

Some Effects of Participative Budgeting on Managerial Behavior

by

Hubert J. Seltzer

**Graduate School of Business and
Public Administration
Cornell University**

and

Robert H. Mowday

**School of Business
Queen's University**

National Association of Accountants

New York, N.Y.

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David Faulkner



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Behavioral Management Accounting Ahmed Riahi-Belkaoui, 2001-10-30 Producers and users of management accounting information are confronted with crucial behavioral phenomena factors that can affect the communication of this information and its use Riahi Belkaoui shows what these factors and phenomena are and how to understand and cope with them In doing so he shows how producers and users together can improve the efficiency of management accounting itself He explains the judgment process in management accounting identifies and explains the major behavioral phenomena and then provides ways to use them for the firm's benefit Thoughtful and comprehensive his book is important reading for executive decision makers in almost all organizations throughout the public and private sectors

Handbook of Management Accounting Research Christopher S. Chapman, Anthony G. Hopwood, Michael D. Shields, 2006-12-08 Volume one of the Handbooks of Management Accounting Research sets the context for both Handbooks with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings The bulk of the first volume then draws together a series of contributions that analyse the scholarly literature in terms of distinct intellectual and theoretical social science perspectives The volume includes a chapter which looks at work informed by psychology as a base discipline The volume also includes a set of chapters that seek to evaluate and explain issues of research method for the different approaches to research found within management accounting Special pricing available if purchased as a set with Volume 2 Documents the scholarly management accounting literature Publishing both in print and online through Science Direct International in scope

Managerial Uses of Accounting Information Joel Demski, 2008-05-29 The second edition reflects Dr Demski's experience teaching to undergraduates masters and doctoral students He emphasizes economic fundamentals as the guiding foundation coupled with an artful application of those fundamentals This applies to product costing decision making and evaluation art Dr Demski also removed a great deal of traditional minutiae in order to keep this theme in constant focus This thematic approach in his experience works in dramatic fashion and stands in sharp contrast to more traditional presentations of this material

Strategy David Faulkner, 2002 This is the most comprehensive collection to date on all aspects of strategy The articles selected here discuss key themes including different conceptions of strategy such as the classical rational models of Porter the empirical emergent emphasis of Mintzberg and the competence based models of Grant and others the relationship between strategy and other subjects including economics and organizational studies scenario planning networks strategic groups and knowledge and other key new developments the implications of globalization and international management key strategic decisions including diversification and mergers and acquisitions With a new introduction by the editor and an extensive index this collection is an invaluable reference tool and teaching aid

Organizational Determinants of Budgetary Influence and Involvement Noah P. Barsky, 2013-10-11 Drawing

on network theory from the organizational sociology literature this book examines issues related to which organizational factors determine how employees influence the budgeting process Data were collected from managers who participate in the budgeting process at a major apparel manufacturer Social network analysis was employed to measure how the structure of the network of managers affects the budgeting process The results show that budgetary influence is structurally determined and resides with managers holding central positions in the organizational network Thus while formal procedures determine which employees are involved in budgeting activities only centrally positioned managers actually influence budgetary outcomes The findings indicate that influence not involvement is the key to empowerment in the budgeting process This research suggests that researchers and practitioners should be aware of an organization's social structure when examining a participative budgeting process The difference between formal designs and actual influence is indicative of a rhetoric reality gap which can impair the effectiveness of management control systems Advances in Accounting Behavioral Research Khondkar E. Karim, 2024-10-28 The chapters collected in Volume 27 include Budgetary Participation Family Business Environment and Auditor Judgment CSR as Insurance IRS Job Characteristics Model Early Job Attainment of Accounting Majors Fairness in Cost Allocation and Work of Special Agents of the IRS Using the Job Characteristics Model Handbooks of Management Accounting Research 3-Volume Set Christopher S. Chapman, Anthony G. Hopwood, Michael D. Shields, 2009-01-30 Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Award Volume One of the Handbook of Management Accounting Research series sets the context for the Handbooks with three chapters outlining the historical development of management accounting as a discipline and as a practice in three broad geographic settings Volume Two provides insights into research on different management accounting practices Volume Three features contributions from some of the most influential researchers in various areas of management accounting research consolidates the content of volumes one and two and concludes with examples of management accounting research from around the world Volumes 1 2 and 3 are also available as individual product ISBN Volume 1 978 0 08 044564 9 ISBN Volume 2 978 0 08 044754 4 ISBN Volume 3 978 0 08 055450 1 Three volumes of the popular Handbooks of Management Accounting Research series now available in one complete set Examines particular management accounting practices and specific organizational contexts Adopts a global perspective of management accounting practice Award Winner of the Management Accounting section of the American Accounting Association notable contribution to Management Accounting Literature Award Advances in Accounting Behavioral Research Vicky Arnold, 2006-06-05 Presents an empirical research in accounting theory This book includes content that crosses into the fields of applied psychology sociology management science and economics **Advances in Accounting** Philip M J Reckers, 2002-05-08 **Advances in Accounting Management Accounting** , 1980 Encyclopedia of E-Collaboration Kock, Ned, 2007-12-31 This encyclopedia provides the most comprehensive compilation of information on the

design and implementation of e collaboration technologies their behavioral impact on individuals and groups and theoretical considerations on links between the use of e collaboration technology and behavioral patterns It delivers indispensable content to libraries and researchers looking to develop programs of investigation into the use of e collaboration Provided by publisher

