

Social Management Control, Tool for Organizational Performance

Rachida LEHAD¹

/

Amina LEGHIMA²

¹Rachida LEHAD / High School of Commerce, Kolea, Algeria / etd_lehad@esc-alger.dz,

²Amina LEGHIMA , Mouloud MAMMERI University of Tizi-Ouzou -

amina.leghima@ummt.dz

Received: 14/11/2024

Accepted: 12/12/2024

Published: 20/12/2024

Abstract:

Social management control has currently become a strategic issue for the human resources function through the production of data and social indicators that enable managers to ensure better management of sustainable organizational performance and ensure legal compliance and strengthen employee engagement.

This article focuses on the principles and tools of social management control and its relationship with organizational performance. In this sense, we will present the results of a literature review of existing theories and works. Thus, this article enriches the Algerian literature on social management control and organizational performance.

Keywords: Social Management Control, Human Resources Management, Organizational Performance, principles, tools.

JelClassification Codes: M54 ; L25 ; O15.

Corresponding author: Rachida LEHAD, etd_lehad@esc-alger.dz.

1. INTRODUCTION

Human resources management (HRM) now occupies a strategic place in the implementation of company policies. It is no longer limited to personnel administration, but encompasses a set of practices aimed at optimizing human capital in a constantly changing economic and social environment.

With the growing challenges related to competitiveness, innovation, social responsibility, HRM is faced with an increasingly important requirement, that of the continuous improvement of the overall performance of the company through the implementation of a system for steering its various processes, called social management control.

Social management control is one of the components and an extension of management control. It is a system of assistance for the social steering of the organization with the objective of contributing to the management of human resources in their performance and costs (Martory B., Social management control: salaries, payroll, workforce, skills, performance, 2015). Social management control measures, verifies and evaluates the effectiveness of HR function processes through the use of financial and non-financial indicators that transform qualitative data into quantitative data. Indeed, social management control aims to contribute to the sustainable improvement of organizational performance. Organizational performance is based on a company's ability to achieve its strategic objectives while maximizing the efficiency of its processes. Furthermore, HRM and social management control are essential pillars of organizational performance insofar as HRM

promotes the alignment of human resources with the company's objectives, while social management control offers tools to evaluate and adjust HR practices.

It is in this context that we try to answer the following questions: **What are the different tools of social management control and what is its impact on organizational performance?**

Our article will be presented as a literary review with the aim of defining and analyzing the contribution of social management control to improving organizational performance.

2.Literary review of Social Management Control

2.1 Definition

It should first be recalled that management control is a process by which managers ensure that resources are obtained and used in an effective and efficient manner to achieve the organization's objectives. (Anthony, 1965). This definition was modified by the same author in 1988, highlighting the strategic dimension "Management Control is the process by which managers influence other members of the organization to implement the organization's strategies" (Anthony R. N., 1988). Management control, also called "social control", "personnel cost control" or "human resources control", is a set of practices, tools and elements by which company managers ensure that tangible and intangible resources are used in an effective and efficient manner to achieve the set objectives. Human capital is one of the most valuable intangible resources of the firm, through its value creation, its management is done by a social management control system that covers all human resources management activities (recruitment, training, compensation, conflict management, skills management, career management, communication, payroll management, etc). Social management control is considered to be a shift from the sole control of objects to the control of activities and the people who run them (Martory B., Social management control: salaries, payroll, workforce, skills, performance, 2018).

Social Management Control is considered to be a permanent socio-economic management tool that reconciles financial constraints, forecasting methods, and social management within the company (Peretti J.M. and Piètrement, 2013). The search for overall performance and continuous improvement is conditioned by an exhaustive identification of all threats and opportunities. This identification can only be done through the integration of socio-economic management systems. Social management has become inevitable for any company seeking continuous improvement given the transformations of its social and economic environment. Indeed, social management is composed of several elements, namely: social management control, social monitoring, social audit, social dialogue, corporate culture, etc.

