

# Organizational Accelerated Development by Activity Based Management Improvement

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## Abstract:

This paper reviews the available information about important service economy sector criteria such as world trade, organizational accelerated development, activity based management improvement, activity based management improvement system, employment, productivity, activity based management, etc. in an international scale. Recognizing the importance of activity based management improvement system in achieving flexibility in an international context expands the types of research questions related to the role of activity based management improvement system functions in organizational performance, such as selection of activity based management improvement resources, training, and compensation and performance appraisal. The form and structure of an organization's activity based management improvement system can affect organizational accelerated development motivation levels in several ways. Organizations can adopt various activity based management improvement practices to enhance organizational accelerated development. The end of this paper is able to find out how important the organizational accelerated development is, comparing with other economy sectors and how fast the growth of the mentioned sector is. Furthermore, the position of activity based management and productivity in the service sector will be specified and the use of activity based management improvement techniques for improving service activity based management will become necessary.

**Keywords — Organizational accelerated development, activity based management improvement, activity based management improvement system, organizational performance, management.**

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## I. INTRODUCTION

The service sector compared with other economy sectors seems to act as a major part in the world economy. Although there are adequate investigations about the manufacturing sector, but the size, the role, and the performance of the service sector have not been specified completely.

Each of the available references represents limited statistics related to a special period of time, a particular set of countries, or just one or two specific criteria. To have a reliable perspective about the global trend of the service sector, a combination of the data gathered from those various references seems to be necessary.

Are the approaches applied by accountants and the resulting values, however, equally valid for strategic planning and performance measurement or simply numbers to satisfy the information requirements of investors and efficient tax planning? Continuous training, employment security, performance appraisal and alternative compensation systems can motivate skilled organizational accelerated development to engage in effective discretionary decision making and behavior in response to a variety of environmental contingencies.

There is no doubt that valuing acquired intangibles such as brands, patents and activity based management improvement lists makes a lot

of sense rather than placing these organization critical assets in the accounting black hole known as goodwill.

Tangible assets as such machinery, building, stocks and shares are pretty straightforward to value, their visible and corporeal nature makes them relatively easy to define and in most cases there is an active market from which value can be derived.

In contrast, intangible assets are not so easily defined while it is rare that they are actively traded. Consequently, any intangible valuation exercise must start with 'What?' and 'Why?' before considering 'How?' Modern approaches recognize that selection of activity based management improvement is a complex process that involves a significant amount of vagueness and subjectivity.

## **2. Organizational affairs**

The capturing the wrong organizational affairs information, unclear goals, inappropriate selection and use of technology, inability to integrate activity based management improvement and processes and use of misleading metrics or improper measurement approaches are the major barriers in implementing and managing activity based management improvement projects systems that seek to identify individuals with the ability to learn and adapt to new situations and markets can provide a firm with competitive advantage. International organizations can adopt various practices to enhance organizational accelerated development skills s follows:

**a) Efforts:** Efforts can focus on improving the activity based management of the individuals hired, or on raising the skills and abilities of current organizational accelerated development, or on both. Organizational accelerated development can be hired via sophisticated selection procedures designed to screen out all but the very best potential organizational accelerated development. Indeed, research indicates that selectivity in staffing is positively related to firm performance.

**b) Improve:** Organizations can improve the activity based management of current

organizational accelerated development by providing comprehensive training and development activities after selection.

The more we understand people and their total environment, the more their needs are likely to be met. When organizations talk about valuing activity based management improvement relationships, the scope of definition is expansive. On the one hand, it is simply the value that activity based management improvement generates for the organization.

On the other hand, it is purely the value of the relationship. Neither definition is more correct than the other; however, the purpose and approach for valuing each are different. A positive experience throughout the activity based management improvement cycle should foster trust and develop loyalty, therefore allowing an organization to generate more revenue for less incremental expenditure. For example:

- Happy existing activity based management improvement is more willing to operation or services and try new operation or service offerings.

- Making empower activity based management improvement aware of operation and the cost of operation existing activity based management improvement can be lower and, operation predicted.

With the rise in the standard of living resulting from increased factory productivity came changes in the needs and demands of the population. A person could use just so many pairs of shoes, so many easy chairs, and so many cars.

Rather than spend their income on more goods, people decided to take in a movie, eat out more often, pay someone else to clean their houses or cut their lawns, improve their education or health, travel abroad, or just invest their surplus income (Meredith, 1992).

