

*THE GLOBAL AND MUTUALLY BENEFICIAL HUB*

&

*Road Safety as a NSSR*

**(NSSR-RS Empirical study framework)**

BY

AOEC

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**Version: 1.00.2024-2025 (to be closed in discussion with the organization)**

**Status: Program Enabler for Improved Branding**

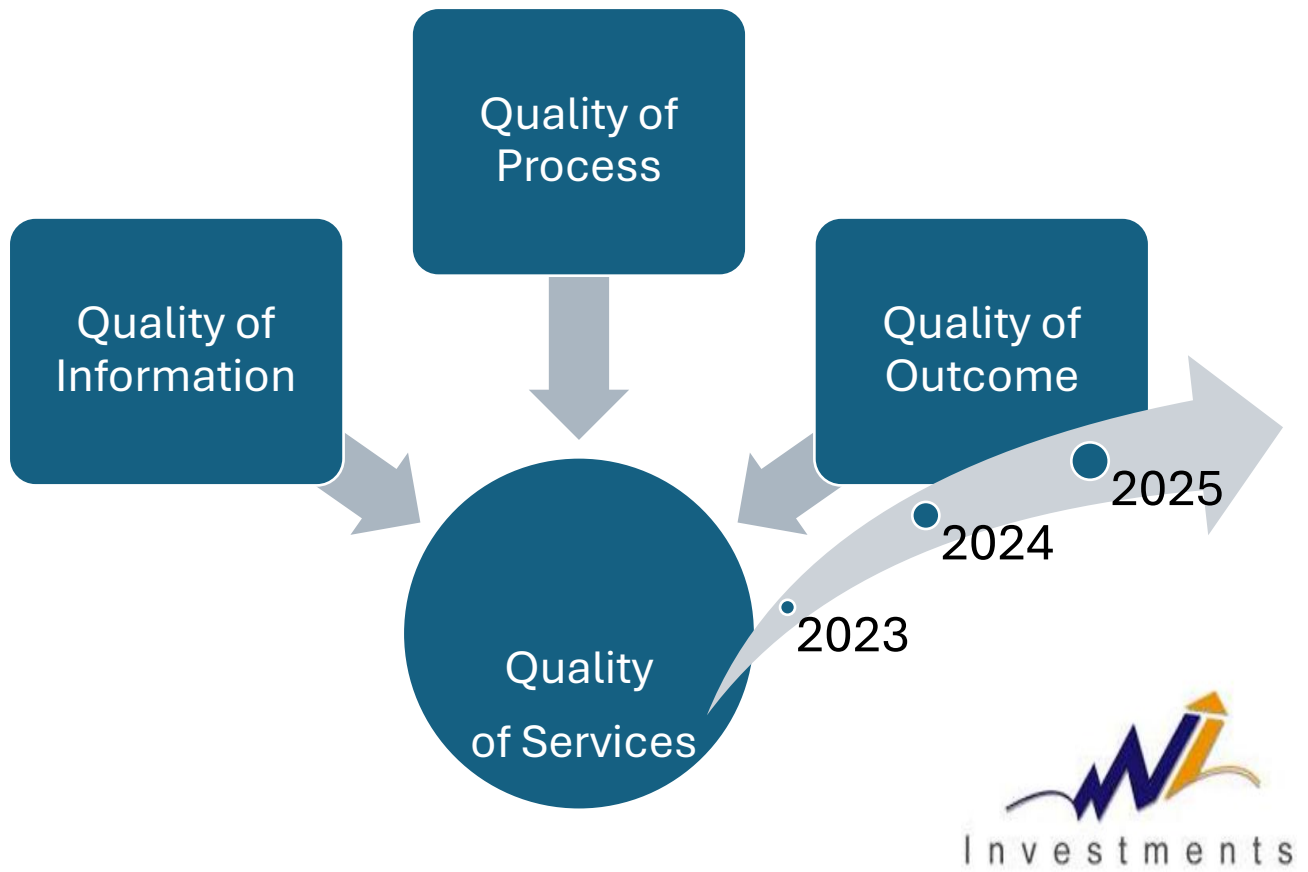
**DATE: 26th MAY 2024**

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## TGMB Brand Equity Vision



### 3. EXECUTIVE SUMMARY

The Case Study focuses on Continual Quality Improvement Via questionnaires and reviews.

#### Transformations or Ripple effect



Today most dealer networks for automobile brands deal with Manufactured/ CBU/Assembled products. These dealerships involve Showrooms, Service Centres, Service Workshops, Accident Repair Workshops, 24/7 Assistance, Warehouses etc. The investments are many.

For a brand and its need to enter, penetrate and grow in the market, SMART Brand Analytics is a solution finding that designs synergetic performance in automotive businesses.

**Continual Quality Improvement** (CQI) is the NEXT Step that holds all effort to design and implement synergetic performance together.

AOEC finds that a business can initiate projects to design CQI in its business practices. AOEC states that implementing such practices can make a business an Asset for its domain/sector.

AOEC finds that the automobile dealer network is a domain where CQI practices can help performance, profit making, return on investment and brand equity.

**The Processes that help implement CQI via ZED as per relevance to the business are**

- (a) Design Management (not relevant directly for the automobile dealer network)
- (b) Production Management (not relevant directly for the automobile dealer network)
- (c) Quality Management
- (d) Safety Management
- (e) Environmental Management
- (f) Energy Management
- (g) Natural Resource Management
- (h) Human Resource Management
- (i) Intellectual Property Management
- (j) Performance Management
- (k) Improvement-Innovation-Learning
- (l) Legal Compliance
- (m) NEXT Steps for sustainable development and growth (proposed via Business Intelligence and SMART Business Analytics)

The Government of India (GOI) via Quality Control of India (QCI) has recommended that governing bodies like MSME Development Institute refer and use the ZED (Zero Defect Zero Effect) framework for improving quality assurance and performance.

AOEC's Case Study series helps a business or dealer network incorporate Quality Control and CQI in the above areas. Please ask for more information by emailing us at [venkataoec@gmail.com](mailto:venkataoec@gmail.com) or by calling us on 919342867666

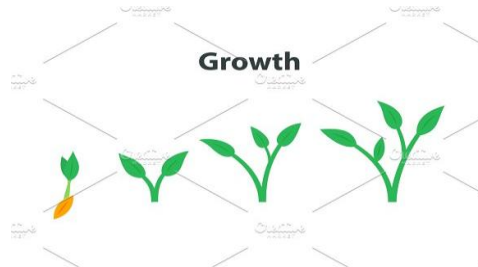
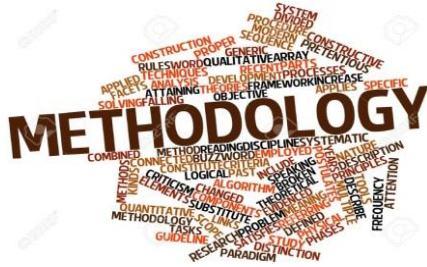
#### **4. A NOTE FOR THE COMPANY ASSESSED**

**Name:**

**Nature of business:**



## 5. OBJECTIVES OF THE CASE STUDY 2



### **Analyze and support the important management methodologies being used for branding in**

- (a) Dealership/Showrooms,
- (b) Service Centre/Workshop related Customer Relationship Management, and
- (c) Business Analytics for Brand Promotion/Penetration/Assertion
- (d) Continual Quality Improvement for Brand development and growth

