

REFERENCES

- Akhtar M. and Mittal R.K. (2010) Enterprise Performance Management and Flexibility in upstream oil industry in India, *Global Journal of Flexible Systems Management*, 11(4).
- Akhtar M., Sushil, and Mittal R.K. (2010) Enterprise Performance Management Maturity: A Conceptual Model and Research Issues, *Management and Change*, 14(2), 79-95.
- Akhtar M. and Mittal R.K. (2014) "Strategic flexibility, Information system flexibility and enterprise performance management" in *Organisational Flexibility and Competitiveness*, Nandakumar, M.K., et al., Springer India, 2014 (under publication).
- Aaker D.A. and Mascarenhas B. (1984) The Need For Strategic Flexibility, *Journal of Business Strategy*, 5(2), 74 – 82.
- Aalst W. (2000) Loosely Coupled Inter-Organizational Workflows: Modelling and Analyzing Workflows Crossing Organizational Boundaries, *Information and Management*, 37(2), 67-75.
- Abbott A. and Banerji K. (2003) Strategic Flexibility and Firm Performance: The Case of US Based Transnational Corporations, *Global Journal of Flexible Systems Management*, 4(1,2), 1-12.
- Achrol R.S. and Kotler P. (1999) Marketing in the Network Economy, *Journal of Marketing*, 63, 146-164.
- Amor D. (1999) *The e-Business (R) Evolution: Living and Working in an Interconnected World*, Prentice-Hall.
- Andersen E.S. and Jessen S.A. (2003) Project Maturity in Organizations, *International Journal of Project Management*, 21, 457-461.
- Anderson S. and Young S. M. (1999) The Impact of Contextual and Procedural Factors on the Evaluation of Activity Based Costing Systems, *Accounting, Organization and Society*, 24(7), 525–559.
- Ansoff H.I. (1965) *Corporate Strategy: Business Policy for Growth and Expansion*, McGraw-Hill, N.Y.
- Anthony R. N. (1988) *The Management Control Function*, Harvard Business School Press.
- Atkinson A.A. Waterhouse J.H. (1997) A Stakeholder Approach to Strategic Performance Measurement, *Sloan Management Review*, Spring, 25-37.
- Bahrami H. (1992) The Emerging Flexible Organization: Perspective from Silicon Valley, *California Management Review*, Summer, 33-52.

- Banker R.D., Chang H. and Pizzini M.J. (2004) The Balanced Scorecard: Judgmental Effects of Performance Measures Linked to Strategy, *Accounting Review*, 79(1), P 1.
- Barney J.B. (2001) Resource-based Theories of Competitive Advantage, *Journal of Management*, 27(6), 99-120.
- Bauer R., Guenster N. and Otten R. (2004) Empirical Evidence on Corporate Governance in Europe: The Effect on Stock Returns, Firm Value and Performance, *Journal of Asset Management*, 5(2), 91-104.
- Bititci U.S., Carrie A.S. and McDevitt L. (1997) Integrated Performance Measurement System: An Audit and Development Guide, *The TQM Magazine*, 9(1), 46-53.
- Bititci U.S., Turner T. and Begemann C. (2000) Dynamics of Performance Measurement Systems, *Intl Journal of Operations and Production Management*, 20(6), 692-704.
- Bititci U.S., Mendibil K., Nudurupati,S., Garengo P. and Turner T. (2006) Dynamics of Performance Measurement and Organizational Culture, *International Journal of Operations and Production Management*, 26(12), 1325-1350.
- Bourne M., Mills J., Wilcox M., Neely A. and Platts K. (2000) Designing, Implementing and Updating Performance Measurement Systems, *International Journal of Operations and Production Management*, 20 (7), 754-71.
- Bourne M., Neely A., Platts K. and Mills J. (2002) The Success and Failure of Performance Measurement Initiatives, *International Journal of Operations & Production Management*, 22(11), 1288-1310.
- Bourne M., Neely A., Mills J. and Platts K. (2003) Implementing Performance Measurement Systems: A Literature Review, *International Journal of Business Performance Management*, 5(1), 1-24.
- Bourne M., Kennerley M. and Franco-Santos M. (2005) Managing Through Measures: A Study of Impact on Performance, *Journal of Manufacturing Technology Management*, 16(4), 373-395.
- Bremser W.G. and Chung Q.B. (2005) A Framework for Performance Measurement in the e-business Environment, *Electronic Commerce Research and Applications*, 4, 395-412.
- Brignall S., Fitzgerald L., Johnston R. and Silvestro R. (1991) Product Costing in Service Organizations, *Management Accounting Research*, 2(4), 227-248.
- Browne J., Dubois D., Rathmills K., Sethi S.P. and Steche K.E. (1984) Classification of Flexible Manufacturing Systems, *The FMS Magazine*, 2, 114-117.
- Browne J., Devlin J. Rolstadas A. and Andersen B. (1998) Performance Measurement-the ENAPS Approach. *The International Journal of Business Transformation*, 1(2), 73-84.