II.2 Objective

Social Management Control is a permanent process that supports the Human Resources Department in achieving the objectives set at the strategic level. In other words, Social Management Control, through the use of socio-economic indicators, makes the human resources function contribute to achieving overall objectives. It must ensure that resources are obtained and used efficiently and effectively (Jack Tuszynski, 1996).

Social Management Control aims, on the one hand, to analyze the costs related to the Human Resources Function (payroll) through a quantitative approach based on socio-

economic indicators. On the other hand, to evaluate the performance and behavior of human resources through the qualitative approach. In addition (Martory B., Social management control: salaries, payroll, workforce, skills, performance, 2018), defines the objectives of social management control by the following actions:

- Design, implement, manage an information system: this involves designing databases and dashboards to monitor employees, their activities, performance, the costs they generate;
- Conduct the economic or socio-economic analyses required for rational management: analysis of changes in payroll, performance, gaps, hidden costs, etc, through the use of socio-economic indicators.
- Translate the proposals resulting from social or socio-economic analyses into objectives, forecasts, and decisions: this is the purpose of social budgetary control.

Therefore, the function of Social Management Control aims to ensure rational social management that aligns with strategic objectives by optimizing Human Resources Management, and this is achieved by:

- Measure social performance: Evaluate indicators related to employment, workforce, employee satisfaction, and the social climate within the organization;
- Optimize social costs: Analyze human resources expenses (payroll, training, etc) to ensure effective and efficient use of resources;
- Monitor skills development: Evaluate employee skills and identify training needs to align skills with strategic objectives;
- Facilitate social dialogue: Ensure smooth communication between general management and human resources management, promoting transparency and participation of the human resources function in decision-making;
- Anticipate social risks: Identify and analyze potential risks related to the human resources function, such as turnover, conflicts, strikes, incompetence, unfavorable work climate, fraud, etc, in order to manage them;
- Align social strategy with overall strategy: Ensure that human resources management initiatives support the organization's strategic objectives.

2.2 Social Management Control Tools

To properly control the human resources function, it is necessary to equip oneself with effective tools. The social management control function was inspired by the tools of the classic management control function. Thus, we distinguish:

2.2.1 The Human Resources Information System (HRIS)

The effectiveness of human resources function is based on reliable social information that is created, collected, stored, processed and disseminated by the Human Resources Information System (HRIS). By definition (Taieb, 2016), it is a coherent set of computer modules which are capable of processing all HRM processes and producing mandatory outputs, payroll, declarations and employment contract. The HRIS is a database linked to the HR function that produces HR indicators and ratios used to measure its performance.

The availability of social information allows the Social Management Control System to monitor all HR function processes in order to minimize costs and anticipate social risks.

According to (Taieb, 2016), the HRIS has three areas of functionality :

- Personnel administration areas intended to create, collect, store, process data related to employment contracts, payroll management and declarations of obligations,
- Human resources management areas intended to create, collect, store, process data related to all HRM processes: recruitment, training, remuneration, career management and forward planning of jobs and skills.
- Steering areas intended to produce a social report and social reporting, develop social dashboards to measure human resources performance.

HRIS is an essential tool for effective and strategic management of human resources. It produces and centralizes social information in order to unify it between the different actors involved. In addition, there are other advantages:

- Process Automation: HRIS automates repetitive tasks such as leave management, payroll and time tracking, reducing the risk of errors and minimizing social costs;
- Data Centralization: It provides a single space to store all employee information, facilitating access and data management;
- Improved Decision Making: The availability of relevant information allows HR management to make decisions;
- Performance Monitoring: HRIS tracks and measures employee performance, to facilitate their talent management and career planning;
- Regulatory Compliance: It helps companies comply with labor laws and regulations by providing tools for managing the necessary documents and reports;
- Easy Access to Information: Employees have easy access to their pay slips and leave requests, improving their satisfaction and engagement;
- Cost reduction: By optimizing processes and reducing the burden of administrative procedures, companies can achieve significant savings.

