



## Non-financial performance control - the key to a successful business

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The financial performance control is a key to success for any company. The performance indicators are the efficiency expression of any company actions, so, undoubtedly, financial performance measurement is the most important in taking a business pulse. But professor R.S. Kaplan in his paper The Evolution of Management Accounting notes that:

"[...] if senior managers place too much emphasis on managing by the financial numbers, the organisation's long term viability becomes threatened." Expanding the information provided by managerial accounting with non-financial data will become a real support for the long-term strategies of the companies.

Therefore, in this article we will highlight the importance of information provided by non-financial indicators and we will look for the advantages and disadvantages of their use in management accounting.