- Buckley A. (1997) Valuing Tactical and Strategic Flexibility, *Journal of General Management*, 22(3), 74-79.
- Burnes B. (1992) *Managing Change: A Strategic Approach to Organizational Development and Renewal*, Pitman Publishing, London.
- Byrd T.A. and Turner D.E. (2000) An Exploratory Examination of the Relationship between Flexible IT Infrastructure and Competitive Advantage, *Information and Management*, 39, 41-52.
- Camp R.C. (1989) *Benchmarking: The Search for Industry Best Practices that Lead to Superior Performance*, ASQS Quality Press, Wisconsin, U.S.A.
- Chakravarthy B.S. (1988) Measuring Strategic Performance, *Strategic Management Journal*, 7, 110-118.
- Chen C.C. (2009) Are Employees Buying the Balanced Scorecard? *Management Accounting Quarterly*, 11(1), p 25.
- Chenhall R.H. (1996) Strategies of Manufacturing Flexibility, Manufacturing Performance Measures and Organizational Performance: An Empirical Investigation, *Integrated Manufacturing Systems*, 7(5), 25.
- CIMA (1993) *Performance Measurement in the Manufacturing Sector*, CIMA, London.
- Clemons E.K. (1991) Competition and Strategic Values of Information Technology, *Journal of Management Information Systems*, 7(2), 5-8.
- Clemons E.K. and Row M. (1991) Sustaining IT Advantage: The Role of Structural Differences, *MIS Quarterly*, 15(3), 275-292.
- Coates J.B., Davis E.W., Emmanuel C.R., Longden S.G. and Stacey R.J. (1992) Multinational Companies Performance Measurement Systems: International Perspectives, *Management Accounting Research*, 3, 133-150.
- Crawford J.K. (2002) *Project Management Maturity Model*, Auerbach publications, Taylor & Francis Group, Florida, USA.
- Cronbach L.J. and Meehl P.E. (1955) Construct Validity in Psychological Test, *Psychological Bulletin*, 52, 281-302.
- Cross K.F. and Lynch R.L. (1988) The SMART Way to Sustain and Define Success, *National Productivity Review*, 8(1), 23-33.
- Davidson W. (1999) Beyond Re-Engineering: The Three Phases of Business Transformation, *IBM Systems Journal*, 28 (2/3), 485-499.
- Davis S. and Albright T. (2004) An Investigation of the Effect of Balanced Scorecard Implementation on Financial Performance, *Management Accounting Research*, 15 (2), 135-153.

De Waal A. (2003) Behavioural Factors Important for the Successful Implementation and Use of Performance Management Systems, *Management Decision*, 41(8), 688-697.

Dixon J., Nanni A. and Vollmann T. (1990) *The New Performance Challenge*, Business One Irwin, Burr Ridge, IL, 1990.

Dreyer B. and Gronhaug K. (2004) Uncertainty, Flexibility and Sustained Competitive Advantage, *Journal of Business Research*, 57, 484-494.

Drucker, P. F. (1964) *Managing for Results*, Harper Row, New York, USA.

Dumond E.J. (1994) Making Best Use of Performance Measures and Information, *International Journal of Operations & Production Management*, 14 (9), 16-32.

Duysters G., Kok G. and Vaandrager M. (2000) Crafting Successful Strategic Technology Partnership, *R&D Management*, 29 (4), 343-351.

Eccles R.G. (1991) The Performance Measurement Manifesto, *Harvard Business Review*, Jan-Feb, 131-137.

Eccles R.G. and Pyburn P.J. (1992) Creating a Comprehensive System to Measure Performance, *Management Accounting (US)*, Oct, 41-44.

Edson P. de Lima, Sergio E.G.C. and Avides R.F. (2009) Taking Operations Strategy into Practice: Developing a Process for Defining Priorities and Performance Measures, *International Journal of Production Economics*, 122 (1), 403-418.

EFQM (1991) European Foundation for Quality Management's Business Excellence Model. www.efqm.org

Elkington J. (1998) Partnerships from Cannibals with Forks: The Triple Bottom Line of 21st Century Business, *Environmental Quality Management*, 8(1), 37-51.

Eppink D.J. (1978) Planning for Strategic Flexibility, *Long Range Planning*, 11(4), 9-15.

Epstein M.J. (1996) *Measuring Corporate Environmental Performance*, The IMA Foundation for Applied Research, Inc.

