

Management of Economic and Financial Performance by Management Control: Non-financial indicator approach

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Summary

This article explores the contribution of management control to the management of economic and financial performance, using non-financial indicators. The results of the research indicate that management control, through the use of these indicators, can play a decisive role in improving the economic and financial performance of organizations.

By relying on non-financial indicators, organizations gain a deeper understanding of the key factors of their performance, such as customer satisfaction, quality of products or services, innovation, and productivity. The integration of these indicators into the management control system allows for optimal alignment between strategic objectives and operational and financial performance. Keywords: management control, non-financial indicators, strategic management, performance management.

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الملخص:

تشير المحددات التي تبرر استخدام المعايير غير المالية لتقييم أو إدارة الأداء إلى التفسيرات النظرية جنباً إلى جنب مع المناهج التعاقدية والمعرفية. الهدف من مقالتنا هو اقتراح تحليل نظري لهذين النهجين. بالنسبة للنهج التعاقدية ، نضع تصنيفاً للتفسيرات لاختيار المعايير غير المالية المطروحة في الأعمال الحالية. نظهر أيضاً أنه يمكن استخدام نظريات أخرى. بالنسبة للنهج المعرفي ، نحدد الأعمال التي تنشئ ارتباطاً صريحاً بين القراءة النظرية والمعايير غير المالية. أخيراً، نحدد الإطار النظري الذي يمكن إرفاق الأدوات التي تقدم العديد من المعايير غير المالية مثل بطاقة الأداء المتوازن أو رأس المال الفكري.

كلمات مفتاحية : الرقابة الإدارية، المؤشرات غير المالية، الإدارة الاستراتيجية، إدارة الأداء.

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Introduction:

In recent years, many companies have restructured their organizations, in response to changes in their political, economic, technological environment and/or changes in their shareholding (mergers, acquisitions, external growth). The main aim of this reorganisation is to strengthen their efficiency and competitiveness in the market, where value creation is now an imperative at all levels.

In Algeria, companies are operating in a context of rapid change, marked by political and economic changes, accelerating inflation, the devaluation of the national currency and increased competition. These factors, combined with rising stakeholder expectations, are driving companies to innovate and improve quality, while keeping costs under control. However, traditional management control, based solely on financial indicators, may not be sufficient to meet these more strategic managerial requirements.

Effectiveness and efficiency are now priorities for managers, and the use of performance indicators is becoming a common management practice. These indicators provide companies with a simple and effective method to assess and guide their financial and economic performance.

Beyond the usual financial indicators, there are several reasons to use non-financial indicators to assess overall performance. This is because financial metrics, such as net profit or revenue, do not fully capture critical aspects of performance, such as customer satisfaction, product quality, and operational efficiency. Non-financial metrics, on the other hand, provide a more comprehensive view of the health of the company, taking into account company culture, product quality, and operational efficiency. They also help anticipate and detect potential issues, such as quality defects or customer returns, before they significantly affect financial performance. In addition, these indicators contribute to long-term financial performance by strengthening the foundation for the company's future success.

This reflection is based on two major axes in management sciences: corporate governance and performance management. More specifically, we are interested in the identification of non-financial indicators and their role in economic and financial performance. Managing this performance requires the use of specific measures, beyond purely financial indicators, that meet the specific needs of management control. These non-financial indicators provide a more holistic understanding of economic and financial performance, covering areas other than the financial and accounting aspects of the organization. Our study thus seeks to understand the functioning, within companies, of the control tools responsible for measuring this performance.

The research field of this article focuses on the measurement and management of performance in Algerian companies, through the use of performance indicators. This issue, old but rich in the literature on management control, is the basis of our reflection in this article.

The emergence of the problem of our research can be summarized as illustrated in the diagram below:

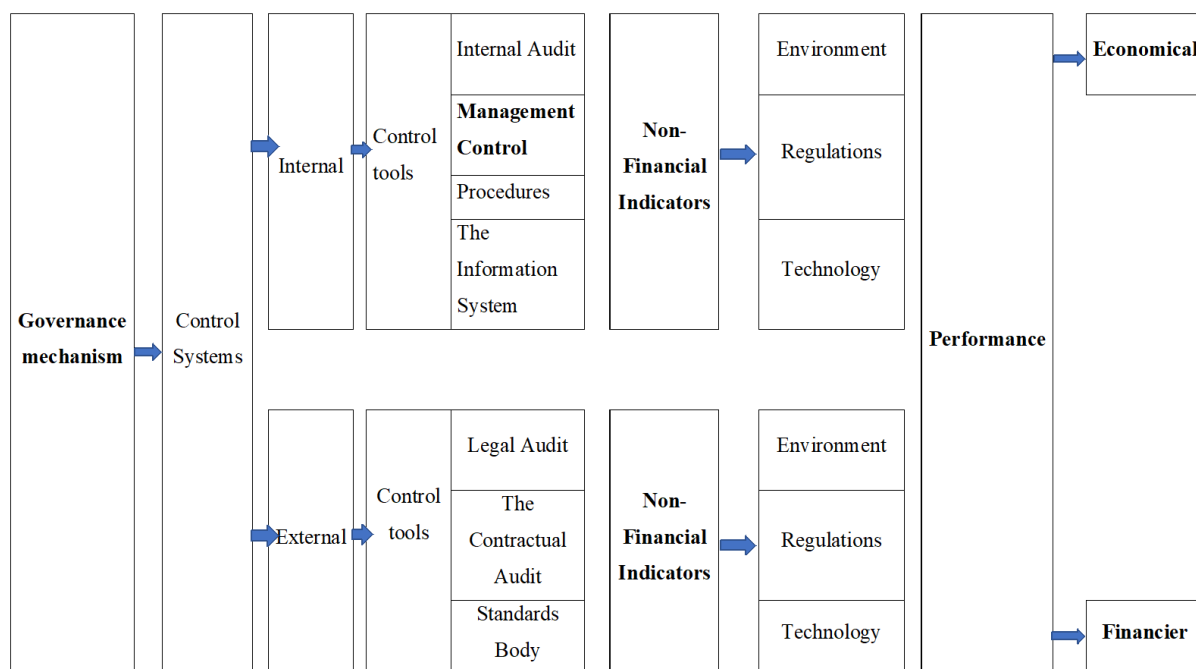


Figure 1: Related to the research question

The research question that will guide our study is the following:

Why and how do companies under Algerian law use non-financial indicators in their control systems to manage economic and financial performance?

