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RESEARCH ARTICLE

Reviewing Research Trends in Performance Measurement Systems: A 40-Year Bibliometric Study

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ABSTRACT

This study traces the evolution of Performance Measurement System (PMS) research over the past four decades through a comprehensive bibliometric analysis. Drawing on 1,903 publications indexed in Scopus between 1983 and 2023, the analysis integrates citation metrics, co-authorship networks, and keyword co-occurrence mapping using VOSviewer, Biblioshiny, and the Bibliometrix R package. The findings reveal publication trends, influential authors and sources, and the intellectual structures underpinning PMS scholarship. Results highlight the transition from financial indicators to multidimensional frameworks, the rise of supply chain and innovation-focused studies, and the growing influence of digitalization and sustainability themes. By combining performance metrics with thematic evolution and collaboration patterns, this study offers a holistic overview that extends prior bibliometric works. Practically, it provides researchers, institutions, and policymakers with evidence-based insights to guide strategic decision-making, foster collaboration, and identify emerging directions in PMS research. This work contributes to the literature by clarifying the intellectual trajectory of PMS studies and outlining pathways for future inquiry in the digital era.

Contribution/Originality: This study contributes to the existing literature by offering the most comprehensive bibliometric review of PMS research to date. This study uses advanced bibliometric mapping techniques to analyze intellectual structures and thematic evolution. The paper's primary contribution is documenting emerging digitalization and sustainability themes and identifying future research pathways in PMS scholarship.

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1. Introduction

Performance Measurement Systems (PMS) have become central to management, accounting, and business research, serving as both managerial tools and theoretical constructs. Traditionally focused on financial indicators such as profitability and return on investment, PMS frameworks have evolved to incorporate non-financial dimensions including innovation, customer satisfaction, sustainability, and strategic alignment (Kaplan & Norton, 1992). Models such as the Balanced Scorecard and Performance Prism exemplify this transition, reflecting the growing recognition that intangible resources and strategic coherence are critical for organizational success.

Over the past four decades, PMS research has expanded across multiple domains, from organizational control and governance to supply chain integration and innovation ecosystems. Scholars have examined PMS not only as mechanisms for monitoring outcomes but also as interactive systems that foster dialogue, adaptability, and organizational learning (Franco-Santos et al., 2012). This diversity underscores PMS as a multidisciplinary field bridging accounting, strategy, management control, and organizational behavior. Despite this breadth, synthesizing PMS research remains challenging. Conventional narrative reviews provide valuable qualitative insights but are limited in scope and subjectivity (Öztürk et al., 2024). Bibliometric analysis offers a systematic, quantitative, and reproducible approach to mapping research landscapes, enabling the identification of influential works, leading scholars, collaborative networks, and thematic clusters (Donthu et al., 2021). Previous bibliometric studies have traced aspects of PMS development, yet they often remain descriptive, focus on selective datasets, or overlook emerging themes such as digitalization, sustainability, and global collaboration.

This study addresses these gaps by conducting a comprehensive bibliometric analysis of PMS literature published between 1983 and 2023. Drawing on 1,903 publications indexed in Scopus, the analysis integrates citation metrics, co-authorship networks, and keyword co-occurrence mapping using advanced tools such as VOSviewer, Biblioshiny, and the Bibliometrix R package. The study is guided by four research questions: (i) What are the publication trends in PMS literature? (ii) Who are the influential sources and leading contributors? (iii) How have collaborative networks shaped PMS research? and (iv) What thematic clusters and intellectual structures underpin PMS studies? By answering these questions, this research contributes to both scholarship and practice. It provides a holistic overview of PMS research, clarifies its intellectual trajectory, and identifies emerging directions in the digital era. For scholars, the study offers a structured roadmap for future inquiry. For practitioners and policymakers, it distills insights into how PMS research informs organizational performance, governance, and sustainability. Ultimately, this work advances the understanding of PMS by synthesizing past developments while charting pathways for future exploration.

Several bibliometric studies have examined PMS from different perspectives as detailed in Table 1. Neely (2005), for instance, offered one of the earliest accounts of the evolution of PMS research, but his analysis was confined to publications up to 2005 and emphasized citation counts without exploring broader thematic patterns. Mishra et al. (2018) focused specifically on supply chain performance measures, which provided useful insights into that domain, but did not reflect the wider body of PMS research across management, accounting, and business contexts. Cvetkoska and Eftimov (2021) analyzed the top 1,000 most cited PMS articles in Scopus, giving visibility to highly

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influential contributions, yet this selective approach overlooked a large portion of the literature and placed greater weight on descriptive statistics rather than intellectual structures. Agustina (2022) extended the coverage by analyzing 1,882 articles from 1986 to 2020, combining publication trends with keyword co-occurrence analysis. While this work offered a broader perspective, it remained primarily descriptive and did not fully investigate collaboration patterns, thematic evolution, or the ways PMS research has responded to emerging issues such as digitalization, innovation ecosystems, and sustainability performance.

Table 1: Summary of previous studies

Author	Title	Data Source & Scope	TDE (Coverage)	Bibliometric Attributes Examined
Andy Neely (2005)	The evolution of performance measurement research. Developments in the last decade and a research agenda for the next	Web of Science	1352 (1981-2005)	Citation analysis Top journal Most cited articles Most cited articles based on year Distribution of articles per year
Deepa Mishra et. Al. (2018)	Supply chain performance measures and metrics: a bibliometric study	Web of Science and Scopus	234 (1991-2014)	Citation analysis Co-citation analysis Distribution of articles per year Most cited articles
Violeta Cvetkoska, Ljupco Eftimov (2021)	Bibliometric Analysis for Performance Measurement in Business, Management and Accounting Subject Area	Scopus	1000 (Top 1000 most cited article from 1978–2019)	Distribution of articles per year Top journal Most cited articles Most cited authors Most cited article based on country Country-co-authorship analysis Keywords co-occurrence analysis
Dian Agustina (2022)	The Development of Performance Measurement Research over Three Decades: A Bibliometric Analysis	Scopus	1882 (1986-2020)	Distribution of articles per year Most cited articles Keywords co-occurrence analysis

TDE=Total documents examined

Building on these earlier studies, the present research undertakes a more integrated bibliometric approach. It combines an analysis of publication trends, leading sources and contributors, co-authorship and country-level collaborations, and thematic clusters across an updated timespan. This approach makes it possible to capture both the intellectual foundations and the evolving directions of PMS research, offering a more holistic overview that complements and extends the insights of previous bibliometric works.

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2. Literature Review

The study of PMS has undergone significant evolution over the past four decades. Early research focused primarily on financial measures, emphasizing accounting-based indicators such as profitability, return on investment, and cost control. These traditional approaches provided essential insights into organizational performance, but they were criticized for their narrow scope and inability to capture non-financial dimensions critical for long-term competitiveness. In the 1990s, a more holistic view of PMS began to emerge. Frameworks such as the Balanced Scorecard (Kaplan & Norton, 1992) and the Performance Prism (Neely et al., 2005) broadened the scope by incorporating non-financial dimensions, including customer satisfaction, employee learning, and innovation. This shift reflected the growing recognition that intangible resources and strategic alignment are central to organizational success.

