Effective Management Control Theory And Practice

This book examines the relationship between digital innovations on the one hand, and accounting and management information systems on the other. In particular it addresses topics including cloud computing, data mining, XBRL, and digital platforms. It presents an analysis of how new technologies can reshape accounting and management information systems, enhancing their information potentialities and their ability to support decision-making processes, as well as several studies that reveal how managerial information needs can affect and reshape the adoption of digital technologies. Focusing on the four major aspects data management, information system architecture, external and internal reporting, the book offers a valuable resource for CIOs, CFOs and more generally for business managers, as well as for researchers and scholars. It is mainly based on a selection of the best papers - original double blind reviewed contributions - presented at the 2015 Annual Conference of the Italian Chapter of the Association for Information Systems (AIS).

Public management is undoubtedly an acknowledged area of management science, but with meager empirical research. This book takes this challenge and presents a rare analysis of public management from the perspective of 12 Prime Ministers of Poland who governed between 1989 and 2014. The author features the concepts, practice and challenges of public management by making use of direct interviews with the Prime Ministers according to the classical management functions of planning, organization, direction and controlling. The book also presents a theoretical inquiry which redefines public management by breaking away from the traditional paradigm of public management, and introducing a 'mega-organizational' understanding of the state within new institutional economics.

Organizational Behavior: Essential Theories of Motivation and Leadership analyzes the work of leading theorists. Each chapter includes the background of the theorist represented, the context in which the theory arose, the initial and subsequent theoretical statements, research on the theory by the theory's author and others (including meta-analysis and reviews), and practical applications. Special features including boxed summaries of each theory at the beginning of each chapter, two introductory chapters on the scientific method and the development of knowledge, and detailed and comprehensive references, help make this text especially useful for graduate courses in Organizational Behavior and Industrial/Organizational Psychology.

This book provides an exhaustive view of China's Management Control Systems (MCS), examining the development of theory and practice and presenting a framework that integrates China's unique enterprise regulations, corporate culture and managerial mindset into management control systems. The work offers detail about the effects of China's economic reforms on management control in Chinese enterprises and insightful comparisons with Western theory and Western examples. Readers will discover important themes and the evolution of theory in MCS, including discussions of frameworks and the links between management control and economics, management, accounting, cybernetics and system theory. Early chapters explore management control in Chinese enterprises during the period, especially the demands of (guidance, enforcement and external regulation) and the demand for (stakeholders, managers, investors) management control. The work moves on to explore Western management control theory and research, including an examination of the evolution of internal control theory. The author presents detailed perspectives on the elements of management control systems and introduces masterful new ideas and methods through four general control models and ten critical elements in the management control process. A view of management control in various different types of enterprise is presented, from special enterprises and small to medium enterprises to non-profit organizations. The standards

for enterprise management control are explored. This work is a valuable practical guide for corporate management teams who wish to develop and execute their own internal control strategies. It will also provide foreign researchers, policy-makers and practitioners with a new perspective on Chinese management control experiences.

The systematic approach to innovation development today is one of the world's most prominent scientific fields, and with good reason. When applied correctly, such system produces regular outcomes, which consistently drive lasting competitive advantage. Unfortunately, as much as it is beneficial, the orchestration of an undisturbed flow of multiple complex, dynamic, and flexible innovation development processes is structurally demanding. In this book, a recognised innovation management specialist sets the record straight, offering a comprehensive approach to the improvement of innovation efficiency with the use of management control system. Unlike other books on the subject, it proposes original representation – the CDI model – of the relationships between management control system, decision-making quality, and innovation system efficiency and explains why management control is fundamental to innovation management. In addition to that, inside the reader will find several original developments. These include: the info-deficiency (I-D) model, depicting the various parameters hindering decision-making in innovation development; the product innovation development (PID) system, offering the original function-based approach to innovation management; and the composite innovation index – specially designed tool intended to evaluate the efficiency of an innovation development system. It will be of interest to researchers, academics, practitioners, and advanced students in the fields of management, strategy, and innovation.