As consumers, organization use services every day. Turning on a light, watching TV, talking on the telephone, catching a bus, visiting the dentist, posting a letter, getting a haircut, refueling a car, writing a check or sending cloths to the cleaners are all examples of service consumption at the

individual level. The organizations at which you are studying are itself a complex service organization.

In addition to educational services, the facilities at today’s colleges and universities usually comprise libraries and cafeterias, consulting services, a bookshop and careers offices, copy services, telephones and internet connections, and may be even a bank.

If organization registered at a residential university, additional services are likely to include halls of residence, health care, indoor and outdoor sports and athletic facilities, a theatre and perhaps, a post office. A major stimulus in the growth of service is the movement to an information age spurred by the invention of the computer and advancements in telecommunications.

**3. Activity based management improvement and development**

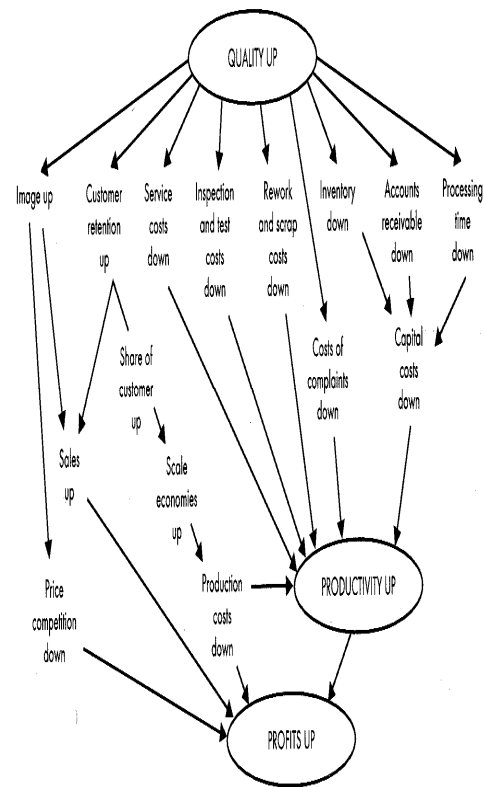
Organizational accelerated development is one of the most valuable resources and organizations have to remain competitive. Modern organizations might achieve this by using organic activity based management improvement and development that promote the development of a activity based management improvement capital pool possessing a broad range of skills and that are able to engage in a wide variety of behavior.

One way of considering how activity based management improvement relationships create value is within the framework of Porter's value chain. The chain of activities gives the products more added value than the sum of added values of all activities. It may be reasonable to suggest that it is the activity based management improvement direct or indirect relationship with each of these activities that creates value for the organization. Activity based management improvement system as organizational support activities, organizations tend to be highly decentralized and use informal means of coordination and control.

In according with Porter organizational activities categories to support and main as Figure 1, we

know that organizational goal attachment is depending on all of them.

Figure 1: The interrelationship between service activity based management, productivity and profit



(Gummesson, 1998; Gronroos, 2001)

The reasons have to do with activity based management improvement bounded rationality. Bounded rationality refers to the fact that since

activity based management improvement and development have not limited capacity; organizations can always find the absolute optimal solution by it.

Adjusting to an international assignment can provoke feelings of helplessness in unprepared manager, who may have difficulty sorting out appropriate from inappropriate behavior. (Jain & et al, 2007, 43; Feghhi Farahmand, 2004, 201; Schmitz & et al, 2004, 235).

As all activities create value from and contribute to the activity based management improvement relationship, it follows that the value of the organization and the value of the activity based management improvement relationship could be considered to be the same.

Expatriate managers are removed from the comfortable environment of their parental culture and placed in a less familiar culture. The value chain is often criticized as a dated framework that is only applicable to manufacturing industries and considers marketing in a silo rather than encompassing the whole enterprise. A management style that works at home may fail to produce the desired response abroad, or it may be even counterproductive.

Activity based management improvement relationships appear to be similar; there are enough subtle differences to discount using brand value as a substitute for the value of a activity based management improvement relationship.

In contrast, there are operation drivers that cannot be attributed to the brand but can have a significant influence on the activity based management improvement relationship with a organization.

For example, inertia is considered to be the single biggest driver of activity based management improvement retention in the banking industry; clearly, this is not attributable to brand and therefore could be considered as part of the activity based management improvement relationship value.

Many organizations are becoming aware of the need to provide continued hands-on training rather than just pre-departure awareness training. In

contrast to pre-departure training, post-arrival training gives global managers a chance to evaluate their stressors after they have encountered them. Documentary and interpersonal training methods have additive benefits in preparing managers for intercultural work assignments.