2.2.2The Social Dashboard

The social dashboard is a set of instruments that are made available to managers, gathering and presenting information with a view to promoting social decision-making (Martory & Crozet, 2013).

The dashboard is also a set of social data to continue the development of the workforce, control the increase in the payroll, measure the increase in skills and productivity of employees, and examine the quality of the social environment (Taïbe, 2011). Based on its definitions, we can say that the social dashboard is a set of social indicators which allows efficient social management. It is made available to managers.

The customization of the social dashboard is one of its main qualities insofar as it is adapted to the specific needs of each client, of which there are three: general management, operational managers and human resources management (Taïbe, 2011). The divergence of customer needs then requires the development of a social dashboard adapted to their desired information needs. The social dashboard will take the expected form by the person for whom it is intended (Taïbe, 2011). Table N°1 below illustrates the different types of social dashboard which is suitable for each client.

Table N°01 : Typology of social dashboards

Dashboard Type	Signification
Balanced dashboard	- -Intended for managers to guide long-term strategic decisions. - -Indicators used: Employee engagement, Talent retention rate, Impact of social responsibility initiatives (SRI)...
Operational dashboard (performance)	- -Intended to monitor medium-term performance and actions, focusing on the effectiveness of human resources operations. - -Intended for managers to monitor HR activities on a daily basis. It allows efficient management of operations and a quick response to immediate problems; - -Indicators used: Headcount by department, Training costs, Employee turnover rate, Daily employee feedback.

Source : developed by us based on documentary research, 2023.

Le tableau de bord social répond à plusieurs objectifs, parmi els principaux objectifs :

- Establishment of a culture of continuous improvement: TBS encourages continuous improvement and readjustment of human resources management policies and practices;
- Legal and ethical compliance: It ensures that legal obligations in social management are respected;
- Diagnose: highlight the strengths and weaknesses of the social management practices;
- Ensure proactive management:TBS anticipates dysfunctions and risks linked to the social management of the company to guarantee an improvement in social performance.
- Facilitates social dialogue and the communication of social results to employees and the various stakeholders of the company;
- Helps with social management: general management relies on reliable information.

2.2.3 The Social Balance Sheet

This is a summary document of the numerical data that allows the assessment of the social situation of the company, made mandatory in France since 1977 for all companies with more than 300 employees. The social report is defined by the French labor code in article L. 2323-70, as follows:

« The social report summarises, in a single document, the main figures used to assess the company's situation in the social field, to record the achievements made and to measure the changes that have occurred over the past year and the two previous years. The social report includes information on employment, remuneration and incidental expenses, health and safety conditions, other working conditions, training, professional relations and the living conditions of employees and their families to the extent that these conditions depend on the company. The social report provides more minimal and statistical information than ratios or percentages. »

This table below presents the characteristics, content and importance of the social balance sheet for the company.

Table No. 2: Characteristics, Content and Importance of the Social Balance Sheet.

Characteristics	Content	Importance
- Periodic established each year; - It aims to provide a clear and transparent vision of the social situation of the company; - Uses quantitative and qualitative data, allowing to evaluate the social policies put in place; - Communication tool intended for employees and social partners; - It is a social benchmark.	The social report is composed of a large number of social indicators grouped into seven families, themselves divided into sub-families in the basic unit is the social indicator (Taïbe, 2011). 1. Employment; 2. Remuneration and incidental charges; 3. Health and safety conditions; 4. Other working conditions; 5. Training; 6. Professional relations; Other living conditions relating to the company.	- Promotes transparency and social dialogue on the social situation of the company; - Evaluate the effectiveness of human resources management policies and plan corrective and improvement actions; - Helps identify the strengths and weaknesses of human resources management;

Source developed by us from documentary research, 2024.

