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Robert N. Anthony is the Ross Graham Walker
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control systems: Performance measurement, evaluation and incentives, 2nd edn. Prentice Hall, Harlow, 2003), Anthony and Govindarajan (Management control ...

***Management control in modern organizations
Unit 1: Introduction to Management Control
System Notes Notes A management control
system is designed to assist managers in
planning and controlling the activities of the
organization. A management control system is
the means by which senior managers ensure
that subordinate managers, efficiently and
effectively,***

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- Operational control***
- Management control***
- Strategic planning.***

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management control system as a black box. The term black box is used to describe an operation whose exact nature cannot be observed.

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Development of management control as a theoretical discipline is linked to seminal an paper entitled Planning and Control System, which was published by Robert Anthony in 1965. He defined management control as a function that links strategic planning with operational control (Otley, 1994).

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Robert Newton Anthony (September 6, 1916 - December 1, 2006) was an American organizational theorist, and professor of management control at Harvard Business School, known for his work in the field of management control systems.

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