Hurliman, H.:

ACCOUNTING SITUATION AS MANAGEMENT CONTROL MEANS. I. ADJUSTING THE PRODUCTION PROCESS IN AN ENTERPRISE

(*Das Rechnungswesen als Führungsinstrument. 1 Regelung in der Unternehmung.*)

"Organisator" (Switzerland), No. 591, 1968.

In this article, a general cybernetic set up of enterprise management is given. In conjunction with the adjustment circuit and the part played by account in its framework, the author evinces actual possibilities of organizing accounts and of adapting them to the requirements of the "reaction section" in the adjustment circuit. He further shows how the accounts data are to be sorted and centralized. In this respect he stresses that the information supplied by the accounts must be correlated with the period to which it refers and with the time limit within which it must be submitted to management.