© JAN 2024 | IRE Journals | Volume 7 Issue 7 | ISSN: 2456-8880
DOI: https://doi.org/10.64388/IREV7I7-1713931

Cost Control Beyond Budgeting: Business Management Approaches to Margin Expansion in Competitive Markets

EYUP DORUK

Abstract - Intensifying competition and persistent margin pressure have exposed the limitations of traditional budget-centered cost control systems. While budgeting has long served as the primary mechanism for financial discipline, its static and retrospective nature often constrains managerial responsiveness in dynamic markets. This paper argues that cost control must be reframed beyond budgeting and positioned as a strategic business management function directly linked to margin expansion. Adopting a business management and consultancy-oriented perspective, the study conceptualizes cost control as a system of managerial decisions, cross-functional coordination, and strategic trade-offs rather than a periodic financial exercise. In competitive markets, margin expansion depends not only on reducing expenses but on aligning cost structures with value creation, pricing logic, and operational design. The paper contends that organizations relying exclusively on budgetary controls frequently achieve short-term savings at the expense of long-term profitability and strategic flexibility. The study develops a conceptual framework that explains how business management approaches—such as dynamic decision-making, cross-functional cost visibility, and value-based prioritization—enable margin expansion beyond the constraints of traditional budgeting. It examines how managerial judgment, governance mechanisms, and integration across sales, operations, and finance shape sustainable cost discipline. Rather than proposing alternative accounting tools, the paper emphasizes managerial design as the foundation of effective cost control. This research contributes to business management literature by shifting the analysis of cost control from financial planning to strategic management. It offers theoretical insights and practical implications for managers and consultants seeking to expand margins through intelligent cost governance in highly competitive environments.

Keywords - Business Management, Cost Control, Beyond Budgeting, Margin Expansion, Competitive Market

I. INTRODUCTION

Sustained margin pressure has become a defining feature of competitive markets, forcing organizations to reconsider how costs are managed and controlled. Globalization, digital transparency, and intensified competition have reduced pricing power across industries, making margin expansion increasingly dependent on internal managerial discipline. In this environment, cost control has remained a central concern of business management, yet the tools traditionally used to achieve it—primarily budgeting systems—are showing clear limitations.

Budgeting has long been positioned as the cornerstone of cost control. Annual budgets establish spending limits, allocate resources, and provide benchmarks for performance evaluation. While these mechanisms create financial order, they also embed assumptions of stability and predictability that rarely hold in competitive markets. As market conditions shift, budgets quickly become outdated, turning cost control into a retrospective exercise rather than a proactive managerial capability. This rigidity constrains organizational responsiveness and limits the effectiveness of cost discipline.

The challenges associated with budget-centered cost control are not merely technical but managerial. When cost management is reduced to budget adherence, decision-making becomes focused on variance explanations rather than value creation. Managers are incentivized to meet budget targets rather than optimize cost structures in response to evolving strategic priorities. This behavior often results in superficial savings, deferred investments, and cost-shifting practices that undermine long-term performance.

Competitive markets amplify these shortcomings. Rapid changes in customer preferences, input costs, and competitive behavior require organizations to continuously reassess how resources are deployed. Static budget controls struggle to accommodate this dynamism, forcing managers to choose between compliance and strategic adaptation. In many cases, cost control becomes disconnected from margin expansion, achieving expense reductions that fail to translate into sustainable profitability improvements.

This paper argues that cost control must be reframed beyond budgeting and repositioned as a strategic business management function. Effective cost control is not achieved through stricter budgets, but through managerial systems that integrate cost awareness into everyday decision-making. From this perspective, margin expansion emerges as the outcome of aligned decisions across pricing, operations, and resource allocation rather than as a direct result of cost cutting.

A central premise of this study is that cost control is fundamentally a managerial capability. It reflects how organizations design decision rights, coordinate across functions, and evaluate trade-offs between efficiency and value. When cost control is embedded within strategic management processes, it supports adaptive responses to competitive pressure. When confined to budgeting cycles, it restricts managerial judgment and weakens strategic coherence.

The objective of this paper is to develop a business management framework that explains how organizations can expand margins by managing costs beyond budgeting. Rather than focusing on alternative financial tools, the study examines managerial approaches that align cost structures with strategic intent. It explores how dynamic decision-making, cross-functional integration, and governance mechanisms contribute to sustainable margin expansion in competitive markets.

