

**OPERATIONS**

*FOCUS:* **BUDGET IMPACT.**  
**COST?**  
**TIME UNTIL BUDGET REPLENISHED?**

**ECONOMIC**

*FOCUS:* **BUSINESS PERFORMANCE.**  
**BENCHMARK RETURN ON INVESTED CAPITAL?**  
**MAGNITUDE OF RETURNS?**  
**RATES OF RETURN?**  
**COST OF DOING NOTHING?**

**FINANCIAL**

*FOCUS:* **CAPITAL PERFORMANCE.**  
**LEVERAGE TERMS?**  
**RATE OF CAPITAL DESTRUCTION?**  
**FREE CASH FLOW?**  
**RATE OF RETURN RELATIVE TO ALTERNATIVES?**

**DEPARTMENT MANAGERS**

**PLANT MANAGERS**

**FINANCE OFFICERS**

**SHARE HOLDERS**