Corporate CTQ Drilldown

**Level 1**
- **Financial Performance (EPS)**
- **Manage Assets** (Cashflow, AR, DSO)
- **Manage Liabilities** (Debt Ratio, DPO)
- **Operating Revenue** (OBDA)
- **Operating Expenses** (Net Expenses)
- **Non-Operating Expenses** (Net Income)

**Level 2**
- **Customer Satisfaction** (survey, chart)
- **Product/Service**
- **Quality**
- **Compensation** (Wages, benefits)
- **Opportunities/Environment** (Emp Surveys)
- **Controllable** (Audits, industry awards/rankings)

**Level 3**
- **Accounting**: Improve invoice quality (eliminate invoice disputes)
- **Accounting**: Collect/apply cash faster (decrease A/R)
- **Finance**: Avoid procurement of unnecessary assets
- **Operations**: Manage inventory (reduce WIP)
- **Accounting**: Delay payments (increase A/P)
- **Finance**: Reduce interest from debt
- **Finance**: Increase financial leverage
- **Sales**: Acquire new customers
- **Sales**: Increase business with existing customers
- **Sales**: Reduce returns or exchanges
- **Accounting**: Improve accuracy of invoices
- **Operations**: Reduce production/delivery costs for products & services
- **Operations**: Extend life of assets (equip maintenance/repairs, etc.)
- **Safety**: Reduce workers comp claims (frequency & severity)
- **Finance**: Optimize facility and equip lease agreements
- **All**: Avoid purchase of unnecessary non-assets (supplies, travel, etc.)
- **Finance**: Reduce interest expense
- **Finance**: Increase interest income
- **Operations**: Manage scale and extensibility of operations
- **Operations**: Manage service & equip availability
- **Operations**: Balance number and types of products/services offered
- **All**: Improve availability and accessibility of product/service & delivery info
- **Operations**: Reduce cycle time for delivery of products/services
- **Operations**: Reduce missing/damaged products

**Corporate Performance (EPS)**

**Shareholder Satisfaction** (Stock Price)

**Marketplace Performance** (Analyst Rating)