Profit, Sales & Operations Planning

A Proven Tool to Navigate Permanent Volatility

By Janne Karelahti, Stijn-Pieter van Houten, Rick Idserda and Frank Meuwissen
Robert Burns famously observed that "the best laid plans of mice and men often go awry", and traditional sales and operations planning (S&OP) is no exception. A perfectly logical and defensible plan approved in January can be knocked completely off the rails by April. The impact of unforeseen events and the inability of companies to quickly adjust operating plans to changes in supply and demand can be harsh: disruptions in the supply chain delay customer shipments which then lower retailer and consumer satisfaction, product shortages mean missed opportunities to increase revenue, while over-supply brings higher operating costs and slimmer margins as unused inventory accumulates dust or is discounted.

In 2009 we postulated that forces ranging from globalization and product proliferation to multichannel sales operations introduced unprecedented complexity into supply chain operations, and proposed that traditional S&OP should be updated to be more bottom-line driven. The new Profit & Sales Operations Planning (PS&OP) methodology proposed built upon historic approaches to operations planning but put revenue and profitability goals front and center to guide trade-offs and decisions. As illustrated in Figure 1, PS&OP integrates sophisticated analytics and scenario planning for profitability to help teams use the drivers of supply and demand to reach more profitable operations decisions, more often.

Figure 1: PS&OP integrates financial goals and probabilistic scenario modeling to increase the profitability of demand and supply decisions.
Since our introduction of the PS&OP approach, the complexity of supply chain management has only increased. All the factors identified in 2009 are still in play, but exacerbated by financial uncertainty in mature markets, unpredictable demand from fast-maturing emerging markets, as well as geopolitical instability. We revisited the PS&OP approach in 2011 to explain how it could help companies operate in an age of ‘permanent volatility’. We combined findings from Accenture's High Performance Business research and our work with clients in a range of industries with more detail about how a PS&OP operating model could be implemented. We identified the industry and management characteristics that affect operations decisions, as well as key capabilities such as financially focused performance metrics, advanced predictive analytics and change management that are critical to accomplishing the transition to a PS&OP Operating Model.

Fortunately, 2012 and 2013 marked an economic turning point for countries and regions as well as many global companies. Volatility, however, remains a constant, imposing ongoing risks to supply chains even as companies seek to address new concerns about sustainable operations, as well as product quality and safety issues. Given the current dynamic, now is the right time to evaluate how and whether PS&OP is being used by companies to navigate the era of ‘permanent volatility’. The short answer: not only is PS&OP being implemented, the benefits go beyond those initially anticipated.

This point of view picks up where we left off in 2011. Part 1 summarizes the key changes needed to traditional S&OP to ground it in profit and revenue goals, and the benefits expected. Part 2 draws upon our work with companies undergoing PS&OP transformations to identify the foundational components of implementing a PS&OP operating model, as well as the barriers to change that need to be addressed. The final section is devoted to two case studies based upon our work with clients in the telecommunications and consumer goods industries that together show the power of the PS&OP approach.

Profit, Sales & Operations Planning is a more holistic and pragmatic approach to planning—one that is needed to help companies better anticipate, react to and mitigate the impact of the permanent volatility that characterizes doing business in the 21st century.
Evolving the Profit, Sales and Operations Planning Process

Today’s supply chains are global, symbiotic networks where many factors—not all of them predictable—make it a constant struggle to balance supply and demand and maintain profitable operations. Yet, despite the growing complexity in the supply and demand dynamic many companies cling to the old ways of balancing supply and demand—often managed and executed only by the supply chain function.

The failure to adapt planning processes to reflect the faster pace of commerce and operating complexities and production options can lead to major discrepancies in supply and demand, which in turn compresses margins. Electronics and high-tech companies provide good examples. Shorter product life cycles (of mobile phones, for example) coupled with relatively long material supply lead times (for chips, or specialized screens) make production planning difficult. Yet, consumers want a new model phone as soon as they make the decision to upgrade. The short order lead times frequently result in compressed and expensive production runs to meet customer demand. On the other end of the spectrum, an overly optimistic plan induces other liabilities such as additional costs in terms of unused capacity or inventory, or even penalties to be paid for suppliers’ reserve of material.

