TRANSPORTATION ASSET MANAGEMENT
Quality-Related Accounting, Measurements
And Use In Road Management’s Processes

Berth Jonsson

ERRATA

- In Chapter 7 figure 7.1, page number 124: the two-way horizontal arrow at the bottom should only be directed right-way and the horizontal arrow above should be two-way.

- In Appendix 1 Chapter 3.3 Summary, page number 222: There should be an annotation in the sentence “In summary, we can say that the planned economy model ultimately led to strong incentives to keep within budget.

- In Appendix 5 Chapter 4.8.2 Linkage coefficient, $S_k$, page number 260: The formula should be:

$$S_k = \frac{n \times (A + n \times B - k \times B) - k \times A}{n \times (A + B) - k \times A}$$

There were of course shining examples at the administration both with regard to information and the endeavour to improve productivity and rationalisation measures. In some operational areas, the financial follow-up of operations and maintenance was linked to individual roads. Road manager Karl-Anders Karlsson in Åtvidaberg was the leading light in this respect in the 1980s. In the road administration they worked with engineering and production development, capacity studies, analyses of materials and choice of plant etc, and a suggestion scheme along organised lines, and there were a great number of skilled engineers and economists. What is being referred to here are weaknesses in financial follow-ups, cost accounting, analyses, learning, reporting, internal control, planning systems, incentives and wage and salary systems, which all together during decades led to low development of productivity (cf. the X-inefficiency by Harvey Leibenstein).
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