This research contributes to business management literature by challenging budget-centered views of cost control and highlighting the role of managerial design in shaping profitability outcomes. By shifting attention from financial compliance to strategic alignment, the paper offers new insights for managers and consultants seeking to navigate margin pressure without sacrificing long-term value.

The remainder of the paper proceeds as follows. The next section reviews traditional cost control and budgeting practices and their underlying assumptions. Subsequent sections analyze the limitations of budget-centered cost management, reframe cost control as a business management function, and develop integrative approaches to margin expansion. The paper concludes by discussing implications for theory and practice and identifying directions for future research.

II. TRADITIONAL COST CONTROL AND BUDGETING PRACTICES

Traditional cost control practices have been built around budgeting systems that translate strategic intentions into financial limits and operational targets. Budgets serve multiple managerial functions: they allocate resources, coordinate activities across functions, and provide benchmarks against which performance is evaluated. For decades, this framework has offered organizations a sense of discipline and predictability, reinforcing the belief that effective cost control begins and ends with adherence to predefined financial plans.

At the core of budget-centered cost management lies an assumption of relative environmental stability. Annual or multi-year budgets are constructed on forecasts of demand, pricing, and input costs that are expected to remain broadly valid over the planning horizon. Once approved, these budgets become fixed reference points that guide spending decisions and managerial behavior. Cost control is thus operationalized as the minimization of deviations from planned expenditures rather than as an adaptive response to changing conditions.

Budgeting practices also shape organizational incentives. Managers are typically evaluated on their ability to meet or beat budget targets, reinforcing compliance-oriented behavior. Cost savings are often achieved through expenditure deferrals, headcount freezes, or across-the-board cuts designed to protect budget performance. While such measures can deliver short-term financial improvements, they rarely address structural inefficiencies or misaligned cost drivers. Business management, under this model, prioritizes financial conformity over strategic optimization.

Another defining feature of traditional cost control is its functional orientation. Budgets are frequently prepared and monitored within departmental silos, with limited visibility into how costs interact across the organization. Each function is tasked with controlling its own expenses, even when cost drivers span multiple activities. This fragmentation obscures trade-offs and weakens coordination, as local cost reductions may generate higher costs elsewhere in the value chain.

Budget-centered cost control also relies heavily on historical baselines. Past spending patterns serve as reference points for future budgets, creating incremental adjustments rather than fundamental reassessments of cost structures. This backward-looking orientation constrains innovation and discourages experimentation with alternative operating models. In competitive markets, where cost positions must evolve rapidly, reliance on historical baselines limits the organization's ability to realign resources strategically.

Despite these limitations, traditional budgeting practices persist because they provide clarity and control. They offer a common financial language and a formal mechanism for accountability. However, as markets become more dynamic and margin pressure intensifies, the gap between what budgeting controls and what strategic cost management requires continues to widen. Understanding this gap is essential for evaluating why budget-centered approaches struggle to support margin expansion.

This section has outlined the logic and mechanisms underlying traditional cost control and budgeting practices. While these systems impose discipline, they also embed rigidity and functional fragmentation that undermine strategic responsiveness. The next section examines the limitations of budget-centered cost management in greater depth, focusing on how its structural characteristics constrain margin expansion in competitive markets.

III. LIMITATIONS OF BUDGET-CENTERED COST MANAGEMENT

Although budgeting systems provide structure and financial discipline, their limitations become increasingly evident in competitive and rapidly changing markets. Budget-centered cost management constrains margin expansion not because it lacks control, but because the type of control it exerts is misaligned with the realities of dynamic competition. When cost control is equated with budget compliance, organizations struggle to adapt their cost structures in ways that support sustainable profitability.

One major limitation is rigidity. Budgets lock organizations into spending assumptions that may quickly become obsolete as market conditions evolve. Changes in customer demand, input prices, or competitive behavior require timely managerial responses, yet budget constraints often delay or discourage such adjustments. Managers face a trade-off between adhering to budget limits and pursuing actions that could protect or expand margins. In practice, this tension often results in suboptimal decisions that prioritize compliance over value.

