

## PARG RESEARCH DISCUSSION SESSION

When Thursday, March 18, 2021 12h00-13h00 Where Zoom

(to get zoom information parg@sprott.carleton.ca)

## Performance Measurement in Public Universities from the Province of Ontario, Canada

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## **ABSTRACT**

Performance measurement is one of the concepts introduced in the public sector by the new public management doctrine. It is a tool employed by performance management in various management functions, such as decision-making, controlling, or accountability, for quantifying and improving organization efficiency and effectiveness. Generally, the use of performance measures by an organization is encouraged or hindered by various external or internal organizational elements, such as political factors, organizational culture, or human attributes. At the same time, the utilization of performance information has positive or negative consequences within organization. As such, the most important positive repercussions are the improvement of organizational performance, of accountability, and of the quality of decision-making, whereas the employment of performance measurement as a political tool is a negative example. This research will be based on an exploratory multiple-case study, where the cases will be represented by the public universities from the province of Ontario.

## **ABOUT THE PRESENTER**

**Silviu Neculita** is a PhD student in Management, at Sprott School of Business, Carleton University. He is a member of CPA, CGA Ontario. He holds a (Graduate) Diploma in Accounting and a Master of Engineering from McGill University, as well as a Mechanical Engineering Degree from University of Galati, Romania. His supervisor is Prof. Raili Pollanen. Previously, for five years he was member of review teams at several small accounting firms from the Province of Quebec. In the last 12 years he also acquired experience in teaching financial and management accounting courses at three universities from South Korea and Canada, including Carleton University. His research interests are related to management accounting, especially performance management and measurement in the public sector.