Scholars have also distinguished between different uses of PMS, particularly diagnostic and interactive uses (Simon, 1995; Henri, 2006). Diagnostic PMS focus on monitoring outcomes and ensuring compliance with predetermined goals, whereas interactive PMS emphasize dialogue, learning, and adaptation to changing environments. This distinction has become central in modern PMS literature, as it highlights the dynamic role of measurement systems not only in control but also in strategy formulation, innovation, and organizational change. In the mid-2000s, PMS research began expanding more prominently into the supply chain domain. Around 2005 and 2006, scholars highlighted the need for performance measurement frameworks that could capture efficiency, responsiveness, and integration across increasingly complex global supply networks (Hervani et al., 2005). This marked an important shift as PMS moved beyond single organizations to consider inter-organizational coordination and performance outcomes across entire value chains.

Over the past decade, PMS research has been increasingly influenced by broader technological and economic transformations. With the advent of Industry 4.0 and digitalization, organizations now rely on real-time data, advanced analytics, and digital dashboards for monitoring and decision support (Kamble et al., 2020). This evolution has expanded the role of PMS toward predictive and prescriptive analytics, enabling firms to anticipate changes and align strategies dynamically. At the same time, scholars have examined how PMS contribute to innovation performance, both incremental and radical (Lennon, 2022). PMS are now studied not only as systems for measuring past outcomes but also as enablers of innovation ecosystems, supporting experimentation, organizational learning, and knowledge diffusion in fast-changing environments.In summary, PMS research has evolved from traditional financial measures to multidimensional frameworks that support strategy, innovation, and organizational learning, while also adapting to supply chain contexts and digital transformation. Although earlier reviews and bibliometric studies have provided important insights, they remain limited in scope and focus. This study therefore undertakes a more comprehensive bibliometric analysis to capture publication trends, intellectual structures, collaboration patterns, and emerging themes in PMS research.

3. Research Methods

This bibliometric analysis scrutinized the publications sourced from the Scopus scientific database, similar to previous bibliometric research studies that extensively employed Scopus, as exemplified by studies such as those conducted by Agustina

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(2022), Cvetkoska and Eftimov (2021) and Mishra et al. (2018). The choice to utilize the Scopus database as the primary data source for this study is rooted in its expansive coverage, housing a repository of over 70 million records, inclusive of multidisciplinary journals. Scopus is recognized for its meticulous quality control measures, capability for comprehensive full-text searches, support for extensive search queries, advanced search features, and the proven consistency of search outcomes across diverse locations, as evidenced by previous studies (Zakaria et al., 2021). The exclusive reliance on Scopus in this study is attributed to its comprehensive offering of citation information, bibliographic details, abstracts, keywords, funding information, and references.

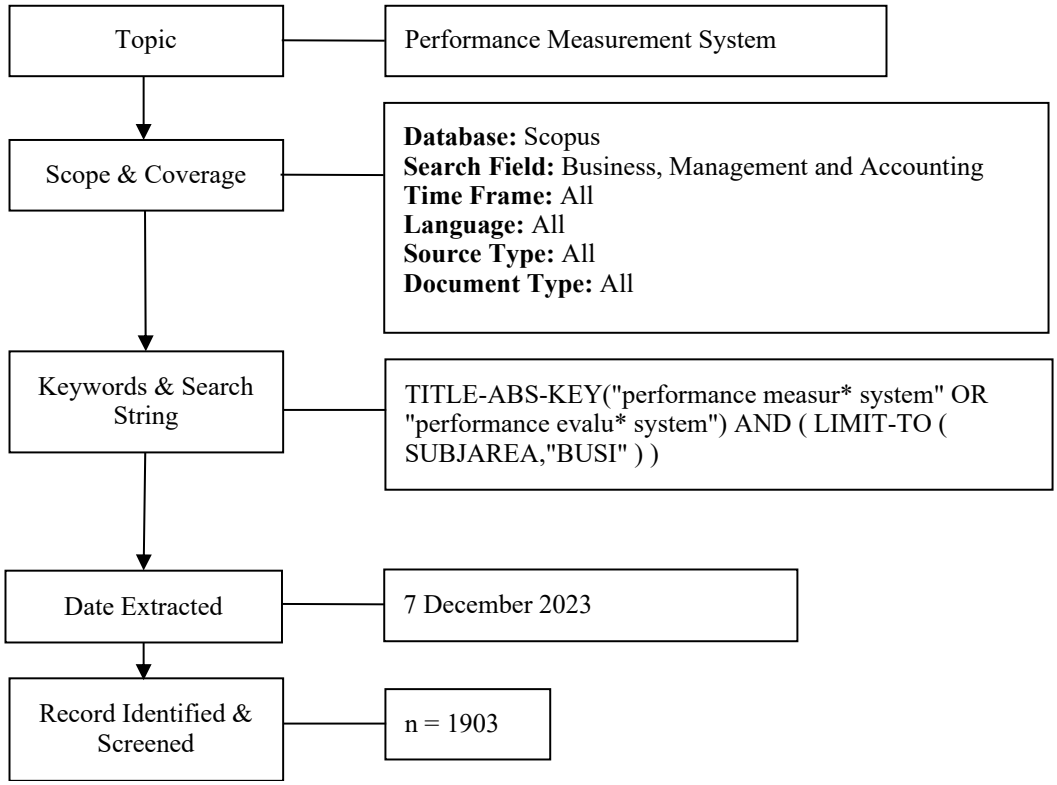
3.1. Search Strategy

This study employed a bibliometric analysis using the Scopus database, covering publications up to December 2023. To retrieve relevant documents, the following search query was applied:

TITLE-ABS-KEY("performance measur* system" OR "performance evalu* system") AND (LIMIT-TO (SUBJAREA,"BUSI"))

The query was applied to titles, abstracts, and keywords to ensure a comprehensive retrieval of studies related to PMS, including those that may not explicitly mention the exact terms “performance measurement system” or “performance evaluation system” in their titles. Figure 1 presents the search strategy, which initially yielded 1,903 publications. The wildcard symbol (*) *was included to capture variations of root terms. For example, “measur*” retrieved records containing “measure,” “measuring,” or “measurement,” while “evalu*” included “evaluate,” “evaluation,” and related forms. This approach broadened coverage and minimized the risk of excluding relevant studies.

Figure 1: Flow diagram of the search strategy



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3.2. Data Cleaning and Harmonization

To enhance the accuracy and reliability of the bibliometric analysis, this study employed OpenRefine and biblioMagika to clean and standardize bibliographic records, particularly in relation to author names, institutional affiliations, countries, and keywords. OpenRefine, an open-source software, was particularly valuable in refining author keywords by merging variations such as "performance measurement system" versus "performance measurement systems," as well as aligning differences in British and American spelling (Ahmi, 2023). Its clustering and reconciliation functions were instrumental in maintaining consistency across the dataset. In parallel, biblioMagika, an Excel-based application, was applied to normalize author identities and institutional details, fill in missing information, and connect directly with Scopus for validation and corrections (Ahmi, 2024). The data-cleaning procedure consisted of exporting the Scopus dataset in .csv format, reviewing and adjusting the metadata with biblioMagika, and subsequently harmonizing the dataset using OpenRefine. This included consolidating cells containing multiple values, re-entering separators where necessary, and verifying uniformity across records. These steps ensured that the dataset was thoroughly refined and ready for bibliometric analysis.

