

Cut area

„imaginary“ business economics

„traditional“ business economics

„subjective“ Values, not tangible, but real

„objective“ Values [\$, £, ¥, €, CHF]

Imaginary P&L of potential

Dismissals	-	O I
Engagements	+	
Outsourcing	-	
Absences	-	
Death	--	
Intell. prop	++	
Profit-/Loss		
Sum	+ -	

Classic P&L

Rawmaterial	-	O In
Tools, Means	-	
Wagues Mind	-	
Wagues Hand	-	
Sales Rights	+	
Sales Services	+	
Sales Products	+	
P/L		
Summe	+ -	

Imaginary Balance intangible assets „subjective“

- Image
- Flow of Information
- Transparence
- Know-How
- Goodwill
- Sense, Climate
- Identification
- Work with joy
- Patents
- Copyrights
- Brands

Classic balance of tangible assets „objective“

- Current assets
- Fixed Assets
- Outside capital
- Equity capital

Intangible means of production

- Security
- Praise, thank
- Education
- Enlightening
- Acceptance
- Transparence

Hidden reserves

Design of products (properties)

- Designed for production
- Designed for quality
- Designed for user's needs

Product calculation

- Headwork
- Handwork
- Tools
- Manufacturing
- Original cost
- Margin
- Net SP
- Margin
- Gross SP

Hidden reserves

Rights
Services
Products

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Cut line

Cut line

Cut line

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