

Towards a Theoretical Foundation for Performance Measurement and Management

Ever since Johnson and Kaplan's (1987) seminal publication entitled *Relevance Lost: the rise and fall of management accounting* the field of performance measurement has gained significant attention from practitioners. Today, whilst in the practitioner community there is growing interest in the drivers of sustainable performance, within the academic community there is growing concern over the robustness of the theoretical foundations of measuring and managing performance. This is exemplified by recent papers that have been emerging in some key journals such as *Journal of Management* (Richard *et al.* 2009), *International Journal of Management Reviews* (Bititci *et al.*, 2012), *Management Accounting Review* (Melnik *et al.*, 2014) and *International Journal of Production Research* (Chong, 2013).

In addition, it is argued that the majority of the existing performance measurement and management knowledge has been developed from an assumption that organisations operate in stable environments. In this respect the resilience and evolution of the performance measurement and management in dynamic and turbulent environments have not been adequately explored. While there is abundant research within specific disciplines, such as management accounting; production and operations management; strategic management; human resource management; marketing and organisational behaviour, a meta theory for PMM has failed to emerge (Franco-Santos *et al.*, 2012). We believe one fundamental reason behind this is the multidisciplinary nature of the field.

In this special issue, our purpose is to compile a number of contributions that conceptualise the theoretical basis of performance measurement and management from different perspectives, including strategy, operations, marketing, human resources, accounting, organisational behaviour.. In keeping with the approach of IJMR, we welcome in particular contributions that take a critical approach to performance measurement and management. We hope that through these contributions we will take a significant step towards developing a unified theory for organisational performance.

With this call, we invite all researchers working in performance measurement and management to submit proposals for publication in this special issue.

Submissions

There are two routes through which papers can be submitted for this special issue.

- The primary and our preferred route is by submitting working papers to the special track of the PMA 2016, a biennial Conference which will be held on 26-29 June 2016 in Edinburgh, Scotland, UK. For further information please visit <http://www.pmaconference.co.uk/index-new.html>. Papers submitted to the conference will be reviewed and selected papers will be worked-up after the conference for submission to the special issue.
- Papers may also be submitted directly to IJMR via ScholarOne Manuscript database at <http://mc.manuscriptcentral.com/ijmr> highlighting that you wish to be considered for the Special Issue 'Performance Measurement and Management'.

All papers will be subject to the normal review procedures of the journal. Manuscripts should follow the Author Guidelines set out by the *International Journal of Management Reviews* available at: [http://onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1468-2370/homepage/ForAuthors.html](http://onlinelibrary.wiley.com/journal/10.1111/(ISSN)1468-2370/homepage/ForAuthors.html)

Additionally see also:

- Macpherson A. & Jones O. (2010). Editorial: Strategies for the Development of International Journal of Management Reviews. DOI: 10.1111/j.1468-2370.2010.00282.x
- Jones O. & Gatrell C. (2014). Editorial: The Future of Writing and Reviewing for IJMR. DOI: 10.1111/ijmr.12038"

Timelines

Our timelines are as follows:

PMA Conference

- 1 December 2015 – Submission of extended abstract to PMA conference (500-1000 words)...
- 31 January 2016 – Notification of decision – Accept/Reject
- 15 April 2016 - Submission of final papers
- 26-29 June 2016 PMA Conference
- End August 2016 – invitation of selected papers for IJMR with extensive comments and recommendations.

IJMR Special Issue

- 15 October 2016 – Deadline for submission of full papers to IJMR
- 19 January 2017 – Authors notified of decision – Accept/Revise/Reject
- 19 April 2017 – Deadline for submission of 1st revisions
- 28 June 2017 – Authors notified of decision – Accept/Revise/Reject
- 28 August 2017 – Deadline for submission of 2nd revisions.
- 30 October 2017 – Final version of papers accepted
- January 2018 - Publication of special issue on-line and in-print

References

- Bititci, U., Garengo, P., Dörfler, V., & Nudurupati, S. (2012). Performance measurement: Challenges for tomorrow*. *International Journal of Management Reviews*, **14** (3), 305-327.
- Choong, K. K. (2014). Has this large number of performance measurement publications contributed to its better understanding? A systematic review for research and applications. *International Journal of Production Research*, **52** (14), 4174-4197
- Franco-Santos M, Lucianetti L, Bourne M (2012) Contemporary performance measurement systems: A review of their consequences and a framework for research. *Management Accounting Research*, **23** (2) 79-119.
- Melnyk, S. A., Bititci, U., Platts, K., Tobias, J., & Andersen, B. (2014). Is performance measurement and management fit for the future?. *Management Accounting Research*, **25** (2), 173-186.
- Richard, P. J., Devinney, T. M., Yip, G. S., & Johnson, G. (2009). Measuring organizational performance: Towards methodological best practice. *Journal of Management*, **35** (3), 718-804.