

第12回 最も必要な5つの質問

③ ④ (もしドラ5~8) 北京外大レジュメ

(心に対する問いかけ)

会計と経営のブラッシュアップ
平成25年9月16日
山内公認会計士事務所

第2章 みなみは野球部のマネジメントに取り組んだ

(登場人物)

川島みなみ 都立程久保高校野球部のマネジャー
宮田夕紀 みなみの幼なじみ。野球部マネジャー(入院中)
星出純 キャプテン、四番バッター
柏木次郎 みなみの幼なじみ。キャッチャー
浅野慶一郎 野球部のエース
二階正義 野球部の補欠、マネジメントチームの一員、後のキャプテン
加地誠 野球部の監督

1. 野球部の顧客の定義は何か、顧客はどこにいるのか

みなみには、野球部の定義が「野球をすること」でないように、野球部の顧客が「試合を見にくる人」というのもやっぱりしっくりこなかった。

(1) われわれの事業は何か、ミッションは何か

成功を収めている企業の成功は、「われわれの事業は何か」を問い、その問いに対する答えを考え、明確にすることによってもたらされている。その問いは、企業を外部、すなわち顧客と市場の観点から見て初めて答えることができる。

シアーズの物語をそれによく答えてくれる。

(2) 顧客は誰か

顧客「お客さん」が野球部にどうあてはまるのか分からなかった。「顧客とは何を指すのか。」誰なんだろう？

野球部の定義が「野球をすること」ではないように、野球部の顧客が「観客」というのもやはり正しくないような気がした。ドラッカーが言うように、それが「やさしい問いではない」ことだけはよく分かった。

2. 野球部をマネジメントする

(1) 合宿のとき、みなみは野球部の観察をした

しかし、みなみは部員たちとコミュニケーションをはかることがなかなかうまくできなかつた。

野球部を観察して、すぐに気がついたことがあった。

エースの2年生の浅野慶一郎と監督の加地との間には目に見えない壁のようなものがあった。

何かしっくり行かない弱いチームだ。仕方なく、キャプテンの星出純に尋ねてみた。彼は言いにくそうに、夏の大会で、監督の加地の交代のさせ方に納得がいかなかったらしい。それ以来ずっとくさっているのだと言った。慶一郎はいつも決まった少数の仲間といるか、一人の時は誰も寄せつけない雰囲気であった。監督も部員とあまり話をしたがらない。どこか他人行儀なところがあった。みなみは、暗い気持になったが、へこたれはしなかつた。

(1) ドラッカーのマネジメント

迷ったらこの本に帰る。答は、必ずこの本の中にある。これは単なる直感にすぎなかつたが、みなみは一つの信念とした。直感は今までもずっと自分を助けてくれた大切なナビゲータだった。誰もいなくなった食堂で、みなみは1人、「マネジメント」を読んでいた。これを読むと、みなみは落ち着き、元気が出てくるのだ。

「何読んでるの？」と、突然後から声をかけられた。振り向くと、補欠の二階正義が立っていた。彼は部員の中でも一番野球が下手だった。みなみは、「マネジメント」の表紙を見せた。「あれ、ドラッカーじゃないか」みなみは驚いた。「知ってるの？」「知ってるも何も、大ファンなんだ。おれドラッカーならほとんど読んだぜ」正義は、みなみと「マネジメント」を交互に見ながら、「野球部の女子マネジャーが、野球部のマネジメントをするのか」と驚いたように言った。

補欠の二階正義は野球は下手だったが、ドラッカーを読んでいた。

(マネジメント・エッセンシャル版 22～24 頁)

事業は何か、あらゆる組織において、共通のものの見方、理解、方向づけ、努力を表現するには、「われわれの事業は何か。何であるべきか」を定義することが不可欠である。われわれの事業はサービスであるとしたヴェイルの言葉こそ考え抜かれた定義である。

もしドラの特色(他にない長所)は、この点を問いつめていることである。「われわれの事業は何か、われわれのミッションは何か」この問いを明確にすることによって、企業の姿が変わる。

- 企業の目的と使命を定義するとき。出発点は一つしかない。顧客である。顧客によって事業は定義される。
- 顧客を満足させることこそ、企業の使命であり目的である。したがって、「われわれの事業は何か」の問いは、企業を外部すなわち顧客と市場の観点から見て、初めて答えることができる。

顧客は誰か、を問うことはやさしい問いではない。顧客は一種類ではない。顧客によって、期待や価値観は異なり、買うものも異なる。

- したがって「顧客は誰か」の問いこそ、個々の企業の使命を定義するうえで、もっとも重要な問いである。
- やさしい問いではない。まして答えのわかりきった問いではない。しかるにこの問いに対する答えによって、企業が自らをどう定義するかがほぼ決まってくる。

われわれのボスは誰か。顧客ではないのか。

(マネジメント・エッセンシャル版 2～3、9～10、24～28 頁)

現代の世の中には組織が必要である。社会には組織がある。社会組織が供給する財とサービスなしにやっていく意思も能力もない。その組織に成果をあげさせるのがマネジメントである。

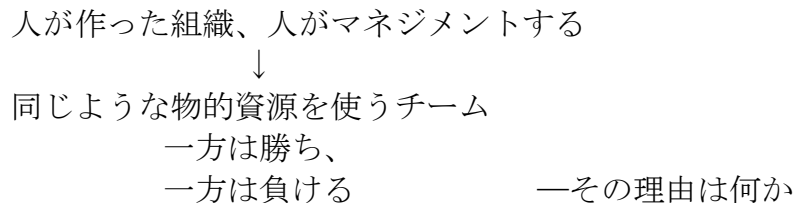
- 企業以上にマネジメントを必要としているものが、企業以外の組織である。今後それらの組織において、マネジメントに対する関心が急激に高まる。市の水道局や大学など企業以外の組織におけるマネジメントの欠如が大問題となっている。
- 組織が存在するのは、組織自体のためではない。自らの機能を果たすことによって、社会、コミュニティ、個人のニーズを満たすためである。組織は目的ではなく手段である。したがって問題は、「その組織は何か」ではない。「その組織は何をなすべきか、機能は何か」である。それら組織の中核の機関、組織を働かせ、機能させるものがマネジメントである。
- 組織の 3 つの役割、①自らの組織に特有の使命を果す、②仕事を通じて働く人を生かす、③社会の問題について貢献する。

1920 年代シアーズが成功した秘密の一つは、顧客がそれまでとは違う場所にいることを発見したこととなった。農民は自動車を持ち、町で買い物をするようになっていた。

- 顧客はどこにいるか。何をかうか。
顧客は自動車ではなくて、ステータスを買っている。
- いつ問うべきか。
むしろ成功している時に問う。
- われわれの事業は何になるか。
事業に大きな成功をもたらしたもののさえ、30 年もすれば陳腐化する—日本式経営、鄧小平の解放・改革
- われわれの事業は何であるべきか。
- われわれの事業のうち何を捨てるか。

(現代の経営 第5章 事業とは何か)

- シアーズ物語から得られる第一の結論は、**企業は人が創造し、人がマネジメントする**ということである。
人以外の「力」がマネジメントするものではない。



- 経済的な力(市場の力)は機会(チャンス)でもあり、それ自体は力であるが、それ自体では、事業が何であり、何をするかを決定しない。マネジメントは、市場の力に事業を適用させるだけであるというのは**ばか**げている。**市場の力を見い出すとともに、自らの行動によって市場の力を生み出す**。そしてそれぞれには必ず人を必要とする。シアーズは繁栄を続けるか衰退するか、生き残るか消滅するかを決める意思決定のために、**人を必要とした**。
- **具体的な表現が必要**
抽象的な表現(あらゆる。管理する。明確にする。統合する…といった表現)からは、具体的な目的や現実は生まれない。
「利益最大化」という**抽象的な表現**は、あまりに一般的かつ曖昧なものとなっ
てしまい、**具体的な目的からはずれ、あらゆる目的を網羅するような抽象的
な表現**になっている。
- **利益は目的でなく、条件である**。
いかなる事業においても、問題は利益を最大化することではなく、**経済活動に
伴うリスクをカバーし、赤字を出さないために必要な利益をあげる**ことである。
利益は行動の目的ではない。
- **事業の目的は外にある**。
事業の目的として有効な定義はただ一つ。それは**顧客を創造すること**である。
市場は、神や自然や経済的な力によって創造されるのではない。**人によって
創造される**。従って事業の目的は外にある。

- **事業の目的として有効な定義はただ一つである。**
それは**顧客を創造すること**である。
したがって、**事業が何であるかを決定するのは顧客である**。提供される財やサービスに対し進んで支払いを行い、**経済的な資源を富に変え、ものを商品に変えるのは顧客である**。
顧客が必要と考えるもの、価値と考えるものが、決定的に重要である。それらのものこそ**事業が何であり、事業が成功するか否かを決定する**。顧客が**事業の土台であり、事業の存在を支える**。
顧客だけが雇用を創出する。

- **企業の二つの基本的な機能**
 - (2) **マーケティング**
 - (3) **イノベーション**

- **マーケティング(市場の受入れ)**
「工場が生産したものを販売する」→「市場が必要とするものを提供する。」

- **イノベーション(変化と成長)**
企業とは、成長、拡大、変化のための機関である。
より優れた、より経済的な財やサービスを創造する。

- **生産性の向上**
それは**肉体労働によって実現されない**。
逆に、生産性の向上は、つねに**肉体労働をなくす努力、肉体労働を他のものに置き換える努力によってもたらされる**。

- **シアーズ物語から得られる第一の結論は、企業は人が創造し、人がマネジメントするということである。企業は人以外の力がマネジメントするものではない。**

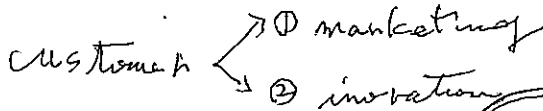
CHAPTER 5

何が本質?
何が目的?

- ① 24%
- ② 11%
- ③ 4%

利益の増大の度々、
企業継続の存続の目的

WHAT IS A BUSINESS?



false idea

Business created and managed by people, not by forces—The fallacy of "profit maximization"—Profit the objective condition of economic activity, not its rationale—The purpose of a business: to create a customer—The two entrepreneurial functions: marketing and innovation—Marketing not a specialized activity—The General Electric solution—The enterprise as the organ of economic growth—The productive utilization of all wealth-producing resources—What is productive labor?—Time, product mix, process mix and organization structure as factors in productivity—The function of profit—How much profit is required?—Business management a rational activity.

blissip reason

- ① marketing
- ② innovation
- ③ productivity

Business →



Time, product mix, process mix, organization st. → Not profit

THE first conclusion to be drawn from the Sears story is that a business enterprise is created and managed by people. It is not managed by "forces." Economic forces set limits to what management can do. They create opportunities for management's action. But they, by themselves, do not determine what a business is or what it does. Nothing could be sillier than the oft-repeated assertion that "management only adapts the business to the forces of the market." Management not only finds these "forces"; management creates them by its own action. Just as it took a Julius Rosenwald fifty years ago to make Sears into a business enterprise, and a General Wood twenty-five years ago to change its basic nature and thus insure its growth and success during the depression and World War II, it will take somebody—and probably quite a few people—to make the decisions that will determine whether Sears is going to continue to prosper or will decline, whether it will survive or perish. And that is true of every business.

destroyed

The second conclusion is that a business cannot be defined or explained in terms of profit.

