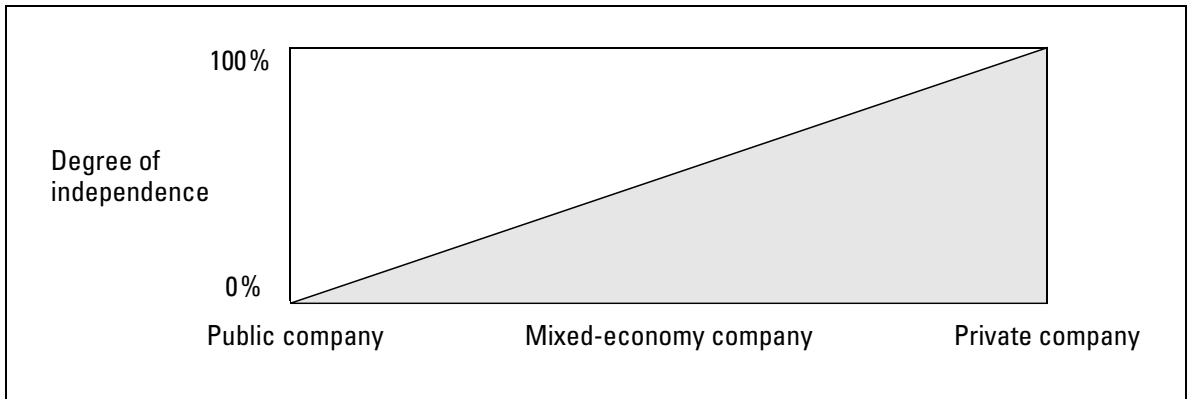


▲ Fig. 1 Classification of economic goods



▲ Fig. 2 Degree of independence of companies

Agency \ Type of demand satisfaction	Satisfaction of internal demands (consumption economies)	Satisfaction of external demands (production economies)
Public sector	Public authorities Public households	Public companies Public administrations
		Mixed-economy companies
Private sector	Private households	Private companies

▲ Fig. 3 Classification of economic units

We normally consider our daily experiences as if they were shaped by the **law of proportional effects**: A gentle tap with a hammer (or just a suggestion) drives the nail (or thought) a little bit deeper into the wood (or mind), while a hard stroke has a correspondingly stronger effect.

Such proportionality can be mathematically represented as a linear function, which is graphically represented as a straight line. All processes that can be represented in this way are described as **linear processes**. Their biggest advantage is that they are easy to comprehend and calculate and therefore ensure an ability to act.

The example of the hammer strike (suggestion) shows that the application of this kind of thinking to human communication seems convincing at first glance. This model is used in education and training to teach us how the world “works”. This concept does indeed apply to a large part of our life experience, in particular when we are in a “stable situation”: the more you practise, the better it gets, the harder you try, the higher the effect, the stronger the blow, the deeper the nail or thought will penetrate. All other events around us can be disregarded. This is the way to develop world views and action models and the way to deal with colleagues or to guide employees; this pattern is used to make decisions. Deviating experiences are rejected as exceptions or special cases – or provide reasons to adapt and improve the models.

Proportionality is the consistent and binding pattern used to explain dynamic processes and linear thinking is still the common measure for professional behaviour. Things started to change at the beginning of the 20th century. The revolution started in physics, where the very small deviations from the classical theories at first gave only a vague indication of a need for change, but later causes a completely unexpected paradigm shift. Almost all of the physical view of the world was destroyed and quantum mechanics created a **new, non-linear way of thinking** as the basis for modern physics. Scientists are still cleaning up the fallout and system-based, construc-

tive thinking is to some extent a long-term effect of these events.

Small deviations have disproportionately large effects, consequences can no longer be foreseen in a linear way.

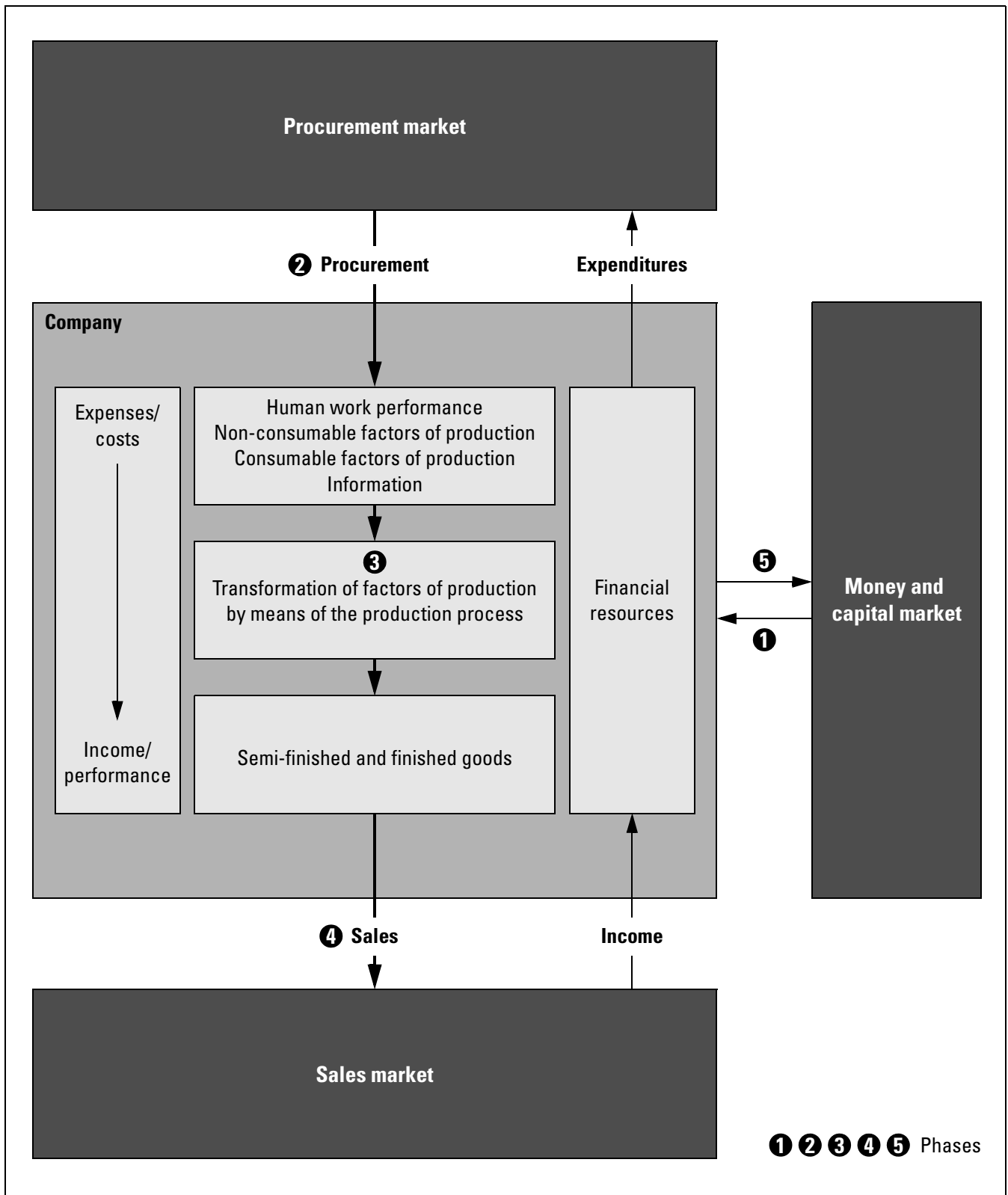
There is no doubt that the old models led to impressive success in terms of understanding technology. However, we can see today that their usefulness was restricted to only a small part of the world.

The physics example might suggest that it only deals with an exceptional situation and that in everyday life, where people do not deal with atoms but with other people, linear models are still good enough to cope. However, the transformations in the areas we are interested in are likely to be even more severe than those in the sciences.

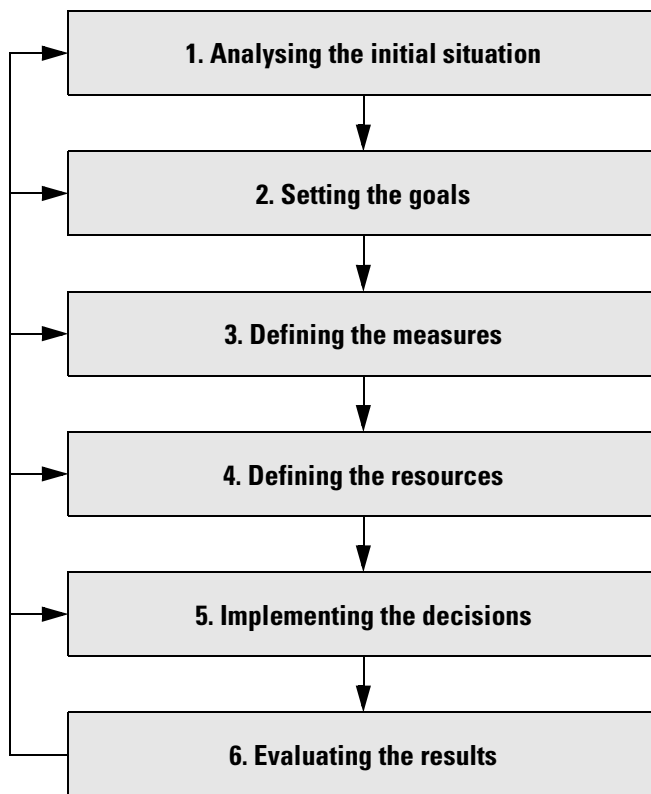
This is not yet obvious, as many sociologists, economists and cultural experts still rely on the concept of proportionality of cause and effect and hope that they can avoid restructuring their fields in the way that became necessary in the science field. The linear model is defended and the more complex non-linear thinking is regarded as too theory-based and impractical. New attempts have been hesitant to date.

The reason for this persistence is obvious: linearity promises to make it possible to plan and manage the difficult field of human interaction and thus promises security. However, it is becoming increasingly obvious that linear thinking is becoming too restrictive, particularly in the social and economic field. The phenomenon of **increasing complexity** is decisive in this regard. It refers to processes that are highly dependent on interaction with other equally complex processes and often have an influence on these processes as well. This creates **feedback loops** that are difficult to comprehend. This is often aggravated by time delays that tend to obfuscate the direct influences.

