



Management Control And Uncertainty

M. Association



Management Control And Uncertainty:

Management Control and Uncertainty M. Association, 2014-11-25 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 Management Control Systems in Complex Settings: Emerging Research and Opportunities Zanin, Filippo, Comuzzi, Eugenio, Costantini, Antonio, 2017-12-08 Organizations are constantly creating original initiatives product lines or implementing new workflows to remain competitive in the contemporary business world Employing optimum methods for efficient performance and timely completion of tasks is vital to the success of a business Management Control Systems in Complex Settings Emerging Research and Opportunities is a noteworthy reference work for the latest academic research on business management and the complexity involved in decision making direction measurement and the evaluation of a company Containing broad commentary on an assortment of relevant views and issues such as customer loyalty and reputation effective manufacturing processes and strategic issues in complex firms this book is optimally intended for business professionals managers and aspiring entrepreneurs as well as students and academics looking for groundbreaking analysis on the Three Vs model of inventory management and value creation

Management Control Systems A Managerial Emphasis Sinha, 2009 Management Control Systems, Decision-Making, and Innovation Development Dawid Szutowski, 2021-10-03 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 Chapter 4 of this book is freely available as a downloadable Open Access PDF under a Creative Commons Attribution Non Commercial No Derivatives 4.0 license available at <http://www.taylorfrancis.com> **Management,**

Uncertainty, and Accounting Akira Nishimura,2018-07-23 This book is a capstone to the magisterial career of one of Japan's most senior scholars of risk accounting and management How can companies and organizations navigate today's world rife with unexpected challenges and opportunities In this trenchant book Nishimura offers case studies theoretical models and useful strategies for the new normal This book will be useful to scholars businesspeople and bankers Accounting for Management Control David Otley and Kenneth Merchant Clive Emmanuel,2013-11-21 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 *Management Control Systems and Cross-Cultural Research* Michael Hanzlick,2015-01-31 A fundamental challenge that management faces in the twenty first century is how to exercise adequate control i e how to guide and direct the behaviour of their subordinates With increasing globalisation firms witness a cross cultural impact too Of particular interest is the question of whether to use the standardized form of control similar to the home base of firms or whether to adapt their control practices to the local specificities Given the meagre state of the literature in management control with a cross cultural emphasis this study addresses a real world problem namely the question whether management control practices are configured similarly or differently across cultures Relying on a generalized industry sample across four countries Belgium Canada Germany and Poland this study sought to shed light on one of the more intriguing questions does culture matter for specific control areas in particular for performance measurement performance evaluation and reward systems The theoretical foundations are grounded in the cultural framework of the GLOBE project accompanied by thoughts of new institutionalism stakeholder theory and contingency thoughts Hypotheses are tested by mean comparisons ANOVA ANCOVA The empirical findings highlight cultural differences for a broader set of control practices and deliver new insights into the intersection of culture and management control This dissertation crafts a novel topic with high relevance for both researchers and practitioners The study demonstrates areas for which management control practices should be adapted to the local needs and areas for which those practices could be harmonized in the whole company This monograph stresses some areas in which future empirical cross cultural research can benefit and some areas where conceptual thoughts could be advanced *Management Control Theory* A.J. Berry,J. Broadbent,D.T. Otley,2019-05-23 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

Accounting and Auditing Small and Medium-Sized Practices Anatoli Bourmistrov, Levi Gårseth-Nesbakk, Toomas Haldma, Jan Mouritsen, Roman Vakulchuk, 2025-08-04 This book addresses the recent trends developments and future of accounting and auditing of small and medium sized practices AASMPs in the public and private sectors The book has three main objectives firstly to provide an analysis of how different societal trends including digitalization impact AASMPs and what role education and training play in proactive adaptation to those trends secondly to outline major scenarios for global AASMP development by 2035 and thirdly to offer a conceptual framework for better understanding of AASMPs dynamic and transformative capabilities that are necessary to create sustained competitive advantage in a rapidly changing society Beyond presenting a conceptual framework this book also offers a discussion of future scenarios for AASMPs development and their role in the global economic development This book is unique as it disseminates the findings of a large research project carried out by both academics and practitioners from the accounting and auditing industry Readers of this book will be better equipped to understand the development trends in the accounting and auditing industry the impact those trends create for AASMPs and the way different actors can work proactively to maximize AASMPs chances for success amidst rapid technological and regulatory change This book is aimed primarily at accounting and auditing academics however it will also be of benefit to managers of accounting and auditing firms leaders of professional associations and professional bodies that regulate accounting and auditing practices setting the foundations for future research endeavors on this topic

Risk Profile Contingent Analysis of Management Control Systems Peter Göstl, 2019-10-01 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

