

QUESTION 5



**What Is
Our Plan?**

Question 5

WHAT IS OUR PLAN?

Peter F. Drucker

- ❖ Should the mission be changed?
- ❖ What are our goals?

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he self-assessment process leads to a plan that is a concise summation of the organization's purpose and future direction. The plan encompasses mission, vision, goals, objectives, action steps, a budget, and appraisal. Now comes the point to affirm or change the mission and set long-range goals. Remember, every mission statement has to reflect three things: opportunities, competence, and commitment. It answers the questions, *What is our purpose? Why do we do what we do? What, in the end, do we want to be remembered for?* The mission transcends today but guides today, informs today. It provides the framework for setting goals and mobilizing the resources of the organization for getting the right things done.

The development and formal adoption of mission and goals are fundamental to effective governance of a nonprofit organization and are primary responsibilities of the board. Therefore, these strategic elements of the plan must be approved by the board.

To further the mission, there must be action today and specific aims for tomorrow. Yet planning is not masterminding the future. Any attempt to do so is foolish; the future is unpredictable. In the face of uncertainties, planning defines

the particular place you *want* to be and how you intend to get there. Planning does not substitute facts for judgment nor science for leadership. It recognizes the importance of analysis, courage, experience, intuition—even hunch. It is responsibility rather than technique.

GOALS ARE FEW, OVERARCHING, AND APPROVED BY THE BOARD

The most difficult challenge is to agree on the institution's goals—the fundamental long-range direction. Goals are overarching and should be few in number. If you have more than five goals, you have none. You're simply spreading yourself too thin. Goals make it absolutely clear where you will concentrate resources for results—the mark of an organization serious about success. Goals flow from mission, aim the organization where it must go, build on strength, address opportunity, and taken together, outline your desired future.

An option for the plan is a vision statement picturing a future when the organization's goals are achieved and its mission accomplished. The Drucker Foundation's vision is *A society that recognizes the social sector as the leading force in creating healthy communities and improving the quality of life*. I have worked with groups who became intensely motivated by these often-idealistic and poetic statements, whereas others say, "Let's not get carried away." If a vision statement—whether a sentence or a page—helps bring the plan to life, by all means include it.

Here is an example of the vision, mission, and goals for an art museum.

Vision: A city where the world's diverse artistic heritage is prized and whose people seek out art to feed their mind and spirit.

Mission: To bring art and people together.

Goal 1: To conserve the collections and inspire partnerships to seek and acquire exceptional objects.

Goal 2: To enable people to discover, enjoy, and understand art through popular and scholarly exhibitions, community education, and publications.

Goal 3: To significantly expand the museum's audience and strengthen its impact with new and traditional members.

Goal 4: To maintain state-of-the-art facilities, technologies, and operations.

Goal 5: To enhance long-term financial security.

Building around mission and long-term goals is the only way to integrate shorter-term interests. Then management can always ask, "Is an objective leading us toward our basic long-range goal, or is it going to sidetrack us, divert us, make us lose sight of our aims?" St. Augustine said, "One prays for miracles but works for results." Your plan leads you to work for results. It converts intentions into action.

OBJECTIVES ARE MEASURABLE, CONCRETE, AND THE RESPONSIBILITY OF MANAGEMENT

Objectives are the specific and measurable levels of achievement that move the organization toward its goals. The chief executive officer is responsible for development of objectives and action steps and detailed budgets that follow. The board must not act at the level of tactical planning, or it interferes with management's vital ability to be flexible in how goals are achieved. When developing and implementing a plan, the board is accountable for mission, goals, and the allocation of resources to results, and for appraising progress and achievement. Management is accountable for objectives, for action steps, for the supporting budget, as well as for demonstrating effective performance.

FIVE ELEMENTS OF EFFECTIVE PLANS

Abandonment: The first decision is whether to abandon what does not work, what has never worked—the things that have outlived their usefulness and their capacity to contribute. Ask of any program, system, or customer group, “If we were not committed to this today, would we go into it?” If the answer is no, say “How can we get out—fast?”

Concentration: Concentration is building on success, strengthening what *does* work. The best rule is to put your

efforts into your successes. You will get maximum results. When you have strong performance is the very time to ask, “Can we set an even higher standard?” Concentration is vital, but it’s also very risky. You must choose the right concentrations, or—to use a military term—you leave your flanks totally uncovered.