A comprehensive, theory-based approach to working with young clients in both school and clinical settings Counseling and Psychotherapy with Children and Adolescents, Fifth Edition provides mental health professionals and students with state-of-the-art theory and practical guidance for major contemporary psychotherapeutic schools of thought. Children and adolescents are not just small adults; they have their own needs, requirements, and desires, on top of the issues presented by still-developing brains and limited life perspective. Providing care for young clients requires a deep understanding of the interventions and approaches that work alongside growing brains, and the practical skill to change course to align with evolving personalities. The thoroughly revised fifth edition is a comprehensive reference, complete with expert insight. Organized around theory, this book covers both clinical and school settings in the fields of psychology, counseling, and social work. Coverage of the latest thinking and practice includes Cognitive Behavioral, Rational-Emotive, Reality Therapy, Solution Focused, Family Systems, and Play Therapy, providing a complete resource for any mental health expert who works with young people. Understand the major approaches to counseling and psychotherapeutic interventions Discover the ethical and legal implications of working with children and adolescents Learn how to employ culturally responsive counseling with younger clients Examine interventions for children and adolescents with disabilities and health care needs This updated edition includes a stronger emphasis on the clinical application of theory to specific disorders of childhood and adolescence, and new coverage of the legal and ethical issues related to social media. Chapters include a case studies and online resources that make it ideal for classroom use, and new chapters on Solution-Focused Therapy and Play Therapy enhance usefulness to practicing therapists. Expert guidance covers techniques for working with individuals, groups, and parents, and explores the efficacy of the theories under discussion.

Effective Management ControlTheory and PracticeSpringer Science & Business Media

Management Control and Uncertainty recognizes that all control takes place under conditions of uncertainty: it does now, and it

always has done. In this edited collection, the contributing authors examine different aspects of management control systems in the modern world whilst paying more explicit attention to the ubiquitous nature of uncertainty

"This book provides comprehensive coverage and definitions of the most important issues, concepts, trends, and technologies within transformation stage e-government implementation"--Provided by publisher.

Effective Management Control deals with a critical but relatively neglected and misunderstood aspect of organizational effectiveness: the process of controlling the behavior of people in organizations. The issue of organizational control and the design of an optimal control system is essential for the long term effectiveness of an organization: too little control can lead to confusion and chaos; conversely, too great a degree of control can result in the erosion of innovation and entrepreneurship. This monograph presents a conceptual framework for approaching these issues, and examines the role accounting can play in a successful control system. The author works towards an understanding of the nature, role, elements and functioning of organizational control and control systems in organizations. The book posits and discusses the features of a core control system and its component parts, including: planning, measurement and feedback, evaluation and reward sub-systems. It also discusses the ways in which a core control system operates within a larger organizational structure and culture. The theory is illustrated through its application to a particular case study.

These introductions and readings provide a comprehensive range of information for the study of Perceptual Control Theory—papers, books, book reviews, resources on-line, demos and tutorial programs for your computer. Perceptual Control Theory, PCT, results from one man's curiosity, expertise, creativity and determination. The articles, books, and tutorial programs introduced in this volume would not have been written, certainly not this way, if it were not for William T. (Bill) Powers's seminal insight and tireless efforts across more that sixty years. The PCT explanation for what behavior is, how it works and what it accomplishes is well documented. It lays a foundation for a new natural science and can handle behavioral phenomena within a single testable concept of how living systems work. You can demonstrate it yourself with functioning computer simulations. Whether you are interested in improving education, resolving chronic psychological stress, understanding what is going on with an inconsolable baby, understanding the basis for our universal sense of justice, getting a different take on what emotions are, resolving conflict in general, becoming a better parent, manager, sales person, friend or lover, you will find fascinating insight when you review these readings and study this new explanatory concept with care.