3.3. Analysis Tools

This research employed a combination of bibliometric tools to conduct a comprehensive analysis of PMS studies. biblioMagika was utilized not only for data cleaning but also for generating key performance indicators, such as total publications (TP), number of contributing authors (NCA), number of cited publications (NCP), total citations (TC), average citations per publication (C/P) and average citations per cited publication (C/CP) (Ahmi, 2024). Additionally, VOSviewer Version 1.6.20 (van Eck & Waltman, 2010) was applied to construct network and overlay visualizations of author keywords, offering insights into conceptual linkages and the evolution of research themes within the PMS literature. Furthermore, Biblioshiny, a shiny application associated with the Bibliometrix R package developed by Aria and Cuccurullo (2017), was employed to analyze keywords within document titles and abstracts, particularly focusing on facilitating science mapping analyses.

By integrating these tools, the study ensured both rigor and depth in its bibliometric approach. The use of OpenRefine and biblioMagika secured a standardized dataset, while the combined application of biblioMagika, Bibliometrix R package and VOSviewer enabled robust performance analyses and visual mapping of the field. Together, these methods provided a clearer understanding of research trends, thematic developments, and emerging directions in PMS field.

4. Results

4.1. Documents Profiles

Across four decades of coverage, there have been a total of 1,903 publications highlighted in Table 2. These publications garnered considerable attention within the scholarly community, accumulating 71,226 citations at an average of 37.42 citations per paper. Impressively, this body of work yielded an h-index of 118, reflecting the significant impact and influence of the study within its field. Over 41 years of citable activity, the research garnered an average citation count of 1,737.22 per year,

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demonstrating a consistent and noteworthy citation rate over the study period. The m-index of 2.88 and g-index of 222 further signify the scholarly impact and productivity of the research undertaken in this extensive bibliometric investigation on PMS.

Table 2: Document Type

Main Information	Data
Publication year	1983-2023
Total publication	1903
Citable year	41 Years
Total citation	71,226
Citation per paper	37.42
Citation per year	1,737.22
Number of contributing authors	3537
h-index	118
g-index	222
m-index	2.88

Note(s): h-index: A widely used bibliometric metric that measures both productivity and citation impact. An h-index of h indicates that an author has h papers with at least h citations each; g-index: A metric designed to improve on the h-index by giving more weight to highly cited articles. It is calculated so that the top g articles collectively receive at least g^2 citations, emphasizing the distribution of citations across the data set; m-index: A metric that adjusts the h-index by considering the length of an author's publishing career. It is calculated as m = h/t, where h is the h-index and t is the number of years since the author's first publication. This index accounts for the time-dependent aspect of an author's impact

4.2. Publication Trends

Table 3 illustrates the comprehensive breakdown of publications across different years within the bibliometric study on PMS. The study spans from 1983 to 2024, showcasing varying publication counts annually. Early years, such as 1983 to 1988, had minimal contributions ranging from 1 to 5 publications annually, with relatively lower citation counts and indices. Subsequently, a substantial increase in publications occurred from the 1990s onwards, reaching peaks in 2005, 2007, and 2010 with 58, 81, and 127 publications, respectively. However, in recent years, a gradual decline in annual publications is evident, with 2023 reflecting 74 publications and 1 publication in 2024.

Figure 2 reveals certain pivotal periods of increased citation impact, correlating with peaks in publication numbers. For instance, significant spikes in total citations are observed during the mid-1990s to early 2000s, notably in 1992, where although the number of publications was relatively fewer (4), the citations per publication and cited publication were substantially higher, resulting in a substantial total citation count. Similarly, peaks in publication counts, particularly in 2005, 2007, and 2010, align with substantial increases in total citations, indicating that these years saw a higher impact and recognition of PMS-related literature within the academic discourse, leading to a higher accumulation of citations. However, a gradual decline in total citations is apparent in more recent years, notably from 2010 onwards, coinciding with a decline in annual publication counts. This trend suggests a potential shift in the reception or visibility of PMS research, possibly impacted by changes in research foci, emerging trends in the field, or shifts in academic interest. The diminishing citation trend in the later years, particularly evident in 2023, might reflect a decline in the immediate impact of newer PMS-related publications. The fluctuating total citation trend across different publication years signifies the evolving reception and recognition of PMS-related

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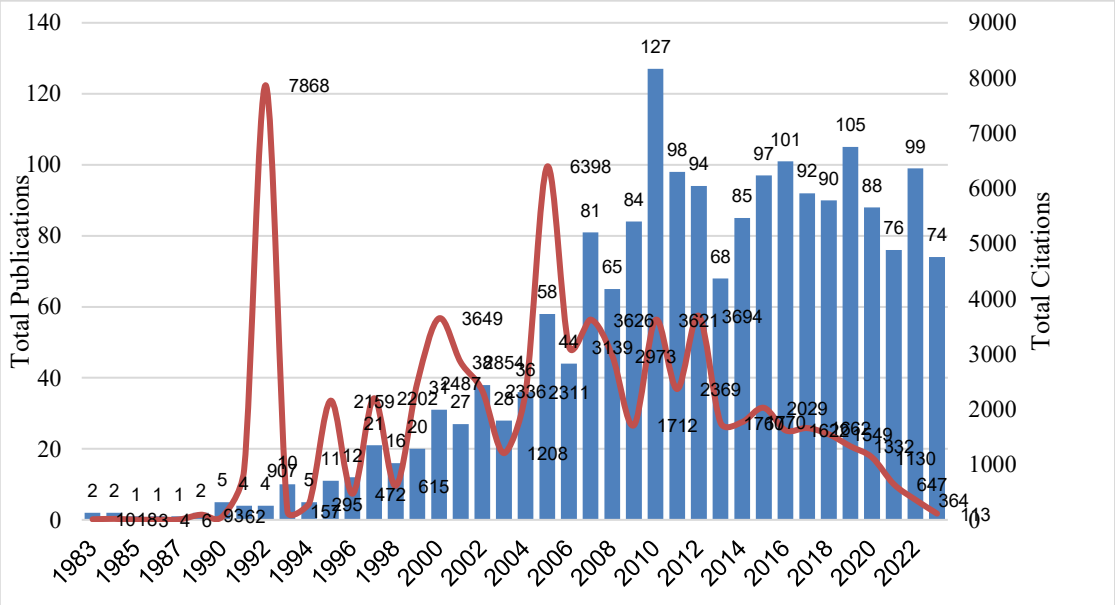
research within the academic sphere, portraying varying degrees of influence and impact across distinct periods in the realm of performance measurement literature.

