

Beyond Budgeting i teorin

Företagsuniversitetet
Fotografiska 14 maj 2019

KNUT FAHLÉN

A person is captured in mid-air, jumping joyfully on a wooden deck. The background shows a city skyline under a hazy, teal-tinted sky. The overall mood is one of achievement and optimism.

GENOM ATT
UTMANA, INVOLVERA OCH FÖRVERKLIGA
HJÄLPER VI VÅRA KUNDER ATT SKAPA MORGONDAGENS VERKLIGHET

EKAN I SNABBA SIFFROR

GRUNDADES 1985

34 ANTAL ÅR I
BRANSCHEN



BBA: GLOBAL
CONSULTING
PARTNERSHIP

70
ANSTÄLLDA

90%

ÅTERKÖPSFREKVENNS



KONTOR
GÖTEBORG & STOCKHOLM

KVINNOR/MÄN



50/50

GENOMSNITTLIG ÅLDER 40 ÅR

VÅRA BRANSCHER



Vad är Beyond Budgeting?

Beyond Budgeting means **beyond command-and-control** toward a management model that is more **empowered and adaptive**.

Beyond Budgeting is about **rethinking how we manage organizations** in a post-industrial world where innovative management models represent the only **sustainable competitive advantage**.

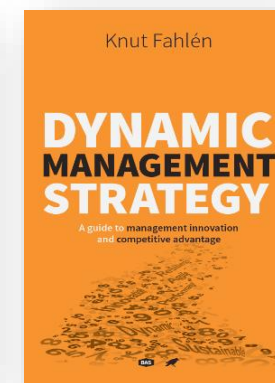
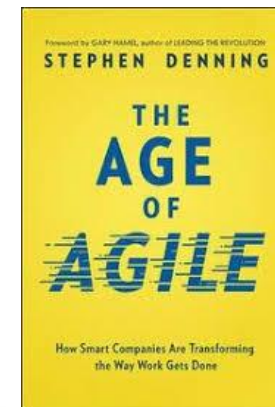
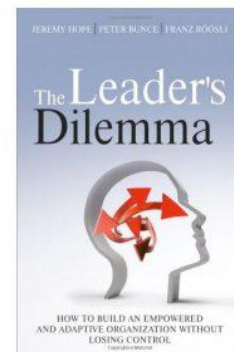
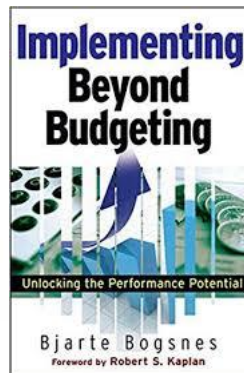
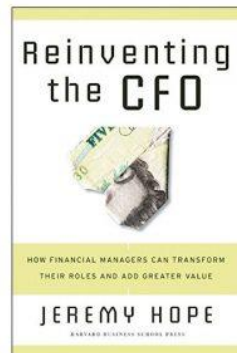
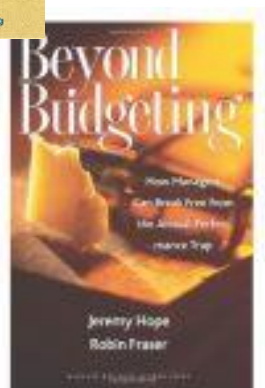
It is also about releasing people from the burdens of stifling bureaucracy and suffocating control systems, **trusting** them with information and giving them time to think, reflect, share, learn and improve.

It's about enabling performance: **creating conditions for the organization to reach its full performance potential**.

A black and white photograph of a group of runners in starting blocks on a track. The runners are in a crouched starting position, with their hands on the ground and feet in the blocks. The image is overlaid with a semi-transparent grey box containing the main text.