The bottom line is that without a planning approach that adequately models minimum and maximum ranges of demand and supply, as well as other dimensions such as regional cost variations, successful supply chain planning and execution would be far from optimal from both a volume and financial perspective. To arrive at an optimal balance of demand and supply, Profit, Sales & Operations Planning incorporates financial goals and probabilistic scenario modeling techniques, tools, skills and capabilities upfront in one unified plan that drives more profitable operating decisions across the plan execution continuum. Positioning profit optimization as the touchstone focuses decision-making on bottom line results.

What would this approach look like in practice? In our experience companies need to make three major adjustments to their S&OP practices. First, they need to start with and integrate functional plans from Marketing, Sales, New Product Development, Manufacturing, Procurement and Finance to inform supply chain activities, and treat all these components as one end-to-end value chain. This broadens the involvement of key functions in the planning process, and with it increases the information used to result in a more informed plan. The finance organization should contribute expertise on the impact of price volatility, price and cost elasticity, economic cycles or policies, for example. R&D can provide new product development schedules. Similarly, Sales and Marketing can clarify timing and expected results of marketing campaigns, changing consumer preferences and competitor moves—all of which affect demand. Supply managers and upstream trade partners will also need to expand the information they integrate into the plan to clarify supply capacity and insights into material demand.

Second, the PS&OP process will need to integrate demand and supply volume planning with medium and long-term financial planning in a consistent business rhythm, ideally on a monthly basis, to maintain balance in the demand / supply equation (Figure 2). The financial analysis should evaluate revenue, cost and profitability of monthly demand and supply plans, and be flexible and sophisticated enough to generate aggregate analyses on product, customer, and time dimensions (Figure 3) to optimize margins. The goal of PS&OP is to deliver the right product at the right time to the right customer, of course, with clear understanding of the bottom line implications of meeting customer demand.

Because tactical horizon demand and supply volume planning takes place at the product family level in PS&OP, price and cost must be planned at product family level as well.
The failure to adapt planning processes to reflect the faster pace of commerce and operating complexities and production options can lead to major discrepancies in supply and demand, which in turn compresses margins.

Figure 3: The financial analysis should be flexible and sophisticated enough to generate aggregate analyses on product, customer, and time dimensions.
Finally, because there is always some level of uncertainty in demand and supply, we consider it a best practice in PS&OP to develop multiple demand scenarios using probable ranges of demand and to identify the profit and operating implications of each. Once a plan is agreed to, the company will be able to manage the plan, and understand the operating and profit implications of being under or over plan. Development of these ‘what-if’ scenarios requires significant financial and sales input. Figure 4 illustrates the worst and best case outcomes for a given plan; the matrix shows profitability for supply plan vs. actual demand pairs calculated as difference for revenue and cost of goods sold. The model also accounts for cost of over planning, being 1 per unit over planned. For example pair 160 and 120 for plan and actuals, we have 10 x120 - 5 x 120 - 1 x (160 - 120) = 560.

Demand is just one factor of the calculation; supply also needs to be considered in scenario development and production optimization. A granular understanding of all supply chain and production capacities and flexibilities as well as cost elasticity is required to optimize production. Cost elements vary in importance depending on the industry (high tech has high raw material costs, where asset intensive industries like steel mills have high capital expenditures), so production optimization decisions should reflect the relative importance of them when comparing alternative demand and supply scenarios.

Admittedly, this profit-driven, comprehensive, probabilistic approach may require a new mindset as well as organizational redesign to implement as detailed in the next section. However, in our experience it is a journey worth undertaking because the rewards for adopting the proposed approach can be substantial. Companies that have successfully implemented such a financial approach to Sales & Operations planning processes can expect annual cost savings of 3 percent to 6 percent and revenue increase of 0.5 percent to 2 percent, driven by more accurate operating plans. Perhaps just as important, these companies are able to more tightly integrate commercial, supply chain and financial functions and data within a robust planning process to lay the foundation for more sustainable value realization.
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Designing and Executing a Profit-driven, Probabilistic Planning Process

Layering financial insights and profit models into Sales & Operations Planning would represent a major change to how business gets done at many companies. Consequently, companies will need to put in place the foundational elements of the PS&OP process—essentially building a new business capability—before they can reap the benefits of the new approach.

