

# Freitag Lab AG in Personal Accessories (Switzerland)

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## Abstracts

With the adoption of “Beyond Budgeting”, Freitag is moving away from fixed budget planning to financial planning called “rolling” to adapt to its more flexible requirements. This should allow the company to be increasingly geared to the needs of the marketplace with a predetermined budget. In addition, recurring expenses are not rescheduled every year; the control of specific costs is instead assessed by the responsible employees. Also, with respect to the organisational structure – at least in...

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