

# Performance Appraisal -A Step to Performance Management (Merchandisers in Indian Apparel Industry)

Dr. Archana Gandhi, Dr. Suruchi Mittar

*Abstract - Business environment is perpetually undergoing changes at such a pace that organizations are bound to be affected by this plethora of rapid technological innovations, fluctuations in consumer demands, latest state of the art machinery, and evolving Human Resource (HR). The responses that this dynamic competitive environment elicits are equally dynamic. Dependence of apparel export organisations depend on the merchandisers is fairly large and the jobs undertaken by merchandisers are too many. To ensure that tasks are performed in accordance with expectations, list of activities to be undertaken must be specified to each merchandiser. Indian apparel export organizations need to exploit all available resources to survive and retain their share in the global market. The apparel export occupies a prominent place in Indian Economy and is a labour intensive industry. The human resource environment is very complicated with lack of experienced and trained people, lack of sources of employment and little focus on human resource planning, performance measurement and working conditions. In addition to this, absence of appropriate measures to assess the performance and link those to overall competitiveness.*

**Keywords:** performance, management, measurement, merchandisers .

## I. INTRODUCTION

### Performance Measurement

Performance measurement analyses the success of a work group, program, or organization's efforts by comparing data on what actually happened to what was planned or intended (Pratt, et al. 1997). Performance measurement asks "Is progress being made toward desired goals? Are appropriate activities being undertaken to promote achieving those goals? Are there problem areas that need attention? Successful efforts that can serve as a model for others?" (Perrin et. al, 1999)

Performance measurement is the regular collection and reporting of data to track work produced and results achieved (Perrin et. al, 1999).

A Performance Measure is the specific quantitative representation of a capacity, process, or outcome deemed relevant to the assessment of performance.

Key Attributes of a Performance Measure (Lichiello and Turncock, 1999)

- a) Validity-that captures the essence of what it professes to measure.
- b) Reliability- high likelihood of yielding the same results in repeated trials, so there are low levels of random error in measurement.
- c) Responsiveness -should be able to detect change.
- d) Functionality- directly related to objectives.
- e) Credibility- supported by stakeholders.
- f) Understand ability- easily understood by all, with minimal explanation.
- g) Availability- readily available through

Performance measurement is an aspect of performance management

Performance management is based on the information developed from measuring performance. Performance managing means using performance measurement information to manage people and processes: for example, to review services and programs; assess and revise goals and objectives; assess progress against targets; conduct employee evaluations; and formulate and justify budgets.

Performance management is the use of performance measurement information to help set agreed-upon performance goals, allocate and prioritize resources, inform managers to either confirm or change current policy or program directions to meet those goals, and report on the success in meeting those goals. (The National Performance Review, 1997)

Beischel and Smith (1991) also provide a framework for measuring manufacturing performance and it stems from two principal ideas. Firstly, "manufacturing performance can and should, be linked to company financial performance". Secondly, "all manufacturing measures, at all organizational levels, should be linked to ensure constancy of purpose among organizational levels and to point to cause-and effect relationships". The rationale is that if these

things are done effectively, employees at all levels will be aware of what the problems are and know how to fix them in order to improve performance. *It is important to recognize that when deciding on performance measures, all levels of management need feedback on whether organizational strategies and objectives are being met.*

Most performance measurement experts have stressed on financial measures of performance. The vital reasoning given is that, manufacturing decisions ultimately impact the business's profitability which in turn impacts future investment in manufacturing resources and the survival of the business. Research by Gosselin (2005) highlights the continuing importance of financial measures in Canadian manufacturing companies despite the increasing emphasis put on non-financial measures. *A combination of cost and non-cost measures supports the notion of cross functional strategies and performance measures.* The key activities in a performance measurement system, should be based on an analysis of the business, and should drive the business's critical strategy. Maskell (1989) argues that another important component of a performance measurement system is competitive benchmarking. Certainly an external benchmark provides a means of evaluating the feedback of the existing performance measurement system. Competitive benchmarking has also been used by a number of industry organizations (including Xerox) when setting goals for their business.