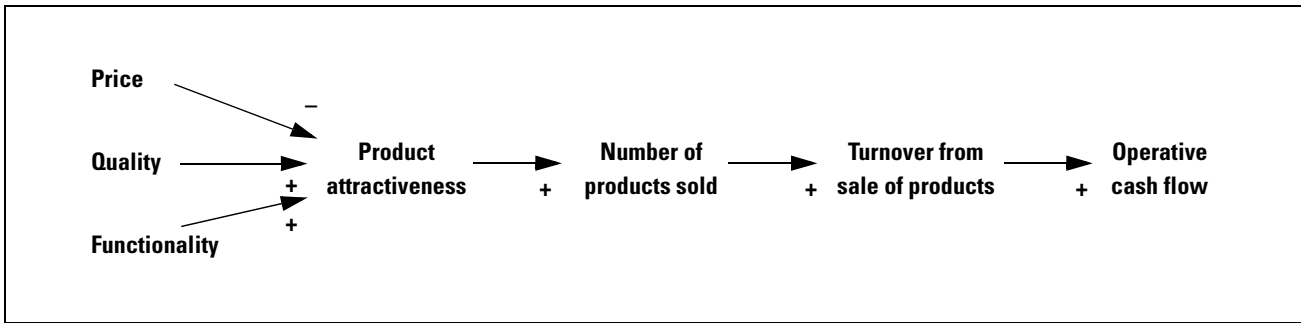
▲ Fig. 4 A new thinking paradigm (Backhausen/Thommen 2006, pp. 50; Groesser/Schaffernicht 2012)



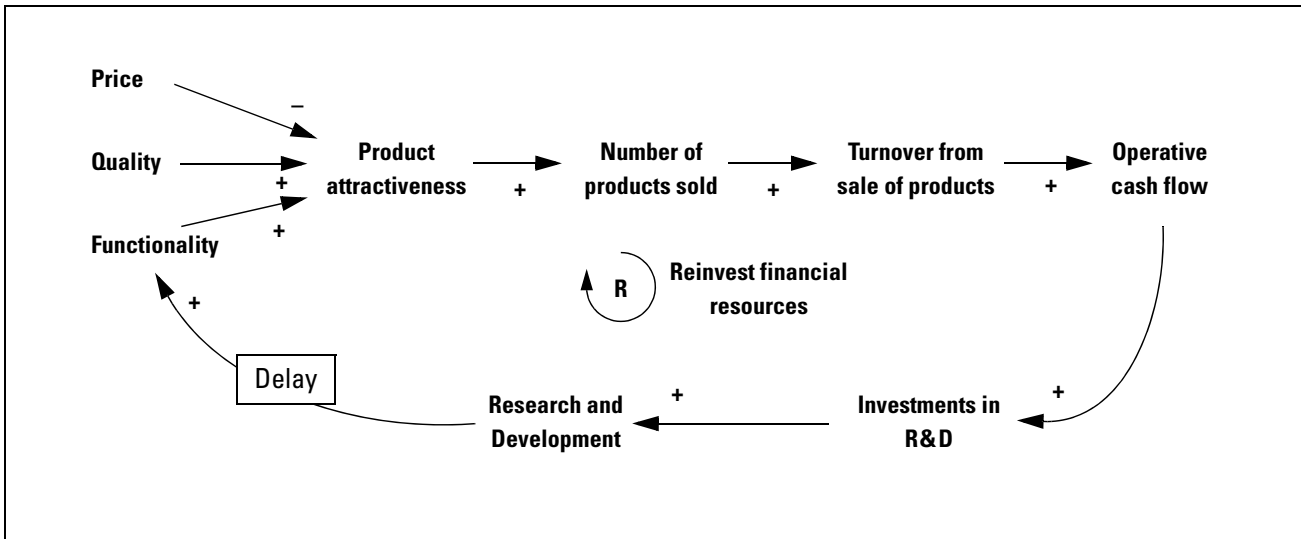
▲ Fig. 5 Conceptual diagram about operational sales process



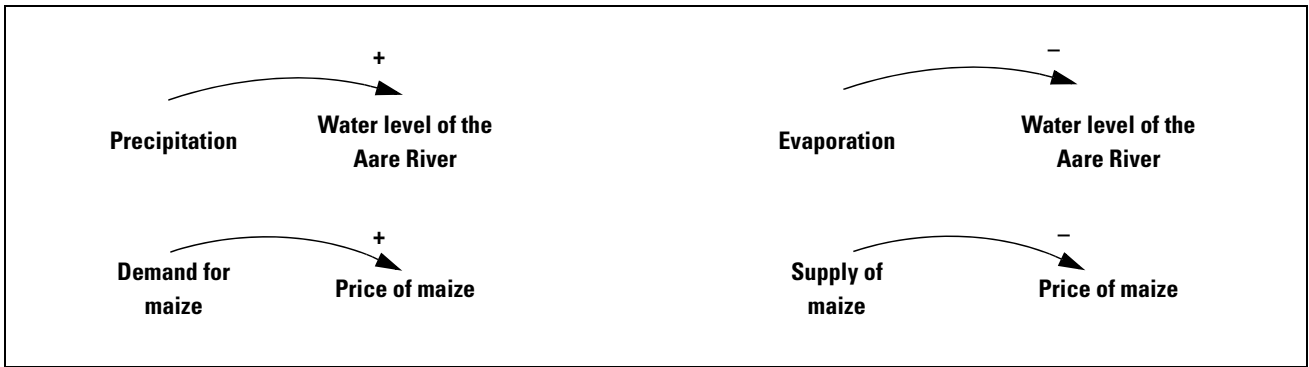
▲ Fig. 6 Problem-solving process



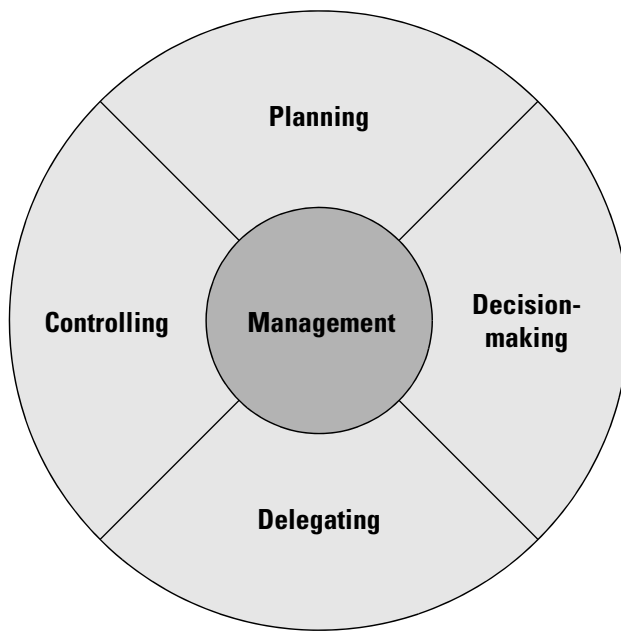
▲ Fig. 8 Linear model illustrating the influence of price, quality and functionality on operative cash flow



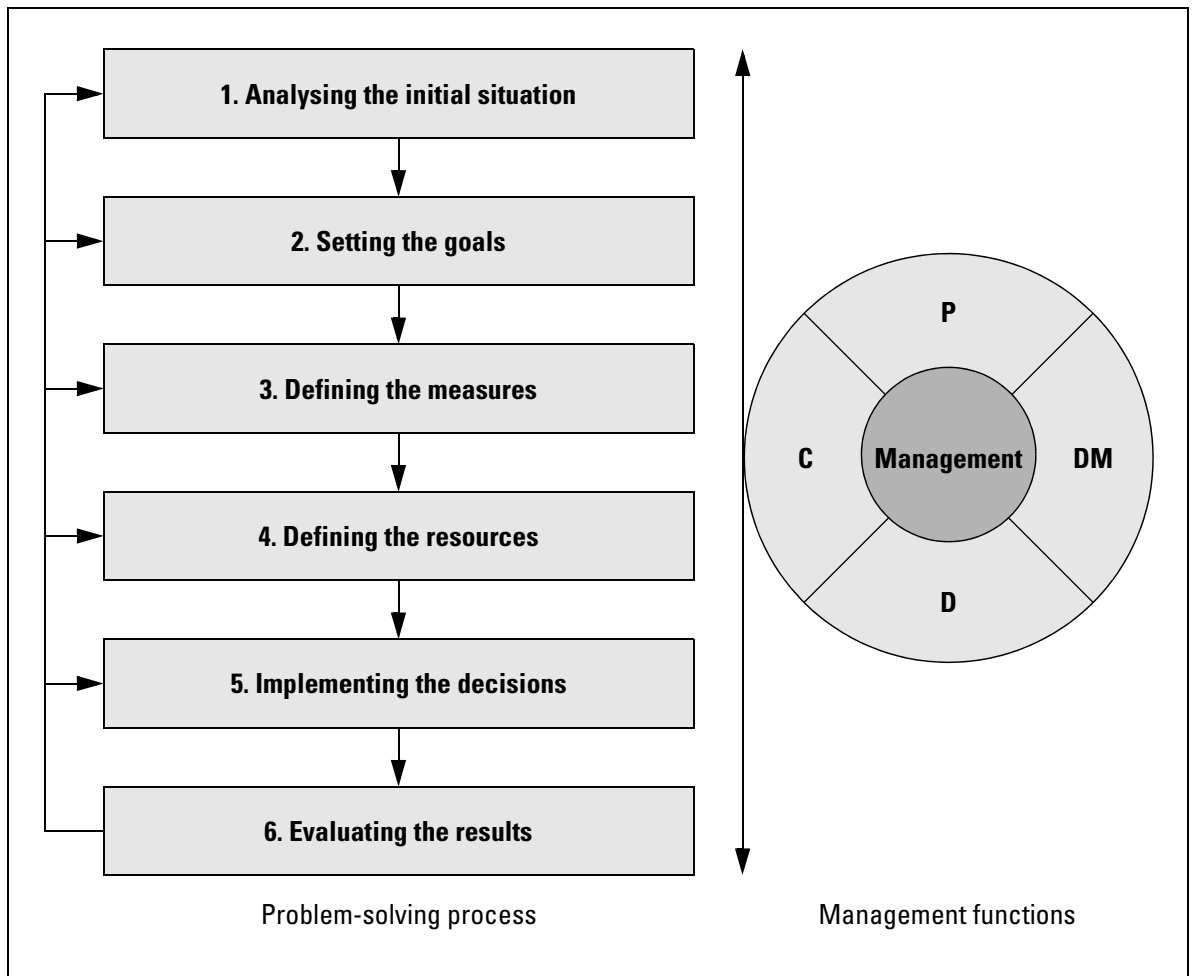
▲ Fig. 9 Feedback loop model illustrating the reinvestment of financial resources



