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## PERFORMANCE MEASURES FOR THE 21<sup>ST</sup> CENTURY [ABSTRACT]

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### ABSTRACT

Aim/Purpose	Contemporary organizations and business models challenge traditional performance measures. Some of these measures may not be relevant, and all of them may not be appropriate for measuring some of the critical factors that organizations should focus on in the current business environment.
Background	This research-in-progress examines the relevance of traditional performance measures, and uses an interdisciplinary approach for identifying effective known as well as new measures, which reflect the important issues for contemporary organizations. The issue is examined from multiple perspectives, including financial and cost accounting, operations management, strategy, and social responsibility.
Methodology	This research-in-progress is based on mixed methods, which include conceptual theoretical analysis of alternative performance measures, as well as quantitative analysis of secondary data, such as financial statement reports.
Contribution	The study is expected to identify the most relevant performance measures that organizations should focus on. Furthermore, it will suggest new performance measures that will reflect contemporary technological developments as well as global social values.
Findings	The expected findings are to identify which known performance measures are still relevant and which ones might be misleading, and to suggest new performance measures.
Recommendations for Practitioners	The findings of this study may enable organizations improve their performance by measuring the important factors that predict their ongoing success.
Recommendation for Researchers	Researchers should consider an interdisciplinary approach for identifying effective performance measures.
Impact on Society	Improved performance measures would enable extended value creation by organizations, which would increase the wealth of society at large.

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Future Research As new business models emerge, it would be worthwhile to continue the evaluation of the relevance of traditional performance measures, as well as the effectiveness of new ones.

Keywords performance measurement, management accounting, Theory of Constraints (TOC), attention economy, cost accounting, value creation, financial statement analysis

## BIOGRAPHY

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