**BEYOND BUDGETING IS ABOUT CREATING AGILE AND
SUSTAINABLE ORGANIZATIONS**

Beyond Budgeting i teorin – 2000-talet



1999

2002

2003

2006

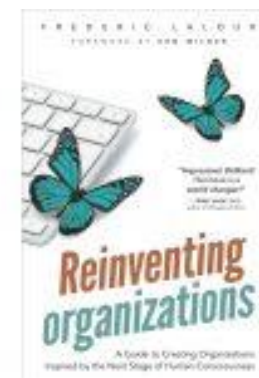
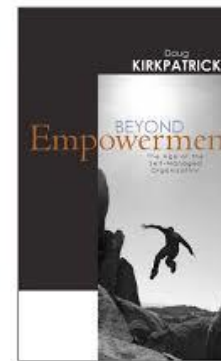
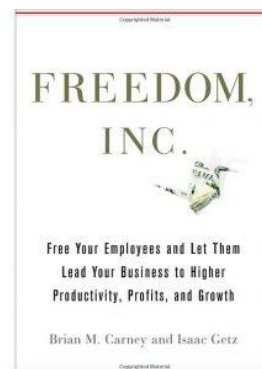
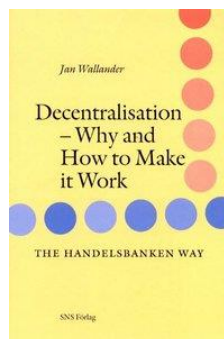
2008 2009

2011

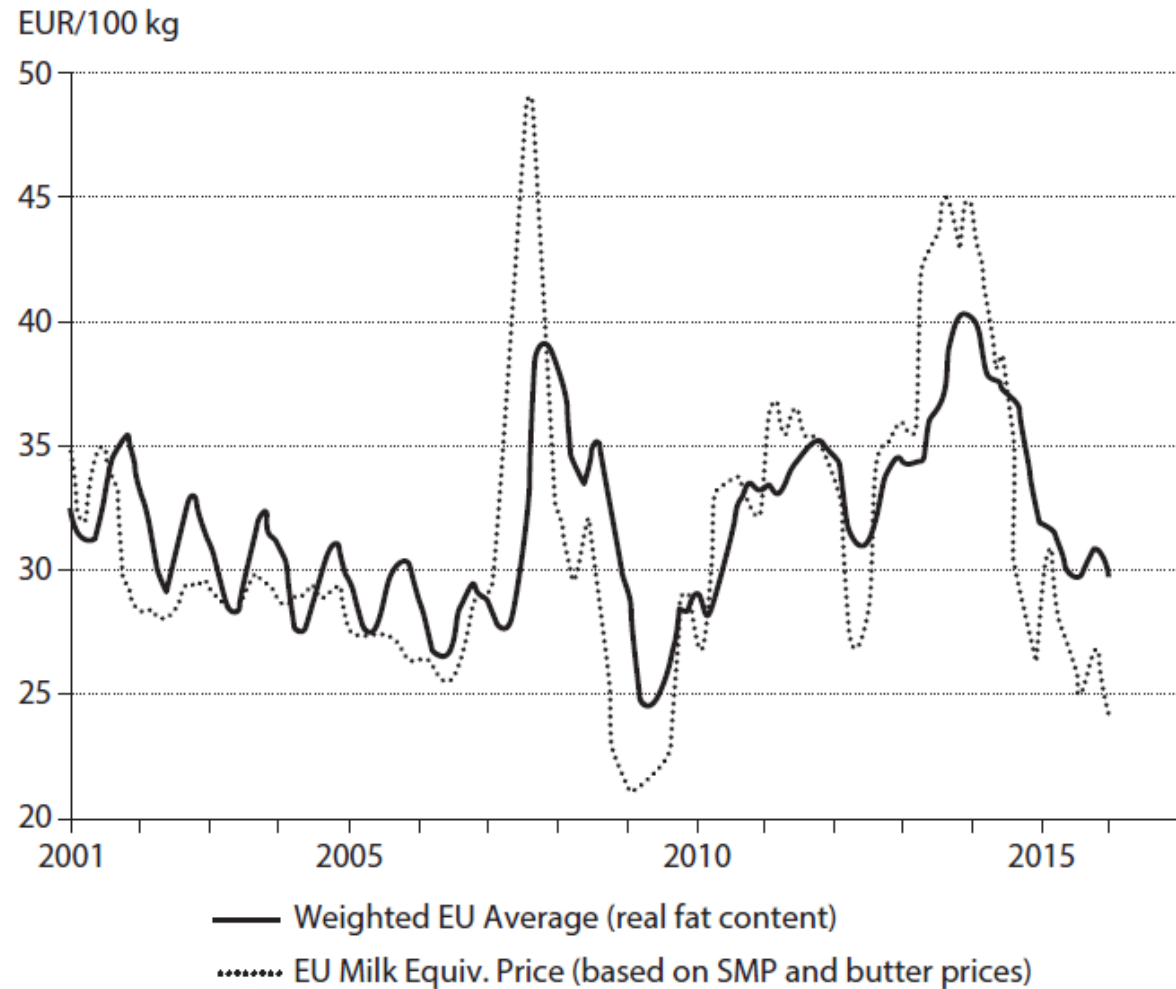
2014

2016

2018



Turbulens och osäkerhet kräver dynamisk styrning





Handelsbanken



A more value creating way of making decisions

MOVING FROM A SIMPLE QUESTION

"Do I have a budget for this?"