The average businessman when asked what a business is, is likely to answer: "An organization to make a profit." And the average economist is likely to give the same answer. But this answer is not only false; it is irrelevant.

Similarly, there is total bankruptcy in the prevailing economic theory of business enterprise and behavior: the theory of the "maximization of profits"—simply a complicated way of phrasing the old saw of "buying cheap and selling dear." This theorem may adequately explain how ~~Richard Sears operated. But it is bankrupt precisely because it cannot explain how Sears, Roebuck—or any other business enterprise—operates, nor how it should operate.~~

This shows clearly in the attempts the economists themselves must make to salvage the theorem. Joel Dean, the most brilliant and fruitful of the economists analyzing business today, still maintains the theorem as such. But this is how he defines it:

rule, principal
Economic theory makes a fundamental assumption that maximizing profits is the basic objective of every firm. But in recent years "profit maximization" has been extensively qualified by theorists to refer to the long run; to refer to management's rather than to owners' income; to include non-financial income such as increased leisure for high-strung executives and more congenial relations between executive levels within the firm; and to make allowance for special considerations such as restraining competition, maintaining management control, warding off wage demands, and forestalling anti-trust suits. The concept has become so general and hazy that it seems to encompass most of men's aims in life.

This trend reflects a growing realization by theorists that many firms, and particularly the big ones, do not operate on the principle of profit maximizing in terms of marginal costs and revenues. . . .¹

Surely a theorem that can be used only when qualified out of existence has ceased to have meaning or usefulness.

This does not mean that profit and profitability are unimportant. *limiting of*
It does mean that profitability is not the purpose of business enterprise and business activity, but a limiting factor on it. *- that + allow*
Profit is not the explanation, cause or rationale of business behavior and business decisions, but the test of their validity. *valid*
- prop appropriate

¹ *Managerial Economics* (New York: Prentice-Hall, 1951), page 28.

businessmen, sat in directors' chairs, they would still have to be concerned with profitability despite their total lack of personal interest in making profits. And this applies with equal force to those far from angelic individuals, the Commissars who run Soviet Russia's business enterprises. For the problem of any business is not the maximization of profit but the achievement of sufficient profit to cover the risks of economic activity and thus to avoid loss.

The root of the confusion is the mistaken belief that the motive of a person—the so-called “profit motive” of the businessman—is an explanation of his behavior or his guide to right action. Whether there is such a thing as a profit motive at all is highly doubtful. It was invented by the classical economists to explain economic behavior that otherwise made no sense. Yet there has never been any but negative evidence for the existence of the profit motive. And we have long since found the true explanation of the phenomena of economic change and growth which the profit motive was first put forth to explain.

But it is irrelevant for an understanding of business behavior, including an understanding of profit and profitability, whether there is a profit motive or not. That Jim Smith is in business to make a profit concerns only him and the Recording Angel. It does not tell us what Jim Smith does and how he performs. We do not learn anything about the work of a prospector, hunting for uranium in the Nevada desert, by being told that he is trying to make his fortune. We do not learn anything about the work of a heart specialist by being told that he is trying to make a livelihood, or even that he is trying to benefit humanity. The profit motive and its offspring, maximization of profits, are just as irrelevant to the function of a business, the purpose of a business and the job of managing a business.

In fact, the concept is worse than irrelevant. It does harm. It is a major cause for the misunderstanding of the nature of profit in our society and for the deep-seated hostility to profit which are among the most dangerous diseases of an industrial society. It is largely responsible for the worst mistakes of public policy—in this country as well as in western Europe—which are squarely based on a lack of understanding of the nature, function and purpose of business enterprise.

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The Purpose of a Business

If we want to know what a business is we have to start with its purpose. And its purpose must lie outside of the business itself. In fact, it must lie in society since a business enterprise is an organ of society. There is only one valid definition of business purpose: to create a customer.

Markets are not created by God, nature or economic forces (but by businessmen. The want they satisfy may have been felt by the customer before he was offered the means of satisfying it. It may indeed, like the want for food in a famine, have dominated the customer's life and filled all his waking moments. But it was a theoretical want before; only when the action of businessmen makes it effective demand is there a customer, a market. It may have been an unfelt want. There may have been no want at all until business action created it—by advertising, by salesmanship, or by inventing something new. In every case it is business action that creates the customer.

It is the customer who determines what a business is. For it is the customer, and he alone, who through being willing to pay for a good or for a service, converts economic resources into wealth, things into goods. What the business thinks it produces is not of first importance—especially not to the future of the business and to its success. What the customer thinks he is buying, what he considers "value," is decisive—it determines what a business is, what it produces and whether it will prosper.

The customer is the foundation of a business and keeps it in existence. He alone gives employment. And it is to supply the consumer that society entrusts wealth-producing resources to the business enterprise.

The Two Entrepreneurial Functions

Because it is its purpose to create a customer, any business enterprise has two—and only these two—basic functions: marketing and innovation. They are the entrepreneurial functions.

① Marketing is the distinguishing, the unique function of the business. A business is set apart from all other human organizations by the fact that it markets a product or a service. Neither Church,

nor Army, nor School, nor State does that. Any organization that fulfils itself through marketing a product or a service, is a business. Any organization in which marketing is either absent or incidental is not a business and should never be run as if it were one. 3-11

The first man to see marketing clearly as the unique and central function of the business enterprise, and the creation of a customer as the specific job of management, was Cyrus McCormick. The history books mention only that he invented a mechanical harvester. But he also invented the basic tools of modern marketing: market research and market analysis, the concept of market standing, modern pricing policies, the modern service-salesman, parts and service supply to the customer and installment credit. He is truly the father of business management. And he had done all this by 1850. It was not until fifty years later, however, that he was widely imitated even in his own country.

The economic revolution of the American economy since 1900 has in large part been a marketing revolution caused by the assumption of responsibility for creative, aggressive, pioneering marketing by American management. Fifty years ago the typical attitude of the American businessman toward marketing was still: "The sales department will sell whatever the plant produces." Today it is increasingly: "It is our job to produce what the market needs." But our economists and government officials are just beginning to understand this: only now, for instance, is the U. S. Department of Commerce setting up an Office of Distribution.

In Europe there is still almost no understanding that marketing is the specific business function—a major reason for the stagnation of the European economies of today. For to reach full realization of the importance of marketing requires overcoming a deep-rooted social prejudice against "selling" as ignoble and parasitical, and in favor of "production" as gentlemanly, with its resultant theoretical fallacy of considering production as the main and determining function of a business.

A good example of this historical attitude toward marketing are those big Italian companies which have no domestic sales managers even though the home market accounts for 70 per cent of their business.

Actually marketing is so basic that it is not just enough to have a strong sales department and to entrust marketing to it. Marketing

is not only much broader than selling, it is not a specialized activity at all. It encompasses the entire business. It is the whole business seen from the point of view of its final result, that is, from the customer's point of view. Concern and responsibility for marketing must therefore permeate all areas of the enterprise.

One illustration of this concept of marketing is the policy worked out by the General Electric Company over the last ten years, which attempts to build customer and market appeal into the product from the design stage on. It considers the actual act of selling but the last step in a sales effort that began before the first engineer put pencil to drawing paper. This, according to a statement in the company's 1952 annual report, "introduces the marketing man at the beginning rather than the end of the production cycle and would integrate marketing into each phase of the business. Thus marketing, through its studies and research, will establish for the engineer, the designer and the manufacturing man what the customer wants in a given product, what price he is willing to pay, and where and when it will be wanted. Marketing would have authority in product planning, production scheduling and inventory control, as well as in the sales distribution and servicing of the product."

The Enterprise as the Organ of Economic Growth

But marketing alone does not make a business enterprise. In a static economy there are no "business enterprises." There are not even "businessmen." For the "middleman" of a static society is simply a "broker" who receives his compensation in the form of a fee.

A business enterprise can exist only in an expanding economy, or at least in one which considers change both natural and desirable. And business is the specific organ of growth, expansion and change.

The second function of a business is therefore innovation, that is, the provision of better and more economic goods and services. It is not enough for the business to provide just any economic goods and services; it must provide better and more economic ones. It is not necessary for a business to grow bigger; but it is necessary that it constantly grow better.

Innovation may take the form of lower price—the form with which the economist has been most concerned, for the simple reason that it is the only one that can be handled by his quantitative tools. But it may also be a new and better product (even at a higher

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price), a new convenience or the creation of a new want. It may be finding new uses for old products. A salesman who succeeded in selling refrigerators to the Eskimos to prevent food from freezing would be an "innovator" quite as much as if he had developed brand-new processes or invented a new product. To sell the Eskimos a refrigerator to keep food cold, is finding a new market; to sell a refrigerator to keep food from getting too cold is actually creating a new product. Technologically there is, of course, only the same old product; but economically there is innovation.

②

② Innovation goes right through all phases of business. It may be innovation in design, in product, in marketing techniques. It may be innovation in price or in service to the customer. It may be innovation in management organization or in management methods. Or it may be a new insurance policy that makes it possible for a businessman to assume new risks. The most effective innovations in American industry in the last few years were probably not the much publicized new electronic or chemical products and processes but innovations in materials handling and in manager development.

Innovation extends through all forms of business. It is as important to a bank, an insurance company or a retail store as it is to a manufacturing or engineering business.

In the organization of business enterprise innovation can therefore no more be considered a separate function than marketing. It is not confined to engineering or research but extends across all parts of the business, all functions, all activities. It is not, to repeat, confined to manufacturing business alone. Innovation in distribution has been as important as innovation in manufacturing; and so has been innovation in an insurance company or in a bank.

The leadership in innovation with respect to product and service can normally be focused in one functional activity which is responsible for nothing else. This is always true in a business with a strong engineering or chemical flavor. In an insurance company, too, a special department charged with leadership responsibility for the development of new kinds of coverage is in order; and there might well be another such department charged with innovation in the organization of sales, the administration of policies and the settling of claims. For both together are the insurance company's business.

(現代の経営 第6章 われわれの事業は何か、何でなければならないのか)

- 事業とは何かに対して、正しい問いを明確に発し、これに十二分に検討して正確に答えることが事業存続のポイントとなるが、何故それが難しいのか。
(事業とは何かを考えていない、全社的な問である、難しい問である、事業環境が変化する、内部が決めるものでなくて外部が決める)
- 事業の本質 — 簡単な言葉
アメリカの電信電話会社(ATT) — 「われわれの事業はサービスである」
(考え抜かれた末の回答である、表面的なものでなく真実である、事実である)
- 正面から真剣に受け止めるべき客観的な事実
— 顧客が見、考え、欲するものこそ
(企業の憶測ではない、決定権者の回答である、憶測と回答の違い)
- 事業の失敗の最大原因
(事業とは何かの問を明確に発し、十分に検討しないこと、事業が成功している時に問う)
- 何が最も重要であり、何が最も将来性があるかを判断する困難な仕事
— 「われわれの事業は何か」
(事業の本質、簡単な言葉で言い表せる)
- 顧客は何を買うか — キャデラックの例
(顧客は誰か、どのように買うか、ヒューズ Box メーカーの例)
- 顧客にとって価値とは何か、何に支払っているか
(正面から真剣に受けとめるべき客観的な事実、外部からの視点、キャデラックの成功とパッカードの失敗)
- われわれの事業は将来に何になるか
(問いを明確に発し、これに答える)
- われわれの事業はなんでなければならないか、市場の変化
(何が最も重要であり、将来性があるか)
- 自らの企業が何かという問いに答えることほど、簡単にわかりきったことはな
いかに見える。しかし、これに答えることは、つねに難しく、徹底的な思考と
検討なくしては答えることはできない。

WHAT IS OUR BUSINESS— AND WHAT SHOULD IT BE?