Our article is structured around three main approaches:

Management control as an internal control tool.

The inseparability of the management control of the governance bodies.

In other words, management control cannot operate independently; It must be integrated into an organizational structure that provides a framework for the evaluation of economic and financial performance.

A managerial approach.

This is based on the intervention of the owners via their control bodies, to monitor and guide the governance of the entity, with the aim of maximising economic and financial performance.

Based on these approaches, we made the following assumptions:

- Decision-making is facilitated by a management control system that incorporates relevant indicators.
- The limitations of the financial information system encourage managers to ask their management controllers to use non-financial data to improve decision-making.

- Non-financial indicators are considered to complement financial criteria, providing a more complete assessment of performance.

This raises several underlying questions, which we will explore to better interpret our results, including:

- What are the limits of accounting and financial information as a means of communicating performance?
- To what extent are companies integrating and using non-financial indicators in their control systems?
- What are the determinants and contingent factors that influence the choice and implementation of non-financial indicators?
- How are these indicators constructed to measure economic and financial performance?
- On what criteria are the indicators selected?
- At what levels and in what ways do managers use non-financial indicators?

Through this article, we seek to provide answers to these questions by postulating that the use of non-financial indicators is primarily aimed at value creation.

Conceptual framework of governance, management control and the notion of performance

The challenges of corporate governance have their origins in a dead end. Companies are now becoming aware that the search for infinite wealth is no longer enough and that indifference to non-economic issues is becoming problematic. A major change seems to be shaking the principles of a bygone era, where the logic of profit, a pillar of the "Glorious Thirty", is now competing with other values, encouraging companies to open up more.

Private companies, despite an erosion of trust on the part of the market and the public, seem in retrospect to have paved the way for redefining the legitimacy of private management. No economic system can survive without its essential foundations, such as trust, reliability and integrity. All these terms refer to the notion of belief, anchored in the Latin word *credere*. It is this paradigm shift that corporate governance is supposed to embody. While the ideal is ambitious, the concept of governance deserves in-depth attention. Different theories put forward various perspectives, and although this debate is complex, three axes make it possible to characterize its dimension. None of them is sufficient on its own, but together they require distinct skills. Corporate governance cannot be effective without continuous training of senior

executives. The challenge here is to deepen our understanding in order to develop a global vision, which is essential for rebuilding trust.

The notion of governance is inseparable from a shift in the company's centre of gravity towards social compromises. Thus, profit is not made at the expense of human capital, but on the contrary, it values employees, who become both a material and cultural resource, contributing to the company's image in society. Advertisements that promote high-performing employees illustrate this aspect, where the individual becomes the "social showcase" of the company. More fundamentally, an inclusive ideal is emerging, reconciling human and economic dimensions, and integrating respect for the environment as well as essential values such as autonomy, equality and human dignity. The Nobel Prize in Economics Amartya Sen emphasizes that true development implies taking into account the rights and freedoms of individuals, stating that growth without equality is only a vain parenthesis in the search for social progress (Jacob, 2003). Thus, corporate governance is not only about meeting economic imperatives, it also recognizes human value.

Principles and challenges of management control according to Zimmerman (2001)

Organizations are constantly evolving, embracing new developments and breaking with the past based on their environment. Their structure must be flexible enough to absorb and adapt to various external factors. Management control plays a key role in developing management tools that make it possible to predict, monitor and control the company's activities as well as its economic and organizational development. This process also makes it possible to evaluate performance by measuring results and identifying deviations from set objectives, thus facilitating corrective actions to ensure organizational performance.

In this part, we will examine the management control process, its objectives and purposes, information and decision systems, as well as traditional and modern management tools for performance measurement.

Foundations and principles of management control

Management control aims to control and direct the organization by anticipating developments, setting objectives and defining the means to achieve them. It can be defined as "all the actions, attitudes, procedures and tools that allow the company to set long, medium and short-term objectives and to continuously ensure that they are achieved". As R. Anthony explains, "Management control is the process by which managers ensure that resources are obtained and used effectively and efficiently to achieve the organization's objectives."

However, traditional definitions are no longer sufficient to capture recent developments in management control, particularly with increased competition and the development of information and communication technologies (ICT). These advances have transformed management control from a simple monitoring of objectives to a planning and steering system, based on information and decision-making through reports and dashboards for decision-makers. Summarizing these perspectives, it appears that management control is a continuous and evolving process, which includes the implementation of information and decision-making systems at the service of all the organization's structures.

