New 2015 - this content is now part of:
- Project NEMO (New/Next Economic Model) http://project-nemo.org
- INSEDE (Institute for Sustainable Economic Development) http://insede.org
- Business Engineering Systems (MindWare, Basics, Structures) http://bengin.net/bes/
You are welcome to take advantage of progress, support us and be part of this voyage of discoveries.
Expanding value paradigm (in a hurry)

Peter Bretschner

6. November 2002
Agenda

1. Objects
   Measures
   Values
   Maps

2. Relative and absolute Value maps

3. Applications
   Outlook
Objects – Measures – Values – Maps

**Object**
Nature: tangible, intangible

**Measures**
monetary and nonmonetary

**Key Figures**
1. Absolute [€, $, CHF]
2. Absolute [€, $, CHF]
3. ...... n relative

**Metrics**
1 D linear
2 D Force & Direction Coordinates
3 D Color Theory Coordinates: RGB
...... n D
Objects – Measures – Values – Maps

Object
Nature: → tangible, intangible

Measures
monetary and nonmonetary

Metrics
1 D
linear
2 D
Force & Direction Coordinates

Sample

1. Absolute [€, $, CHF]
2. Absolute [€, $, CHF]
3. ......
n relative

Color Theory
Coordinates: RGB

Sample

i values
costs
Relative and absolute Value maps

a) relative Vector, Vector profile

b) absolute Vector, Ortskurve

c) Shareholders Valuation

d) Value Quadrants

REV (Real Enterprise Value)
SPE (Shareholders Profit Expectation)

TEV = Total Enterprise Value = “Shareholder Value”
Applications, Outlook

Where to be used

- For complex valuation and controlling purposes. Better valuations.
  Corporate governance, Project controlling, Benchmarks, M&A, Nonfinancial audit.....

Outlook

- Focus more on techniques (as a tool and product) than on technology.
- Standards for mapping tangible and intangible resources (in Context):
  a) structuring means
  b) quantifying means.
- The intellectual property (strat. Asset).
Thank you

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.....cares about values.