

## Contemporary performance measurement systems in Central and Eastern Europe: a synthesis of the empirical literature\*

Adriana Rejc Buhovac, Maja Zaman Groff\*\*

*The paper presents a synthesis of contemporary performance measurement systems (PMS) research in Central and Eastern Europe (CEE). The literature review is organized around four determinants of contemporary PMS: multidimensionality, strategic focus, cascading, and alignment between PMS and compensation. Discussion of findings and future research directions are suggested along these four determinants while taking into account different institutional, legislative, and cultural contexts of the CEE countries. The paper delivers tentative implications for management researchers and management accounting researchers to guide future thinking and research on PMS in CEE countries. Finally, relevance of research findings for managers is discussed.*

*In diesem Artikel wird die Synthese von empirischen Forschungen zu modernen Performance-Mess-Systemen (PMS) in Mittel- und Osteuropa dargestellt. Die Literaturanalyse orientiert sich an vier Determinanten von modernen PMS: Multidimensionalität, strategischer Fokus, Cascading (hierarchische Struktur von Performance Indikatoren), und Verbindung zwischen PMS und Strategie. Die Ergebnisse und zukünftigen Forschungsrichtungen werden unter Berücksichtigung von verschiedenen institutionellen, legislativen und kulturellen Kontexten diskutiert. Damit werden Wege für Managementforscher und Management-Accounting-Forscher im Bereich von Performance-Mess-Systemen in Mittel- und Osteuropa aufgezeigt. Nicht zuletzt enthält der Artikel auch relevante Forschungsergebnisse für Manager.*

*Key words: contemporary performance measurement systems, Central and Eastern Europe, empirical research, synthesis of research questions, gaps in research*

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\*\* Adriana Rejc Buhovas, Associate Professor of Management, Faculty of Economics, University of Ljubljana. Main research areas: performance measurement and management control, strategic management. Corresponding address: [adriana.rejc.buhovac@ef.uni-lj.si](mailto:adriana.rejc.buhovac@ef.uni-lj.si)

Maria Zaman Groff, Assistant Professor of Accounting and Auditing, Faculty of Economics, University of Ljubljana. Main research areas: performance measurement systems, auditing