What is our business, neither easy nor obvious—The Telephone Company example—Failure to answer the question a major source of business failure—Success in answering it a major reason for business growth and results—Question most important when business is successful—Who is the customer?—What does the customer buy?—Cadillac and Packard—What is value to the customer?—What will our business be?—What should our business be?—Profitability as an objective.

NOTHING may seem simpler or more obvious than to answer what a company's business is. A steel mill makes steel, a railroad runs trains to carry freight and passengers, an insurance company underwrites fire risks. Indeed, the question looks so simple that it is seldom raised, the answer seems so obvious that it is seldom given. *accept financial risk*

Actually "what is our business" is almost always a difficult question which can be answered only after hard thinking and studying. And the right answer is usually anything but obvious.

One of the earliest and most successful answers to the question was the one that Theodore N. Vail worked out for American Telephone and Telegraph almost fifty years ago: "Our business is service." This sounds obvious once it has been said. But first there had to be the realization that a telephone system, being a natural monopoly, was susceptible to nationalization, that indeed a privately owned telephone service in a developed and industrialized country was exceptional and needed community support for its survival. Secondly there had to be the realization

that community support could not be obtained by propaganda campaigns or by attacking critics as "un-American" or "socialistic." It could only be obtained by creating customer-satisfaction. This realization meant radical innovations in business policy. It meant constant indoctrination in dedication to service for all employees; and public relations which stressed service. It meant emphasis on research and technological leadership; and a financial policy which assumed that the company had to give service wherever there was a demand, and that it was management's job to find the needed capital and to earn a return on it. In retrospect all these things are obvious; but it took well over a decade to work them out. Yet would we have gone through the New Deal period without a serious attempt at telephone nationalization but for the careful analysis of its business that the Telephone Company made around 1905?

What is our business is not determined by the producer but by the consumer. It is not defined by the company's name, statutes or articles of incorporation but by the want the consumer satisfies when he buys a product or a service. The question can therefore be answered only by looking at the business from the outside, from the point of view of the customer and the market. What the consumer sees, thinks, believes and wants at any given time must be accepted by management as an objective fact deserving to be taken as seriously as the reports of the salesman, the tests of the engineer or the figures of the accountant—something few managements find it easy to do. And management must make a conscious effort to get honest answers from the consumer himself rather than attempt to read his mind.

It is, then, the first responsibility of top management to ask the question "what is our business?" and to make sure that it is carefully studied and correctly answered. Indeed, the one sure way to tell whether a particular job is top management or not is to ask whether its holder is expected to be concerned with, and responsible for, that answer.

That the question is so rarely asked—at least in a clear and sharp form—and so rarely given adequate study and thought, is perhaps the most important single cause of business failure. Conversely, wherever we find an outstandingly successful business we will almost always find, as we did in the case of the Telephone Company or in that of Sears, that its success rests to a large extent on raising the question clearly and deliberately, and on answering it thoughtfully and thoroughly.

*"What Is Our Business?" Most Important
in Successful Business*

inception — start

The example of Sears also shows that it is not a question that needs to be raised only at the inception of a business or when the company is in trouble. On the contrary: to raise the question and to study it thoroughly is most needed when a business is successful. For then failure to raise it may result in rapid decline. *3-17*

At the very inception of a business, the question often cannot be raised meaningfully. The man who mixes up a new cleaning fluid and peddles it from door to door need not know more than that his mixture does a superior job taking stains out of rugs and upholstery fabrics. But when the product catches on; when he has to hire people to mix it and to sell it; when he has to decide whether to keep on selling it directly or through retail stores, whether through department stores, supermarkets, hardware stores or through all three; what additional products he needs for a full "line"—then he has to ask and to answer the question: "what is my business?" If he fails to answer it when successful, he will, even with the best of products, soon be back wearing out his own shoe leather peddling from door to door. *line*

It is as important a question in a business that appears to have little control over what it produces physically—a copper mine, for instance, or a steel mill—as in a business such as a retail store or an insurance company, that seems to have a great deal of control. To be sure, a copper mine produces copper. If there is no demand for copper, it will have to shut down. But whether there is demand for copper depends substantially on management's action in creating markets, in finding new uses, and in spotting, well in advance, market or technological developments that might create opportunities for copper or threaten existing uses.

The product-determined or process-determined industries—steel making, petroleum chemistry, mining or railroading—differ from the rest only in their being, inevitably, in many businesses rather than in one. This means that they have a much more difficult task deciding which of the wants that customers satisfy with their products are most important or most promising.

What failure to do so can mean is shown by the fate of the American anthracite coal industry and by the steady decline of the

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 railroads' competitive position in the freight and passenger business. Neither industry, it can be asserted with confidence, *need* have tumbled from the high estate it occupied less than a generation ago had managements thought through what business they were in, instead of considering the question so obvious as to answer itself.

Who Is the Customer?

2-18

The first step toward finding out what our business is, is to raise the question: "Who is the customer?"—the actual customer and the potential customer? Where is he? How does he buy? How can he be reached?

One of the companies that had come into existence during World War II decided after the war to go into the production of fuse boxes and switch boxes for residential use. Immediately it had to decide whether its customer should be the electric contractor and builder (or) the homeowner making his own electric installations and repairs. To reach the first would require a major effort at building a distributive organization; the homeowner could be reached through the mail-order catalogues and retail stores of such existing distributive organizations as Sears, Roebuck and Montgomery Ward.

Having decided in favor of the electrical contractor as the larger as well as the stabler (though the more difficult and much more competitive) market, the company had to decide where the customer was. This innocent-sounding question required major analysis of population and market trends. In fact, to go by past experience would have meant disaster to the company. It would have led them to look for their customer in the big cities—and the postwar housing boom was primarily suburban. That the company foresaw this and built a marketing organization centering in the suburbs—unprecedented in the industry—was the first major reason for its success.

The question "how does the customer buy?" was fairly easy to answer in this case: the electrical contractor buys through specialty wholesalers. But the question of how best to reach him was hard—indeed, today, after almost ten years of operations, the company is still undecided and is still trying out various methods such as salesmen or manufacturer's agents. It has tried to sell direct to the contractor—by mail or out of central sales warehouses of its own. It has tried something never attempted before in the industry: to advertise its products directly to the public so as to build up ultimate-consumer demand. These experiments have been successful enough to warrant the suspicion that the first supplier who finds a way

around the traditional wholesaling organization of the industry with its high distributive expenses will sweep the market.

The next question is: "What does the customer buy?" The Cadillac people say that they make an automobile and their business is the Cadillac Motor Division of General Motors. But does the man who spends four thousand dollars on a new Cadillac buy transportation or does he buy primarily prestige? Does the Cadillac, in other words, compete with the Chevrolet and the Ford; or does it compete—to take an extreme example—with diamonds and mink coats?

The best examples of both the right and the wrong answers to this question are found in the rise and fall of the Packard Motor Car Company, only a dozen years ago Cadillac's most formidable competitor. Packard, alone among the independent producers of high-priced cars, survived the early depression years. It prospered because it had shrewdly analyzed what the customer buys and had come up with the right answer for depression times: a high-priced but carefully engineered, solid and unostentatious car, sold and advertised as a symbol of conservative solvency and security in an insolvent and insecure world. By the mid-thirties, however, this was no longer adequate. Since then Packard has found it difficult to figure out what its market is. Though it has highly priced cars, they do not symbolize that the owner has "arrived"—perhaps because they are not high-priced enough. Though it brought out medium-priced cars, it did not succeed in making them symbolize the sterling worth and solid achievement of the successful professional. Even a new management recently come in did not find the right answer. As a result, Packard in the midst of a boom had to merge with another company to stave off disaster.

To raise the question "what does the customer buy?" is enough to prove inadequate the concepts of market and competition on which managements usually base their actions.

The manufacturer of gas kitchen stoves used to consider himself in competition only with the other manufacturers of gas stoves. But the housewife, his customer, does not buy a stove: she buys the easiest way to cook food. This may be an electric stove, a gas stove (whether for manufactured, natural or bottled gas), a coal stove, a wood stove, or any combination thereof. She only rules out—at least in today's America—the kettle over the open fire. Tomorrow she might well consider a stove that uses supersonic waves or infra-red heat (or one that runs water over

54 a yet-to-be-discovered chemical). And since she, being the customer, decides what the manufacturer really produces, since she, being the customer alone can create an economic good, the gas-stove manufacturer has to consider his business as that of supplying an easy way to cook, his market as the cooking-implement market, his competition as all suppliers of acceptable ways of cooking food.

Another example:

2-20
Twenty-five years ago or so a small manufacturer of packaged and branded foods analyzed his business by raising the question of what his customer—the retail grocer—actually bought when he bought his product. The conclusion—and it took five years of hard work to reach it—was that the retail grocer looked to the manufacturer for managerial services, especially for advice on buying, inventory keeping, bookkeeping and display, rather than for goods which he could get from many other sources. As a result the company shifted the emphasis of its sales effort. The salesman has become a serviceman whose first responsibility is to help the customer work out his own problems. He will, of course, push the company's products. But he is expected to advise the customer objectively and impartially on how much of the competitors' products he needs, how to display them, how to sell them. And he is being judged by service standards and paid first for service performance. Selling the company's own product has become a by-product. It was this decision that the company still considers responsible for its rise from a fairly minor to a leading position in the industry.

What Is Value to the Customer?

Finally, there is the most difficult question: "What does the customer consider value? What does he look for when he buys the product?"

Traditional economic theory has answered this question with the one word: price. But this is misleading. To be sure, there are few products in which price is not one of the major considerations. But, first, price is not a simple concept.

