

# Abstract

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## **The Contemporary Performance Measurement Techniques in Egypt: A Contingency Approach**

This paper examines the role contingent factors play in the effectiveness of use of performance measurement techniques in Egypt. Egypt is used as an example of a developing country; an emerging market. Little research has been carried out on this area in a developing country in general, Egypt in particular. This article reviews key literature on contingency theory work in the area of performance measurement techniques. The questionnaire used in this study is structured into two sections: The first section is to identify 'what performance measures are applied by organisations in Egypt?' The second section is to explore 'what contingent factors have a major influence on these measures?' Five performance measurement models were analysed and tested. The paper provides evidence that performance measurement techniques are not an imposition of the headquarters, but the result of the interest and consensus achieved within the organization due to the contingent variables that affect its use; stem from the environment.