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ACCG828: MANAGEMENT CONTROL SYSTEMS

Anthony, RN & Govindarajan, V (2007) Management Control Systems (McGraw-Hill Irwin, 12th edition) Additional materials: Additional readings and other materials, including powerpoint slides for each chapter of the text, will be placed on the unit webpage and/or distributed in class

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management control systems Management control, of course, is a core business function and exists as a separate, well-established discipline within the management field Management Control Systems (MCS) theory is a useful integrative tool for organizing, explaining, and understanding the jargon and concepts of performance measurement

SISTEMAS DE CONTROL DE GESTION «APRETADOS» Y SISTEMAS ...

sistema de control apretado prototípico», según Merchant, y citado también por Anthony y Govindarajan) sea el del mítico presidente de ITT en los años sesenta y setenta, Harold Geneen Merchant observa que el sucesor de Geneen, Rand Araskog, «desmanteló una buena parte de la apretada infraestructura de control» (Merchant, 1998, pág

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THEORETICAL APPROACHES TO MANAGEMENT CONTROL SYSTEMS

organizational life However, even these approaches to management control systems suffer from the assumption that such systems can be externally imposed either for good or evil purposes The question of whether a management control system can be externally ...

Management Control Systems - Pondicherry University

paradigms of Management Control Systems, four elements of control, organizational structure, organizational goals, organizational climate, strategic planning - Blancing the four levers of control, balancing the tensions in control systems, six sources of tensions in control systems, opportunities and limitations of the span of control, key control variables, delegation and decentralization

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THE NEXT GENERATION OF MANAGEMENT CONTROL SYSTEMS: ...

management control systems to decrease uncertainty Recent literature has concentrated on how management control systems can be designed to favor particular strategies, with the promotion of learning through budgeting processes (Abernethy and Brownell, 1999), the promotion of innovation (Davila et al, 2009a, 2009b; Davila, 2000), and enabling for

MANAGEMENT CONTROL SYSTEMS AND STRATEGY: A CRITICAL ...

MANAGEMENT CONTROL SYSTEMS AND STRATEGY: A CRITICAL REVIEW* KIM LANGFIELD-SMITH Mona& University Abstract This paper reviews research that studies the relationship between management control systems (MCS) and business strategy Empirical research studies that use contingency approaches and case study applica- tions are examin ed focusing on specific aspects of ...

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