To return, for illustration's sake, to the fuse-box and switch-box manufacturer; his customers, the contractors, are extremely price-conscious. Since all the boxes they buy carry a quality guarantee accepted by the trade as well as by building inspectors and consumers (the Underwriters' Laboratories label), they make few quality distinctions between brands, but shop around for the cheapest product. But to read "cheap" as meaning

ドラッカーへの旅

(知の巨人の思想と人生をたどる)

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第3章 組織のほころび (61～頁を読んで)

企業の生き残りと繁栄を大きく左右する分野では、業績や成果についての目標が欠かせないのだ。(60頁から引用)

1980年代半ば、ドラッカーは「アメリカ株式会社」に深い憤りを感じていた。CEOたちが、あまりに法外な報酬を得ていたからである。彼等は何万人もの従業員を解雇する一方、自分は何百万ドルもの給与やストックオプションを手にしていただ。長期的な利益を犠牲にして足元の利益を増やそうとする。「強欲もいいところだ」(62～63頁から引用)

数十億ドルの企業買収も、大きな問題だとしていた。

記録的な人員カットが行われる中で、CEOの報酬が青天井で増えて行く。人材こそが企業にとっての最大の資産だという見方からは我慢のならないことだったのだろう。ドラッカーは、CEOの報酬は一般の働き手の20倍以内であるべきだというジェファーソン流の理念であった。つまり企業がほころびだらけになってしまったということである。

組織のほころびを防ぐ

- ① 適材適所を心がけ、強味を最大限に引き出す
- ② 優先すべき仕事を紙に書き出す(但し、多くて2つまで)
- ③ 外向きの発想をする
- ④ 制度、方針、業務の手順などを見直す
- ⑤ 報酬のあり方を再検討する (68～69頁から引用)

「病院は、重い病気に苦しむ患者(全体の20%)以外には真剣に対応しない」が病院の使命は、「痛みや苦痛を感じる患者に安心をもたらす」ことだとした。この使命は、患者全体の20%を占める重患だけでなく、残りの80%の患者をも尊重しているからだという。マネジャーの仕事は一般の働き手に具体的な指令を示すことで、それがなければ一般の働き手は組織の目標に向けて自分はどうか貢献すべきか解らないのだという。使命をはっきりすれば、出来の悪い組織ですら、特定の分野で優れた成果をあげられる。

「どこの企業にもほころびの原因がひそんでいる。命令、方針、手順、方法などのせいで誤った行いが奨励され、正しい行いが妨げられたり、罰せられたりしているのだ」(74頁から引用)

原文

孙子曰：能用兵之法，全国为上，破国次之；全军为上，破军次之；全旅为上，破旅次之；全卒为上，破卒次之；全伍为上，破伍次之。是故百战百胜，非善之善者也；不战而屈人之兵，善之善者也。

故上兵伐谋，其次伐交，其次伐兵，其下攻城。攻城之法，为不得已。修橧辘轳，具器械，三月而后成，距闾，又三月而后已。将不胜其忿而蚁附之，杀士三分之一，而城不拔者，此攻之灾也。故善用兵者，屈人之兵而非战也，拔人之城而非攻也，毁人之国而非久也，必以全争于天下，故兵不顿而利可全，此谋攻之法也。

故用兵之法：十则围之，五则攻之，倍则战之，敌则能分之，少则能守之，不若则能避之。故小敌之坚，大敌之擒也。

夫将者，国之辅也，辅周则国必强，辅隙则国必弱。

故君之所以患于军者三：不知军之不可以进而谓之进，不知军之不可以退而谓之退，是谓糜军。不知三军之事，而同三军之政，则军士惑矣。不知三军之权，而同三军之任，则军士疑矣。三军既惑且疑，则诸侯之难至矣，是谓乱军引胜。

故知胜有五：知可以战与不可以战者胜，识众寡之用者胜，上下同欲者胜，以虞待不虞者胜，将能而君不御者胜。此五者，知胜之道也。

故曰：知彼知己，百战不殆；不知彼而知己，一胜一负；不知彼不知己，每战必殆。



企業存続の要諦

H25. 04. 23

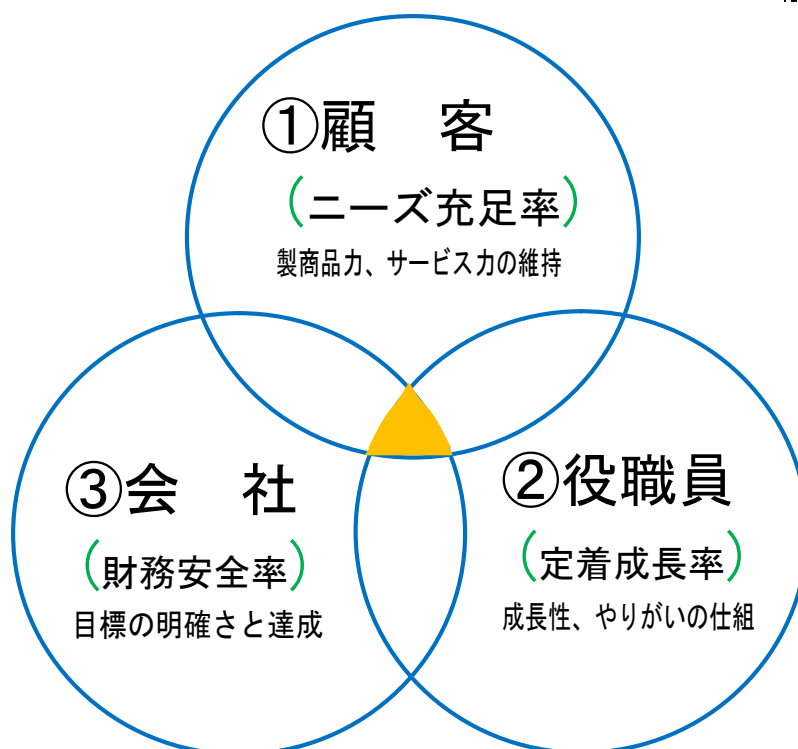
1. 発明王エジソン（電気自動車）と自動車王フォード（ガソリン）
発明王ー子供時代ー1300件の特許ーGE創業ー自動車王
電気も120年以上、自動車も120年以上
ガソリン自動車の時代120年、次は電気自動車の時代か、ハイブリッド化、ガソリンスタンドの縮小
2. 長寿企業と本業
→顧客のニーズの充足→売上の維持、向上
顧客の満足とはどういうことかー売上の継続、充実ー①P/L 売上
3. 人材の養成 組織、役職員の働きと時間
人材の重要性とはどういうことか
→資源、物の活性化ー役職員の重要性ー②P/L 人件費、物件費
4. 目標と財務の充実
財務の重要性とはどういうことかー③P/L 付加価値、利益
ガチョウ、企業→金の卵、利益
5. 企業の全体像（包装）
企業が全体として必要なことは何かー④、⑤、⑥企業として
④ガバナンス、⑤チャレンジ精神、⑥社会的責任
(イノベーション)

長寿企業のいいところは、理念の承継ができること。
財産はそのために必要なもの。

企業経営の要諦①～⑥ (モーニングセミナー)

平成 25 年 4 月 23 日
中部倫理法人会

① 顧客ニーズと売上の維持 (製商品力、サービス力) 本業の重要性	売 上 ①顧客
② 組織、役職員の働き (資源は人財が生かす) 組織のデザイン	人件費 物件費 ②組織 売 上
③ 会社の利益と安定 (目標の明確化) 財務の充実	人件費 物件費 付加価値 売 上



①～③は、キャッシュの流れでもあり、このキャッシュフローを④ガバナンス、⑤イノベーション、⑥社会的責任により、維持し、有効に活用する。

長寿企業は、④企業理念 ⑤チャレンジ精神 ⑥社会的責任を認識して、①顧客 ②人材 ③財務を企業の重要要件として経営している。

4 どうすれば沖縄を強くできるか（経営の共通項）

企業存続6つの要諦は経営の共通項となるか、否かについて、前出の既に公表されている経営の諸原則と比較検討した。

6つの要諦	バランススコアカード	老舗企業の共通項	エクセレントカンパニー
調査結果	キャプラン、ノートンによる戦略的なマネジメントシステム	野村教授の本の中の老舗製造業5つの共通項	エクセレントカンパニーの8つの基本的特質
顧客の満足	顧客の視点	本業重視と時代への対応	顧客に密着
人財の育成	学習と成長の視点	良質な人材の登用	行動の重視 人を通じての生産性向上
財務の充実	財務の視点	—	単体な組織、小さい本社
ガバナンス	—	分をわきまえること	基軸から離れない 価値観に基づく実践
チャレンジ精神	プロセスの視点	時代の変化にしなやかな対応	自主性と企業家精神
社会的責任	—	公正な取引	—

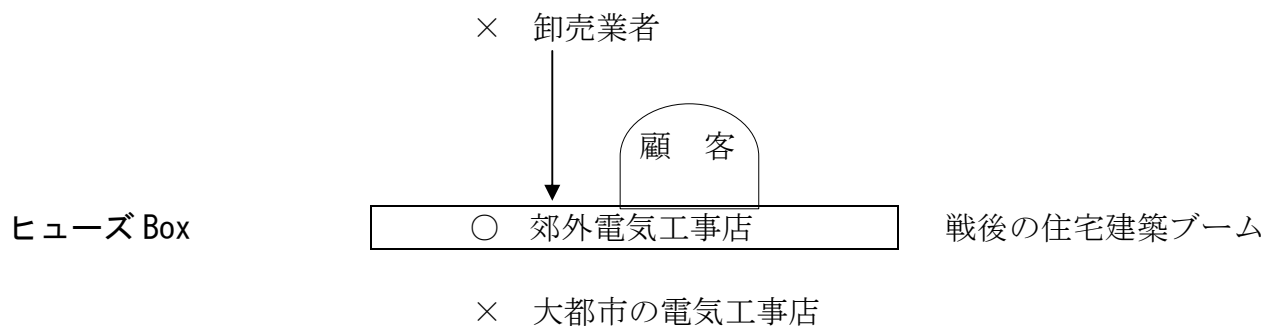
6つの要諦	企業永続の法則	CSR	近江商人
調査結果	佐々木直氏の企業永続発展の法則	沖縄企業のCSR調査	近江商人の経営理念
顧客の満足	社会と顧客への貢献	市場	顧客満足
人財の育成	自立した社員づくり	人間、労働者	人財教育
財務の充実	勤勉、誠実	—	会計、利益配分
ガバナンス	原理原則、経営理念、哲学	ガバナンス	金融、相互連携
チャレンジ精神	強靱な精神力、自立 次の製品、サービス、革新性	—	新商品開発
社会的責任	社会貢献、浮利は負わない	社会、環境に対する責任	三方よしの考え

ヒューズ Box メーカーの例

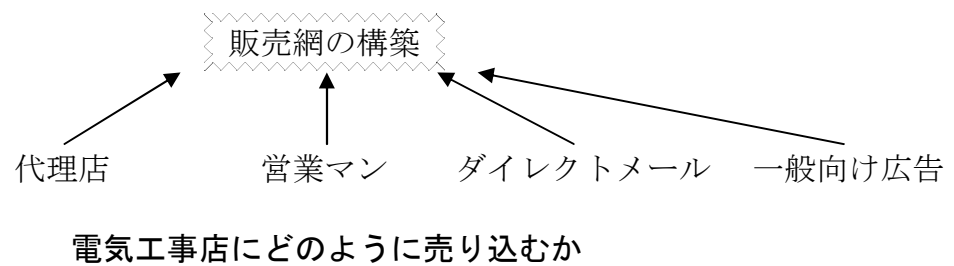
1. 事業の定義、顧客の定義
2. 顧客は誰か
3. どのように買っているか
4. どのように売り込むか