Epstein M.J. and Manzoni J. (1998) Implementing Corporate Strategy: From Tableaux de Bord to Balanced Scorecards, *European Management Journal*, 16(2), 190-203.

Epstein M., Kumar P. and Westbrook R. (2000) The Drivers of Customer and Corporate Profitability: Modelling, Measuring, and Managing the Causal Relationships, *Advances in Management Accounting*, 9 (1), 43-72.

Evans J.S. (1991) Strategic Flexibility for High Technology Manoeuvres: A Conceptual Framework, *The Journal of Management Studies*, 28 (1), 69-89.

Evans J.R. (2004) An exploratory Study of Performance Measurement Systems and Relationships with Performance Results, *Journal of Operations Management*, 22, 219-232.

Fitzgerald L., Johnston R., Brignall S., Silvestro R. and Voss C. (1991) *Performance Measurement in Service Businesses*, CIMA, London.

Fleming D.M., Chow C.W. and Chen G. (2009) Strategy, Performance Measurement System, and Performance: A Study of Chinese Firms, *International Journal of Accounting*, 44 (3), 256-278.

Franco-Santos M. and Bourne M. (2005) An Examination of the Literature Relating to Issues Affecting How Companies Manage Through Measures, *Production Planning and Control*, 16(2), 114-124.

Franco-Santos M., Kennerley M., Micheli P., Martinez V., Mason S., Marr B., Gray D. and Neely A. (2007) Towards a Definition of a Business Performance Measurement System, *International Journal of Operations & Production Management*, 27 (8), 784-801.

Frigo M.L. and Krumwiede K.R. (1999) Balanced Scorecards: A Rising Trend in Strategic Performance Measurement, *Journal of Strategic Performance Measurement*, 3(1), 42-48.

Gates S. (1999) *Aligning Strategic Performance Measures and Results*, The Conference Board, New York.

Gebauer J. and Lee F. (2008) Enterprise System Flexibility and Implementation Strategies: Aligning Theory with Evidence from a Case Study, *Information System Management*, 25(1), 71-82.

Genus A. (1995) Walls and Bridges: Towards a Multi-Disciplinary Approach to the Concept of Flexibility, *Technology Analysis and Strategic Management*, 75 (3), 287-306.

Ghalayini A.M. and Noble J.S. (1996) The Changing Basis of Performance Measurement, *International Journal of Operations & Production Management*, 16(8), 63.

Gimbert X., Bisbe J. and Mendoza X. (2010) The Role of PMS in Strategy Formulation Processes, *Long Range Planning*, London, 43(4), p 477.

Ghosal S., Piramal G. and Bartlett C.A. (2000) *Managing Radical Change: What Indian Companies Must Do to Become World-Class*, Penguin Books, New Delhi.

Globerson S. (1985) Issues in Developing a Performance Criteria System for an Organisation, *International Journal of Production Research*, 23(4), 639-646.

Godener A. and Söderquist K. E. (2004) Use and Impact of Performance Measurement Results in R&D and NPD: An Exploratory Study, *R&D Management*, 34(2), 191-219

- Gomes C.F., Yasin M.M., and Lisboa J.V. (2004) A Literature Review of Manufacturing Performance Measures and Measurement in an Organizational Context: A Framework and Direction for Future Research, *Journal of Manufacturing Technology Management*, 15 (6), 51-530.
- Gooderham G. (2001) The top 10 lessons of Implementing Performance Management Systems, *Journal of Cost Management*, 15(1), 29-33.
- Govindarajan V. and Gupta A.K. (1985) Linking Control Systems to Business Unit Strategy: Impact on Performance, *Accounting, Organizations and Society*, 10(1), 51-66.
- Grant R.M. (2003) Strategic Planning in a Turbulent Environment: Evidences from Oil Majors, *Strategic Management Journal*, 24(2), 491-517.
- Green S.B. (1991) How Many Subjects Does It Take to Do a Regression Analysis?, *Multivariate Behavioural Research*, 26, 499-510.
- Grewal R. and Tansuhaj P. (2001) Building Organizational Capabilities for Managing Economic Crisis: The role of Market Orientation and Strategic Flexibility, *Journal of Marketing*, 65, 67-80.
- Gronhaug K. (1999) Technological Flexibility and Organizational Buying Strategies, *European Journal of Purchasing and Supply Management*, 5, 13-22.
- Guidoum M. (2000) Strategy Formulation and Balanced Scorecard Implementation: ADNOC Distribution Case Study, Proceedings, 9th ADIPEC, Abu Dhabi, UAE.
- Guknur A.A. and Turan E.E. (2010) Supply Chain Performance Measurement: A Literature Review, *International Journal of Production Research*, 48(17), p 5137.
- Hagerty J. (2006) *AMR Research's Business Intelligence/ Performance Management Maturity Model, Version 2*, viewed on 21. April 2009, <http://www.cognos.com>
- Hair J.F. Jr., Anderson R.E., Tatham R.L. and Black W.C. (2006) *Multivariate Data Analysis, (5th Edition)*, Dorling Kindersley (India), Delhi.
- Halachmi A. (2002) Performance Measurement and Government Productivity, *Work Study*, 51(2/3), p 63.
- Hamel G. and Prahalad C.K. (1993) *Competing for the Future*, Harvard Business School Press, Boston, MA.
- Harrigan K.R. (1986) Matching Vertical Integration Strategies to Competitive Conditions, *Strategic Management Journal*, 7, 535-555.
- Harter J.K., Schmidt F.L. and Hayes T.L. (2002) Business-Unit-Level Relationship between Employee Satisfaction, Employee Engagement and Business Outcome: A Meta-Analysis, *Journal of Applied Psychology*, 87(2), 268-279.
- Hayes R.H. and Abernathy W.J. (1980) Managing Our Way to Economic Decline, *Harvard Business Review*, Jul-Aug, 67-77.