Budget-centered systems also promote a short-term orientation. Performance evaluations tied to annual budgets incentivize managers to focus on meeting near-term financial targets rather than addressing underlying cost drivers. Cost reductions achieved through postponing maintenance, reducing training, or deferring innovation may improve budget outcomes in the short run but weaken the organization's competitive position over time. Margin expansion becomes fragile, dependent on repeated rounds of cost cutting rather than on structural improvement.

Another limitation concerns behavioral distortions. Budget targets can encourage gaming behaviors such as expense padding, end-of-period spending, or strategic misreporting. These practices undermine transparency and reduce trust within the organization. From a business management perspective, such behaviors reflect misaligned incentives that divert managerial attention away from genuine cost optimization toward budget manipulation.

Budget-centered cost management further obscures the relationship between costs and value creation. By focusing on aggregate expense limits, budgets provide limited insight into which costs contribute to customer value and which represent inefficiency. Managers may cut costs that support differentiation or growth while preserving expenditures that add little strategic value. This lack of cost-value linkage constrains margin expansion by treating all costs as equally problematic.

Functional fragmentation exacerbates these issues. When budgets are managed within silos, cost decisions are optimized locally rather than systemically. A cost reduction in one function may increase costs or reduce effectiveness in another, eroding overall margins. Budget-centered control lacks the integrative perspective required to manage interdependencies across the value chain.

These limitations suggest that budget-centered cost management is ill-suited to environments characterized by volatility and competitive intensity.

While budgeting remains a useful financial planning tool, it cannot serve as the primary mechanism for margin expansion. Effective cost control in competitive markets requires a business management approach that emphasizes flexibility, integration, and strategic alignment.

The next section builds on this critique by reframing cost control as a business management function. It explores how moving beyond budgeting enables organizations to design managerial systems that align cost discipline with value creation and long-term margin expansion.

IV. REFRAMING COST CONTROL AS A BUSINESS MANAGEMENT FUNCTION

Moving beyond the limitations of budget-centered cost management requires a fundamental reframing of cost control as a core business management function rather than a periodic financial exercise. This reframing shifts the locus of cost control from annual planning cycles to everyday managerial decision-making. In competitive markets, costs are shaped continuously by choices related to pricing, process design, supplier relationships, and organizational structure. Effective margin expansion therefore depends on how managers govern these choices in real time.

Reframing cost control begins by redefining its purpose. Traditional approaches treat cost control as a mechanism for preventing overspending. A business management perspective instead treats cost control as a means of shaping the organization's cost structure in line with strategic intent. The objective is not simply to spend less, but to spend differently—allocating resources toward activities that create value while constraining those that do not. Cost control thus becomes proactive and selective rather than reactive and uniform.

This perspective elevates managerial judgment. Budgets rely on predefined limits to guide behavior, whereas business management–oriented cost control relies on informed decisions made under uncertainty. Managers evaluate costs in relation to their strategic contribution, considering trade-offs between efficiency, flexibility, and growth potential. Such evaluations cannot be fully codified in budgets; they require contextual understanding and cross-functional dialogue. Cost control becomes embedded in how decisions are framed and debated rather than enforced through static rules.

Reframing cost control also requires integrating cost considerations into strategic processes. Pricing strategies, product portfolio decisions, and operating model choices all have profound cost implications. When these decisions are made without explicit cost governance, organizations inadvertently lock in unfavorable cost structures that budgets can only partially correct. Business management systems that integrate cost visibility into strategic deliberations enable organizations to influence margins upstream rather than rely on downstream cost cutting.

Another implication of this reframing is the shift from variance analysis to decision quality. Budget-centered systems focus on explaining deviations from plan after they occur. A business management approach emphasizes the quality of decisions that generate cost outcomes. Managers are encouraged to examine why certain cost paths were chosen, how assumptions were tested, and whether alternative options were considered. This orientation supports learning and continuous improvement, strengthening the organization's ability to manage costs strategically over time.

Reframing cost control as a business management function also alters accountability structures. Responsibility for cost outcomes extends beyond finance to include leaders across sales, operations, and supply chain. Each function contributes to the organization's cost position through its decisions and behaviors. Shared accountability reinforces cross-functional coordination and discourages the displacement of costs from one area to another. Margin expansion becomes a collective objective rather than a financial afterthought.

By repositioning cost control within business management, organizations can move beyond the constraints of budgeting without abandoning financial discipline. Discipline is maintained not through rigid limits, but through coherent decision frameworks and governance mechanisms. This reframing sets the stage for examining how managerial decision-making directly influences margin expansion, which is the focus of the next section.

