

# Non-Financial Performance Measurement and Management Practices in Manufacturing Firms

## A Comparative International Analysis

Studies in Managerial and Financial Accounting

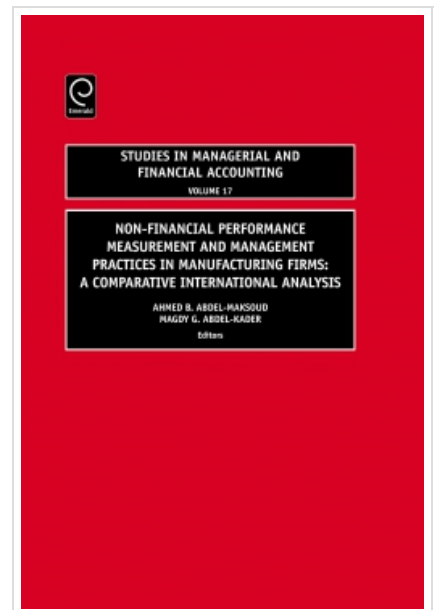
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## About the Book

In order to be successful in today's world wide competitive environment, companies must be capable of manufacturing products of high quality at low cost and providing a first-class customer service. Many companies have responded to these competitive demands by implementing Advanced Manufacturing Technologies (AMTs) and Innovative Managerial Practices (IMPs) as well as emphasizing quality, delivery, innovation and flexibility to meet customer needs in their corporate objectives. The adoption of such practices and technologies and the redesign of work processes has altered the stakes of corporate well being over the past two decades. This study provides a framework for exploring the relationships between the measurement of non-financial performance at the shop-floor of manufacturing firms across four different countries (UK, Italy, Japan, and Canada) and a range of twenty-eight contingent factors incorporating technological, managerial, organisational and environmental factors. In particular, the book examines whether these twenty-eight contingent factors are associated with the existence and importance of 19 non-financial performance measures used at shop-floor level for each country. The book also aims to develop models for each of the four countries which will determine the amount of change in the use and existence of each shop-floor non-financial performance measure that is associated with levels of the contingent factors. A better understanding of non-financial performance measures at shop-floor level in manufacturing firms will contribute to a more effective management of manufacturing enterprises in the four countries. It also will enhance organisations knowledge about the use of non-financial measures in performance measurement systems.



**Format:** Hardback

**Pagination:** 366

**Price:** £88.99 \$154.99 €121.99

**Publication Date:** 2nd Aug 2007

**ISBN:** 9780762314034