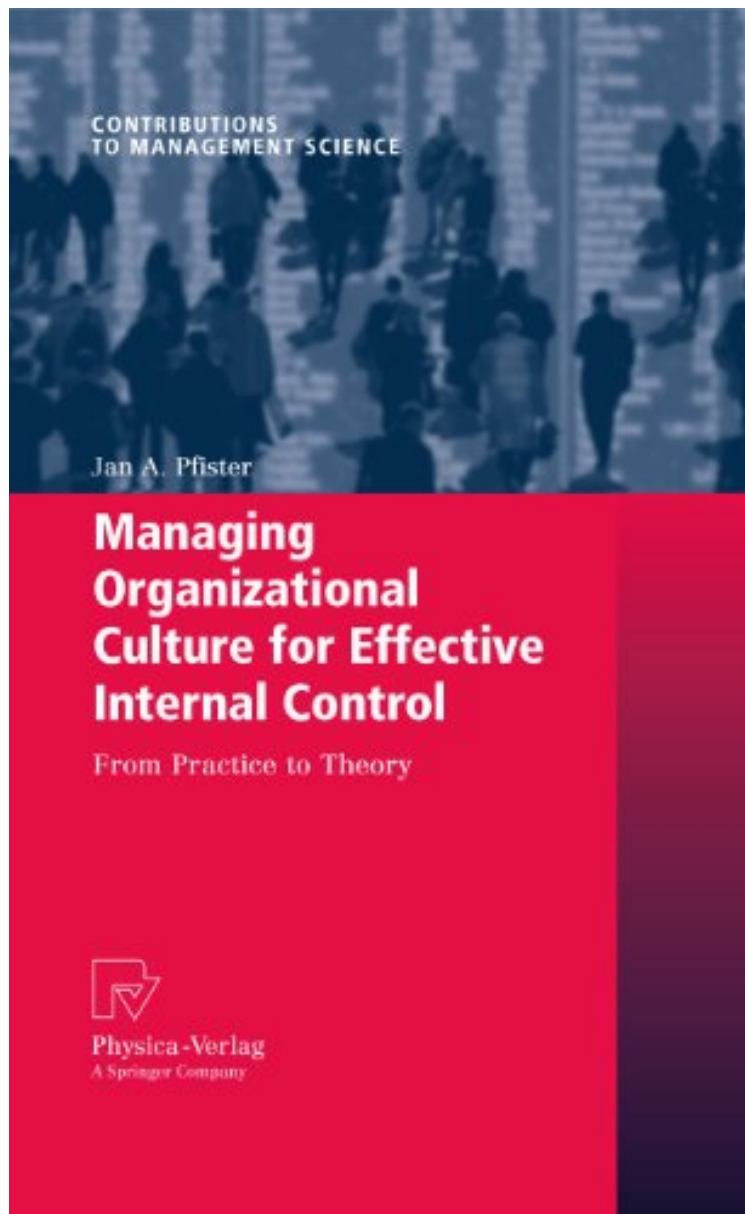


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## **Managing Organizational Culture for Effective Internal Control: From Practice to Theory (Contributions to Management Science)**

*Jan A. Pfister*

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In times of economic and financial crises, the content of this book rings true. Drawing from interviews with executives, senior managers and/or auditors from renowned companies (eBay, Google, Hewlett Packard, Intel, Levi Strauss Co., Microsoft, Novartis and many others) and theory from fields of sociology and social psychology, this research study provides an understanding of how "tone at the top" imprints on an organization and why that imprint works. More specifically, it discusses how managers' principles and practices can actively shape an open-minded culture that enhances effective internal control.

Dr. Pfister sheds new light on the critically important, but often-overlooked, softer forms of control, such as corporate culture. And he does it in a rigorous and engaging way. A very worthwhile read! Kenneth A. Merchant, Deloitte and Touche LLP Chair of Accountancy, University of Southern California; In our increasingly complex and multicultural world it is high time that someone tackles the implications of different assumptions among the team members in finance and accounting groups. Edgar H. Schein, Professor Emeritus, MIT Sloan School of Management; Dr. Pfister provides a well-written, accessible and comprehensive overview of the control environment and identification of the key practical drivers highly useful to managers in implementing controls and creating culture and which auditors and boards can use to assess the quality of the control environment: the organizational culture. James Wall, retired CFO Core-Mark International, Board Trustee, Financial Executives Research Foundation; This book is a "must read" and provides a valuable resource for board members, senior management, operations management, systems designers, auditors, consultants, or other internal control practitioners. H.C. "Pete" Warner, CPA, CIA, CICP, President Internal Control Institute It is now accepted that organizational culture has an important impact on management practices. But Dr Pfister's book makes substantial progress in detailing precisely how differences in culture impact on the design and use of management control systems. It will be of significant use to both business controllers and to academics try to advance our understanding of this important area. David Otley, Distinguished Professor of Accounting Management Emeritus, Lancaster University Management School, UK; Many professionals see the only relationship between Culture and Control in the fact that both start with a C. They could not be more wrong. This highly recommendable book provides key insights on the close link between the two. ... This book also demonstrates why Finance and HR must start talking to each other instead of practicing disconnected performance management from inside their isolated silos. Bjarte Bogsnes, Vice President of Performance Management Development, Statoil, Chairman, Beyond Budgeting Round Table Europe this study provides a much-needed next step in academic research aimed at understanding the relationships between such complex phenomena as internal control and organizational culture. The Accounting the field study should therefore be of interest to academics, practitioners and policy members working in control generally, and more specifically internal control, as well as those interested in culture. The British Accounting "This book is a "must read" and provides a valuable resource for board members, senior management, operations management, systems designers, auditors, consultants, or other internal control practitioners." H.C. "Pete" Warner, CPA, CIA, CICP, President Internal Control Institute "It is now accepted that organizational culture has an important impact on management practices. But Dr Pfister's book makes substantial progress in detailing precisely how differences in culture impact on the design and use of management control systems. It will be of significant use to both business controllers and to academics try to advance our understanding of this important area." David Otley, Distinguished Professor of Accounting Management (Emeritus), Lancaster University Management School, UK "Many professionals see the only relationship between Culture and Control in the fact that both start with a "C". They could not be more wrong. This highly recommendable book provides key insights on the close link between the two. ... This book also demonstrates why Finance and HR must start talking to each other instead of practicing disconnected performance management from inside their isolated silos." Bjarte Bogsnes, Vice President of Performance Management Development, Statoil, Chairman, Beyond Budgeting Round Table Europe From the Back Cover In times of economic and financial crises, the content of this book rings true. While we often look at formal compliance procedures, incentive systems and other "technical" ways to ensure effective internal

control, this study emphasizes a different perspective: How do the management principles and practices influence organizational culture in order to enhance control effectiveness? New theory is provided on the way that tone at the top — leadership, sustainability, accountability, and other social control aspects — is combined with formal control. This research is based on in-depth interviews with senior-level people (e.g. executives, managers, auditors) from more than 18 renowned U.S. and Swiss companies, and theory from fields of sociology and social psychology. In contrast to contemporary accounting and control research, where culture provides a context for control, here any control mechanism can in turn influence culture. The study offers innovative insights for both academics and practitioners including: a) a new research framework for analyzing the links between culture and control; b) statements from senior-level people of eBay, Google, Hewlett Packard, Intel, Levi Strauss Co., Microsoft, Motorola, Novartis and many more; c) a practice-oriented tool to proactively mitigate typical roots of internal control failures; d) integrated theory on social systems, personal and organizational values and organizational corruption; e) a foreword from Solomon N. Darwin, University of California at Berkeley.