2.2.4 Social Management Control Indicators

An indicator is information or a grouping of information contributing to the decision-maker's assessment of a situation (Fernandez, 1999). The social indicator is also defined from a basic data. But for it to validly constitute the work unit of the social dashboard, it is necessary to enrich this social information to make it more meaningful (Taieb, 2016). Social indicators are quantitative or qualitative measures used to evaluate and analyze the social management of an organization. They provide meaningful data that allows us to understand the social situation of the company. The role of social indicators is to measure the performance of the company and subsequently trigger reactions from managers based on established objectives, which can lead to decisions, the indicator then conveys information which is useful for decision-making.

Social indicators belong to two logics, qualitative and quantitative logic, individual and collective logic (Martory & Crozet, 2013). They are classified into three categories:

- Warning indicators: signaling an abnormal state requiring short-term corrective actions because the reported dysfunction can jeopardize the achievement of pre-established objectives;

- Balancing indicators: they are designed to monitor the evolution of activities and actions in relation to the objectives which are set. They can encourage corrective measures

- Anticipation indicators: they lead to changes in strategy and objective. According to (Taïbe, 2011), the indicators are placed in four large families of social information, namely:

- Family of structural information: these are position indicators because they reflect a situation at a given time, their evolution is very slow. They are based on information related to: age, level of education, family situation, status, coefficient of their position, etc;

- Family of information on skills: indicators of training and skills of personnel are broken down into initial and continuing training, as well as professional skills and their applications on operational results;

- Family of information on behavior: it groups together all indicators of: social climate, degree of employee involvement, employee motivation, short-term absenteeism, etc;

- Family of political information: it includes all indicators of remuneration, the evolution of the percentages of the payroll devoted to training, the distribution of this percentage by socio-professional category, by level of qualification, by geographical unit.

The most used social indicators are, thus, broken down:

- Economic and financial indicators : They are designed to measure the economic contribution of HR and HR function to the achievement of objectives. According to (Naro, 2011), the best-known indicators are productivity, efficiency indicators, financial indicators that have emerged in Anglo-Saxon countries. They are presented by ratios as follows:

- Productivity ratio: turnover/staff; value added/payroll; value added/staff.

- HR expenditure ratio: personnel costs/staff; payroll/turnover.

- Financial management ratio: economic value added (EVA)/staff; turnover (compensation-expenses)/staff; compensation; market added value/staff.

- **Structural indicators:** They are measures that assess the organizational configuration and resources of a company. They provide information on how an organization is structured, as well as the human and material resources at its disposal. They are broken down into:

- Workforce composition indicators: management, total workforce, distribution of workforce by department, feminization rate, etc.

- Qualification indicators: level of training, available skills, etc.

- Employee demographic indicators: average age, average seniority.

- Material resources indicator: HR budget, infrastructure utilization rate, etc.

- **Recruitment indicators:** They are essential for measuring the recruitment process, ensuring the organization attracts the best talent. Recruitment indicators include:

- Hiring time: The time between the request issued by a department and a candidate starting work;

- Average recruitment cost: The total cost/number of recruitment over the period;

- Recruitment quality: Number of candidates remaining after one year / Number of recruitments over the period.

- Training indicators:** they are designed to assess the effectiveness of the training process: the need for training, training plans, training actions, training programs, etc. They include: the ratio of employees trained or training participation rate; strategic position or skill coverage rate, return on investment ratio, etc.

- **Remuneration indicators:** intended to assess the company's remuneration policy and analyze its payroll. They help ensure a fair remuneration while aligning with the firm's overall strategy. Among the indicators: Salary hierarchy ratio, remuneration increase ratio, Bonuses and premiums, overall percentage of the change in payroll year N/N-1, etc.

- **Social climate indicators:** they allow us to measure employee well-being and the relationship's quality at work. Among the main indicators: absenteeism indicators, turnover and employee satisfaction indicators, quality of interpersonal relationships indicators, etc.

2.2.5 Human Resources Analytical Accounting

Defined by (Martory B., Management control, social management control, salaries, payroll, workforce, skills, performance, 2009) as the set of procedures for determining and analyzing social costs and benefits. Like traditional cost accounting - on which its main foundations are based - it brings together several types of cost approaches that are appropriate to the problems posed to it. Therefore, it is a tool that allows calculating and analyzing costs related to dysfunctions in human resources activities as well as hidden costs.

