

INDEX

References in *italics* indicate figures

- accidents, 107–8, 108
- accommodation records, 138–9, 212
- account names, 252–6, 253
- accounting equation, 244–6, 246
- accounting systems, 212, 336–7
- accountants, 139–40, 334
- accounts *see* financial records
- accruals, 263–4
- action notes, 102, 102
- administration, 135–41, 211–12
 - costs, 289, 289–90
 - records, 141–7
- advertising, 217–20
 - recruitment, 40
- agendas, 99–100, 99
- agents, marketing, 239
- Aitken, R., 65
- ambiguity organizational models, 15
- amortization, 267
- anarchic policy phase, 16
- Ansoff matrix, 216, 216, 234, 234
- application forms, job, 42
- appraisal, 70–1, 73–8, 93–5
- asset-led marketing, 235–6, 235
- asset turnover, 330
- assets, 245, 246, 247, 270–1, 330
 - see also* current assets; depreciation; fixed assets
- audit, 337
- authority, responsibility compared, 25
- autonomy, and decision-making, 166–7
- average costing, 300
- back-up systems, 337
- bad debts, 265
- balance sheets, 244, 245, 257–8, 274–6, 279
 - examples, 258, 259, 273, 275
- balancing accounts, 256, 256
- bank reconciliation, 314
- Bell, M., 190–1
- Bell School, organization example, 135, 136
- booklets, induction, 104
- Bowers, R., 173, 174, 188
- break-even analysis, 290–8, 290–1, 265–7
- budgets, 319–22
 - advertising, 219–20
- building records, 142
- bureaucratic policy phase, 16
- Bursars, 137–8
 - assistants, 139–40
- Bush, T., 12, 13–14, 15–16, 168
- business, defining the, 197–200
- business plans, 334
- capacity, 325, 326–8, 327
- capital, 245, 276, 309, 330
- capital budgets, 322
- career counselling, 85–6
- career planning, 82–5
- cash floats, 314–15
- cash flow, 282, 301–2, 307, 308–16, 310, 312
- cash flow forecasts, 315
- catering staff, 140
- chairing meetings, 100–2, 101
 - interviews 46–7
- change *see* innovation
- change agents, 179–80
- collegial policy phase 16
- collegiality, and innovation, 167
- commissions accounts, 254, 255

Index

- communication, 7, 18, 19, 97–125, 213
 - conflict management, 112–20, 116, 117, 119
 - counselling, 110–12, 110, 111
 - oral, 98–102, 98, 99, 101, 102
 - welfare, 106–9, 108, 109
 - written, 103–6, 103, 105
- comparative performance reviews, 69
- complaints, 112–13
- computer lab, management
 - example, 27–8
- computer use, 105–6, 148–51
 - and timetabling, 134–5
- conferences, and marketing, 238
- conflict management, 112–14
 - see also* industrial action; negotiation
- contingent liabilities, 264
- contribution, 292–4
- control *see* evaluation; monitoring
- copyright, 140
- correspondence, 145–6
- cost estimation, 294–7, 295, 296
- cost of sales, 274
- costs
 - of information gathering, 328
 - marketing, 219–20, 239
 - see also* direct costs; discretionary costs; fixed costs; marginal analysis; mixed costs; overheads; relevant costs; variable costs
- counselling, 110–12, 110, 111
 - career, 85–6
- course components, and
 - timetabling, 131, 132
- course records, 143
- credit control, 313–14
- creditors, 276
 - payment policy, 313
- credits (CR), 250–2, 251, 271–2
- cultures, club, 18, 18
 - organizational, 7–8, 16–22
 - person, 21, 21
 - role, 19–20, 19
 - task, 20–1, 20
- current assets/liabilities, 276, 331–2
- current ratio, 331–2
- curriculum development, 7, 166–78, 169, 171
 - analyzing the situation, 172–4, 174
 - defining and designing, 174–6
 - implementing and evaluating, 176–8, 176
- curricula vitae, 42
- Dartmouth Institute, relevant costs
 - example, 302–6
- debit as inflow or expense, 280
- debits (DR), 250–2, 251, 271–2
- debtors, 276
- decision-making, 14, 298–308, 316
- deferred expenditure, 262
- deferred income, 261
- deficit *see* losses
- defining the business, 197–200
- delegation, 25, 128–30, 129, 320
- democratic organizational models, 14–15
- depreciable amount, 267
- depreciation, 266–9, 267, 269, 270, 274
- deprival value, 306–7
- differentiation, 214–15
- direct costs, 307–8
- direct enrolments, 218, 220
- discipline, 86–9, 88
- discretionary costs, 321, 322
- dismissal, 89
- disposal, profit/loss, 268–9, 268, 269
- distribution of profit, 274
- domestic staff, 140
- double entry book-keeping, 243–52, 271–2, 278
- Drucker, P., 236
- economic value, 307
- equity, 245–7, 246, 247, 331
- evaluation,
 - of development and innovation, 176–8, 176, 190–2, 191
 - of marketing activities, 238–41

