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Robert N. Anthony is the Ross Graham Walker Professor Emeritus of Management Control at Harvard Business School. Professor Anthony has been a director of Carborundum Company and Warnaco, Inc., both Fortune 500 companies; for 25 years he has been a trustee of Colby College, including five years as chairman of the board.

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The system's design is about the structure of your management control system. The system's performance is an indicator of the process of your management control system. The other key thing to realize about the characteristics of MCSs is about two separate natures the system has. MCS essentially has an informal and a formal control system.

## **Management Control System - Definition, Characteristics**

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1.5 The Domain of Management Control System 1.6 Summary  
1.7 Keywords 1.8 Review Questions 1.9 Further Readings  
Objectives After studying this unit, you will be able to: Explain the meaning of management control system Discuss the basic concepts involved in management control system Recognize the nature of management control system

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