The management control process:

The management control process is a four-step cycle, as summarized as follows:

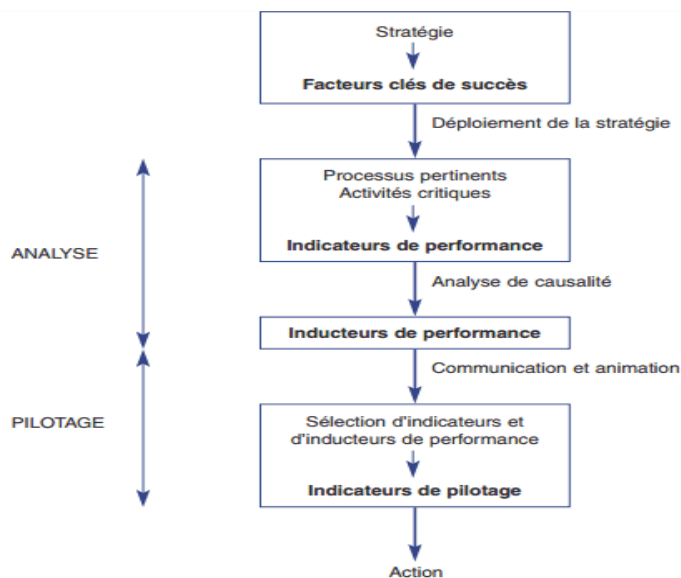


Figure 1: Management control in four steps: a learning process

Source: PESQUEUX Y and others "Management control organisation, tools and practices" 3rd Ed, Dunod, Paris p 3

Classifying the Management Control process into four steps is an adaptation of the Deming Wheel which illustrates the Quality Management Method (PDCA), in the four steps follows

one after the other to form a virtuous circle, with the aim of a continuous improvement in terms of quality, services or the overall performance of an organization.

- **Plan:** Prepare, plan (what you will achieve)
- **Do:** Develop, build, implement (most often, we start with a test phase)
- **Check:** Control, check
- **Act:** Act, adjust, react (if you tested in the *Do* step, you deploy in the *Act* phase)

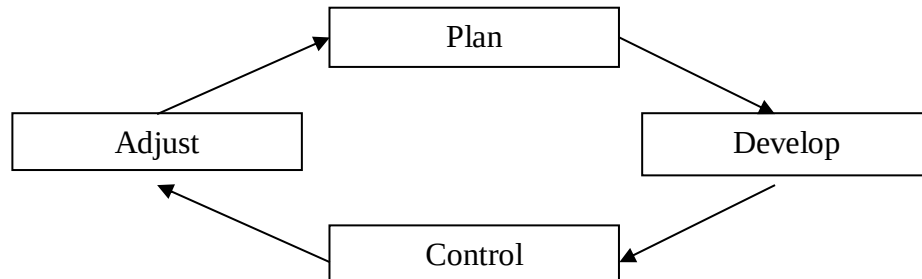


Figure 2: The Basic Circle of Continuous Improvement

We can conclude by the fact that the notions of process and learning are part of the profound questioning that has affected Management Control, which has made it move from a closed model to an interactive model that influences and is influenced by its environment, which allows it to anticipate, adapt and evolve.

The new management tools and the Balanced Scorecard

The new management tools and the Balanced Scorecard

Meeting the limits of traditional financial tools

The dashboards and the Balanced Scorecard share a key objective: to remedy the inadequacies of traditional financial tools. The growing interest in dashboards and the development of the Balanced Scorecard in the 1990s can be explained by a common desire of companies, from the United States to Europe, to no longer rely solely on financial indicators. In France, which is traditionally more critical of these indicators due to less pressure from the financial markets compared to the United States, and in the United States itself, where the negative effects of management oriented exclusively towards the short term are being felt, criticism of financial indicators is converging:

Lack of Operationality: Financial indicators do not make it possible to diagnose the underlying causes of financial slippages without the use of concrete indicators on the ground, limiting their value for corrective actions.

Retrospective: These indicators are often reflections of the past, pointing to old problems that are belatedly impacting financial performance.

Short-term trend: They favour immediate results, to the detriment of long-term investments, which are necessary but can temporarily affect financial indicators.

These limitations are felt not only by managers, but also by investors and financial analysts. The Jenkins Report, published by the AICPA in 1994, underscored the growing demand for expanded management information. As a result, stakeholders now expect companies to provide information that goes beyond traditional financial reporting to include more comprehensive management communication (business reporting). In France, since 2007, accounting exams have included more tests focused on performance and strategy, demonstrating the importance of these new approaches.

Faced with the increased uncertainties of the economic environment, modern management tools today emphasize three fundamental qualities: anticipation, explanation and orientation towards action.

Action-oriented approaches

New approaches must be action-oriented: they offer concrete implementation of the deployment of targets and strategic objectives, and are close to action plans. The orientation towards action stems in part from the explanatory power of the tools: in order to act and choose the right action plans for an objective, you need to have tools that allow you to understand where the expected effects – positive or negative – of the action are.

It is important to underline the increasingly pronounced movement, including in countries that are culturally very steeped in economic and financial approaches, towards management control that is not exclusively financial and on the contrary concerned with monitoring physical or qualitative data. The latter have the particularity of being closer to the operational, to the daily action. Previous research has revealed that the information needs of decision-makers change according to their hierarchical level and degree of operability. At the level of a general management, there will be a greater need for financial data, supplemented by only a few physical data; At the most operational level, on the other hand, the need for information corresponding to physical data is very important and financial data less useful. The closer we get to the "field" and to day-to-day decision-making, the more important physical and qualitative data becomes; On the contrary, financial data has qualities of synthesis and aggregation, which are all the more valuable when it is necessary to have an overall vision of an activity. However, they take little account of the multitude of concrete micro-decisions that

make up the daily life of the company and "move it forward". It is for this reason that a general management dashboard must also integrate physical or qualitative indicators that can shed light on the financial data.