In our experience there are a handful of necessary components (Figure 5) that together provide a solid foundation for the transition from a traditional S&OP approach to a profit-driven strategy (or any other business capability).

Figure 5: Components that provide a solid foundation for the transition from a traditional S&OP approach to a profit-driven strategy.

Processes and ways of working
The goals are to design and codify processes in rules, standards and procedures to facilitate profit-driven decision making. This would include meetings between Product Development, Procurement, Finance, Sales and Marketing and Supply Chain and Manufacturing team members to assure alignment on and jointly agree on ways to improve the monthly operations plan supported by a clear set of business rules.

Structure
Companies should align the PS&OP process to the overall operating model, e.g., a Brand-focused company would have a PS&OP process geared toward optimizing brand success and make allocation decisions based upon brand profitability.

Skills, knowledge and behavior
One of the main requirements to make PS&OP successful is leadership modeling of behavior such as sharing of risks and opportunities and making fact-based decisions. Without these, politics might undercut the new approach to planning, and teams might slip into old ways of developing plans. Secondly, deeper analytic capabilities are required to generate the best insights and analyze options as part of the PS&OP process. During the transformation into the PS&OP approach change management skill are needed to set-up the PS&OP approach. Companies may need to provide training to fill gaps and align rewards and recognition to incent adoption of the new approach.

Information and systems
The right information, data, tools, and IT infrastructure systems are required to enable the structure and manage the analytic and operations processes central to PS&OP. For example, companies’ ERP systems and analytic capability must be integrated and sophisticated enough to generate insights that can help adjust and align supply chain activities to profit optimized forecasts. Accenture’s experience is that key supply chain technologies and applications continue to evolve rapidly, including in-memory databases and analytics.

Governance and performance
The definition of the right decision making authority at each level in the PS&OP structure and the decision making logic used to make trade-offs are key for a successful functioning process and should be transparent to all participants in the process. Company-specific scorecards would identify specific process and functional metrics and accountabilities, roles, and even meeting agendas to evaluate alignment to PS&OP goals as shown on Figure 6.
Figure 6: Scorecards identify specific process and functional metrics and accountabilities, roles, and even meeting agendas to evaluate alignment to PS&OP goals.
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Companies will differ in terms of the maturity and specificity with which they can describe their current status in these five areas, although most will need to refine each dimension. Building the foundation for PS&OP will require commitment and investment in solutions and capability-building, not to mention the skill and will to change a core planning process. Consequently, companies should anticipate that there will be barriers that must be addressed prior to implementation. In our experience, the most critical are:

- **Engrained politics and turf battles** that inhibit open sharing of risks and opportunities to the plan. Stronger leadership can maintain the difference among forecast, plan and target; promote fact-based decisions, prevent political behavior and move the organization toward the mid- and longer term analysis and decision making.

- **Lack of credible master data to build models.** Many companies do not have a single, integrated source of cost data and Bill of Materials, for example. The information is fragmented across various systems and functions and in different regions.

- **Lack of analytics capability.** A probabilistic and profit-driven S&OP planning approach requires deep analytic skills across several functions, from finance to planning to procurement, and at the global and regional level.

- **Lack of change readiness.** An unwillingness to change how work gets done or to work across functions and regions can undercut the ability to implement the new approach or derive maximum value from it.

Despite these barriers, our experience working with companies on these challenges demonstrates that they can be overcome with a well-crafted change program and a commitment to investing in the core elements. The following section profiles two companies that adopted PS&OP and the value generated from their effort.
In 2009 we hypothesized that adoption of Profit, Sales and Operations Planning would generate substantial business benefits. Specifically we asserted that PS&OP would allow companies to reduce operational and financial risk by being able to do the following:

- Integrate unit/volume planning with financial/profitability planning.
- Identify and respond more effectively to supply risk.
- Factor capacity and inventory constraints into decisions about promotional strategies and optimal price points using pricing elasticity.
- Incorporate a deeper operational and financial perspective through scenario-based modeling.
- Improve product life cycle decisions and asset/product utilization.
- Continuously and rapidly assess and refine profit/volume tradeoffs across products, channels and geographies.

In the time since our introduction of PS&OP, several companies have worked with Accenture to evolve their S&OP processes toward a PS&OP framework. As discussed below, companies have proven that PS&OP can deliver these benefits as well as others, even against the backdrop of permanent volatility.