V. MANAGERIAL DECISION-MAKING AND

© JAN 2024 | IRE Journals | Volume 7 Issue 7 | ISSN: 2456-8880
DOI: https://doi.org/10.64388/IREV7I7-1713931

MARGIN EXPANSION

Once cost control is reframed as a business management function, managerial decision-making becomes the primary driver of margin expansion. Margins are not improved solely through isolated cost reductions, but through a series of interrelated decisions that shape pricing power, operating leverage, and resource efficiency. In competitive markets, where pricing flexibility is constrained, the quality of managerial decisions determines whether cost discipline translates into durable profitability.

Margin expansion begins with how managers evaluate trade-offs between cost, value, and competitiveness. Traditional cost control often emphasizes expense minimization without sufficient regard for customer value or strategic positioning. A business management approach requires managers to assess whether cost reductions weaken differentiation, service quality, or long-term growth potential. Decisions are framed not around absolute cost levels, but around the relationship between costs incurred and value delivered. This shift aligns cost discipline with margin quality rather than superficial savings.

Pricing decisions illustrate the centrality of managerial judgment in margin outcomes. In many organizations, pricing is treated as a commercial response to competitive pressure, while cost control is managed separately through budgeting. This separation obscures the interaction between pricing strategy and cost structure. Strategic business management integrates pricing and cost considerations, enabling managers to determine which costs are essential to support pricing power and which undermine it. Margin expansion thus emerges from coherent pricing–cost alignment rather than unilateral cost cutting.

Operational design decisions further shape margin trajectories. Choices regarding process standardization, outsourcing, automation, and supplier relationships embed cost structures that persist over time. Budget-centered systems address the consequences of these choices after they are made, whereas managerial decision-making influences margins upstream. By incorporating cost implications into design decisions, business management reduces reliance on downstream corrective actions and improves margin sustainability.

Managerial decision-making also affects margins through prioritization. Competitive markets present more improvement opportunities than organizations can pursue simultaneously. Leaders must decide where to focus cost discipline efforts to achieve the greatest margin impact. This prioritization depends on understanding cost drivers across the value chain and their sensitivity to managerial intervention. Margin expansion is achieved not by uniform cost pressure, but by targeted decisions that address structural inefficiencies.

In addition, margin expansion depends on how managers manage uncertainty. Volatile input costs, demand fluctuations, and competitive actions introduce variability into margins. Budget-based controls often respond to this variability with reactive measures that compress margins further. A business management approach encourages managers to design cost structures that absorb variability, such as flexible sourcing or scalable operations. These decisions stabilize margins over time and reduce the need for crisis-driven cost cuts.

This section underscores that margin expansion is a managerial outcome shaped by decision quality rather than a mechanical result of budget enforcement. Effective cost control requires leaders to integrate cost considerations into strategic, pricing, and operational decisions. The next section examines how cross-functional approaches enable these decisions to be implemented coherently across the organization, reinforcing margin expansion beyond budgeting.

VI. CROSS-FUNCTIONAL APPROACHES TO COST CONTROL

Margin expansion beyond budgeting depends on the organization’s ability to manage costs across functional boundaries. In competitive markets, the most significant cost drivers are rarely confined to a single department; they emerge from interactions among sales commitments, operational choices, supply chain configurations, and financial policies. Cross-functional approaches to cost control enable organizations to address these interdependencies directly rather than attempting to correct them retrospectively through budget adjustments.

Sales functions play a decisive role in shaping cost structures through pricing decisions, discount policies, service promises, and customer-specific requirements. When sales decisions are made independently, they often introduce complexity and variability that increase operational and logistical costs. Cross-functional cost control embeds sales planning within broader cost governance frameworks, ensuring that commercial commitments are evaluated against their cost-to-serve implications. This alignment transforms sales from a cost amplifier into a partner in margin discipline.

Operations and supply chain functions contribute to cost control through process design, sourcing strategies, and capacity utilization choices. Isolated operational cost initiatives—such as headcount reductions or supplier renegotiations—may generate short-term savings but undermine reliability or flexibility. Cross-functional approaches integrate operational decisions with commercial and financial objectives, enabling managers to assess how process changes affect service levels, pricing power, and working capital. Business management thus shifts from local optimization to system-level cost stewardship.