The balanced scorecard

Balanced Scorecard: Origin and Evolution

The Balanced Scorecard (BSC), developed by Robert S. Kaplan and David P. Norton in the 1990s, aimed to go beyond the limitations of traditional financial indicators by integrating non-financial measures, allowing for better strategic direction for companies. Their book "Relevance Lost" (1987) already laid the foundations of this new model by stating that short-term indicators were insufficient to drive long-term performance. Kaplan and Norton designed the BSC as a balanced dashboard that combines financial and non-financial metrics and allows for strategy communication at all levels of management.

Four Key Dimensions of BSC

The BSC is based on four fundamental dimensions, which provide a holistic view of the company's performance:

Finance: Short-term economic indicators, such as turnover or ROI, adapted according to the company's strategy.

Customer: Metrics related to customer satisfaction, loyalty, and profitability, accompanied by attributes that reinforce the company's image.

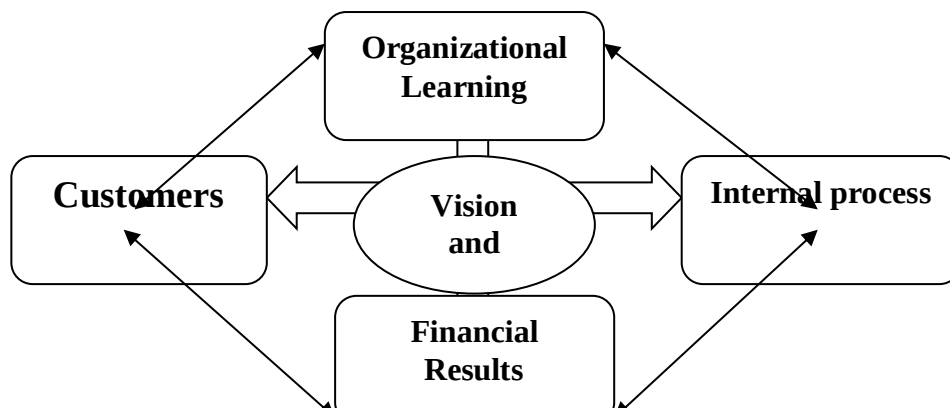
Internal Processes: Indicators that aim to improve productivity and quality, focusing on key processes to optimize performance.

Organizational Learning: Measures related to skills, systems and learning processes, to drive innovation and long-term growth.

Evolution Towards a Strategic Management Tool

The BSC quickly evolved from a performance measurement tool to a true strategic management system. It helps leaders not only translate and align strategy with operational actions, but also strengthen team engagement by linking goal achievement to recognition and rewards. In their book "Strategy Maps" (2003), Kaplan and Norton take this approach further by introducing strategy maps, which make it possible to visualize and clarify the cause-and-effect relationships between different indicators to create value.

In short, the BSC has become an integrated instrument that guides companies in achieving their objectives through balanced monitoring, both in financial and operational terms, for sustainable performance.



Scheme 1: Synthesizing the translation of the strategy into operational objectives.

The balanced scorecard is therefore an approach in which the implementation of the strategic map consists of deploying all along the hierarchical lines "from the top down", first considered as a strategic tool and performance measurement, it turns out to be a system in its own right of management and management control, He goes from strategy to the setting of operational objectives, he also helps management through the empowerment, motivation and evaluation of individuals.

Whether it is the dashboard or the balanced scorecard, they reflect a similar need to complement classic budget control and financial *reporting*, which have become insufficient for the needs of management, these new so-called "Steering and Performance Measurement" have as their principle anticipation and planning that meets the needs established by the strategy, as well as on the orientation and implementation of action plans that follow the measurement and analysis of results.

In this article, the case studies are positioned according to two paradigms.

Explanatory approach: For the first research question, "Why do companies use non-financial indicators?", the study seeks to establish cause-and-effect links explaining the use of these indicators, by identifying the internal and external factors influencing this practice.

Descriptive approach: The second question, "How do companies use these indicators?", aims to describe the mechanisms for using non-financial indicators in a control system.

The methodology adopted is based on multiple case studies (Stake, 1998), favouring the emergence of common features to enrich the theory. The survey is conducted among 200 companies, using questionnaires, which collect quantitative and qualitative data. The questionnaire is a structured tool to obtain reliable and statistically significant information, while measuring respondents' opinions, expectations and knowledge.

Analysis of the results:

1- What are the limits of accounting and financial information as a means of communicating performance?

Table 1 : cross-referencing between the degree of reliability of financial information and the nature of the indicators used

Staff	Management control only takes into account financial indicators	Management control takes into account financial and non-financial indicators	Total	%
Not at all reliable	5	5	10	5,00%
Manipulated	5	10	15	7,50%
More or less true	20	28	48	24,00%
Reliable	19	76	95	47,50%
Guarantee	8	24	32	16,00%
Total	57	143	200	.
%	28,50%	71,50%	100	.

Interpretation:

71.50% of the targeted companies integrate non-financial indicators into their management control systems, in order to give more reliability to their financial information; i.e. 63.50% of companies that integrate non-financial indicators into their management control systems consider that the financial information produced is reliable and guaranteed.

Comment:

Accounting and financial reporting can be an important measure of a company's performance, but it also has some limitations as a vehicle for reporting performance. Some of these limitations include:

Limited Performance Measurement: Accounting and financial reporting provides only a limited measure of a company's performance. It only considers the financial aspects of the business, such as revenue, expenses, profits, and losses. It does not measure other important factors such as product quality, customer satisfaction, employee retention, supply chain management, etc.

Accounting standards can be restrictive: Accounting standards can be restrictive in terms of what can be accounted for and how. For example, research and development (R&D) expenses may not be accounted for as assets, even though they may generate long-term value for the company. Similarly, accounting standards may not allow a company to properly reflect the value of its intangible assets, such as intellectual property or trademark.