The difference between organisational success and failure is often in performance measurement and benchmarking practices (Cooper et al., 2005) Performance measures are vital to assess the health of an organisation, support managers in their decision making processes, and provide focused direction for operations.

Meaningful and effective performance measurement begins with strategic planning, linked to the periodic planning process of performance reviews and best practice (benchmark) implementation. *This concept is well appreciated in larger organisations, unlike in SMEs, particularly those in the textile and clothing manufacturing sector.* A number of factors must be responsible for the limited or lack of uptake of performance measurement and benchmarking for positioning for competitive advantage gain in this sector.

## II. SYSTEM MODEL

### Performance Appraisal Systems

Performance appraisal is doubtlessly the most powerful tool a manager holds to motivate his employees to give their best on the job. Employees are performing well when they are productive. Productivity implies both concern for effectiveness and efficiency, effectiveness refers to goal accomplishment. However it does not speak of the costs incurred in reaching the goal. That is where efficiency comes in. Efficiency evaluates the ratio of inputs consumed to outputs achieved. The greater the output for a given input, the greater is the efficiency. It is not desirable to have objective measures of productivity such as hard data on effectiveness, number of units produced, or percent of crimes solved etc and hard data on efficiency (Mittar & Mathew, 2014)

Performance appraisal is a limited function in the sense that it concentrates only on the evaluation of the past performances and it is usually done once or at the most two times in a year. In other words it can be said that performance appraisal is all about distinct staff activity.

On the other hand performance management is a continuous function in the sense that it is done in an on-going fashion to ensure that the employees discharge their capabilities in such a way that targets are achieved in real-time basis. Hence it is often said that performance management is continuous in purpose whereas performance appraisal is occasional in purpose.

Performance appraisals are an important part of performance management. In itself an appraisal is not performance management, but it is one of the ranges of tools that can be used to manage performance. (Jonathan Farrington, 2010). Performance feedback has the potential to influence future performance (Ilgen et al., 1979; Kluger & DeNisi, 1996), and significantly impact job and organizational attitudes (Ilgen, Peterson, Martin & Boesch, 1981; Pearson, 1991; Taylor, Fisher & Ilgen, 1984). Thus, feedback becomes important not only to individuals but also to organizations as it has influence on performance.

In a study on performance appraisal in Hungary, Kovach (1995) showed that fatalistic cultures, in which individuals perceive work outcomes to be beyond their influence, tend to accept performance below expectations as long as the focal individual displays effort and willingness. Performance appraisal improves the quality of the work force. It is the process of knowing strengths and weaknesses of the employees thus can bring about a change as required to meet the organizational needs. Moreover the systemic appraisal tells employees that their actions, regularity, diligence,

contribution and performance are deciding factors for their appraisal and that appraisal is directly proportional to their growth (Mittar,2015)