Innovation: You must also look for tomorrow’s success, the true innovations, the diversity that stirs the imagination. What are the opportunities, the new conditions, the emerging issues? Do they fit you? Do you really believe in this? But you have to be careful. Before you go into something new, don’t say, “This is how we do it.” Say, “Let’s find out what this requires. What does the customer value? What is the state of the art? How can we make a difference?” Finding answers to these questions is essential.

Risk taking: Planning always involves decisions on where to take the risks. Some risks you can afford to take—if something goes wrong, it is easily reversible with minor damage. And some decisions may carry great risk, but you cannot afford *not* to take it. You have to balance the short range with the long. If you are too conservative, you miss the opportunity. If you commit too much too fast, there may not be a long run to worry about. There is no formula for these risk-taking decisions. They are entrepreneurial and uncertain, but they must be made.

Analysis: Finally, in planning it is important to recognize when you do *not* know, when you are not yet sure whether to abandon, concentrate, go into something new, or take a particular risk. Then your objective is to conduct an analysis. Before making the final decision, you study a weak but essential performance area, a challenge on the horizon, the opportunity just beginning to take shape.

BUILD UNDERSTANDING AND OWNERSHIP

The plan begins with a mission. It ends with *action steps* and a *budget*. Action steps establish accountability for objectives—who will do what by when—and the budget commits the resources necessary to implement the plan. To build understanding and ownership for the plan, action steps are developed by the people who will carry them out. Everyone with a role should have the opportunity to give input. This looks incredibly slow. But when the plan is completed, the next day everyone understands it. More people in the organization want the new, are committed to it, are ready to act.

The Assessment Team will prepare the final plan for review by the board. Following presentation and discussion, the board chairman will request approval of the mission, goals, and supporting budget. The chairman may request adoption of a vision statement, if one has been developed, as part of the plan. As soon as approval is given, implementation begins.

NEVER REALLY BE SATISFIED

This is the last of the self-assessment questions, and your involvement as a participant soon draws to a close. Appraisal will be ongoing. The organization must monitor progress in achieving goals and meeting objectives, and above all, must measure results in changed lives. You must adjust the plan when conditions change, results are poor, there is a surprise success, or when the customer leads you to a place different from where you imagined.

True self-assessment is never finished. Leadership requires constant resharpener, refocusing, never really being satisfied. I encourage you especially to keep asking the question, *What do we want to be remembered for?* It is a question that induces you to renew yourself—and the organization—because it pushes you to see what you can become.



Question 5

Note

The preceding text is from Peter F. Drucker, *The Drucker Foundation Self-Assessment Tool: Participant Workbook* (San Francisco: Jossey-Bass, 1999), SAT2, pp. 52–56.

Question 5

WHAT IS OUR PLAN?

V. Kasturi Rangan

Planning is the process of translating the organization's strategic or mission goals to a set of actionable programs, and tracing the path of how those within the organization would meet the goals. In a nutshell, strategy formulation is an exercise in setting goals for the organization and developing a model of how achieving the goals would advance the strategic purpose of the organization. A plan, by contrast, is the action agenda that is aimed at reaching the goal. The biggest mistake organizations make about a "plan" is to cast it in stone as a tactical document, much like a construction drawing with all details filled in for perfect implementation. A business plan is quite different. It is an execution process that feeds back to better strategy making and goal setting. Managers shape it, guide it, adapt it, and learn from it. The following are the central elements to an effective plan.

A Strong Focus on Goals: Organizations of all kinds—whether private or nonprofit—need to have a strong focus on their strategic goals. For a private organization, goals could be about such things as market penetration, new product development, and customer satisfaction. For a nonprofit, the organization’s overarching mission must be first translated into something that has operational traction, before strategic goals can be set. Whereas the overarching mission might be broad and inspirational, the operating mission must be narrow enough to allow the organization to measure its progress against goals.

Steadfast in Direction, Flexible in Execution: A museum that aims to boost attendance, for example, might plan a series of special exhibitions to attract new or repeat visitors. But an effective plan must go further. It must detail the nature of the planned special exhibitions, their timing, and the promotional programs to draw in the audience. The pitch may differ depending on whether it is new or repeat audiences that the museum wishes to attract. But here lies an important caveat. “Planning is not masterminding the future. Any attempt to do so is foolish; the future is unpredictable,” wrote Peter Drucker in the last edition of this self-assessment tool. That’s why it is crucially important to keep an open mind regarding the several potential alternative ways of getting to the goal, even while staying steadfast regarding the strategic direction.

