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CH6 - Management control systems Page 1 Chapter 6 Management control systems Chapter learning objectives: Lead Component Indicative syllabus content B.1 Evaluate the tools and processes required for strategy implementation. (a) Recommend appropriate measures for the strategic control and direction of various types of organisation.

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## **Chapter 6 DESIGNING AND EVALUATING MANAGEMENT CONTROL ...**

Robert N. Anthony is the Ross Graham Walker Professor Emeritus of Management Control at Harvard Business School. Professor Anthony has been a director of Carborundum Company and Warnaco, Inc., both Fortune 500 companies; for 25 years he has been a trustee of Colby College, including five years as chairman of the board.

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5. Transition: The development team finalizes the system and puts it in change. It also trains the users of the system and the management. 6. Production: In this stage the organization continuously monitors, maintain and evaluate the system. 7. Retirement: In this stage the old system is retired and usually leads to the inception of a new system,

## **Answers to Chapters 1,2,3,4,5,6,7,8,9 - End of Chapter ...**

A management control system basically seeks to gather information and use the information gathered to evaluate the performance of different organizational resources like human, physical, financial and also organization as a whole. In designing a management control system, we ask ourselves two questions. They are:

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Which of the following best describes an internal auditor's purpose in reviewing the organization's existing governance, risk management, and control processes? a. To help determine the nature, timing, and extent of tests necessary to achieve engagement objectives. b. To ensure that weaknesses in the internal control system are corrected. c.

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