• Reduce operational costs by 10% by Q4 2025• 15% revenue growth in 2025• 25% by 2025	<ul style="list-style-type: none">• Implement lean manufacturing (5s, Kaizen)• Expand into the solar and automotive segments• Develop products for adjacent markets	
		<div>Customer</div>	<ul style="list-style-type: none">• Customer Satisfaction Index• Number of new customers acquired• Customer Retention Rate (%)	<ul style="list-style-type: none">• ≥ 90% satisfaction score by Q4 2025• Acquire 20 new customers per year• Retain 95% of top 20 customers annually	<ul style="list-style-type: none">• Implement regular customer feedback systems• Leverage digital marketing, exhibitions, partnerships• Loyalty programs, personalized support
		<div>Internal Business Processes</div>	<ul style="list-style-type: none">• Production Lead Time (Days)• Inventory Turnover Ratio• Process digitization rate	<ul style="list-style-type: none">• Reduce lead time by 15% by mid-2025• Increase ITR to 8x/year by 2025• 90% digitization by end of 2025	<ul style="list-style-type: none">• Implement Automated Scheduling, Priority Matrix• Forecast demand to reduce material overstock• Audit processes to identify automation opportunities
		<div>Learning & Growth</div>	<ul style="list-style-type: none">• Training Hours Per Employee• Innovation rate• System functionality index	<ul style="list-style-type: none">• 80 hrs per employee annually• 20% revenue by end of 2025• 100% alignment with operational needs by 2025	<ul style="list-style-type: none">• Create training calendar for technical, operational, and leadership skills• Expand R&D partnerships with universities• Upgrade ERP and integrate inventory with QA





Mobilize Change through Executive Leadership

Actions

- Leaders at all levels must champion the strategy and create a culture that supports change and execution.

Example: *The Managing Director can lead digital adoption and upskilling by actively participating in workshops on digital tools and showcasing how systems like automated order tracking minimize errors and delays, thereby reinforcing the importance of digital transformation and continuous learning within the organization.*





Translate the Strategy to Operational Terms

Actions

- Break down high-level strategic goals into actionable objectives, measurable outcomes, and clear initiatives.
- Define key performance indicators (KPIs) to measure progress.

Example: Mr. Van (Production) can track KPIs like On-Time Delivery Rate to ensure production timelines align with customer expectations. By closely monitoring this metric, he can identify bottlenecks or inefficiencies in the production process and take corrective actions such as adjusting resource allocation or optimizing workflows.



3. Implementation 1/3

Five Principles of a SFO 3/5



Align the Organization to the Strategy

Actions

- Ensure all parts of the organization (business units, departments, and teams) are aligned and working toward the same strategic goals.
- Break down silos by fostering cross-functional collaboration.

Example: Ms. Schmalbach and Mr. Van can align to enhance inventory management by ordering materials only when they are needed for production. Demand forecasting can be done to optimize procurement orders, preventing overstocking.



3. Implementation 1/3

Five Principles of a SFO 4/5



Make Strategy Everyone's Everyday Job

Actions

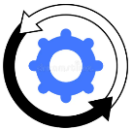
- Foster a culture of strategy awareness by integrating strategic goals into daily tasks for all employees.
- Communicate the strategy regularly through meetings and workshops.

Example: Motivate and reward employees like Mr. Heinz for bringing innovative ideas into production. Recognizing such contributions encourages employees to align their daily work with strategic goals.



3. Implementation 1/3

Five Principles of a SFO 5/5



Make Strategy a Continual Process

Actions

- Treat strategy execution as an ongoing process, not a one-time event, by regularly reviewing and updating objectives.
- Use real-time data analytics to monitor progress and adapt quickly.

Example: Conduct monthly strategy review meetings with key employees to assess customer feedback, evaluate service effectiveness, identify areas for improvement, and refine strategies.