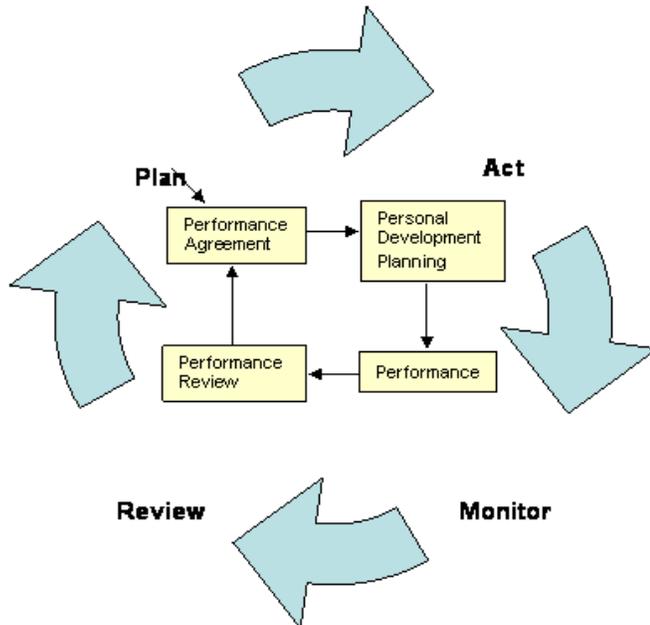


FIG. 2.1 The performance management cycle (recreated from Armstrong & Baron, 1998, A Handbook of Personnel Management Practice, 1998)

Performance Appraisal leads to increase in business performance – Performance appraisal brings the improved individual behaviour and greater awareness of the requirements of the firms. Employees will themselves increase the business performance with their learning and development.

Performance Management typically has two objectives

1. Administrative Decision : This is to ensure the bonus to the employees, merit raises , promotions etc
2. Developmental Goals : This is to ensure the training systems, feedbacks (Murphy & Cleveland , 1995)

The very construct of performance is multidimensional(Rao, 2004) & culture bound (Aycan,2005) , so in an individualistic culture, emphasis would be on Individual Effort& outcomes, calling for objective & quantifiable performance criteria (Harris & Moran 1996), on the other hand collectivist cultures are more likely to reward group loyalty, conformity & harmonious relationships. Cleveland, Murphy, and Williams (1989) argued that that there is a relationship between organizational characteristics and the uses of a performance appraisal system. Stonich (1984) also

argued that performance measurement in an organization should be in tune with its structure and culture.

The process of evaluating employee performance usually comprises three distinct stages:

(1) Preparation for the appraisal process, which concerns the performance criteria and goals to be assessed, (2) the appraisal method or process, as well as (3) the content of the performance evaluation (Milliman et al., 1998). Concerning the preparation stage, evidence suggests that individualistic societies tend to emphasize personal achievement in the appraisal whereas collectivist cultures highlight group-based achievement (Miller, Hom, & Gomez-Mejia, 2001).

*“In a nutshell, satisfaction is simply how happy or content your employees are. Engagement is a measure of their level of motivation and their potential for discretionary effort.”* writes Keith Wiedenkiller, SVP, Human Resources, AMC Entertainment, Inc., in a study conducted to find the effects of employee satisfaction vs. employee engagement in business performance of the organization. *” While satisfaction is certainly a component—or driver—of engagement, so are many other things, like trust, company pride, feeling valued, commitment, and feeling your work is significant or relevant.”* In the study, a careful and anonymous survey of its employees was conducted to gauge levels of employee engagement and it was found that units with the most engagement showed improved business metrics as well, including better concession performance, better cost control, and better customer service metrics than those at less-engaged units. The correlation was so significant as to overshadow any impact from outside factors.” Even though companies are now initiating globally used practices inspired by other industries, what is still commonly observed is the fact that in a typical export house the administration handles all the employee related issues and usually has low experience in terms of managing people effectively. The apparel industry today needs to change its way and give a serious thought to employee engagement as a mandatory practice in their organization as people today are the key to growth (‘Employee Engagement’ in Apparel Industry Stitch World July, 2011). These findings are relevant no matter what opportunities are provided by the scenario facing the garment industry. An operator, open to learning and developing multiple skills out of pride for his work is always more valuable than one whose only motivation is the fear of unemployment. Also the continued savings that are made from responsible material and machine handling is worth

mentioning. Engagement should be the aim of all performance appraisal (Chevalier, 2007)

In an annual performance review conducted by Jeffrey Sugeran, president and CEO, and Mark Scullard, director of research, Inscape Publishing, 6,489 training participants were surveyed about their performance reviews.

