

Advanced managerial accounting report

Finance



Review of the Articles “ The Control Function of Management” by Merchant and “ Why Incentive Plans Cannot Work” by Kohn

Similarities between the Articles

The main similarity between the two articles is that they discuss various approaches used by management to oversee successful and effective leadership at an organization. In both articles, the authors approach the issues faced by management by highlighting major research findings and explaining what effect they have on practice.

Differences between the Articles

The article Why Incentive Plans Cannot Work by Kohn is largely based on established research findings, unlike the article by Merchant that is mainly based on established managerial practices. Again, Kohn’s work mainly reflects on the cons of using incentives to win over employees. On the other hand, Merchant uses a more optimistic approach in discussing the strategies that management could employ to encourage staffs. Merchant’s work is based on how management can effectively control employees’ actions for greater predictability of results, while Kohn’s article is focused on the incentive scheme as a way of improving employees’ output.

Main Findings of the Articles

The article by Kohn presents various weaknesses with the incentive plans adopted by many managers to motivate staff members. The author highlights some of the weaknesses of the incentive plans as temporary compliance by staffs, stretching relationships between employees, and discouragement of risk taking. According to the author, rewards are known to undermine interest and ignore the core reasons why good performance was achieved. Merchant shows that attempting to assert too much control

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over staff members can be counter-productive. The author suggests that adopting more interacting approaches rather than centralizing power and functions is key to motivating staffs to better performance.

Works Cited

Kohn, Alfie. Why Incentive Plans Cannot Work. (n. d.). PDF.

Merchant, Kenneth A. The Control Function of Management. (n. d.). PDF.