3. Implementation 2/3

Digital Transformation 1/3

Area	Current State	Transformation
Enterprise Resource Planning (ERP)	Underutilisation of "Sage 100" for order processing, production planning, and purchasing	<p>Completely utilise Sage 100</p> <p>Tailor Sage 100 to align with specific requirements</p>
Process Automation	Manual order confirmations and shipping document creation	Utilize the automated features in Sage 100 for order confirmations and shipping document creation to reduce manual effort



3. Implementation 2/3

Digital Transformation 2/3

Area	Current State	Transformation
Customer Relationship Management	Customer order/shipping inquiries are managed through email/phone	Implement a customer portal integrated with Sage 100 to centralize customer interactions and improve response times
Data Management	Dependency on document sharing between departments	Consolidate data into a unified system like Sharepoint to ensure accessibility



3. Implementation 2/3

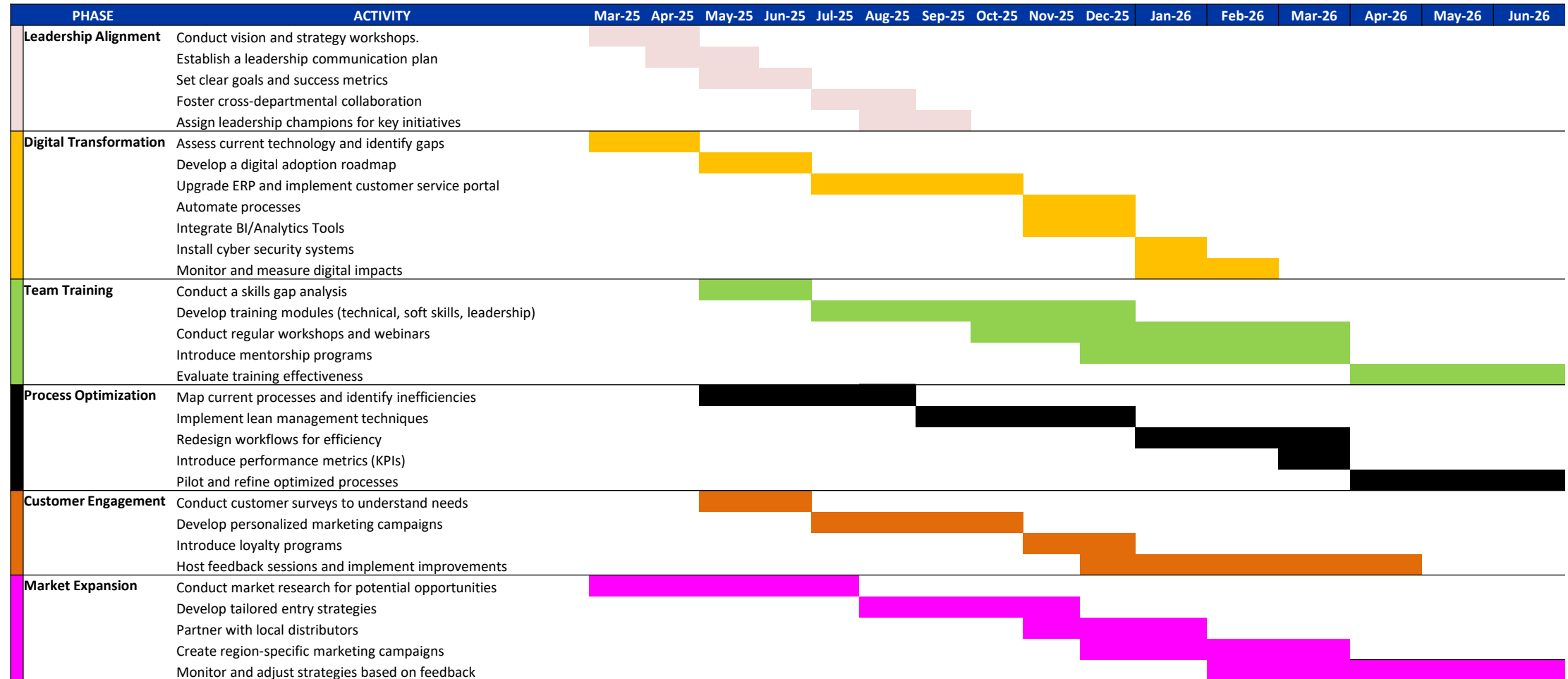
Digital Transformation 3/3

Area	Current State	Transformation
Data Analytics, BI	Non usage of advanced tools for production planning and sales analysis	Integrate BI tools/ Machine Learning to analyze/predict production and sales related metrics, facilitating informed strategic decisions
Cybersecurity	Cyber threat concerns	Including employee training on cybersecurity and implement robust security protocols and firewalls



