

---

## **Abstract**

The financial impact purchasing and supply management has on corporate results as well as the various ways the business function adds value for organization fostered the perception of purchasing as a crucial strategic center of action. With this respect, performance measurement and management accounting techniques support in the managerial guidance of the business function, track its progress in goal achievement as well as communicate the value added by purchasing to internal and external stakeholders. Therefore, alongside with the evolution of strategic purchasing also tools for purchasing performance measurement gained in interest for both, academics as well as practitioners.

Closely related to these developments, this thesis investigates the conception of a metrics-based performance measurement tool for purchasing and supply management based on a practical example of the company Greiner Bio-One. Three distinct approaches helped to clarify the topic of performance measurement and create a proposition of how a report composed of relevant key performance indicators with respect to the purchasing business function could look like.

First of all, a theoretical perspective consisting of classical management theories, provided insights about the relevance of purchasing performance measurement as an academic discipline as well as a practical tool for strategic supply management. Application of the concepts building the framework, principal-agent theory, resource-based view and stakeholder theory, to purchasing accounting definitely created a case for the thesis topic.

Secondly, an in-depth literature review served to find out the actual status quo of purchasing performance measurement. Out of that the strategic relevance as well as the need for managerial guidance of the purchasing and supply management function was underlined. Moreover, suggestions about the relevant subjects to measurement in purchasing, generic metric compositions, as well as the overall process of approaching an introduction of purchasing accounting reports were given based on already existing studies.

Finally, the conduction of expert interviews and the application of theory to a 7-months project at Greiner Bio-One, linked findings of the first two parts of the thesis to an actual case study. This highlighted overlaps as well as deviations from purchasing accounting's theoretical basis to its appearance in real life and resulted in a 6-dimensional purchasing performance measurement report consisting of 17 distinct metrics.

---