Context may be missing: Accounting and financial information provides numbers, but it doesn't always provide the context in which those numbers should be interpreted. For example, a company may have increased its sales, but this may be due to a reduction in prices, which would reduce its profit margins.

Errors can occur: As with any type of information, errors can occur in accounting and financial information. Errors can be due to human error or fraud. Mistakes can lead to erroneous information, which can affect decision-making.

Selective communication can be used: Companies can selectively communicate accounting and financial information to present a positive picture of their performance. Companies can choose to highlight the positive aspects of their performance and minimize the negative aspects.

In short, accounting and financial information can be an important vector for reporting performance, but it must be interpreted with caution in light of its limitations. It should be used in conjunction with other metrics to get a holistic view of the company's performance.

2- Do companies integrate and use non-financial indicators in their control systems?

Table 2: Integration and use of non-financial indicators in its control system?

Does your company integrate and use non-financial indicators in its control system?		
Non-Respondents	1	.
Yes	112	56,28%
No	87	43,72%
Total Respondents	199	100,00%

Interpretation:

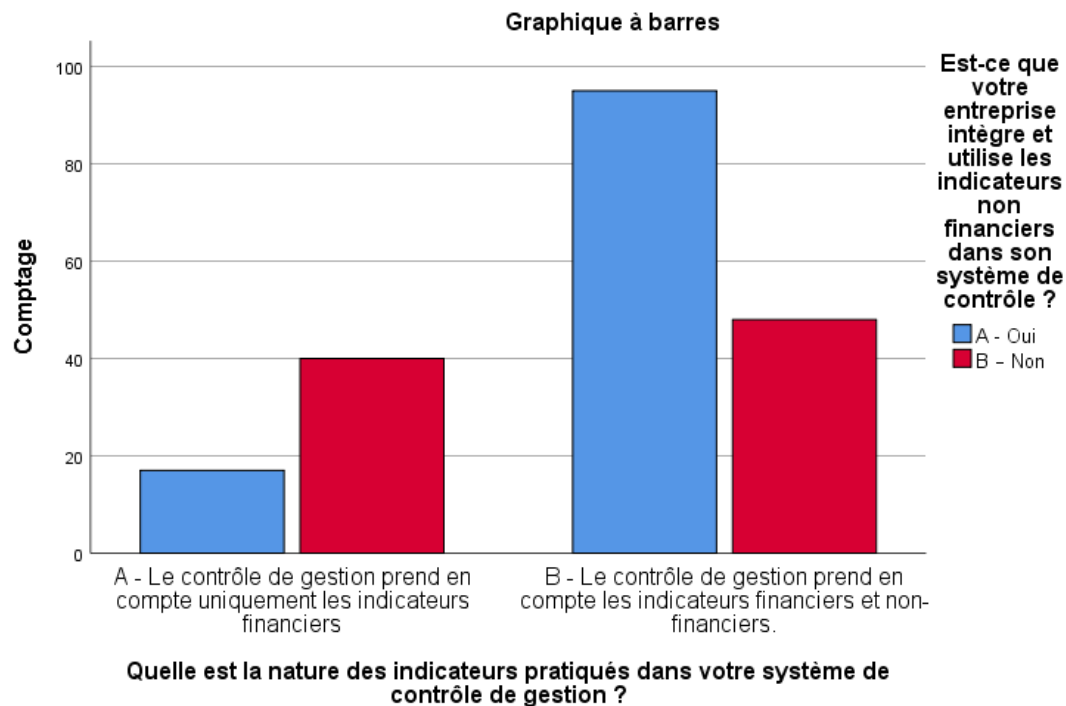
56% of targeted companies use and integrate non-financial users into their control systems.

Table 3: Cross-referencing between the integration of non-financial indicators in the corporate control system and the nature of the indicators used in management control

Actual		Does your company integrate and use non-financial indicators in its control system?		Total
		A - Yes	B – No	
What is the nature of the indicators used in your management control system?	A - Management control only takes into account financial indicators	17	40	57
	B - Management control takes into account financial and non-financial indicators.	95	48	143
Total		112	88	200

Interpretation:

Of the 200 targeted companies, 112 companies use non-financial indicators in their control systems; of which 95 companies take into account financial and non-financial indicators in management control.



Comment:

The majority of companies integrate and use non-financial indicators in their control systems. Non-financial metrics, such as customer satisfaction, product quality, employee productivity, innovation, and social responsibility, are increasingly recognized as important for evaluating a company's performance.

Many companies have implemented performance dashboards that include both financial and non-financial indicators. These dashboards allow leaders to have a global view of the company's performance and make decisions accordingly.

Companies that incorporate non-financial metrics into their control systems have often seen significant improvements in their overall performance, including customer satisfaction, employee retention, and sustainability.

However, some companies may find it difficult to integrate non-financial indicators into their control systems due to the difficulty of measuring these indicators reliably and consistently. This may require a significant cultural and organizational change within the company.

3- What are the determinants and contingency factors that influence the choice and implementation of non-financial indicators?

Table 4: The determinants and contingency factors that influence the choice and implementation of non-financial indicators

The determinants and contingency factors that influence the choice of non-financial indicators		
Non-Respondents	88	.
The socio-cultural environment	45	40,18%
Ethical issues	34	30,36%
The political environment	38	33,93%
Organizational structure	80	71,43%
Other	0	0,00%
Total Respondents	112	100,00%

Interpretation:

The organizational structure accounts for 71.43% of the contingency factors that influence the choice of non-financial indicators; as for the socio-cultural environment, it represents 40%; the political environment represents 33.93%; Ethical issues represent 30.36%.