### Case Example 1: Nokia

#### Client Challenge

Nokia Corporation had been a global leader in mobile handsets, yet the S&OP process it used fell short of world class in terms of financial integration. Shortcomings included:

- Overly optimistic forecasts by Sales and Marketing were continuously “second guessed” to more realistic levels by the supply planning organization with suboptimal outcomes. The practice resulted in suppliers reserving unnecessary capacity, and materials procured were left partly unconsumed, resulting in liabilities for the company.
- C-level management had poor visibility and control of sales and operations plans generally and understanding the financial impacts of plans specifically.
- Planning calendars were not well aligned among financial planning, demand planning, and supply planning. The disconnection between planning limited Nokia’s ability to do scenario planning and estimate revenue, cost and profit of different supply plan proposals.
- Finally, a complicated IT landscape required a lot of manual reconciliations of data between different systems, increasing the risks for generating data errors.

#### Accenture Contribution

Accenture was asked to help Nokia to redesign its supply planning capabilities, and develop interfaces with the financial and demand planning capabilities as well.

**Process and planning solution Redesign**

Accenture focused initially on design for mid-term and short-term supply planning processes with intense focus on developing the conceptual design of the financial planning model to enable robust estimation of profitability, cost and revenue impacts of supply plan proposals. The work also included functional design of the supply planning solution for mid-term and short-term planning.

Accenture also helped Nokia to design and implement a scorecard to align, track and evaluate how the new processes and different functions were collaborating on meeting the targets of the designated KPIs for the new planning approach (Figure 7).

Our support extended to process development and planning solution design to distribution center (DC) replenishment planning processes down to the SKU level, and integration of the DCs’ replenishment plans into the new S&OP process carried out at the product family level. These linkages were necessary to support Nokia’s make-to-stock delivery model which relied upon a relatively dense DC network in certain countries.
These are S&OP process KPIs that need to be measured to drive performance in S&OP:

- Incentivize – target to be set and monitored – targets in most cases set by Exec S&OP
- Informative – no targets set but performance tracked and important in decision making

One KPI can appear on multiple scorecards.

The functions are expected to follow more KPIs.
Capability Development

Accenture assisted with the development of a conceptual design for the demand and supply range planning. Under the new forecasting approach, Sales and Marketing is able to generate a three-point forecast (minimum, most likely, maximum) instead of a single-point forecast, allowing for better risk mitigation plans to be developed. A number of planning capabilities were also refined:

- A financial planning model allowed for robust estimation of financials (revenue, cost, profitability) for different supply plan proposals, giving mid-term supply planning visibility on financial impacts of over planning (or under planning).
- Scenario planning capabilities were adopted, giving the client the ability to create, copy, delete, or merge supply volume plans to better understand the implications of changes. For example, supply planners could create both aggressive and risk averse supply plans for a given product family and compare their financial impact.
- New planning calendars for monthly and weekly supply planning processes were adopted. These calendars were also linked to workflows and synchronized to data transfer processes.

Systems Enablement

Accenture helped design a new, integrated supply planning model and related tools to support both mid-term and short-term planning. The new PS&OP planning logic was built into the ERP database with real-time connection to Microsoft Excel user interface illustrated in section (2) of Figure 8. Planners can now create an arbitrary number of supply plan proposals or scenarios in real-time. The demand plans with minimum, expected and maximum levels are visible in each supply plan proposal by product family, region, area, factory and month, and planners can create distinct production and shipment plans for each plan (Figure 8.1). Profitability impacts of the supply plan proposals can be estimated via a dashboard available in a portal; this enables planners to estimate the amount of probable variation (as a multiplier to the baseline volume) for a given sales volume, based on estimated cost of over planning in relation to the cost of goods sold.

- Once the monthly plan has been published, product family and area level plan created by the planners is disaggregated automatically to country level in the database (Figure 8.3). The plan is disaggregated from area to country level by a fair share ratio using country level expected demand as a basis of disaggregation. The planning tool actually allows weekly operational horizon planning, although the financial calculation model applies to the monthly PS&OP cycle only.
- The weekly plan has two-way integrations to SAP which generates supply plans for suppliers and ensures accurate DC replenishment (Figure 8.4).