Hayes R.H. and Clark K.B. (1986) Why Some Factories are More Productive than Others, *Harvard Business Review*, Sep-Oct, 66-73.

HBR (1998) *Measuring Corporate Performance*, Harvard Business School Press, Boston.

Henry J.F. (2006) Organizational Culture and Performance Measurement System, *Accounting, Organizations and Society*, 31(1), p 77.

Hudson M. Smart A. and Bourne M. (2001) Theory and Practice in SME Performance Measurement System, *International Journal of Operations and Production Management*, 21(8), 1096-1115.

Ittner C.D. and Larcker D.F. (1997) Quality Strategy, Strategic Control Systems and Organizational Performance, *Accounting, Organizations and Society*, 22, 293-314.

Ittner C.D. and Larcker D.F. (1998) Are Non-financial Measures Leading Indicators of Financial Performance? An Analysis of Customer Satisfaction, *Journal of Accounting Research*, 36, 1-35.

Ittner C.D. and Larcker D.F. (1998) Innovations in Performance Measurement: Trends and Research Implications, *Journal of Management Accounting Research*, 10, 205-238.

Ittner, C. D. and Larcker, D.F. (2003), Coming Up Short on Non-Financial Performance Measurement. *Harvard Business Review*, Nov, 88-95.

Ittner C.D., Larcker D.F. and Randall T. (2003) Performance Implications of Strategic Performance Measurement in Financial Services Firms, *Accounting, Organizations and Society*, 28 (7/8), 715-741.

Johnson H.T. and Kaplan R.S. (1988) *Relevance Lost: The Rise and Fall of Management Accounting*, Harvard Business School Press, Boston, MA.U.S.A.

Kamel A.F., Kumar V. and Kumar U. (2009) An Empirical Study of the Relationship among Strategy, Flexibility and Performance in the Supply Chain Context, *Supply Chain Management*, 14(3), p 177.

Kanji G.K. (2002) Performance Measurement System, *Total Quality Management*, 13, 715-728.

Kaplan R.S. (1983) Measuring Manufacturing Performance: A New Challenge for Managerial Accounting Research, *Accounting Review*, 58(4), 686-705.

Kaplan R.S. (1984) Yesterday's Accounting Undermines Production, *Harvard Business Review*, 62, 95-101.

Kaplan R.S. and Norton D.P. (1992) The Balanced Scorecard: Measures that Drive Performance, *Harvard Business Review*, Jan-Feb, 71-92.

Kaplan R.S. and Norton D.P. (1996) *The Balanced Scorecard: Translating Strategy Into Action*, Harvard Business School Press, Boston, MA., U.S.A.

Kaplan R.S. and Cooper R. (1998) *Cost and Effect: Using Integrated Cost Systems to Drive Profitability and Performance*, Harvard Business School Press, Boston, MA., U.S.A.

Kaplan R.S. and Norton D.P. (2000) *The Strategy Focused Organization-How Balanced Scorecard Companies Thrive in the New Business Environment*, Harvard Business School Press, Boston, M.A.,U.S.A.

Kaplan R.S. and Norton D.P. (2004) *Strategy Maps: Converting Intangible Assets into Tangible Outcomes*, Harvard Business School Press, Boston, MA., U.S.A.

Kaplan R.S. and Norton D.P. (2006) How to Implement a New Strategy without Disrupting your Organization, *Harvard Business Review*, 84, 100-109.

