Accounting for Improvement

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About the Book

“Accounting for Improvement” offers concrete and constructive demonstrations of the possibilities of designing participative forms of organization. Field experiment cases illustrate how the operational level can assume a new significance in competitiveness and strategic positioning. In this way, the relevance of the accounting function to the improvement of productivity and quality is restored. Several broadly applicable lessons can be learnt, among them: how companies can strengthen their competitive base by patient improvement; how people with operative jobs can take command of their work situation and improve it in quality as well as efficiency. New bottom-up, people-orientated, empirically-founded approaches to decentralised participative management demonstrate a place for individuals and teamwork in today’s “lost relevance” and “smart machine” environment.