TO A STRATEGIC & VALUE CREATING
MINDSET

*"Is this the **right** thing to do?"*

Beyond Budgeting

- from command & control to empower & adapt

Leadership principles

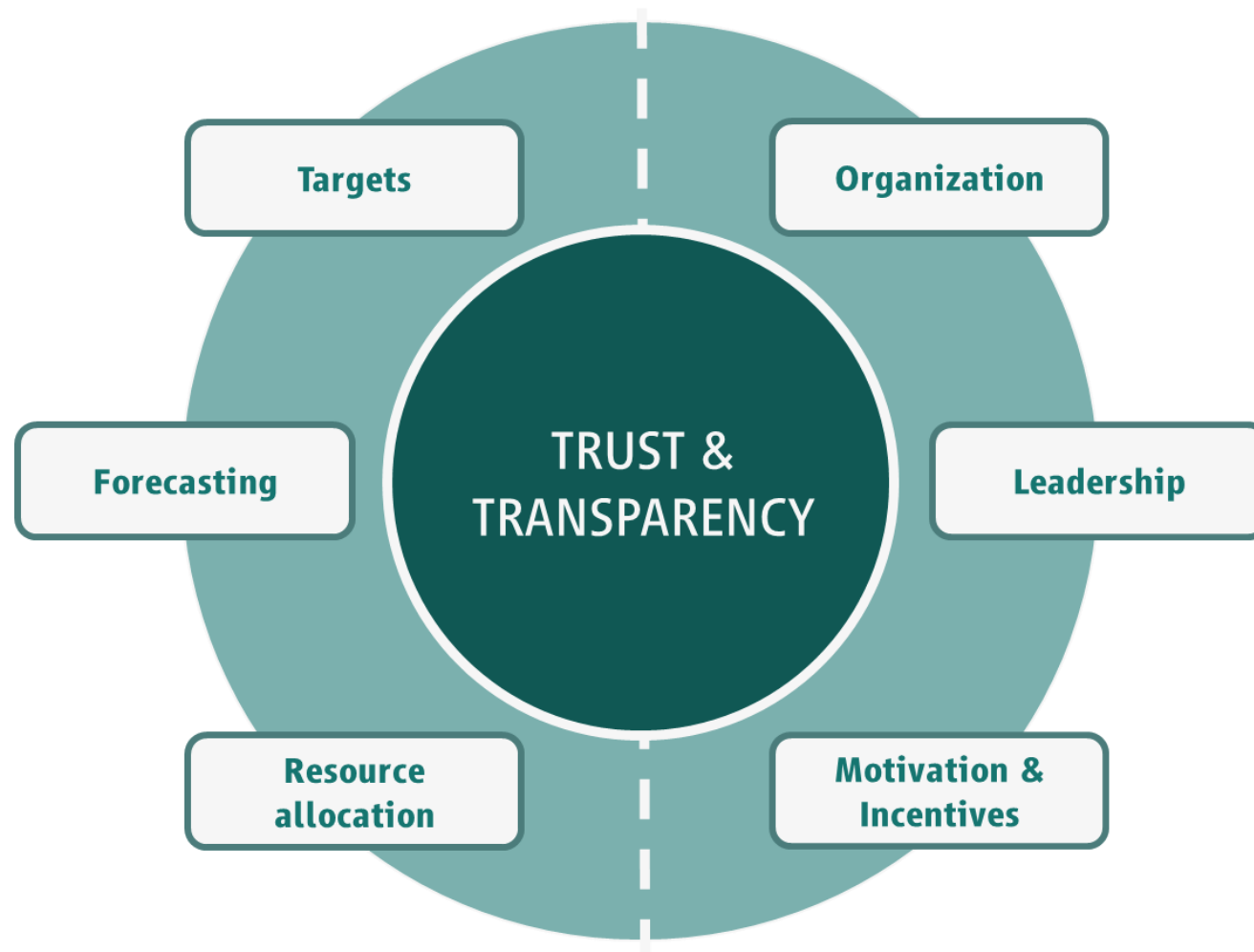
- 1. Purpose** - Engage and inspire people around bold and noble causes; *not around short-term financial targets*
- 2. Values** - Govern through shared values and sound judgement; *not through detailed rules and regulations*
- 3. Transparency** - Make information open for self-regulation, innovation, learning and control; *don't restrict it*
- 4. Organisation** – Cultivate a strong sense of belonging and organise around accountable teams; *avoid hierarchical control and bureaucracy*
- 5. Autonomy** - Trust people with freedom to act; *don't punish everyone if someone should abuse it*
- 6. Customers** - Connect everyone's work with customer needs; *avoid conflicts of interest*

