CONTENTS

٩b	out the Author	vii
٩b	out the Web Site	ix
Pre	eface	xi
1	Why the Need for Performance Management as a System?	1
	PART ONE Performance Management Process 19	
2	Integrating a Suite of Proven Methodologies	21
3	Support from Fact-Based Data and Information Technology	31
	PART TWO Strategy Maps and Balanced Scorecards: The Link between Strategy and Successful Execution by Operations 39	
4	Measurement Problems and Solutions	41
5	Strategy Maps and Scorecards as a Solution	48
6	Strategic Objectives' Drive Gears: Cascading Measures	53
7	A Recipe for Implementation	58
8	The Human Side of Collaboration	68
9	Fact-Based Management Accounting Data	75
10	Scorecards and Strategy Maps: Enablers for Performance Management	80

vi CONTENTS

	PART THREE	
	Leveraging Financial Analytical Facts and Truths 83	3
11	If Activity-Based Management Is the Answer, What Is the Question?	85
12	Activity-Based Management Model Design and Principles: Key to Success	98
13	Operational (Local) Activity-Based Management for Continuous Improvement	110
14	Strategic Activity-Based Management for Customer and Channel Profitability Analysis	117
15	Predictive Costing, Predictive Accounting, and Budgeting	131
16	Activity-Based Management Supports Performance Management	142
	PART FOUR Integrating Performance Management with Core Solutions 145	
17	Customer Intelligence and Customer Relationship Management	151
18	Supplier Intelligence: Managing Economic Profit across the Value Chain	1 7 3
19	Process Intelligence with Six Sigma Quality and Lean Thinking	194
20	Shareholder Intelligence: Return on Whose Investment?	214
21	Employee Intelligence: Human Capital Management	237
	PART FIVE Performance Management, Business Intelligence, and Technology 247	
22	Data Management and Mining with Performance Management	249
23	Final Thoughts: Linking Customers to Shareholders	262
Ind	lex	27 3