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Sommario/riassunto	Much of current management literature focuses on a limited set of 'classical' value levers, such as cost reduction, sales optimization or mergers & acquisitions, thus neglecting another core value lever: capital investments. That capital investments receive such limited attention is all the more surprising when one considers how vitally

important they are to the economy as a whole as well as individual businesses. There is significant value-creation potential in optimizing capital investments. Investments not only determine the asset structure of a venture. They also enable the introduction