Comment:

Non-financial indicators are performance measures that are not directly related to the financial profitability of the company. They are used to evaluate the overall performance of the company, especially in terms of sustainability, social responsibility, quality, customer satisfaction, employee well-being, and innovation. The choice and implementation of non-financial indicators are influenced by several determinants and contingency factors, including:

The company's strategy: Non-financial indicators should be aligned with the company's overall strategy. For example, if the company has a goal to reduce its carbon footprint, relevant non-financial indicators could include greenhouse gas emissions and the use of renewable energy.

Stakeholders: Stakeholders, including customers, employees, shareholders, suppliers, and local communities, may have different expectations for non-financial performance. Non-financial indicators must therefore be chosen according to the expectations of stakeholders.

Regulations: Regulations may require companies to track certain non-financial metrics, such as environmental compliance or ethical practices.

Company culture: Company culture can influence how employees perceive non-financial indicators. For example, a company focused on financial results might be less inclined to use non-financial indicators to assess performance.

Data availability: Businesses need to be able to collect accurate and reliable data to measure non-financial indicators. If data is not available, it can be difficult to track these indicators.

Technologies: Technologies, such as information management systems and data analytics software, can help businesses collect, analyze, and report non-financial indicators.

In summary, the choice and implementation of non-financial indicators depends on the company's strategy, stakeholder expectations, regulations, corporate culture, availability of data and available technologies.

4- How are these indicators constructed to measure economic and financial performance?

Table 5: The axes that allow the measurement of economic and financial performance, the indicators are built around the axes:

In order to measure economic and financial performance, the indicators are built around the following axes:		
Non-Respondents	1	.
Financial focus	166	83,42%
Customer focus	130	65,33%
External process axis	60	30,15%
Organizational Learning Axis	40	20,10%
Other	2	1,01%
Total Respondents	199	100,00%

Interpretation:

For 83.42% of companies that use management control, the choice of indicators for measuring economic and financial performance is built around the financial axis, in the first place, other axes are used, respectively customer axis, external processes axis and organizational learning axis.

Comment:

There are several indicators used to measure the economic and financial performance of a country, a company or a market. Here are some examples:

Gross domestic product (GDP): this is the total value of all goods and services produced in a country during a given period. GDP is often used as an indicator of economic growth.

Unemployment rate: This indicator measures the percentage of the labour force that is unemployed but actively looking for work. A high unemployment rate can indicate poor economic performance.

Consumer Price Index (CPI): This indicator measures the general price level of goods and services purchased by consumers. The CPI is often used as an indicator of inflation.

Debt ratio: This indicator measures the total debt of a company or country in relation to its income or GDP. A high debt-to-income ratio can indicate a precarious financial situation.

Net profit: This metric measures the difference between a company's revenue and expenses. A high net profit can indicate a successful business.

These indicators are built from data collected from different sources, such as surveys, account statements, tax data, and others. Economic and financial indicators are widely used by governments, businesses, and investors to make important decisions.

5- How are the indicators used chosen and according to what criteria?

Table 6: The criteria for choosing the indicators used

The choice of indicators used is based essentially on the criterion ?		
Non-Respondents	0	.
Efficiency in the production of goods or the performance of services	122	61,00%
Customer satisfaction	136	68,00%
Market position	98	49,00%
Quality of the information system	71	35,50%
Process or technology level development	56	28,00%
Other	3	1,50%
Total Respondents	200	100,00%

Interpretation:

For the criteria for choosing the indicators used; the customer satisfaction rate represents the most used choice criterion, i.e. a rate of 68%, the second criterion used is that of efficiency in the production of goods or the provision of services at a rate of 61%, in 3rd position we note that the position on the market represents 49%, and that the criterion of quality of the information system is used with a rate of 35.50%, for the criterion of process development or level of technology it represents 28%.

Comment:

The indicators used are chosen according to the objectives and needs of the analysis or evaluation that is to be carried out. The criteria vary depending on the areas, sectors of activity,

policies or programmes involved. Nevertheless, a few general criteria are often used to guide the selection of indicators. Here are some of them:

Relevance: Indicators should measure the most important and relevant aspects of the object or question to be assessed.

Reliability: Indicators must provide accurate and reliable measurements of the phenomena they seek to measure.

Validity: Indicators should measure what they are intended to measure and be consistent with the definitions and concepts used.

Sensitivity: Indicators must be sensitive enough to detect significant changes and developments over time.

Accessibility: Indicators should be easily accessible and available to those who need them.

Cost: Indicators must be economically viable, i.e. their cost must be proportional to the expected benefits.

Understandability: Indicators should be understandable by stakeholders and users who should be able to interpret them easily.

Based on these criteria, different types of indicators can be chosen, such as quantitative, qualitative, objective, subjective, direct or indirect, etc. It is also important to note that the choice of indicators often depends on the objectives and priorities of the analysis or evaluation, as well as on the available data.

6- How and at what levels are non-financial indicators used by managers?

Table 7: The importance of non-financial indicators in decision-making

En Lignes: Does your company integrate and use non-financial indicators in its control system?							
In column: 3 On a scale of 1 to 5, how do you judge the degree of importance of non-financial indicators in the local purchasing decision?							
Staff	1	2	3	4	5	Total	%
Yes	8	14	28	41	21	112	56,28%
No	12	9	20	21	25	87	43,72%
Total	20	23	48	62	46	199	.
%	10,05%	11,56%	24,12%	31,16%	23,12%	100	.