This volume aims to shed light on how public service value is identified, managed, measured and reported. The chapters cover a range of topics, including theoretical reflections, practical case studies and empirical observations aimed at understanding the concept of public value.

This book presents a new understanding on how control systems truly operate, and explains how to recognize, simulate, and improve control systems in all fields of activity. It also reveals the fundamental and indispensable role of control processes and the need to develop a control-oriented thinking is based on uncomplicated but effective models derived from systems thinking - the

true discipline of control. Over the book thirteen chapters, Piero Mella shows that there are simple control systems (rather than complex ones) that can easily help us to manage complexity without drawing upon more sophisticated control systems. It begins by reviewing the basic language of systems thinking and the models it allows users to create. It then introduces the control process, presenting the theoretical structure of three simple control systems we all can observe in order to gain fundamental knowledge from them about the basic structure of a control system. The next chapter presents the anatomy of the simplest agic ring and the general theoretical model of this system. This is followed by an introduction to a general typology of control systems and a broader view of control systems by establishing multi-lever control systems and multi-objective systems. The book undertakes the concepts through various environments, increasingly broader in scope to suggest to readers how to recognize therein control systems manifestations in everyday life. Updated for the 2nd edition, new chapters explore quality and productivity and control of stocks and costs. Finally it concludes by dealing with the learning process, problem solving, and designing the logical structure of control systems.

With its unique range of international case studies, real-life examples and comprehensive coverage of the latest management control-related tools and techniques, this second edition of Management Control Systems is the ideal guide to this complex and multidimensional subject.

"This encyclopedia is a research reference work documenting the past, present, and possible future directions of knowledge management"--Provided by publisher.

Behaviorial management specialists will refer often to this progressive new book featuring the state-of-the-art fundamentals of statistical process control. Organizational Behavior Management and Statistical Process Control explores the value of SPC as a measurement system of complex interrelated behaviors and performances and the obstacles to its effective implementation. Experts focus on the use of SPC and Theory D as well as the highly regarded Organizational Behavior Management (OBM) principles as a means of analyzing and promoting the introduction of reward systems that are most likely to simultaneously reinforce high quality performance and lead to equitable allocations of the gains resulting from them.

This book is mainly about facilitating the dissemination of management control, a field now finding application at a growing number of organizations, among commercial practitioners. It provides essential insights on management control as applied to Chinese enterprises and cross-border organizations. The book is divided into four parts. Part 1 provides the necessary background and framework for a discussion on enterprise management control standards, while Part 2 introduces a basic standard for enterprise management control. Part 3 introduces application guidelines for enterprise management control standards, and lastly Part 4 presents several case studies on the application of enterprise management control standards.

Updating the book since its last publication in 1985, this new edition of the landmark work on human resource accounting has been substantially revised to reflect the current state of the field through the late 1990s. The economies of many nations are increasingly dominated by knowledge- or information-based sectors driven by highly trained and specialized personnel. Whereas

physical capital was of the utmost economic importance in the past, the distinctive feature of the emerging post-industrial economies is an increasing reliance on human and intellectual capital. The growing importance of human capital as a determinant of economic success at both the macroeconomic and microeconomic levels dictates that firms need to adjust to this new economic reality. Specifically, if human capital is a key determinant for organizational success, then investment in the training and development of employees to improve performance is a critical component of this success. This broad socioeconomic shift underscores a growing need for measuring and analyzing human capital when making managerial and financial decisions. Yet important human resource decisions involving hiring, training, compensation, productivity and other matters are often made in the absence of specific information about the different costs and benefits of these particular choices. Human resource accounting is a managerial tool that can be used to gain this valuable information by measuring the costs of recruiting, hiring, compensating and training employees. It can be used to evaluate employee training programs, increase productivity, and improve managerial decision-making regarding promotions, transfers, layoffs, replacement and turnover. Case studies illustrate, for example: How an insurance company evaluated a training program for claims adjusters and found that it would return two dollars for every one dollar spent. How a human resources accounting study revealed that an electronics firm's losses from employee turnover equalled one year's new income, and how the company initiated a program to reduce turnovers. The third edition presents the current state of the art of human resource accounting by (1) examining the concepts and methods of accounting for people as human resources; (2) explaining the present and potential uses of human resource accounting for human resource managers, line managers and investors; (3) describing the research, experiments and applications of human resource accounting in organizations; (4) considering the steps involved in developing a human resource accounting system; and (5) discussing some of the remaining aspects of human resource accounting that require further research.

