

Constructing Measures introduces a way to understand the advantages and disadvantages of measurement instruments, how to use such instruments, and how to apply these methods to develop new instruments or adapt old ones. The book is organized around the steps taken while constructing an instrument. It opens with a summary of the constructive steps involved. Each step is then expanded on in the next four chapters. These chapters develop the "building blocks" that make up an instrument—the construct map, the design plan for the items, the outcome space, and the statistical measurement model. The next three chapters focus on quality control. They rely heavily on the calibration of the construct map and review how to check if score patterns are consistent and how to evaluate validity and reliability evidence. The book introduces a variety of item formats, including multiple-choice, open-ended, and performance items; projects; portfolios; Likert and Guttman items; behavioral observations; and interview protocols. Each chapter includes an overview of the key concepts, related resources for further investigation and exercises. Some chapters feature appendices that describe parts of the instrument development process in more detail, numerical manipulations used in the text, and/or data results. A variety of examples from the behavioral and social sciences and education including achievement and performance testing; attitude measures; health measures, and general sociological scales, demonstrate the application of the material. An accompanying CD features control files, output, and a data set to allow readers to compute the text's exercises and create new analyses and case archives based on the book's examples so the reader can work through the entire development of an instrument. Constructing Measures is an ideal text or supplement in courses on item, test, or instrument development, measurement, item response theory, or Rasch analysis taught in a variety of departments including education and psychology. The book also appeals to those who develop instruments, including industrial/organizational, educational, and school psychologists, health outcomes researchers, program evaluators, and sociological measurers. Knowledge of basic descriptive statistics and elementary regression is recommended. Management accounting has undergone significant evolution moving away from rigid budgeting programs and static output measures to comprehensive approaches of value identification and measurement. The book provides case studies, commentary, and analysis from international experts in management accounting across the contemporary focus areas. This textbook introduces the tools and systems of management control currently used in organizations. The focus is on how managers implement and use management control systems. The book emphasizes the social, behavioural and situational dimensions of management control. It offers many practical examples and case studies, with solutions or discussions on business life and a better understanding of control practices. Cet ouvrage est une traduction et adaptation en anglais du livre de référence du cours de contrôle de gestion d'HEC. Il présente les outils et méthodes actuels du contrôle de gestion, sous l'angle de leur mise en œuvre. L'accent est mis sur les aspects humains, comportementaux et contextuels du contrôle et du pilotage dans les organisations. De nombreux exemples, cas d'entreprises ou exercices corrigés illustrent le cours. Using an integrated structure, this work shows how today's managers use controls to drive strategies of profitable growth in rapidly changing markets. It introduces such accounting techniques as profit wheel analysis and strategic profitability analysis. The previous conference in Nice in 2003 focused on the determination of the specific actions that lead to superior organizational performance. This included the characteristics of superior performance and the identifiable features of management control and performance measurement systems that drive improved performance along with relevant performance measures. But, there are often dysfunctional consequences of the drive for superior organizational performance. Numerous stakeholders are often impacted both positively and negatively by the drive for superior organizational performance. These stakeholders often include employees, customers, suppliers, the community, and others. Much current research focuses on how organizations and managers can minimize negative impacts and externalities and use management control and performance measurement to improve both organizational performance and the impacts on employees and society. This book contains a compendium of some of the excellent papers presented at a workshop on Performance Measurement and Management Improvement Organizations and Society in September, 2005 in Nice, France. Sponsored by the European Institute for the Advanced Study in Management (EIASM) and EDHEC School of Management, this workshop attracted leading scholars on management control and performance measurement from around the world. The primary questions addressed at the conference relate to the specific managerial actions that can be taken to drive superior organizational performance and the determination of the most appropriate measures of long term success in organizational performance. Many papers also addressed the social impacts of these actions. The papers in 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. Provides a comprehensive, real-world presentation of management control systems (MCS) through 60 actual case studies. Capturing the complex real world that managers face when using MCS, this book presents a rich and diverse selection of recent, actual cases, addressing both the problems confronting those companies and the solutions they devised. It is designed to help readers develop thinking processes to guide them through decisions and help them develop problem-finding and problem resolution skills. While it focuses on the use and effects of "financial results controls" it also describes situations where financial controls are not effective and discusses alternatives that managers can use in those situations. The book also includes a complete chapter on ethical issues. An essential reference for any professional manager in virtually any organization. As the market-leading text for Management Control and performance measurement, this book will give you a thorough understanding of core concepts and key topics. Including a wide range of international case studies and real life examples means this is the ideal guide for understanding complex topics and bringing this subject to life. Performance Appraisal Program as it evolved since its inception in 1978; Merchant and Riccaboni look at the implementation of incentive compensation by the Fiat Group in Italy; Otley concentrates on the introduction of incentive compensation to the branch network major British bank; Baker and Wruck discuss change in incentives that were introduced after a leveraged buyout; and Benito and Ferreira appraise the importance of organizational culture to evaluation and. For undergraduates Management Control Systems courses and other MBA Management Accounting and Control electives. This book represents an innovative new approach to management control systems, based on the latest research and practice. Using a carefully integrated structure, it shows how today's managers use both financial and non-financial controls to drive strategies of profitable
market, financial, and nonfinancial measures of performance and stylized combinations of those measures. It describes general principles of measurement that can be applied to all organizational settings and all levels of analysis within those organizations (i.e., corporate, division, department, individual). The book provides examples and evidence about what can go wrong if the wrong measurement choices are made. It concludes with some normative advice that managers can use when making their performance measurement choices.

