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## Management Accounting Research

Volume 10, Issue 4, December 1999, Pages 363-382

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Regular Article

# Performance management: a framework for management control systems research

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## Abstract

This paper proposes a framework for analysing the operation of management control systems structured around five central issues. These issues relate to objectives, strategies and plans for their attainment, target-setting, incentive and reward structures and information feedback loops. Their central focus is on the management of organizational performance. Because the framework has been inductively developed, its application is 'tested' against three major systems of organizational control, namely budgeting, economic value added and the balanced scorecard. In each case, neglected areas of development are exposed and fruitful topics for research identified. It is believed that the framework can usefully be developed further by its use in analysing other instances of management control systems practice, and that case-based, longitudinal studies provide the best route to this end.



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## Keywords

performance management; management control; strategy implementation; performance measurement; balanced scorecard

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