### **Steps followed to evaluate these pain points and present recommendations**

1. Understand the impact on market position and business objective of the organization via the help of assigned members of the organization
2. Collect case study data by management level interactions, and interviews to develop evaluation methodologies for improved branding
3. Complete Evaluations via Statistical Tools (and the use of Datasets, Tableau and Excel)
4. Present Results via a Case Study Report

**Remarks about how this can help:**

## 5. THE CASE STUDY REPORT

This Case Study report includes **Key Opinion focus** (for brand development and growth) such as

1. Budget and Financial Ratios Management programmes / enablers for Road Safety as a NSSR
2. Dataset Creation

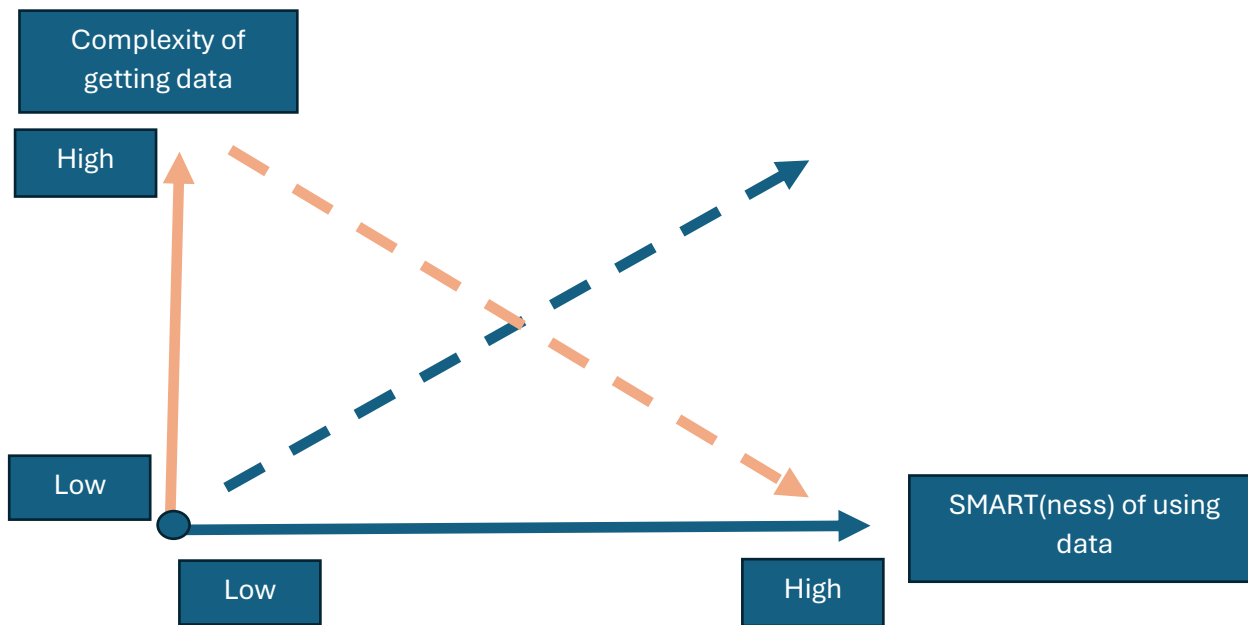
### **Some types of decision making expected via BI for Road Safety as a NSSR**



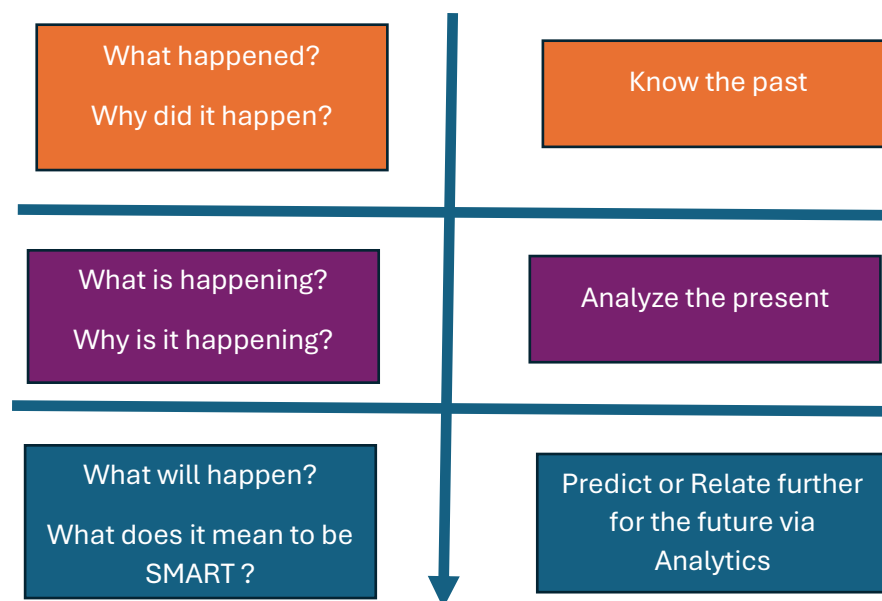
### **Some attributes of data quality required for CQI for Road Safety as a NSSR**

1. Relevant for data collection and evaluation
2. Accurate for evaluation and decision making
3. Credible for reference, evaluation and decision making
4. Accountable for analysis and decision making
5. Valid for collection, analysis and decision making
6. With preferred Integrity or Linkages for analysis and decision making
7. Interpretable for linkage, analysis and decision making
8. Coherent for reference, analysis and decision making
9. Timely for analytics and decision making
10. Periodic or Continual for synergy, analytics and decision making
11. Proactive but mission-confidential for business improvement and profit making

## Some aspects of data value important for CQI for Road Safety as a NSSR



## BI and its association with the past, present and future



### Improvements can be designed and tracked by the use of

- ✓ Metrics
- ✓ Key Performance Indicators (KPIs)
- ✓ Data Gathering and Interpretation using Surveys/Interviews/Engagement methodologies
- ✓ Data Analytics using BI/BA data value concepts



## The difference between BI and BA for CQI for Road Safety as a NSSR

Focus or Guides	Business Intelligence	Business Analytics
<b>Answers the following questions?</b>	What happened?	Why did it happen?
	Why did it happen?	Will it happen again?
	Who is accountable for what happened?	What will happen if SMART planning is done?
	How many areas of business are involved?	What else does the data tell the management that they did not ask or review earlier?
	How often is something happening?	What is the best thing that can happen? What is the value of CQI?
	Where did this happen? (location/network/dealership/department/function)	How does this affect the market position and business objective?
<b>Makes use of</b>	Reports/KPI(s)/Metrics	Statistical / Qualitative Analysis
	Threshold Monitoring/Alerting	Data layering/mining
	Dashboards/Scorecards	Predictive modelling
	Analytical Processing	Designing of experiments/empirical studies/case studies to improve learning out of business data
	Adhoc querying	Multi-variate Testing
	Performance and QoS analysis	SD&G Analysis
	Financial health analysis	Financial Ratios specific cost management

## Some Quality of Service (QoS) KPIs that need highlighting are

- ☐ Performance & Road Safety Analytics management
- ☐ Performance & SD&G (Sustainable development and growth)
- ☐ Performance & Energy management
- ☐ Performance & Environmental safety
- ☐ Performance & Accelerating EV/Hybrid adoption
- ☐ Performance & Risk mitigation / Contingency management
- ☐ Performance & Disaster sensitization and preparedness
- ☐ Performance & Customer connect solutions
- ☐ Performance & Supplier connect solutions
- ☐ Performance & Manufacturer connect solutions
- ☐ Performance & Return on investment
- ☐ Performance & Net worth
- ☐ Performance & Business Cluster synergy

**More Details:**

KPI(s) are qualifiable or specific measurements of performance results, they can be used to measure and track business initiative/ process / product / service improvement.