2.2.6 Social Budget Management also called Personnel Cost Budget Management:

It is defined by the allocation of resources, monitoring and control of expenses related to employees of an organization. Among social expenses: payroll, social charges, training costs... effective management of these is essential to guarantee the social and economic performance of the firm. Personnel cost budgets are the essential basis for socio-economic management. They present and analyze the payroll and other employment-related costs over a given period (month, year) for a person or position, a sub-unit or an entire organization (Martory B., Social management control: salaries, payroll, workforce, skills, performance, 2015).

Personnel cost forecast management must meet several requirements such as:

- Establishing forecasts of personnel costs;
- Allocation of resources between different human resources projects;
- Evaluate and monitor personnel costs in real time;
- Align with the company's overall strategy.

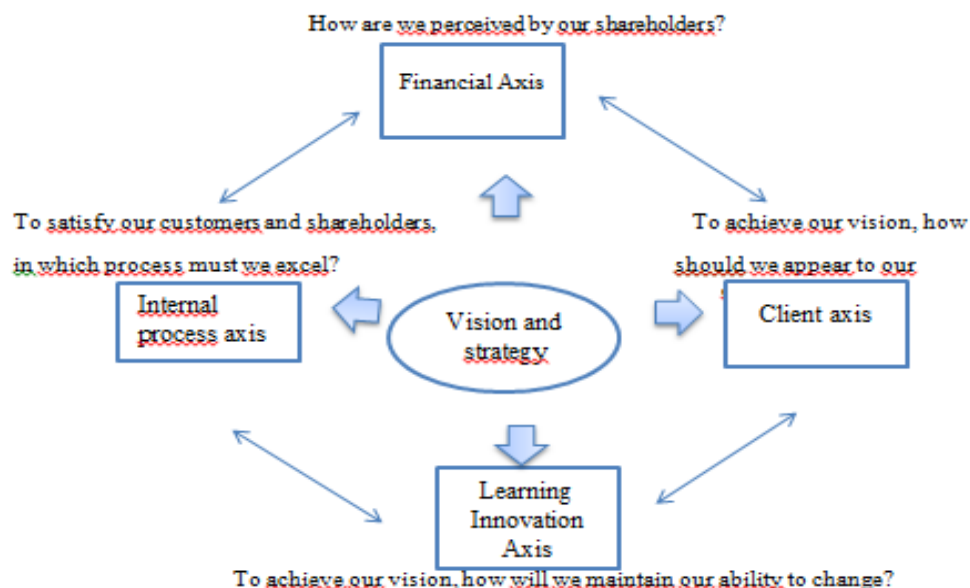
2.2.7 Balanced Scorecard

The evolution of managerial models has brought out other management control tools, namely the balanced scorecard created in the 1990s by professors **Robert Kaplan** and **David Norton**. The firm's performance is no longer focused on financial aspects; other aspects must be taken into consideration to measure overall performance such as customer satisfaction, the ability to innovate and adapt to change, human capital and the company's internal processes. The balanced scorecard is based on the principle of balanced performance (Kaplan, 1998):

- Financial/non-financial indicators' balance: monetary/physical, qualitative/ quantitative, results/processes, retrospective/prospective, short/long term, tangible/ intangible;
- Functional balance (finance, marketing, logistics, production and HR management, etc);

- Balance in the attention given between the different types of stakeholders.

Figure n° 1: Balanced Scorecard



Source :(Kaplan, 1998)

The balanced scorecard is structured around four perspectives:

- **Financial perspective:** it assesses the financial performance of the organization;
- **Customer perspective:** it measures the performance of the company in relation to its market and assesses customer satisfaction and loyalty;
- **Internal process perspective:** it analyzes the efficiency of internal processes;
- **Learning and innovation perspective:** it assesses the innovation capacity and the development of employee skills (learning capacity) of the organization.