Index

- Everard, K.B., 24, 179–80, 185, 186, 187, 188, 189
- examination entries, 137
- extended trial balances, 257, 258, 271, 273
- fail-safe mechanisms, 337
- fairness, and managerial performance, 332–3
- filing systems, 130, 144–5
- financial records, 141–2, 243–59, 278
- adjusting, 260–72, 261, 278
- financial statements, 258, 272–7, 273, 275, 279
- interpreting, 329–34, 329
- see also* balance sheets; profit and loss accounts
- fire hazards, 106–7, 123
- first aid, 107–8
- fixed assets, 265–6, 274, 309, 322, 331
- see also* depreciation
- fixed capital, 309
- fixed costs, 284–6, 285, 286, 287–8, 299, 321–2
- in break-even analysis, 290, 292, 294–5
- Flenley, A.J., 181, 190
- flexed budgets, 325
- formal organizational models, 12–14, 13
- Fullan, M., 187–8
- funding, 315–16, 320, 334
- gearing, 331
- global costing, 300–1
- goodwill, 266
- ‘grapevine’, 98
- grievance procedures, 113–14
- gross profit, 274
- group organizational needs, 8, 9
- Handy, C., 17–22, 65
- hardware, 7, 148–51
- head office, cost allocation, 333
- health and safety, 106–9, 108
- Henrichsen, L., 181, 182, 186–8
- hierarchy of needs, Maslow’s, 10, 10
- historical cost convention, 270, 279
- independent checks, 337
- indirect costs, 307–8
- indirect marketing, 238
- individual organizational needs, 8, 10
- induction 51–3, 62–3
- industrial action, 120
- inflows, accounting, 246–51, 247
- informal organization structure, 13
- information loss, 337
- information gathering, 27
- cost and value, 328
- information technology, 105–6, 134–5, 148–51, 337
- innovation, 171, 178–90, 182
- antecedent conditions, 181
- characteristics, 181–5
- evaluation, 190–2, 191
- intended user system, 186–7
- inter-elemental relationships, 187–8
- resource system, 186
- transition management, 188–90
- institutions, organizations
- compared, 6
- insurance, 138
- intangible fixed assets, 266, 274
- International Association of Teachers of English as a Foreign Language (IATEFL), 151
- interviews
- counselling, 110–12, 111
- disciplinary, 86–7
- market research, 207
- performance, 78–81, 80, 81
- selection, 43–51, 45, 49, 52
- ‘in-tray’, ‘Kennet School of English’, case study, 152–65
- inventories, 139–40
- of services, 210–13
- irrelevant costs, 302
- job descriptions, 35–9, 37, 54–7