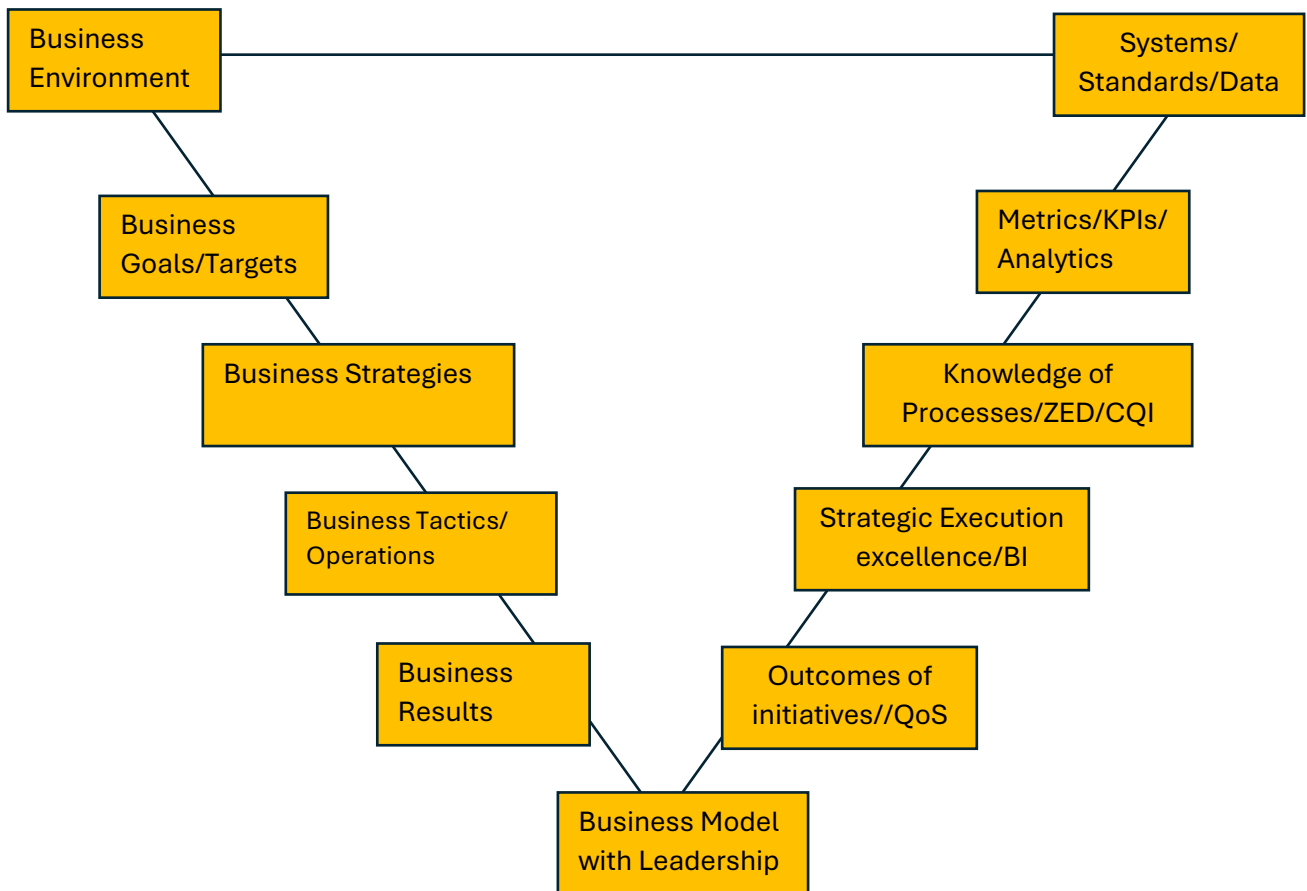
KPI(s) need to be

- ☐ Valuable for the business mission/decision-making and goals
- ☐ Realistic
- ☐ Relevant
- ☐ Measurable
- ☐ Monitorable
- ☐ Practically Achievable
- ☐ Bound by a Time Frame
- ☐ Sustainable when achieved

**Potential sources for metrics**

Corporate Vision, Mission, and Values
Business Performance Projections/Forecasts/Analysis or Guidance
Business Plans for Sales
Business Plans/Options for Marketing
Production / Manufacturing
Dealer networks
Operations and Services
Finance
Procurement/ Sourcing / Supply Chains
Quality
Technology and Innovation
Energy Management
Infrastructure and Facilities
R & D
Performance Management/Improvement
Human Resource Management and Talent Management
Legal / Regulation / SMART Compliance
Environment Management
Natural Resource Management
Society and CSR

### Mapping metrics to business phases for Road Safety as a NSSR



### Distinction that needs to be understood for Road Safety as a NSSR

Continual Improvement	Continuous Improvement
Phased and Structured	Unstructured and Flexible
Staircase effort (incremental on the basis of pausing, evaluating, understanding and analysing the effectiveness of actions where changes can be made at each step)	Straight line approach (along a desired path to achieve some desired results, with no pausing at steps to make unplanned changes)
No possibility of a failure	Possibility of milestone-based failures
Involves Periodic Reviews and Audits	Involves milestone-based or versioning specific reviews
Clear understanding of processes/improvements being planned	Proposed improvement or desired result-based understanding
More difficult and time consuming	More flexible and adaptable
Uses Metrics/KPI(s)/Data Analytics	Uses Kaizen/Lean Six Sigma

## Common Model to help deliver business and run operations for Road Safety as a NSSR



Tabulation of the Road Safety model to help deliver business and run operations.

<b>Governance Interactions</b>	<b>Processes</b>	<b>People and Organization</b>	<b>Culture</b>	<b>Measure and Metrics</b>	<b>Tools and Technology</b>
Decision making policies	Work planning	Organization model for business units	Culture awareness and adherence for Customer sentiments & Customer satisfaction	Incentives Or Metrics	Whether needed for efficiency and/or performance
Decisions making processes	Work estimations	Centralized or independent decision making	Accountability at various levels	Metrics to KPIs to motivate or measure performance	Decisions on Systems and Tools needed
Governance interactions	Work execution	Centralized or independent Roles, responsibilities and reporting lines	Motivation for way to work	KPIs and Analytics	Work guidelines for using Systems and Tools
Operating guidelines	Work interactions	HR systems	Drive to work for common goals	Getting KPIs to work	Work instructions for using Systems and Tools
Operations management	Information flow	Performance management	SOP to deliver	KPIs and effectiveness	Results

### **Common Standard Operating Procedures (SOP) followed**

It is recommended that a SOP planner be designed with the following sections depending on the nature of business and its business model. The list that follows is quite common in dealership businesses.

