

I to E

Ideation to execution

A five-stage method for taking an organization’s operating model from diagnosis to a working design. I built it by putting four published models in order: McKinsey’s twelve elements, Bain’s focus areas, Accenture’s five traits and KPMG’s six function layers.

WHO IT IS FOR

Students and early-career analysts on an operating model case.

USE IT WHEN

A strategy exists but results trail it, and you must decide what to change and in what order.

SKIP IT WHEN

The problem is one process or one system, or there is no strategy yet to design around.

SEQUENCE

Five stages, one path

	STAGE	QUESTION IT ANSWERS	WHAT IT USES	WHAT YOU HAND OVER
01	Diagnose	Where do results fall short of strategy, and why?	McKinsey’s five CEO questions and four outcomes	A gap statement with a target for each outcome
02	Design	Which of the twelve elements do we refine or shift?	The twelve elements, plus Bain’s leadership areas	A map of choices across all twelve elements
03	Stress-test	Does each choice hold for each business unit?	Five traits, applied to one unit at a time	A fit check per unit, and the choices that changed
04	Build	What does each function need to run the design?	Six layers: process, people, technology, data, delivery, governance	A blueprint for each function in scope
05	Run + evolve	How do we keep it working, and change it when needed?	Separate forums to run and to change the model; KPI layer; experiments	A cadence, KPIs and a quarterly outcome review

DESIGN STAGE

The spine: twelve design elements

Purpose	Behaviors	Rewards	Value agenda	Governance	Structure
Leadership	Ecosystem	Footprint	Processes	Technology	Talent

Elements and outcomes are McKinsey’s (2025). Each choice is tagged to elements, and each element is marked refine or shift.

STRESS-TEST STAGE

Five traits, renamed

People-first ACCENTURE: HUMAN Is work designed around people before tools?	Flexible ACCENTURE: LIQUID Can talent and assets cross boundaries as work changes?	Tech-enabled ACCENTURE: ENHANCED Do people and machines share the work on purpose?	Adaptive ACCENTURE: LIVING Does the unit sense change and respond without a redesign?	Modular ACCENTURE: MODULAR Can parts be added or removed without breaking the rest?
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Unilever, 2024 to 2025

Unilever did not use I to E. This is my reading of public reports, and I have not checked results since the demerger.

	WHAT THE PUBLIC RECORD SHOWS	HOW I READ IT IN I TO E
01	March 2024: ice cream (€7.9bn turnover in 2023) ran on a different operating model from Unilever's other businesses (€12.9bn average). Targets: mid-single-digit sales growth, a modest margin gain.	A portfolio that no longer fits one model. The stated targets are the outcome side.
02	Ice cream to be separated, leaving four groups: Beauty & Wellbeing, Personal Care, Home Care, Nutrition.	A shift in Structure and Footprint, and a narrower Value agenda. Other elements are not visible from outside.
03	Ice cream was handled as its own case, apart from the other four groups.	The Modular trait: a unit with a different operating model can run alone. Testing by unit gave one unit a different answer.
04	About €800m of savings over three years; about 7,500 mostly office-based roles, roughly 6% of 128,000 staff.	Function-level work in the people and performance-data layers.
05	Demerger completed 6 December 2025. The Magnum Ice Cream Company began trading on 8 December in Amsterdam, London and New York.	Stage 5 starts here: tracking the stated targets against the outcomes.

GUARDRAILS

Settle three tensions up front

01 Standardize or differentiate Best practice is fast. A distinct model is an edge. Most organizations cannot copy a leader's model whole. Resolve: standardize what does not set you apart, and design what does.	02 Control or empowerment Self-organizing teams move faster. Embedded controls and segregation of duties keep risk in check. Resolve: choose per business unit. Do not average the two.	03 One word, two meanings McKinsey's governance means priorities and resource allocation. KPMG's means risks and internal controls. Resolve: keep both and label them enterprise governance and control governance.
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CREDITS

Where I to E comes from

SOURCE	WHAT I TOOK	HOW FAR I TRUST ITS NUMBERS
McKinsey, "A new operating model for a new world," June 2025	Twelve elements, refine or shift, four outcomes, CEO questions	Survey of 757 executives (2024), method published
Bain, Organizational Design & Operating Model, web page read 17 Oct 2026	Six focus areas, for leadership and management systems	No method shown, so I use none of its figures
Accenture, "Move fast to thrive," 2021	Five operating model traits	Earnings data from 2007 to 2017, so I use none
KPMG, "How the KPMG Target Operating Model can help," 2024	Six function layers; start from a model answer	Time-saving claim shows no method, so I use none

Four sources, stacked by job and run as one path.

Mine: the order of the stages, the crosswalk between the four sources, the renamed traits, the guardrails and the stage outputs. **Not done:** a test on a live engagement. KPMG's model answers are proprietary, so I would use open material such as APQC's process framework and COSO for internal controls. Change management needs its own plan.

Unilever sources: Grocery Gazette, 19 March 2024; The Chemical Engineer, March 2024; Investing.com, December 2025. Every named firm and its work belong to its authors.