En Lignes: Does your company integrate and use non-financial indicators in its control system?							
In column: 2 On a scale of 1 to 5, how do you judge the degree of importance of non-financial indicators in the decision to buy abroad:							
Staff	1	2	3	4	5	Total	%
Yes	17	10	23	34	28	112	56,28%
No	19	9	21	18	20	87	43,72%
Total	36	19	44	52	48	199	.
%	18,09%	9,55%	22,11%	26,13%	24,12%	100	.

En Lignes: Does your company integrate and use non-financial indicators in its control system?							
In column: 4 On a scale of 1 to 5, how do you judge the degree of importance of non-financial indicators in the Production Decision:							
Staff	1	2	3	4	5	Total	%
Yes	9	4	16	42	41	112	56,28%
No	14	5	19	23	26	87	43,72%
Total	23	9	35	65	67	199	.
%	11,56%	4,52%	17,59%	32,66%	33,67%	100	.
En Lignes: Does your company integrate and use non-financial indicators in its control system?							

In column: 1 On a scale of 1 to 5, how do you judge the degree of importance of non-financial indicators in the Investment Decision:							
Staff	1	2	3	4	5	Total	%
Yes	12	3	15	34	48	112	56,28%
No	11	7	20	19	30	87	43,72%
Total	23	10	35	53	78	199	.
%	11,56%	5,03%	17,59%	26,63%	39,20%	100	.

En Lignes: Does your company integrate and use non-financial indicators in its control system?							
In column: 5 On a scale of 1 to 5, how do you judge the degree of importance of non-financial indicators in the decision on outsourcing (subcontracting):							
Staff	1	2	3	4	5	Total	%
Yes	15	7	26	36	28	112	56,28%
No	16	7	21	21	22	87	43,72%
Total	31	14	47	57	50	199	.
%	15,58%	7,04%	23,62%	28,64%	25,13%	100	.

Interpretation:

The survey revealed that out of the 200 companies surveyed, 56.28% of these companies use and integrate non-financial indicators into their control systems, and that the majority of these companies (112 companies) consider the use of non-financial indicators in decision-making to be very important.

Comment:

Non-financial indicators are used by managers at multiple levels to evaluate their company's performance and make strategic decisions. These indicators include measures such as customer satisfaction, quality of products or services, employee satisfaction, innovation, environmental sustainability, corporate social responsibility.

At the operational level, managers use non-financial indicators to track the performance of their teams and to improve business processes. For example, measuring customer satisfaction can

help managers understand how customers perceive the company and identify areas for improvement.

At the tactical level, managers use non-financial indicators to measure the effectiveness of their strategies and to adjust plans accordingly. For example, measuring product quality can help managers understand whether production processes need to be improved to improve product quality.

At the strategic level, managers use non-financial indicators to track the company's long-term performance and to make important decisions about the company's future directions. For example, measuring innovation can help managers understand the company's ability to innovate and make decisions about investments in research and development.

In summary, non-financial indicators are used by managers at all levels of the company to monitor performance and to make informed decisions. These indicators are important because they provide information on key aspects of the business that are not directly measurable in financial terms, but are essential for effective business management.

Limit:

Algerian companies may be likely to use non-financial indicators in their control systems for various reasons, in particular to:

Measuring customer satisfaction: Companies may be interested in using non-financial metrics such as customer satisfaction rates or the number of complaints received to evaluate their performance in terms of customer satisfaction. This can help them identify areas for improvement to provide better service and build customer loyalty.

Measure operational efficiency: For this, companies will choose inventory turnover rate, production cycle time, or overall equipment effectiveness (OEE) to assess their operational efficiency. This can help them identify bottlenecks in their processes and improve their productivity or even reach full capacity utilization.

Measure employee engagement: Companies are often attracted to using metrics such as employee turnover, absenteeism rate, or the level of employee participation in training programs to measure their engagement. This can help them identify issues that prevent staff from being motivated and put in place measures to improve employee engagement and retention.

Measuring the environmental impact: on this subject, we find indicators such as the rate of greenhouse gas emissions, energy consumption or waste management to assess their environmental impact. This can help them identify areas for improvement to reduce their carbon footprint and adopt more sustainable practices.

The survey we conducted among 200 companies allowed us to verify the hypotheses already mentioned during the presentation of this work

Table 25: Assumption Testing Status

Assumptions								Number of questions	State
1- For better decision-making, managers use a management control system that integrates relevant indicators.								Q14-2 + Q36	Checked
Staff	1	2	3	4	5	Total	%	Of the 200 companies surveyed, the majority consider the use of non-financial indicators in decision-making to be very important.	
Are	17	6,6	20,6	24	24,8	93	47%		
Use in decision-making	6,6	4,4	7,2	12,8	18	49	25%		
Does not exist	0,8	1,8	5,4	6	5	19	10%		
Important	4,8	2,8	13	16,2	18,2	55	28%		
Not important	1,8	0	1,8	1	1,4	6	3%		
Total	26,6	15,2	42,2	58,2	57,8	200	.		
%	13%	8%	21%	29%	29%	100	.		
2- The limitations of the financial information system have prompted managers to require their management controllers to use non-financial data for better decision-making.								Q25 + Q26	Checked
Staff	CDG only takes into account financial indicators	CDG takes into account both financial and non-financial indicators.			Total	%		71.50% of the targeted companies integrate non-financial indicators into their management control systems, in order to give more reliability to their financial information; i.e. 63.50% of companies that integrate non-financial indicators into their management control systems consider that the financial information produced is reliable and guaranteed	
Not at all reliable	5	5			10	5,00%			
Manipulated	5	10			15	7,50%			
More or less true	20	28			48	24,00%			
Reliable	19	76			95	47,50%			
Guarantee	8	24			32	16,00%			
Total	57	143			200	.			
%	28,50%	71,50%			100	.			
3- We assume that non-financial indicators are considered as a vector for assessing performance, complementing other financial criteria.								Q28	Checked
Staff	Not important	Important	Very important	Total	%		Of the 200 companies surveyed, 91% consider that the integration of non-financial indicators is considered to be an important vector for assessing economic and financial performance		
Financial performance	15	36	115	166	83,00%				
Economic performance	7	24	80	111	55,50%				
Societal performance	4	11	40	55	27,50%				
Competitive performance	4	29	84	117	58,50%				
Total	18	49	133	200	.				
%	9%	24,50%	67%	100	.				