3. Implementation 3/3

Gantt Chart for Implementation (16 months – Tentative)



4. Cost-Benefit Analysis 1/3

Cost Breakdown

COST COMPONENT	INITIATIVE	ESTIMATED AMOUNT (EUR)	DESCRIPTION
Software Upgrades	<ul style="list-style-type: none"> - Integrate demand trends into the ERP - Full Sage 100 implementation - CRM system - Develop customer portal 	30,000	Upgrading Sage 100 ERP and integrate it with CRM – customer portal, analytics for forecasting and build real-time dashboards for key metrics, automation tools.
Employee Training	<ul style="list-style-type: none"> - Upskilling employees in ERP, lean manufacturing tools, use of KPI's, and sustainable practices. - Includes external workshops and online training. 	15,000	Workshops and on-site / online training for employees to use new tools and systems effectively and efficiently.
Expand Customer Base	<ul style="list-style-type: none"> - Marketing Analysis - Product Development - Marketing and Sales Campaigns - Partnerships 	10,000	Expanding into high-growth markets such as renewable energy, electric vehicles (EVs), and IoT industries
Implementation Services	<ul style="list-style-type: none"> - Installation, configuration, and integration of tools to automate workflows and inventory management. 	30,000	Fees for consultants and IT specialists for system integration and customization.
Cybersecurity Enhancements	<ul style="list-style-type: none"> - Concerns over data security and potential cyber-attacks. 	20,000	Firewall installation, encryption, backup solutions, security, and other IT hardware/software
Opportunity Costs	<ul style="list-style-type: none"> - Testing and training periods - Risk of less production 	15,000	Estimated value of productivity lost during system migration and training periods.

Initial Investment: EUR 120,000

+ 6000 annual maintenance fees



4. Cost-Benefit Analysis 2/3

Benefit Projections

BENEFIT COMPONENT	ESTIMATED AMOUNT (EUR)	DESCRIPTION
Cost Savings	20,000/year	Reduction in errors, improved inventory turnover, and lower operational costs through automation and ERP optimization.
Revenue Growth	30,000/year	Improved customer satisfaction and retention due to faster delivery, transparency, and better interactions.
Efficiency Gains	15,000/year	Faster workflows, reduced manual work, and improved collaboration.
Reduced Cybersecurity Risks	15,000/year	Avoidance of data breaches and downtime costs.
Data-Driven Decisions	20,000/year	Enhanced decision-making through analytics leads to better resource allocation and market responsiveness.

Total Estimated Benefit: EUR 100,000 / year

Total Annual Benefit: 100,000 – 6,000 = EUR 94,000



4. Cost-Benefit Analysis 3/3

Financial KPIs 1/2

- The analysis considers direct costs (implementation, training, software upgrades) and expected benefits (cost savings, revenue growth, efficiency).
- Costs and benefits are estimated over a **2-year period** and discount rate of 10%.

Net Present Value (NPV)



$$NPV = \sum \left(\frac{\text{Annual Benefit}}{(1 + \text{Discount Rate})^t} \right) - \text{Initial Investment}$$

$$NPV = \frac{94,000}{1.1^1} + \frac{94,000}{1.1^2} - 120,000$$

$$NPV = 163,141 - 120,000 = \mathbf{\text{€ } 43,141}$$

The project adds value to ElCoGa, making it worth pursuing.