Kaplan R.S. (2009) Risk Management and the Strategy Execution System, *Balanced Scorecard Report*, 11(6), Nov-Dec, 1-6.

Kaplan R.S., Mikes A., Simons R., Tufano P. and Hofmann Jr. M. (2009) Managing Risk in the New World, *Harvard Business Review*, Oct, 68-75.

Kaydos W. (1999) *What Should Your Company Measure Beside Financial Results*, The balanced Scorecard Institute, Rockville, MD, USA.

Keegan D.P., Eiler R.G. and Jones C.R. (1989) Are Your Performance Measures Obsolete?, *Management Accounting*, 70, 45–50.

Krauth P. (1999) Balanced Scorecard Approach to Strategy Formation at a Hungarian IT Company, *Symposium on IT Balanced Scorecard*, Antwerp, March.

Krijnen H.G. (1979) The Flexible Firm, *Long Range Planning*, 12, 63-75.

Latham G.P. (2001) The Reciprocal Effects of Science on Practice: Insights from the Practice and Science of Goal Setting. *Canadian Psychology*, 42(1), 1-11.

Lawson R., Stratton W. and Hatch T. (2005) Achieving Strategy with Scorecarding, *Journal of Corporate Accounting & Finance*, 16(3), 63–68

Lingle J.H. and Schiemann W.A. (1996) From Balanced Scorecard to Strategy Gauge: Is Measurement Worth It? *Management Review*, 3, 56–62.

Lipe M.G., Salterio S.E. (2000) The Balanced Scorecard: Judgmental Effects of Common and Unique Performance Measures, *Accounting Review*, 75(3), p 283

Lynch R.L. and Cross K.F. (1995) *Measure Up!*, 2nd edition, Blackwell Publishers, Cambridge, M.A.,U.S.A.

Malhotra N. (2004) *Marketing Research*, 4th Edition, Pearson Publication, Delhi.

Malhotra Y. (2001) *Enabling Next Generation e-Business Architectures: Balancing Integration and Flexibility for Managing Business Transformation*, Brint Institute, NY.

Malina M.A. and Selto F.H.(2001) Communicating and Controlling Strategy: An Empirical Study of the Effectiveness of the Balanced Scorecard, *Journal of Management Accounting Research*, 13, 47-90.

Manzoni J.F. (2002) The Need for a New High Performance Management Control Paradigm, in Epstein M.J. and Manzoni J.F. (2002) *Performance Measurement and Management Control: A Compendium of Research*.

Martinez V and Kennerley M. (2005) Impact of Performance Management Reviews: Evidence from an Energy Supplier, *Conference Proceedings EUROMA Operations and Global Competitiveness*; Budapest, Hungary, June 19-22.

Maskell B. (1989) Performance Measures of World Class Manufacturing, *Management Accounting*, May, 32-33.

Maskell B.H. (1991) *Performance Measurement for World Class Manufacturing: A Model for American Companies*, Cambridge: Productivity Press.

McAdam R. and Bailie B. (2002) Business Performance Measure and Alignment Impact on Strategy–The Role of Business Improvement Models, *International Journal of Operations and Production Management*, 22, 972–966.

McLean H.D. (2006) Evaluating The Performance of Local Government: A Comparison of the Assessment Regimes in England, Scotland and Wales, *Policy Studies–London*, 27(4), 271-293.

Mintzberg H., Quinn J.B. and Ghosal S. (1998) *The Strategy Process, Revised European Edition*, Prentice-Hall, Europe.

Momaya K. (2001) *International Competitiveness: Evaluation and Enhancement*, 1st Edition, Hindustan Publishing Corporation, India.

Nadkarni S. and Narayanan V.K. (2007) Strategy Frames, Strategy Flexibility and Firm Performance: The Moderating Role of Industry Clockspeed, *Strategic Management Journal*, 28(3), 243-270.

Najmi M., Rigas J. and Fan I. (2005) A Framework to Review Performance Measurement Systems, *Business Process Management Journal*, Apr, 11(2), p 109

Nanni A.J., Dixon J.R. and Vollman T.E. (1992) Integrated Performance Measurement: Management Accounting to Support the New Manufacturing Realities, *Journal of Management Accounting Research*, 4, 1-19.

Nargundkar R. (2008) *Marketing Research: Text and Cases*, Tata McGraw-Hill, New Delhi.