The Control of Violence in Modern Society, starts from the hypothesis that in modern society we will face an increasing loss of control over certain phenomena of violence. This leads to unpredictable escalations and violence can no longer be contained adequately by the relevant control regimes, such as police, state surveillance institutions, national repression apparatuses and international law. However, before investigating this hypothesis from an internationally and historically comparative perspective, the terms and "tools" for this undertaking have to be rendered more precisely. Since both "control" and "violence" are all but clear-cut terms but rather highly debatable and contested concepts that may take multiple connotations. The main question is whether an increase in certain forms of violence can be explained by the failure or, in turn, "overeffectiveness" of certain control mechanisms. It is asked, for instance, which contribution religion can make to limit violence and, in turn, which destructive potential religion might have in its fundamentalist form. Moreover, the concept of individual self-control as well as social institutions and strategies of collective disengagement and de-radicalization are investigated with regard to their potential for controlling violence. The Control of Violence in Modern Society concludes with a re-examination of the hypothesis of a loss of control by specifying in what cases and under which circumstances we can speak of a loss of control over violence.

This book presents selected theoretical and empirical papers from the 23rd Eurasia Business and Economics Society (EBES) Conference, held in Madrid, Spain. Covering diverse areas of business and management in various geographic regions, it focuses on current topics, like entrepreneurship, the suitability of classical motivation theories, assessment of socio-economic efficiency, and workplace bullying. It also includes related studies that analyze management and marketing aspects such as progressive services from the service provider perspective, supply chain governance mechanisms, and social media and magazines.

The theme of this volume on systems engineering research is disciplinary convergence: bringing together concepts, thinking, approaches, and technologies from diverse disciplines to solve complex problems. Papers presented at the Conference on Systems Engineering Research (CSER), March 23-25, 2017 at Redondo Beach, CA, are included in this volume. This collection provides researchers in academia, industry, and government forward-looking research from across the globe, written by renowned academic, industry and government researchers.

First published in 1998, this volume of readings provides an overview of the development of the study of Management Control theory over the past 35 years. The period encompasses the publication of a major and seminal text by Anthony and Dearden in 1965, which acted as a touchstone in defining the range and scope of management control systems. This laid management control's foundations in accounting-based mechanisms of control, an element which has been seen as both a strength and a constraint. A good deal of work has followed, providing both a development of the tradition as well as a critique. In this volume we attempt to provide a range of readings which will illustrate the variety of possibilities that are available to researchers, scholars and practitioners in the area. The readings illustrate the view that sees control as goal directed and integrative. They go on to explore the idea of control as adaption, consider its relationship with social structure and survey the effects of the interplay between the organisation and the environment. The essays included are not intended to lead the reader through a well-ordered argument which concludes with a well reasoned view of how management control should be. Instead it seeks to illustrate the many questions which have been posed but not answered and to open up agendas for future research.

In times of economic and financial crises, the content of this book rings true. Drawing from interviews with executives, senior managers and/or auditors from renowned companies (eBay, Google, Hewlett Packard, Intel, Levi Strauss & Co., Microsoft, Novartis and many others) and theory from fields of sociology and social psychology, this research study provides an understanding of how "tone at the top" imprints on an organization and why that imprint works. More specifically, it discusses how managers' principles and practices can actively shape an open-minded culture that enhances effective internal control.

