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Controlling instruments in the "INTOP" business game

By Marvin Mertens

GRIN Verlag Jun 2014, 2014. Taschenbuch. Book Condition: Neu. 211x149x6 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2013 in the subject Business economics - Controlling, grade: 1,3, University of Münster (Institut für Unternehmensrechnung und -besteuerung), course: INTOP-Seminar, language: English, abstract: Hans B. Thorelli, Robert L. Graves and Lloyd T. Howells, the initial developers of INTOP, put strong emphasis on the ubiquity of entrepreneurial opportunities and decision situations that INTOP participants have to cope with. Against this complex background, this paper aims at showing how strategic and operative controlling instruments can be used to structure information and thus to provide support in both strategic and operative decision situations. The underlying understanding of controlling in this paper is based on Robert J. Mockler s concept of management control as a systematic effort by business management to compare performance to predetermined standards, plans or objectives () . According to Mockler, controlling begins with a firm s plans and expectations, which shape its objectives and standards. These objectives and standards are considered as preconditions for performance measurement. Given its aim, this paper is split into two parts. Chapter two deals with the...



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