*“94 percent said their feedback was positive; 87 percent said the review accurately described their performance and behavior; 84 percent of respondents said that their review was useful. Overall, 90 percent said they were glad the review was included as part of their job. Only 6 percent of our respondents didn’t interpret their review as positive. How do they feel about performance reviews? In general, they were less inclined to think the review process was fair. This feeling of injustice could be due to the 63 percent who said they were hearing information for the first time. Also not surprising was that only 24 percent would characterize their review as accurate. But what is surprising is that 71 percent of those people who received a bad review were still glad the review process was included as part of their job.”*

In its essence, management, especially Human Resource (H.R) is a study of the human mind and its motivations in order to manipulate employee performance. As Maslow’s hierarchy of needs shows, esteem and self-actualisation are positioned at the top of the pyramid and if Performance Appraisal is aimed at addressing these needs, employee engagement can be achieved over mere employee satisfaction.

### III. PREVIOUS WORK

#### Global Apparel Industry

In a study by Technopak in 2007, sourcing decision of buyers are affected at two levels, at the macro level (country level) and at the micro level (firm level). The major macro level factors include factor costs, trade agreements, raw material base (or presence of domestic market), economic policy and stability, political policy and stability and proximity / transportation infrastructure. The major firm level / micro level factors include production capacity, product specialization, quality, delivery reliability and services provided New Sourcing Rules for the Global World

Technopak (2007) study paper further states the key changes that buyers are making in their sourcing strategies were: -

- Rationalization of Vendor Base: Retailers and brands started to segment their vendors for

optimizing the sourcing benefits have categorized them into strategic, niche and need based vendors.

- Transactional Relationship to Strategic Long Term Relationship: Buyers are developing long-term relationship with their key suppliers.
- Full Package Suppliers: Buyers prefer to work with suppliers who have capabilities of doing first design till realizing that design and reaching it the final consumer.
- Outsourcing of Operations to Suppliers: Buyers have started to outsource their operations like product development, inventory management to their vendors.

The apparel vendors all over the world have been hence making efforts to meeting the expectations of apparel buyers and upgrading themselves in various areas of apparel production and order management.

#### Indian apparel industry

As one of the world’s leading sourcing hubs for garments (India Sourcing Report-Global Sources, 2008), India has a well-developed industry that produces models in an array of designs blending traditional styles with the latest and emerging trends from global fashion capitals.

The textiles industry accounts for 14% of industrial production, which is 4% of GDP; employs 45 million people and accounts for nearly 11% share of the country’s total exports basket. During the year 2012-13, Readymade Garments account for almost 39% of the total textiles exports. Apparel and cotton textiles products together contribute nearly 72% of the total textiles exports. The line benefits from a large pool of exporters located in most major cities in the country. Most of them ship their entire output to overseas destinations.

Another key advantage is the steady domestic availability of most fabric types. With India being one of the world’s chief textile producers, local garment suppliers enjoy easy access to most raw materials.

More than 18,000 garment exporters are established in India. Of this number, 78 percent are classified as small-scale, 15 percent are midsize and 7 percent are large enterprises.

Companies falling under the first two categories are usually family-run businesses that employ up to 1,000 people. They can generate annual sales of \$20,000 to \$10 million.

Technology up gradation alone will not bring the desired results. (Premi, 1997) writes, training is highly skilled and

professional activity which helps in improving the overall performance of the organization. It is an important tool to develop ‘human resource’ and ‘improve job knowledge and skills’(Mittar,2015 )

The search by SME for a competitive edge through more effective utilization of Human Resource Practices appears to put family firms, in particular, under even greater stress. Family business may be pressured at times to employ, promote or end employment for close or extended family members. It is also extremely difficult for the CEO who is the father, mother or uncle, to practice HRM objectively with family members

**Merchandising apparel export industry**

The term merchandising means simply to buy and sell commodities for a profit (Rosenau and Wilson, 2006). In the fashion business, the role of merchandising may vary based on whether it is performed in the retail or manufacturing context. In the retail environment, retail fashion merchandising is the buying of apparel and selling them to the ultimate consumer for a profit. In the manufacturing environment, involves conceptualization, development, procurement of materials, sourcing (the process of deciding where and how to manufacture the product) of production and delivery of apparel products to retailers. Major retailers develop and have their own private label apparel (products that are developed and produced exclusively for their store) and some manufacturers have opened their own retail stores.

