

Preface

Eighteen years have passed since Eccles (1991), in the Harvard Business Review, proclaimed the “*Performance Measurement Manifesto*”. That publication could be identified as a radical innovation, seeing that it created a discontinuity in the research field evolution, based on decision to shift from treating financial figures as the foundation for performance measurement to treating them as one among a broader set of measures.

From then on, we attended the birth of many models, which tried to link strategy and operations by using performance measures, such as *The Determinants and Results Framework* (Fitzgerald et al., 1991), *The Balanced Scorecard* (Kaplan and Norton, 1992), *The Cambridge Performance Measurement Process* (Neely et al., 1996), *The Consistent Performance Measurement System* (Flapper et al., 1996), *The Integrated Performance Measurement System* (Bititci et al., 1997), *The Comparative Business Scorecard* (Kanji, 1998), *The Manufacturing System Design Decomposition – MSDD* (Cochran et al., 2001), *The Performance Prism* (Neely et al., 2001), *The EFQM Excellence Model* (EFQM, 2004), and others. In this evolution, transition from “Performance Measurement” (PM) to “Performance Measurement and Management” (PMM) is evident.

Neely et al. (2002) define “*performance measurement*” as the process of quantifying the efficiency and effectiveness of past action. Instead, a “*performance measurement and management*” system, it is a widely system, which has the role of collecting, integrating and analyzing performance measures for enhancing decision making processes, verifying strategies and creating alignment (Taticchi, 2008).

Nowadays, it is possible to affirm that PMM is a new consolidated discipline, that encompasses and gives more structured support to a large diversity of businesses.

Besides the traditional areas of applications, for instance production companies, service companies or public organizations, emerging research is focusing in new contexts, such as small and medium enterprises, collaborative environments and others.

Moreover, the multidisciplinary of PMM is enlarging from the traditional perspectives of accounting, strategy and operations to new-ones, as confirmed by the growth of research exploring connections between PMM and project management, risk management, human resources management, or emerging topics as sustainability.

Finally, research on PMM is continuing its theoretical path so as to enhance the effectiveness of PMM systems and consequently their diffusion. Particular focus is given to the fulfillment of the “*knowing-doing gap*” (Cohen, 1998) which expresses the difficulty of companies in effectively translating information coming from the measurement of processes into effective tasks. As a consequence of that, emerging research focuses on the development of new PMM models, the test of traditional systems as well as the exploration of new way of measurement.

Therefore, the question “*What is next?*” in PMM research arises, and answer is needed in order to address future research and define a proper research agenda for next years.

The 1st International Summer School Piero Lunghi (*ISSPL '01*) on “Perspectives of Business Performance Management”, New York – 2009, was an international event which grouped leading academics, scholars and practitioners to discuss PMM perspectives and present emerging areas of research.

This book includes a number of selected papers from the *ISSPL '01*, providing a comprehensive overview of recent advances in PMM research.

The book is organized in three sections, so as to address futures research in terms of “What is Next?” by context, by theme and by challenge.

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