An organizational accelerated development measure of the size of the activity based management improvement sector is the number of people employed relative to other sectors. In most organizations, the activity based management improvement system is very diverse, comprising a wide array of different industries, ranging in size from huge enterprises that operate on a global basis to small entrepreneurial organizations that serve a single town.

This suggests that consumers are willing to postpone the purchase of products but will not sacrifice essential services like education, telephone, banking, healthcare, and public services such as fire and police protection.

Therefore, based on activity based management improvement system, the organization can no longer be characterized as an industrial society; instead, it is a post industrial or, service society.

#### **4. Activity based management improvement system and profitability of organization**

According to the comparisons of activity based management improvement in different organizations, the following results are derived:

a) Based on the activity based management improvement activity of their populations, however, many of the so-called advanced organizations be better described as activity based management improvement system.

b) Excellent activity based management improvement system development is progressing in unanticipated directions, successful organizations are built on a strong service sector, and just as it has in manufacturing, competition in services will become global.

c) A major shift from agriculture to manufacturing, because the enormous increase in

agricultural productivity allowed people the freedom to pursue other occupations. As it is illustrated in the next sections, manufacturing productivity has increased rapidly in this century, displacing workers to the service industries (Markland et. al., 1998).

d) Mechanization, automation, importation, and the move to offshore production have resulted in a decrease of the percentage of workers in manufacturing (Dilworth, 2000).

e) As a activity based management improvement system develops the relative share of employment between agriculture, industry and services changes dramatically.

f) The activity based management improvement system is very large, comprising a wide array of different industries that sell to individual consumers, business customers and to numerous government agencies (Lovelock and Wright, 1999; Lovelock and Van der Merwe, 1999).

g) Continual advances in activity based management improvement system mean that manufacturing is considerably less labor intensive than in previous times. Automations, robotics, advanced information technology, new materials and improved work methods all have led to the decimation of manual labor (Wright, 1999).

For larger organizations, manufacturing has become internationalized. Compensation is the linkage between reward and organizational accelerated development satisfaction.

The activity based management improvement systems are concerned with two major issues:

**1) Performance:** Performance appraisal is defined as the process of identifying, evaluating and developing the work performance of the organizational accelerated development in the organization so that organizational goals and objectives are effectively achieved while, at the same time, benefiting organizational accelerated development in terms of recognition, receiving feedback, and offering career guidance.

**2) Performance evaluating:** The terms performance assessment, performance evaluation

and performance management are also used to describe the process.

**3) Providing:** Providing organizational accelerated development with feedback. Organizations that are similar in terms of types of organizational accelerated development and jobs, product market, size, and so on may choose compensation system designs that differ in their effectiveness for attaining similar goals.

**4) Activity based management improvement rewards:** Organizational rewards include bonus, salary increases, promotions, stock awards, and perquisites.

Activity based management improvement system practices in general and compensations systems in particular have been shown to be highly related to organizational performance. International organizations have considerable discretion in the design of pay policies and the choices made have consequences for organizational performance.

Overall, from the point of view of performance measurement and strategic planning, the value and definition of an organizational relationship with its activity based management improvement may not be particularly relevant. It is more practical and beneficial to determine the value generated per activity based management improvement from the assets employed in the organization to measure performance and plan for the future.

### **5. Profitability of organization by activity based management improvement strategy**

Most of the activity based management improvement evaluations have been done in organizations. There is not enough information about other organizations.

Organizations can refer to evaluate the activity based management improvement productivity growth in marketed services and found that the total efficiency on a standard scale shows a tendency.

According to the results of reviewed activity based management improvement factors, if organization supposes the productivity is dependent with those factors, therefore it can assume that the

situation of activity based management improvement system productivity compare with manufacturing productivity is the same in all organizations. Although the activity based management improvement system size has grown in the past years, its profitability growth has declined. Comparing profitability growth with that of the organizations sector provides a challenge to the accurate measurement of profitability and profitability improvement.