This book discusses the organizational processes and structural barriers to the diffusion and adoptions of innovations. In this chapter, we address the question of why innovations fail? it addresses the organizational learning strategies of adoption and diffusion of process innovation approaches; presents the theoretical framework of organizational learning and process innovations; covers the four typologies of detail and research questions related to these four typologies; compares mechanistic and organic innovations, and organizational development (OD) and organizational transformation (OT) innovations; elaborates the organizational learning framework by incorporating the two stages in sociological theories of process innovations: adoption and diffusion.

Local Government is an area where management control systems are tested to the extreme. With political considerations evident both locally and nationally, managing resources can be complex and subject to change. This book introduces new concepts and new ways of doing business that can greatly enhance the value of the services a local government provides to its citizens, without putting a greater financial burden on taxpayers. Padovani and Young present out-of-the-box thinking based on solid research and experience to discuss topics such as: Incorporating outcome indicators into strategic planning and budgeting Building a LG's budget with 'cost drivers' Expanding the concept of 'enterprise funds' Assessing and better managing the risk associated with outsourcing Using the concept of 'shadow pricing' to compare public with private sector costs for services. This book is a must-read for students of public administration and management, senior and middle managers in local governments around the world, and citizens who are concerned with more effective management of their local government's programs and services. A list of suggested extra case studies for each chapter, and a description of the process to follow for ordering them, may be obtained by sending an email to CrimsonCenter@cs.com. You should request the document "Case Study Suggestions for Managing Local Governments".

An ever greater pace of down-sizing, up-sizing, right-sizing, acquiring, divesting, and reorganizing characterizes today's business environment. Flexible management control systems are required which can produce more accurate, more timely, and more relevant information to support the decision, investment, and learning activities. This paper examines the traditional roots and elements of management control systems and performance measures to provide and understanding of their basis. The investigation focuses on why corporations still use traditional management systems that focus more on internal goals of cost and efficiency are not addressing the prevailing needs of rising customer expectations by emphasizing time and flexibility. A model is developed which is based on both external and internal performance measures and relates hierarchical components of controls such as quality, financial strength, and cycle time. 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. This book presents an analysis and a critical discussion on performance management systems. It seeks to advance the current state of knowledge in the subject by introducing a holistic performance management system - the loosely coupled performance management system. This new system presents a framework to leverage the systemic relationships among already established performance management mechanisms. The author contends that loosely coupled performance management systems fulfill two different objectives, namely - they assure control and foster innovation. Such a comprehensive approach to management control provides managers of economic organizations with an overarching architecture for the design, diagnosis and effective use of performance management systems. This new volume contains selected papers that were presented at the 2013 conference on performance measurement and management control focusing on behavioral implications and human actions associated with the use of performance measurement and management control systems. A multidisciplinary book on performance measurement that will appeal to students, researchers and managers. Performance management is key to the ongoing success of any organisation, allowing it to meet its strategic objectives by designing and implementing management control systems. This book goes beyond the usual discussion of performance management in accounting and finance, to consider strategic management, human behaviour and performance management in different countries and contexts. With a global mix of world-renowned researchers, this book systematically covers the what, the who, the where and the why of performance management and control (PMC) systems. A comprehensive, state-of-the-art collection edited by a leading expert in the field, this book is a vital resource for all scholars, students and researchers with an interest in business, management and accounting. In Control in an Age of Empowerment, Robert Simons explains how to give employees the freedom to innovate while protecting your firm from loose cannons. Using powerful examples, Simons shows how to apply four powerful management "levers" to balance autonomy with control: Traditional diagnostic control systems, belief systems, boundary systems, and interactive control systems. Used in concert, these four levers give you the control you need—without sacrificing the creative thinking your company can't do without. Since 1922, Harvard Business Review has been a leading source of breakthrough ideas in management practice. The Harvard Business Review Classics series now offers you the opportunity to make these seminal pieces a part of your permanent management library. Each highly readable volume contains a groundbreaking idea that continues to shape best practices and inspire countless managers around the world. 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.