Table 3: Year of Publication

Year	TP	%	TC
1983-1993	32	1.69%	9128
1994-2003	209	10.98%	18277
2004-2013	755	39.65%	31603
2014-2023	907	47.62%	12218
Grand Total	1903	100.00%	71226

Notes: TP=total number of publications; TC=total citations

Figure 2: Total Publications and Citations by Year



4.3. Publications by Authors

The list of the most prolific authors based on total publications is spearheaded by Edson Pinheiro de Lima with 25 publications. Following closely behind is Umit S. Bititci with 23 publications, and Andy Neely is another notable contributor with 20 publications. Additionally, the list includes other influential authors such as Patrizia Garengo, Ken Platts, and Mike Bourne, all of whom have made significant contributions to the literature in terms of both quantity and impact, as indicated in Table 4.

Conversely, Table 5 showcases the most influential authors based on total citations in PMS research. Norton leads the list with 8172 total citations despite having only 2 publications, showcasing an exceptionally high impact per publication. Similarly, Kaplan follows closely with 7825 citations from a single publication, demonstrating an outstanding impact within the field.

However, based on the information provided in these tables, the most noteworthy author appears to be Andy Neely, as he ranks in the top three in both tables. This indicates that he has a high number of publications, and his work is highly significant, given the substantial citation numbers. Other notable authors include Umit S. Bititci, Ken

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Platts, and Mike Bourne, as their names appear in both the most productive authors and the most influential authors lists.

Table 4 Most Productive Authors Based on Total Publication

Author's Name	TP	NCP	TC	C/P	C/CP
Pinheiro de Lima, Edson (57226487263)	25	15	313	12.52	20.87
Bititci, Umit S. (57207887368)	23	23	2399	104.30	104.30
Neely, Andy (7005262436)	20	19	6296	314.80	331.37
Garengo, Patrizia (8904554600)	17	17	1037	61.00	61.00
Deschamps, Fernando (25823069000)	14	7	49	3.50	7.00
Gouvea da Costa, Sergio E. (57197392619)	13	12	262	20.15	21.83
Platts, Ken (6603996615)	13	12	4214	324.15	351.17
Bourne, Mike (58594873200)	13	13	3103	238.69	238.69
Van Aken, Eileen (6701867742)	12	8	98	8.17	12.25
Pekkola, Sanna (26667134400)	10	10	163	16.30	16.30
Beuren, Ilse Maria (25926915900)	9	7	46	5.11	6.57
Moura, Louisi Francis (57188835644)	9	6	47	5.22	7.83
Ukko, Juhani (23502292000)	9	9	135	15.00	15.00
Agostino, Deborah (36781916500)	9	6	147	16.33	24.50
Gunasekaran, Angappa (56238759300)	9	9	789	87.67	87.67

Notes: TP=total number of publications; NCP=number of cited publications; TC=total citations; C/P=average citations per publication; C/CP=average citations per cited publication.

Table 5: Most Powerful Authors Based on Total Citation

Author's Name	TP	NCP	TC	C/P	C/CP
Norton, D.P. (35737787500)	2	2	8172	4086.00	4086.00
Kaplan, R.S. (7403162941)	1	1	7825	7825.00	7825.00
Neely, Andy (7005262436)	20	19	6296	314.80	331.37
Platts, Ken (6603996615)	13	12	4214	324.15	351.17
Bourne, Mike (58594873200)	13	13	3103	238.69	238.69
Gregory, Mike (7201508431)	4	4	2884	721.00	721.00
Bititci, Umit S. (57207887368)	23	23	2399	104.30	104.30
Kennerley, Mike (6602744247)	8	8	2047	255.88	255.88
Beamon, Benita M. (6701863857)	2	2	1956	978.00	978.00
Mills, John (56159758800)	7	6	1943	277.57	323.83
Sarkis, Joseph (57194726123)	4	4	1318	329.50	329.50
Franco-Santos, Monica (8517675100)	6	6	1121	186.83	186.83
Henri, Jean-François (12243541000)	4	4	1064	266.00	266.00
Chenhall, Robert H. (6602225994)	5	5	1056	211.20	211.20
Hervani, Aref A. (8685553200)	1	1	1050	1050.00	1050.00

Notes: TP=total number of publications; NCP=number of cited publications; TC=total citations; C/P=average citations per publication; C/CP=average citations per cited publication.

4.4. Publications by Institutions

A total of 1801 institutions have been engaged in this subject area. Table 6 illustrates the most productive institutions based on total publication count in the domain of Performance Measurement Systems. Cranfield University, UK, secures the lead with 33 publications, accumulating 4685 total citations and an average citation per publication

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(C/P) of 141.97. Following closely is the University of Strathclyde, also from the UK, with 32 publications and 2553 total citations, yielding an average C/P of 79.78. Notably, institutions such as Politecnico Di Milano (Italy), Macquarie University (Australia), and the University of Cambridge (UK) demonstrate significant contributions to PMS research, showcasing a balance between publication quantity and citation impact.

Table 6: Top 20 Most Productive Institutions

Affiliation	Country	TP	TC	C/P
Cranfield University	United Kingdom	33	4685	141.97
University of Strathclyde	United Kingdom	32	2553	79.78
Politecnico Di Milano	Italy	32	1274	39.81
Macquarie University	Australia	29	852	29.38
University of Cambridge	United Kingdom	18	5192	288.44
University of Padua	Italy	18	916	50.89
University of Warwick	United Kingdom	16	628	39.25
Lappeenranta University of Technology	Finland	16	245	15.31
Monash University	Australia	13	1821	140.08
University of Malaya	Malaysia	13	410	31.54
Georgia State University	United States	12	516	43.00
University of Bologna	Italy	12	271	22.58
University of New South Wales	Australia	11	285	25.91
Aarhus University	Denmark	11	203	18.45
Universidade Federal De Santa Catarina	Brazil	11	58	5.27
Virginia Tech	United States	11	47	4.27
La Trobe University	Australia	10	186	18.60
Pontifical Catholic University Of Parana	Brazil	10	68	6.80
Harvard University	United States	9	9221	1024.56
California State University	United States	9	682	75.78

Notes: TP=total number of publications; TC=total citations; C/P=average citations per publication.

Figure 3 portrays a visual representation of the collaborative network among institutions engaged in research on PMS. Generated using VOSviewer and focusing on co-authorship analysis based on organizations, this network graph provides a visual depiction of the connections and collaborations among various institutions within the realm of PMS research. The size of each node denotes the total number of publications associated with that institution in the field of PMS. Meanwhile, the colors of these nodes convey the average starting year of their publication activity in this domain. Nodes shaded in purple typically represent organizations that began publishing PMS-related articles around the year 2005. Conversely, yellow nodes suggest institutions that, on average, commenced their publication activities regarding PMS approximately around 2020. Moreover, it appears that Cranfield University stands out as having the highest TLS of 24, indicating substantial collaborations within the scope of PMS. Following this, Politecnico Di Milano and University of Padua demonstrate significant collaborative efforts with TLS values of 23 and 20, respectively. This suggests strong connections and active collaborations among these institutions in the realm of PMS research.