For example, in the midst of its promotion, if the program team discovers that its exhibits seem to be attracting

much higher numbers of new-to-the-museum visitors than expected, then it must show enough flexibility in its plans to allocate a higher proportion of its resources to convert these new visitors to members. Fresh initiatives may have to be constructed midstream to solidify this opportunistic gain in new visitors. At the same time, it is very important to understand the underlying reasons for this unexpected gain. Only by learning why and absorbing the lessons will the team be able to transfer the gains to future special exhibition programs. By the same token, by learning about plans that have gone awry, an organization will avoid expensive future mistakes. Flexibility and a learning attitude have to be two important characteristics of an effective plan.

Ownership and Accountability Placed with Individuals: The persons responsible for executing a program should be primarily involved in constructing the plan of action. The team could receive inputs from any number of sources, but ultimately the authority for its execution, and ownership for its success or failure should rest with named individuals. That's why it is not useful to impose a detailed planning blueprint from a central station. Once the implementation team has internalized the strategic goals and direction (perhaps some of its members playing a part in formulating them in the first place), they should be given leeway to develop the action plan. This is the only way motivated managers will experience the freedom to scale successful programs, and introspective managers will exercise

judgment in reorienting or scaling down not-so-successful programs.

Monitoring That Leads to Better Strategy: The main purpose of monitoring the execution is to understand the logic of each program and its connections to other programs in delivering the strategic goals of an organization. Even when the overall goals of an organization are being met, it is not at all unusual for some programs to be wildly successful and others to fall short. That's why it is not sufficient to monitor the overall attainment of the strategic goals by themselves, but to dig in to find out which programs really contributed to its success and which ones did not, and why. Only through reflection can there be improvements to the next round of strategy development. Such an exercise should be conducted continuously over the planning cycle and always involve the program managers as well as those at a level higher than the individual program teams. The team that was the architect of the strategic direction and goals should be responsible for closing this final feedback loop. This will then serve as a platform for the next planning cycle.

TRANSFORMATIONAL LEADERSHIP

Frances Hesselbein

In a world where the rules are constantly changing, millions of people in every sector of the economy are wrestling with the new demands of leadership. I hear managers everywhere discussing the same fundamental challenge: the journey to transformation, moving from where we are to where we want to be in the tenuous future that lies before us. Around the world—in universities, the community of faith, corporations, government, and the burgeoning social sector—leaders are working to shape the transformation of their institutions.

A few years ago, I ventured to China with a team of four thought leaders to deliver a series of seminars at the invitation of the Bright China Management Institute. As we talked with our Chinese colleagues, we used the same language to describe the power of mission that we use when we work with the Salvation Army, the United States Army, Chevron,

or the American Institute of Architects: vision, mission, goals. The actual words are different in every language, but the power of those words is universal. And with a common language, people in every sector, in every culture, can have dialogues of great meaning that help transform organizations.

In sharing experiences across the public, private, and social sectors, I have found that organizations usually pass eight milestones to reach their destination: a relevant, viable, effective organization. These milestones are as relevant to a small community group or the Girl Scouts as they are to a large business or government agency.

1. Scan the environment. Through reading, surveys, interviews, and so on, we identify the major trends likely to affect the organization. The essence of strategy is to define the implications of those trends. Sometimes we can catch a straw in the wind and have a responsive program or project ready as the trend emerges—not after. This assessment of emerging trends and implications, supplemented by internal data, provides essential background for planning change—and offers a better basis for action than our own preconceptions. Flying on assumptions can be fatal.

2. Revisit the mission. At the Leader to Leader Institute, we review our mission every three years, and refine it if necessary. The foundation is now more than fifteen years old, and we've revisited and refined our mission twice—not because we couldn't get it right the first time, with Peter F.

Drucker in the room, but because the environment and the needs of our customers had changed.

The mission statement should simply explain why we do what we do, our reason for being—our purpose. Knowing that management is a tool, not an end, we manage not for the sake of managing in its own right, but for the mission. And one's mission does not define how one operates, but simply why. It must be clear, powerful, compelling, and to the point. The mission of the International Red Cross—"To serve the most vulnerable"—is a perfect example of clarity and power.

When we revisit the mission, we ask ourselves the first three of the five most important questions that Peter Drucker helped organizations answer for more than fifty years:

- What is our mission?
- Who is our customer?
- What does the customer value?

