

18 **MANAGEMENT DECISIONS** Culminates in the creation of business value

Planning

Strategy

Core values

Mission

Objectives

Sustainability

Positioning

Cost/volume/profit and scalability

Global trade and transfer

Branding/pricing/sensitivity/competition

Budgets

Operating

Capital

Financing

Directing

Costing

Methods

Concepts

Production

Inventory

Responsibility

Analysis

Controlling

Monitor

Standard costs

Variances

Flexible tools

Scorecard

Balance

Improvement