Contents

ix
xi
Behavioural nting? 1
unting
sations 17
trol? Control

73

		001111111
3 8	Some Issues in Budgeting	39
3.1	Budgeting as a Multi-purpose Activity	
3.2	The Nature of Objectives in an Organisational Setting	
3.3	Budgets and Objectives	
3.4	Budgeting Strategies	
3.5	Budgets as Targets	
3.6	Conclusion	
3.7	References	
4	Participation in	5 0

4.1 Participation and the Implementation of Decisions

the Budgetary Process

- 4.2 Some Factors Influencing the Impact of Participation in Decision Making
- 4.3 Participation and the Quality of Decisions
- 4.4 Some Further Factors Influencing the Impact of Participation
- 4.5 The Actual and the Desirable
- 4.6 Participation and the Stage of the Problem Solving Process
- 4.7 Conclusion
- 4.8 References

5 The Role of Accounting Data in the Evaluation of Performance 95

- 5.1 The Structure of Organisational Rewards and the Efficiency of Operations
- 5.2 Some Empirical Findings
- 5.3 Technical Approaches to the Problem
- 5.4 The Use of Budget Reports in Managerial Performance Evaluation
- 5.5 But What Influences How Budgetary Information is Used?
- 5.6 Implications for the Operation of Accounting Systems
- 5.7 References

	Accounting Information and the Decision Process	121
6.1 6.2 6.3 6.4 6.5 6.6 6.7	Approaches to the Study of Decision Making The Decision Process Problem Recognition The Search for Alternative Courses of Action Evaluation and the Choice of Alternatives The Function of Accounting in Decision Making References	
7 Т	The Interpretation of Information	149
7.2 7.3 7.4	Some Influence on Individual Perceptions Social Influences on Perception Counter-bïasing Behaviour Conclusion References	
	The Use of External Accounting Reports	165
8.1 8.2 8.3 8.4 8.5 8.6	Towards a Conditional View Investor Behaviour Investor Responses to Accounting Manipulations The Investor as a Processor of Information Some Difficulties The Use of Information by Individual Investors References	100
9 I	Designing Accounting Systems Developing Perspectives on Organisation Design Organisation Structures and Information Processing	189

- 9.3 From Information Processing to Accounting Systems
- 9.4 Conclusion
- 9.5 References

Index

207