In this paper we propose a concept for the stepwise development of formal business process models, starting from a semi-formal process model represented by customer/supplier-relationship diagrams. These diagrams focus on communication features of business processes and stress aspects like customers' requirements and satisfaction. They are especially useful at the early stages of process modeling, when the process is to be structured. The formal process model on the other hand is based on high-level Petri nets, which allow an integrated, procedural description of object and behaviour related aspects. Additionally, business rules can be declaratively expressed in Petri nets. The formal process model is directly executable. It can be evaluated by means of simulation and formal analysis and can also serve as basis for later implementation.