# 視線のその光

皆様方と私達を結ぶ情報の定期任

2024 年春号

光

#### フィードフォワード

世の中で生じるすべての事象に偶然は無く、全て必然である。そこで、経営においても、これらの世の中で生じるすべての事象に対し、未来に焦点を当て、自然環境の変化、お客様のニーズの変化、テクノロジーの変化等を勘案して行動することが要請される時代となった。このように、未来に焦点を当てその解決策を思考する手法をフィードフォワードと呼ぶ。偶然起こったように見える事象を必然と捉え、未来に焦点を当てその解決策を思考する。

結果として、経営に好都合の事象も、不都合な事象も、発生時期は予知できないとしても、発生可能な事象を経営 計画に反映させ、存在理念、経営理念、行動理念にも反映させる。

人間万事塞翁が馬に表現されるように、経営の好機と危機は同時に発生している。このことは、複式簿記の原理そのものである。今日の人口が急減する社会においては、過去会計から未来会計へ、会計も新しいパラダイムにシフトさせる時が来た。経営をフィードフォワード思考で皆を笑顔に。

空

#### フィードナウ継続

経営には面倒な作業が伴う。行動の場である。

先日、何時も行く素敵な喫茶店で、お店の時計の示す時間が狂っていた。店主の合わせて欲しいとの依頼を受け、後ろの電池部分を見ると、美しい文字で丁重に電池の交換年月日が記載されていた。このお店は、何時も清掃が行き届いている。隅々まで。

フィードナウでこの面倒な作業を愉しんでおられる。この面倒な作業を楽しみながら継続する力こそ、お店の繁盛を支えているように思える。

経営をフィードナウ継続思考で皆を笑顔に。

風

#### フィードナウ改善

経営には、制度の複雑化の中で、複雑で面倒な作業が伴う。しかし、その複雑で面倒な作業を日々継続するだけでは無しに、素敵な喫茶店の店主は、日々小さな改善を成されているのであろう。

以前、上場された会社の代表者が、Two point in a week すなわち、1週間に2点改善すれば、誰も追いつけない経営が可能であると喝破されていたことを思い出す。

経営をフィードナウ改善思考で皆を笑顔に。

命

#### フィードバック

世の中で生じるすべての事象に偶然は無く、全て必然である。そこで、経営においても、これらの世の中で生じたすべての事象に対し、過去に焦点を当て、自然環境の変化、お客様のニーズの変化、テクノロジーの変化等を勘案して行動したかどうかを評価する。このように、過去に焦点を当て経営に好都合の事象も、不都合な事象も、評価する手法をフィードバックと呼ぶ。偶然起こったように見える事象を必然と捉え、過去に焦点を当てその評価をする。経営に好都合の事象も、不都合な事象も、発生時期は予知できなかったとはいえ、発生した事象を、存在理念、経営理念、行動理念に基づき、経営計画が実行された結果と捉え評価する。

人間万事塞翁が馬に表現されるように、経営の好機と危機が同時に発生した事実を評価する。このことによって、これらが、複式簿記の原理そのものであった事実をも評価する。今日の人口が急減する社会においては、過去会計をも新しいパラダイムにシフトさせる時が来た。経営をフィードバック思考で皆を笑顔に。

Light

## Feed Forward

Of all that happens in the world, nothing is coincidental; everything is inevitable. Therefore, in the management world we must now focus on the future, and take into account changes in the natural environment, customer needs, technology, and such. This method of focusing on the future and thinking about its solutions is known as 'feed forward'. Using this process, we perceive ostensibly chance events as inevitable, and therefore consider solutions as we focus on the future.

As a result, events which are both favorable and unfavorable for management—even if the timing of their occurrence cannot be predicted—must be reflected in the management plan, as well as in the philosophies of existence, management and action.

As the saying goes, "all's well that ends well," we recognize that management involves both opportunities and crises. This duality reflects the very principle of double-entry bookkeeping. In today's rapidly shrinking population, the time has come to shift from past accounting to future accounting; a paradigm shift in accounting. Feedforward thinking in management brings smiles to everyone's faces.

Sky

### Continual Focus of Feed Now

Management often involves meticulous and ongoing tasks, but it is also an area of proactive action. Recently, while visiting a favorite coffee shop, I noticed the store's clock was incorrect. The owner asked if I could fix it, and as I replaced the battery, I saw that the date of the last replacement was neatly written on the inside of the clock. This café is known for its pristine cleanliness, with every detail meticulously attended to. This attention to detail exemplifies the concept of 'feed now', where even seemingly mundane tasks are approached with care and enthusiasm. Embracing such meticulous work not only enhances the restaurant's atmosphere but also contributes to its overall success. In management, adopting a 'feed now' mindset—where immediate attention to detail and continuous improvement are valued—can lead to greater satisfaction and a positive environment. It's this dedication to the little things that fosters prosperity and brings smiles to faces.

Wind

## Improvement Mindset of Feed Now

Running a business involves navigating through intricate and often tedious tasks within an ever-evolving environment. Yet, the owner of a charming coffee shop demonstrates a commitment to this daily grind while also focusing on continuous, small improvements.

I recall a representative from a publicly listed company once highlighting the concept of "Two Points a Week." This approach suggests that by making just two incremental improvements each week, a business can gain a competitive edge that others will find difficult to match.

Embracing this mindset of continuous, small-scale improvement—often referred to as 'feed now'—in management not only enhances business operations but also brings satisfaction and positive results. It brings smiles to faces.

<u>Uife</u>

## Feedback

In a world where nothing is purely coincidental and everything unfolds according to inevitable patterns, management must focus on understanding and evaluating past events. This involves assessing whether our actions have effectively responded to changes in the natural environment, customer needs, and technology. This reflective approach is known as 'feedback'.

By using feedback, we interpret what might seem like random events as part of a predictable process. We review both positive and negative outcomes, considering them as results of our management plans grounded in our philosophies of existence, management, and action. While we may not have been able to foresee the exact timing of these events, understanding them in the context of our planned strategies allows us to learn and adapt.

As the saying goes, "all's well that ends well," we recognize that management involves both opportunities and crises. This duality reflects the very principle of double-entry bookkeeping, where every action has its counterpart. In today's rapidly changing world, it's essential to transition from traditional accounting methods to a new paradigm that embraces this reflective approach. The practice of feedback in management not only helps us navigate the complexities of our decisions but also brings a sense of clarity and satisfaction. It brings smiles to faces.