Management processes

- 7. Rhythm** - Organise management processes dynamically around business rhythms and events; *not around the calendar year only*
- 8. Targets** - Set directional, ambitious and relative goals; *avoid fixed and cascaded targets*
- 9. Plans and forecasts** - Make planning and forecasting lean and unbiased processes; *not rigid and political exercises*
- 10. Resource allocation** - Foster a cost conscious mind-set and make resources available as needed; *not through detailed annual budget allocations*
- 11. Performance evaluation** - Evaluate performance holistically and with peer feedback for learning and development; *not based on measurement only and not for rewards only*
- 12. Rewards** - Reward shared success against competition; *not against fixed performance contracts*

Management control system and processes

Organizations & leadership



The process

Traditional Budget

- Target
- Forecast
- Resource-allocation

Information and systems



Targets and business planning
– What we want to happen

- Ambitious
- Relative if possible
- Holistic perspective



Forecasting and scenarios
– What we think will happen

- Unbiased estimates
- Limited details
- Rolling trends



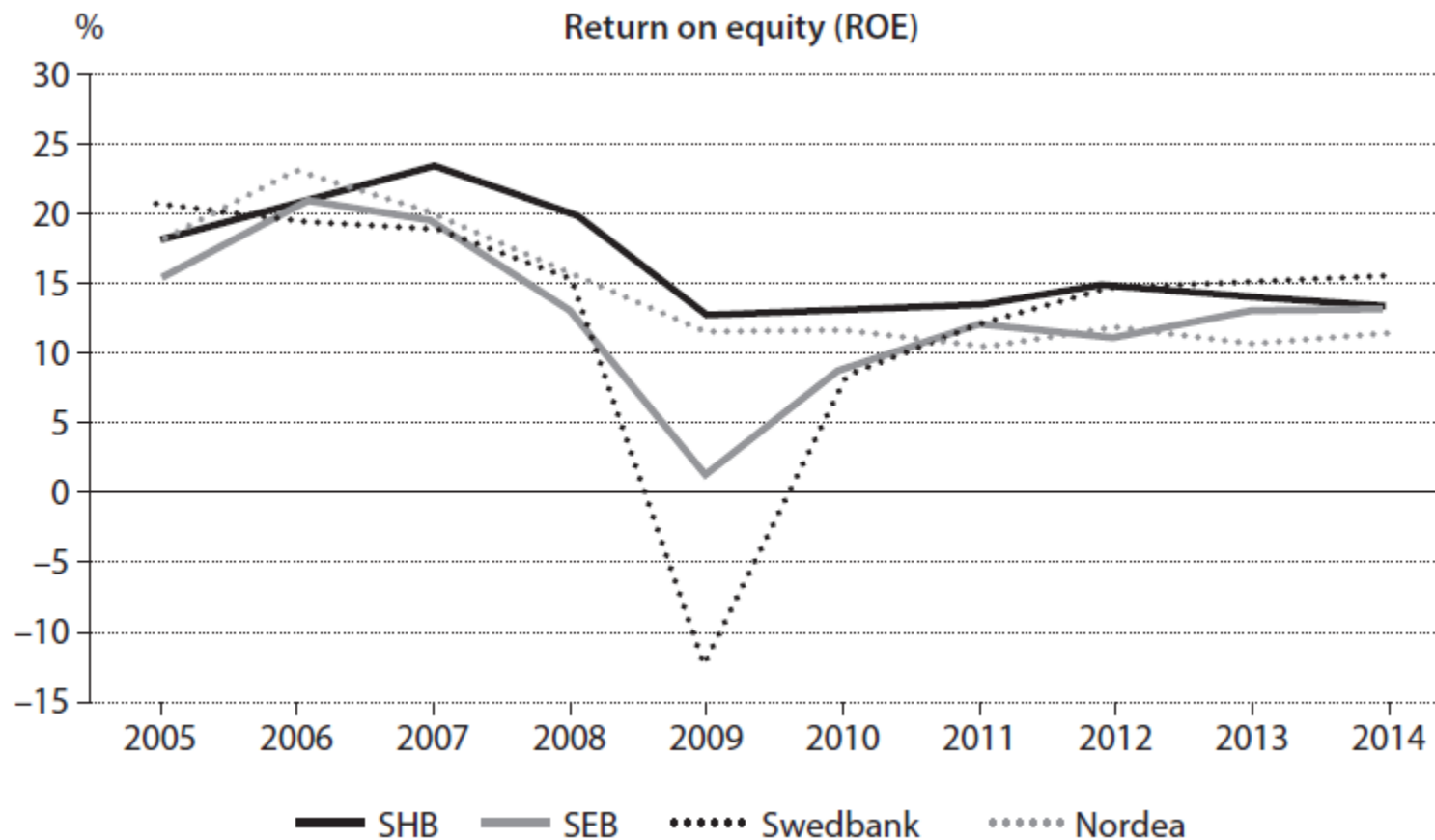
Decisions about resource allocation
– Based on strategy