- ☐ Customer Relationship Management (CRM) SOP
- ☐ Supplier Relationship Management (SRM) SOP
- ☐ Dealership SOP
- ☐ Head office SOP
- ☐ Showroom SOP
- ☐ Business Operations (Ops) Centre SOP
- ☐ Customer Service Centre SOP
- ☐ Sales SOP
- ☐ Accounts SOP
- ☐ Billing SOP
- ☐ IT SOP
- ☐ Back-office SOP
- ☐ Stores and Spares SOP
- ☐ Warehouse SOP
- ☐ Front-office SOP
- ☐ HR SOP

### **Customer satisfaction KPI(s)/ Performance metrics and expectations from the organization**

This could relate to broad expectations such as

1	Management knowledge
2	Management attitude
3	Discipline
4	Human Relationship
5	Responsibility
6	Positiveness and Stress Management
7	Cost consciousness
8	Job Competency and/or Technical knowledge
9	Communication
10	Creativity
11	Leadership
12	Team building (for management staff)

☐

## 7. Our Online References

Our TGMB Hub framework solution can also provide scope for Global and Mutually Beneficial research, competition, acclimatization, and progressive problem evaluations for sustainable development and growth.

**Contents:** Some previews of management frameworks to help nurture the brand or organization's unique tagline and accelerate towards a unique "Global and Mutually Beneficial" (TGMB) experience.

### **Work in progress**

Proof of concept URL for *Business Tableau (or Tab or Showcase)*:

<https://aakkashkvautoengg.wixsite.com/businessstab>

Proof of concept URL: <https://aakkashkvautoengg.wixsite.com/transformviability>

### **Additionally**

Please ask for the proof-of-concept URL(s) for automotive brands that we have identified

1. Honda
2. Hyundai
3. Kia
4. Maruti Suzuki
5. Porsche
6. Toyota
7. We are work in progress for other brands

## **APPENDIX I – GENERAL BUDGETING SYSTEM FOR PROJECTIZATION TO IMPROVE ROAD SAFETY AS A NSSR**

### **What is budgeting?**

It is a financial plan for a defined period of time, usually a year, where the plan includes

- ☐ Approximate costs during a period (if applicable)
- ☐ Approximate revenues during a period (if applicable)
- ☐ Future financial conditions (if applicable)
- ☐ Planned sales volumes and revenues (if applicable)
- ☐ Resource estimations (if applicable)
- ☐ Costs and expenses (if applicable)
- ☐ Assets (if applicable)
- ☐ Liabilities (if applicable)
- ☐ Cash flow (if applicable)

### **How is a budget used?**

It is used for analysing & interpreting calculations and for comparing them to make future decisions.

### **How does a budget help?**

It is essential for managing, spending, avoiding debts, and for properly allocating resources. It may include a budget surplus.

### **How does a budget influence managers?**

- (a) It enables and controls managers to consider how the business, market and operating conditions may matter and then helps decide what steps should be taken.
- (b) It helps managers compare and consolidate problems before they occur
- (c) It helps coordinate the activities of the business by enabling managers to examine relationships between a specific department's functions and those of other departments
- (d) It helps control resources
- (e) It helps communicate plans to specific departments/managers via a cost centre framework
- (f) It helps motivate managers to strive to achieve budget goals
- (g) It helps managers perform visibly and accountably

### **What are the objectives of a budget?**

A budget provides a basis for

- (a) Examining the achievements of a business with respect to the industry, market and forecasts
- (b) Checking and approving the various expenditures of different departments
- (c) Evaluating managerial policies from time to time
- (d) Developing programmes for systems development, process development and service operations development
- (e) Deciding the basis, estimates and baseline for expenditures from funds allocated for a period
- (f) Knowing & assessing the efficiency and economical hindsight of the business

For the organization, the steps to prepare a budget may need some finalization to achieve the business vision, mission and costs management expected

### **What are the steps to preparing a budget?**

Step 1: Formation of a budget committee and costs centre framework

Step 2: Creation of standard budget forms that include estimations of funds, income, expenses, where the forms will need to be approved or revised by all associated departments

Step 3: Drafting and submission of reports from the accounts departments (for the past 2 years) showing the comparison between costs of service operations, income and expenses

Step 4: Preparation and submission of a forecast by each department

Step 5: Analysis of business and market conditions with forecasted, past and present data

Step 6: Formalization of departmental budgets by the budget officer and sharing of these budgets with departments for their strategic approval or revision

Step 7: Preparation of service operations plans and policies using reports submitted by the various departments

Step 8: Revision and correction of service operations plans and policies by the budget committee in consultation with finance and other departments

**To gain a better start, we look at some excerpts to highlight what goes in planning a budget, where we review some templates used for different kinds of budgets, where an experienced advisor said the main templates of interest are the Cost of operations budget and the Capital Expenditure (or Capital allotment) budget with due attention for the Cash budget and the Master budget. It was also felt that including in some templates a comparison between the budgeted amount and the current utilized amount is very important.**



**Common Capital structure and cash flow** (excerpts)

Fixed Capital
Working Capital
Partner's/Board's Stake holding Funds
Cash
Deposits
Securities
Credit facility / Overdraft
Interest accruals

**Important Financial ratios** as applicable to the business (excerpts)

We find stating whether the health of these financial ratios is **Good, Unsatisfactory or Not Applicable** helps plan ahead, or develop business vision and operating policies.

Ratio	Health	Formulae
Profit (ROIC)		Return on invested capital = Net profit / invested capital
Profit (ROA)		Return on total assets = Net profit / Total assets
Liquidity Ratio (Current Ratio)		Current Ratio = Current assets / Current liabilities
Liquidity Ratio (Quick Ratio)		Quick Ratio = Current assets – inventory / Current liabilities
Activity Ratios (Inventory Turnover)		Inventory turnover = Cost of goods sold / inventory
Activity Ratios (Days sales outstanding)		DSO = Accounts receivable / (Total sales/360)
Leverage Ratios (Debt to Assets ratio)		Debt to Assets ratio = Total debts / Total Assets
Cash flow position		-----

**Indicators of Health in Balance Sheets** (excerpts)

Capital (Fixed and Working)
Assets
Liabilities
Income
Expenses
Profits and Margin of profits
Cash flow
Contingency funds/Reserves
Debts, Out-standings, Bad debts
Overrun expenses
Legal claims
Performace for Road Safety as a NSSR

To get a budget to work, **Continual Quality Improvement and cost management** are important elements. We preview some details on cost management to get started.

#### **Cost management via a Cost Centre framework** (excerpts)

The Cost Centre is a framework that helps a company or budget committee create categories and sub-categories of budgets to suit the nature of business, in this case Road Safety as a NSSR.

