



Harvard Business Case Borealis

Sven Brueninghaus

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Seminar paper from the year 2003 in the subject Business economics - Investment and Finance, grade: 2,0 (B), University of Applied Sciences Essen (MBA International Financial Management Program), course: Strategic Management Accounting, 8 entries in the bibliography, language: English, abstract: Borealis is the outcome of a merger of the petrochemical divisions of Statoil Norway and Neste Oy Finland in 1994. It is a fully integrated and the biggest European polyolefins producer with production plants in different European countries and it's head office in Copenhagen / Denmark. Directly after the merger Borealis had to create a common budget for the combined entity. The separate budgets of Statoil and Neste in the past had the traditional purposes of budgets: make planning and controlling easier for the management. The head of budgeting of Neste Oy became head of corporate control of Borealis and he was willing to leave the traditional budgeting behind and replace it by a new and innovative management steering approach with different purposes. During a period of three years he abandoned the traditional budgeting process and replaced it by a conglomerate of different management tools.

This case describes the reason why and how it came to the different budgeting approach and what kind of concept was implemented instead of the traditional budgeting process. It also includes the hopes, which the Borealis management had with the different approach and the results of it. In the following shall be discussed what the advantages and the disadvantages of the new financial and steering system are compared with the abandoned budgeting system either from a theoretical and practical point of view. For this discussion the traditional budgeting process is described in the first place. It includes the budgeting process within Borealis and in theory. Then the new approach of Borealis is described in part 3. In part 4. the advantages will be discussed and in part 5 the disadvantages will be figured out and discussed. In the last part a conclusion will be done, which will try to judge if the new financial and steering approach within Borealis does really achieve it's expected purposes compared with the abandoned budgeting system.

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