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https://www.100test.com/kao_ti2020/645/2021_2022_2011_E5_B9_ B4ACC_c52_645950.htm 1.3 Centralisation and decentralisation Another method of analyzing structures is by reference to the level at which decisions are made. § In a centralised structure, the upper levels of an organisation 's hierarchy retain the authority to make decisions. § In a decentralised structure the authority to take decisions is passed down to units and people at lower levels. § The factors that will affect the amount of decentralisation are: § Management style. § Ability of management/employees. § Locational spread. § Size of the organisation/scale of activities. Test your understanding 8 A multinational company is likely to have a structure. Fill in the blank with: Centralised decentralised Test your understanding 9 How does the ability of the employees affect the level of decentralisation? The advantages and disadvantages of decentralisation are: AdvantagesDisadvantages § Senior management free to concentrate on strategy. § Better local decision due to local expertise. § Better motivation due to increased training and career path. § Quicker responses/flexibility, due to smaller chain of command. § Loss of control by senior management. § Dysfunctional decisions due to a lack of goal congruence. § Poor decisions made by inexperienced managers. § Training costs. § Duplication of roles within the organisation. § Extra costs in obtaining information Test your understanding 10 A company has found in a recent survey that their staff are demotivated as they are

bored and not using all the skills they have been given. Should the company consider increasing or decreasing the level of centralisation in the company? Test your understanding 11 A disadvantage of decentralisation can be increased costs. How can these arise? 相关推荐: #0000ff>2011年ACCA考试考题特点解读及答题技巧分析 #0000ff>2011年ACCA《F1会计师与企业》辅导讲义汇总重点 推荐: #0000ff>2011年12月份ACCA考试报名日期提醒 #0000ff>2011年ACCA12月考试时间 100Test 下载频道开通,各 类考试题目直接下载。详细请访问 www.100test.com