Finance functions play a critical integrative role by providing visibility into cost drivers and margin dynamics across functions. Traditional budgeting emphasizes aggregate expense categories, offering limited insight into how costs behave in response to managerial decisions. Cross-functional cost control relies on granular analyses such as cost-to-serve, profitability by customer or channel, and activity-based insights. When finance is embedded in cross-functional forums, cost discussions become forward-looking and strategic rather than retrospective and compliance-driven.

Effective cross-functional cost control also depends on shared metrics and incentives. When functions are evaluated against conflicting objectives—such as sales volume versus cost reduction—coordination deteriorates. Business management systems that introduce shared margin-oriented performance measures encourage collaborative behavior. Managers are incentivized to consider the cost implications of their decisions beyond their immediate responsibilities, reinforcing enterprise-wide accountability for margin outcomes.

Governance mechanisms further support cross-functional cost control. Regular cross-functional reviews, integrated planning cycles, and escalation forums enable managers to resolve trade-offs transparently. These mechanisms prevent cost issues from being addressed piecemeal and ensure that margin expansion efforts are aligned with strategic priorities. Cost control becomes an ongoing managerial dialogue rather than an episodic financial intervention.

By adopting cross-functional approaches, organizations can move beyond fragmented cost initiatives toward coherent margin management. Integration ensures that cost discipline is embedded in everyday decisions across the enterprise. The next section examines how such approaches operate in highly competitive markets, highlighting how cost control beyond budgeting supports margin expansion under persistent competitive pressure.

VII.COST CONTROL BEYOND BUDGETING IN COMPETITIVE MARKETS

Competitive markets intensify the challenges of cost management by constraining pricing flexibility and accelerating strategic responses. In such environments, margin expansion depends less on periodic cost reduction programs and more on continuous managerial alignment. Cost control beyond budgeting enables organizations to respond to competitive pressure without resorting to indiscriminate cuts that weaken long-term positioning.

One defining characteristic of competitive markets is rapid feedback. Price changes, cost shocks, and competitor moves are transmitted quickly, leaving little time for annual budget revisions. Business management approaches to cost control emphasize real-time visibility and adaptive decision-making. Managers adjust cost structures dynamically, reallocating resources in response to market signals rather than waiting for budget cycles. This responsiveness protects margins while preserving strategic agility.

Cost control beyond budgeting also supports differentiation under competition. Organizations that understand which costs underpin customer value can protect or even increase those expenditures while reducing costs that do not contribute to differentiation. This selective discipline contrasts with across-the-board cuts that erode competitive advantage. Margin expansion thus results from strategic focus rather than uniform austerity.

In competitive markets, uncertainty is persistent rather than episodic. Input costs fluctuate, demand shifts abruptly, and competitive intensity varies across segments. Budget-centered systems struggle to accommodate such variability, often producing delayed or counterproductive responses. Business management–oriented cost control designs cost structures that absorb uncertainty through flexibility, modularity, and scalable operations. These design choices stabilize margins over time.

Importantly, cost control beyond budgeting redefines managerial accountability. Success is measured not by adherence to static targets, but by the ability to sustain margins under competitive pressure. Managers are evaluated on how effectively they balance cost discipline with strategic intent. This redefinition reinforces a culture of continuous improvement and learning, which is essential for long-term margin expansion.

By aligning cost control with competitive dynamics, organizations can transform margin pressure into a catalyst for managerial innovation. Cost control beyond budgeting thus becomes a source of resilience and competitive strength rather than a constraint. The next section synthesizes these insights by discussing their implications for business management theory and practice.

VIII. DISCUSSION

This paper advances business management scholarship by reframing cost control as a strategic managerial capability rather than a financial planning exercise. Existing literature has extensively documented budgeting practices and cost accounting tools, yet has paid comparatively less attention to how managerial systems shape cost outcomes over time. By emphasizing decision-making quality, cross-functional integration, and governance, this study contributes a more dynamic understanding of margin expansion in competitive markets.

A key theoretical implication is the recognition that cost control effectiveness depends on managerial design rather than procedural rigor. Budget-centered systems impose discipline but often at the expense of adaptability. The analysis demonstrates that margin expansion requires management systems capable of aligning cost decisions with evolving strategic priorities. This insight complements broader management theories that highlight integration and judgment as sources of sustained performance.

