

THE CONTRIBUTION OF ACCOUNTING TO PERFORMANCE MANAGEMENT: LITERATURE TRENDS AND RESEARCH POTENTIAL

Ion Cozma^{1*}, Adrian Tirau², Sorina Ancuta Puscas³

¹⁾²⁾³⁾ "1 Decembrie 1918" University of Alba Iulia, Alba-Iulia, Romania

Abstract

Performance management is becoming a widely analysed topic in the literature. With this research we aim to analyse the impact of the topic using quantitative research methods. In the same context we will identify existing trends and possible implications of accounting for the performance of entities. In order to achieve the aim of the research we will analyse internationally quoted articles. Data will be collected from the Web of Science database. In the actual analysis of the articles we aim to identify general aspects such as the geographic organisation of the publications, the evolution of interest in the topic for 2010-2020 period. At the end of the research we will come up with conclusions in which we will analyse possible ways of developing the topic through the lens of published articles and research.

Keywords

Accounting, management performance, sustainability practice, performance trends.

JEL Classification

M41, L25, P47.

* Corresponding author, **Ion Cozma** – ioncozma48@yahoo.com, ion.cozma.sdc@uab.ro.