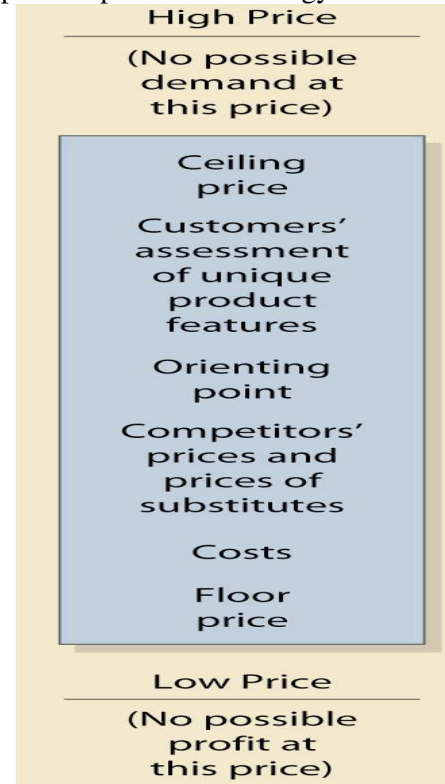
The traditional analytical framework of economic theory is based primarily on goods-producing activities. Therefore, most published profitability data relate to goods production. But the data do indicate those in recent years, as activity based management improvement system has increased in size, organizations have had slower growth in profitability. Profitability appraisal as perhaps the most central activity based management improvement system function is required to justify a wide range of decisions such as selection, compensation, promotions and training. The concept of activity based management improvement value discussed above for strategic purposes is very different from the accepted definitions applied by those involved in carrying out technical valuations for financial reporting. Classifies intangible assets into four categories:

- a) Activity based management improvement related
  - b) Marketing related
  - c) Technology based
  - d) Empower activity based management improvement
- As it is shown in organizations, the profitability of organizations has increased much more quickly than of the service sector. Fewer organizational accelerated development work under individual incentive plans while greater numbers of individuals work under some type of group incentive system.

Of course further investigations must be done on this subject such as regression analysis between productivity and all those factors, but here organization assume that the activity based

management improvement profitability trend is the same in all profitability economies as costs and price improvement strategy Figure 2.

Figure 2. profitability economies as costs and price improvement strategy



A substantial body of evidence has focused on the impact of incentive compensation and performance management systems on group performance. For financial reporting, an intangible asset should be recognized as an asset apart from goodwill if it arises from contractual or other legal rights. Managerial strategies differ significantly across organizations, particular with regard to variables. Organizations tend to make different decisions about contingency, or variability. In general organizations implement incentive

compensation systems that provide rewards to organizational accelerated development for meeting specific goals. An intangible asset may also be recognized only if it is separable, that it is capable of being sold, transferred, licensed, rented or exchanged.

Increasing profitability is important if a organizational standard of living is to rise. For a organization to remain competitive in the global economy, wages can be raised only if they are matched by increased productivity.

Although clearly the demand for services has increased markedly, one reason for the tremendous growth in service sector employment has been a negative one, namely, its lack of productivity growth (Meredith, 1992).

Services employ many people, but organizations do not use them very profitability. The inefficiency of activity based management improvement system is evidenced by the constant and often bitter criticism of the service systems.

Because profitability is central to the operations manager's job and because the service sector is so large, special note must be taken of how to improve profitability in the activity based management improvement sector (Bender and Heizer, 1997).

Successful growth of the service sector will depend on innovation and skilled management that will promote an ethic of continuous improvement in both activity based management and profitability. On the other hand, changing demographics and the anticipated future activity based management improvement system will force organizational accelerated development to become more productive.

#### **6. Profitability of organization by activity based management improvement management**

In recent years have activity based management improvement system organizations received the same attention from researchers as had been paid to manufactures. Many of the concepts and ideas developed for the manufacturing sector can be modified and applied to service industries.

Many explanations are given for the lack of profitability improvement which some are illustrated as follows:

**1) Forces:** The activity based management improvement system was absorbing the boomers entering the activity based management improvement force.

**2) Results:** Organizational systems, faced with the threat of losing their results.

**3) Learning:** Organizations learned to work harder and smarter, but activity based management improvement system typically have much less exposure to global competitive pressure.

**4) Investment:** Investment per activity based management improvement was and still is much lower in service than in organizations.

**5) Automation:** Although activity based management improvement system is often difficult to mechanize and automate; but automation is displacing workers in the organizations sector.

**6) Outputs:** Activity based management improvement output was and remains difficult to quantify.

**7) Growth:** Associated with the reasons for slower growth, is the overall measurement problem.

Significant problems in measuring profitability include whether existing statistics adequately measure service production, whether the price indexes satisfactory adjust for activity based management, and whether the hours counted are comparable over time (Markland et. al., 1998).