Benefits Derived

Nokia captured qualitative and quantitative benefits from its adoption of the PS&OP approach. The most important qualitative benefit achieved is the improved control C-level management has as a result of the increased transparency into planning operations. On a quantitative basis, the planning and forecasting are more realistic and becoming more accurate.

- The rigor established by the three-point forecasting process and visibility to financial impacts of over planning has reduced the positive bias that was traditionally built into the demand forecast.
- Streamlined planning organization in part by automation instituted and elimination of non-value add activities related to the PS&OP.
- The accuracy of product mix plans has improved due to the statistical forecasting.
- Overall supplier liability has been reduced due to better demand visibility (although absolute liability cost is high due to product group transitions).

Nokia’s S&OP transformation took place over the course of 16 months. Its fully integrated planning model and improved capabilities help it assess and balance varied supply and demand side scenarios, minimizing the overages and product delays that plagued it in the past.
Case Example 2: Global Consumer Goods Company

Client Challenge
This Europe-based global consumer goods company realized its current S&OP processes wasted time, effort and money, and left the company unable to optimize its performance. Examples of process dysfunction included regional forecasts being treated as commitment and therefore the plan target. Limited long-range demand planning abilities resulted in a very short term supply focus, which added costs.

In addition, the marketing and sales and supply processes were not aligned, and different demand models for country business units were not easily integrated into a holistic plan. The demand plan and supply capacities typically used were based more on assumptions of the future situation rather than on detailed and stable data, yet the inherent risks and opportunities of such plans were not shared in a predictable, organized way. There was no way to synthesize, much less manage uncertainty across plans.

Accenture Contribution
Accenture was asked to support the company in developing and delivering an end-to-end PS&OP process that improved performance and developed the organizational capabilities (people and systems) that would enable the firm to move from a ‘local for local’ planning approach to a regional strategy that optimized profits and operating capacity. The PS&OP transformation supported by a multi-disciplinary Accenture team delivered new ways of working across commercial, demand, supply and financial planning processes, as well as executive decision making. In addition, to institutionalize the new processes and ways of working, new KPIs and reporting mechanisms were defined, and tools designed to enable the redesigned processes and decision-making structure. Improvements made to each process are highlighted below.

Commercial Planning
The commercial planning process was redesigned to ensure review and alignment by brand marketing, channel/trade marketing and new product management. This plan has a rolling horizon stretching across eight quarters and covers media activities, trade and consumer promotional activities, product launches, product listings and price list changes. The commercial planning process interfaces with the operational commercial process which it uses to populate the short term plan. For longer term or still developing activities the potential volume lift is forecasted and probable capture are added to the plan.
Demand Planning

Key demand assumptions and historic data as well as the output of the commercial planning process now feeds into the tactical demand planning process to create a volume demand forecast. The outputs of this process are both a ‘one-number’ forecast and a range forecast that represents opportunities and challenges to the business in making decisions to improve performance.

• The one-number forecast is the baseline and most probable outcome given commercial activities and demand data.
• The range forecast reflects multiple scenarios and thus identifies a demand upside and downside range based upon opportunities, known risks and significant but more uncertain events. These events are defined and quantified in the demand scenario analytics.

Supply Planning

Supply and inventory capacities and flexibility are integrated into the demand plan, and production scenarios are evaluated to reconcile demand with any supply constraints. This plan and potential scenarios are used in a supply planning meeting to decide how to best meet the demand, close gaps and define decisions and trade-offs, which are then reviewed by senior management to further optimize demand and supply balance.

Financial Planning and Business Decision making

The demand and supply plans are discussed in executive PS&OP decision making meetings, the objective of which is to agree on one plan. The financial implications of the plans are evaluated first, with finance helping translate the volume plan into a value plan and financial forecast with both short term and long term horizons which are then incorporated into the P&L statement.

The gross margin impact of the demand/supply ranges is specifically identified, as are the cash flow implications. The executive PS&OP decision making meetings provide a procedure to make fact-based allocation decisions and ensure that trade-offs reflect input from all business units and across functions, thus moving beyond sub-optimal silo based results.