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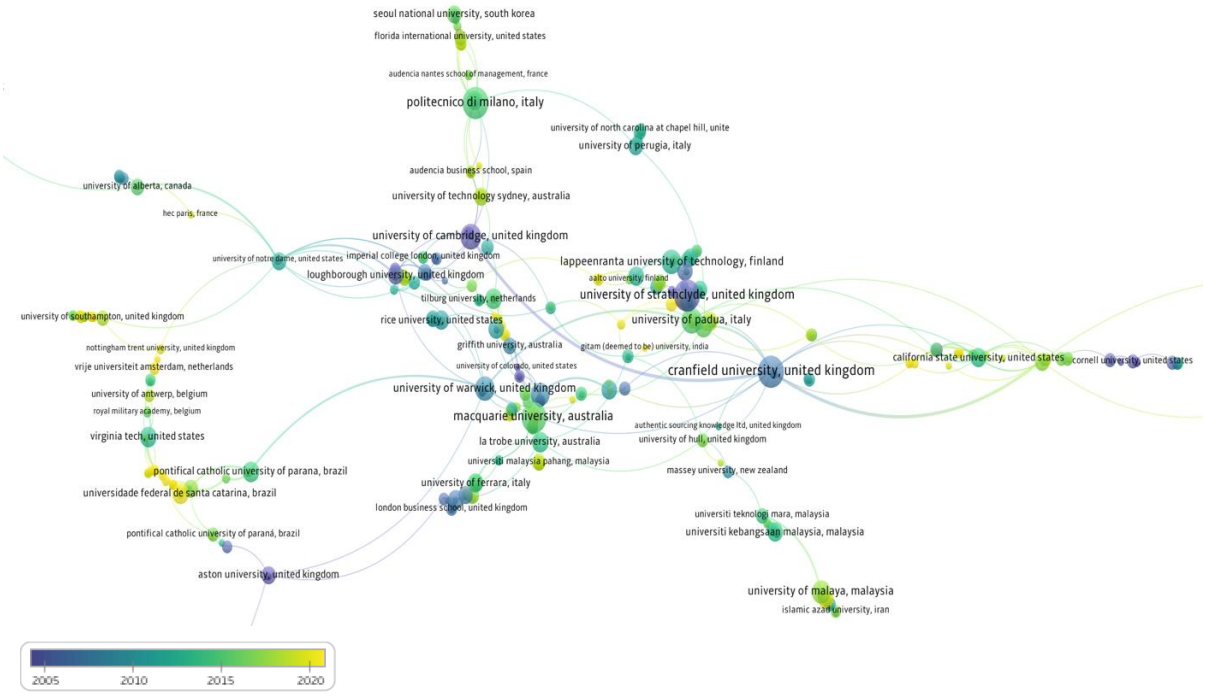
Figure 3: Network visualisation map of the co-authorship by organisations



4.5. Publications by Countries

A total of 88 countries have been engaged in 1903 publications. Table 7 demonstrates the top 20 countries contributing to publications in PMS research. The United States holds the lead with 690 publications, amassing 42857 total citations, and an average citation per publication (C/P) of 62.11. The United Kingdom closely follows with 533 publications, garnering 49055 total citations and an impressive average C/P of 92.04. Italy secures the third spot with 470 publications and 13310 total citations. Brazil, China, and Australia also make significant contributions to PMS research, showcasing their prominence in scholarly output and impact based on citation counts. These countries highlight their robust research endeavors in the field, with notable citation rates and substantial publication contributions, contributing significantly to the advancement of PMS knowledge.

Table 7: Top 20 Countries contributed to the publications

Country	TP	TC	NCP	C/P	C/CP
United States	690	42857	604	62.11	70.96
United Kingdom	533	49055	498	92.04	98.50
Italy	470	13310	401	28.32	33.19
Brazil	326	3876	224	11.89	17.30
China	324	2455	229	7.58	10.72
Australia	252	9473	230	37.59	41.19
Germany	178	3159	137	17.75	23.06
India	157	5651	139	35.99	40.65
Malaysia	140	1883	121	13.45	15.56
Finland	136	2898	127	21.31	22.82
Indonesia	117	800	71	6.84	11.27
Spain	113	2273	98	20.12	23.19
France	108	3757	95	34.79	39.55
Canada	89	4932	83	55.42	59.42

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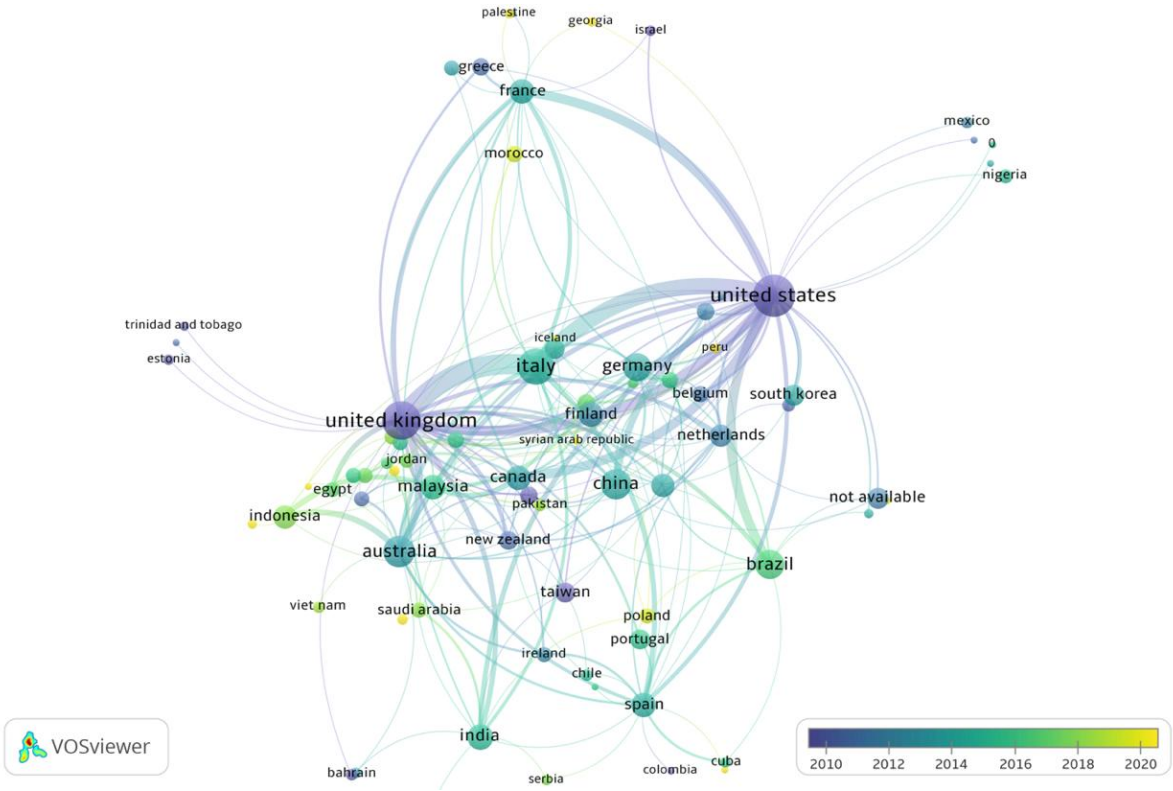
Country	TP	TC	NCP	C/P	C/CP
Sweden	85	3090	75	36.35	41.20
Netherlands	75	4932	73	65.76	67.56
Taiwan	63	1548	56	24.57	27.64
South Korea	62	1904	40	30.71	47.60
Portugal	59	1129	46	19.14	24.54
Denmark	39	702	38	18.00	18.47

Notes: TP=total number of publications; NCP=number of cited publications; TC=total citations; C/P=average citations per publication; C/CP=average citations per cited publication.