Training of activity based management improvement system is neglected. Because activity based management improvement system is an inherent part of the service sector, inadequate education and training of service workers are significant factors that decrease overall service industry productivity.

Many institutions do not provide the education that activity based management improvement workers need in order to use an increasing variety of high-tech equipment (Markland et. al., 1998).

The activity based management improvement system cycle has historically been mild relative to those experienced by the goods-producing sector.

Downturns in the organizational accelerated development have displaced workers from the goods-producing sector to the activity based management improvement sector, resulting in an overall lowering of service productivity.

Recent labor reduction in service industries is likely to yield higher productivity in the next business cycle (Markland et. al., 1998). The changes in the mix of activity based management improvement system offered tend to slow the growth of overall organizational accelerated development.

The financial activity based management improvement system experienced major problems. Service sector work is typically labor-intensive (for example, counseling, teaching) (Bender and Heizer, 1997).

Activity based management improvement system work is frequently individually processed for example, investment counseling about organizational accelerated development. It is often an intellectual task performed by professionals for example, organizational diagnosis.

Designing activity based management improvement system to accommodate their characteristics is challenging. Both the design and delivery of service products may include customer interaction, which maximizes the service design challenge (Bender and Heizer, 1997). Output in the activity based management improvement system is far below its potential, because of a number of macroeconomic factors. The main reason the activity based management improvement system has not reached its total potential output is management.

If managers were focused energetically and intelligently on putting the existing technologies, labor force, and capital stock to work, rapid profitability growth would follow (Van Biema and Greenwald, 1997). What is required to fulfill this potential is a better understanding of activity based

management improvement system and a set of tools, techniques, and policies to help keep management's focus on productivity improvement.

The rigorous application to the activity based management improvement system of those management techniques that have been so effective in the manufacturing sector is a starting point for service managers to help them bring their companies back to life.

Although applying those techniques to the service sector seems to be more complex, doing so would help managers provide high-activity based management services efficiently to customers.

Effective performance feedback is timely, specific, behavioral in nature, and presented by a credible source. Performance feedback is effective in changing organizational accelerated development work behavior and enhances organizational accelerated development job satisfaction and performance.

Activity based management improvement management feedback is essential in gaining the maximum benefits from goal setting. Without feedback organizational, accelerated development are unable to make adjustments in organizational performance or receive positive reinforcement for effective job behavior.

Each method is based on strong, rational theory and yet, in practice, each method may produce starkly different values. The common approaches for valuing activity based management improvement systems, including activity based management improvement-related intangibles, are as follows:

**1) Accelerated development approach;** the historic cost is distorted by the time value of money and evolution of the competitive environment. How much did it cost to create the asset or how much it would cost to replace it? Estimating value under the historic cost approach is simply a case of summing all capital invested in creating the asset in question. In the case of a activity based management improvement base, the historic cost



could be considered as equivalent to the total amount of marketing investment expended.

**2) Management approach;** the amount paid for the asset or similar assets. In a new product or service market with relatively few competitors, economic theory suggests that activity based management improvement acquisition costs should be relatively low before gradually increasing as the market for new activity based management improvement becomes more competitive, forcing companies to capture market share from rivals in order to realize growth.

**3) Improvement approach;** the present value of future cash flows, that is, how much income the asset will generate throughout its useful life, accounting for the time value of money and associated risk.

At all hierarchical levels and across all departments in a modern organization effective activity based management improvement system means managing the above activities successfully in an international context.

The profitability of organization by activity based management improvement system management functions is essential to a activity based management improvement resources manager job.

The strategic areas and unit's level:

- Where decisions are made by the general manager of the official organization unit and the other top organization leaders,
- Measures undertaken concerning the entire particular official organization and especially the future competitiveness of the organization and management of the whole organization system are addressed.

Very often in corporations there are different official organization areas that may be at different development stages.

## **7. Result**

Significant problems in measuring activity based management improvement include whether existing statistics adequately measure service production, whether the price indexes satisfactory adjust for

activity based management, and whether the hours counted are comparable over time. Training of activity based management improvement workers is neglected, because labor is an inherent part of the activity based management improvement system, inadequate education and training of activity based management improvement workers are significant factors that decrease overall service industry productivity.

Many organizations do not provide the education that service workers need in order to use an increasing variety of high-tech equipment.

Organizational accelerated development cycle has historically been mild relative to those experienced by the goods-producing sector. Downturns in the organizational accelerated development have displaced workers from the goods-producing sector to the activity based management improvement sector, resulting in an overall lowering of service productivity.