The proposal is to use a Cost Centre framework to create different categories of budgets:

##### **(1) According to time (as applicable today)**

- ☐ Long-term
- ☐ Short-term
- ☐ Current
- ☐ Rolling

##### **(2) According to function (as applicable today)**

- ☐ Sales budget
- ☐ Marketing budget
- ☐ Production/Delivery system budget
- ☐ Equipment and Spares Purchases budget
- ☐ Consumables Purchases budget
- ☐ Sales outlet Expenses budget
- ☐ Business Operations Centre Expenses budget
- ☐ Customer Service Centre Expenses budget
- ☐ Warehouse Expenses budget
- ☐ Cost of operations budget
- ☐ Capital expenditure budget
- ☐ Cash budget
- ☐ Revenue budget
- ☐ Performance budget
- ☐ Project budget
- ☐ Master budgets

##### **(3) According to flexibility (as applicable today)**

- ☐ Fixed budgets
- ☐ Flexible budgets

## APPENDIX II – BUDGET FOR CQI FOR ROAD SAFETY AS A NSSR

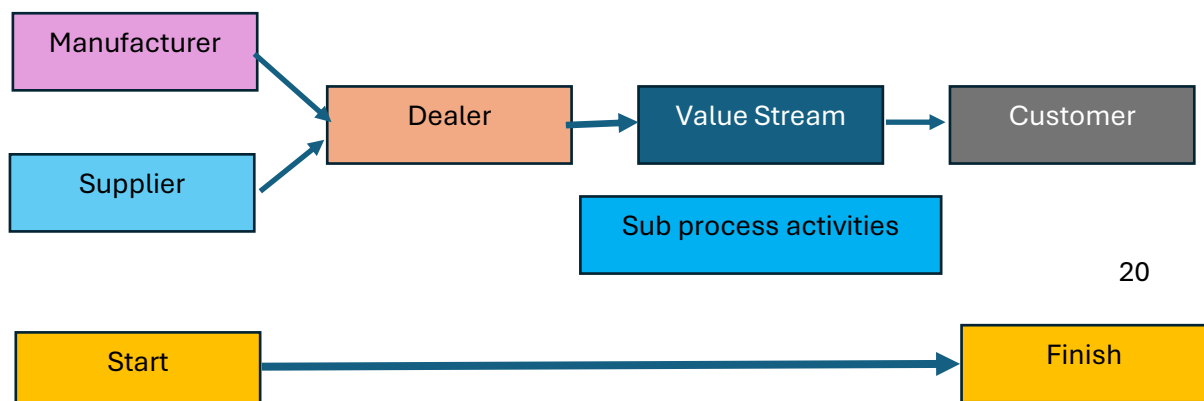
### Common improvement methods

- Kaizen
- P-D-C-A cycles (Plan-Do-Check-Act)
- Delaying, 5 Whys and Root Cause Analysis
- Continuous Improvement (CI) board and/or NSSR-RS Kanban cards

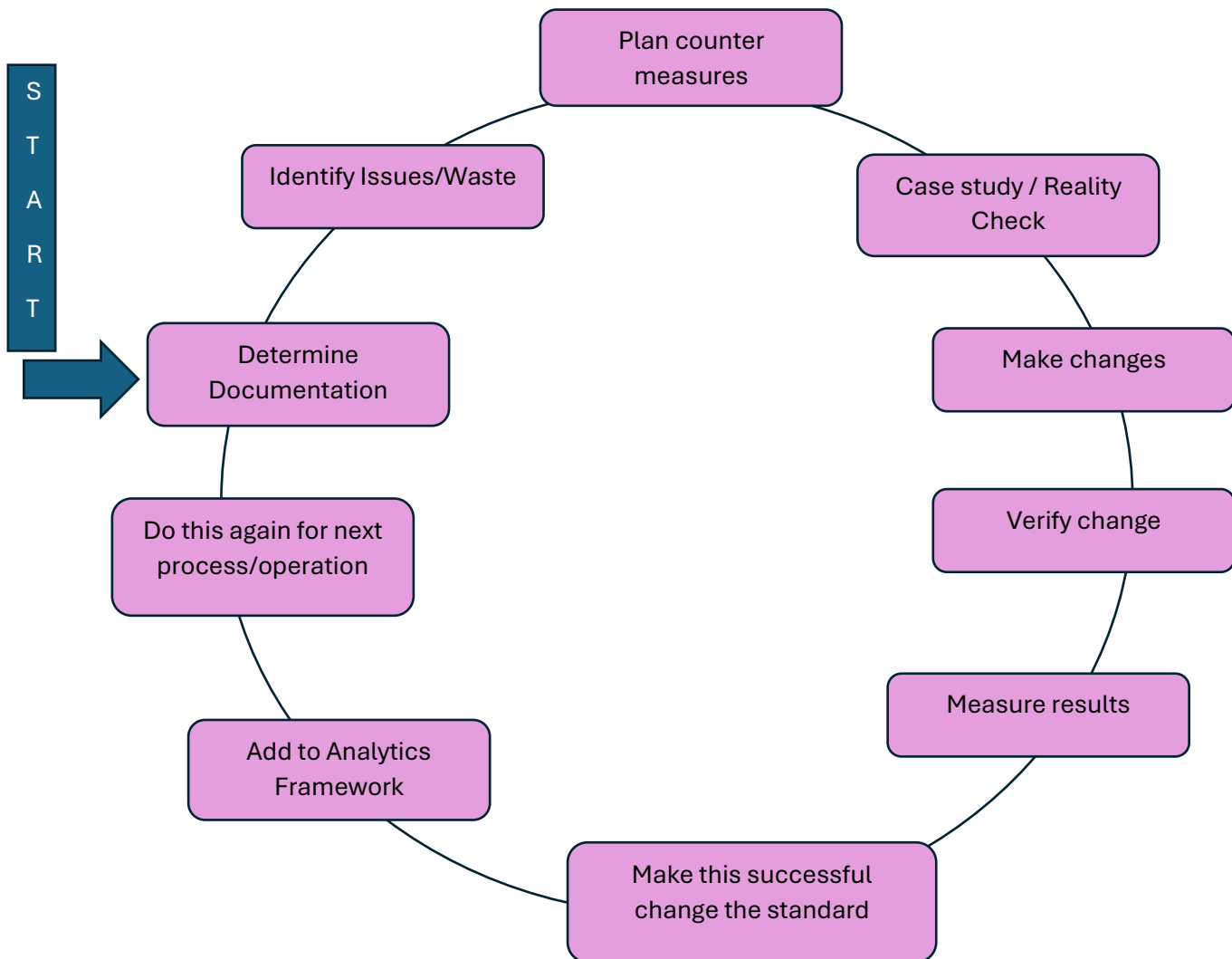
New CI Idea	CI Idea Issued	CI Idea Implemented
Assessment, audit, and other problem analysis	Owner assigned	Use of tools/techniques
Delaying, 5 Whys/ TMS studies	Due Date decided	Solution implemented
New Solution proposed	Solution Issued	CQI Budget feedback

### Rapid improvement tools

- ❖ A3 paper based ideation
- ❖ 5S (sort straighten shine standardize sustain)
- ❖ Standard Work (TMS based variation studies)
- ❖ Catch ball or Call to attention (Assign team, Pass down “purpose, goals, background, challenges” for improvement to other interested stakeholders for opinion, help and action)
- ❖ DMAIC (Define measure analyze improve control)
- ❖ Delaying and 5 Whys (Ask Why for 5 repeated times)
- ❖ Gemba walks (Walk by managers to identify opportunities for improvement)
- ❖ Hoshin Kanri (Policy development to focus on action, improve organizational alignment, develop CQI / Performance forecasting and budgeted strategy, increase engagement in improvement)
- ❖ NSSR-RS Kanban cards for visualization of workflow, limiting of work in progress, maintaining steady flow in process/material and incorporating of continuous improvement
- ❖ Demings cycle (PDSA – Plan, Evaluate or Do, Study, Act)
- ❖ Value Stream Mapping (Interested stake holding, Assemble a team with resources, Process a problem, Current state map, Define required state for improved value or for reducing waste such as non-value added transportation, inventory, motion, human intellect or involvement, waiting, over capacity allotment, over production, over processing, defects)