Index

- kinked costs, 289
- ledger accounts, 252, 253
- lesson observation, 81–2
- letters, 103
- liabilities, 245, 246, 247
 - current, 276, 331–2
- loans, 315–16, 320, 334
- Long, P., 68
- losses *see* profit
- mailshots, 222
- maintenance staff, 140
- management
 - performance measures, 332–4
 - styles and functions, 23–5, 97
 - systematic approach, 25–9, 169
 - training, 65–6
- management accounting, 282–318
 - cash flow, 308–16
 - decision-making, 298–308
 - planning, 283–98
- management, reports, 322–6, 323–4
- manuals, 104
- marginal analysis, 298–301
- marginal pricing, 226–7
- marginally-costed courses, 238
- market leadership, 231, 232
- market-led marketing, 235, 235
- market research, 202–7, 203–4, 206, 207
- market segmentation, 230–1
- marketing, 196–242
 - defining the business, 197–209
 - developing plans, 200–1, 201, 229–38
 - measuring effectiveness, 238–41
 - records, 142
- marketing mix, 208, 210–28
 - pricing, 224–7
 - promotion, 216–23
 - services, 210–16
- Maslow, A.H., 10, 10
- ‘Mathews Academy’, cash flow
 - example, 309–11, 310, 312
- McCabe, C., 177
- McDonald, D., 223, 230
- McGregor, D., 23
 - means-ends curriculum
 - development model, 169, 170
- medical aid, 107–8
- meetings, 98–102, 99, 101, 102
 - staff association, 115–16
- Megranahan, M., 110
- memos, 103
- Miller, R., 191
- minutes of meetings, 102
- mixed costs, 288–90, 288, 289
- monitoring, 27, 29, 320
- Morris, G., 24, 179–80, 185, 186, 187, 188, 189
- motivation, 320
- Mullins, L.L., 11–12, 24, 25
- Myers, C.S., 112
- needs, organizational, 8–10, 8
- negotiating, 116–20, 116, 117, 119
- net assets, 245, 246, 247
- net book value, 267
- net current assets/liabilities, 276
- net profit percentage, 330
- newsletters, 103
- Nicholls, A., 178
- notes, financial, 272–4, 279
- noticeboards, 103–4
- objectives, 26
 - business, 199–200
 - innovation, 169, 174–5
- off-balance sheet financing, 331
- office hardware, 105–6, 148–51
- office organization, 135–41, 136
- opportunity costs, 301–2, 303–6
- oral communication, 98–102, 98, 99, 101, 102, 129
- ordering goods and services, 137–8
- organizations, 6–34
 - cultures, 16–22, 18, 19, 20, 21
 - management styles, 23–9
 - needs, 8–10, 8, 10
 - pyramidal form, 13, 13
 - structure, 11–16, 12, 13, 135, 136
- outflows, accounting, 246–51, 247

Index

- overdrafts, 315–16
- overheads, 307–8
 - allocation, 233, 333
- Paisey, A., 11, 12, 13
- Palmer, H., 186
- panel interviews, 44, 46
- PAYE, 139
- performance, managerial, 332–4
- Performance/Importance surveys, 205–7, 206, 207
- performance reviews, absolute, 69–72, 70–1
- performance reviews, 68–82, 80, 81
 - example forms, 70–1, 74–7, 93–5
- person specification, 39–40, 41
- Pigors, P., 112
- planning, 27, 334
 - financial, 283–98, 316
 - see also* budgets; cash flow
 - forecasts
 - marketing, 200–1, 201, 231–7, 237
- political organizational models, 15
- political policy phase, 16
- power cultures, 18, 18
- 'practical working day', 233
- premises costs *see* property costs
- prepayments, 263, 276
- pricing, 221, 224–7, 224
- profit, 257, 259, 260, 274, 283–4, 330
 - and cash flow, 308–11
 - on disposal, 268–9, 268
 - and provisions, 269–70
- profit and loss accounts, 244, 257–8, 258, 273, 279, 323–4
- promotion (marketing), 216–20, 223
- promotion (staff), 83–4, 84
 - training 63–7, 62, 64–5, 66
- property costs, 233, 288, 288
- provisions, 264–5, 269–70
- questionnaires, 104–5, 105, 122
- questioning techniques, 47–51, 49
- recognizing transactions, 260
- reconciliation, 314, 337
- recording transactions, 260
- records, 141–7
 - see also* financial records
- recruitment, 40–6
- reducing balance depreciation, 268
- Registrars, 137
- registration, 142, 146–7
- relevant costs, 301–6
- replacement costs, 317
- reports, management, 322–6, 323–4
- reserves, 245, 276
- residual value, 267
- resources, 28–9
 - and innovation, 186
 - organizing *see* time management; timetabling
- responsibility, authority compared, 25
- results orientated performance review, 72–3
- return on capital, 330
- revaluation, 270–1
- revenue, 283–4
- revenue budgets, 322
- Rodger, A., 39–40
- room layout, interviews, 44–6
- safety, 106–9, 108–9
- salary payments, 139
- salary scales, 83–5, 84
- sales forecasts, and budgets, 321
- sales promotion, 223
- salespersons, 221–2, 222
- scatter diagrams, 295–6, 296
- secretarial work, 140–1
- security incidents, 107
- segmentation, market, 230–1
- segregation of duties, 336
- selection *see* staff selection
- selling, 200, 220–3, 222
- semi-fixed costs, 288–90, 289
- semi-variable costs, 288–90, 289
- separate accounts, 252
- service qualities, 214–15
 - development, 215–16