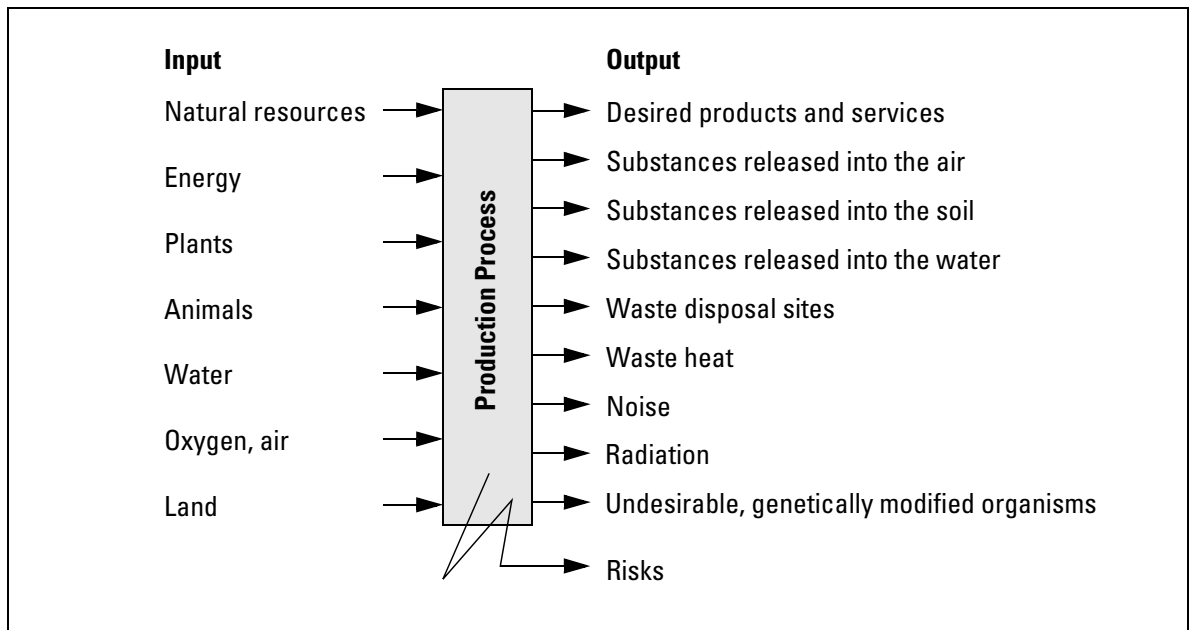
▲ Fig. 10 Examples for causal effects



▲ Fig. 11 Management wheel



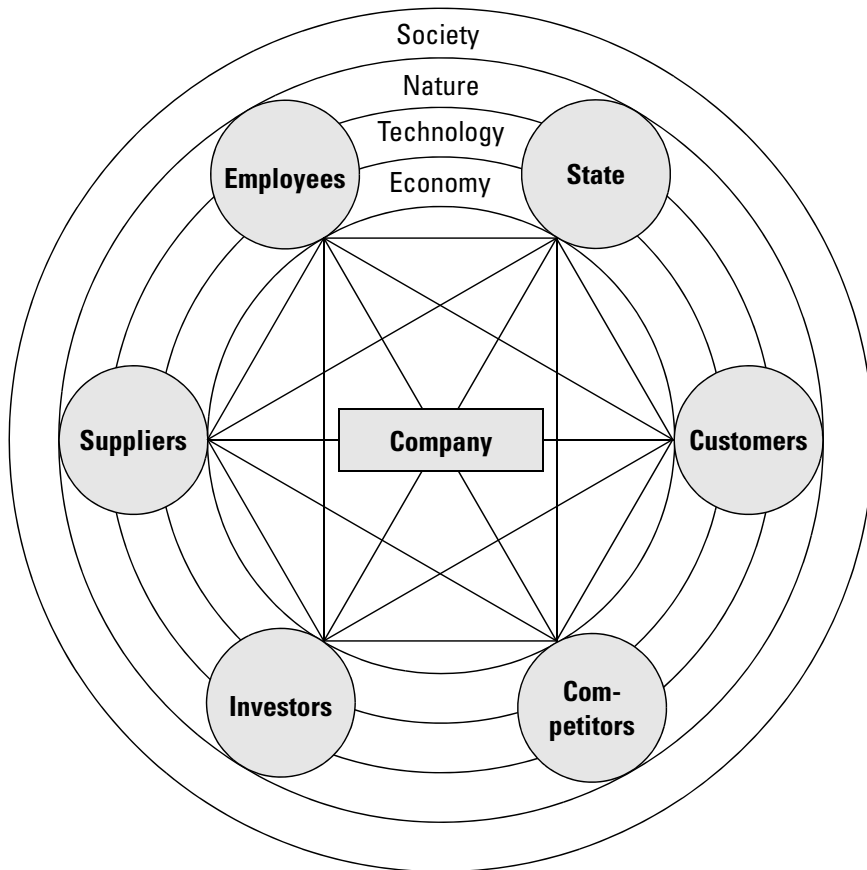
▲ Fig. 12 Managing the problem-solving process



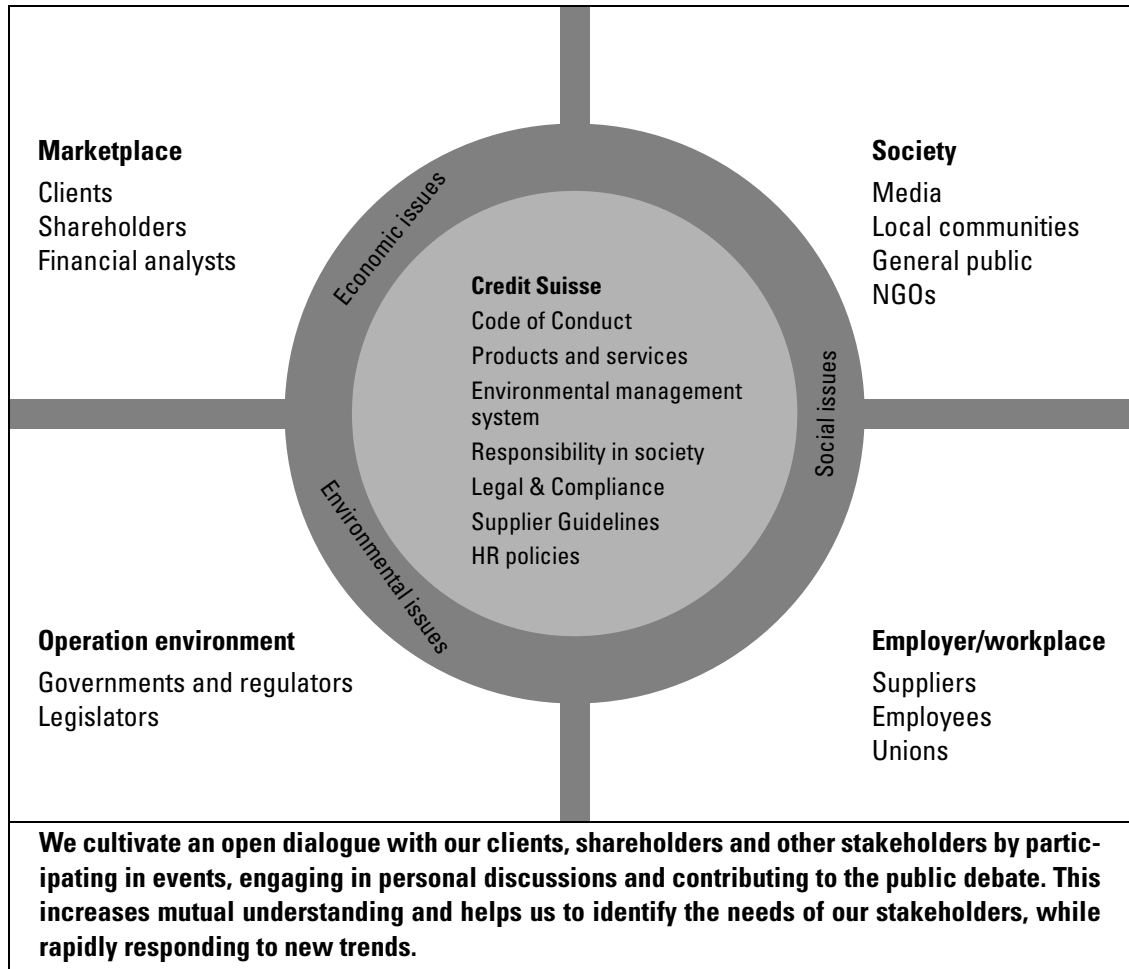
▲ Fig. 13 Input-output-relations from an ecological perspective (Fischer 1996, p. 33)

Stakeholders		Interests (objectives)
Internal stakeholders	1. Owners <ul style="list-style-type: none"> ■ Capital owners ■ Owner-entrepreneurs 	<ul style="list-style-type: none"> ■ Income/profit ■ Sustainment of capital, payment of interests, and increase in the value of the invested capital
	2. Management Manager-entrepreneur	<ul style="list-style-type: none"> ■ Self-employment/decision autonomy ■ Power, influence, prestige ■ Development of own ideas and skills, work = purpose in life
	3. Employees	<ul style="list-style-type: none"> ■ Income (job) ■ Social security ■ Meaningful employment, development of own skills ■ Interpersonal relations (group membership) ■ Status, recognition, prestige (ego needs)
External stakeholders	4. External investors	<ul style="list-style-type: none"> ■ Secure investment ■ Satisfactory payment of interest ■ Capital growth
	5. Suppliers	<ul style="list-style-type: none"> ■ Stable supply opportunities ■ Favourable conditions ■ Solvency of the buyer
	6. Customers	<ul style="list-style-type: none"> ■ Qualitatively and quantitatively satisfactory market performance at optimal prices ■ Service, favourable conditions, etc.
	7. Competitors	<ul style="list-style-type: none"> ■ Compliance with fair principles and rules of market competition ■ Cooperation at the industry level
	8. State and society <ul style="list-style-type: none"> ■ Local and national authorities ■ Foreign and international organisations ■ Associations and interest lobbies of all kinds ■ Political parties ■ Citizens' initiatives ■ General public 	<ul style="list-style-type: none"> ■ Taxes ■ Securing jobs ■ Social benefits ■ Positive contributions to public infrastructure ■ Compliance with legal regulations and standards ■ Participation in the political decision-making process ■ Contributions to cultural, academic and educational institutions ■ Maintenance of a liveable environment

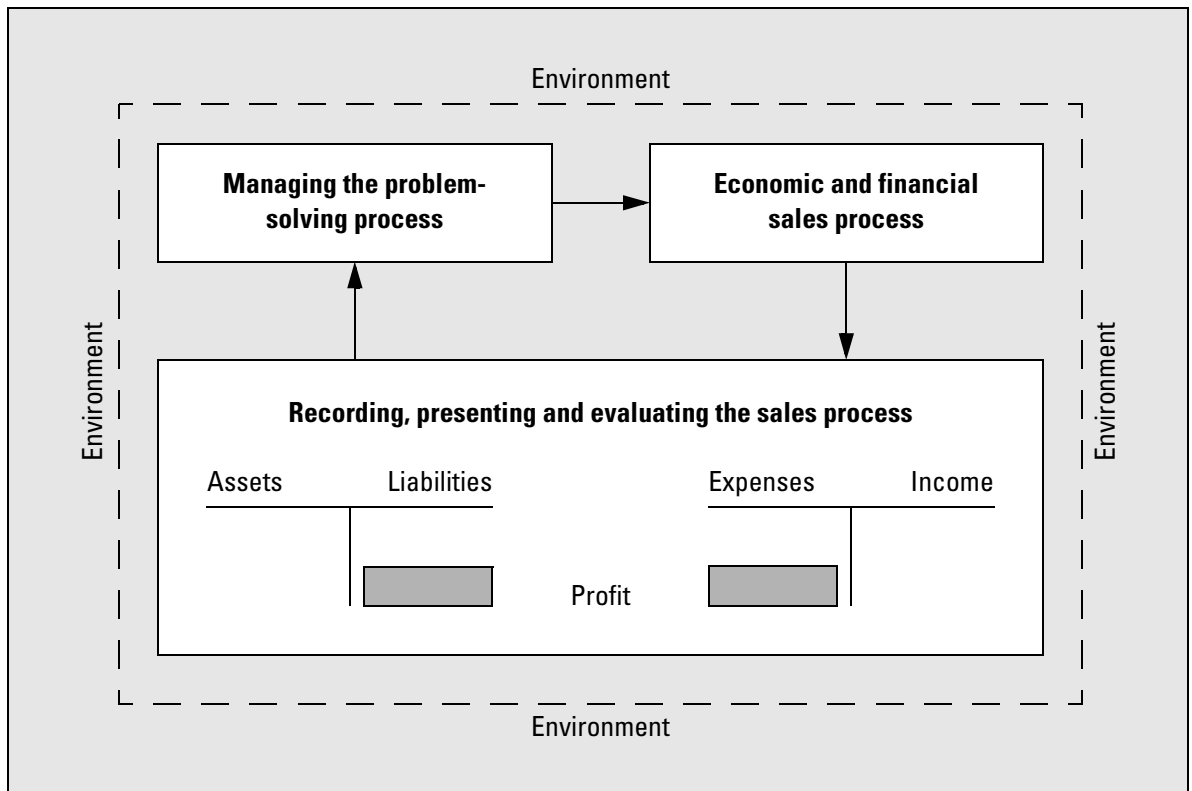
▲ Fig. 14 A company's stakeholder groups and their interests (according to P. Ulrich/Fluri 1995, p. 79)