Organization scholars have long acknowledged that control processes are integral to the way in which organizations function. While control theory research spans many decades and draws on several rich traditions, theoretical limitations have kept it from generating consistent and interpretable empirical findings and from reaching consensus concerning the nature of key relationships. This book reveals how we can overcome such problems by synthesising diverse, yet complementary, streams of control research into a theoretical framework and empirical tests that more fully describe how types of control mechanisms (e.g., the use of rules,

norms, direct supervision or monitoring) aimed at particular control targets (e.g., input, behavior, output) are applied within particular types of control systems (i.e., market, clan, bureaucracy, integrative). Written by a team of distinguished scholars, this book not only sheds light on the long-neglected phenomenon of organizational control, it also provides important directions for future research.

This informative text provides an analysis of the ten most important themes in European HRM. It takes a thematic yet critical approach and includes three distinct country examples in each chapter, paying special attention to dilemmas, controversies, paradoxes and problems in the field. The major themes covered here are the role of the institutional context, the importance of various organizational forms for HRM, the roles and contributions of HRM within the organization and the impact of societal macro-trends on HRM. Written and edited by leading European authorities, this text is essential reading for all those studying or working in HRM in Europe, and allows an exciting synthesis of theory and practice, illustrated with living case studies.

Based on a ten-year examination of control systems in over 50 U.S. businesses, this book broadens the definition of control and establishes a critical bridge between the disciplines of strategy and accounting and control. In addition to the more traditional diagnostic control systems, Simons identifies three new control systems that allow strategic change: belief systems that communicate core values and provide inspiration and direction, boundary systems that frame the strategic domain and define the limits of freedom, and interactive systems that provide flexibility in adapting to competitive environments and encourage organizational learning. These four control systems, according to Simons, will provide managers with the basic levers for pursuing strategic objectives.

Introduction to Theory of Control in Organizations explains how methodologies from systems analysis and control theory, including game and graph theory, can be applied to improve organizational management. The theory presented extends the traditional approach to management science by introducing the optimization and game-theoretical tools required

Provides comprehensive, in-depth coverage of all issues related to knowledge management, including conceptual, methodological, technical, and managerial issues. Presents the opportunities, future challenges, and emerging trends related to this subject.

Deals with a critical but relatively neglected misunderstood aspect of organizational effectiveness. Provides a framework to assist practicing managers as well as academics to understand the nature, role, features, and functioning of organizational control and control systems in organizations.

Limited research exists about the determinants of sales organization effectiveness in pharmaceutical sales organizations. To fill this void, sales management control, sales territory design, and sales force performance are conceptualized as antecedents to sales organization effectiveness in pharmaceutical sales organizations. The results of the structural equation model tested suggested that pharmaceutical sales representatives perform better and are more effective when they are satisfied with sales territory design because of its significant relationship with sales force behavioral performance. The present study suggests sales

force behavioral performance leads to sales organization effectiveness through its significant relationship to sales force outcome performance. These findings are somewhat different to those from similar studies in other industries, and identify some important implications for sales leaders in the pharmaceutical industry as well as suggesting a number of important research directions. Our most pressing societal problems such as enhancing health care, developing alternate energy, revitalizing cities, and advancing the economy are complex innovation systems. Leveraging the enormous potential of sciences and technologies into better resolutions for these complex challenges requires a transformation in the social technologies we use to tap this potential. The thesis of this book is that we can grapple with complex innovation systems only by taking advantage of emergence. This book creates a theoretical framework of three new social technologies for taking advantage of emergence in infrastructures of complex innovation systems. The central social technology is abduction, the logic of discovery, for figuring out solutions to complex problems. Abductive reasoning differs significantly from deductive confirmation and simple rationality. The book details three abductive learning routines that enable innovators to grab up noisy and fragmented information, synthesize it into hypothesized configurations that capture the inherent ambiguity, evaluate these configurations by exploring consequences and contingencies, and reframe to accumulate the learning. The second social technology divides the infrastructure into four distinct but entangled subsystems of interpersonal action: the project, knowledge system, strategic, and institutional subsystems. Each subsystem is a vast multi-organizational network that must address its distinct problem if the infrastructure overall is to productively innovate. The author shows how cycling through abductive learning routines overcomes problems in each subsystem that conventional approaches cannot deal with. The third social technology is a new way of organizing based on heterarchy, not hierarchy, with roles and relations defined through heedful interrelating.