Merchandising is defined as –Activities undertaken to ensure that the right product reaches at the right price in right quantity and at the right time to the final destination (Gowrek, 2004).

Ali and Ali (2010) described merchandising as

- i. Merchandising can be termed as heart of making a product fail or pass
- ii. Merchandising can be a difference between winning or losing a project/customer.
- iii. Merchandising means finding new customers and markets.
- iv. Merchandising means retaining the customers and extracting more orders from them
- v. Merchandising means making the customers delighted/satisfied on one hand and bringing profits for the company on other.
- vi. Merchandising means bridging communication gap between the company and its customers.
- vii. Merchandising means completion of project/order placed by the buyer as per its requirements in right time, quality and quantity.

Jobs of a Merchandiser in an apparel manufacturing company can be seen as follows in the table to co-ordinate various activities of the buyer, buying house and apparel exporter, each one of them has merchandisers. A merchandiser in each organization then ensures that the succeeding /preceding supply chain entity is linked with all other functions/departments in their organization through them. Merchandisers are ‘fulcrum’ in the apparel supply chain.

**Merchandisers Indian apparel export industry**

A survey conducted by the Methods Apparel Consultancy (2007) covered 10 factories in which 300 people were assessed for managerial and supervisory characteristics. Communication skills were lacking among both managers and supervisors in apparel export factories of Delhi.

TABLE:1 Jobs of a Merchandiser in an apparel manufacturing company

PRE PRODUCTION	PRODUCTION	POST PRODUCTION
<ul style="list-style-type: none"> <li>• Product Development and Sampling</li> <li>• Costing and Negotiation</li> <li>• Fits and Pre-Production Approvals</li> <li>• Color / Fabric approval</li> <li>• Fit approval</li> <li>• Plan Factory Capacity and Allocations</li> </ul>	<ul style="list-style-type: none"> <li>• Production and Line Planning</li> <li>• Fabric and Trim Sourcing</li> <li>• Maintaining Records</li> <li>• Fabric Booking</li> <li>• Trim Confirmations</li> <li>• Testing</li> <li>• Product Safety</li> <li>• Production Follow up</li> <li>• Quality Audits</li> </ul>	<ul style="list-style-type: none"> <li>• Shipment Status</li> <li>• Vessel / Flight Planning</li> <li>• Documentation</li> <li>• Payment Follow up</li> </ul>

(Source: Paper Presentation by Dr. Rajesh Bheda and Archana Gandhi at International Conference on Apparel and Home Textiles, New Delhi, Sept 2008)

In a report by National Skill Development Corporation on Human Resource and Skill Requirements in the Textile Industry (2010) points out the following skill gaps that exist in merchandisers of Indian Textile industry:

1. Lack of soft skills for interacting with buyers in the international market.
2. Knowledge of foreign languages is limited to English – this might prove to be an issue with India becoming a sourcing hub for garments and knitwear.
3. Understanding of various factors affecting costing.
4. Inadequate understanding of various production activities. The person employed picks up the requisite skills with experience.
5. Inadequate understanding of quality requirements.

These gaps are likely to affect the process and information flows in the supply chain and hence it's efficiency.

#### Competitiveness of Apparel Supply Chain and Role of Merchandisers

The research undertaken by Ronald Allen (2008), in the textile and apparel industry of Sri Lanka takes into account metrics to gauge the performance of supply chains. The most important metrics were 1) cost, 2) on-time delivery, 3) quality, 4) lead time, and 5) capacity.

