

Management Control Systems Merchant 3rd Edition

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with its unique range of case studies real life examples and comprehensive coverage of the latest management control related tools and techniques management control systems is the ideal guide to this complex and multidimensional subject for upper level undergraduates postgraduates and practising professionals

get to the heart of management control systems with this acclaimed text management control systems 4th edition by kenneth a merchant and wim a van der stede is the market leading text for management control and performance management studies using real life examples and a range of international case studies the book offers you a thorough understanding of the core concepts and key topics of the subject the text s clear and structured chapters ensure logical progression and understanding through topics such as the control function of management alternative methods of management control and how to apply your knowledge beyond theory considering all areas of management control systems from implementation to ethical questions the 4th edition serves as the ultimate guide to the subject excellent for students and practitioners alike

essay from the year 2019 in the subject business economics business management corporate governance grade 1 0 pforzheim university language english abstract this essay will critically discuss the different types of controls in three sections this essay aims to analyze the different types of control systems as well as their effectiveness their advantages and their disadvantages it will also focus on tightness and costs management control systems mcs vary considerably among different organisations there are several different forms of action control management control choices are based on many factors the effectiveness tightness and costs of the different types of controls vary in any single situation and organisation hence managing and implementing mcs is quite challenging

appropriate for graduate and advanced undergraduate business courses that focus on management control systems prerequisite management accounting uses the case study method to teach management control systems anyone interested in business management can benefit from the decision making models and case analyses in this text

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

this study contributes to an existing and growing body of literature in the field of management accounting and control concerned with implications from increased uncertainty on mcs design and use it is found that the choice of mcs reflects the firm s risk profile and that firms that choose mcs design and use better suited to their risk profile perform better than others using data from a survey of 362 chief executive officers this study yields a model of fit that enables the stimulation of selective improvements and helps to achieve a competitive advantage

features articles on a variety of topics in management accounting that are relevant to researchers in both practice and academe this work is suitable for management accounting

scholars

covers all aspects of accounting management for both programmed and non programmed activities at the end of each chapter there is a set of exercises to facilitate understanding of the topics discussed and case studies have been included in the final chapter

this paper traces the evolution of the chinese shipyard management control system the paper starts with a presentation of the current control system in use in chinese shipyards next an explanation of how this control system came to be is offered using the institutional and resource dependency perspectives of control system evolution from 1947 until 1980 when china produced ships for domestic use only a resource dependency perspective provides a good understanding of the shaping of the control system when china sifted to export production in 1981 however it is necessary to shift to an institutional perspective to present the most accurate portrayal of the control system s evolution finally the paper points out that the shipbuilding organization s goals have again changed and proposes that a resource dependency perspective best explains recent control system changes the paper also predicts this perspective to hold for future control system development keywords thesis quality control productivity

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