In order to integrate non-financial indicators into the control system, Algerian companies can adopt different approaches, such as:

Set clear goals: Companies should set clear goals and standardize them before setting them to choose relevant non-financial metrics. This can help them measure their performance and identify areas for improvement.

Collect reliable data: Companies must have reliable and scalable data collection systems in place for each chosen non-financial metric. This can allow them to measure their performance accurately and objectively.

Track, analyze, and interpret results: Businesses should analyze the results of non-financial indicators to identify trends and issues. This can help them to first anticipate well and then make informed decisions to improve their performance.

Communicate results: Companies must communicate the results of non-financial indicators to all stakeholders, including employees, customers and shareholders. This can help them strengthen their commitment to these metrics and maintain support for the company's initiatives.

By integrating non-financial indicators into their control system, companies under Algerian law can manage their economic and financial performance in a more comprehensive and balanced manner. This can help them improve their competitiveness and sustainability in the long term.

Conclusion:

In the conclusion of this article, we synthesize the main results of our research, in order to draw implications in terms of theoretical, methodological and empirical contributions, as well as new horizons revealed by the limits of these contributions.

Starting from the problematic reality of the proliferation of techniques used in management control, to which is added the disconnect between the quality of the financial information used and the logic of performance management, as well as the lack of overall coherence of company management, we began this work to find a solution that meets the empirical needs.

More specifically, we examined the contribution of management control in the management of economic and financial performance through the use of non-financial indicators. Through a literature review and an empirical study, based on the following research question:

Why and How do Algerian companies use non-financial indicators in their control systems to manage economic and financial performance?

The results of the research showed that management control can play a key role in improving the economic and financial performance of organizations by using non-financial indicators.

Our study showed that the majority of Algerian companies use non-financial indicators in their management control systems to manage their economic and financial performance. There are many reasons for this trend.

First of all, traditional financial indicators such as turnover, profits, or costs are no longer enough to measure the overall performance of the company. Indeed, these indicators do not take into account the partial performance to be achieved or even those related to qualitative aspects such as customer satisfaction, the quality of products and services, innovation, human resources management or social and environmental responsibility.

Secondly, companies are increasingly aware of the importance of these non-financial aspects for their competitiveness and sustainability. In fact, studies have shown that customer satisfaction, the quality of products and services and employee engagement have a direct impact on the company's financial results.

Thus, Algerian companies use various non-financial indicators to measure their overall performance. For example, use customer satisfaction indicators such as the customer complaint rate, the customer loyalty rate or the customer recommendation rate. They can also use quality indicators such as the compliance rate of products or services, the product return rate or the defect rate. Other non-financial indicators such as the absenteeism rate, the staff turnover rate or the training rate can be used to measure human resources management.

Finally, to use these non-financial indicators in their management control system, Algerian companies must include them in their overall strategy and monitor them on a regular basis. They must start by defining clear and measurable objectives, as well as the means necessary to achieve them. The monitoring and regular analysis of these indicators allows companies to make strategic decisions to improve their economic and financial performance.

The use of non-financial indicators allows organizations to better understand the key factors of their performance, by integrating these indicators into their management control system, organizations can better align their strategic objectives with their operational and financial performance.

The study also highlighted that the implementation of a performance measurement system based on non-financial indicators requires a holistic and integrated approach, involving all the company's stakeholders. Indeed, such an approach makes it possible to guarantee the alignment of the company's strategic objectives with the relevant performance indicators, as well as the mobilization of all the company's resources towards the achievement of these objectives.

In addition, the research highlighted the importance of communication and collaboration between the different actors of the organization to ensure effective management control. Managers should work closely with operational teams to define KPIs and monitor them regularly.

In addition, our work highlighted the challenges that organizations face when setting up a management control system based on non-financial indicators. These challenges include the

difficulty of defining relevant indicators, the need to adapt existing information systems and resistance to change.

From the limit, and from the research perspectives, we wish to complete in the future in case studies, the contributions provided by this work and thus to go beyond the limits identified.

These perspectives concern the formalization of the contribution of the two tools to performance management and the actions to be taken to improve this contribution; The ultimate challenge is to optimize the relevance of the tools with regard to the performance management strategy.

Based on the results obtained, we are able to judge separately the relevance of each tool, with regard to the managerial logic of a company.

We can also model a common reference framework that allows a management control tool to communicate effectively with the company's managers.

What we want to do in terms of studies in the future is above all fieldwork that will allow us to develop this reference framework in terms of actions to monitor the contributions of tools to performance management by specifying the necessary adaptations at the level of the tools and this in the field of companies (private and public) as well as in the field of public bodies and institutions.

In conclusion, this article has shown that the use of non-financial indicators in management control can help organizations improve their economic and financial performance. However, the implementation of such a system requires close collaboration between the different actors of the organization and the resolution of important challenges. The implementation of a performance measurement system integrating these indicators makes it possible to better take into account the sustainability and social responsibility challenges that companies face today, while improving their long-term economic and financial performance.

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