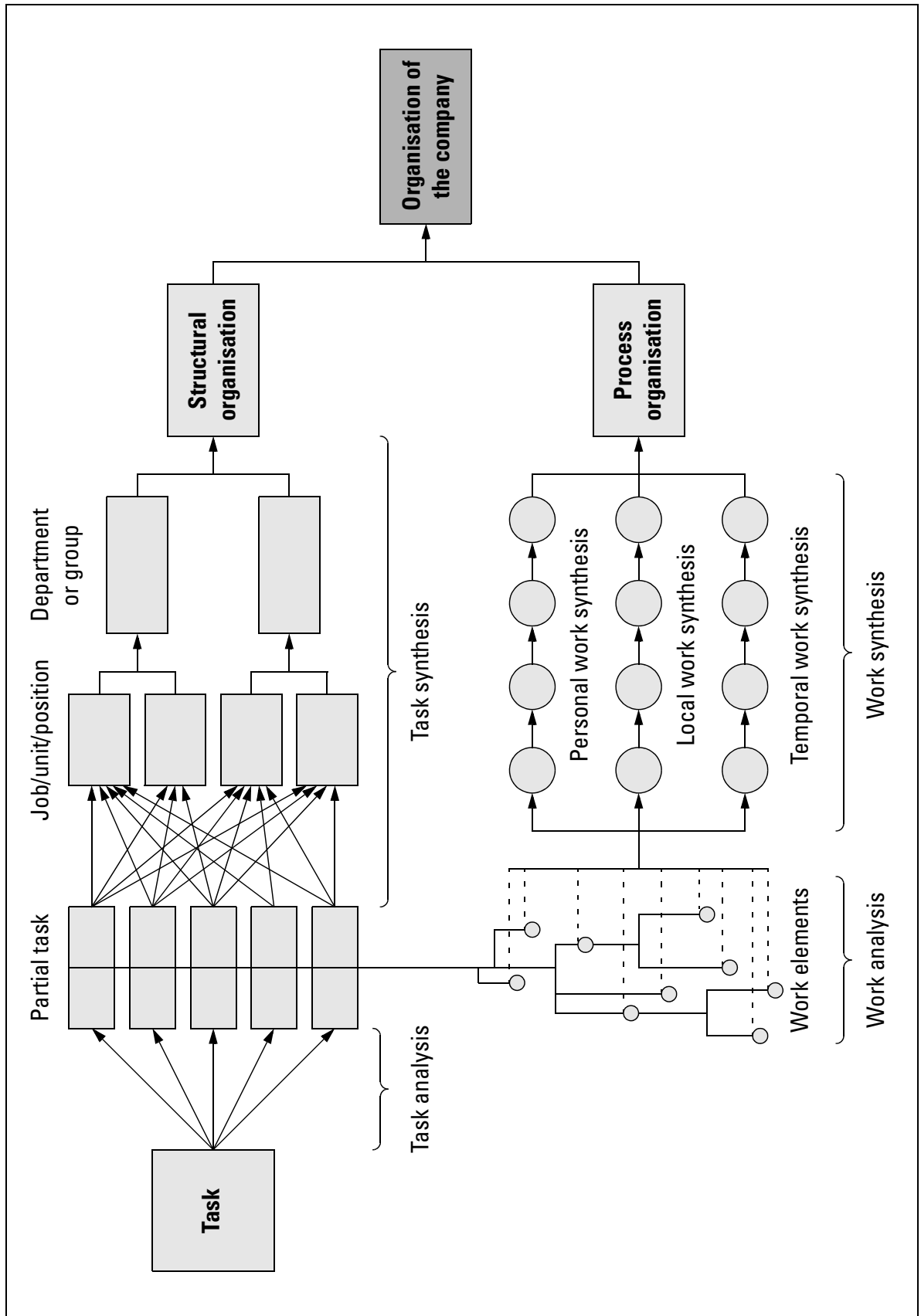
▲ Fig. 15 The environment of a company



▲ Fig. 16 The environment of Credit Suisse (according to Credit Suisse Group 2004)



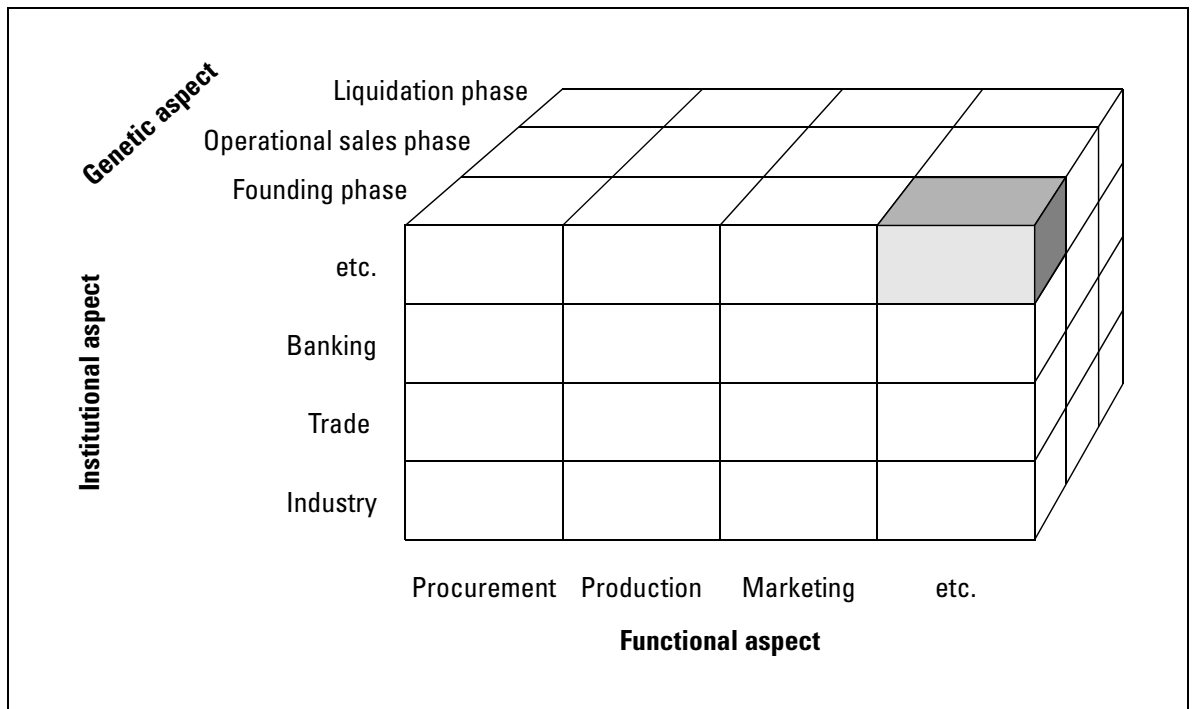
▲ Fig. 17 Companies and their environment



▲ Fig. 18 Relation between structural and process organisation (Bleicher 1991, p. 45)

Main Areas			
Outline		As an accounting instrument	As a budgeting instrument
Financial accounting	Financial accounting	Documentation of all operations relevant for company assets. The basis of the documentation is receipts.	Estimation or specification of all asset-related operations based on assumptions of expected outcomes and objectives
	Accounting	Determination of balance sheet, income statement and cash-flow statement, based on actual data	Determination of projected balance sheet, income statement and plan cash-flow statement based on estimates and objectives (budgeting)
Operating accounting	Cost accounting, cost centre accounting, cost unit accounting	Determination of the actual costs of cost centres and / or cost units per period	Estimation or specification of future costs divided by cost types (cost budgets), cost centre (cost centre budgets) or cost carriers (cost unit budgets) due to trends or objectives
	Calculation	Determination of the actual cost per performance unit (final costing)	Estimation of the cost of a power unit based on past pay plan or goals (preliminary costing)
Complementary reports			
<ul style="list-style-type: none"> ■ Company statistics ■ Deviation analysis ■ Special accounts 			

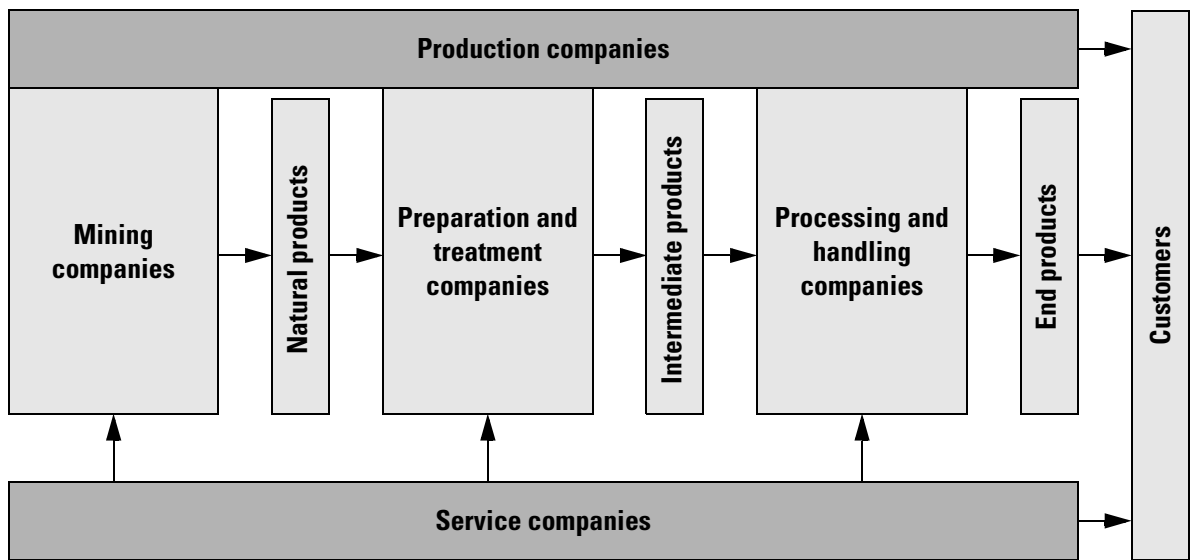
▲ Fig. 19 Areas of the accounting function



▲ Fig. 20 Classification criteria for the field of business administration

Types		Characteristics	Tasks	Organisational forms
State-owned NPO	Public service NPOs		Performs democratically defined <i>public services</i> (at federal, provincial or municipal level), delivers specific services to citizens (members)	<ul style="list-style-type: none"> ■ Public administrations ■ Public companies: <ul style="list-style-type: none"> □ Transport, mail, energy □ Hospitals, recreation centre, institutions □ Schools, universities □ Museums, theatres, libraries
Private NPO	Economic NPOs		Promotes the <i>economic interests</i> of its members	<ul style="list-style-type: none"> ■ Trade associations ■ Employee organisations ■ Professional associations ■ Consumer organisations ■ Cooperatives
	Socio-cultural NPOs		Joint activities regarding <i>cultural, social interests</i> and the needs of its members	<ul style="list-style-type: none"> ■ Sports clubs ■ Leisure clubs ■ Churches, sects ■ Spiritual circles
	Political NPOs		Common activities to develop and implement <i>political (ideological) interests</i> and values	<ul style="list-style-type: none"> ■ Political parties ■ Nature-, heritage- and environmental protection organisations ■ Politically orientated association ■ Organised citizens' initiatives
	Charitable NPOs		Provision of <i>charitable support services</i> to needy sectors of the population (welfare, benefit to the public)	<ul style="list-style-type: none"> ■ Aid organisations for the elderly, handicapped, injured, addicted, poor, disadvantaged ■ Development aid organisations ■ Self-help groups with social purposes

▲ Fig. 21 Non-profit organisations (NPO) (cf. Schwarz 2001, p. 15)



▲ Fig. 22 Schematic structure of the industry

Economic sectors (divisions and groups)		2003	2004	2005	2006	2007	2008 ¹
01–95	Total	4 156	4 169	4 201	4 304	4 413	4 495
01–05	Sector 1	169	159	160	162	172	178
10–45	Sector 2	988	985	995	1 023	1 046	1 049
10–14	Mining and extraction of stone/soil	5	5	5	5	5	5
15–37	Industry; processing sector	671	666	671	690	704	711
15	Production of food and beverages	61	60	61	60	60	60
16	Tobacco processing	3	3	3	3	3	3
17	Textile trade	13	12	11	11	11	11
18	Production of clothing and fur products	6	6	5	5	5	5
19	Production of leather goods and shoes	2	2	2	2	2	2
20	Machining and processing of timber	36	37	38	38	39	39
21	Paper and cardboard industry	14	14	13	13	13	12
22	Publishing and printing industry, copying	51	50	49	48	47	46
23	Coking plants, crude oil processing, nuclear processing	1	1	1	1	1	1
24	Chemical industry	65	65	66	68	68	68
25	Production of rubber and plastic goods	24	25	25	26	26	25
26	Production of other products from non-metallic minerals	18	17	18	19	19	19
27	Production and processing of metals	15	14	14	16	16	16
28	Manufacture of metal products	83	83	83	87	90	91
29	Machine construction	101	99	99	104	105	103
30	Production of office machines, computers, etc.	3	2	2	2	2	2
31	Production of devices for electricity generation	36	35	35	33	34	38
32	Production of Radio/TV/communication devices	17	18	21	22	22	23
33	Production of medical devices, precision instruments; watches	76	77	79	85	90	96
34	Vehicle production	5	5	4	5	5	5
35	Production of other vehicles	13	13	13	14	15	15
36–37	Other processing industries	29	29	29	30	30	30
40–41	Energy and water supply	25	25	25	25	26	25
45	Construction industry	288	289	294	303	310	307
50–95	Sector 3	2 998	3 025	3 046	3 119	3 195	3 269
50–52	Trade; car repairs/durable consumer goods	648	652	648	652	666	671
50	Trade, car repairs; petrol stations	92	95	97	99	99	99
51	Trade brokering and wholesale	201	203	204	209	217	222
52	Retail; repair of durable consumer goods	355	354	347	344	350	350
55	Hospitality sector	241	242	241	244	249	257
60–64	Traffic and data transmission	270	272	270	274	277	280
60	Land transport; transport in long-distance pipelines	101	102	105	109	111	113
61	Shipping	3	3	3	3	3	3
62	Aviation	12	11	9	9	10	10
63	Additional activities associated with traffic; travel agencies	62	65	65	65	67	69
64	Data transfer	92	92	88	88	87	85
65–67	Credit and insurance sector	219	218	215	219	229	231
65	Credit sector	134	132	129	134	141	142
66	Insurance sector	60	59	58	57	57	56
67	Activities associated with credit and insurance	25	27	27	29	31	33
70–74	Real estate; rental; computer services, R&D	484	489	495	520	541	565
70	Real estate sector	33	33	33	37	40	44
71	Rental of moveable goods	5	5	5	5	5	5
72	Information technology services	68	67	68	73	76	79
73	Research and development	17	17	17	19	19	19
74	Provision of services for companies	361	367	371	387	401	418
75	Public administration; defence, social security	169	173	178	185	192	189
80	Education	274	272	274	280	284	289
85	Health and social care	462	471	486	497	506	523
90–93	Provision of other public and personal services	176	180	186	195	199	203
90	Waste water cleaning, waste removal, etc.	19	20	20	20	21	22
91	Representation of interests and other unions	53	54	57	60	61	62
92	entertainment, culture and sport	57	59	62	66	66	67
93	Personal services	47	47	48	49	50	52
95	Private households	55	56	53	53	52	61
1 Provisional results							