In a research by Uluskan (2010) on Improving the Competitiveness of the Haitian Apparel Supply Chain, service level was an important parameter to improve competitiveness. Service refers to response rates and communication levels in case of a problem, suggestions for the solution to that problem, the sample preparation and delivery time, being proactive in helping buyer companies to run their business, watching the marketplace for the type of products that they produce and bringing new ideas to buyer companies, and offering full package.

Respondents of the research also stated that if the prices of suppliers are the same or close, the differentiator is service which is quality, delivery time and being proactive – to have the knowledge and experience to prevent problems and unwanted situations from reoccurring.

The other considerably important factors in Uluskan (2010) study were training for improvement, skills enhancement-training of existing and new employees and staff - operators, mechanics, floor leaders, and middle management - is critical to build production efficiency.

Undertaking cross-training of existing and new employees can result in increased quality levels, decreased rework, and production flexibility.

In order to have trainings, it is also necessary to have deep understanding of structured training. Therefore, participating in "training center" activities to get technical assistance in terms of operator training, proper cross-training, industrial engineering, lean manufacturing, quality assurance, information management, and logistics will definitely help the manufacturing companies to have better training for their employees and the staff and ultimately, help to reduce waste and increase their productivity.

The merchandisers' roles as described in the preceding section are closely related to competitiveness of apparel supply chain as the key supply chain competitiveness parameters are:

Cost, Logistics, Flexibility, Quality, Delivery, Product Availability, Value Added Services and Customer Supplier Relationship.

*All these factors are directly or indirectly related to the role that the merchandisers are expected to play in an apparel export organisations. For example, merchandisers are responsible for delivery-i.e coordinating all those activities which would ensure products are delivered to buyers on time.*

#### IV. CONCLUSION

Performance appraisal of merchandisers in apparel export industry of Delhi-NCR

In a research by Archana Gandhi (2011) on Merchandisers' Performance in Improving Supply Chain Competitiveness of Indian Apparel Export Units', eighty apparel export companies (manufacturers and buying/sourcing companies) in National Capital Region of Delhi were studied to understand how merchandisers' is likely to effect supply chain competitiveness.

The research shows that merchandisers play a vital role in apparel export companies. As regards merchandiser's contribution in overall business results, five of the 80 respondents felt, merchandiser's contribution was 100%, 19 said merchandiser's contribution was between 80-90% and 52 of 80 felt the contribution was between 50-80%.

The research shows that only about half (48.8%) respondents have a structured training programme for their

merchandisers. Most others either do not initiate training of merchandisers or have an informal system of training them.

On being asked the areas in which the training was conducted, 29 of 80 respondents had training programmes in the area of costing and the next priority of training was in the areas of business communication, team working, ERP/software and Quality assurance.

*85% of respondent organisations had a system of assessing merchandiser performance.*

The top five parameters of appraising merchandiser performance were-

- Good Communication (82% respondents),
- Proactive Initiative in ensuring smooth execution of orders (62 respondents),
- Ability to work with people (74% respondents)
- Skill of Coordination (73% respondents)
- Integrity/Honesty (71% respondents)

97% of the respondents of this research felt that having appropriate measures to assess merchandiser performance and link those to overall competitiveness could actually help enhance their performance.

This was in addition to other factors like-reducing bureaucratic mind set within companies, training merchandisers on regular basis and making merchandisers' job descriptions clear and unambiguous.

The reasons for absence of formal performance appraisal systems in the apparel export industry of Delhi-NCR could be many ranging from the fact that most apparel export organisations are family run businesses and hence there is a wide scope for better professional HR practices to the fact that most organisations feel they are doing well in despite the absence performance appraisal systems.

However as these organisations grow and strive to become world class in all the processes, such employee engagement systems will become a necessity.

The steps suggested for formal performance appraisal of merchandisers could be-

1. Establishing performance standards-The first step in the process of performance appraisal is the setting up of the standards which will be used to as the base to compare the actual performance of the merchandisers. This step requires setting the criteria to judge the performance of the and the degrees of their contribution to the

organizational goals and objectives. The standards set should be clear, easily understandable and measurable.