By employing co-authorship analysis centered on countries, this study identified two major nations prominently associated with PMS research, the United States and the United Kingdom. The analysis highlighted those numerous countries participated in collaborative endeavors with these pivotal nations. Figure 4 visually outlines unique research clusters. The TLS score indicates that the United States exhibits the highest collaboration count at 144, followed closely by the United Kingdom with 132 collaborations, slightly trailing the United States. Figure 4 corroborates the prevalence of research in Western countries compared to Eastern countries within this domain.

Figure 4: Network visualisation map of the co-authorship by countries



4.6. Publications by Source Titles

Table 8 presents a comprehensive overview of key source titles and their impact within the academic landscape. Notably, the International Journal of Productivity and Performance Management emerges as a leading contributor with 82 publications, reflecting its substantial scholarly influence. Following closely is the International Journal of Operations and Production Management boasting 59 publications and the highest total citations of 11,023, underscoring its significance as a highly cited platform

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in the PMS domain. Management Accounting Research stands out with 42 publications and an impressive average citations per publication of 105.81, highlighting its importance in the research landscape. Additionally, Accounting, Organizations and Society exhibits a notable average citations per cited publication of 229.53, emphasizing its extensive citation within the PMS literature.

Table 8: Most active source titles

Source Title	TP	TC
International Journal of Productivity and Performance Management	82	3544
International Journal of Operations and Production Management	59	11023
Measuring Business Excellence	55	1355
Management Accounting Research	42	4444
International Journal of Business Performance Management	34	728
International Journal of Production Economics	34	2960
International Journal of Production Research	33	1910
Production Planning and Control	28	900
Accounting, Organizations and Society	21	4361
Total Quality Management and Business Excellence	20	431
Journal of Cleaner Production	20	844
Advances in Management Accounting	17	81
Proceedings of the International Conference on Industrial Engineering and Operations Management	17	8
Annual International Conference Proceedings - American Production and Inventory Control Society	15	15
Accounting, Auditing and Accountability Journal	15	556
Gestao e Producao	15	105
Journal of Healthcare Management	13	216
Qualitative Research in Accounting and Management	13	134
Accounting Review	12	254
Journal of Accounting and Organizational Change	12	117

Notes: TP=total number of publications; TC=total citations.

4.7. Highly Cited Documents

Table 9 presents the top 15 highly cited articles in the field of PMS, shedding light on influential contributions and their enduring impact. Leading the list is Kaplan and Norton's seminal work from 1992, The balanced scorecard-measures that drive performance, amassing an impressive total citation of 7825 and an average of 244.53 citations per year. Notably, Neely, Gregory, and Platts' (1995) article on Performance measurement system design secures the second position with 1604 total citations and a commendable citations per year of 55.31. The data showcases a diverse range of topics, from supply chain performance to management control systems, reflecting the multidimensionality of PMS research. These highly cited articles collectively contribute to shaping the discourse in PMS, serving as pivotal references for scholars and practitioners alike.

Table 9: Top 15 highly cited articles

No.	Authors	Title	TC	C/Y
1	R.S. Kaplan., D.P. Norton. (1992)	The balanced scorecard-measures that drive performance.	7825	244.53
2	Andy Neely., Mike	Performance measurement system design: A	1604	55.31

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	Gregory., Ken Platts. (1995)	literature review and research agenda		
3	Benita M. Beamon. (1999)	Measuring supply chain performance	1498	59.92
4	Aref A. Hervani., Marilyn M. Helms., Joseph Sarkis. (2005)	Performance measurement for green supply chain management	1050	55.26
5	R.G. Eccles. (1991)	The performance measurement manifesto.	783	23.73
6	Mike Bourne., John Mills., Mark Wilcox., Andy Neely., Ken Platts. (2000)	Designing, implementing and updating performance measurement systems	703	29.29
7	Kim Langfield-Smith. (1997)	Management control systems and strategy: A critical review	695	25.74
8	Diana Hicks. (2012)	Performance-based university research funding systems	649	54.08
9	Jean-François Henri. (2006)	Management control systems and strategy: A resource-based perspective	633	35.17
10	Andy Neely., Mike Gregory., Ken Platts. (2005)	Performance measurement system design: A literature review and research agenda	613	32.26
11	Andy Neely., John Mills., Ken Platts., Huw Richards., Mike Gregory., Mike Bourne., Mike Kennerley. (2000)	Performance measurement system design: Developing and testing a process-based approach	556	23.17
12	Robert H. Chenhall. (2005)	Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: An exploratory study	548	28.84
13	Andy Neely. (2005)	The evolution of performance measurement research: Developments in the last decade and a research agenda for the next	518	27.26
14	P. De Lancer Julnes., Marc Holzer. (2001)	Promoting the utilization of performance measures in public organizations: An empirical study of factors affecting adoption and implementation	490	21.30
15	Stan Brignall., Sven Modell. (2000)	An institutional perspective on performance measurement and management in the 'new public sector'	478	19.92

Notes: TC=total citations; C/Y=average citations per year

4.8. Author's keywords analysis from the past 10 years (2014-2023)

A pool of 3,054 distinct author's keywords has been identified from four decades spanning 1,903 publications. Out of these, 1,961 keywords emerged within the last decade alone. Among these, only 437 keywords appeared more than once, highlighting their relatively higher significance in the field of PMS. In this paper, we have chosen to analyze keywords that have appeared at least twice. Figure 5 depicts a visual representation of the network among keywords in PMS research during the specified period (2014–2023). It includes all 437 keywords, as listed in Appendix 1. According to the visualisation mapping in Figure 5, there are two attributes that need to be comprehended: node size and node colour. The node size indicates the total number of occurrences associated with each keyword in the field of PMS. The frequency of

