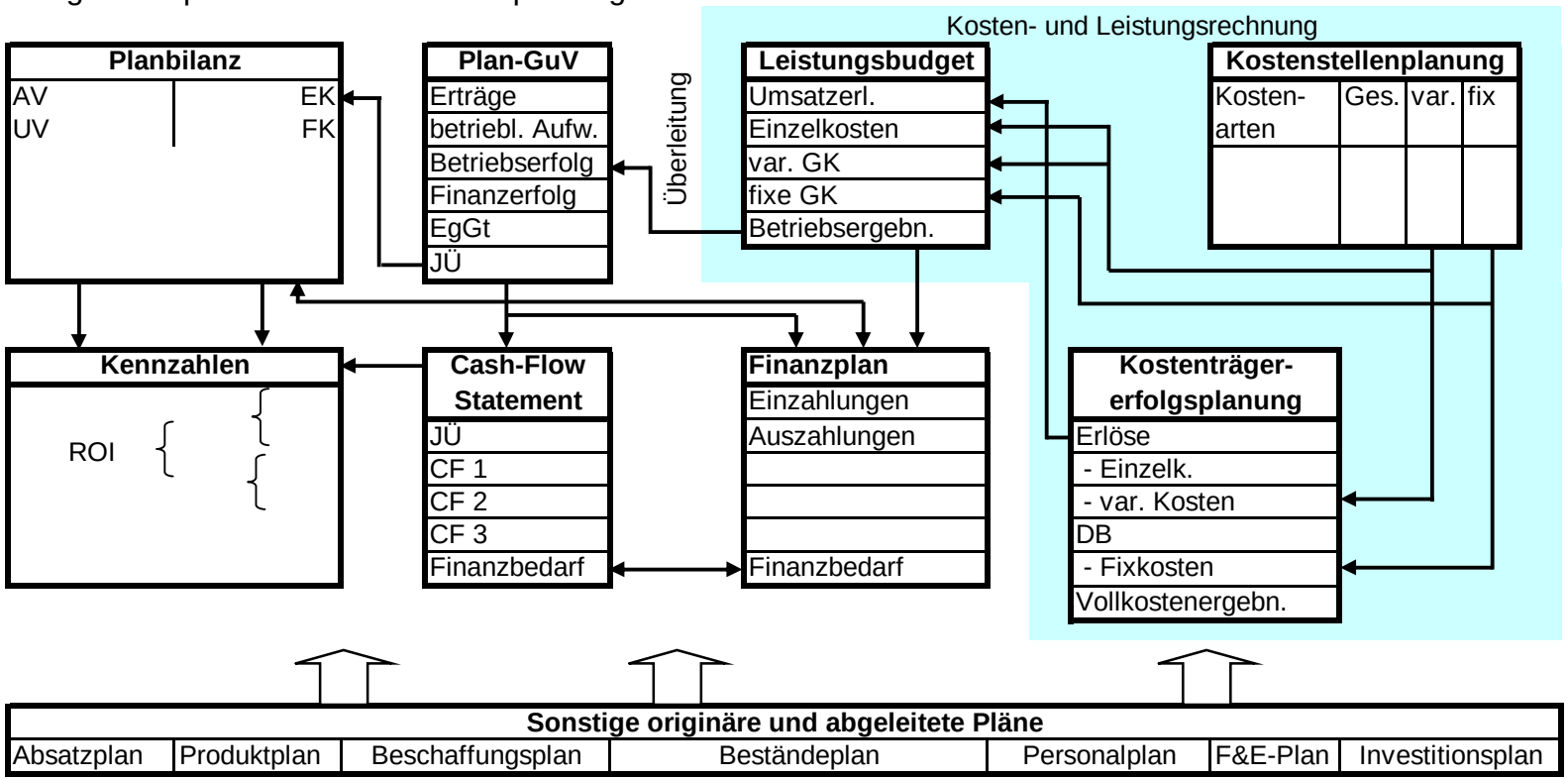Integrierte operative Unternehmensplanung