When we answer these, we are well on our way to managing for the mission.

3. *Ban the hierarchy.* Transformation requires moving people out of their organizational boxes into flexible, fluid management systems. We cannot continue to put people into little squares on a structure chart. Psychologically it boxes them in. I prefer circles—concentric circles of functions and positions in a staffing design that looks almost organic. Job rotation becomes an enriching reality. People move in circular

ways—learning new skills, expanding positions. We need to ban a hierarchy not suited to today’s knowledge workers, “who carry their toolkits in their heads.”

4. Challenge the gospel. There should be no sacred cows as we challenge every policy, practice, procedure, and assumption. In transforming themselves, organizations must practice “planned abandonment”—discarding programs, policies, and practices that work today but have little relevance to the future and to the organization we are building to meet that future.

5. Employ the power of language. Leaders must beam a few clear, consistent messages over and over. They must lead by voice, communicating with all their customers, all their constituents, a few powerful messages that connect and illuminate. When, for example, Max De Pree led his company, Herman Miller, to world leadership, he spoke about workers needing “a covenant, not a contract.” Such powerful aspirations—and the language to go with them—are essential to guide an organization into transformation.

6. Disperse leadership across the organization. Every organization must have not one but many leaders. Some speak of “empowerment”; others of “sharing the tasks of leadership.” I think of it as dispersing leadership—with leaders developed and performing across every level of the organization. Leadership is a responsibility shared by all members of the organization.

7. *Lead from the front, don't push from the rear.* The leader of the future does not sit on the fence, waiting to see which way the wind is blowing. The leader articulates clear positions on issues affecting the organization and is the embodiment of the enterprise, of its values and principles. Leaders model desired behaviors, never break a promise, and know that leadership is a matter of how to be, not how to do it.

8. *Assess performance.* Self-assessment is essential to progress. From the beginning of the change process, we are clear about mission, goals, and objectives. Well-defined action steps and a plan for measuring results are essential to planning any organizational change. We then can embark on the journey with goals and measures in place. At the end of the process, the most exuberant phase of the journey, we evaluate our performance and celebrate the transformation. We do this by asking the next two of Peter Drucker's five critical questions discussed earlier:

- What are our results?
- What is our plan?



Across the globe, for leaders aware of the tenuous times ahead, the journey to transformation is a journey into the future. These leaders are taking today's organization and transforming it into tomorrow's productive, high-performance

enterprise. Although the milestones on the journey are known, the destinations are uncharted, and for each organization the destination will be determined not only by the curve of the road ahead but also by the quality of the mission and the leadership it inspires.

THE SELF-ASSESSMENT PROCESS

Peter F. Drucker

The *Self-Assessment Tool* was intentionally developed as a flexible resource. How you use this book will depend on your setting and the particular purpose for which self-assessment is being undertaken. The Workbook has not arrived on your doorstep on its own. It is in your hands because you have an interest in it or an Assessment Team, an instructor, a manager, or leader has thought through a self-assessment process design, identified a role for you, and asked you to participate. It is the responsibility of that team or individual to explain the purpose for self-assessment and to orient you to specific time and task expectations.

The self-assessment process calls for broad participation to ensure understanding, ownership, and readiness to act. Certain adaptations of the self-assessment process are discrete and may be completed within a matter of weeks.

Comprehensive self-assessment for an organization takes place in three phases over a number of months. A detailed Process Guide shows those leading self-assessment how to properly organize and direct it.

This Workbook has a twofold purpose: *(1) to guide your individual thinking and (2) to prepare you and others for productive discussion and decision making.* To make the most of what is offered here, you will do three things:

1. Thoroughly review the information that is provided on your organization, its customers, trends in its operating environment, and other self-assessment materials or reports.
2. Sit down with this Workbook and, in one or more sessions, take the necessary time to read it through and give a thoughtful response to the important questions it asks.
3. Actively participate in a retreat, group discussions, a one-to-one depth interview, or in other self-assessment meetings.

My final word on how to use this book: Please don't rush through it at the last minute. The five questions appear simple, but they are not. Give them time to sink in; wrestle over them. Properly carried through, self-assessment develops skill, competence, and commitment. Active and attentive

participation is an opportunity to enhance your vision and *to shape the future*.