Governance and Performance Management

Given the need to integrate local, country and regional plans in one PS&OP, Accenture helped define a new decision structure to link geographies and support a consistent flow of information. It also defined the agenda, inputs, participants and outputs of two types of planning meetings: a trade-off meeting to optimize the performance within a business team, and a review by managers to provide feedback, direction, and validation of the trade-offs made. Finally, the meetings were synced to the overall demand and supply planning calendar.

Accenture also helped the company identify and embed KPIs in a defined, end-to-end performance and governance cycle. These included the PS&OP meetings described above. The goal was to align on and monitor KPIs from functional and process perspectives including:

• Commercial planning KPIs like spend, return on investment, share and portfolio complexity.
• Demand plan accuracy KPIs (forecast accuracy and bias) split in planning horizons and base, promotional and new products.
• Supply planning KPIs such as inventory coverage, obsolete and value, logistics and production costs, capacity utilization and plan conformance, and supplier service levels.

Capability Building and Organizational Transformation

To ensure the client had the PS&OP analytic and process capabilities needed, Accenture helped conduct a complete gap analysis by solution area and country and then design an organizational and capability improvement plan. Working with country PS&OP coaches, a change management plan was implemented that focused on quick process wins to capture benefits and build momentum for the planning transformation. A leadership-led effort to move employees away from short term focus and to start treating forecast, plan and target as different elements to manage the business was also critical.

Benefits derived

The client succeeded in transforming its end-to-end planning processes, increasing the overall operating efficiency in the process. The company is now reaping the benefits of new ways of working, new organizational structures and decision flows, new operating models for some countries, and a wide range of tools and enablers to keep its new planning processes on track. Management has the tools and abilities to speak 'one language' in terms of all critical PS&OP processes, decisions and KPIs. The PS&OP process allows the company and its people to respond to changes in demand and supply in a manner which is most profitable for the company as a whole.
Many companies realize that their S&OP processes are not as advanced as they need to be to contend with today’s business complexities, yet hesitate to evolve them. Companies have S&OP processes that are at different levels of maturity and may not see a path to integrate and advance them all to the same level. A first step in the journey toward adopting a robust Profit, Sales and Operations Planning approach is to understand where your organization stands today and the capabilities and processes it needs to develop. Conducting a diagnostic to assess how many PS&OP critical success factors your company embodies will allow you to set priorities.

Diagnostics should focus on examining critical organization dimensions. For example, the lack of comprehensive data strategy – generating or procuring accurate data to drive insights that enable better, informed planning decisions – is a frequent stumbling block in many S&OP processes. Accordingly, a thorough assessment of the quality and comprehensiveness of data inputs used is a priority for companies contemplating adopting PS&OP processes. Figure 9 illustrates some of the types of data needed and sources that PS&OP relies upon.

Accenture has helped many companies integrate the processes and capabilities needed to transform traditional S&OP approaches to support better operations planning and business decisions. The client experiences detailed here demonstrate that large improvements can be made within several months, although it would take more time to really sustain cross-functional integration and change an organization’s culture.

**Figure 9: Types of data needed and sources that PS&OP relies upon.**

**Illustrative data needs**

1. Volume (product and different levels of aggregation) and customer
2. Sales plans including joint business plans, customer hierarchies, portfolio developments including NPI and promotions
3. Event calendars, event ROI, external event insight, weather impact
4. Sourcing options and responsiveness, contracts, consolidated MRP’s and call offs
5. Granular Costs, Margins, Transfer price structures, Revenue, EBIT impact

**Typical start of involvement per function**

- Supply Chain
- Sales
- Marketing
- Procurement
- Finance
Conclusion

Persistent demand and supply volatility combined with increasing complexity of supply chains make adoption of PS&OP’s probabilistic approach to decision making more valuable than ever. The two case studies related in this paper show that the evolution of traditional S&OP to the PS&OP model can yield significant operational, organizational and financial benefits in varied industries. Accenture continues to invest in developing the capabilities and solutions that enable PS&OP, from proven change management and transformation methods to integrating the modeling and robust estimation techniques discussed here into standard platforms such as S&OP on SAP HANA, JDA, Oracle as well as Kinaxis, Jonova Inc. and Steelwedge Software Inc. Companies that adopt PS&OP process will not only be distinguished by more effective operations, they will also be better positioned to compete effectively in today’s complex world.
References


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