



Participants to pick a colour:

Current state     

Desired state     

Discuss current and desired state – for leadership

		Ability to self-regulate						
	Centralized	1	2	3	4	5	Distributed	
1. Purpose Providing DIRECTION	Meeting short-term financial targets						Engage and inspire around bold and noble causes	
2. Customer Directing ATTENTION	Needs of internal customers take primacy						Connect with customer needs	
3. Autonomy Allocating decision-making AUTHORITY	Decision-making rights based on seniority						Freedom to act based on trust	
4. Organization Structuring ACTIVITY	Functional hierarchy						Sense of belonging based on accountable teams	
5. Transparency Informing ACTION	Based on 'need to know'						Transparent in support of self-regulation, innovation, learning and control	
6. Values Governing BEHAVIOR	Compliance to rules and negotiations						Govern through shared values and sound judgment	

Participants to pick a colour:

Current state     

Desired state     

Discuss current and desired state – for management processes

		Ability to self-regulate						
	Centralized	1	2	3	4	5	Distributed	
7. Target setting To set ASPIRATIONS	Fixed, cascaded targets negotiated annually						Directional, ambitious and relative goals	
8. Forecasting To estimate EXPECTATIONS	Detailed annual forecasts tied to targets						Lean and unbiased forecasting	
9. Resource allocation To DIRECT the FLOW of resources	Detailed cost allocations for the financial year						A cost-conscious mindset with resources planned and made available as needed	
10. Performance evaluation To determine the level of ACHIEVEMENT	Based on variance to (phased) targets						Holistic evaluation with peer feedback to guide intervention	
11. Rewards To ALIGN the INTERESTS of employees	Individual performance contracts for hitting fixed budget targets						Based on shared success against competition	
12. Coordination To align ACTIVITIES	Aligned in detail for the financial year						Organized dynamically around business rhythms and events	

A different experience for people in your organization (1/2)

Management	Centralized	Distributed
7. Target setting To set ASPIRATIONS	Fixed, cascaded targets negotiated annually “Negotiating targets is the most important thing.” “You have to hit your numbers whatever the consequences.”	Directional, ambitious and relative goals “We are expected to set stretching goals for ourselves, and no one is punished if we sometimes fail.”
8. Forecasting To estimate EXPECTATIONS	Detailed annual forecasts tied to targets “Forecasts are used to manage expectations. Always meet (or beat) them.” “Forecasts need to be approved and they are frequently changed because senior people don’t believe them.”	Lean and unbiased forecasting “Forecasts have to be honest, especially when they are different to what people expect.” “Our forecasts are the forecasts. We are trusted to tell the truth.”
9. Resource allocation To DIRECT the FLOW of resources	Detailed cost allocations for the financial year “The way to win is to negotiate the biggest budget you can, and always spend it.” “If you want to do anything you have to convince your boss.. and her boss.”	A cost-conscious mindset with resources planned and made available as needed “We will always try to find ways to fund good ideas. And you need to earn trust by spending wisely.” “Every business team has the freedom to make investment decisions. Within clear limits of course.”

A different experience for people in your organization (2/2)

Management	Centralized	Distributed
10. Performance evaluation To determine the level of ACHIEVEMENT	Based on variance to (phased) targets "There aren't any excuses for not hitting your numbers." "Information is made available on a 'need to know' basis."	Holistic evaluation with peer feedback to guide intervention "We are always looking to see what we can learn from or contribute to others."
11. Rewards To ALIGN the INTERESTS of employees	Individual performance contracts for hitting fixed budget targets "We are paid to focus on achieving our individual goals." "Everything is based on hitting your numbers."	Based on shared success against competition "The better that the business does the better we do." "We are rewarded for doing the right thing for our business and our customers."
12. Coordination To align ACTIVITIES	Aligned in detail for the financial year "We often have to manage what we sell around accounting period ends."	Organized dynamically around business rhythms and events "Our internal processes are geared up to give customers what they want when they want it."