

Third Edition

# MANAGEMENT CONTROL SYSTEMS

Performance Measurement, Evaluation and Incentives

## Solutions Manual

Kenneth A. Merchant  
Wim A. Van der Stede



McGraw-Hill Education

Solutions Manual

# Management Control Systems Merchant 3rd Edition

**A Gutmann**



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companies are expected to behave ethically and responsibly toward their stakeholders and to provide social and environmental good. Key stakeholder groups including employees, consumers, investors, and public authorities increasingly demand that companies deliver products and services in responsible yet economically sound manners and act in accordance with moral obligations and financial requirements. Such mounting societal expectations and institutional pressures relate to complex concerns including environmental and climate impact, working conditions, and human rights, both locally and overseas. In this context, as companies now appear to commit to comprehensively tackle ethical, social, environmental, and economic challenges, concerns increasingly are raised as to whether most companies, in the end, can indeed contribute to societal and environmental good and transform how they operate to create value responsibly, considering the success and impact of so-called corporate social responsibility or sustainability policies. In recent decades, while some companies have advanced on their social and environmental responsibility journey, other companies have engaged in ethical, social, and environmental initiatives in a manipulative and insincere way or merely as a rhetorical tool to maintain legitimacy. Together with governments and business partners, these companies are largely failing to deliver for society and the environment. Subsequently, more than ever before, understanding what it means to do business responsibly and how business actors can engage constructively in ways that support the development of resilient business practices, forms, and organizations that contribute to generate positive impact for society and the environment and generate the type of economic value needed to address the key challenges of this century is central. On this background, this edited volume sheds light on different crucial themes and approaches spanning historical, conceptual, operational, critical, practical, and prospective considerations that have animated the field of business and society in the last decades and that are instrumental or have the potential to drive constructive research discussions and business efforts. The central aim of the book is to set the research agenda for the next five to seven years, to redefine existing areas within the context of international research, and to highlight emerging research areas in need of further investigation, representing a prestige reference work providing an overview of the subject area of responsible business, primarily for academics, researchers, postgraduate students, as well as reflective practitioners.

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