Index

- services, 210–16
 - inventory, 210–13
- seven point plan, 39–40
- shortlisting matrix, 43
- situational model of curriculum
 - development, 167–8, 171, 171–8
- size, and organizational style, 15, 21, 22
- Skilbeck, M., 167–8, 171–8, 171
- social organizers, 138
- software, 7, 149–50
- source and application of funds
 - statements, 244, 277
- staff associations, 114–16
- staff development, 61–96
 - career counselling, 85–6
 - career planning, 82–5
 - discipline and dismissal, 86–9
 - performance reviews, 68–82
 - training, 62–8
- staff records, 143
- staff selection, 35–60
 - induction, 51–3, 62–3
 - interviewing, 43–51
 - job descriptions, 36–43
- standard cost pricing, 226
- standardization, 214
- step-fixed costs, 288
- sticky costs, 286
- stock, 262–3, 276, 314–15
- straight-line depreciation, 268
- strategic marketing planning, 231–3
- structure, organizational, 11–16, 12, 13, 135, 136
- student records, 143–4
- subjective organizational models, 15
- suggestions books, 104–5
- sunk costs, 302
- surplus *see* profit
- SWOT/PEST analysis, 231–3
- syllabus, curriculum compared, 168–9
- systematic approach, 25–9
- Taba, H., 169
- task organizational needs, 8, 9
- taxation, 274
- teaching costs, 289, 289
- team briefings, 102
- technology, 7, 105–6, 134–5, 148–51
- telephone sales, 222–3
- tests, selection, 51
- Theory X and Theory Y, 23
- time management, 126–31
 - ‘in-tray’ case study, 152–65
- timetabling, 131–5
- total revenue, 283–4, 291, 292
- trading accounts, 274
- training
 - 61, 62–8, 64, 65, 66
 - computer, 150–1
 - induction, 51–3, 62–3
- training profiles, 65–6, 65
- transactions, financial, 248–51, 251, 252–4, 260
- transition management, 188–90
- trial balances, 256, 257, 258, 260, 261, 271, 273
- trialling, 184
- Trump, J.L., 192
- turnover, 274, 330
- Tyler, R.W., 169
- typing work, 140–1
- unique selling propositions (USPs), 225
- units of activity, 299
- useful life, 280
- value added statements, 244, 277
- variable costs, 286–8, 287, 299, 321–2
 - in break-even analysis, 290, 292, 294–5
- variance, and budgets, 320
- wages payments, 139
- wages accounts, 254
- welfare, 106–9, 138–9
- White, R.V., 185
- working capital, 309, 316
- write-offs, 265
- written communication, 103–6, 103, 130