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# How CEOs Enable Judgment At Every Management Level To Turn Strategy Into Value

By Waheeda Görlitz | 21 September 2026

Enable managers to form judgment within their scope and connect it across levels. That is how strategy becomes coherent action, with evidence of movement toward Booked and Sustained Value every 90 days.

**A CEO cannot turn strategy into value from one room. Judgment must operate throughout the management system.**

Strategy does not become executable when the senior team has reached agreement. It becomes executable when managers throughout the organization can interpret what the strategy requires in their operating reality, make the decisions for which they are accountable and connect those decisions into coherent action.

That includes team leaders, department heads, plant and functional managers, and business-unit and regional directors. Each operates at a different decision altitude. Each must be able to exercise judgment within a legitimate scope without waiting for the senior team or transformation office to interpret every material change.

The CEO's task is not to distribute enterprise authority indiscriminately. It is to establish the conditions through which judgment can operate at every management level while remaining connected to the transformation mandate and the value at stake.

## The Room Gets Bigger. The Decisions Don't.

Inviting more people into transformation forums does not by itself distribute management capacity. Nor should every decision become shared. The requirement is more exact: every accountable manager exercises judgment on decisions within a legitimate scope, draws on the evidence and expertise of teams and stakeholders, and recognizes when wider consequences require connection or escalation.

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## 1. Establish Judgment Within Legitimate Scope

Each management level needs clarity about which decisions it owns, which evidence it must consider and which consequences exceed its authority. Teams and stakeholders contribute observations, interpretations, expertise and consequences. The accountable manager forms the judgment and remains responsible for the decision.

When decision rights are unclear, managers either escalate work they should own or act without understanding wider consequences. Both weaken execution. Legitimate scope gives managers enough authority to move while making the boundary of that authority explicit.

## 2. Connect Judgment Across Management Levels

Judgment at every level does not mean isolated autonomy. A locally sensible decision can transfer cost, undermine another function or weaken the enterprise value case. Managers therefore need a common discipline for connecting evidence, dependencies and consequences across organizational boundaries.

Connection does not require every level to reach the same interpretation. It requires material differences to remain visible, meet one another and produce decisions whose relationship to enterprise direction can be defended.

## 3. Govern Through A Shared 90-Day Rhythm

Judgment becomes valuable only when it produces credible commitment and coherent action. A shared 90-day rhythm brings operational evidence back into management, makes changed conditions discussable and requires each level to state what it will decide, mobilize and deliver next.

Every rhythm should show two forms of progress: movement toward Finance-confirmed Booked and Sustained Value, and stronger management capacity to form and connect judgment without unnecessary escalation or external intervention.

## The CEO's Obligation

The CEO remains accountable for enterprise direction, the transformation mandate and the conditions under which managers act. Managers remain accountable for exercising judgment and making decisions within their scope. Teams and stakeholders make the relevant reality available to that judgment.

When these responsibilities are explicit and connected through a recurring rhythm, strategy no longer depends on one room to become real. It moves through the management system as coherent action and returns as evidence of value.


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## About MANREAU

A transformation program is not yet a transformation.

Your strategy can be sound, delivery disciplined and change carefully planned. Yet your transformation can still fail.

Managing the initiatives is one job. Managing the system that must transform the business is another. Most organizations manage the first explicitly. The second goes unmanaged. That system is the Transformation Operating System.

MANREAU works with leaders on their Strategic Mobilization to improve the conditions for successful transformation by making the Transformation Operating System visible and manageable. Strategic intent turns into coherent action, booked and sustained value, and the capacity to transform again.

## About the author

Waheeda Görlitz is the founder of MANREAU. She works with leadership teams on the organizational, political and human system through which transformation becomes executable and enduring.

**Read the founder conversation**

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## Bring Us the Situation.

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