

CONTROL LEVEL	EXPLANATION	EXECUTING	TIME HORIZON	WORDING	ENGLISH	EXAMPLE OF SMART OBJECTIVE
Strategic	The organization's overall objective, vision, and mission	Top management	Long	Broad	Corporate level	We manage towards ROI (Return on Investment) of at least 20% in 5 years.
Tactical	The objectives for business areas, such as a division or a SBU (strategic business unit, page 464)	Middle managers	Medium	Medium	Functional level	Customer awareness of our trademark (brand) must be at least 75% in our core markets within 2 years.
Operational	The objective for a department or functional area, for instance, purchasing	Supervisors and regular employees-	Short	Specific	Operational level	We must reduce cost of our ZQ machine by 25% over 2 years.

FIGURE 10.51
The levels of the objectives tree/objectives structure.