ICEBE 2024 Ernie Hendrawaty,Angga Febrian,Luthfi Firdaus,2024-12-27 The 7th International Economics Business and Entrepreneurship Conference was held on September 4 5 2024 in Shah Alam Selangor Malaysia under the theme Artificial Intelligence Reshaping Industries and Market This event brought together researchers academics and practitioners to explore the transformative impact of artificial intelligence on various industries and markets The article selection process employed a rigorous double blind review system to ensure the highest quality of papers The conference contributed significantly to academia and society by enhancing participants knowledge and skills in conducting quality research and community service Attendees gained insights into publishing their research in reputable international journals and disseminated their findings to a broader audience Additionally the conference facilitated discussions on the latest research issues in economics and business particularly the integration and impact of artificial intelligence fostering a deeper understanding of AI s role in promoting sustainable development and driving market innovations

Performance Measurement and Management Control Antonio Davila,Marc J. Epstein,Jean-Francois Manzoni,2012-06-08 In addition to the three plenary sessions this volume contains some of the exemplary papers that were presented at the 2011 conference representing a collection of leading research in management control and performance measurement and providing a significant contribution to the growing literature in the area

Financial Performance Measurement Diana Gaciukia Makunyi, Chris Masakala, Jackson Mnago Ndungo, Dr. Rutto Peter Ketyenya, Dr. Egungwu, Ikenna, Lemein Korei Koitamet,2023-02-17 TOPICS IN THE BOOK Impact of Micro Finance Institutions on Poverty Eradication in Meru South Sub County Kenya The Role of Budgeting Process in Financial Performance A Case Study of Bugisu Cooperative Union Ltd Mbale Uganda Effect of Information Sharing Function on Financial Performance of Savings and Credit Co Operative Societies Performance Measurement Growth and Structure of Commercial Banks in East Africa Intellectual Capital and Corporate Performance in Nigeria Banks Effect of Financial Access on the Performance of Social Entrepreneurship Firms in Kenya

Sustaining Competitiveness in a Liberalized Economy Ruhanita Maelah,2009-10-02 The International Management Accounting Conference 4 was held in August 2007 in Kuala Lumpur to discuss issues pertaining to the role of accounting in liberalized economy From the conference it was clear that liberalized economy does impact the direction nature and practices of accounting In response to these challenges accounting must play a proactive and relevant role to sustain the competitiveness of companies in the business environment Therefore it is the intention of the conference organizers to share the issues problems and challenges in sustaining competitiveness in liberalized economy with a larger audience through the publication of this book The book is organized in the following themes Cost and Information Management Performance

Measurement Strategic Alliance The articles included in this book were selected from the papers reviewed and presented at the International Management Accounting Conference 4 The articles were written based on research findings of studies conducted in several countries including Malaysia New Zealand Indonesia UK India Saudi Arabia and Botswana Therefore they are expected to have high academic value each complete with literature review methodology data analysis and references Even though that is the case the papers have been carefully chosen and edited for mass readers This book is suitable for researchers academicians graduate students and practitioners with interest in business economics and accounting

Readings in Accounting for Management Control David Otley and Kenneth Merchant Clive Emmanuel, 2013-12-19 This collection contains the main journal articles necessary to complement and support the established second edition of Accounting for Management Control The success of the text stems from the authors commitment to examining management accounting in an organizational and behavioural context Only in this way can the contribution to the management control system be evaluated The articles contained in this volume follow the structure and content of the main book providing deeper insights into those fundamental issues of accounting control systems design and indicating the direction of future developments in research The collection contains articles with a variety of perspectives and range from as early as the 1950s through to the present The inclusion of all these papers in one volume gives the student easier access to the body of work upon which the main text is based A teacher s manual to be used in conjunction with the main text is also available This book should be of interest to senior undergraduate students of accounting and finance and university and polytechnic libraries

The International Journal of Accounting ,1998 *Advances in Management Accounting* Marc J. Epstein, John Y. Lee, 2015-07-20 Volume 25 of Advances in Management Accounting exemplifies the broad scope of the series by examining a number of key areas of management accounting

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