PROFITABLE

Return on Investment (ROI)



$$ROI = \frac{\text{Net Benefits}}{\text{Initial Cost}} \times 100$$

$$\text{Total Net Benefits} = \text{Total Benefits} - (\text{Initial Cost} + \text{Maintenance Costs})$$

$$\text{Total Net Benefits} = 200,000 - (120,000 + 12,000) = 68,000$$

$$ROI = \frac{68,000}{120,000} \times 100\% = \mathbf{57\%}$$

0.57 of profit is earned per euro invested. For a small company like ElCoGa, high ROI ensures financial security while improving operations.



Benefit-Cost Ratio (BCR)



$$BCR = \frac{\text{Total Discounted Benefits}}{\text{Total Discounted Costs}} \longrightarrow \text{Discount Maintenance Costs} + \text{Initial Cost}$$

$$= \frac{6,000}{(1 + 0.10)^1} + \frac{6,000}{(1 + 0.10)^2} = 10,414$$

$$BCR = \frac{163,141}{120,000 + 10,414} = \mathbf{1.25}$$

Demonstrates the efficiency of the investment. For every €1 spent, ElCoGa gains €1.25 in benefits.

EFFICIENT

Payback Period



$$\text{Payback Period} = \frac{\text{Initial Cost}}{\text{Annual Net Benefit}}$$

$$\text{Payback Period} = \frac{120,000}{94,000}$$

$$\text{Payback Period} = \mathbf{1.28 \text{ years}}$$

The investment will be fully recovered within a short time frame (16 months)



QUICK TO RECOVER INVESTMENT

This makes the project a strong candidate for implementation



5. Monitoring 1/3

Monitoring Tools

Objective: Track KPIs to ensure alignment with ElCoGa's To-Be Concept

Tools:

- Excel/Google Sheets:**

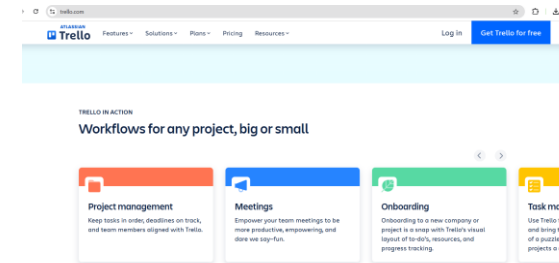
Create real-time dashboards for:

- Lead Time
- Defect Rate
- Revenue per Employee

KPI	Target Value	Current Value	Status
Revenue per Employee	€120,000/year	€106,290/year	In Progress
Production Lead Time	5 Days	7 Days	Needs Improvement
Customer Satisfaction	90%	85%	Needs Improvement

- Trello/Asana (Free Versions):**

- Manage tasks, deadlines, and team responsibilities.



- Process Mining:**

- Use free tools like **ProM Lite** or **Disco** for workflow analysis.



5. Monitoring 2/3

Risk Management

Objective: Mitigate risks effectively to support EICoGa’s long-term To-Be Concept implementation.

RISK	IMPACT	MITIGATION STEPS	RESPONSIBILITY
Supply Chain Issues	Delays and cost fluctuations.	<ol style="list-style-type: none"> 1. Establish contracts with backup suppliers. 2. Maintain buffer stock for critical materials. 	Procurement Lead
Employee Resistance	Slower adoption of new processes/tools.	<ol style="list-style-type: none"> 1. Conduct training sessions highlighting practical benefits. 2. Foster a culture of change by involving employees in decisions. 	HR Department
Technology Hurdles	Inefficient tool usage and integration.	<ol style="list-style-type: none"> 1. Choose intuitive tools to simplify adoption. 2. Assign “tech champions” to support team members and resolve issues. 	IT Manager

Long-term contingency plan

RISK	CONTINGENCY PLAN	REVIEW FREQUENCY
Supply Chain Disruption	<ol style="list-style-type: none"> 1. Secure agreements with multiple local and international suppliers. 2. Maintain a safety stock of essential materials to buffer delays. 	Quarterly
Employee Skill Gaps	<ol style="list-style-type: none"> 1. Conduct regular knowledge-sharing sessions. 2. Implement ongoing tool-specific training programs. 	Every two months
Evolving Market Demands	<ol style="list-style-type: none"> 1. Regularly review customer feedback and market trends. 	Semi-annually



5. Monitoring 3/3

Implementation Monitoring Process

Tracking Frequency

Frequency	Action
Weekly Updates	Use Excel/Google Sheets for key KPIs.
Monthly Reviews	Evaluate KPI trends and mitigate risks.
Quarterly Meetings	Realign strategy based on findings.