2. Communicating standards and expectations- The merchandisers should be informed and the standards should be clearly explained to them. This will help them to understand their roles and to know what exactly is expected from them.
3. Measuring actual performance- It is a continuous process which involves monitoring the performance throughout the year. This could be done based on Key Result Areas(KRAs) identified at the beginning of the year/season and having points/weightage for each of the areas identified.
4. Comparing with standards-The actual performance is compared with the desired or the standard performance. The comparison reveals the deviations in the performance from the standards set. The result can show the actual performance being more than the desired performance or, the actual performance being less than the desired performance It includes recalling, evaluating and analysis of data related to performance.
5. Discussing results- The result of the appraisal is communicated and discussed with the employees on one-to-one basis. The results,the problems and the possible solutions are discussed with the aim of problem solving and reaching consensus.
6. Taking corrective action- The last step of the process is to take decisions which can be taken either to improve the performance of the merchandisers, take the required corrective actions, or the related HR decisions like rewards, promotions, demotions, transfers etc.

The fact that merchandisers are an important link in the supply chain competitiveness of apparel export organisations and that their performance needs to be assessed with the goal of enhancing competitiveness is clearly established in the research mentioned above.

The first step towards improvement is performance appraisal, followed by overall performance management for both of which performance measurement is the basis.

## V. FUTURE SCOPES

The companies ought to have a structured mechanism whereby they can trace and track performance of each merchandiser. Ensuring each person understands his/her job responsibilities, is given a sound resources (financial,

technical, IT) to execute these responsibilities. Well defined KRAs (Key Result Areas) and a system of appraisal of KRAs on a routine basis are recommended for apparel export units. Formal assessment should take place on a regular basis, preferably once a year. Its purpose is to provide feedback on past performance and future potential as well as on other relevant aspects concerning a staff member's work including the development of his skills and competencies. Both the positive and negative aspects of individual performance should be frankly addressed.