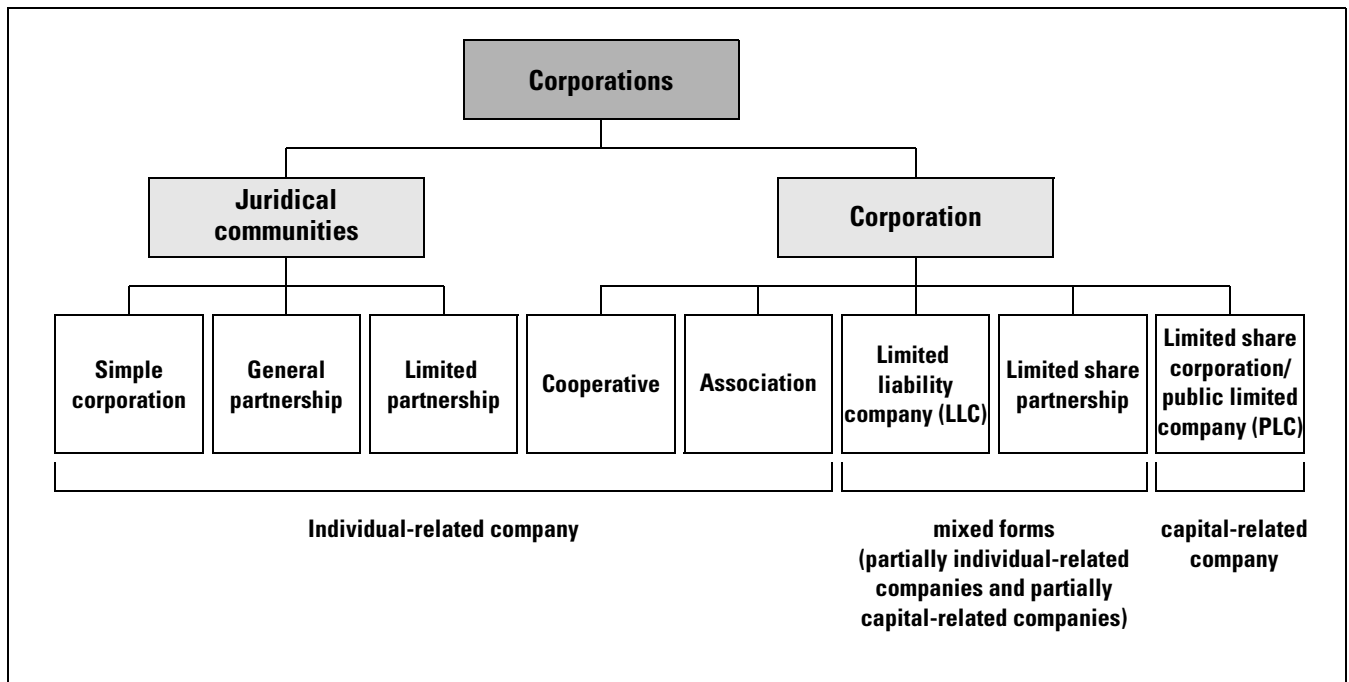
▲ Fig. 23 Employees by economic sector (annual average, in thousands)
(Swiss Federal Office for Statistics, Employment statistics 2008)

Enter- prise category \ Characteristics	Staff headcount	Annual turnover (in EUR)	Annual balance sheet total (in EUR)
Microenterprise	fewer than 10	below 2 mio.	below 2 mio.
Small enterprise	fewer than 50	below 10 mio.	below 10 mio.
Medium-sized enterprise	fewer than 250	below 50 mio.	below 43 mio.

▲ Fig. 24 Classification of companies by size (European Commission 2003)

Rank 2010	Rank 2009	Company	Consolidated turnover 2010 (in millions of Swiss Francs)	Change (in %)	Percentage of turnover abroad (in %)	Employees
1	1	Glencore International	144 978.0	36.3	–	54 800
2	2	Nestlé	109 722.0	2.0	98	281 000
3	3	Trafigura	79 200.0	52.2	–	4 000
4	5	Novartis	52 682.0	9.8	79	119 418
5	4	Roche	47 473.0	–3.2	–	80 653
6	6	ABB	31 589.0	–0.6	–	116 500
7	7	Xstrata	30 499.0	22.0	–	–
8	12	Mercuria Energy Trading	28 297.0	47.3	89	191
9	9	Migros	25 040.0	0.4	–	61 783
10	10	Adecco	24 252.8	26.1	–	32 000
11	8	Cargill International	22 000.0	–26.7	–	–
12	11	Holcim	21 653.0	2.5	97	80 310
13	15	Petroplus	20 735.0	40.1	–	2 575
14	14	Kühne + Nagel International	20 261.0	16.4	–	57 536
15	13	Coop	18 965.0	1.6	–	43 925
16	16	Alpiq	14 104.0	–4.8	18	11 443
17	17	Tetra Pak International	13 500.0	–	–	–
18	21	Swisscom	11 988.0	–0.1	–	19 547
19	20	Syngenta	11 641.0	5.9	–	26 179
20	24	DKSH Holding	9 976.0	19.0	–	22 500
21	22	Liebherr International	9 863.1	–4.8	–	32 979
22	18	Transocean	9 576.0	–24.7	–	18 050
23	26	Richemont	8 959.6	33.2	–	21 387
24	23	Die Schweizerische Post	8 736.0	2.1	–	45 129
25	30	Panalpina Welttransport	8 675.8	18.2	96	14 136
26	19	Schindler	8 187.0	–1.1	90	43 010
27	25	SBB	7 842.0	–0.1	–	28 143
28	27	Clariant	7 120.0	7.7	–	16 176
29	28	Globus Travel Services	6 500.0	–	–	–
30	61	Axpo Holding	6 269.0	–17.0	57	4 459
31	32	The Swatch Group	6 108.0	18.8	–	25 197
32	31	Fenaco Genossenschaft	5 449.0	0.9	–	8 453
33	33	Careal Holding	5 426.0	8.8	21	8 071
34	34	Barry Callebaut	5 213.0	6.8	99	7 550
35	37	Swiss International Air Lines	4 774.0	9.4	–	7 506
36	35	SGS	4 757.0	1.0	–	63 224
37	39	Pargesa Holding	4 625.4	10.4	–	7
38	40	Sika	4 416.0	6.3	–	13 482
39	73	Kolmar Group	4 407.6	–	–	141
40	47	Amag-Gruppe	4 270.0	9.3	–	4 402
41	42	Givaudan	4 239.0	7.1	–	8 618
42	36	Also Holding	4 213.6	–4.5	–	1 479
43	41	Omya	4 200.0	–	–	–
44	687	Nycomed Pharma	4 121.0	–13.8	–	12 506
45	54	Schmolz & Bickenbach	4 055.1	33.5	98	10 000
46	45	Hilti	4 017.5	2.8	97	20 305
47	38	Alstom (Schweiz)	4 000.0	–	–	–
48	44	Kuoni Reisen Holding	3 983.6	2.3	–	8 722
49	–	Aryzta	3 913.0	–17.7	–	–
50	51	Rolex	3 800.0	–	–	6 500

▲ Fig. 25 Switzerland's largest companies 2010
(HandelsZeitung: Swiss Top 500, 30. Juni 2011, No. 26, pp. 43.)



▲ Fig. 26 Types of Corporations according to Swiss Law (Meier-Hayoz/Forstmoser 1993, p. 23)

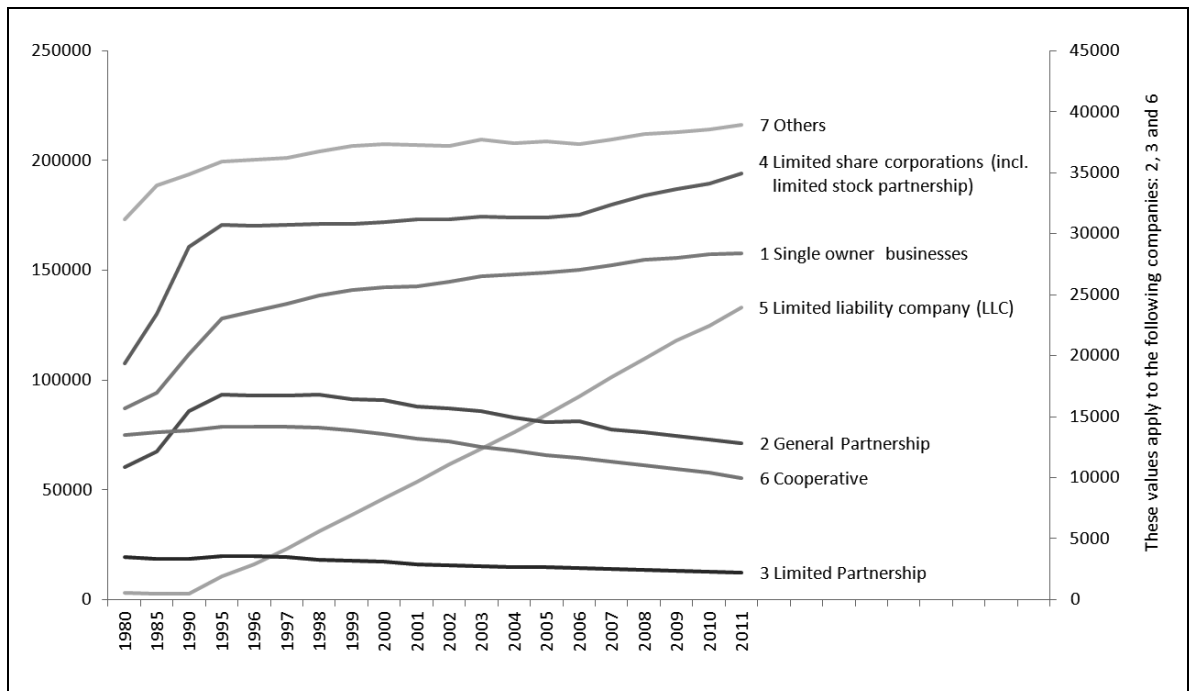
	Single owner business	General Partnership	Limited liability company	Limited share corporation
Purpose	To operate a commercial business as sole owner.	To run trading, manufacturing or other commercial business under a single name.	To run trading, manufacturing or other commercial business under a single name.	To run trading, manufacturing or other commercial business under a single name.
Setting up procedures	No special setting up procedure required however, entry in the Commercial Registry is required in some cases.	No special setting up procedure is required, but a charter is recommended. Entry in the Commercial Registry is required.	A charter, entry in the Commercial Registry and public founding deed necessary.	Formal setting up procedure and entry in the Commercial Registry required.
Founding members	No restrictions	Requires involvement of actual persons; at least one manager must reside in Switzerland.	At least two founding members, no other restrictions.	Minimum of three founding members (persons or corporations). The majority of the board must be Swiss citizens, with exceptions for holdings.
Title of owners	Owner	Partners	Members	Shareholders
Governing bodies	Owner	Partners	Minimum of one senior manager residing in Switzerland	<ul style="list-style-type: none"> ■ General meeting ■ Board of directors ■ Auditors
Liability	Unlimited private liability	Partnership's assets and unlimited joint liability	Limited to company's capital for each member.	Limited to company's assets
Capital	No restriction	No restriction	SFR 20 000, of which at least 50% must be paid in. Maximum SFR 2 million	SFR 100 000, of which at least 50% must be paid up.
Advantages	Simple	<ul style="list-style-type: none"> ■ Lower taxes ■ No need for Swiss citizen as partner 	<ul style="list-style-type: none"> ■ Only two members required ■ Low minimum capital requirements ■ Liability is limited 	<ul style="list-style-type: none"> ■ Equity holders remain anonymous ■ Limited liability ■ Share ownership is easy to transfer
Disadvantages	Liability is unlimited	Liability is unlimited	<ul style="list-style-type: none"> ■ Members cannot be anonymous ■ More difficult to sell share in business 	<ul style="list-style-type: none"> ■ More expensive to set up and operate ■ Double taxation (corporate tax rate and withholding tax on dividends)