- Neely A., Mills J., Platts K., Gregory M. and Richards H. (1994) Realizing Strategy through Measurement, *International Journal of Operations and Production Management*, 14(3), p 140.
- Neely A., Gregory M. and Platts K. (1995), Performance Measurement System Design: A Literature Review and Research Agenda, *International Journal of Operations & Production Management*, 15(4), 80-116.
- Neely A.D., Richards A.H., Mills J.F., Platts K.W. and Bourne M.C.S. (1997) Designing Performance Measures: A Structured Approach, *International Journal of Production and Operations Management*, 17(11), 1131-1152.
- Neely A.D. (1998) Measuring Business Performance, *The Economist Book*, London, U.K.
- Neely A.D. (1999) The Performance Measurement Revolution: Why Now and What Next?, *International Journal of Operations and Production Management*, 19(2), 205-28.
- Neely A., Adams C. and Kennerley M. (2002) *The Performance Prism-The Scorecard for Measuring and Managing Business Success*, Prentice Hall, London.
- Neely A.D., Adams C. and Kennerley M. (2003) *The Performance Prism: The Scorecard for Measuring and Managing Stakeholder Relationships*, Financial Times Prentice Hall, London.
- Niven P.R. (2002) *Balanced Scorecard Step-By-Step: Maximizing Performance and Maintaining Results*, John Wiley & Sons Inc, New York, USA.
- Norrekli H. (2000) The Balance on the Balanced Scorecard- A Critical Analysis of some of Its Assumptions, *Management Accounting Research*, 11(1), p 65.
- Oberoi J.S., Khamba J.S. and Kiran R. (2007) Impact of New Technology and Sourcing Practices in Managing Tactical and Strategic Manufacturing Flexibilities- An Empirical Study, *Global Journal of Flexible Systems Management*, 8(3), 1-14.
- Oliver R.W. (2001) Teal-Time Strategy: What is Strategy, Anyway?, *The Journal of Business Strategy*, 22(6), 7-10.
- Otley D. (1987) *Accounting Control and Organisational Behaviour*, Heinemann, London.
- Parnell J.A. (1995) Strategic Consistency versus Flexibility: Does Strategic Change Really Enhance Performance?, *American Business Review*, 12(2), 22-29.
- Parsons G.L. (1983) Information Technology: A New Competitive Weapon, *Sloan Management Review*, 25, 3-14.
- Phan D.D. (2001) E-Business Management Strategies: A Business-to-Business Case Study, *Information System Management*, 18(4), 61-69.

- Philips M. and Winsor B. Performance Management Maturity, www.cognos.com
- PMI. *Organizational Project Management Maturity Model (OPM3)* Available on <http://opm3.pmi.org/models.htm>
- Porter M.E. (1980) *Competitive Strategy: Techniques for Analysing Industries and Competitors*, The Free Press, New York.
- Porter M.E. (1985) *Competitive Advantage: Creating and Sustaining Superior Performance*, The Free Press, New York.
- Porter M.E. (2001) Strategy and Internet, *Harvard Business Review*, 79(3), 62-78.
- Prahalad C.K. and Hamel G. (1990) The Core Competence of Corporation, *Harvard Business Review*, 68(3), 79-91.
- Purbey S., Mulkherjee K., and Bhar C. (2007) Performance Measurement System for Healthcare Processes, *International Journal of Productivity and Performance Management*, 56(3), p 241.
- Quinn J.B. (1978) Strategic Change: Logical Incrementalism, *Sloan Management Review*, Fall, 7-21.
- Radnor Z.J. and Barnes D. (2007) Historical Analysis of Performance Measurement and Management in Operations Management, *International Journal of Productivity and Performance Management*, 56(5/6), 384-396.
- Ramaraj P. (2010) Information System Flexibility in Organizations: Conceptual Model and Research Issues, *Global Journal of Flexible Systems Management*, 11(1/2), 1-11.
- Ridgway V.F. (1956) Dysfunctional Consequences of Performance Measurements, *Administrative Science Quarterly*, 1(2), 240-247.
- Reo D.A. (1999) The Balanced IT Scorecard for Software Intensive Organisations: Benefits and Lessons Learnt Through Industry Applications, Symposium on IT Balanced Scorecard, Antwerp, March.
- Roberts N. and Stockport G.J. (2009) Defining Strategic Flexibility, *Global Journal of Flexible Systems Management*, 10(1), p 27.
- Rosemann M., Wiese J., (1999) Measuring the Performance of ERP Software: A Balanced Scorecard Approach, in proceedings of the 10th Australasian Conference on Information System, Wellington.
- Sahoo T., Banwet D.K., and Momaya K. (2010) Strategic Technology Management in Practice: Dynamic SAP-LAP Analysis of an Auto Component Manufacturing Firm in India, *Global Journal of Flexible Systems Management*, 11(1), 13-22.
- Said A.A., Hassab Elnaby H.R. and Wier B. (2003) An Empirical Investigation of the Performance Consequences of Non-Financial Measures, *Journal of Management Accounting Research*, 15, 193-223.

