

Editorial

Use of performance measures, balanced scorecards and dashboards

This special issue of *Managerial Auditing Journal* is dedicated to how the use of performance measures, balanced scorecards and dashboards are developed and used to evaluate organizational performance and their impact on accounting, audit and assurance services. I would like to thank everyone who submitted papers for this special issue and worked so hard to incorporate the reviewers' comments into their contributions. A special thank you to the reviewers who provided quality feedback and assistance in getting these manuscripts ready for publication.

There has been a dramatic change in the global business environment and in the global regulatory environment since the turn of the century. Organizations' strategies need to adapt and become increasingly flexible in their response to these constantly changing business conditions. The subsequent intended and unintended impact on the professions of internal and external auditing and corporate accounting from the use of measurement techniques has been equally profound and far reaching. The goal of this special issue is to provide an opportunity for a high level academic discourse on the use of performance measures throughout organizations including how organizations and accountants evaluate the use of performance measures, how reporting incorporates scorecards and dashboards to manage the response to changing business and economic conditions and anticipating how these tools will be used in the future. Another goal is to explore how accountants use these techniques to manage and evaluate their own work. The special edition is truly an international collaboration as five countries are represented: Brazil, Egypt, India, Italy, Lebanon.

Many organizations have developed balanced scorecards and dashboards as a management tool to implement and measure the success of their corporate strategies. In their roles as external auditors, internal auditors and corporate accountants, accountants are given the responsibility to evaluate how business segments perform in achieving strategic objectives by comparing predetermined targets to performance results. One area of interest is how targets and performance measures are established and/or used by external auditors, internal auditors and corporate accountants to evaluate organizational performance in meeting the strategic objectives of the organization. The second area of interest of this special edition is on how accountants are evaluated in their roles as: internal auditors, external auditors and corporate, managerial and cost accountants within the organization. Are targets set based on strategic objectives? How are they established? How are they measured? Are balanced scorecards and dashboards developed and used? Do the performance measures influence behavior of individuals to get better reviews? I hope you learn as much as I did from these articles about how performance measures, balanced score cards and dashboards are being used around the globe to help evaluate and improve business processes.

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