The balanced scorecard can be applied to the human resources function to give rise to the human resource scorecard which is intended for the evaluation and monitoring of human resources performance. It is specifically interested in:

- Indicators focused on the sustainable development of people and social management structures;
- Indicators focused on the quality and loyalty of human resources.

There is a difference between BSC and the classic indicators of the HR function (Martory B, Social management control: salaries, payroll, workforce, skills, performance, 2015):

- BSC indicators' objective is to measure the contribution to achieving an overall strategy;
- The objective of classic indicators of the HR function is to measure an operational human resources concern without worrying about alignment with strategic objectives.

2.3 The Social Management Control Approach:

Social management control intervenes throughout the processes of human resources management, from the development of objectives, in accordance with those set by the company, to their progressive monitoring to achieve them as soon as possible (Taïbe, 2011).

From there we can say that the implementation of social management control also follows the implementation and operation of human resources management processes.

The design of social management control follows well-defined chronological steps:

- Setting objectives: clear definition of the organization's social objectives, ensuring their consistency with the company's overall strategy.
- Collecting data: it is essential for the implementation of social management control.
- Choosing social indicators: used to measure the organization's social performance.
- Comparison and benchmarking: a comparison of the results obtained with those of other companies. This will allow the organization to assess its social performance in relation to its competitors or external benchmarks.
- Proposal of adjustment actions: Managers must adjust human resources management policies and propose corrective actions if necessary.
- Communication of results: Transparent communication on the results and actions taken is essential to maintain a positive social climate and build trust.
- Monitoring: Periodic evaluation of results and adjustments based on internal or external changes to the organization is essential to maintain dynamic and proactive management of its human resources.

3. Organizational Performance

3.1 Definitions

Performance is a relationship between a result and the cost of obtaining it. Ideally, the performance indicator should reflect the value of the result and that cost (Igalens, 2000).

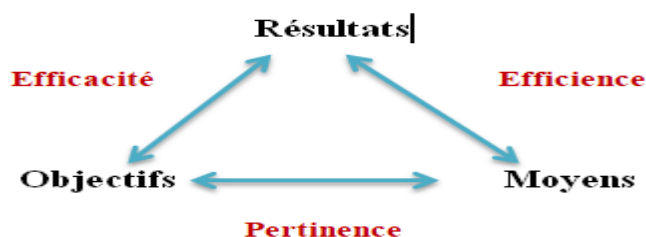
Performance is an ambiguous and multidimensional concept integrating dimensions and measurement indicators. In the literature, there are a multitude of words that try to define it, it is worth remembering that “effectiveness” and “efficiency” (Kehri, 2022):

- **Effectiveness:** it is the starting point for evaluating the performance of an organization. It can be defined as the degree to which the objectives set by the organization are achieved. Effective is someone who achieves their objectives. The design here is focused on the ends. In this sense, effectiveness is associated with the relationship between the objectives set and the results obtained, often mentioned by researchers;

- **Efficiency:** it is the company's ability to reduce the costs of transforming inputs into products. The design here is focused on the means and the manner of obtaining results. Therefore, efficiency introduces an economic dimension. In other words, it is the ability to produce the maximum results with the minimum effort spent (Kehri, 2022).

Performance can, then, be defined as a simultaneous presence of effectiveness and efficiency, to which will be added the relevance that will ensure the alignment of the results with the strategic objectives set. The figure below shows us the association between the three concepts of performance.

Figure N°2 The Performance.



Source : (Martory B., social dashboards, 2004).

Organizational performance is defined as measures related to the organizational structure and not to its potential social or economic consequences. These indicators are interesting in that they allow us to discern organizational difficulties through their first manifestations, before the effects induced by them are felt from an economic point of view. (Kalika, 2002). Organizational performance is, then, the ability of an organization to achieve its objectives in an effective and efficient manner, while encompassing its four dimensions: social, political, economic and systemic. In other words, organizational performance is linked to the effectiveness and efficiency of the organizational structure. This effectiveness and efficiency is measured by four indicators (Kalika, 2002): compliance with the formal structure, relationships between the components of the organization, the quality of information flow and the flexibility of the structure.