Sanchez R. (1995) Strategic Flexibility in Product Competition, *Strategic Management Journal*, 16, 135-159.

Sandt J., Schaeffer U. and Weber J. (2001) Balanced Performance Measurement Systems and Manager Satisfaction-Empirical Evidence from a German Study, *Working Paper*. WHU-Otto Beisheim Graduate School of Management.

Schneiderman A.M. (1999) Why Balanced Scorecards Fail, *Journal of Strategic Performance Measurement*, January, 6-11.

Sedera D., Rosemann M. and Gable G. (2001) Using Performance Measurement Models for Benefit Realisation with Enterprise Systems-The Queensland Government Approach, presented at the European Conference on Information Systems (ECIS '01), Bled, Slovenia.

SEI (1994) *The Capability Maturity Model: Guidelines for Improving Software Practices*, Addison-Wesley, USA.

Sethi A.K. and Sethi S.P. (1990) Flexibility in Manufacturing: A Survey, *International Journal of Flexible Manufacturing Systems*, 2(4), 289-328.

Sethi V., Hwang K.T. and Pegels C. (1993) Information Technology and Organisational performance, *Information & Management*, 25, 193-205.

Sharma M.K., Sushil and Jain P.K. (2010) Revisiting Flexibility in Organization: Exploring its Impact on Performance, *Global Journal of Flexible Systems Management*, 11 (3), 51-68.

Shi D. and Daniels R.L. (2003) A Survey of Manufacturing Flexibility: Implications for e-Business Flexibility, *IBM Systems Journal*, 42(3), 414-426.

Sigurt V. (2004) Continuity and Change: Making Sense of the German Model, *Competition and Change*, 8(4), 331-337.

Sim K.L. and Koh H.C. (2001) Balanced Scorecard: A Rising Trend in Strategic Performance Measurement, *Measuring Business Excellence*, 5 (2), 18-28.

Simons R. (1990) The Role of Management Control Systems in Creating Competitive Advantage: New Perspectives, *Accounting Organizations and Society*, 15, 1257-148

Simons R. (1995) *Levers of Control: How Managers Use Control Systems to Drive Strategic Renewal*, Harvard Business School Press, Boston, MA., U.S.A.

Simon R. (2000) *Performance and Control System for Implementing Strategy: Text and Cases*, Upper Saddle River, NJ, Prentice Hall.

Sink D.S. and Tuttle T.C. (1989) *Planning and Measurement in Your Organization of the Future*, Industrial Engineering and Management Press, Norcross, GA, USA.

- SINTEF (1992) TOPP: A Productivity Program for Manufacturing Industry, NTN/NTH, Trondheim, Norway.
- Skinner W. (1974) The Decline, Fall and Renewal of Manufacturing, *Industrial Engineering*, Oct, 32.
- Slack N. (1983) Flexibility as a Manufacturing Objective, *International Journal of Operations and Production Management*, 3(3), 5-13.
- Stevens S.S. (1959) Measurement, Psycho-physics and Utility, in C.W. Churchman and P. Ratoosh (Eds.), '*Measurement: Definitions and Theories*', Wiley, New York.
- Stewart G. (1995) Supply Chain Performance Benchmarking Study Reveals Keys to Supply Chain Excellence, *Journal of Enterprise Information Management*, 38-44.
- Stewart T. (1997) *Intellectual Capital: The New Wealth of Nations*, Nicholas Brealey, London.
- Stohr E.A. and Muehlen M.Z. (2008) Business Process Management: Impact on Organizational Flexibility, *Global Journal of Flexible Systems Management*, 9(4), 1-2.
- Sushil (1994) Flexible Systems Methodology, *System Practice*, 7(6), 633-652.
- Sushil (1997) Flexible Systems Management: An Evolving Paradigm, *System Research and Behavioral Science*, 14(4), 259-275.
- Sushil (1999) *Flexibility in Management*, Global Institute of Flexible Systems Management, Vikas Publishing House, New Delhi
- Sushil (2000) SAP-LAP Model of Inquiry, *Management Decision*, 38 (5), 374-353.
- Sushil (2001) SAP-LAP Framework, *Global Journal of Flexible Systems Management*, 1(1), 22-32.
- Sushil (2001b) SAP-LAP Models, *Global Journal of Flexible Systems Management*, 2(2), 55-61.
- Sushil (2005) A Flexible Strategy Framework for Managing Continuity and Change, *International Journal of Global Business and Competitiveness*, 1(1), 22-32.
- Sushil (2010) Flexible Strategy Game-Card, *Global Journal of Flexible Systems Management*, 11(1), 1-2.
- Swamidass P.M. and Newell W.T. (1987) Manufacturing Strategy, Environment Uncertainty and Performance: A Path Analytical model, *Management Science*, 33(4), 509-524.
- Tangen S. (2004) Performance Measurement: from Philosophy to Practice, *International Journal of Productivity and Performance Management*, 53(8), p 726.

