

The Determinants of Inter-organization Performance Measurement Alignment

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| Speaker: | Dr Neale G O'Connor |
| Date: | Friday, 14 September 2012 |
| Time: | 3:30 pm – 5:00 pm |
| Venue: | BZ1, Seminar Room 6-1 |

Abstract

The purpose of this project will be to enhance our understanding of the transactions costs determinants of the use of customer selection and monitoring practices and the alignment of performance measurement systems in buyer-supplier partnerships. Using an unprecedented large face-to-face interview database of 854 suppliers for electronic component products, we study how their relationship with their largest customer makes them vulnerable to opportunistic hazards and in response choose to align their performance measurement system to that of their largest customer. This paper presents an analysis of the largest customer's communication intensity and the Chinese supplier's performance measurement alignment with that customer based upon five common criteria (i.e., technology, cost, quality, delivery and service) used in the industry. The paper bridges the literature of alignment of performance measurement with strategy by examining the extent to which the performance measurement accuracy of the supplier's system fits with the importance their largest customer places on the various criteria.

About the speaker

Dr Neale G O'Connor is a Visiting Associate Professor with the Department of Accounting, NUS Business School. He obtained his PhD degree in Accountancy from Griffith University, Australia.

He holds several professional qualifications in Accounting and Finance including Authorized Supervisor of Hong Kong Institute of Certified Practicing Accountants (HKICPA) and Certified Practicing Accountant (CPA Australia).

To know more about Dr O'Connor please see his attached CV.

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