## Kaisen Cycle highlight to improve Road Safety as a NSSR



### NSSR-RS KANBAN DETAILS for a Service Centre/Workshop

NSSR-RS Kanban: Handbook incorporation status/cost of quality card

Production Kanban: authorizes service of vehicle

Withdrawal Kanban: authorizes movement of material/parts/components

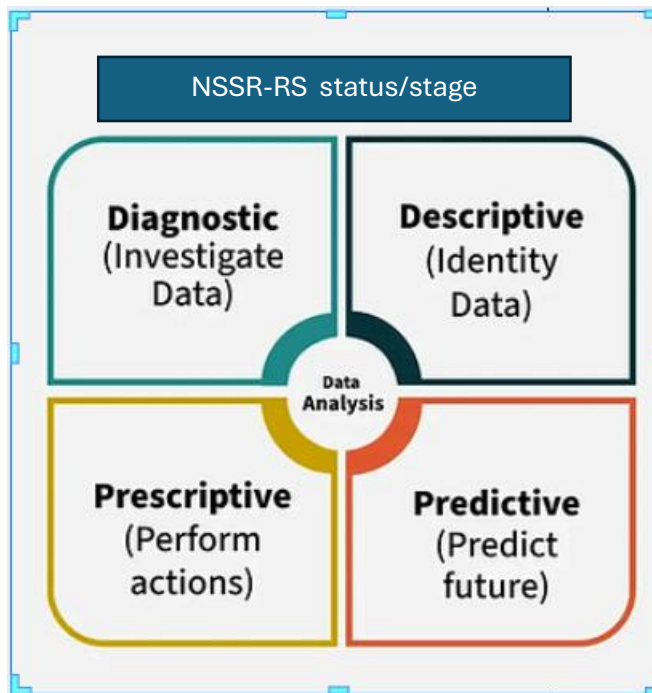
Kanban Square: marked area to hold material/parts/components

Signal Kanban: Signals status of service at work location

Material Kanban: Used to order material in advance of process for service of vehicle

Supplier Kanban: moves between the Service Centre and Supplier

## NSSR-RS Kanban



**CQI budget for Road Safety as a NSSR– A preview only****All improvements need time, resources and money so can be budgeted for****Company:****Department:****Year:****Quarter: Q1/Q2/Q3/Q4****Type of operations for Road Safety as a NSSR: Sales outlet/Business Ops  
Centre/Customer Service Centre/ Warehouse****City:****Area:**

<b>Items</b>	<b>Budgeted Amount</b>	<b>Additional Expenses</b>	<b>Total</b>
<b>Micro &amp; Macro Factors</b>			
Cycle time			
Defect reduction			
Error reduction			
Waste reduction			
Improved safety			
Cost reduction			
KPI incorporation/improvement			
Make or Buy decisions and Process selection			
Process development			
Service operations development			
Systems development			
Capacity and Aggregate Planning			
Customer satisfaction/engagement			
Employee engagement/teaming			
Supplier selection/engagement for MRP/Inventory management/QA			
Environmental management for standard work			

**Applicable Remarks:****Template is suitable/unsuitable/not applicable**

## **APPENDIX II – PERFORMANCE BUDGETING FOR ROAD SAFETY AS A NSSR**

**Company:**

**Department:**

**Year:**

**Quarter: Q1/Q2/Q3/Q4**

**Type of operations for Road Safety as a NSSR:**

**City:**

**Area:**

### **Performance influencers relevant for the business:**

- ☐ **Forecasting (costs and accuracy)**
- ☐ **Capacity and Aggregate Planning (costs and accuracy)**
- ☐ **Make or Buy Decisions and Process Selection (costs and accuracy)**
- ☐ **Costs management through Time Motion studies**
- ☐ **Inventory management (costs and accuracy)**
- ☐ **Supply chain management (costs and accuracy)**
- ☐ **Materials Requirement management (costs and accuracy)**
- ☐ **Cost of Quality in Production**
- ☐ **Cost of Quality for Products**
- ☐ **Cost of Quality for Services**
- ☐ **Customer Focus in Quality management (costs and benefits)**
- ☐ **Kaizen and Continuous improvement (costs and benefits)**
- ☐ **Process improvement (costs and benefits)**
- ☐ **Six Sigma methods (DMAIC) (costs and accuracy)**
- ☐ **Six Sigma methods (DMADV) (costs and accuracy)**
- ☐ **Environmental management (costs and benefits)**

### **Performance indicators relevant to the business:**

- ☐ **Economic rate of return for a given period (say a year or a quarter)**

**EROR = (Cash flow + Changes in PV or present value)/PV at the beginning of the period**

- ☐ **Book rate of return for a given period (say a year or a quarter)**

**BROR = (Cash flow + Changes in book value)/Book value at the beginning of the period**

- ☐ **Market share**
- ☐ **Return on Total Assets**
- ☐ **Average annual market share growth for the past 3 years**
- ☐ **Average annual sales growth over the past 3 years**
- ☐ **Average annual growth in return on total assets over the past 3 years**



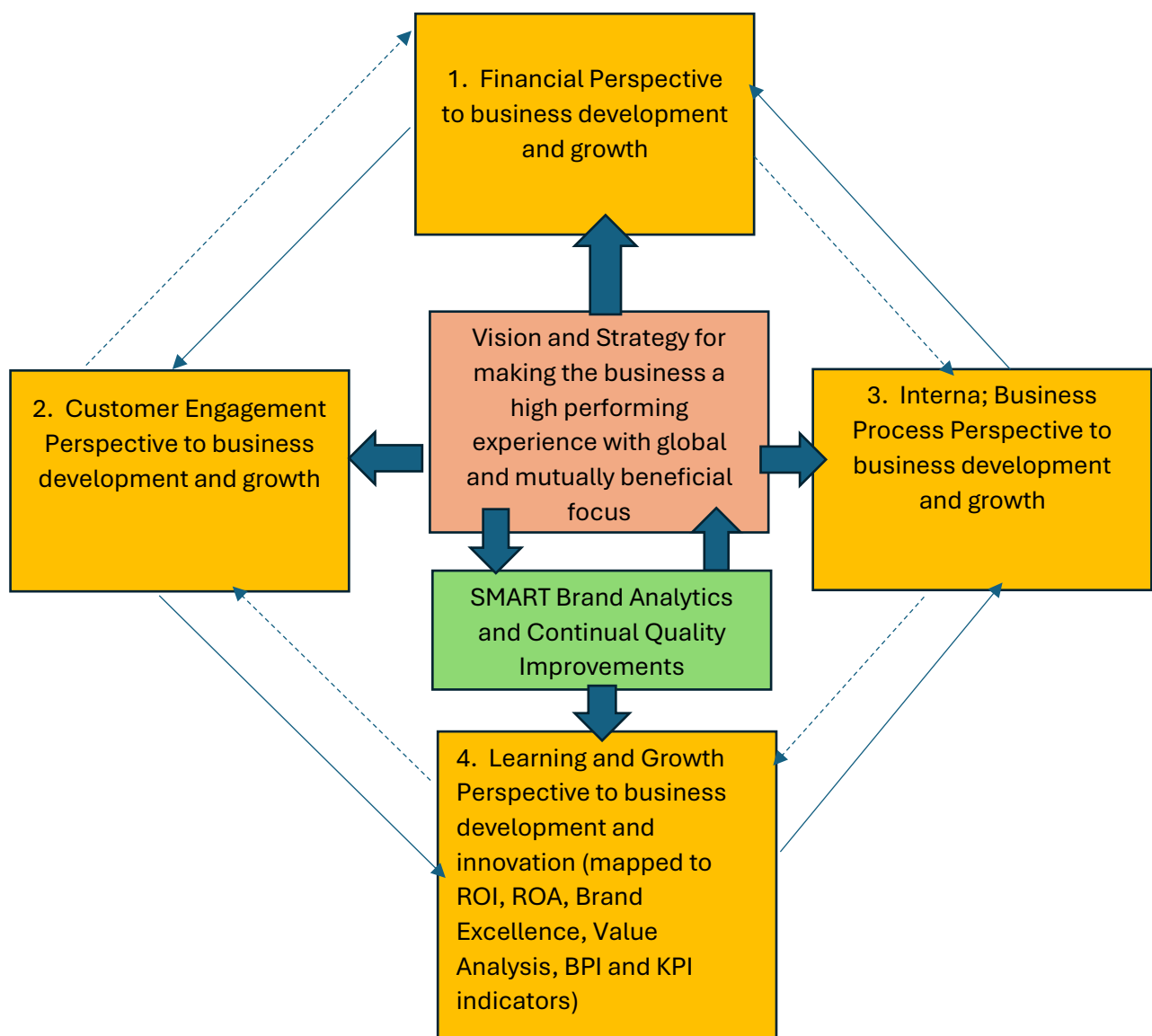
Items	50% capacity		60% capacity		75% capacity		100% capacity	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Variance Analysis								
Direct Materials Variance								
Direct Labour Variance								
Overhead Variance								
Sales Variance								
Contribution Margin								
Sales – Variable cost of Sales								
Balanced Scorecard costs								
Customer Focus								
Internal Business Focus								
Learning and Growth								
Financial Growth								
Responsibility Centres								
Cost Centre Framework								
Value Analysis								
Value Engineering								

