



# Performance Control in Buyer-Supplier Relationships : The Design and Use of Formal Management Control Systems

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A company's ability to best exploit performance potentials within buyer-supplier relationships has become a critical success factor in securing competition and improving a company's overall performance. One powerful attempt to meet this challenge can be found in the application of cross-company management accounting approaches in order to execute performance control. However, implementation of suitable mechanisms and execution of control activities across company boundaries - commonly executed by both partners - is often insufficient because actual improvement potentials are not identified correctly. Embedded in a contingency-based research framework, the author combines several statistical methods to empirically analyze causal relationships between performance and contingent performance-determinants. Resulting in a control process-oriented guideline, findings support companies in the design and use of performance control systems in buyer-supplier relationships and open the field for further research.

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