

# 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 & use of performance measurement techniques in Egypt. Egypt is ed 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 & tested. The paper provides evidence that performance measurement techniques are not an imposition of the headquarters, but the result of the interest & consensus achieved within the organization due to the contingent variables that affect its use & stem from the environment.