1. 顧客は誰か、2. どのように買っているか

誰が顧客か、卸売業者か、都市の大電気工事店か、郊外の電気工事店か、どのように買ってもらうことが最も有りがたいか



3. どのように売り込むか



代理店をつくったり、本社や事業所のセールスマンが調査したり、ダイレクトメールを送ったり、一般家庭向けの広告を出したり…

大都市の工事店ではなく、販売費のかかる卸売業者でなく郊外の電気工事店を主とすることが市場を支配することであるということが正しいと解った。

われわれの顧客は誰か？ もしドラ④（7～8）

第2章 みなみは野球部のマネジメントに取り組んだ

（いつも忘れない問いかけ）

（登場人物）

川島みなみ 都立程久保高校野球部のマネジャー
 宮田夕紀 みなみの幼なじみ。野球部マネジャー(入院中)
 北条文乃 みなみの後輩。野球部マネジャー
 柏木次郎 みなみの幼なじみ。キャッチャー
 浅野慶一郎 野球部のエース
 二階正義 野球部の補欠部員、マネジメントチームの一人、後のキャプテン
 加地 誠 野球部の監督

5. 野球部の顧客は誰かが解った…、そして野球部の定義は

「ぜひ、聞きたいことがあるんだけど」とみなみは、ドラッカーをほとんど読んでいるという正義に言った。「野球部の顧客って誰なのかな？」正義も質問を受けて真剣な顔になった。正義は「マネジメント」の頁を示しながら、「何も堅苦しく考える必要はないよ。野球部や高校野球を支えてくれている、携わっているほとんどすべての人を、広く顧客と考えればいいんじゃないかな」と言った。

「企業の目的と使命を定義するとき、出発点は一つしかない。顧客である。顧客によって事業は定義される」

顧客とは誰のことか？野球部は何で、何をすればよいのか。

自動車とは「輸送手段」だけではなく、キャデラックだったら「ステータス」であると考えて、「顧客は誰か」、GMのキャデラック事業部は、「ステータス」、ダイヤモンドやミンクのコートと競争するものを顧客の定義とした。それでは野球部の顧客もその顧客がもっとも望んでいるものとなる。野球をやるためにお金を出してくれたり、見に来てくれたり、いろんな協力をしてくれる、それが顧客と考えればいい。ぼくたち野球部員も顧客である。ぼくたちがいなければ高校野球が成り立たないんだから。

野球部の顧客とは、高校野球に携わるほとんどすべての人、選手、父兄、先生、学校、東京都、新聞、スポンサー…。

「顧客」の意味を体感できたみなみは、野球部の定義というものを具体的に認識することができた。

顧客が野球部に求めているものは「感動！！」とみなみは叫んだ。

従って野球部のすべきことは、「顧客に感動を与えること」、これが「野球部の定義」だったんだ。

もしドラの貢献は、①事業と顧客の定義と②事業の目標及び③イノベーションとは何か、の3点であったと思う。

6. マーケティング、どうやったらみんなから話がきけるか

「感動を与えるための組織」— 野球部の定義 — そのために「甲子園へ行く」という目標が明確になる。

定義と目標が決まったことを受け、みなみが次に取り組んだのはマーケティングであった。

それは、顧客が「価値ありとし、必要とし、求めている」満足である。

目標は、「われわれの製品」からスタートするのではなく、「顧客からスタート」することである。

— 心を開いて話すこと、それこそがマーケティングである。

例えば、1年生の女子マネジャーの北条文乃は、いまだにみなみに心を開いていなかった。だから、彼女から聞き出せたことは何一つなかった。

どうしたら、もっとみんなの現実や欲求や価値を知ることができるか？ どうやったらそれを聞き出せるか？ どうすれば彼らのかたくなな心を開くことができるか？それがマーケティングだ。しかしほとんど聞き出せていない。

「そうだ！夕紀にマーケティングをしてもらえばいいんだよ！」

私が聞いたからダメだったので、夕紀に話を聞いてもらえばいいんだ。彼らの現実、欲求、価値を引き出してもらえばいいんだ。私はその横にいて黙ってメモしてればいい。

(マネジメント・エッセンシャル版 9～10、14～17、25 頁)

- マネジメントの4つの役割
 - ① 自らの組織の特有の使命は何か
 - ② 組織に働く人をどう生かすか
 - ③ 社会の問題を解決するために組織はどう貢献するか
 - ④ 成果の小さな分野から、成果の増大する分野へと資源を向けなければならない。そのために昨日を捨てねばならない

- 時間という要素

マネジメントは、常に現在と未来、短期と長期を見ていかなければならない。それは時間である。はっきりしていることは、未来は現在とは違う。未来は断絶の向こう側にある。だが、しかし現在からしか到達できない。未知への飛躍を大きくしようとするほど、基礎をしっかりさせなければならない。そして昨日を捨て、明日を創造しなければならない。

- 企業は「安く買って高く売る」活動ではない。

企業の目的は、企業の外にある。

企業の目的の定義は一つしかない。それは顧客を創造することである。

顧客が真に求めているものが顧客のニーズ＝顧客欲求からスタートする

- 修理工からスタートしてキャデラック事業部の責任者となったドイツ生まれのニコラス・ドレイシュタットは、「われわれの競争相手はダイヤモンドやミンクのコートだ。顧客が購入するのは、輸送手段ではなくステータスだ」と言った。この答えが、破産寸前のキャデラックを救った。

- 「われわれは何を売りたいか」ではなく、「顧客は何を買いたいか」を問う。顧客の欲求からスタートする。われわれの販売ではない。顧客の欲求の提示である。「販売」を不要にしなければならない。

企業の存在、存続を決めるのは顧客である

ドラッカーのマネジメントは、新しい社会を作りあげていく上での期待、考え方ではないか
 少なくとも、ビジネスや経営のこと、利益を上げるためのもの、ではないと思われる。

(マネジメント・エッセンシャル版 16～18 頁)

組織の現実、欲求、価値を引き出すことがマーケティングの第一歩である。

- 企業の目的は、顧客の創造である。したがって、企業は2つの、そして2つだけの基本的な機能を持つ。それが**マーケティングとイノベーション**である。マーケティングとイノベーションだけが成果をもたらす。
- これまでのマーケティングは、販売である。それは製品からスタートしている。これに対し**真のマーケティングは顧客からスタートする**。すなわち、現実、欲求、価値からスタートする。「われわれは何を売りたいか」ではなくて、「顧客は何を買いたいか」を問う。
- 「われわれの製品のできることはこれである」ではなく、顧客が価値ありとし、必要とし、求めている**満足がこれである**と言う。
- マーケティング — 顧客の欲求からスタートする
- イノベーション — 新しい満足を生み出す

静的なものには進歩がない、動的なものが企業である

- したがって企業の第二の機能は、イノベーションすなわち新しい満足を生み出すことである。経済的なサービスを供給するだけでなく、よりよく、より経済的な財とサービスを供給しなければならない。企業そのものは、より大きくなる必要はないが、常によりよくならなければならない。

イノベーション、社会に新しい満足を生み出すことは、人的資源や物的資源に対し、より大きな富を生み出す、新しい能力を生み出すことである。それは古いものを捨て、新しい欲求に応じる社会的な革新である。

(現代の経営 第7章 事業の目標)

- 「唯一の正しい目標」=利益の誤り
賢者の石の探求のように空しいことだけではなく、明らかに毒をなし、誤りを導く。(長期的な視点を忘れ、足元のみを見る)
 - ① 今日の利益のために明日を犠牲にする
 - ② 最も売りやすい製品に力を入れ、明日の市場の製品をないがしろにする
 - ③ 設備投資を避ける(明日を考えない)
 - ④ 研究開発、その他の投資を避ける

- 事業の目標とその達成のために
事業の存続と繁栄に直接かつ重大な影響を与えるすべての領域

 目標とは次の5つのことを可能とするものでなければならない。
 利益最大化というような目標はいずれも満たせない故に失敗である。
 - (1) 事業にかかわる活動をいくつかにまとめること
 - (2) (1)を現実と照し合わせること
 - (3) 必要な行動を明らかにすること
 - (4) 意思決定の過程において、それを評価できること
 - (5) 行動の結果を分析し、仕事を改善すること

- いかなる事業についても、仕事と成果について目標を設定すべき領域は八つある
 - ①マーケティング ②イノベーション ③生産性 ④資源と資金 ⑤利益 ⑥経営管理者の仕事ぶりとその育成 ⑦従業員の仕事ぶりと行動 ⑧社会的責任

- いかに目標を設定するか
八つの領域について何(注意を払うべきもの)を評価し、測定するかを決定し、その評価測定の尺度(見える化)を決定する。それ以外のものは視野からはずされ、頭から消える。スージーちゃんの知能指数ではなくて、スージーちゃんそのものを見る。

- ⑥~⑧を扱えない経済学と会計学の不運と経営学の幸運

- 評価すべきものの明確化と評価基準
—課題の大枠と現状の水準

- 売上の数字そのものには意味がない。もし売上が下っていたら、それはマーケティングの失敗ではなくて、そもそも見込みのない分野かもしれない。見込みのない分野はただちに改めるべきである。

- **市場における地位**についての目標の設定
一何が自社の市場か、**誰が顧客か**、顧客の所在、ニーズ、価値、不満…

- **顧客サービスの目標とは何か**
通常、サービスは競争相手と同程度のものを行ったのでは充分でない。なぜなら、**サービスこそ、顧客の満足と愛顧を得るための最も容易にして最善の方法**だからである。
体系的、客観的、定期的に、顧客に聞くことによって評価すべきである。

- イノベーションにかかわる目標
 - (1) 製品やサービスそのもののイノベーション
 - (2) 製品やサービスの提供に必要な技術や活動のイノベーション

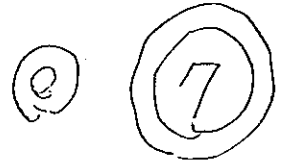
- イノベーションは市場や顧客のニーズから生まれる
必要はイノベーションの母である

- イノベーションには時間がかかる

- 生産性とは付加価値にかかわる目標
マネジメントの能力を評価測定し、部門間あるいは企業間の比較を行うことのできる尺度は、生産性の測定だけである
事業間の格差をもたらすものはマネジメントの質である

- 生産性に関する尺度は付加価値である。総支出と総収入の差である。

philosopher's stone — 賢者の石
undermine — make sth weaker



CHAPTER 7

4-7

THE OBJECTIVES OF A BUSINESS

false idea

The fallacy of the single objective—The eight key areas of business enterprise—“Tangible” and “intangible” objectives—How to set objectives—The low state of the art and science of measurement—Market standing, Innovation, Productivity and “Contributed Value”—The physical and financial resources—How much Profitability?—A rational capital-investment policy—The remaining key areas.

Most of today's lively discussion of management by objectives is concerned with the search for the one right objective. This search is not only likely to be as unproductive as the quest for the philosopher's stone; it is certain to do harm and to misdirect.

To emphasize only profit, for instance, misdirects managers to the point where they may endanger the survival of the business. To obtain profit today they tend to undermine the future. They may push the most easily saleable product lines and slight those that are the market of tomorrow. They tend to short-change research, promotion and the other postponable investments. Above all, they shy away from any capital expenditure that may increase the invested-capital base against which profits are measured; and the result is dangerous obsolescence of equipment. In other words, they are directed into the worst practices of management.