Tapinos E., Dyson R.G. and Meadows M. (2005) The Impact of Performance Measurement in Strategic Planning, *International Journal of Productivity and Performance Management*, 54 (5/6), 370-384.

Thomas M.M. and William M.S. (2005) Performance Measurement: Enabling Smarter Business, *Financial Executive*, 21(7), p 60.

Thompson Jr. A.A., Strickland A.J. and Gamble J.E. (2005) *Crafting and Executing Strategy, The Quest for Competitive Advantage*, Tata McGraw-Hill Publishing Company, New Delhi.

Toni A.D. and Tonchia S. (2001) Performance Measurement Systems: Models, Characteristics and Measures, *International Journal of Operations and Production Management*, 21, 46-70.

Toni A.D. and Tonchia S. (2005) Definitions and Linkages Between Operational and Strategic Flexibility, *Omega*, 33(6), 525-540.

Townley B., Cooper D.J. and Oakes L. (2003) Performance Measures and the Rationalization of Organizations, *Organization Studies*, 24 (7), 1045-1071.

Turney P.B.B. and Anderson B. (1989) Accounting for Continuous Improvement, *Sloan Management Review*, 30(2), 37-48.

Upton D.M. (1994) The Management of Manufacturing Flexibility, *California Management Review*, 36(2), 72-89.

Upton D.M. (1995) Flexibility as Process of Mobility: The Management of Plant Capabilities for Quick Response Manufacturing, *Journal of Operations Management*, 12(3,4), 205-224.

Vakkuri J. and Meklin P. (2000) The Impact of Culture on the Use of Performance Measurement Information in the University Setting, *Management Decision*, 41(8), 751-759.

Velicer W. F. and Jackson D. N. (1990) Component Analysis Versus Common Factor-Analysis-Some Further Observations, *Multivariate Behavioral Research*, 25(1), 97-114.

Vokurka R.J. and Fliedner G. (1998) The Journey Toward Agility, *Industrial Management & Data Systems*, 98(4), 165-171

Volberda, H.W., (1992), *Organizational Flexibility: Change and Preservation-A Flexibility Audit and Redesign Methods*, Volters-Noordhoff, Groningen, Netherland.

Volberda H.W. (1996) Towards the Flexible Forms: How to Remain Vital in Hypercompetitive Environments, *Organization Science*, 7(4), 359-374.

Volberda H.W. (1998) *Building the Flexible Firms: How to Remain Competitive*, Oxford University Press, Oxford, U.K.

Waal A.A. de (2003) Behavioral Factors Important for the Successful Implementation and Use of Performance Management Systems, *Management Decision*, 41(8), 688-697.

Waal A.A.de. (2007) *Strategic Performance Management, A Managerial and Behavioural Approach*, Palgrave MacMillan, London.

Waal A.A. de, Karima Kourtit and Peter Nijkamp, (2009) The Relationship Between the Level of Completeness of a Strategic Performance Management System and Perceived Advantages and Disadvantages, *International Journal of Operations & Production Management*, 29(12), 1242 - 1265

Waterhouse J. and Svendsen A. (1998) *Strategic Performance Monitoring and Management: Using Non-Financial Measures for Corporate Governance*.
www.sfu.ca/cscd/cli/research_cica.htm.

Worren N., Moore K. and Cardona P. (2002) Modularity, Strategic Flexibility and Firm Performance: A study of Home Appliance Industry, *Strategic Management Journal*, 23(12), 1123-1140.

Yasin M.M. (2002) The Theory and Practice of Benchmarking: Then and Now, *Benchmarking: An International Journal*, 9(3), 217-243.

Yin R.K. (2003) *Case Study Research: Design and Methods*, (3rd Edition), Sage Publishing, Beverly Hills, CA

Zhang H. (2009) Effect of Derivative Accounting Rules on Corporate Risk-Management Behaviour, *Journal of Accounting and Economics*, 47(3), 244-264.

1. www.pmi.org OPM3 Project Management Institute, U.S.
2. www.petroleum.nic.in MoPNG, India
3. [www.ongcindia.com](http://www ONGC India) ONGC Ltd.
4. www.oil-india.com Oil India Ltd.
5. www.dghindia.org DGH, India
6. www.eia.doe.gov U.S Department of Energy
7. www.dc.com/research Deloitte Consulting
8. www.2GC.uk.com 2GC Consulting
9. www.balancedscorecard.org
10. www.pmsolutions.com
11. www.efqm.org