- Continuous – not yearly
- Mandate, decision
- Portfolio

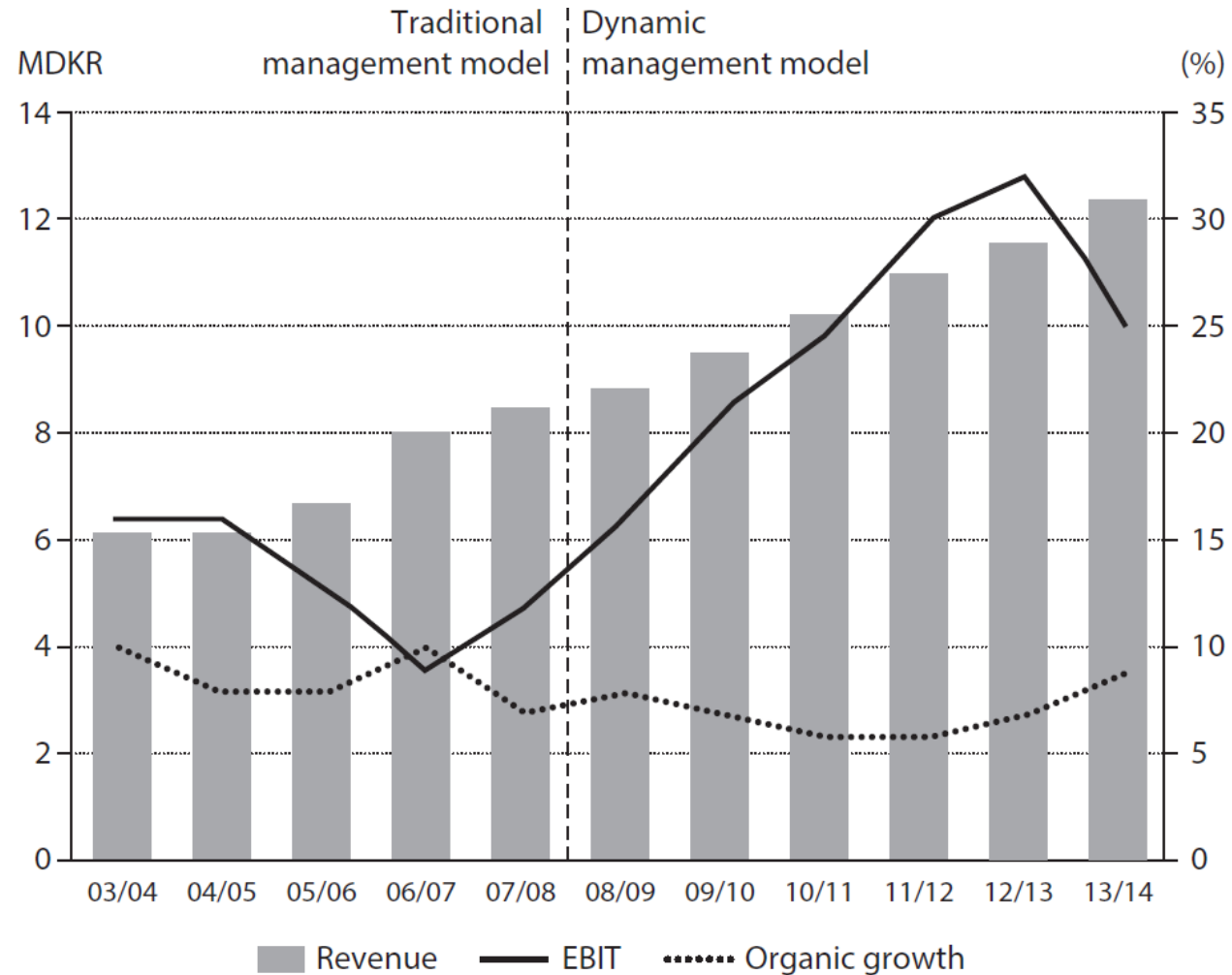
Organization and leadership

