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control. He has testified as an expert witness in U.S. Federal Court and before State Public Utility Commissions. Robert Simons - Faculty & Research - Harvard Business School In Chapter 10 of The Strategy-Focused Organization 1, Kaplan and Norton discuss Simons 2 five levers of control. The purpose of this note is to summarize their discussion in an attempt to clear up some of the confusion about how the balanced scorecard should be used, or at least provide a basis for discussing the confusion. Simons' Levers of Control Performance Measurement and Control Systems for Implementing Strategy Text and Cases Hardcover - June 1 1999 by Robert Simons (Author) 3.8 out of 5 stars 10 ratings. See all formats and editions

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