Robert S. Kaplan is a member of the editorial advisory board since January 1999. The Marvin Bower Professor of Leadership Development, Emeritus at the Harvard Business School is known for his contributions in the fields of activity-based costing and the Balanced Scorecard. Robert S. Kaplan is one of the most influential scholars worldwide in the field of strategic and management control. Activity-based costing and the Balanced Scorecard are tools used in thousands of enterprises and in public organizations.

Robert S. Kaplan studied Electrical Engineering and received a B.S. and M.S. from the Massachusetts Institute of Technology (M.I.T.) and a Ph.D. from Cornell University. In 1966, he joined the faculty of the Tepper School of Business at Carnegie Mellon University, where he spent the following 16 years. From 1997 to 1983 he served as Dean of this school. In 1984, he joined the Harvard Business School. He received honorary doctorates from the University of Stuttgart (1994), the University of Lodz (2006) and the University of Waterloo (2008).

Robert S. Kaplan and David P. Norton created the Balanced Scorecard, a strategy performance management tool. The focus of the Balanced Scorecard is on measuring financial and nonfinancial key performance indicators and linking a company’s current actions to its long-term goals. In 1992, this method was introduced by Kaplan and Norton in a Harvard Business Review article. The Balanced Scorecard was first adopted by Mobil and Sears.

The focus of Kaplan’s research, teaching and consulting activities is on linking cost and performance management systems to strategy implementation. Measuring and managing organizational risk as well as measuring cost of delivering health care and linking patient costs to outcome are two of his current research topics.

Kaplan is author or co-author of 14 books and more than 150 papers. In 2006, he was elected to the Accounting Hall of Fame and received the Lifetime Contribution Award from the Management Accounting Section of the American Accounting Association (AAA). His books are translated in many languages, so also in German.