NÅGRA EXEMPEL

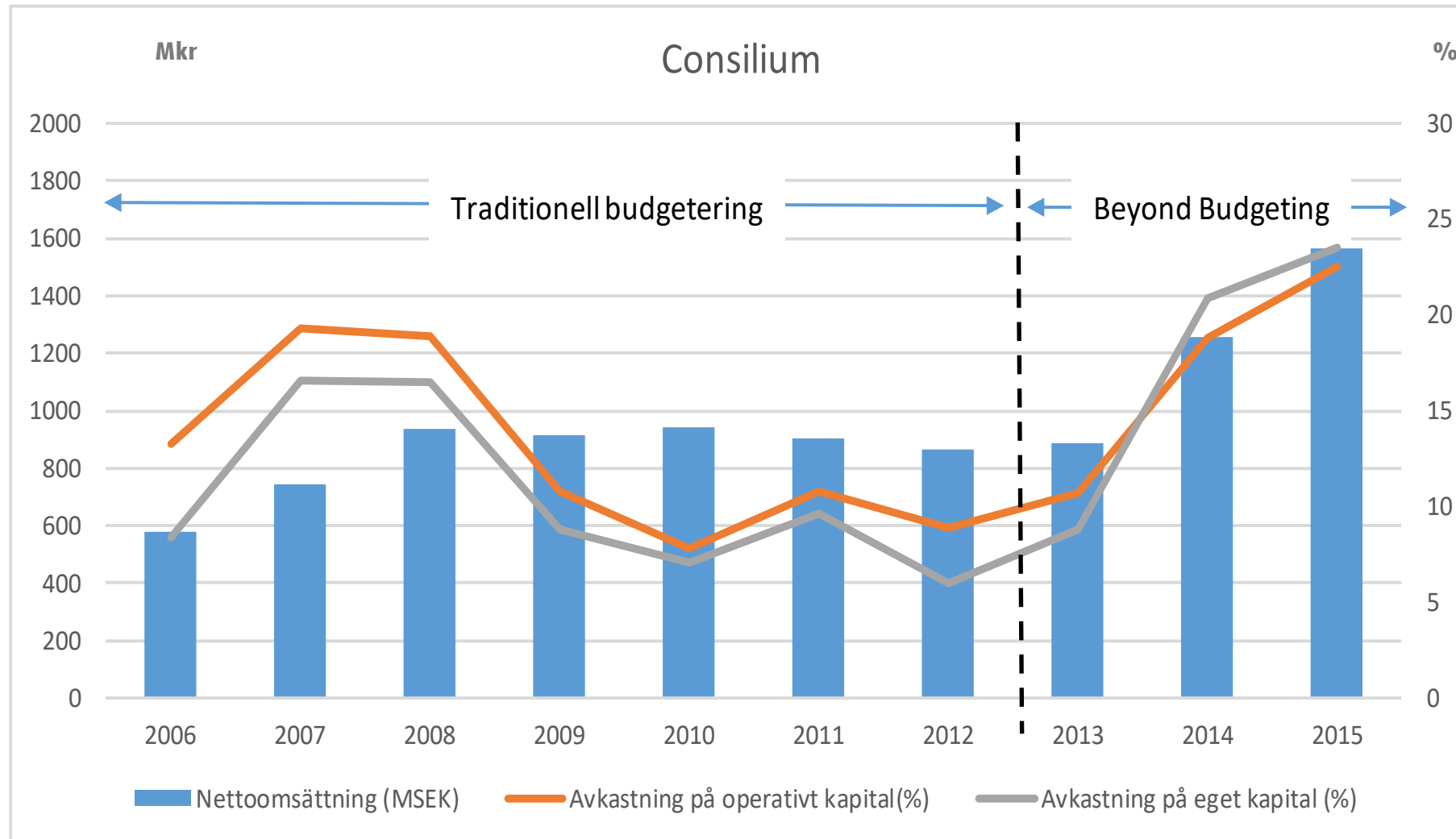
Handelsbanken är mer resilent



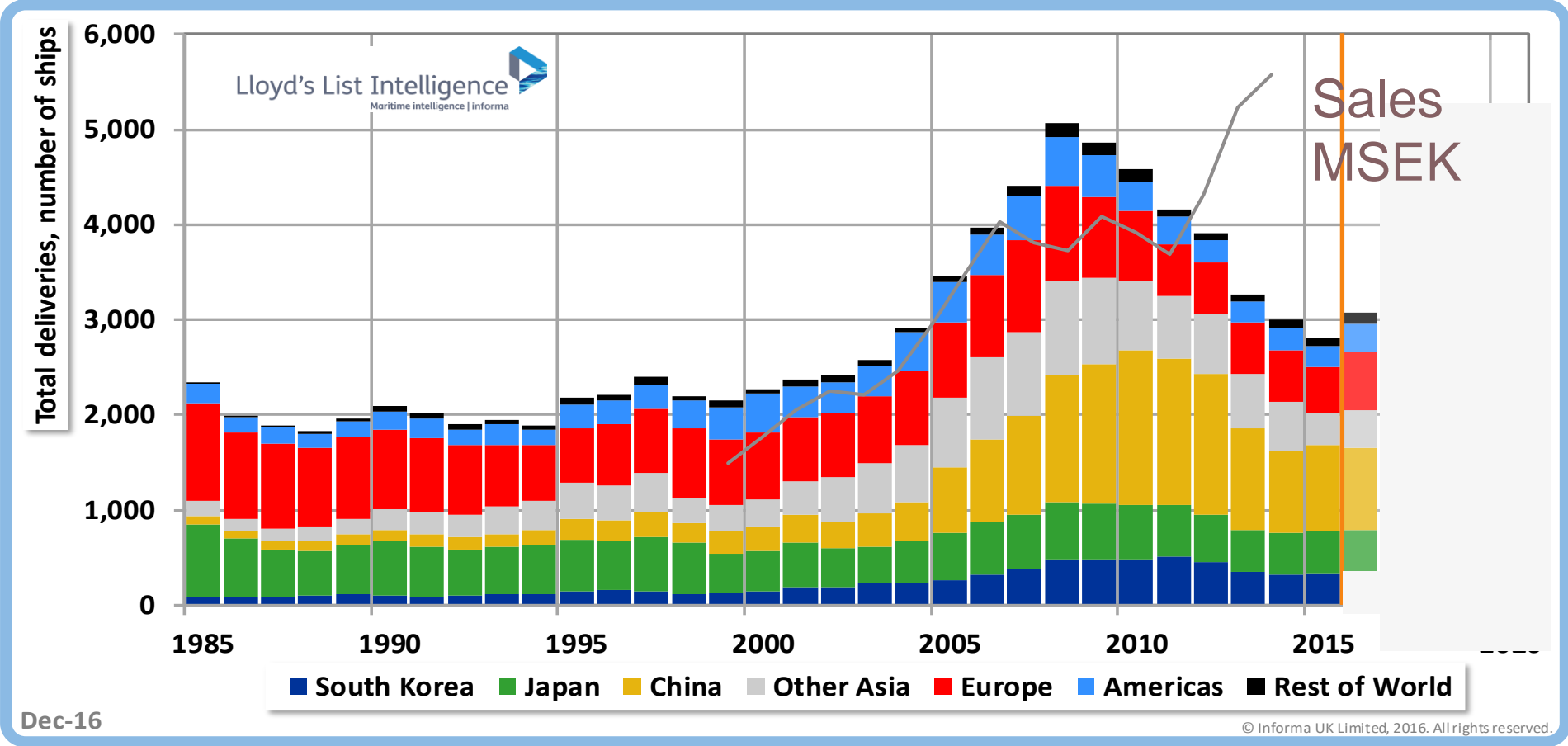
Coloplast fick hävstång i sin affär



Consilium



OUTPERFORMING THE MARKET





Frågor

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