



# **Performance Measurement and Management Control, Volume 14: Superior Organizational Performance (Studies in Managerial and Financial Accounting)**

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# Performance Measurement and Management Control, Volume 14: Superior Organizational Performance (Studies in Managerial and Financial Accounting)

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Performance measurement and management control are critical components of improving organizational performance. But, researchers have historically had little success in determining the specific actions that lead to superior performance. After several decades of research in this area, we have few clear conclusions. But, recently researchers have provided some clarity. Managers and researchers have more carefully collected and analyzed data to better understand the most effective management control and performance measurement mechanisms to drive and measure superior organizational performance. This book contains a compendium of some of the excellent papers presented at a workshop on Performance Measurement and Management Control: Superior Organizational Performance in September, 2003. Sponsored by the European Institute for the Advanced Study in Management (EIASM) and held in Nice, France, this workshop attracted leading scholars on management control and performance measurement from around the world. The contents of this book represent a collection of leading research in management control and performance measurement and provide a significant contribution to the growing literature in the area. The primary questions relate to the specific managerial actions that can be taken to drive superior organizational performance and the most appropriate measures of long term organizational success. The papers in this volume address these questions using a variety of research methods. Experimental, analytical, empirical, and field studies are all used to explain how management control and performance measurement can aid in the implementation of strategy and the improvement of organizational performance. The approaches are used in both for-profit and not-for-profit organizations. We are hopeful that this book will continue the search for additional understanding and development in performance measurement and management control and provide guidance for both academics and managers as they work toward improving organizational performance.

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