Team Responsibility

KPI	Assigned To
Production Lead Time	Production Lead
Customer Satisfaction	Customer Relations Lead

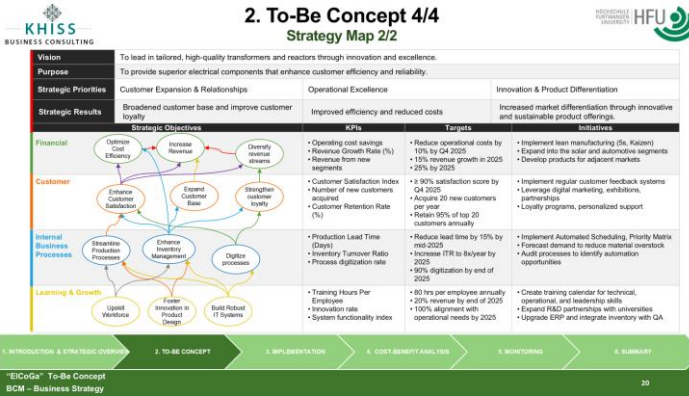
Feedback Loops

Type	Purpose	Method
Employee Feedback	Understand challenges and progress.	Regular feedback sessions.
Customer Feedback	Measure satisfaction and capture insights.	Online surveys.



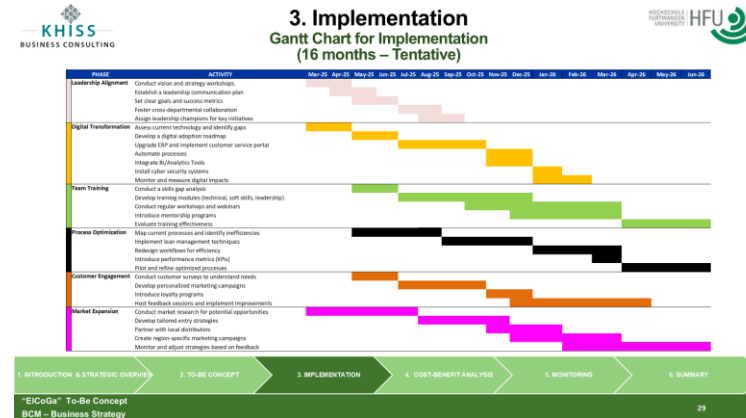
Follow Strategy Map Suggestions

2. To-Be Concept 4/4 Strategy Map 2/2



Follow Activity List for Implementation

3. Implementation Gantt Chart for Implementation (16 months – Tentative)

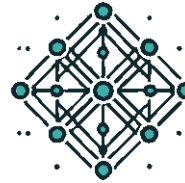


Our Support – Implementation & Beyond

- Aligning project milestones with ElCoGa's goals and KPIs.
- Providing hands-on guidance in process optimization and monitoring.
- Delivering workshops and training to internal teams.
- Offering continuous feedback and refinement during implementation.
- Acting as a liaison between stakeholders for smooth execution.



- ElCoGa Interview file
- ElCoGa documentation papers
- Balanced Scorecard: Kaplan, Robert S., and David P. Norton. "The Balanced Scorecard—Measures That Drive Performance." *Harvard Business Review* 70, no. 1 (1992): 71–79.
- Strategy Map: Kaplan, Robert S., and David P. Norton. *Strategy Maps: Converting Intangible Assets into Tangible Outcomes*. Boston: Harvard Business School Press, 2004.
- Gary Fox. (n.d.). *Apple mission vision values*. Retrieved from <https://www.garyfox.co/apple-vision-mission-values/>
- Jethro Jeff. (n.d.). *An integrated strategy map with content*. Retrieved from <https://jethrojeff.com/>



KHISS
BUSINESS CONSULTING

VIELEN DANK!