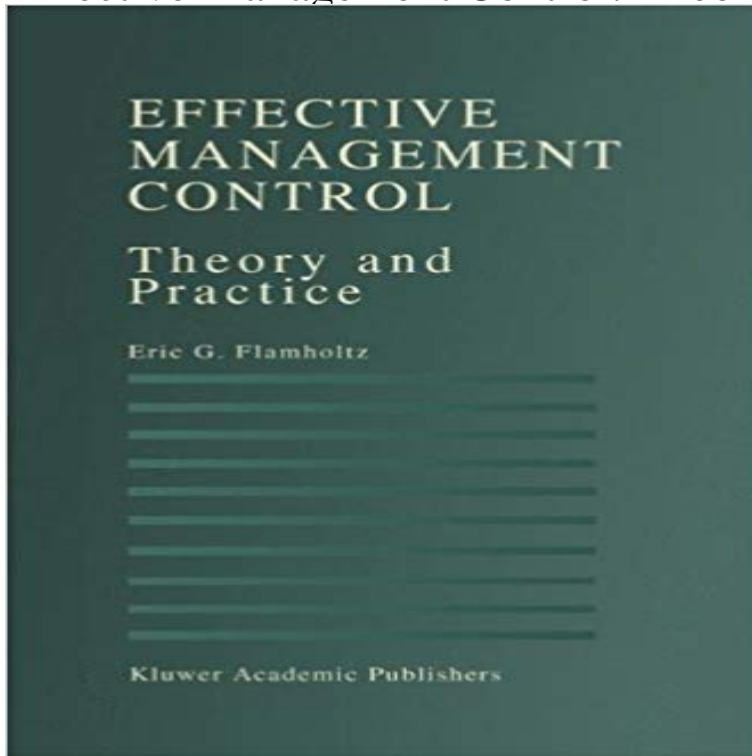


# Effective Management Control: Theory and Practice



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.

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