Applicable Remarks: Template is suitable/unsuitable/not applicable

### APPENDIX III - CQI Scorecard highlight to improve Road Safety as a NSSR

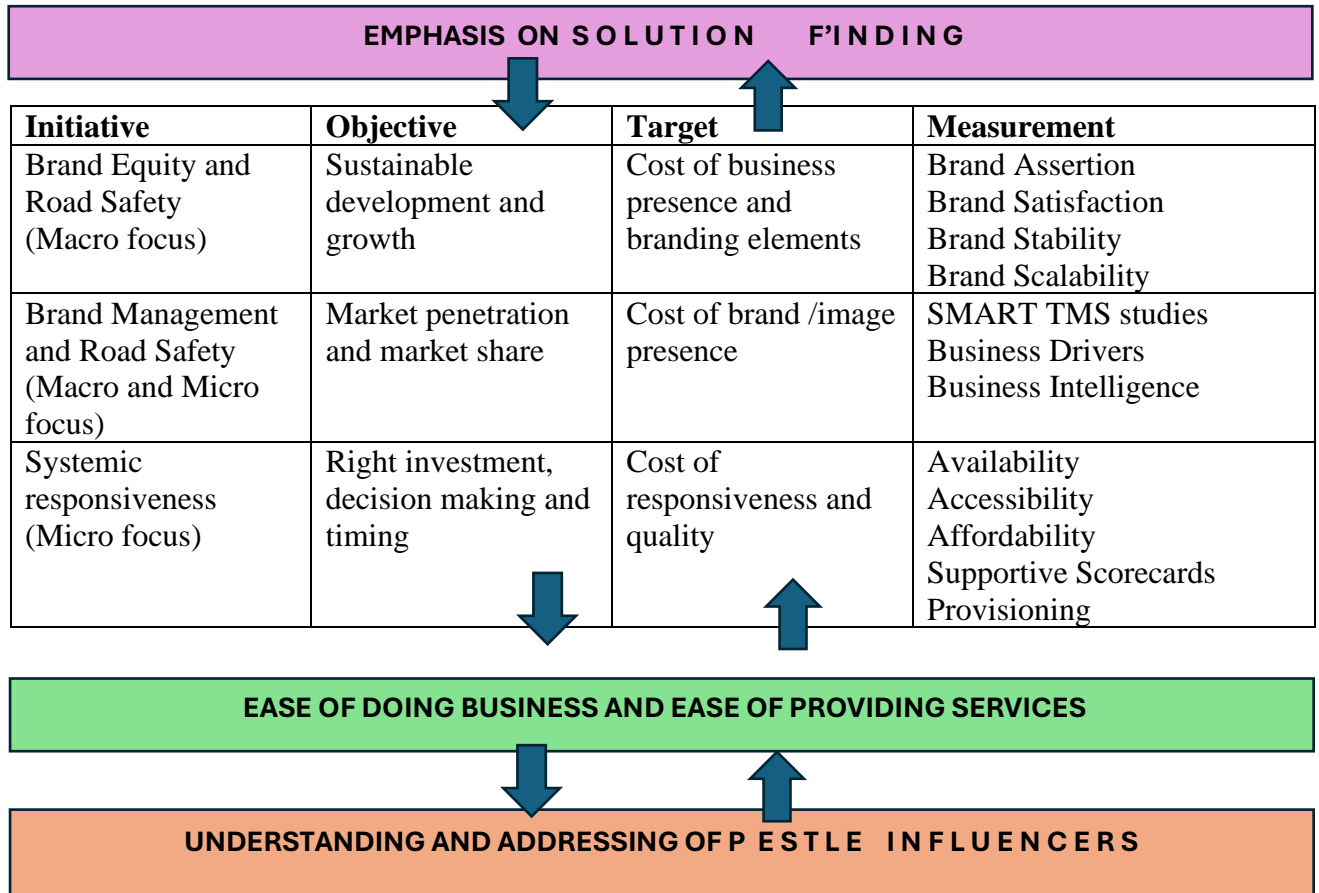
The CQI Scorecard revisits the Balanced Scorecard structure often used. The 4 perspectives of the Balanced Scorecard are 1. Financial perspective, 2. Customer perspective, 3. Internal business process perspective, and the 4. Learning and growth perspective.

The CQI Scorecard includes the Approach for Continual Quality Improvement into the 4 perspectives to help the business innovate and transform management systems to be more Global and Mutually Beneficial in investments for Quality of Services and Quality of Outcome where per say there is more vision to Empower to Enable to Engage perspectives.



## CQI Scorecard functional elements

For continual quality improvement, a planning framework must be developed to acknowledge the macro and micro focus that needs to be unitedly accepted by all management levels

