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Different Perspectives on Business Performance and Impact on Performance System Design

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Currently, increasing emphasis is placed on performance measurement and management. The paper is concerned with the connection between the performance of an enterprise in general and financial performance. This connection has been naturally sustainably changing over time. Question of performance measurement is observed by a variety of functional disciplines. The paper emphasizes the necessity to bring a diverse body of knowledge of performance measurement issues into a coherent whole. In subsequent part it deals with summarizing the most important developmental tendencies of financial performance measurement and management accounting and with analysing of the relation of performance management and management accounting.

Keywords: [Business Performance](#), [Developmental Trends](#), [Management Accounting](#), [Performance Measurement](#)