Managing Project Risks for Competitive Advantage in Changing Business Environments Bodea, Constanta-Nicoleta, Purnus, Augustin, Huemann, Martina, Hajdu, Miklós, 2016-05-31 Risk management is a vital concern in any organization In order to succeed in the competitive modern business environment the decision making process must be effectively governed and managed *Managing Project Risks for Competitive Advantage in Changing Business Environments* presents critical discussions on effective risk management in projects and methods to ensure overall success in project outcomes Highlighting

theoretical foundations innovative practices and real world applications this book is a pivotal reference source for managers practitioners upper level students and other professionals interested in how to properly adopt project risk management systems and tools Advances in Management Accounting Chris Akroyd,Laurie L. Burney,2021-10-28 Advances in Management Accounting is a publication of quality applied research in management accounting The journal s purpose is to publish thought provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners *Limits to Bureaucratic Growth* Marshall W. Meyer,2013-06-21 No detailed description available for Limits to Bureaucratic Growth **Enterprise Risk Management** Mirna Jabbour,Jason Crawford,2024-12-02 ERM is considered a dynamic capability that is critical to companies success from strategic and performance perspectives and is increasingly implemented in response to growing pressure from external stakeholders to enact and add legitimacy to existing management control systems However implementing ERM is a challenging process where success is dependent on balancing technical and social factors This book explores the challenges of implementing ERM from technical cognitive and social perspectives to enhance the organisation s capacity to generate and integrate information and knowledge about risk and uncertainty In existing publications ERM implementation is mainly viewed from technical or educational perspectives and treated as formal technical linear processes This book takes a different stance by recognising that implementation depends on formal and informal mechanisms that require a balanced combination of technical and social approaches It changes the paradigm to demonstrate that the implementation of ERM is not a linear process that is similar across industries and organisations but relies on multiple dependencies such as leadership corporate governance and the culture of the organisation This book will be a valuable resource for scholars as well as upper level students across disciplines related to risk management including accounting and finance business and management leadership and organisational studies

Vertical Coordination Via Contract Farming Marshall Harris,Dean T. Massey,1968 **APTIKOM Journal on Computer Science and Information Technologies (CSIT) Vol. 5 No. 3 November 2020** APTIKOM Journal on Computer Science and Information Technologies (CSIT) ,Dr. Ir. Untung Rahardja, M.T.I., MM,2021-05-31 CSIT APTIKOM Journal on Computer Science and Information Technologies Published by APTIKOM Organized by Aptikom Publisher and Pandawan CSIT is published three a year every March July and November *Code of Federal Regulations* ,2006 Special edition of the Federal Register containing a codification of documents of general applicability and future effect with ancillaries Optimization of Integrated Supply Chain Planning under Multiple Uncertainty Juping Shao,Yanan Sun,Bernd Noche,2015-05-27 The subject of this book is supply chain logistics planning optimization under multiple uncertainties the key issue in supply chain management Focusing on the strategic alliance three level supply chain the model of supply chain logistics planning was established in terms of the market prices and the market requirements as random variables of manufactured goods with random expected value programming theory and the hybrid intelligence algorithm solution model was designed Aiming at the

decentralized control supply chain in which the nodes were unlimited expansion the chance constrained stochastic programming model was created in order to obtain optimal decision making at a certain confidence level In addition the hybrid intelligence algorithm model was designed to solve the problem of supply chain logistics planning with the prices of the raw materials supply market of the upstream enterprises and the prices of market demand for products of the downstream enterprises as random variables in the supply chain unit Aimed at the three stage mixed control supply chain a logistics planning model was designed using fuzzy random programming theory with customer demand as fuzzy random variables and a hybrid intelligence algorithm solution was created The research has significance both in theory and practice Its theoretical significance is that the research can complement and perfect existing supply chain planning in terms of quantification Its practical significance is that the results will guide companies in supply chain logistics planning in the uncertain environment

Responding to Uncertain Conditions Torben Juul Andersen, 2023-03-14 The global business environment is highly uncertain fractured by unforeseen events and making decisions that deal with a largely unknown future organizations must improve their ability to respond This volume of articles presents a new set of studies that attempt to better understand and address this very need

The Routledge Handbook of Public Sector Accounting Tarek Rana, Lee Parker, 2023-11-03 The Routledge Handbook of Public Sector Accounting explores new developments and transformations in auditing management control performance measurement risk management and sustainability work in the contemporary world of the public sector and the functioning of accounting and management in that realm It focuses on critical analysis and reflection with respect to changing risk and crisis management patterns in the public sector in the current Covid 19 and post Covid 19 era across diverse social political and institutional settings globally This research based edited book targeted at scholars professionals teachers and consultants in the fields of public sector accounting auditing accountability and management offers high level insights into the new architecture and execution of such activities in the emerging post pandemic world The chapters are written by leading scholars in the accounting and public administration disciplines internationally and provide important assessments frameworks and recommendations concerning a wide variety of institutions practices and policies with a view to addressing the many emerging societal governmental and professional issues Spanning theoretical empirical and policy discussion contributions the book s chapters will be readily accessible to accounting auditing and management audiences alike

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