To manage a business is to balance a variety of needs and goals. This requires judgment. The search for the one objective is essentially a search for a magic formula that will make judgment unnecessary. But the attempt to replace judgment by formula is always

make sth weaker

very sm

irrational; all that can be done is to make judgment possible by narrowing its range and the available alternatives, giving it clear focus, a sound foundation in facts and reliable measurements of the effects and validity of actions and decisions. And this, by the very nature of business enterprise, requires multiple objectives.

What should these objectives be, then? There is only one answer: Objectives are needed in every area where performance and results directly and vitally affect the survival and prosperity of the business.

These are the areas which are affected by every management decision and which therefore have to be considered in every management decision. They decide what it means concretely to manage the business. They spell out what results the business must aim at and what is needed to work effectively toward these targets.

Objectives in these key areas should enable us to do five things:

- ① to organize and explain the whole range of business phenomena in a small number of general statements;
 - ② to test these statements in actual experience;
 - ③ to predict behavior;
 - ④ to appraise the soundness of decisions when they are still being made;
 - ⑤ and to enable practicing businessmen to analyze their own experience and, as a result, improve their performance.
- It is precisely because the traditional theorem of the maximization of profits cannot meet any of these tests—let alone all of them—that it has to be discarded.

At first sight it might seem that different businesses would have entirely different key areas—so different as to make impossible any general theory. It is indeed true that different key areas require different emphasis in different businesses—and different emphasis at different stages of the development of each business. But the areas are the same, whatever the business, whatever the economic conditions, whatever the business's size or stage of growth.

There are eight areas in which objectives of performance and results have to be set:

- ① Market standing ^{customer}; ② innovation; ③ productivity; ④ physical and financial resources; ⑤ profitability; ⑥ manager performance and development; ⑦ worker performance and attitude; ⑧ public responsibility. *CSR*

There should be little dispute over the first five objectives. But there will be real protest against the inclusion of the intangibles: manager performance and development; worker performance and attitude; and public responsibility.

Yet, even if managing were merely the application of economics, we would have to include these three areas and would have to demand that objectives be set for them. They belong in the most purely formal economic theory of the business enterprise. For neglect of manager performance and development, worker performance and public responsibility soon results in the most practical and tangible loss of market standing, technological leadership, productivity and profit—and ultimately in the loss of business life. That they look so different from anything the economist—especially the modern economic analyst—is wont to deal with, that they do not readily submit to quantification and mathematical treatment, is the economist's bad luck; but it is no argument against their consideration.

The very reason for which economist and accountant consider these areas impractical—that they deal with principles and values rather than solely with dollars and cents—makes them central to the management of the enterprise, as tangible, as practical—and indeed as measurable—as dollars and cents.

For the enterprise is a community of human beings. Its performance is the performance of human beings. And a human community must be founded on common beliefs, must symbolize its cohesion in common principles. Otherwise it becomes paralyzed, unable to act, unable to demand and to obtain effort and performance from its members.

If such considerations are intangible, it is management's job to make them tangible by its deeds. To neglect them is to risk not only business incompetence but labor trouble or at least loss of worker productivity, and public restrictions on business provoked by irresponsible business conduct. It also means risking lack-luster, mediocre, time-serving managers—managers who are being conditioned to “look out for themselves” instead of for the common good of the enterprise, managers who become mean, narrow and blind for lack of challenge, leadership and vision.

How To Set Objectives

The real difficulty lies indeed not in determining what objectives we need, but in deciding how to set them.

There is only one fruitful way to make this decision: by determining what shall be measured in each area and what the yardstick

sleep; monopolists have usually foundered on their own complacency rather than on public opposition. For market dominance creates tremendous internal resistance against any innovation and thus makes adaptation to change dangerously difficult. Also it almost always means that the enterprise has too many of its eggs in one basket and is too vulnerable to economic fluctuations. There is, in other words, an upper as well as a lower margin—though for most businesses the perils of the former may appear a good deal more remote.

To be able to set market-standing objectives, a business must first find out what its market is—who the customer is, where he is, what he buys, what he considers value, what his unsatisfied wants are. On the basis of this study the enterprise must analyze its products or services according to “lines,” that is, according to the wants of the customers they satisfy.

All electric condensers may look the same, be the same technically and come off the same production line. Market-wise, condensers for new radios may, however, be an entirely different line from condensers for radio repair and replacement, and both again quite different from the physically indistinguishable condensers that go into telephones. Condensers for radio repair may even be different lines if customers in the South judge their value by their resistance to termites, and customers in the Northwest by their resistance to high humidity.

For each line the market has to be determined—its actual size and its potential, its economic and its innovating trends. This must be done on the basis of a definition of the market that is customer-oriented and takes in both direct and indirect competition. Only then can marketing objectives actually be set.

In most businesses not one but seven distinct marketing goals are necessary:

1. The desired standing of existing products in their present market, expressed in dollars as well as in percentage of the market, measured against both direct and indirect competition.
2. The desired standing of existing products in new markets set both in dollars and percentage points, and measured against direct and indirect competition.
3. The existing products that should be abandoned—for technological

reasons, because of market trend, to improve product mix or as a result of management's decision concerning what its business should be.

4. The new products needed in existing markets—the number of products, their properties, the dollar volume and the market share they should gain for themselves.

5. The new markets that new products should develop—in dollars and in percentage points.

6. The distributive organization needed to accomplish the marketing goals and the pricing policy appropriate to them.

7. A service objective measuring how well the customer should be supplied with what he considers value by the company, its products, its sales and service organization.

At the least the service objective should be in keeping with the targets set for competitive market standing. But usually it is not enough to do as well as the competition in respect to service; for service is the best and the easiest way to build customer loyalty and satisfaction. Service performance should never be appraised by management guesses or on the basis of occasional chats the "big boss" has with important customers. It should be measured by regular, systematic and unbiased questioning of the customer.

In a large company this may have to take the form of an annual customer survey. The outstanding job here has probably been done by General Motors; and it explains the company's success in no small degree. In the small company the same results can be achieved by a different method.

In one of the most successful hospital-supply wholesalers, two of the top men of the company—president and chairman of the Board—visit between them two hundred of the company's six hundred customers every year. They spend a whole day with each customer. They do not sell—refuse indeed to take an order. They discuss the customer's problems and his needs, and ask for criticism of the company's products and service. In this company the annual customer survey is considered the first job of top management. And the company's eighteen-fold growth in the last twelve years is directly attributed to it.

Innovation

There are two kinds of innovation in every business: innovation in product or service; and innovation in the various skills and activities needed to supply them. Innovation may arise out of the

needs of market and customer; necessity may be the mother of innovation. Or it may come out of the work on the advancement of skill and knowledge carried out in the schools and the laboratories, by researchers, writers, thinkers and practitioners.

The problem in setting innovation objectives is the difficulty of measuring the relative impact and importance of various innovations. Technological leadership is clearly desirable, especially if the term "technology" is used in its rightful sense as applying to the art, craft or science of any organized human activity. But how are we to determine what weighs more: one hundred minor but immediately applicable improvements in packaging the product, or one fundamental chemical discovery which, after ten more years of hard work, may change the character of the business altogether? A department store and a pharmaceutical company will answer this question differently; but so may two different pharmaceutical companies.

Innovating objectives can therefore never be as clear and as sharply focused as marketing objectives. To set them, management must first obtain a forecast of the innovations needed to reach marketing goals—according to product lines, existing markets, new markets and, usually, also according to service requirements. Secondly, it must appraise developments arising or likely to arise out of technological advancement in all areas of the business and in all of its activities. These forecasts are best organized in two parts: one looking a short time ahead and projecting fairly concrete developments which, in effect, only carry out innovations already made; another looking a long time ahead and aiming at what might be.

Here are the innovation goals for a typical business:

1. New products or services that are needed to attain marketing objectives.
2. New products or services that will be needed because of technological changes that may make present products obsolete.
3. Product improvements needed both to attain market objectives and to anticipate expected technological changes.
4. New processes and improvements in old processes needed to satisfy market goals—for instance, manufacturing improvements to make possible the attainment of pricing objectives.
5. Innovations and improvements in all major areas of activity—in accounting or design, office management or labor relations—so as to keep up

Management must not forget that innovation is a slow process. Many companies owe their position of leadership today to the activity of a generation that went to its reward twenty-five years or so ago. Many companies that are unknown to the public will be leaders in their industry tomorrow because of their innovations today. The successful company is always in danger of living smugly off the accumulated innovating fat of an earlier generation. An index of activity and success in this field is therefore indicated.

An appraisal of performance during the last ten years serves well for this purpose. Has innovation in all the major areas been commensurate with the market standing of the company? If it has not, the company is living off past achievements and is eating up its innovating capital. Has the company developed adequate sources of innovation for the future? Or has it come to depend on work done on the outside—in the universities, by other businesses, maybe abroad—which may not be adequate to the demands of the future?

Deliberate emphasis on innovation may be needed most where technological changes are least spectacular. Everybody in a pharmaceutical company or in a company making synthetic organic chemicals knows that the company's survival depends on its ability to replace three quarters of its products by entirely new ones every ten years. But how many people in an insurance company realize that the company's growth—perhaps even its survival—depends on the development of new forms of insurance, the modification of existing forms and the constant search for new, better and cheaper ways of selling policies and of settling claims? The less spectacular or prominent technological change is in a business, the greater is the danger that the whole organization will ossify; the more important therefore is the emphasis on innovation.

It may be argued that such goals are "big-company stuff" suitable for General Electric or for General Motors, but unnecessary in the small business. But although the small company may be less in need of a complete and detailed analysis of its needs and goals, this means only that it is easier to set innovation objectives in the smaller business—not that the need for objectives is less. In fact, the managements of several small companies I know assert that the comparative simplicity of planning for innovation is one of the main advan-

(現代の経営 第8章 明日の成果のための今日の意味決定)

- **目標とは長期的な思考**
明日の成果をあげるために、今日取るべき行動の指針であり、意思決定である。長期的な思考は、経営にとって最重要なことである。
また、現在の成果と将来の成果とのバランスを決定する。
- **景気変動からの迂回**
必要なのは景気予測ではなくて、景気循環への依存から、自らの思考と計画を切り離してくれる手法である。
好況時にはだれもが、今度こそ景気に天井はないと信ずる。逆に不況時にはだれもが、今度こそ景気は悪くなる一方だと思い込む。
経済学者も、企業人も予測の適中率は高くない。
偉大な経済学者シュンペーターは25年かけてこの循環を研究したが、彼の見つけた景気循環の結論は、事後的にのみ分析可能なものであった。
- **従って、マネジメントに必要なものは経済が景気循環のいかなる段階にあるかを考える必要なしに意思決定を行えるようにしてくれる手法である。**
第一の手法は、いかなる段階においても、**経済はつねに変動するものであると仮定すること**である。
第二の手法は、それは、すでに起こしてはいるが経済に対する影響がまだ現れていない事象に基づいて意思決定を行うことである。**経済の底流となる事象を発見しようとする**こと、**底流分析**である。
第三の手法は、予測に伴うリスクを小さくする手法、**トレンド分析**である。
将来の事象について底流分析は、なぜ起こるのかを考えるのに対し、**トレンド分析**はどの程度確実に、いつ起こるか、を考える。
- **予測の限界と明日の経営管理者の育成**
いかなる手法を用いても、**予測は結局希望的観測に終わる**。その対策は、**明日の経営管理者を体系的に育成すること**である。

anticipate - might happen
in the future
mold - make

8

CHAPTER 8

4-15

TODAY'S DECISIONS FOR TOMORROW'S RESULTS

might happen
in the future

Management must always anticipate the future—Getting around the business cycle—Finding the range of fluctuations—Finding economic bedrock—Trend analysis—Tomorrow's managers the only real safeguard.

