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A conceptual development of Simons's™ Levers of Control

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A conceptual development of Simons's™ Levers of Control

Highlights We analyse ambiguities regarding Simons's™ Levers of Control framework. We use concept analysis based on prior literature. We suggest improvement to resolve these ambiguities. We propose a revised version of Simons' LOC framework.

Performance management a framework for management control

This paper proposes a framework for analysing the operation of management control systems structured around five central issues. These issues relate to objectives, strategies and plans for their attainment, target setting, incentive and reward structures, and information feedback loops.

Balanced scorecard Wikipedia

The balanced scorecard is a strategy performance management tool – a semi-standard structured report that can be used by managers to keep track of the execution of activities by the staff within their control and to monitor the consequences arising from these actions. The phrase balanced scorecard primarily refers to a performance management report used by a management team and

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towards self protection resource acquisition replication and efficiency

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