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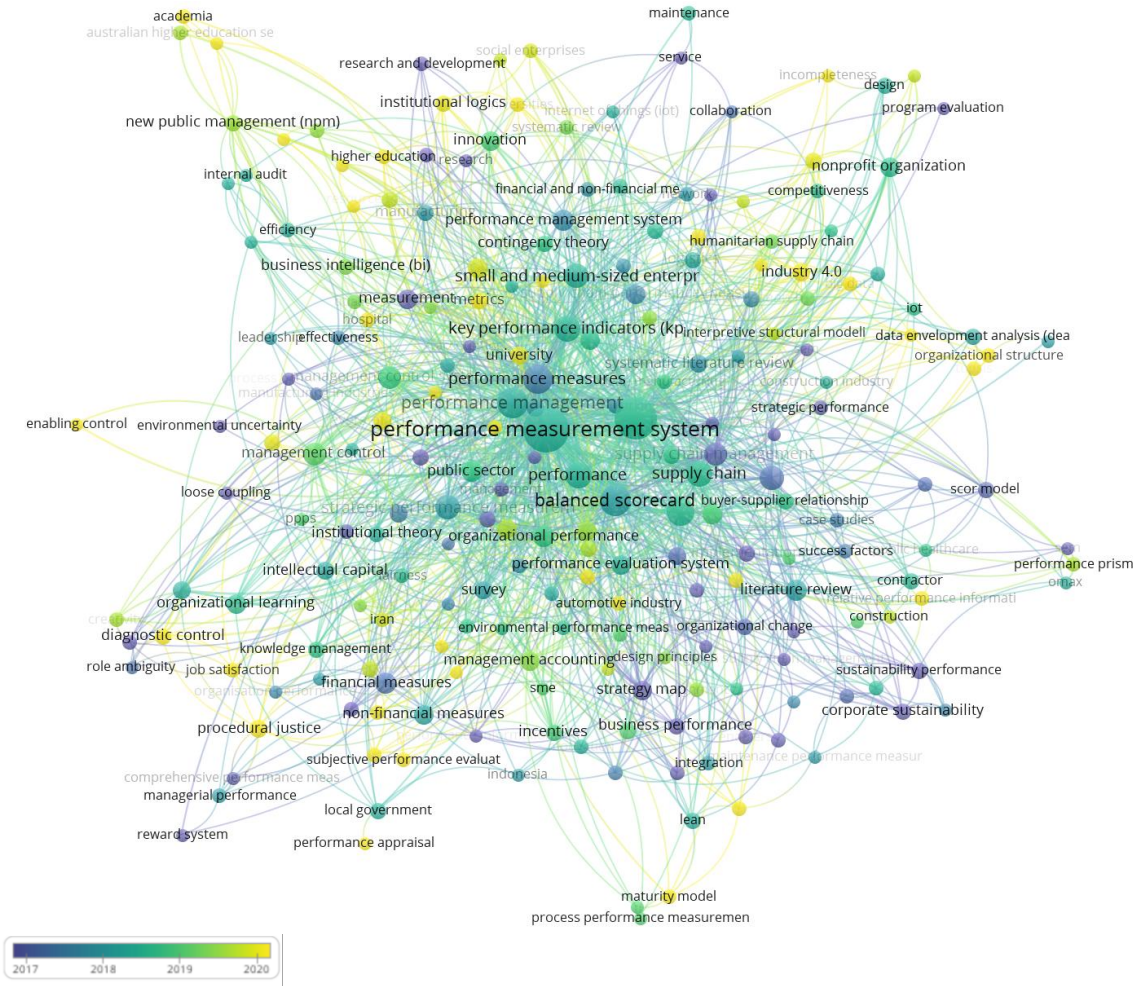
occurrence acts as a measure of a keyword's prominence, with higher occurrences indicating greater importance in PMS research. Keywords with lower frequency may suggest their lesser importance in the field or indicate areas that require further exploration. They can highlight gaps in the existing research within the field. On the other hand, node colours signify the average starting year of their publication activity in this domain. Purple nodes typically represent keywords that were initially used in PMS-related articles around the average year of prior 2017. Conversely, yellow nodes suggest keywords that, on average, have been used around the year 2020 or later.

Figure 5: Visualisation mapping of the author's keywords (2014-2023)



According to the mapping visualisation above, the keyword "performance measurement system" appears most frequently, occurring 257 times, while the least repeated keyword occurs only twice, totaling 214 unique keywords. On average, each word is repeated 5.61 times. This study considers keywords that occur at least as frequently as the mean, which is 5.61 times. This criterion results in identifying 79 keywords that are deemed relevant and closely associated with the field of performance measurement systems. These keywords are then categorized into four categories: variables, entities/unit of analysis, theory and framework, and methodology related. All categories are discussed below:

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4.8.1 Variable

According to Franco-Santos et al. (2012), research on PMS is intricately connected with other variables such as people's behavior, organizational capabilities, and performance. PMS typically exerts a direct or indirect influence on all these variables. Based on the keyword analysis, this study has identified numerous keywords that can be employed by future researchers to enhance understanding about PMS.

In the context of people's behavior, terms like "accountability" and "decision-making" emerge as top priorities, each with nine occurrences, indicating their critical roles in the PMS landscape. These keywords, prominently featured in 2019 and 2016, respectively, suggest sustained scholarly attention and represent foundational pillars of PMS research. In the context of organizational capabilities, "Organizational culture" and "organizational learning" emerge as prominent themes, each occurring 11 times in 2020 and 2019, highlighting their sustained relevance and influence on PMS strategies. "Procedural justice" stands out with 10 occurrences in 2020, indicating a contemporary focus on fairness and justice within performance evaluation and management processes. Procedural justice is part of the four dimensions of organizational justice, with the other three dimensions being distributive justice, interpersonal justice, and informational fairness (Greenberg, 1993). Moreover, the keyword "intellectual capital," occurring nine times in 2018, "organizational change" with six occurrences in 2017, and "effectiveness" with five occurrences in 2017, each provide distinct perspectives on the dynamics of PMS.

In the context of variables related to performance, "organizational performance" takes the lead with 15 occurrences, reflecting a significant focus on evaluating and understanding the overall effectiveness of organizations. "Business performance" and "firm performance" follow, with 7 occurrences each, indicating a consistent interest in assessing the success and efficiency of businesses and individual firms, especially in 2017 and 2020. "Sustainability performance," with 6 occurrences in 2017, suggests a notable emphasis on incorporating sustainability metrics into performance evaluations. This aligns with the growing awareness of environmental and social responsibilities in organizational practices.

4.8.2. Entities/Unit of Analysis

The analysis of keywords related to entities and units of analysis in previous studies on PMS reveals a wide range of contexts and sectors under investigation. Leading the landscape is the keyword "small and medium-sized enterprises," which appears prominently with 26 occurrences, mainly noted in 2018. This highlights a significant focus on understanding PMS within the context of small and medium-sized businesses. Attention has also been directed towards the public and nonprofit sectors. Notably, the keyword "public sector" stands out with 17 occurrences, predominantly observed around 2019. This indicates a thorough exploration of performance measurement within governmental entities. The keyword analysis further emphasizes the academic domain in PMS research. "University" emerges prominently with an average occurrence of 10 times in 2021, suggesting a recent surge in research interest in this area. Additionally, the healthcare sector remains a consistent focus in PMS research. The term "healthcare" appears, on average, nine times in 2018, indicating sustained interest and investigation in this field. Furthermore, when exploring sector-specific dimensions of PMS, the manufacturing sector emerges as a significant area of interest. The term

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"manufacturing" appears notably, with a frequency of 8, primarily clustered around 2018. Similarly, within the construction sector, the term "contractor" is observed six times in 2019, indicating a notable emphasis on PMS within construction-related contexts.

4.8.3. Theory and Framework

Exploring the theoretical underpinnings in PMS research, "Institutional Theory" and "Contingency Theory" stand out with 8 and 7 occurrences, respectively, emphasizing their substantial influence in shaping perspectives on PMS, particularly in 2018 and 2019. "Institutional Logics" makes a noteworthy appearance with 8 occurrences in 2020, signifying its growing influence in shaping institutional perspectives on performance measurement. "New Public Management (NPM)" is represented by 7 occurrences in 2019, suggesting its continued relevance in the discourse on public sector performance. The "Resource-Based View" and the "SCOR Model" have 6 occurrences each in 2020 and 2017, respectively, indicating their enduring impact on PMS research. In the landscape of decision-making framework within PMS, "Analytic Hierarchy Process (AHP)" emerges as a dominant force with a substantial 26 occurrences, primarily concentrated around 2017. This underlines the pervasive influence and popularity of AHP in PMS research during that period.

