

Marketing Decisions Year 1		
Level 1	A-team	Team 2
Price	65	60
Sales Promotion	20000	20000

Marketing Decisions Year 1		
Level 2	A-team	Team 2
Price	45	45
Sales Promotion	15000	15000

Marketing Decisions Year 1		
Level 3	A-team	Team 2
Price	29	30
Sales Promotion	10000	10000

Resource Decisions Year 1		
Resource A	A-team	Team 2
New Resources	5	0
Quality Improvement	40000	0

Resource Decisions Year 1		
Resource B	A-team	Team 2
New Resources	0	0
Quality Improvement	20000	0

Other Decisions Year 1		
	A-team	Team 2
New Term Loans	0	0

Key Measures Year 1		
	A-team	Team 2
Income Growth %	15	-17
Gross Profit (%)	53	45
Operating Profit (%)	30	20
Return on Assets	34	20
Return on Equity	23	13
Capital Gearing	0	0

Market Response Year 1		
Level 1	A-team	Team 2
Loyalty Level	0.810	0.810
Price Effect (Old)	0.854	1.043
Price Effect (New)	0.729	1.088
Relative Quality	1.217	0.774
Promotion Factor	0.693	0.693

Market Response Year 1		
Level 2	A-team	Team 2
Loyalty Level	0.844	0.844
Price Effect (Old)	0.816	0.816
Price Effect (New)	0.665	0.665
Relative Quality	1.231	0.751
Promotion Factor	0.693	0.693

Market Response Year 1		
Level 3	A-team	Team 2
Loyalty Level	1.000	1.000
Price Effect (Old)	1.099	0.976
Price Effect (New)	1.209	0.953
Relative Quality	1.246	0.729
Promotion Factor	0.693	0.693

Customer Changes Year 1		
Level 1	A-team	Team 2
Previous Clients	239	239
Natural Loss	24	24
Capacity Loss	3	3
Value Loss	31	0
Existing Clients	181	212
New Clients	41	39
Total Clients	222	251

Customer Changes Year 1		
Level 2	A-team	Team 2
Previous Clients	239	239
Natural Loss	24	24
Capacity Loss	3	3
Value Loss	39	39
Existing Clients	173	173
New Clients	121	79
Total Clients	294	252

Customer Changes Year 1		
Level 3	A-team	Team 2
Previous Clients	295	295
Natural Loss	30	30
Capacity Loss	0	0
Value Loss	0	6
Existing Clients	265	259
New Clients	0	7
Total Clients	265	266

Resource Use Year 1		
Resource A	A-team	Team 2
Existing Resources	25	25
New Resources	5	0
Total Resources	30	25
Days Available	6000	5000
Days Needed	5894	4290
Capacity Use %	98	86

Resource Use Year 1		
Resource B	A-team	Team 2
Existing Resources	30	30
New Resources	0	0
Total Resources	30	30
Days Available	6000	6000
Days Needed	6649	4326
Capacity Use %	111	72

Company Reports Year 1		
	A-team	Team 2
Sales Income	538,971	387,135
Net Profit	162,926	83,767
Total Equity	350,617	311,037
Term Loans	0	0
Total Assets	461,985	382,826
Income Growth %	15	-17
Operating Profit (%)	30	20
Return on Assets	34	20
Return on Equity	23	13
Capital Gearing	0	0

Cum. Efficiency Losses Year 1		
	A-team	Team 2
Excess Promotion	0	0
Sales Losses	14,856	0
Gearing Losses	0	0
Idle Resource Cost	6,389	40,565
Resource Transfer Cost	1,986	0
Disposal Loss	0	0
Total Losses	23,231	40,565
Operating Profit (cum)	159,163	78,327
Cum. Potential Profit	182,394	118,892

Overall Demand Year 1		
	A-team	Team 2
Total Clients	781	769
Total Demand (Days)	12542	8615
Ave. Demand/Client	16.06	11.20
Total Sales (Days)	11807	8615
Ave. Sales/Client	15.12	11.20

Profit Centre Year 1		
Level 1	A-team	Team 2
Sales Income	229710	172620
Cost of Sales	105207	80337
Gross Profit	124503	92283
Gross Profit %	54	53
Sales Promotion	20000	20000
Contribution	104503	72283
Contribution %	45	42

Profit Centre Year 1		
Level 2	A-team	Team 2
Sales Income	195030	127125
Cost of Sales	92028	56908
Gross Profit	103002	70217
Gross Profit %	53	55
Sales Promotion	15000	15000
Contribution	88002	55217
Contribution %	45	43

Profit Centre Year 1		
Level 3	A-team	Team 2
Sales Income	114231	87390
Cost of Sales	50018	36019
Gross Profit	64213	51371
Gross Profit %	56	59
Sales Promotion	10000	10000
Contribution	54213	41371
Contribution %	47	47

Investment Centre Year 1		
Level 1	A-team	Team 2
Contribution	104503	72283
Total Assets	184049	125712
Return on Assets %	57	57
Net Cash Flow	92775	118893

Investment Centre Year 1		
Level 2	A-team	Team 2
Contribution	88002	55217
Total Assets	147079	83556
Return on Assets %	60	66
Net Cash Flow	52844	83582

Investment Centre Year 1		
Level 3	A-team	Team 2
Contribution	54213	41371
Total Assets	65358	45033
Return on Assets %	83	92
Net Cash Flow	57980	65464

Forecast Effect Year 1		
Level 1	A-team	Team 2
Sales Forecast	0	0
Demand (Days)	3534	2877
Forecast Accuracy	0	0
Debtor Days	73	73
Nominal Debtors	45942	34524
Actual Debtors	45942	34524

Forecast Effect Year 1		
Level 2	A-team	Team 2
Sales Forecast	0	0
Demand (Days)	4719	2825
Forecast Accuracy	0	0
Debtor Days	73	73
Nominal Debtors	39006	25425
Actual Debtors	39006	25425

Forecast Effect Year 1		
Level 3	A-team	Team 2
Sales Forecast	0	0
Demand (Days)	4289	2913
Forecast Accuracy	0	0
Debtor Days	73	73
Nominal Debtors	22846	17478
Actual Debtors	22846	17478