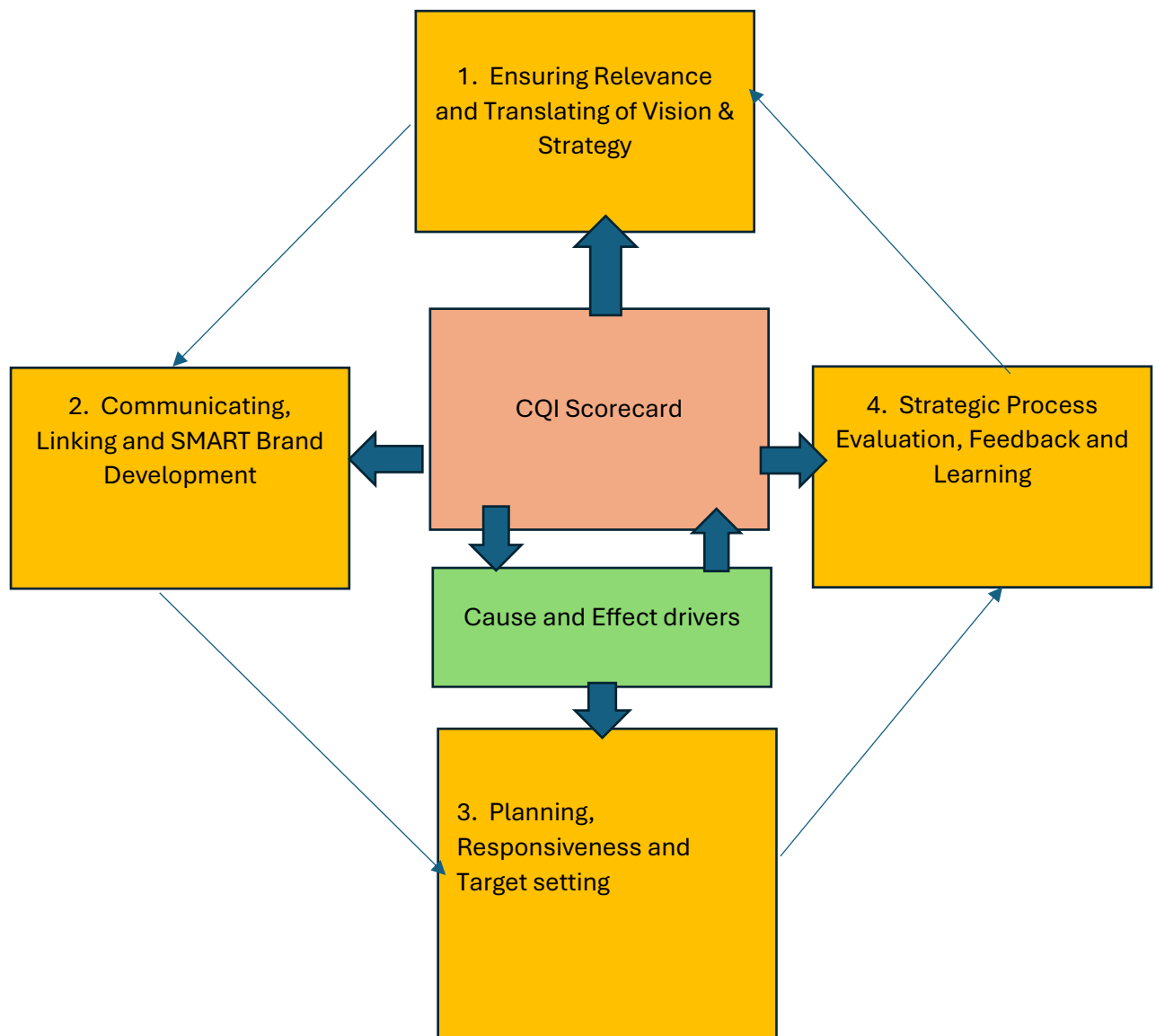


If the insight of a CQI Score card interests your organization, please mail us at [venkataoec@gmail.com](mailto:venkataoec@gmail.com) and [aakkashkvautoengg@gmail.com](mailto:aakkashkvautoengg@gmail.com) or call us at 91 9342867666 for more details.

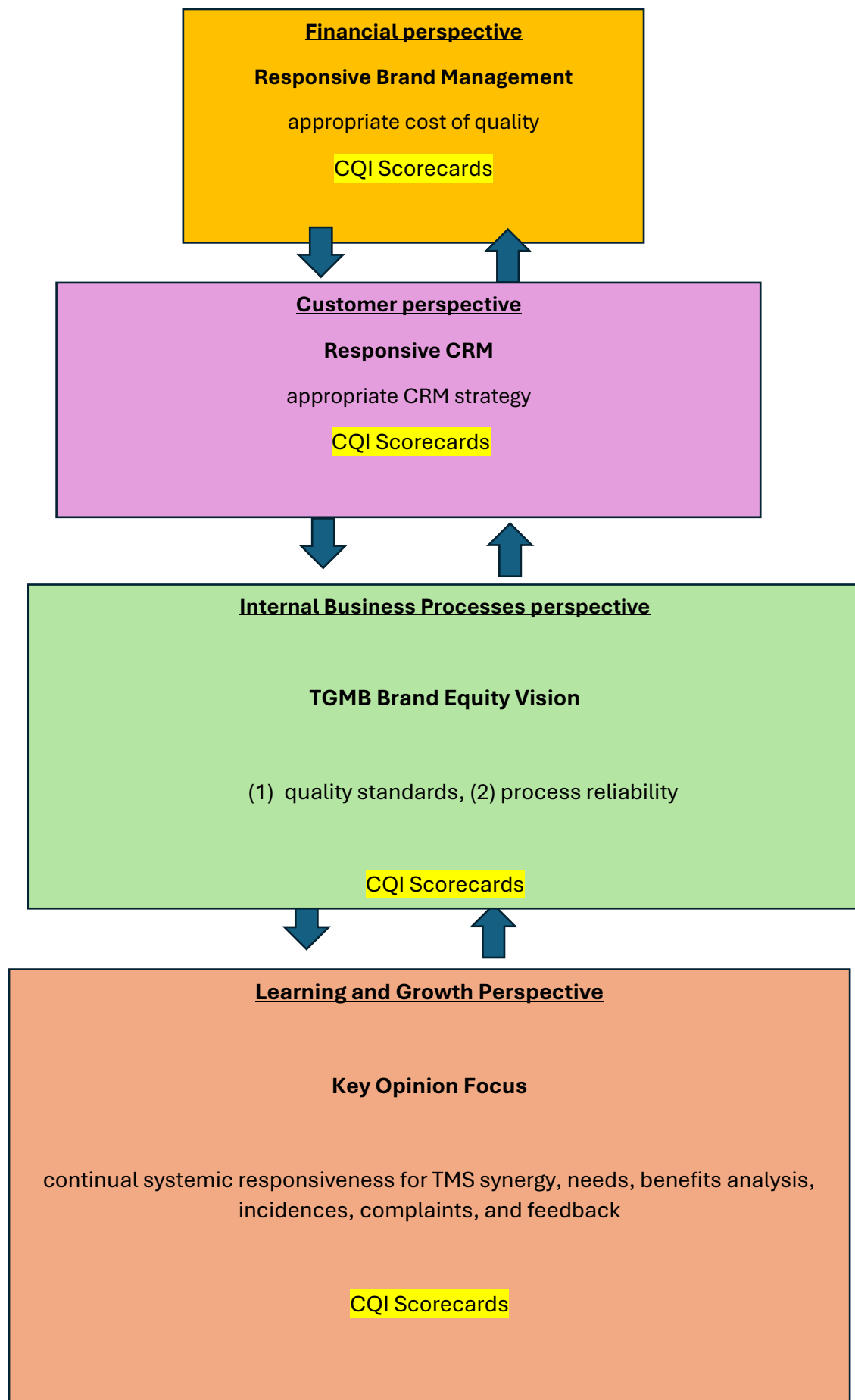
We are attaching our quotation for taking up this case study and implementing a Continual Quality Improvement platform for your dealership related brands, products and services.

We look forward to achieving more results with your team.

**4 Steps to designing a CQI scorecard for SMART Brand Analytics and continual Quality assurance for Road Safety as a NSSR**



## Cause and Effect drivers for the CQI scorecard perspectives



**Strategic map depicting the CQI scorecard perspectives in strategic brand management hierarchy**