Furthermore, the discussion about the use of PMS is one of the latest framework within the PMS field. The well-known framework about the usage of PMS is the “Levers of Control” introduced by Simons (1994). This theory consists of four dimensions of control: belief control, boundary control, diagnostic control, and interactive control. This is a prominent theory in the management control system topic that has been integrated with PMS implementation by Henri (2006). According to the keyword analysis, “management control system” and “management control” have the same occurrence of 19 with average years of 2019. The theory of “Lever of Control” has 10 occurrences with an average year of 2020. There are two keywords reflecting the two dimensions of the theory: diagnostic control and interactive control. “Interactive control” has 10 occurrences with an average year of 2018, while “diagnostic control” has 7 occurrences with an average year of 2020. It indicates that this topic is a recent trend, and research can enhance the discussion of the use of PMS in the future.

4.8.4. Methodology-related

In the realm of research methodologies employed in the study of PMS, "Literature Review" stands out with a substantial frequency of 15 occurrences, reflecting a consistent and pervasive use throughout the year, with a notable peak around 2018. "Case Study" closely follows with 13 occurrences concentrated in 2019, emphasizing the importance of real-world applications and in-depth investigations in PMS research. "Systematic Literature Review" maintains a robust presence with 10 occurrences, indicating a structured and comprehensive approach to synthesizing existing knowledge in the field since 2018. Surveys, as a primary data collection method, exhibit significance with 9 occurrences, particularly in 2018, highlighting the continued reliance on empirical data to inform PMS studies. "Action Research" and "Structural Equation Modelling (SEM)" both contribute 7 occurrences, underlining the iterative and analytical approaches adopted in PMS research since 2018 and 2016. "Data Envelopment Analysis (DEA)", a quantitative technique, surfaces with 6 occurrences in 2019, suggesting a specific interest in efficiency evaluation methodologies.

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5. Discussion

5.1. Key Findings and Intellectual Trajectory

This bibliometric study provides a comprehensive overview of four decades of PMS scholarship, revealing both the intellectual foundations and evolving directions of the field. The analysis shows that PMS research expanded significantly from the mid-1990s to the early 2010s, coinciding with the diffusion of frameworks such as the Balanced Scorecard and Performance Prism. Influential authors including Kaplan, Norton, Neely, Bititci, and Platts shaped the conceptual core of PMS, while subsequent contributions broadened the scope to supply chain management, innovation, and sustainability. Thematic mapping highlights a clear trajectory: from financial control measures toward multidimensional frameworks, and more recently, toward digitalization and sustainability performance. Collaboration networks further demonstrate the concentration of scholarship in Europe and North America, with emerging contributions from Asia and Latin America, suggesting a gradual globalization of PMS research.

5.2. Theoretical Implications

The findings underscore the dual role of PMS as both diagnostic and interactive systems. Peaks in citation activity during the 2000s reflect the institutionalization of PMS frameworks as strategic tools for organizational alignment. The decline in publication and citation counts after 2013 suggests fragmentation into specialized subfields, including sustainability reporting, digital dashboards, and innovation ecosystems. This evolution highlights the adaptability of PMS theory, which has shifted from static measurement toward dynamic, learning-oriented systems that support resilience and strategic renewal.

5.3. Practical Implications

For managers, the results emphasize the need to design PMS that capture both tangible and intangible assets, integrating financial indicators with measures of innovation, customer satisfaction, and sustainability. For policymakers, PMS research offers valuable insights into governance and accountability, particularly in the context of ESG reporting and alignment with the UN Sustainable Development Goals. For institutions, the collaboration analysis identifies opportunities to strengthen international partnerships and knowledge diffusion, ensuring PMS frameworks remain relevant across diverse organizational and cultural contexts.

5.4. Future Research Agenda

Building on these insights, several directions emerge for advancing PMS scholarship:

i. Digital Transformation and Industry 4.0: Investigate how PMS integrate with AI, advanced analytics, and real-time dashboards, enabling predictive and prescriptive measurement systems.
ii. Sustainability and ESG Performance: Extend PMS frameworks to capture environmental, social, and governance indicators, and assess their role in aligning organizations with global sustainability agendas.

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iii. Cross-Cultural and Global Perspectives: Compare PMS adoption across regions, particularly in emerging economies, and analyze how cultural and institutional contexts shape PMS design and effectiveness.
iv. Innovation and Organizational Learning: Examine PMS as enablers of innovation ecosystems, supporting experimentation, adaptability, and organizational resilience in uncertain environments.
v. Integration with Governance and Policy: Explore PMS as tools for accountability in public sector and non-profit institutions and assess their role in shaping governance frameworks during digital and sustainability transitions.

Overall, PMS research has matured into a multidisciplinary field that bridges accounting, strategy, management control, and organizational behavior. Its future relevance depends on embracing digitalization, sustainability, and global collaboration. By pursuing the outlined agenda, scholars can ensure PMS continues to serve as both a theoretical construct and a practical tool for navigating complex organizational environments in the digital era.

6. Conclusion

This study provides the most comprehensive bibliometric analysis to date of PMS research, covering 1,903 publications indexed in Scopus between 1983 and 2023. By integrating citation metrics, co-authorship networks, and keyword co-occurrence mapping, the analysis captures both the intellectual foundations and the evolving trajectories of PMS scholarship. The findings highlight the transition from traditional financial indicators to multidimensional frameworks, the diffusion of PMS into supply chain and innovation contexts, and the growing influence of digitalization and sustainability themes.

The study contributes to the literature by extending prior bibliometric works through a holistic approach that combines performance metrics with thematic evolution and collaboration patterns. It demonstrates that PMS research has matured into a multidisciplinary field, bridging accounting, strategy, management control, and organizational behavior. At the same time, the decline in publication and citation activity in recent years suggests fragmentation into specialized subfields, underscoring the need for renewed integration and cross-disciplinary dialogue.

Practically, the results provide researchers, institutions, and policymakers with evidence-based insights to guide strategic decision-making, foster collaboration, and identify emerging opportunities in PMS research. The future research agenda outlined in this study emphasizes digital transformation, sustainability, global perspectives, innovation ecosystems, and governance integration as critical pathways for advancing PMS scholarship.

In conclusion, PMS research has played a pivotal role in shaping organizational performance frameworks over the past four decades. Its continued relevance will depend on embracing technological, environmental, and institutional transformations. By pursuing the proposed agenda, scholars can ensure that PMS remains a vital theoretical construct and practical tool for navigating complex organizational environments in the digital era.

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Ethics Approval and Consent to Participate

Not Applicable.

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Conflict of Interest

The authors reported no conflicts of interest for this work and declare that there is no potential conflict of interest with respect to the research, authorship, or publication of this article.

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