



The Motivational Impact of Management-By-Exception in a Budgetary Context (Classic Reprint) (Paperback)

By Peter Brownell

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from The Motivational Impact of Management-by-Exception in a Budgetary Context It is often suggested in the managerial accounting literature that control system effectiveness depends not only on what information the system supplies to managers responsible for exercising control, but how managers use the information. In the context of budgetary controls, Argyris (1952) may have been the first to note that control system failure was more often affected by the style of information use rather than by the technical characteristics of the system. Subsequently, several empirical studies have focused attention on this issue (e.g., DeCoster and Fertakis ; Hopwood ; Otley).At the practical level, one common style of information use is management-by-exception (MBE). Exception-reporting is probably based on the notion that only variances, both unfavorable and favorable, should attract managerial attention, particularly if they were assessed as being significant. Hence, MBE provides a basis for allocating, or rationing, managerial effort. In practice, however, such systems typically reduce to a biased preoccupation with unfavorable variances. For example, Bittel (1964, p. 5) defined MBE as system of control...



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