In his thesis: “The contribution of strategic human resources management to organizational performance in the case of the industrial sector of Tizi-Ouzou”, Samir Kehri defined the four dimensions of organizational performance as follows:

Table No. 4: Dimensions of Organizational Performance

Dimensions	Significations
Economic	Performance involves the achievement of objectives and efficiency at the same time, and is assessed by economic criteria formulated mainly to satisfy the interests of owner-managers.
Social	It aims at the integration of individual and organizational objectives. Performance is assessed by the achievement of economic objectives to which is added the objective of employee satisfaction.
Systemic	Sustainability is the essential criterion of organizational performance. The adaptation of the organization to its environment, efficiency, legitimacy with the environment and the complementarity of its subsystems are the determinants that ensure its sustainability.
Politic	The notion of social responsibility of the organization is considered central and the objectives are in continual negotiation. Performance criteria refer to the satisfaction of the objectives of the various external groups.

Source : (Kehri, 2022)

3.2 Organizational Performance Indicators (KPIs)

The indicators of the evaluation of organizational performance, also called structural performance, are linked to each of its four dimensions, they can be classified as follows:

Table No. 5: Indicators of Organizational Performance Evaluation

Dimensions	Indicators
Economic	-Ressource Economy : Degree to which the organization reduces the amount of resources used, while ensuring the proper functioning of the system; - Productivity : Quantité ou qualité de biens et services produits par l'organisation par rapport à la quantité de ressources utilisées pour leur production pour une période donnée.
Social	- Staff Engagement: Degree of interest that employees show in their work and in the organization as well as the effort made to achieve the objectives; - Staff Morale Degree to which the work experience is evaluated positively by the employee; - Staff Performance Quality or quantity of production per employee or group; - Staff Development Degree to which skills increase among members of the organization.
Systemic	-Product quality The degree to which the product meets customer needs; -Financial Profitability The degree to which certain financial indicators (e.g. profitability) of the organization increase or decrease compared to previous years, or compared to a set objective; -Competitiveness The degree to which certain economic indicators compare favorably with those of the industry or competitors.
Politic	- Donor Satisfaction The degree to which donors believe that their funds are being used optimally; - Customer Satisfaction The customer's judgment of how well the organization has met its needs; - Regulatory Agency Satisfaction The degree to which the organization complies with the laws and regulations that govern its activities; - Community Satisfaction The broader community's assessment of the organization's activities and effects.

Source (Morin, Savoie, & Beaudin, 1994).

4. Contribution of Social Management Control to Organizational Performance

Social management control is a strategic tool that ensures the alignment of human resources with organizational performance objectives. Its main purpose is, therefore, to improve organizational performance, which is measured through indicators (see table no. 5) calculated and classified in a balanced scorecard (BSC) that obeys the multidimensional principle of organizational performance. The BSC amounts to translating an

organization's strategy into a formalized action plan and monitored using quantified performance indicators (Kaplan, 1998):

- The financial dimension: the impact of social management control on organizational performance is measured by profitability indicators, return on investment, sales growth, etc;

- The customer dimension: the impact on organizational performance is measured by indicators: customer loyalty and satisfaction, delivery time, quality received, etc;

Customer satisfaction and loyalty allows the company to generate recurring revenue and increase its competitiveness in the long term.

- The internal process dimension: Improving internal processes leads to reduced costs, increased efficiency and better quality of products/services. This allows the firm to be more competitive, respond more quickly to customer demands and maximise the use of resources;

- Learning and development dimension: Investing in human capital through continuous learning and talent development allows companies to anticipate and adapt to changes.

The Balanced Scorecard ensures a balanced and coordinated approach by providing an overview of organizational performance by ensuring that the actions carried out by the company are well aligned with its strategy.