▲ Fig. 27 The most relevant aspects of four corporations

Legal form Year	1 Single owner businesses	2 General Partner- ship	3 Limited Partner- ship	4 Limited share corporations (incl. limited stock partnership)	5 Limited liability company (LLC)	6 Cooperative	7 Others ¹
1980	86 912	10 854	3 495	107 643	3 035	13 491	31 182
1985	94 208	12 113	3 374	130 143	2 859	13 756	33 946
1990	111 919	15 423	3 349	160 541	2 756	13 858	34 851
1995	128 114	16 775	3 533	170 703	10 705	14 167	35 895
1996	131 285	16 734	3 549	170 439	16 206	14 174	36 085
1997	134 815	16 703	3 523	170 503	23 164	14 162	36 211
1998	138 466	16 793	3 299	171 154	31 190	14 083	36 755
1999	140 900	16 460	3 192	171 057	38 579	13 839	37 188
2000	142 314	16 360	3 118	171 984	46 035	13 590	37 349
2001	142 579	15 862	2 917	173 127	53 863	13 221	37 271
2002	144 839	15 680	2 836	173 332	61 442	12 975	37 220
2003	147 311	15 455	2 727	174 370	68 633	12 529	37 694
2004	148 263	14 951	2 665	174 149	76 428	12 198	37 399
2005	148 982	14 524	2 632	173 944	84 291	11 860	37 533
2006	150 050	14 662	2 617	175 459	92 448	11 609	37 377
2007	152 388	13 934	2 504	179 761	101 462	11 306	37 690
2008	154 626	13 750	2 441	183 888	109 713	10 977	38 159
2009	155 565	13 392	2 368	186 980	118 137	10 691	38 299
2010	157 319	13 119	2 310	189 515	124 826	10 423	38 579
2011	157 614	12 825	2 205	194 289	133 104	9 980	38 951

1 Institutes and corporations of the public law, associations, foundations and affiliates.

▲ Fig. 28 Companies registered in the Swiss commercial registry
(Source: Office of the Commercial Registry, Statistical Dictionary of Switzerland)



▲ Fig. 29 Companies registered in the Swiss commercial registry
 (Source: Office of the Commercial Registry, Statistical Dictionary of Switzerland)

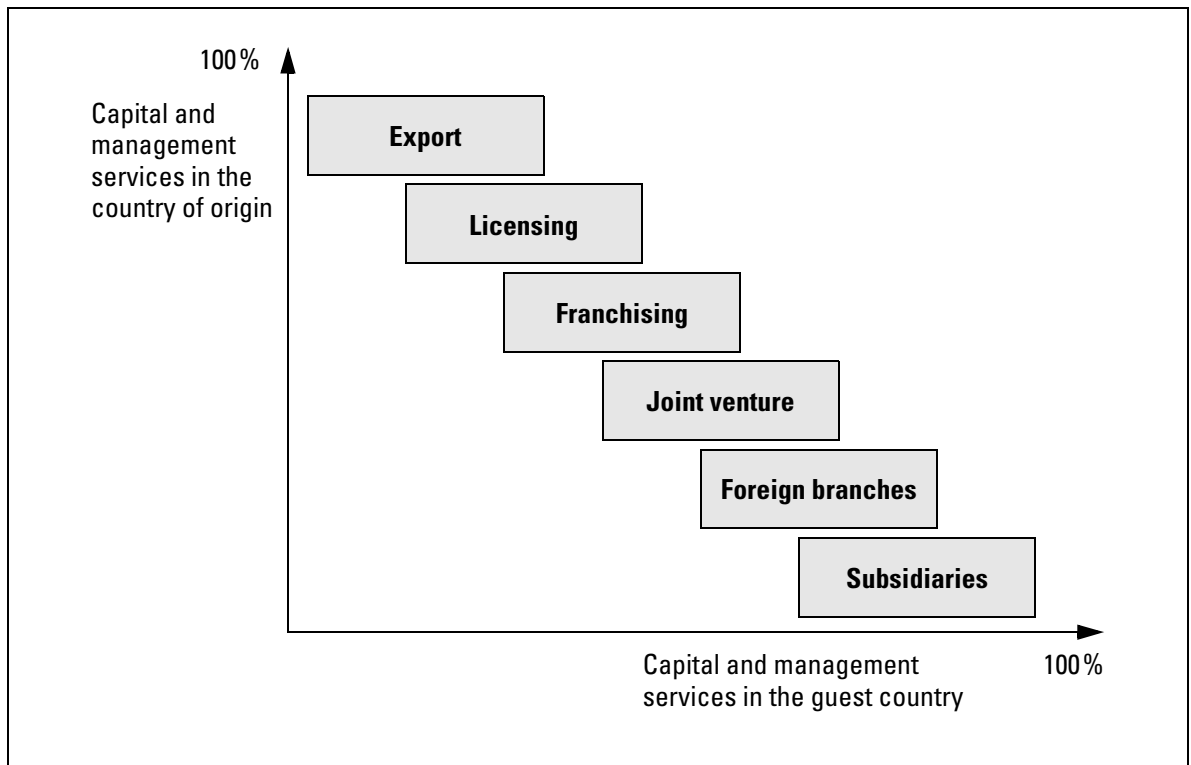
Major takeovers of foreign companies by Swiss companies				Major takeovers of Swiss companies by foreign companies			
Year	Buyer	Acquired company	Country of seller	Year	Buyer	Acquired company	Country of buyer
2011	Also	Actebis	DE	2011	Johnson & Johnson	Synthes	USA
2011	Clariant	Süd-Chemie	DE	2011	Takeda Pharmaceutical	Nycomed A/S (without US business)	J
2010	Novartis	Alcon	USA	2010	CVC Capital Partners	Sunrise	LU
2010	Nestlé	Frozen pizza business US and Canada of Kraft Foods	USA	2010	PAI Partners	Swissport International AG	FR
2009	Zurich Financial Services	AIG US Personal Auto Group (AIG)	USA	2008	BASF SE	Ciba AG	DE
2009	Emmi AG	Roth Käse USA Ltd.	USA	2008	General Dynamics Corp.	Jet Aviation Management AG	USA
2009	Holcim AG	Cemex Australia Pty Ltd	AUS	2008	LVMH	Hublot SA	FR
2009	Novartis	EBEWE Pharma	AT	2009	BTG Investments LP	Banco UBS Pactual	BR
2009	Xstrata plc	Anglo American PLC	GB	2007	Medi-Clinic, Kapstadt	Hirslanden-Gruppe	ZA
2008	Swiss Re	Barclays Life Assurance Company	UK	2007	Scor	Converium	FR
2007	Nestlé	Gerber	USA	2007	Generali-Gruppe	Banca del Gottardo	IT
2007	Swisscom	Fastweb	IT	2006	Merck KGaA	Serono-Gruppe	DE
2007	Swiss Life	AWD	DE	2006	Dubai Aeospace Enterprise	SR Technics	AE
2006	Xstrata	Falconbridge Ltd.	CAN	2006	AXA Versicherungen	Winterthur Versicherungen	FR
2006	UBS	Banco Pactual	BR	2005	Lufthansa AG	Swiss International Airlines	DE
2006	Givaudan	Quest BV	NL	2005	Victory	Unaxis Holding	FL
2005	Swiss Re	GE Insurance Solutions	USA	2005	Ferrovial-Gruppe	Swissport International	ES
2005	Novartis International	Chiron Corp.	USA	2004	Bayard Capital, Sydney	Landis + Gyr AG	AUS
2005	Kühne + Nagel AG	ACR Logistics	GB	2004	Saint-Gobain Groupe	Sanitas-Troesch-Gruppe	FR
2004	Syngenta AG	Advanta BV/Golden Harvest	NL/USA	2004	ED&F Man	Volcafe AG (Erb-Gruppe)	GB
2004	SR Technics AG	FLS Aerospace	DK	2003	Rewe AG	Bon-appétit-Gruppe	DE
2004	Swiss Steel	Krupp Edelstahlprofile (KEP)	DE	2003	Zimmer Corp.	Centerpulse AG	USA
2003	Xstrata	Bergbaukonzern MIM	AUS	2003	Colgate Palmolive	Gaba Holding AG	USA
2003	Nestlé	Dreyers Grand Ice	USA	2002	Texas Pacific Group	Gate Gourmet International	USA
2003	Roche Holding	Igen Inc.	USA	2002	3i Finanzgesellschaft	SR Technics AG	GB
2002	Nestlé	Chef America	USA	2002	Candover Investment	Swissport	GB
2002	Novartis	Lek Gruppe	SI	2001	Promatech Group	Sulzer Textil	IT
2002	Swissport Int.	Cargo Service Center	NL	2001	Fabricom-Gruppe	Sulzer Infra	BE
2001	Nestlé	Ralston Purina	USA	2000	Carlsberg	Feldschlösschen-Hürlimann	DK
2001	Swiss Re	Lincoln Re	USA	2000	CRH-Gruppe	Jura Holding	IE
2000	CS Group	Donaldson, Lufkin & Jenrette	USA	1999	Roca Radiatores	Keramik Laufen	ES
2000	UBS	Paine Webber	USA	1999	Texas Pacific Group	Bally	USA
1999	Swisscom	Debitel	DE	1998	Deutsche Post	Danzas	DE
1998	Assicurazioni Generali	Banca della Svizzera Italiana	IT	1997	Doughty Hanson	Geberit Holding	GB
1998	Swiss Re	Life Re	USA	1997	GE Capital	Bank Aufina/Bank Prokredit	USA

▲ Fig. 30 Major takeovers 1997–2011 (HandelsZeitung: Special Mergers. 19.1.2012, No. 3, p. 51)

