

# Call for Papers

## Special issue of Management Accounting Research

### Emerging issues in performance measurement

The last 30 years has seen a revolution in performance measurement and management. Traditional accounting based measures have been largely replaced by Key Performance Indicators (KPIs), that focus on the non-financial as well as the financial, and frameworks such as the Balanced Scorecard. Throughout this period we have seen significant research on the development and implementation of measurement systems, but the emerging field is concerned with how performance measurement is and should be used to manage the performance of the enterprise.

Performance measurement is at a crossroads. From an academic perspective, studies in the literature on the impact of performance measurement on performance are inconsistent in their findings. This suggests that our understanding of this field is far from complete. From a practical perspective, we have the additional complication of a fast moving business environment with globalisation, increasing reliance on international supply chains, emerging markets and high-speed internet connectivity, not to mention the new organisational structures this brings. For all the good intents of initiatives such as Sarbanes Oxley, performance measurement and management practice failed to prevent the recent banking crisis.

In this special issue our intent is to draw together studies at the leading edge of the use of performance measurement systems. We are interested in the relationship between measurement and strategy, how measurement and strategy are deployed in organisations, the behavioural implications of using measures and their use in specific situations such as decision making, supply chain and risk management. We are interested in different settings, both within and across organisations, and the application of performance measurement in different sectors and cultures. Finally, we are interested in trends and developments especially when linked to sound theoretical underpinning. Priority will be given to empirical studies of real world situations and organisations and high quality theoretical papers that make a direct contribution to our understanding of the field.

The following is a list of topics of interests for this special issue, but is not to be considered exhaustive: -

- The use of performance measurement in decision making from a process and behavioural perspective and the influence of culture
- The issue of integrating performance and risk in the management control systems of an organisation
- The use of measurement in governance and providing early warning systems
- Performance measures in supply chains and cross-cultural organisations (from joint ventures to collaborative enterprises), their links with, and impact on, organisational and supply chain strategy
- Performance measurement and management of emerging network organisations (such as Linux, Mozilla etc) and the issues of management, control, reward and recognition in these loosely coupled groups of individuals

- Measurement and innovation, the advantages and conflicts
- The measurement of service performance
- The use of performance measurement in driving operational improvement
- The development and usage of performance measurement for effectiveness rather than efficiency
- Non-traditional implementations of performance measurement systems.
- The role of performance measurement in transitions, especially where there is a major change in strategy

We expect that studies submitted will use a variety of approaches, theoretical lenses and methodologies, including case studies and surveys, quasi- experimental and experimental research. We would particularly welcome studies that show longitudinal progress of measurement and performance.

The final closing date for submissions is the 30th of September 2010. Papers should be sent electronically to Prof Mike Bourne at Cranfield School of Management ([cbp@cranfield.ac.uk](mailto:cbp@cranfield.ac.uk)) in the normal MAR presentation format. The editors will acknowledge receipt of the paper and then will first review the submissions for relevance to the special issue. In parallel to this process we will be accepting earlier versions of papers to be presented and reviewed at a symposium in September in Loch Lomond, Scotland. Details and symposium timescales are available at <http://www.som.cranfield.ac.uk/som/cbp/symposium>.

The special issue editors are: -

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