招引

おろろ袋

① AN OBJECTIVE, a goal, a target ^{give} serves to determine what action to take today to obtain results tomorrow. It is based on anticipating the future. It requires action to mold the future. It always balances present means and future results, results in the immediate future and results in the more distant future.

balances This is of particular importance in managing a business. In the first place, practically every basic management decision is a long-range decision—with ten years a rather short time-span in these days. Whether on research or on building a new plant, on designing a new marketing organization or a new product, every major management decision takes years before it is really effective. And it takes years for it to be productive, that is, to pay off the investment of men or money.

Management has no choice but to anticipate the future, to attempt to mold it and to balance short-range and long-range goals. It is not given to mortals to do either of these well. But lacking divine guidance, business management must make sure that these difficult responsibilities are not overlooked or neglected but taken care of as well as is humanly possible.

Predictions concerning five, ten or fifteen years ahead are always

“guesses.” Still, there is a difference between an “educated guess” and a “hunch,” between a guess that is based upon a rational appraisal of the range of possibilities and a guess that is simply a gamble.

Getting around the Business Cycle

（可回）

Any business exists as a part of a larger economic context; a concern with “general business conditions” is mandatory to any plan for the future. However, what management needs is not the “business forecast” in the usual sense, that is, a forecast that attempts to read tomorrow’s weather and to predict what business conditions will be like three, five or ten years ahead. What management needs are tools that enable it to free its thinking and planning from dependence on the business cycle.

required
by law

At first sight this may look like a paradox. Certainly the business cycle is an important factor; whether a decision will be carried out in a period of boom or in a period of depression may make all the difference in its validity and success. The standard advice of the economists to make capital investments at the trough of the depression and to refrain from expansion and new investments at the peak of a boom seems to be nothing but the most elementary common sense.

refrain = stop doing

Actually it is no more useful and no more valid than the advice to buy cheap and sell dear. It is good advice; but how is it to be followed? Who knows in what stage of the cycle we are? The batting average of the economists has not been impressive—and the forecasting success of businessmen has not been much more so. (Remember the all but general prediction back in 1944 or 1945 of a major postwar slump?) Even if it were sound, to play the business cycle would be unusable advice.

legally acceptable

If people could act according to this advice, we would not have boom and depression to begin with. We have extreme fluctuations only because it is psychologically impossible to follow such advice. In a boom almost everybody is convinced that this time even the sky will not be the limit. At the bottom of a depression everybody is equally convinced that this time there will be no recovery but that we will keep on going down or stay at the bottom forever. As long as businessmen focus their thinking on the business cycle they

will be dominated by the business-cycle psychology. They will therefore make the wrong decision no matter how good their intentions and how good the economists' analytical ability.

Moreover, economists doubt more and more whether there is a real "cycle." There are ups and downs, no doubt; but do they have any periodicity, any inherent predictability? The greatest of modern economists, the late Joseph A. Schumpeter, labored mightily for twenty-five years to find the "cycle." But at best, his "business cycle" is the result of so many different cyclical movements that it can only be analyzed in retrospect. And a business-cycle analysis that only tells where the cycle has been but not where it will go, is of little use in managing a business.

Finally, the business cycle is too short a period for a good many business decisions—and for the most important ones. A plant expansion program in heavy industry, for instance, cannot be founded on a forecast for the next four or five or six years. It is a fifteen- or twenty-year program. And the same is true of a basic change in product or marketing organization, of a decision to build a new store or to develop a new type of insurance policy.

What business needs therefore are tools which will enable it to make decisions without having to try to guess in what stage of the cycle the economy finds itself. These tools must enable business to plan and develop for more than the next three or even the next seven years, regardless of the economic fluctuations to be expected over the cyclical period.

We have today three such tools in managing a business all three are useful.

① In the first place, we can assume that there will always be fluctuations, without attempting to guess what stage of the cycle the economy is currently passing through. We can, in other words, free decisions from cyclical guesswork by testing the business decision against the worst possible and the sharpest possible setback that past experience could lead us to expect.¹

This method does not indicate whether a decision is right or

¹ For most American manufacturing industries this was not the "Great Depression" of 1929-32, but the much shorter "recession" of 1937-38. The rate of decline during the eight months of that depression was the sharpest ever witnessed in an industrial country other than the collapse following total defeat in war such as that of Germany or Japan.

not. It indicates, however, the extremes of cyclical risk involved. It is therefore the most important forecasting tool in the determination of the minimum necessary profit.

2) The second tool—more difficult to handle but also more productive—consists of basing a decision on events which are likely to have heavy impact upon future economic conditions but which have already happened. Instead of forecasting the future, this method focuses on past events—events which, however, have not yet expressed themselves economically. Instead of attempting to guess economic conditions, this method tries to find the "bedrock" underlying economic conditions.

We have mentioned before the case of the company which decided during World War II to turn to the production of fuse boxes and switch boxes after the war. This decision was based on such an analysis of the bedrock underlying the economy, namely, the pattern of family formation and population structure that had emerged in the United States between 1937 and 1943.

By 1943 it had become clear that something fundamental was happening to population trends. Even if the population statisticians had turned out to be right in their forecast that the high birthrate was a wartime phenomenon and would come to an end with the conclusion of the war (one of the most groundless, if not frivolous, forecasts ever made), it would not have altered the fact that from a low point in 1937 the rate of family formation had risen to where it was significantly above the rate of the depression years. These new families would need houses, even if the rate of family formation and the birthrate were to decline again after the end of the war. In addition, there had been almost twenty years of stagnation in residential building, so that there was a tremendous pent-up demand for houses. From this it could be concluded that there would be substantial residential building activity in the postwar period. The only thing that could have prevented it would have been America's losing the war.

If the postwar period had brought a sizable depression, this housing activity would have been a government project. In fact, population trends and the housing situation indicated that housing would have to be the major depression-fighting tool of governmental policy. If the postwar period were to be a boom period, as it turned out to be, there should be substantial private housing activity. In other words, housing would be at a high level in depression as well as in boom. (In fact, building would probably have been on a higher level than the one we actually experienced

in the postwar period, had the much-heralded postwar depression actually come to pass.)

It was on the basis of this analysis of a development that had already happened and that could be expected to shape the economy regardless of business conditions, that the company's management decided to move into its new business. Management could justifiably claim that, even though it planned long-range, no forecast regarding the future was actually involved.

Of course, population structure is only one of the bedrock factors. In the period immediately following World War II it was probably a dominant factor in the American economy. In other times, however, it might well be secondary, if not irrelevant.

However, the basic method used is universally applicable: to find events that have already occurred, events that lie outside of economic conditions, but in turn shape those conditions, thus basing a decision for the future on events that have already happened.

But though the best tool we have, bedrock analysis is far from perfect. Exactly the same bedrock analysis of population trends with the same conclusion for a postwar housing boom could have been made in 1944 for France. The analysis would have been right; but the French housing boom never occurred. Of course, the reasons may be totally outside of the economic system proper. Perhaps they are to be found in strangulation by rent controls and by a vicious tax system. The boom may only be delayed and may still be "just around the corner." And the lack of any appreciable postwar residential building in France may be a major cause of the French political and economic sickness, and therefore should not have been allowed to happen. This would have been cold comfort to the businessman, however. In France the decision to go into fuse boxes and switch boxes, though based on rational premises, would still have been the wrong decision.

抄
写

In other words, one cannot say that anything will "inevitably" happen in the future. Even if the inevitable does happen, one does not know when. Bedrock analysis should therefore never be used alone. It should always be tested by the third and final method of limiting the risks of making prediction. Trend analysis—the most widely used of the three tools in this country today. Where bedrock

analysis tries to find the "why" of future events, trend analysis asks "how likely" and "how fast."

Trend analysis rests on the assumption that economic phenomena—say, the use of electric power by a residential customer or the amount of life insurance per dollar of family income—have a long-term trend that does not change quickly or capriciously. The trend may be confused by cyclical fluctuations; but over the long run it will reassert itself. To express it in the terms of the statistician: the "trend line" will tend to be a "true curve" over a ten-, fifteen- or twenty-year period.

Trend analysis thus tries to find the specific trends that pertain to the company's business. It then projects them in such a form that decisions can be taken for the long term without too much attention to the business cycle.

As a check of the results of bedrock analysis, trend analysis is invaluable. But it, too, should never be used by itself lest it become blind reliance on the past or on a rather mythical "law of social inertia." In fact, though quite different in techniques, the two analyses are really the two jaws of the same vise with which we attempt to arrest fleeting time long enough to get a good look at it.

Despite their shortcomings, the three methods sketched here, if used consistently, skillfully and with full realization of their limitations, should go a long way toward converting management decisions from "hunch" into "educated guess." At least they will enable management to know on what expectations it founds its objectives, whether the expectations are reasonable, and when to review an objective because the expected has not happened or has happened when not expected.

Tomorrow's Managers the Only Real Safeguard.

But even with these improved methods, decisions concerning the future will always remain anticipations; and the odds will always be against their being right. Any management decision must therefore contain provision for change, adaptation and salvage. Management must with every decision make provision for molding the future as far as possible toward the predicted shape of things to come. Otherwise, despite all technical brilliance in forecasting, management

might appear in the future
strange unusual
saved from accident

decisions will be merely wishful thinking—as all decisions based on long-range prediction alone inevitably are. *cannot avoid*

Concretely this means that today's managers must systematically provide for tomorrow's managers. Tomorrow's managers alone can adapt today's decision to tomorrow's conditions, can convert the "educated guess" into solid achievement. They alone can mold tomorrow's conditions to conform to the decisions made today. *make*

In our discussions of manager development we tend to stress that provision must be made for managers capable of making the decisions of tomorrow. This is true; but systematic manager development is first needed for the sake of the decisions made today. It must, above all, provide for men who know and understand these decisions and the thinking behind them, so that they can act intelligently when the decisions of today will have become the headaches of tomorrow.

In the last analysis, therefore, managing a business always comes back to the human element—no matter how sound the business economics, how careful the analysis, how good the tools.

