JUDGMENT · STYLE

Beyond SMART Goals

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PETERSEN LEADERSHIP | PERSPECTIVES • GOALS AND EXECUTION

Turning Difficult Decisions into Meaningful Results

A leadership decision sets direction. It does not, by itself, change behavior. The task that follows is to translate judgment into goals people understand, believe in, pursue, and revisit when circumstances change.

Companion essay 2 of 2 • Execution: turning choices into results. Read the companion essay, The Courage to Decide: What Would My Replacement Do?

A good decision can still produce a poor result

I have watched leaders announce sound decisions with conviction, only to see little change several months later. The decision was recorded; the meeting ended; everyone returned to work. What was missing was not always determination. More often, the organization lacked a shared definition of success, a practical plan, ownership, or a way to respond when reality interfered.

The related graphic How to Set Goals in 2027, credited to Natan Mohart, brings together four recognizable approaches—SMART, DUMB, HARD, and WOOP. I like the comparison because it reveals four different needs: precision, inspiration, commitment, and preparation. I would not ask an organization to run four competing goal systems. I would use the strongest contribution of each within a single process.

My own Business Transformation Plan (BTP) provides that process: Values » Mission » Vision » Strategy » Objectives » Tactical Action Plan. An operating discipline such as PBCA BOS can then turn priorities into visible commitments, regular conversations, and corrective action. The issue is not which acronym wins. It is whether people know why the goal matters, what success means, what they must do, and how they will learn.

What each framework contributes—and what it cannot do alone

SMART: clarity and accountability

Most leaders know the familiar version of SMART: Specific, Measurable, Achievable, Relevant, and Time-bound. Its contribution is to move from “improve service” to an objective that someone can actually assess. George T. Doran’s 1981 formulation was slightly different—Specific, Measurable, Assignable, Realistic, and Time-related. That original “Assignable” is worth recovering: someone must own the work. The modern wording remains useful, but a

beautifully phrased goal without an owner is not an operating commitment.

SMART does not guarantee that a goal is worthy of the effort. An organization can precisely measure activity that contributes little to its mission. Measurement should illuminate purpose, not become a substitute for it. Some important goals, particularly those involving trust or culture, also require a combination of quantitative signals and qualitative evidence.

DUMB: aspiration and sustaining behaviors

Brendon Burchard popularized DUMB as an intentionally provocative alternative to beginning with narrow, safe targets. The infographic uses Dream-driven, Uplifting, Method-friendly, and Behavior-triggered. Burchard's own published version uses closely related wording: dream-focused, uplifting, method-based, and behavior-triggered. The contribution is the reminder that people invest energy in a future they can imagine and care about—and they need repeatable behaviors to advance toward it.

Dreams do not excuse poor analysis. "Uplifting" cannot mean pretending that work is easy or asking people to be enthusiastic about unrealistic demands. The useful test is whether the goal aligns with values, creates meaning, and suggests behaviors that can survive an ordinary Tuesday when motivation is low.

HARD: emotional commitment and worthwhile challenge

Mark Murphy's original HARD framework means Heartfelt, Animated, Required, and Difficult. "Animated" means being able to picture the desired future vividly; it is not "Accountable," as the shared graphic labels it. Accountability remains indispensable, but the original acronym concerns the felt importance and challenge of a goal. HARD asks whether the goal calls us to grow rather than merely repeat last year's routine.

Some observers treat HARD and SMART as rivals. I do not. A bold, meaningful long-term aspiration can coexist with realistic milestones, transparent measures, and resource constraints. We should avoid two extremes: setting comfortable goals that change nothing, and declaring impossible goals that exhaust people without giving them a credible path forward.

WOOP: obstacles and if–then planning

Gabriele Oettingen's WOOP stands for Wish, Outcome, Obstacle, and Plan. Its distinctive contribution is to pair a desired future with the internal obstacle most likely to interfere, then form a concrete response: "If this obstacle occurs, then I will take this action." External conditions matter too, but the method deliberately asks us to examine our own reactions, habits, and barriers rather than merely listing outside threats.

A strategy often fails in predictable moments: a difficult client conversation, an overloaded calendar, resistance from a manager, or the temptation to return to an old routine. WOOP turns a vague intention into a response that can be practiced before the pressure arrives. It is not a replacement for budgeting, risk management, or operational contingency planning, but it

strengthens individual follow-through.

Framework	Question it answers	Failure if used alone
SMART	Can we define and verify progress?	Precision without meaning.
DUMB	Do people care—and what habits support it?	Enthusiasm without discipline.
HARD	Is the future worth stretching for?	Ambition without a credible path.
WOOP	How will we respond when obstacles appear?	Planning without strategic direction.

Start with values, not with a metric

The BTP begins with values for a reason. Values set the boundaries within which results should be pursued. Mission explains why we exist. Vision defines the future we seek. Strategy expresses the choices we will make and, equally important, what we will not pursue. Objectives translate strategic choices into observable results. The Tactical Action Plan establishes people, resources, responsibilities, and dates.

Suppose a company declares that client trust is a core value. It might also choose a revenue-growth target. The two are not automatically in conflict. But if managers reward growth without examining client complaints, service reliability, and employee capacity, the organization may meet its financial target while degrading its mission. That is not merely a measurement problem. It is a leadership problem.

“If we achieve every goal we have established, will we actually create the organization we want to lead?”

A practical example: rebuilding client-service trust

Consider a hypothetical advisory business entering 2027 after a year of client complaints, missed follow-ups, and unclear handoffs. The CEO decides that reliable service—not merely acquiring more business—must be the year’s first priority. The question now becomes how to make that decision real.

