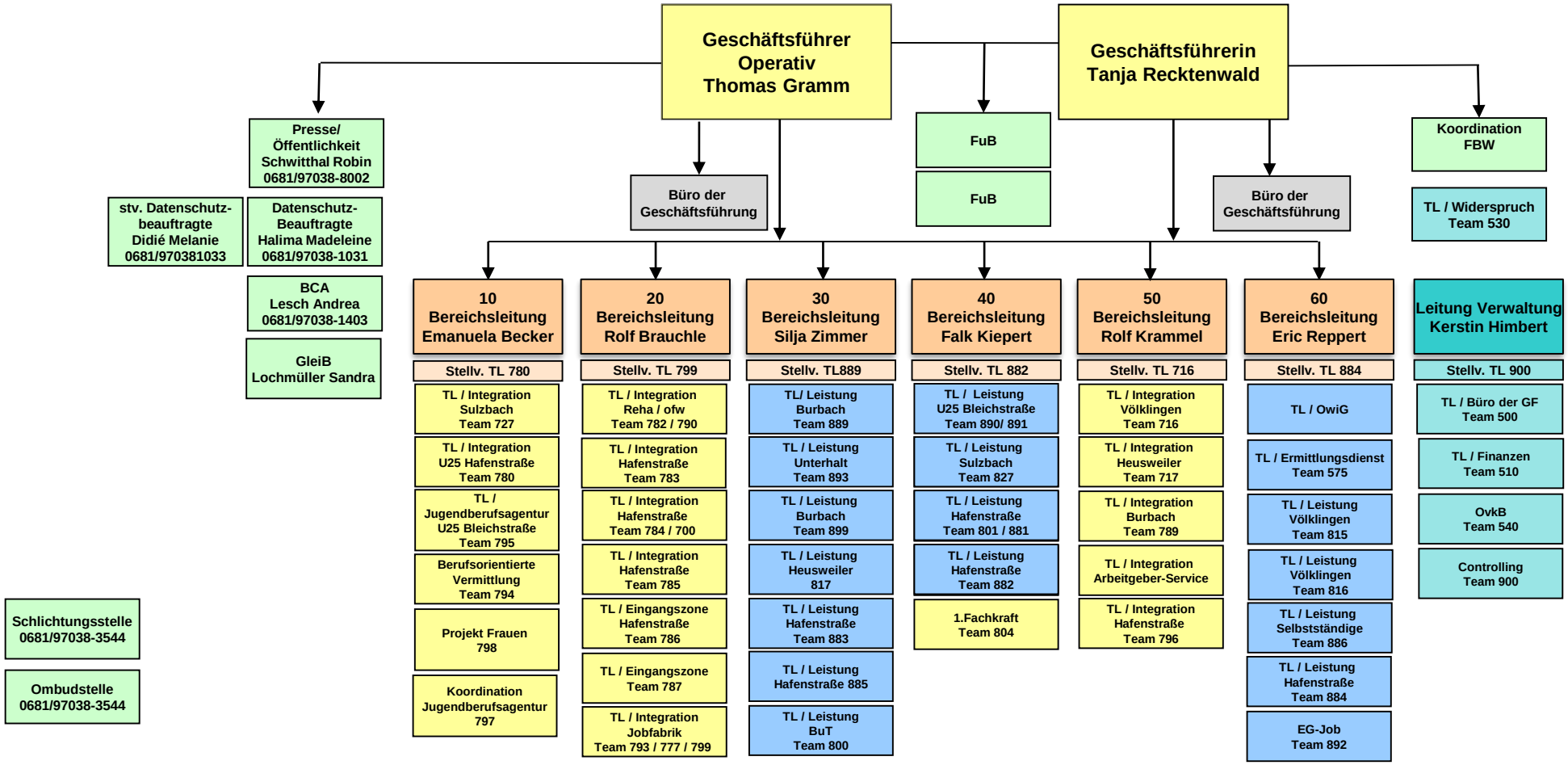Geschäftsleitung, Bereichsleitung