ドラッカーへの旅

(知の巨人の思想と人生をたどる)

著者 ジェフリー・A・クレイムズ 訳者 有賀裕子 2009年8月30日発行 ソフトバンク クリエイティブ株式会社発行

第4章 顧客の視点に立つ (76～頁を読んで)

「経営幹部は組織に浸りきっている。……外の世界は、**ぶ厚いゆがんだレンズ**をとおしてしか目に入ってこない。それどころか、外界の出来事を肌身で感じる機会すらほとんどない。組織のフィルターをとおして、あるいは報告というかたちでしか、知りようがないのだ」(76頁から引用)

「**組織とは本来的に、マネジャーを内部に閉じ込め、視野を狭め、仕事の手腕を鈍らせてしまう性質を持っている**」

自社を外側から眺めるとは、従来のものの見方を捨て、新しい現実を受け入れることを意味する。(77頁から引用)

ドラッカーの八つの現実

- ① **成果や経営資源は会社の外にある**
- ② **成果は問題の解決ではなく、機会の探求から生まれる**
問題を解決しても、問題が起きる前の状態に戻るだけ
- ③ **成果を出すには、ヒト、モノ、カネを事業機会に投入しなくてはいけない、問題解決に投入してはならない**
- ④ **本当に意味のある成果を手にするのは市場リーダーである**
顧客や市場が価値を認める分野で他社を凌ぐ
- ⑤ **リーディング企業の地位ははかない**
- ⑥ **ものごとはすべて古びていく**
- ⑦ **ヒト、モノ、カネの配分はたいてい誤っている**
売りあげの90%は、1割のセールス担当者が稼ぎ出すのに…

業績を最大化するには、一部の分野に努力を集中させることだ。コストを削減するときも、マネジャーは、**贅肉だけを落とせばいいものを、ともすれば人材を含めて何もかもを少しずつ削ろうとする。**すると会社はたちどころに迷走をはじめめる。
(79~83頁から引用)

原文

孙子曰：昔之善战者，先为不可胜，以待敌之可胜；不可胜在己，可胜在敌。故善战者，能为不可胜，不能使敌必可胜。故曰：胜可知，而不可为。

不可胜者，守也；可胜者，攻也。守则有余，攻则不足。善守者，藏于九地之下；善攻者，动于九天之上，故能自保而全胜也。

见胜不过众人之所知，非善之善者也；战胜而天下曰善，非善之善者也。故举秋毫不为多力，见日月不为明目，闻雷霆不为聪耳。古之所谓善战者，胜于易胜者也。故善战者之胜也，无奇胜，无智名，无勇功。故其战胜不忒；不忒者，其所措必胜，胜已败者也。故善战者，立于不败之地，而不失敌之败也。是故胜兵先胜而后求战，败兵先战而后求胜。善用兵者，修道而保法，故能为胜败正。

法：“一曰度，二曰量，三曰数，四曰称，五曰胜。地生度，度生量，量生数，数生称，称生胜。”故胜兵若以镒称铢，败兵若以铢称镒。称胜者之战民也，若决积水于千仞之溪者，形也。



最も大切な5つの質問

(経営者に贈る5つの質問
2009年2月ダイヤモンド社発行
P・F・ドラッカー著上田惇生訳)

ドラッカーの言う組織における自己評価の重要性、それは限られた人的資源と資金をいかに有効な成果をあげる方向に集注するかということである。

最も大切な5つの質問とは、今行っていることの理由を評価する5つの視点である。①事業の定義とは何か、②顧客は誰か、③顧客にとっての価値は何か、④われわれの計画は何か、⑤それは行動につながっているか、という経営ツールとも言うべき5つの質問である。組織は、ビジネスは、顧客に聞かなければ何を成果とすべきかはわからない。顧客とは満足させるべき相手である。顧客を満足させなければ、企業は時を経ずして倒産する。

成果を最大化するために

最も大切な5つの質問とは、今行っていること、行なっている理由、行すべきことを知るための経営ツールである。それは、次の5つの問いかけからなる経営ツールである。すべてが行動につながる。何ごとも行動が伴わなければ意味がない。

- ① われわれのミッションは何か？
- ② われわれの顧客は誰か？
- ③ 顧客にとっての価値は何か？
- ④ われわれにとっての成果は何か？
- ⑤ われわれの計画は何か？

(1) われわれのミッションは何か？

What is our Mission ?

組織はすべて、人と社会を良いものにするために存在する。すなわち、組織にはミッションがあり、目的があり、存在理由がある。

ドラッカーはある大病院で救急室のミッションを検討した。ミッションとは何か、最初の答えは「健康」であった。だがそれは間違った定義だった。

病院は健康を扱っていない。扱っているのは病気である。検討の結果得られたミッションが、「患者の安心」だった。10人の患者のうち8人は、医者が「心配することはありません」と言ってやるだけでよかった。大事なものは直ちに診ることだった。子供と親を安心させるには、絶対に必要なことだった。

(2) われわれの顧客は誰か ?

Who is our Custamaer ?

「あなたの組織は誰を満足させたときに成果をあげたと言えるか？」
その答えがそのまま顧客は誰かを教える。

(3) 顧客にとっての価値は何か ? What does the Customer Value ?

顧客は何をもって価値とするか。その問は顧客本人にしか答えられない。その答えを想像してはならない。必ず、直接答えを得なければならない。自ら答えてはならない。そんなものは自分たちの勝手な考えである。そんなやり方では成果はあげられないどころか、逆に規則に従う官僚主義に陥る。

あるホームレス用施設が、ホームレスの価値と考えていた物は、食事と宿泊施設だった。しかし、聞き取り調査の結果、本当の望みは、ホームレス状態から抜け出すことであることがわかった。

(4) われわれにとっての成果は何か ?

What are our Results ?

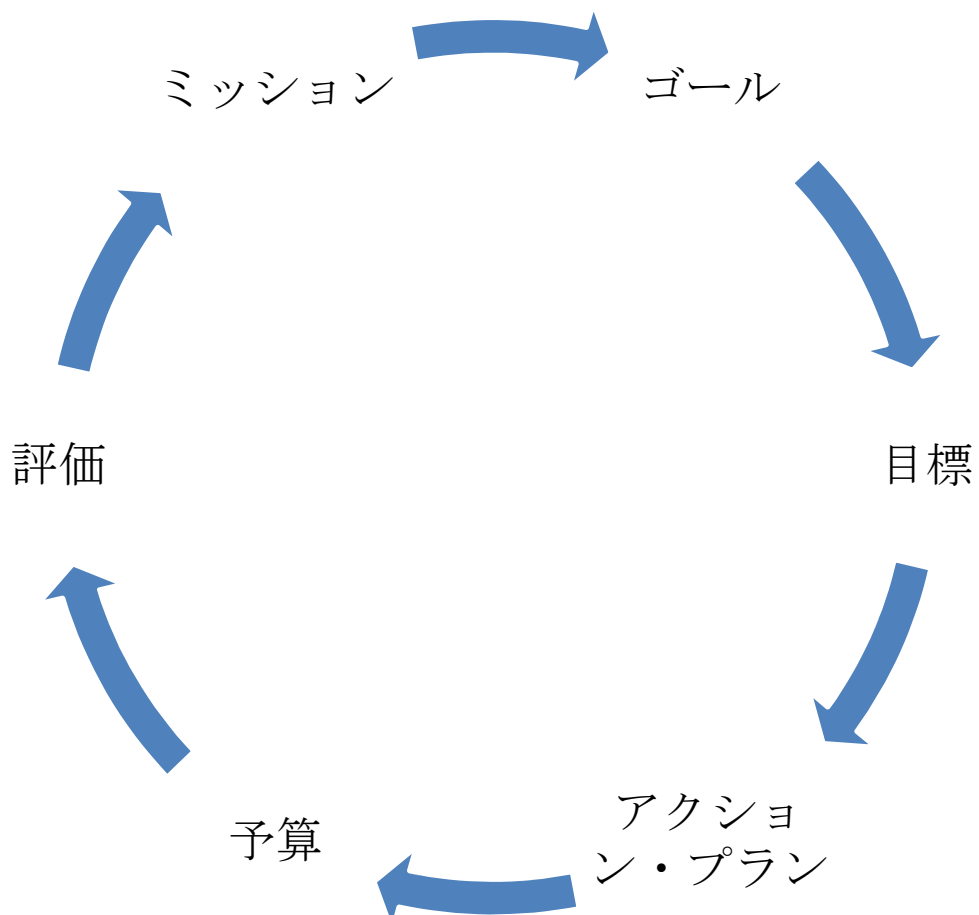
われわれは成果をどのように定義しているか。何を強化し、何を廃棄するのか。ニーズだけでは十分でない。歴史の古さも意味はない。人は、陳腐化したもの、うまくいくはずのもの、もはや生産的でなくなったものに愛着を持つ。しかも、ドラッカーが独善的製品と名づけたものに最も執着する。しかし、最初に行うべきものは廃棄である。廃棄を行うまでは何も行われぬ。何を廃棄するかの議論は苦々しいものとなりがちである。廃棄は難しい。だが、それも一時のことである。死せるものを埋葬して、初めて復活はなされる。半年後には、「なぜすぐにやめなかったのだろう」と皆が言っている。

(5) われわれの計画は何か ? What are our Plan ?

まず初めに目標を設定することである。「目的は何か。何のためのものか。つまるところ、何をもって憶えられたいか」である。

計画における5つの要素

- ① 廃棄
- ② 集中
- ③ イノベーション
- ④ リスク
- ⑤ 分析



⑥

生産性の原理

- | | |
|-------------------------|--------------------------------------|
| 1. 事業上(商業上)の能力とは、必要な価格で | 1. 工期短縮製品
生産能力の差が企業の格差 |
| 2. 必要な品質のもとに | 2. 工場生産の建設現場への進出
工期短縮の要請、工事労働者の不足 |
| 3. 必要な期間内に | 3. 工事現場が生産現場
30階建2棟の現場 |
| 4. 必要な柔軟性をもって | 4. 時間
建設工期の9ヶ月もの短縮 |
| 5. 供給できる生産の能力(店舗の能力) | 5. 制約を機会へ転換
同じ事業のマネジメントの格差 |

⑦

意思決定を行うこと

1. 正しい問を発すること
常に全体の状況が変わる
2. 戦術的な意思決定は一次元の問題
3. 戦略的な意思決定は、まず状況の把握
4. 戦略的な意思決定の5つの段階 (ホンダの例)
(1)問題の意義 (2)問題の分析
(3)複数の解決案の作成
(4)解決策の選定 (5)効果的な実行
5. 問題が何であるか、迅速に決定するほど愚かで、結局は時間の無駄を招くものはない

会計と経営のブラッシュアップ 実績

期間 : H25. 7~9

H25.08.25

H25.08.02

H25.07.25

H25.07.15

H25.06.26

改訂日 H25.06.22

実績	第 1 回	7/2	連結会計の目的（何故、企業集団の会計が必要か）
	第 2 回	8	消費税増税の事前対策（そのインパクトと適正な対応）
	第 3 回	15	グループ法人の税務と会計（H22.10 の税法改正）
	第 4 回	22	負債の会計（負債とは何か、退職給付会計、リース会計）
	第 5 回	29	事業再生と企業組織再編（その必要性和効果）
	第 6 回	8/5	純資産の部の変化(自己株式、利益積立金、種類株式)
	第 7 回	12	もしドラ①② 事業の定義とイノベーション(北京外大レジュメ)
	第 8 回	19	中小企業再生の実践(時代をリードする再生)
	第 9 回	26	事業再生と企業組織再編（会社分割・事業譲渡編）
	第 10 回	9/2	グループ法人税の税務と会計（H22.10 の税制改正）
	第 11 回	9	金融商品会計（デリバティブの会計）
	第 12 回	16	もしドラ③④（The Most Important Five Questions）
	第 13 回	23	経営強化のための会計（新しい会計の視点）

ToDo : 実例の取り込み