The discussion also underscores the behavioral dimensions of cost control. Incentives, norms, and evaluation criteria shape how managers interpret cost discipline. When budgets dominate performance assessment, managers optimize for compliance. When cost control is embedded within business management, managers optimize for value. This distinction has important implications for organizational design and leadership practice.

From a practical perspective, the findings suggest that organizations facing margin pressure should invest less in refining budgeting techniques and more in strengthening managerial coordination. Tools such as cost-to-serve analysis, integrated planning forums, and shared performance metrics enable more effective margin management than incremental budget tightening. Business management thus plays a central role in translating cost awareness into strategic action.

Overall, the discussion positions cost control beyond budgeting as a lens through which broader issues of strategic alignment and organizational adaptability can be examined. It reinforces the argument that margin expansion in competitive markets depends on managerial systems that integrate cost discipline with value creation.

IX. CONCLUSION AND FUTURE RESEARCH DIRECTIONS

This paper has argued that cost control in competitive markets must extend beyond traditional budgeting systems to support sustainable margin expansion. While budgets provide structure and accountability, they are insufficient as primary mechanisms for managing costs in dynamic environments. By reframing cost control as a business management function, the study highlights how managerial decision-making, integration, and governance shape profitability outcomes.

The paper contributes to business management theory by linking margin expansion to managerial capability rather than procedural compliance. It demonstrates that effective cost control depends on aligning cost structures with strategic intent, pricing logic, and operational design. These insights extend existing research on cost management by embedding it within enterprise-level strategy.

Future research could empirically examine how organizations transitioning beyond budgeting affect margin stability and competitive performance. Comparative studies may explore how industry characteristics influence the effectiveness of different cost governance models. Additional research could also investigate how digital analytics support cost control without reinforcing static budgeting biases.

In conclusion, cost control beyond budgeting offers organizations a pathway to durable margin expansion under competitive pressure. By designing business management systems that integrate cost discipline into everyday decisions, firms can transform cost management from a constraint into a source of strategic advantage.

REFERENCES

[1] Ansoff, H. I. (1965). *Corporate strategy: An analytic approach to business policy for growth and expansion*. McGraw-Hill.

[2] Bogsnes, B. (2016). *Implementing beyond budgeting: Unlocking the performance potential*. Wiley.

[3] Chandler, A. D. (1962). *Strategy and structure: Chapters in the history of the American industrial enterprise*. MIT Press.

[4] Cooper, R., & Kaplan, R. S. (1988). Measure costs right: Make the right decisions. *Harvard Business Review, 66*(5), 96–103.

[5] Daft, R. L. (2021). *Organization theory and design* (13th ed.). Cengage Learning.

[6] Donaldson, L. (2001). *The contingency theory of organizations*. Sage Publications.

[7] Galbraith, J. R. (2014). *Designing organizations: Strategy, structure, and process at the business unit and enterprise levels* (3rd ed.). Jossey-Bass.

[8] Grant, R. M. (2016). *Contemporary strategy analysis* (9th ed.). Wiley.

[9] Hope, J., & Fraser, R. (2003). *Beyond budgeting: How managers can break free from the annual performance trap*. Harvard Business School Press.

[10] Kaplan, R. S., & Norton, D. P. (1996). *The balanced scorecard: Translating strategy into action*. Harvard Business School Press.

[11] March, J. G. (1991). Exploration and exploitation in organizational learning.

[12] *Organization Science, 2*(1), 71–87. https://doi.org/10.1287/orsc.2.1.71 March, J. G., & Simon, H. A. (1958). *Organizations*. Wiley.

[13] Mintzberg, H. (2009). *Managing*. Berrett-Koehler Publishers.

[14] Porter, M. E. (1985). *Competitive advantage: Creating and sustaining superior performance*. Free Press.

[15] Simons, R. (1995). *Levers of control: How managers use innovative control systems to drive strategic renewal*. Harvard Business School Press.

[16] Teece, D. J. (2007). Explicating dynamic capabilities: The nature and microfoundations of (sustainable) enterprise performance. *Strategic Management Journal, 28*(13), 1319–1350. https://doi.org/10.1002/smj.640

[17] Thompson, J. D. (1967). *Organizations in action: Social science bases of administrative theory*. McGraw-Hill.