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1.2 Further aspects of organisational structure Ownership and management of larger organisations are often separated. One of the main reasons for this is that the managers do not have access to sufficient funds and therefore they rely on banks and the market (the owners) to provide the investment. In order to ensure that managers are managing the business in the best interests of the owners, many safeguards/controls etc are put in place, which will lead to for example formal organisational structures being set up for an organisation. The divorce of ownership and management (control) is dealt with in more detail in chapter 16. Test your understanding 3 In a small company there is usually a divorce of ownership and control. True or false? Scalar chain This is defined as the line of authority which can be traced up or down the chain of command, and thus relates to the number of management levels within an organisation. Span of control A manager 's span of control is the number of people for whom he or she is directly responsible. Test your understanding 4 The scalar chain relates to the number of people over whom a manager has authority. True or false? A tall structure has many managerial levels (hierarchies) and a ' narrow ' span of control. A flat structure has few managerial levels and a ' wide ' span of control. Test your understanding 5 If a managerial structure has many levels of management, is it likely to have a narrow or wide span of control at each level of management?

The factors that influence the span of control include: § nature of the work the more repetitive the work, the wider the span of control § type of personnel the better managers and personnel are, the wider the span of control § location of personnel the more widely spread the personnel the narrower the span of control. Test your understanding 6 What other factors could influence the span of control within an organisation? Test your understanding 7 Haulage is an established haulage company operating nationwide, specializing in moving pallets. It has three levels of employee: directors, managers and drivers and its organisation chart shows a corresponding three tier structure. What factors will influence the span of control of the managers? 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