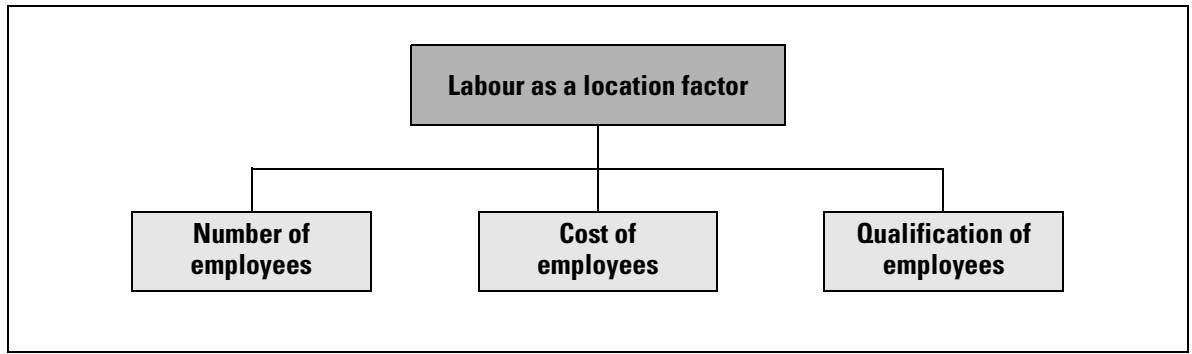
Criteria Forms	Duration		Stage of Production or Commercial Activity			Independence			
	permanent	temporary	horizontal	vertical	diagonal	Economic		Legal	
						independent	dependent	independent	dependent
Participation		•	•			•		•	
Consortium		•	•			•		•	
Cartel	•		•	•		•		•	
Syndicate	•		•			•		•	
Joint venture¹	•		•	•		•		•	
Strategic alliance	•		•	•			•	•	
Corporate group²	•		•	•	•		•	•	•

1 In relation to the companies that formed the joint venture.
2 In relation to the subsidiaries of the corporation.

▲ Fig. 31 Overview of business collaborations



▲ Fig. 32 Stages of internationalisation (Schierenbeck/Wöhle 2008, p. 54)



▲ Fig. 33 Labour as a location factor

Cantons	Total index for income and capital tax for natural persons	Total index for net profit and capital tax of limited companies	Total index for motor vehicle taxes	Total index for tax charges 2006	Rank
Zurich	82.9	95.1	95.7	85.8	6
Berne	123.1	92.3	136.4	121.0	20
Lucerne	119.0	88.6	96.2	115.2	15
Uri	144.2	111.9	80.3	137.8	26
Schwyz	66.5	68.8	95.5	68.5	2
Obwalden	146.5	48.2	89.3	136.0	25
Nidwalden	79.1	68.5	81.0	78.0	4
Glarus	134.8	93.0	101.6	127.5	23
Zug	50.3	53.8	81.9	52.4	1
Freiburg	126.4	110.0	111.5	124.3	21
Solothurn	116.9	94.4	87.8	112.8	13
Basel Stadt	113.1	124.0	106.6	115.4	16
Basel Land	92.5	114.2	111.6	96.2	8
Schaffhausen	114.6	107.7	64.7	112.2	12
Appenzell A.-Rh.	121.7	74.4	114.9	117.9	18
Appenzell I.-Rh.	105.6	58.9	96.2	100.3	10
St. Gallen	115.5	102.3	103.0	113.4	14
Graubünden	112.2	139.1	134.9	118.8	19
Aargau	87.4	112.2	74.2	90.2	7
Thurgau	86.6	68.7	69.9	84.0	5
Ticino	64.6	96.7	107.5	74.3	3
Vaud	106.2	109.6	119.6	107.2	11
Wallis	121.3	91.0	56.6	115.9	17
Neuenburg	137.1	121.3	99.1	133.7	24
Geneva	89.8	127.8	78.7	97.5	9
Jura	126.6	109.2	133.4	125.1	22
Switzerland	100.0	100.0	100.0	100.0	

▲ Fig. 34 Cantonal taxation, 2006 indices (Source: www.news-service.admin.ch/NSBSubscriber/message/attachments/8981.pdf, p. 11, 19/04/2008)

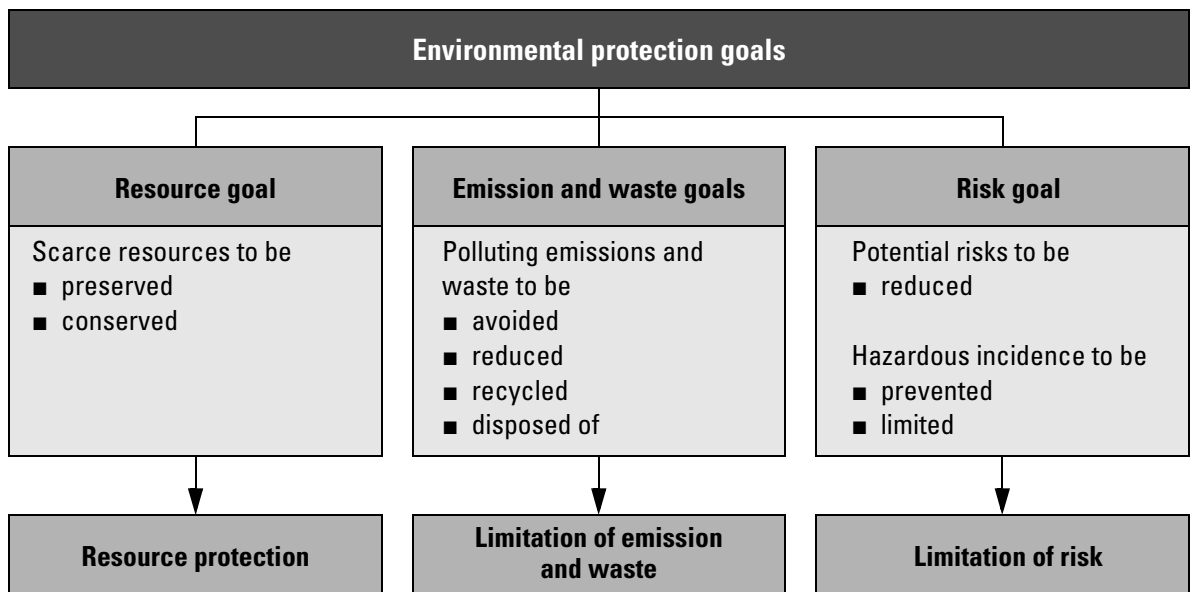
Location requirement	Weighting	Location A		Location B		Location C		Location D	
		X	R	X	R	X	R	X	R
1 <i>Good transport accessibility</i> (e.g., close to motorway and airport)	8	5	40	1	8	3	24	3	24
2 <i>Favourable labour market</i> (e.g., qualified specialist workers, labour reserve)	15	5	75	5	75	1	15	3	45
3 <i>Available industrial site</i> (e.g., minimum area, opportunities for future expansion)	16	3	48	3	48	5	80	5	80
4 <i>Efficient supply and disposal</i> (e.g., supply with electricity, gas, water)	10	1	10	3	30	1	10	3	30
5 <i>Acceptable legal requirements</i> (e.g., building regulations)	10	5	50	5	50	3	30	1	10
6 <i>Low tax charges</i> (e.g., low tax rates, tax incentives)	25	3	75	5	125	1	25	3	75
7 <i>Good promotional measures</i> (e.g., state subsidies, communal support for the economy)	8	3	24	1	8	5	40	3	24
8 <i>Good quality of life</i> (e.g., social, education, leisure facilities)	8	3	24	1	8	3	24	5	40
Total benefit of the alternatives	100		346		352		248		328
Defining the preference ranking of the alternatives		Rank 2		Rank 1		Rank 4		Rank 3	

X = Evaluation (good = 5, satisfactory = 3, bad = 1) R = Benefit per location factor
 Note: *Essential requirements*, i.e., mandatory criteria (e.g., minimum area) were not considered.

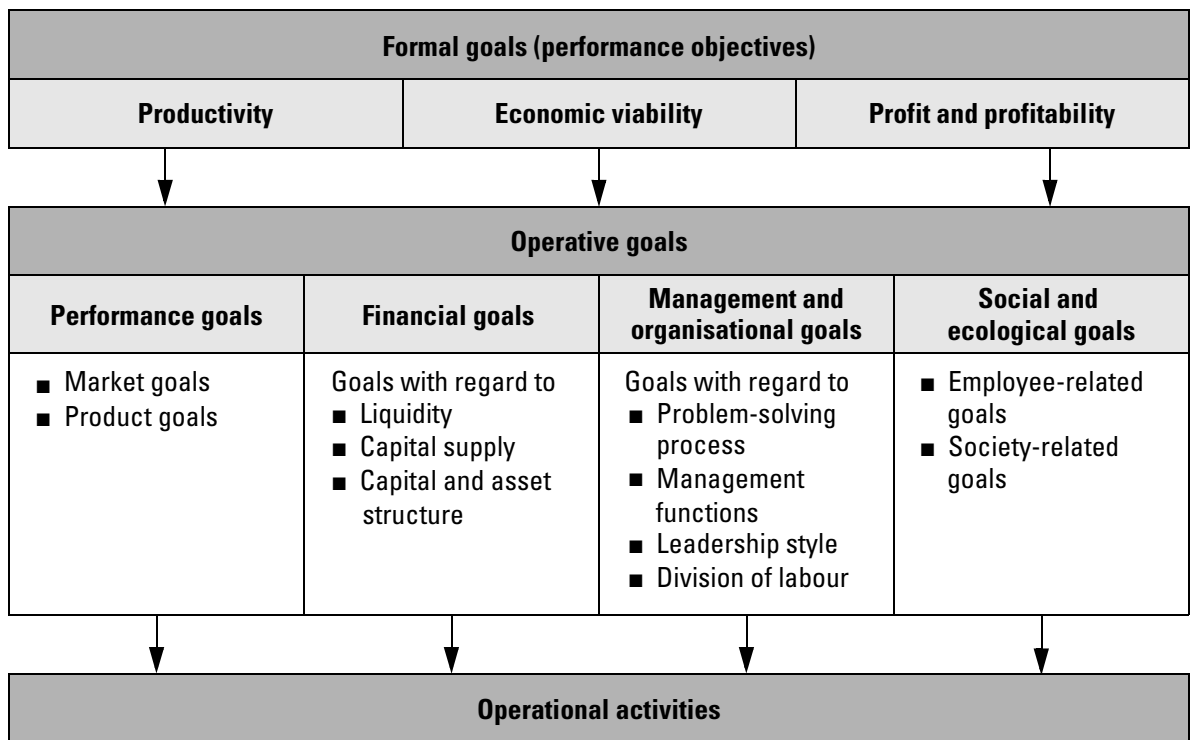
▲ Fig. 35 Benefit analysis for an industrial company (according to Müller-Hedrich 2006, p. 50)

Environmental Management	
<ul style="list-style-type: none">■ With respect to environmental aspects within our operations, we strive to be among the most progressive companies. To that end we maintain an environmental management system in compliance with the ISO 14001 standard. We strive to continuously improve our sustainability performance and to use the most environmentally sound technology wherever possible and in line with sound business practices.■ With respect to greenhouse gas emissions, we are committed to being greenhouse gas neutral and are actively engaging our employees in order to further these endeavours.■ We involve our contractors, procurement, facilities management and logistics partners in our efforts to improve our performance in the protection of environment and society, and to encourage them to meet high sustainability standards. We request information on potentially harmful building materials and other substances and on the environmental or social aspects of products supplied to us.	<ul style="list-style-type: none">■ All relevant environmental and social data on design, materials, operational matters, energy efficiency and ergonomics are taken into account in the planning and construction of new premises and facilities.■ As laid down in our Supplier Code of Conduct, we expect our suppliers to go beyond the minimum required and strive to apply best practices, living up to their environmental and social responsibilities and carefully mitigating risk.■ By systematically measuring, recording and evaluating energy and resource consumption, emissions, waste and environmental risks, we set the foundation for continuous improvements in our environmental performance. We take precautions to prevent pollution as well as accidents and to limit their impact on health and the environment.

