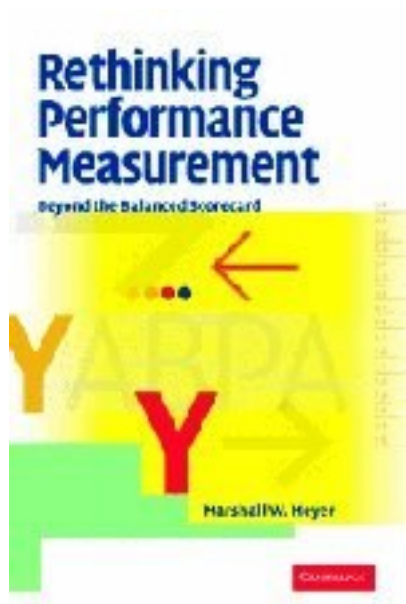


Rethinking Performance Measurement



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Performance measurement remains a vexing problem for business firms and other kinds of organisations. This book explains why: the performance we want to measure (long-term cash flows, long-term viability) and the performance we can measure (current cash flows, customer satisfaction, etc.) are not the same. The 'balanced scorecard', which has been widely adopted by US firms, does not solve these underlying problems of performance measurement and may exacerbate them because it provides no guidance on how to combine dissimilar measures into an overall appraisal of performance. A measurement technique called activity-based profitability analysis (ABPA) is suggested as a partial solution, especially to the problem of combining dissimilar measures. ABPA estimates the revenue consequences of each activity performed for the customer, allowing firms to compare revenues with costs for these activities and hence to discriminate between activities that are ultimately

profitable and those that are not.

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