#### REFERENCES

- [1] Beischel, M., K. Smith, (1991) Linking the shop floor to the top floor, *Management Accounting* 10 pp-25-29
- [2] Bheda Rajesh, A.S. Narag, M.L. Singla, (2003), *Apparel Manufacturing: A Strategy for Productivity Improvement* Journal of Fashion Marketing and Management; Volume: 7 Issue: 1;
- [3] Chomka, Stefan, (2002) Become Full of Human Resource. *Food Manufacture*, Vol. 77 Issue 10, p72, 2/3p.
- [4] Cleveland, J. N., K. R. Murphy, and R. E. Williams, (1989), "Multiple Uses of Performance Appraisal: Prevalence and Correlates," *Journal of Applied Psychology*, vol. 74, pp. 130-135.
- [5] Chu, Chen-Ming, (2002), "The Essence and Effects of Performance Appraisal Systems: Adopting the Expectation/Reality Discrepancy Model", *Taiwan: NTU Management Review* (in Chinese), vol. 9 pp. 113-152.
- [6] Cooper, Sharp Dr. Peter Rayson, Dr. Benjamin Botchway and Prof. Ray McCafferty (2005), 'Performance Measurement in UK textile & clothing manufacturing SMEs: Regaining the initiative', [http://webzoom.freewebs.com/sharpcooper67/401\\_17\\_Cooper.pdf](http://webzoom.freewebs.com/sharpcooper67/401_17_Cooper.pdf)
- [7] Eilon, Samuel (1985), *A Framework for Profitability and Productivity Measures Interfaces*, Vol. 15 Issue 3, p31-40.
- [8] Gandhi, A., 2013. *Merchandisers Performance in Improving Supply Chain Competitiveness of Apparel Export Units*. Research Thesis. University of Delhi.
- [9] Gunther, Jutta; Gebhardt, (2005), *Oliver Eastern Germany in the Process of Catching Up*. *Eastern European Economics*, Vol. 43 Issue 3, p78-102, 25p.
- [10] Gosselin, M. (2005), *An empirical study of performance measurement in manufacturing firms*, *International Journal of Productivity and Performance Management* 54/5-6 pp-419-437.
- [11] Grady M., (1991) *Performance measurement: implementing strategy*, *Management Accounting* 6 pp-49-53.
- [12] Hatry, Harry P. (1997), "Where the Rubber Meets the Road: Performance Measurement for State and Local Public Agencies," *New Directions for Evaluation* 75 pp 31-44.
- [13] Haveman, Heather, (1993), A. *Organizational Size and Change: Diversification in the Savings and Loan Industry after Deregulation*. *Administrative Science Quarterly*, Vol. 38 Issue 1, p20-50, 31p.
- [14] Herrera, Ana Maria; Lora, Eduardo, (2005), *Why So Small? Explaining the Size of Firms in Latin America*. *World Economy*, Vol. 28 Issue 7, p1005-1028, 24p.
- [15] Ilgen, D. R., J. L. Barnes-Farrell, and D. B. McKellin, (1993), "Performance Appraisal Process Research in the 1980s: What has it contributed to Appraisals in Use?", *Organizational Behavior & Human Decision Processes*, vol.54, pp.321-368.
- [16] Lichiello, Patricia and Bernard J. Turnock, (1999), 'Guidebook for Performance Measurement', [www.turningpointprogram.org/Pages/pdfs/perform.../pmc\\_guide.pdf](http://www.turningpointprogram.org/Pages/pdfs/perform.../pmc_guide.pdf)
- [17] Maskell, B., (1989) "Performance measures of world class manufacturing", *Management Accounting*, Vol.67, pp.32-33.
- [18] Mittar, S., 2015. *Impact of Human Resource Management Practices on Organisational Performance in Garment Manufacturing Firms*. Research Thesis. National Institute of Fashion Technology.
- [19] Mittar, S. and Mathew, S., *Human Resource Factors Influencing Employee Performance in Garment Manufacturing Firms (GMF) in Delhi/NCR*, *Journal of Business and Economics*, ISSN 2155-7950, USA July 2014, Volume 5, No. 7, pp.2014
- [20] Newcomer, Kathryn E. (1997) *Using Performance Measurement to Improve Programs*, pp 5-13
- [21] O'Leary, Dennis S., (July 1995), *Joint Commission on Accreditation of Healthcare Organizations. "Measurement and Accountability: Taking Careful Aim," Journal of Quality Improvement* 21, pp 354-357.
- [22] Parikh, A., *A Comparative Study of the Production Structure of the Cotton Textile Industry in India and the USA*. *Journal of Development Studies*, Vol. 11 Issue 4, p291, 11p.
- [23] Perrin, E. B., J. S. Durch and S. M. Skillman, (1999) *Health Performance Measurement in the Public Sector: Principles and Policies for Implementing an Information* Washington D.C.: National Academy Press.
- [24] Pratt, Clara C., (1997), *Building Results: From Wellness Goals to Positive Outcomes for Oregon's Children, Youth, and Families*, 2nd ed. Oregon State University Family Study Center
- [25] Kumar, T., Mittar, S. *Employee Engagement in Apparel Industry in Delhi /NCR*, *Stitchworld*, July, 2011
- [26] Tosi, Henry L.; Werner, (1995) *Steve. Managerial Discretion and the Design of Compensation Strategy*. *Academy of Management Proceedings*, pp146-150,
- [27] *Virginia Department of Planning and Budget, Planning and Evaluation Section. Virginia's Handbook on Planning & Performance* (Richmond: VA Department of Planning and Budget, 1998).
- [28] Wholey, Joseph S. and Harry P. Hatry. (1992), "The Case for Performance Monitoring," *Public Administration Review* 52 pp 604-610.