Note

The preceding text is from Peter F. Drucker, *The Drucker Foundation Self-Assessment Tool: Participant Workbook* (San Francisco: Jossey-Bass, 1999), SAT2, pp. 7–8.

SUGGESTED QUESTIONS TO EXPLORE

The most important aspect of the *Self-Assessment Tool* is the questions it poses. Answers are important; you need answers because you need action. But the most important thing is to ask these questions.

—Peter F. Drucker¹

QUESTION 1: WHAT IS OUR MISSION?

As you work through the overarching question “What is our mission?” consider the following additional questions—they may help you find the answers you seek:

What are we trying to achieve?²

- What is your organization’s current understanding of the organization’s mission?³

- What is your organization's reason for being?⁴
- Why do you do what you do?⁵
- For what, in the end, do you want to be remembered?⁶

What are the significant external or internal challenges, opportunities, and issues?

- What significant challenges is the organization facing—changing demographics, legislation or regulations, emerging technologies, competition?
- What significant opportunities are presenting themselves—partnerships and collaborations, leading-edge practices or approaches, social or cultural trends?
- What are the emerging critical issues for the organization—need for multilingual employees, community-based issues, market share, rising cost of health care, changing distribution channels?

Does our mission need to be revisited?⁷

- Does the mission statement need to be redefined? If not, why not? If yes, why is that?⁸
- In what ways, if any, would you rewrite or refocus the mission statement for your organization?⁹
- What would be the major benefits of a new mission? Why do you say that?¹⁰
- What problems, if any, would you be likely to encounter with the new mission? Among whom? Why is that? What steps, if any, may need to be taken to effect this change?¹¹

QUESTION 2: WHO IS OUR CUSTOMER?

As you work through the overarching question “Who is our customer?” consider the following additional questions—they may help you find the answers you seek:

Who are our customers?

- Create a list of those who use the organization’s products or services. For nonprofits, from that list identify who is the primary customer—the people whose lives are changed through the organization’s work. For businesses, from the list identify who the primary customer is currently and determine if that customer can and will sustain the organization based on demographic potential and so on. For public institutions, often the primary customer is determined through legislation or by the government authority establishing the organization.
- Create a list of supporting customers—the volunteers, members, partners, funders, referral sources, employees, and others—both inside and outside the organization who must be satisfied.
- What value do we provide each of these customers?¹²
- Do our strengths, our competencies, and resources match the needs of these customers? If yes, in what way? If not, why not?¹³

Have our customers changed?¹⁴

- In what ways, if any, have your customers changed? Think in terms of . . .¹⁵

Suggested Questions to Explore

- Demographics? (age, sex, race, ethnicity)¹⁶
- Primary needs? (training, shelter, day care, and so on)¹⁷
- Number? (greater, fewer)¹⁸
- Physical and psychological well-being? (such as drug dependence, family dysfunction)¹⁹
- Other ways? (for example, location, workplace)²⁰
- What are the implications of these changes for your organization?²¹

Should we add or delete some customers?²²

- What *other groups* of customers, if any, *should the organization be serving*? Why is that?²³
- What special competencies does the organization have to benefit them?²⁴
- What *groups of current customers*, if any, *should the organization no longer serve*?²⁵
- Why is that? (Their needs have changed? Your resources are too limited? Other organizations are more effective? Their needs do not fit your organization's mission? Its competencies?)²⁶

**QUESTION 3: WHAT DOES
THE CUSTOMER VALUE?**

As you work through the overarching question “What does the customer value?” consider the following additional questions—they may help you find the answers you seek:

What do our customers value?²⁷

- Think about value in terms of what your organization does that fills a specific need, provides satisfaction, or offers a benefit to your primary customers that they do not receive from another source. For each group of primary customers . . . briefly describe what each values about your organization.²⁸
- Think about value in terms of what your organization does that fills a specific need, provides satisfaction, or offers a benefit to your secondary customers that they do not receive from another source. For each group of supporting customers . . . briefly describe what each values about your organization.²⁹
- What are our customers' long-term aspirations, and what is our capacity and competency to deliver on those aspirations?
- How well does your organization provide what each of your customers considers value?³⁰
- How can the knowledge you have about what your customers consider value be used to make decisions in areas like those listed?³¹
 - Products or services
 - Recruitment
 - Training
 - Innovation
 - Fund development
 - Marketing
 - Other

- What resources—internal and external—can you use to determine your customers' level of satisfaction? For example, do you need to conduct a survey of current customers as well as those who no longer use your service?³²
- What do our *supporting* customers consider value?³³
- If they are donors, do they value recognition or a sense that their contribution is helping solve a community problem?
- If they are volunteers, do they give of their time because they seek to learn new skills, make new friends, feel that they are helping to change lives?
- If they are related to the primary customer, do we know what their expectations are, as related to their family member?
- If they are distributors or members of the supply chain for our product or service, what are their needs and constraints related to their mission, profitability, and goals?