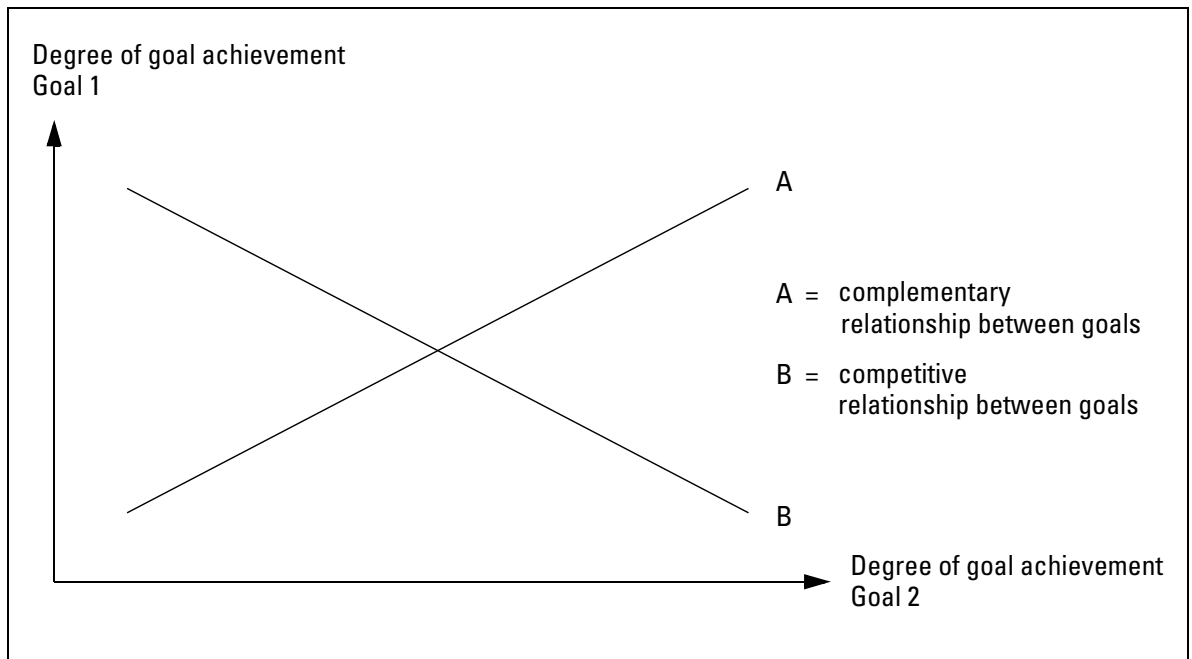
▲ Fig. 36 Credit Suisse Statement on Sustainability (Credit Suisse Group AG 2011)



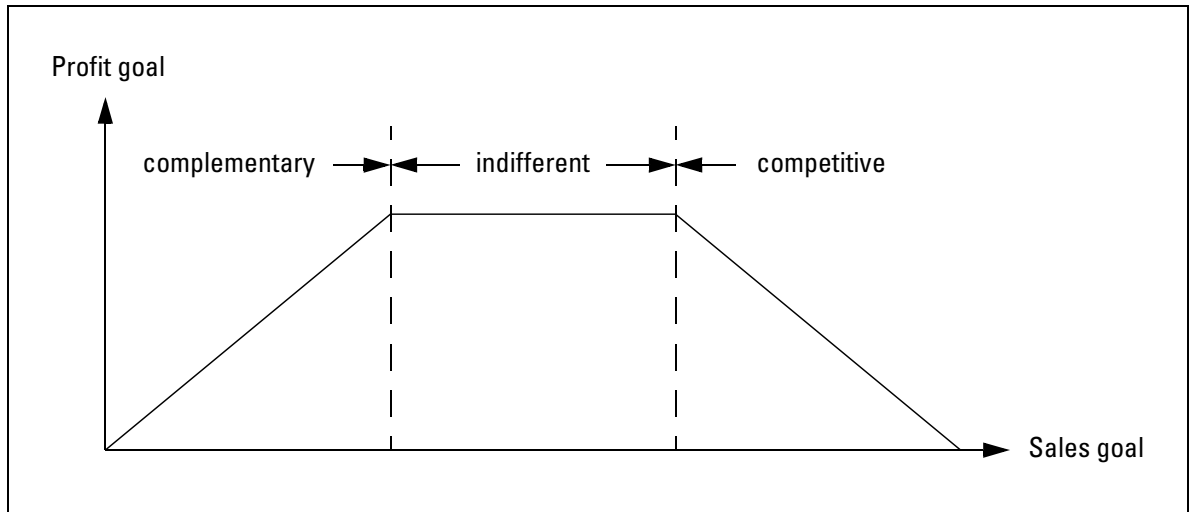
▲ Fig. 37 Environmental protection as a company goal (according to Dyllick 1990, p. 25)



▲ Fig. 38 Overview of goal categories



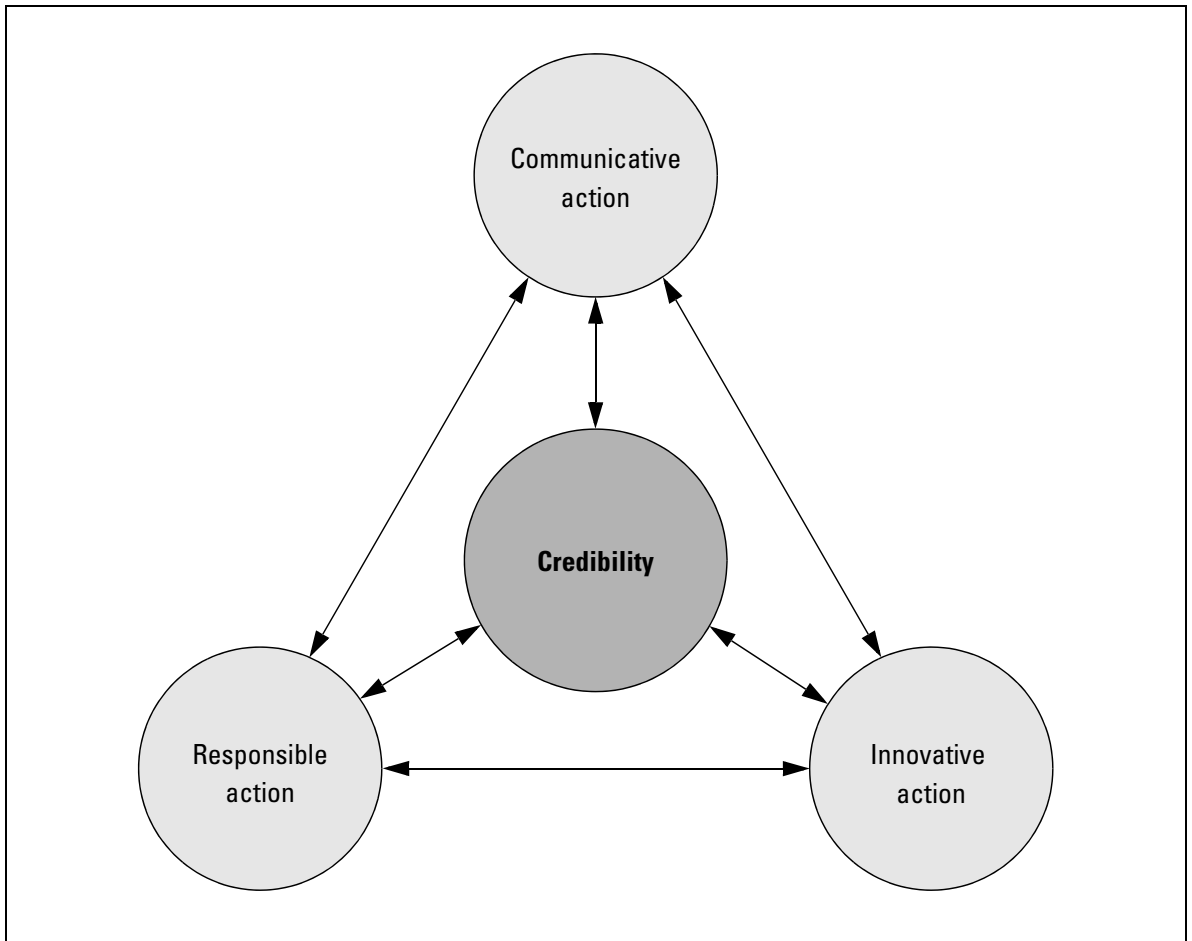
▲ Fig. 39 Relations between complementary and competing goals



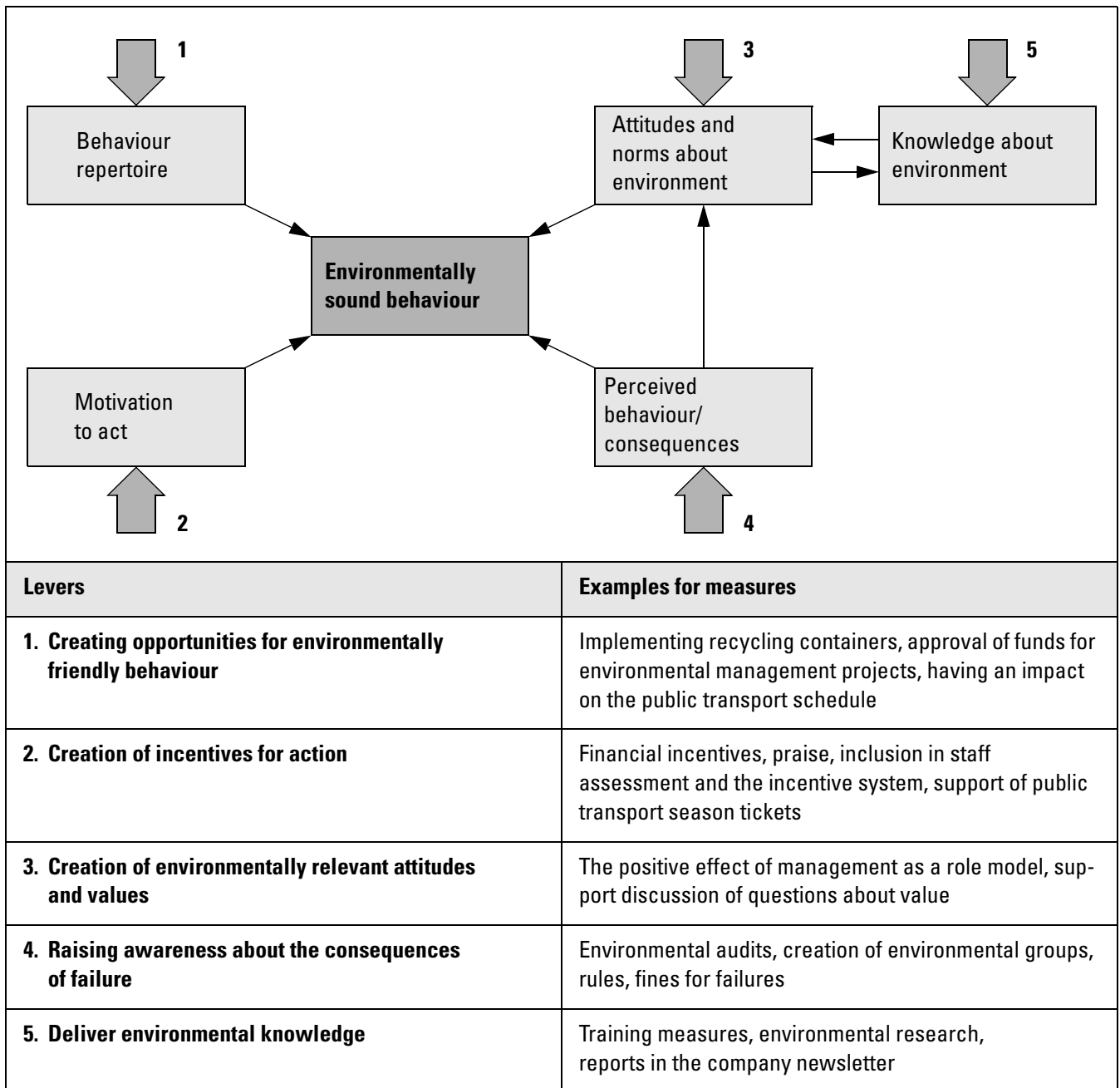
▲ Fig. 40 Goal relationships between profit and sales

Form of perception Problem awareness	System-oriented (economy as a <i>system</i>)	Culture-oriented (economy as a <i>sphere of life</i>)
Harmonists	Economists	Conventionalists
Conflict conscious	Reformers	Idealists

▲ Fig. 41 Types of ethical behaviours in management



▲ Fig. 42 Constitutive elements of a credibility strategy



▲ Fig. 43 Approaches to promote environmentally sound behaviour (Fietkau/Kessel 1987, p. 312)