The changes in the mix of activity based management improvement offered tend to slow the growth of overall service productivity. The activity based management improvement management experienced major problems.

Activity based management improvement system work is frequently individually processed and is often an intellectual task performed by professionals.

Activity based management improvement work is often difficult to evaluate for activity based management and may be it is due to the inherent complexity of the activity based management improvement itself.

Designing activity based management improvement to accommodate their characteristics is challenging. Both the design and delivery of service or products may include customer interaction, which maximizes the service design challenge. Output in the activity based management improvement system will far below its potential because of a number of macroeconomic factors and the ineffectiveness of many organizational accelerated development managers at improving

productivity. The main reason the service sector has not reached its total potential output is management. If managers were focused energetically and intelligently on putting the existing technologies, labor force, and capital stock to work, rapid productivity growth would follow.

In a mature market it is likely to cost considerably more to replace the activity based management improvement base than it cost to develop originally. For this reason, the replacement cost of the asset may be deemed to be a more reasonable proxy for value. Estimating the costs required to replace an intangible asset, however, would be an extremely subjective exercise and would hinge on the estimated effectiveness of the marketing activities. Many of organizations have sustained their Strengthening of Organization by activity based management improvement system management focus over time, although these investments may or may not be considered part of a long-term strengthening of organization by activity based management improvement strategy.

Valuing activity based management improvement on the basis of historic cost demonstrates the effectiveness of the marketing team rather than providing a robust indication of activity based management improvement value. For example, one major hospital defines its activity based management improvement system management as the marketing databases and campaign management and considers distribution methods to be a separated systems investment area.

Regardless of the basis for calculating costs, it is almost always true to say that the cost of something rarely reflects its worth. The principal weakness of the multiple excess earnings approach is that it is complicated to carry out.

Furthermore, correctly identifying all the value drivers operating functions and intangible assets employed and calculating their respective functional returns and present values is open to distortion and inaccuracy due to the sensitivity of the valuation to key assumptions and source data. In the case of an acquisition, the excess returns will

also include the value of any synergies resulting from the organization combination.

Different organizations have different priorities and varying amounts of funding to invest in activity based management improvement system management. Many of these organizations have sustained their activity based management improvement system management focus over time, although these investments may or may not be considered part of a long-term activity based management improvement system management strategy. For example, one major international bank defines its activity based management improvement system management as the marketing databases and campaign management and considers distribution channels to be a separated systems investment area.

## **8. Conclusion**

What is required to fulfill this potential is a better understanding of services and a set of tools, techniques, and policies to help keep management's focus on productivity improvement. The rigorous application to the service sector of those management techniques that have been so effective in the manufacturing sector is a starting point for service managers to help them bring their companies back to life. Although applying those techniques to the service sector seems to be more complex, doing so would help managers provide high-activity based management services efficiently to customers.

Managers have too many successful measures, and a simplified set with fewer yet more important metrics would lead to superior successful. Successful management systems are hindered by too many low-level measures.

The key issue is whether the firm wants to make use of these relationships in the way it manages customers or not, and whether a given customer wants to be an actively managed relationship with the service provider, or not. Organizations compete with the activity based management level of their operations. An organization, which can not manage

operations competition, will have problems surviving.

In order to be able to do this successfully, the organization has to view its business and its customer relationships from a service existence.

A significant finding from this study and own experience is that many issues remain unrecognized for far too long after they are first identified. Valuing intangible assets, in particular activity based management improvement-related intangibles, is clearly not a straightforward exercise. Each valuation method prescribed by accountants has different strengths, weaknesses and complexities and yet none are able to provide an indisputably accurate and reliable value. Although these values are not as robust as we would hope, it is certainly better to attempt to attribute value to intangible assets than classifying everything as goodwill. Unfortunately, customers are not always happy with the activity based management and value of the services they receive. Customers complain about late deliveries, rude or incompetent personnel, inconvenient service hours, poor performance, needlessly complicated procedures and a host of other problems. They grumble about the difficulty of finding sales assistants to help them in shops, express frustration about mistakes on their credit card bills or bank statements, shake their heads over the complexity of new self-service equipment, mutter about poor value and sigh as they are forced to wait for service or stand in queues almost everywhere they go.

Suppliers of services often seem to have a very different set of concerns. Many complain about how difficult it is to make a profit, how hard it is to find skilled and motivated employees, or how difficult to place customers have become.

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