QUESTION 4: WHAT ARE OUR RESULTS?

As you work through the overarching question “What are our results?” consider the following additional questions—they may help you find the answers you seek:

How do we define results for our organization?³⁴

- Having thought through the first three Drucker questions on Mission, Customers, and Value . . .

would you define “results” any differently? Why or why not?³⁵

- How would you define results in the future?

To what extent have we achieved these results?³⁶

- Considering your responses [to the questions in the previous section], to what extent has your organization achieved these results?³⁷
- What are the major activities or programs that have helped (or hindered) the achievement of these results?³⁸
- How will you measure results in the future, both qualitatively and quantitatively?

How well are we using our resources?³⁹

- How well is your organization using its human resources—its volunteers, board, staff, and so on? How do you know that? What *should* the organization be doing?⁴⁰
- How well is your organization using its financial resources—such as its money, buildings, investments, gifts? How do you know that? What *should* the organization be doing?⁴¹
- How effectively are we attending to the value and positioning of our brand and our brand promise?
- What have been the results of your organization’s efforts to attract and keep donors? Why is that?⁴²
- How does the organization define and share its results with the donors? In what ways, if any, should it change its procedures? Why or why not?⁴³

- Are other, similar organizations doing a better job of using their human and financial resources? Of attracting and satisfying donors? Of using their board? If yes, why is that? What can you learn from them?⁴⁴

QUESTION 5: WHAT IS OUR PLAN?

As you work through the overarching question “What is our plan?” consider the following additional questions—they may help you find the answers you seek:

What have we learned, and what do we recommend?⁴⁵

- List the most important lessons and summarize the actions they suggest.⁴⁶
- Think about information that will help not only in the area for which you have responsibility but also in planning for the future direction and activities of the organization.⁴⁷

Where should we focus our efforts?⁴⁸

- List those areas where you believe *your group or area of responsibility* should be focused. Briefly state your reasons and how each one fits the mission.⁴⁹
- Given what you have learned, list those areas where you believe *your organization* should be focused. Next, briefly state your reasons and how each one fits the mission.⁵⁰

What, if anything, should we do differently?⁵¹

- Are there programs, activities, or customer needs that the organization should add?⁵²
- Abandon?⁵³
- Refer to other organizations, that is, “outsource” if it is unable to handle them effectively or efficiently in-house?⁵⁴
- Why is that?⁵⁵

What is our plan to achieve results for the organization?⁵⁶

- What are the goals that will enable us to achieve the desired results?
- For nonprofits, what are the goals (fundamental aims) that will change lives and help us further the mission?
- What are the measurable objectives that will enable us to achieve our goals?
- What are the measurable action steps that will enable us to achieve our objectives?
- What are the budget implications of the resources required to achieve these goals, objectives, and action steps?
- What are the target dates for completion?
- Who will be responsible and accountable for achieving each goal, objective, and action step?
- What staffing will be needed to support this plan?
- How do we evaluate and measure the desired results?

What is my plan to achieve results for my group or responsibility area?⁵⁷

- Make a list of action items you have the authority to enact as well as those recommendations that need to be approved by appropriate board and staff teams.⁵⁸
- Then establish a target date for approval and implementation.⁵⁹
- Identify staff support needed.⁶⁰

Notes

Where indicated with endnotes, the preceding text is from Peter F. Drucker, *The Five Most Important Questions You Will Ever Ask About Your Nonprofit Organization* (San Francisco: Jossey-Bass, 1993), SAT1. The endnotes specify the source page numbers. See facing page.

Suggested Questions to Explore

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The text *not* attributed to Peter F. Drucker in the form of an endnote was contributed by trainers Maria Carpenter Ort and Tamara Woodbury—who have worked extensively with Drucker’s *The Five Most Important Questions You Will Ever Ask About Your Nonprofit Organization*—along with project editor Peter Economy to address common situations not covered in Drucker’s original text.