BTP element	Illustrative application
Values	Respect clients' time; keep promises; take responsibility without blame.
Mission	Help clients make important decisions with confidence.
Vision	Be known as an advice firm clients can rely on consistently.
Strategy	Standardize critical handoffs while preserving advisor judgment and personal service.
Objective	Within 90 days, acknowledge at least 95% of routine client requests within one business day.
Tactical action	Assign a service owner, map the handoff, train the team, inspect weekly data, and resolve recurring exceptions.

The 95% threshold is an illustrative management target, not a claim about my former business or an externally established service benchmark. The leader should check baseline performance, available capacity, and client expectations before choosing a real threshold.

SMART makes the objective visible and time-bound. DUMB connects it to a dream worth pursuing—clients who no longer wonder whether anyone heard them—and to a daily habit of confirming requests promptly. HARD asks whether the team cares about that future, can picture it, understands why it matters now, and is willing to develop new skills. WOOP prepares the service leader for the predictable internal obstacle: "If I am tempted to defer a difficult callback because my day is already full, then I will send an acknowledgment and schedule the response before closing the request."

Notice that the methods do not operate in isolation. The purpose gives the objective meaning; the objective creates accountability; the habit makes action repeatable; and the obstacle plan helps the commitment survive pressure.

Execution is a leadership system, not a yearly event

Too many organizations treat goal setting as a January ceremony and review as a December exercise. By then, little can be rescued. A better rhythm connects the longer horizon to shorter commitments. In PBCA BOS terms, the 3-Year Picture clarifies direction, the 1-Year Plan identifies the annual priorities, and Quarterly Rocks focus the team on a small number of outcomes. Weekly discussion should surface obstacles, decisions, and accountability while there is still time to respond.

My experience with meetings reinforced this principle. I set a rule for my own participation: at fifty minutes, I would leave a meeting, although others could continue. Our organization generally held one weekly all-hands meeting. The point was never the number fifty; it was respect for people's time. Participants prepared, prioritized, and shared what everyone needed to know. A goal system should have the same discipline: clear priorities, an accountable owner, an exception that needs attention, and a decision about the next action. It should not create an endless procession of status presentations.

A useful operating review might address four questions: What did we commit to? What actually happened? What is preventing progress? What are we changing before the next review? When an indicator is off track, the answer is not automatically to pressure people harder. It may be necessary to rethink the plan, provide resources, remove friction, or revisit the goal itself.

IQ, EQ, and AQ turn goals into leadership

IQ helps leaders select meaningful measures, test feasibility, and understand cause and effect. EQ helps them discover whether employees understand and care about the goal, whether the workload is reasonable, and whether a target is promoting blame rather than learning. AQ recognizes that markets, people, technology, and circumstances change. The organization must be capable of adjusting tactics, and sometimes the objective, without abandoning its values.

All three are necessary. An executive who can build a perfect dashboard but cannot earn trust may get compliance without commitment. A beloved leader who refuses to hold anyone accountable may preserve good feelings while disappointing clients. A determined leader who never revises the plan may mistake rigidity for strength. The purpose of a goal is to move the organization toward its vision, not to protect the ego of the person who wrote the plan.

When goals become dangerous

Metrics can distort behavior when they are treated as the whole truth. A sales target can encourage unsuitable transactions. A call-volume target can reward short conversations that do not solve client problems. An aggressive productivity target can hide burnout. For every primary metric, leaders should ask what important outcome could deteriorate while that number improves. Then they should seek balancing evidence—client experience, quality, employee judgment, ethical conduct, and long-term relationships.

Likewise, an aspirational culture statement means little unless leaders model it. If the company declares respect a value while routinely wasting employees' time or ignoring their voices, the actual culture is taught by those behaviors. Goals are not just what leaders write. They are the standards leaders reinforce, the tradeoffs they make, and the conduct they tolerate.

A 2027 goal-setting conversation for CEOs and coaches

I would begin annual planning with a conversation, not a template. The following sequence connects direction with practical execution:

- **Purpose:** What decision or strategic priority must this goal serve?
- **Values:** What must remain true about how we pursue it?
- **Vision:** What better future will people be able to describe?
- **Measure:** What evidence would convince a reasonable observer that progress occurred?
- **Ownership:** Who will be responsible for the outcome and who must contribute?
- **Behavior:** What routine will make progress more likely each week?
- **Challenge:** What will require us to learn or stretch?
- **Obstacles:** What internal habit or reaction is likely to derail the effort?
- **Response:** What specific if–then action will address that obstacle?
- **Review:** When will we examine both the numbers and the human consequences?

A team need not answer all ten questions in a lengthy workshop for every goal. Use the full sequence for the few priorities that matter most and a shorter version for routine tasks. The discipline is to avoid accepting a goal merely because it sounds impressive or fits neatly into a spreadsheet.

A closing challenge

The leadership journey does not end with asking, “What would my replacement do?” That question may help a leader recognize the change that is needed. The next question is, “What will we do differently tomorrow so that the change becomes real?”

Goals should engage the mind, the heart, and the capacity to adapt. They should be clear enough to measure, meaningful enough to matter, demanding enough to grow, and practical enough to survive obstacles. When they are connected to values and lived through everyday behavior, goal setting stops being an annual exercise. It becomes leadership.

“The quality of our decisions determines our direction. The quality of our goals determines our focus. The quality of our leadership determines whether we get there.”

Sources and attribution

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