This concise but systematic and rigorous text presents an insight into the theory and practice of management control systems in large organizations. It is a fine blend of principles of accounting and concepts from behavioural sciences. The intricate theories of management control are elaborated with the help of real-life examples and case studies drawn from the Indian business arena, most of which are the outcomes of the author's own experience of corporate life. A separate chapter on Mathematical Models for Management Control is intended to assist the reader in solving difficult managerial problems. Primarily designed for the postgraduate students of management and commerce, this book would also be a valuable source of reference for professionals. An insightful and practical toolkit for managing organizational growth Growing Pains is the definitive guide to the life cycle of an organization, and the optimization strategies that make the organization stronger. Whether growth is rapid, slow, or not occurring at all, this book provides a host of solid tools and recommendations for putting everything in order. Now in its fifth edition, this invaluable guide has been fully updated to reflect the current economic climate, and includes new case studies and chapters discussing nonprofit life cycle tools, leadership challenges and the "leadership molecule", and real-world applications of the frameworks presented. The latest empirical research is presented in the context of these ideas, including new data on strategic organizational development. Mini-cases that illustrate growth management issues have been added throughout, with additional

coverage of international entrepreneurship and companies that provide a frame of reference for the perspective being developed. Growing pains are normal, and a valuable indicator of organizational health, but they indicate the need for new systems, processes, and structure to support the organization's size. This book provides a practical framework for managing the process, applicable to organizations of all sizes. Understand the key stages of growth and the challenges of each Measure your organization's growing pains and development Deploy new tools that facilitate positive organizational development Make the necessary transitions required to ensure sustainable success Some companies, even after brilliant beginnings, lose their way as growth throws them for a loop. Growing Pains identifies the underlying factors that promote long term success, and gives you a framework for successfully managing the transitions of growth.

First published in 1998, this volume of readings provides an overview of the development of the study of Management Control theory over the past 35 years. The period encompasses the publication of a major and seminal text by Anthony and Dearden in 1965, which acted as a touchstone in defining the range and scope of management control systems. This laid management control's foundations in accounting-based mechanisms of control, an element which has been seen as both a strength and a constraint. A good deal of work has followed, providing both a development of the tradition as well as a critique. In this volume we attempt to provide a range of readings which will illustrate the variety of possibilities that are available to researchers, scholars and practitioners in the area. The readings illustrate the view that sees control as goal directed and integrative. They go on to explore the idea of control as adaption, consider its relationship with social structure and survey the effects of the interplay between the organisation and the environment. The essays included are not intended to lead the reader through a well-ordered argument which concludes with a well reasoned view of how management control should be. Instead it seeks to illustrate the many questions which have been posed but not answered and to open up agendas for future research.

Strategic management control differs from traditional management control in several important respects. First, it supports both strategy formulation and strategy implementation. Second, it is to a large extent based on non-financial information. Third, it deals with both the long and short term and supports not only tactical, but also strategic and operational decision-making. Fourth, and perhaps most importantly, strategic management control is designed for, and adapted to, each organisation's unique strategies. In this context, the book emphasises the importance of dialogues. The authors argue that it is unwise to assume that decisions taken at the top of the organisation will automatically be executed and obeyed throughout the organisation. Instead, they highlight the importance of dialogue and collaboration, both between hierarchical levels within the organisation and between actors in the network. Such communication is essential to making management control processes both strategic and successful. The book follows a clear structure, from the design of strategies to the everyday evaluation and discussion of performance and results. Though primarily intended for professionals working in strategy and management control at organisations, it will also benefit students and academics interested in strategy and management control.

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