BSC has a significant impact on organizational performance because it allows:

- Improving employee motivation and engagement: the use of measurement indicators such as quality of life at work, skills management, training opportunities, career management, etc, allows to identify levers to improve employee satisfaction and motivation, as well as strengthens the link between individual and collective objectives which leads to better organizational performance;

- Optimizing human resources management and the effectiveness of HRM: the measurement indicators of the internal process dimension make it possible to evaluate the effectiveness of human resources management to ensure an optimal allocation of skills and talents, which will lead to a better distribution of tasks, more efficient time management and consequently to an improvement in the productivity and effectiveness of the organization;

- Social risk management: The BSC helps identify social risks and their triggering factors, such as stress at work, turnover, internal conflicts, mass employee disengagement, strikes, etc. In addition to identifying these social risks, social management control helps anticipate them and propose corrective actions, also known as risk management strategies, namely: prevention, protection, transfer, acceptance, etc. Proactive management of social risks helps ensure business continuity and improve the organization's overall productivity.

- Monitoring organizational culture: the BSC also measures compliance with ethical standards, inclusion, internal communication, etc, to verify the alignment of the organization's values and the monitoring of its culture which have an impact on the firm's reputation and its relationships with stakeholders.

- Improving decision-making: the BSC provides data that promotes informed decision-making to improve internal processes and meet change requirements.

- Reduction of social costs: The main objective of the BSC is to identify social costs and propose corrective actions. The integration of social management control allows for better control of costs linked to human resources management.

4. Conclusion

The main objective of our article is to study the approach of the implementation of social management control to understand the concept of organizational performance as well as the different indicators of its measurement, and this to be able to highlight the link between these different variables.

In conclusion, social management control plays a crucial role in improving organizational performance by integrating social measurement indicators, such as employee satisfaction, skills management, absenteeism, turnover, quality of life at work, social climate, etc.

This control system promotes sustainable management of human resources conditioned by continuous adaptation to social, economic and technological developments, as well as a clear commitment from management. Social management control, based on relevant and reliable information, in accordance with standards and the law, is a strategic lever as it guarantees the continuous improvement of the company.

Our article is intended to trigger research perspectives on the subject of organizational performance and its measurement indicators as well as the scorecard.

5. Bibliography

- A Fernandez .(1999) .Les nouveaux tableaux de bord pour piloter l'entreprise .Paris: organisation.
- Anthony .(1965) .Planning and contrôle systems .Boston: vision of Research, Harvard Business School.
- B Martory , D Crozet .(2013) .Gestion des ressources humaines : Pilotage social et performance . Paris: Dunod.
- Bernard Martory .(2004) .tableaux de bord sociaux .paris: Liaisons.
- Bernard Martory .(2009) .Contrôle de gestion le contrôle de gestion sociale, salaires, masse salariales, effectifs, compétences, performances .(الإصدار 6) .paris: Vuibert.
- Bernard Martory .(2015) .Contrôle de gestion sociale : salaires, masse salariale, effectifs, compétences, performances .Paris: Vuibert.
- Bernard Martory .(2018) .Contrôle de gestion sociale: salaires, masse salariale, effectifs, compétences, performances .paris: Vuibert.
- Brasseur Martine , Mendez Ariel .(2008) .comportement et ressources humaines .paris: Vuibert.
- G Peretti J.M. et Piètlement .(2013) .Gestion de l'information sociale . Paris: Vuibert.
- Gérald Naro .(2011) .Les indicateurs sociaux : du contrôle de gestion aux développements récents du pilotage et du reporting social .séminaires:Management et gestion des ressources humaines: stratégies acteurs et pratiques.

- J Igalens .(2000) .Audit des ressources humaines .Paris: Liaisons.
- J. P. Taieb. .(2016) .Valoriser la performance RH: un enjeu pour la productivité de l'entreprise .
paris: Dunod.
- Jean Piere Taïbe .(2011) .les tableaux de bord de la gestion scoiale .(الإصدار 6) Paris: Dunod.
- M Kalika .(2002) .E-grh : révolution ou évolution ? Relever le défi de l'intégration des TIC dans la
fonction ressources humaines. entreprises et carrièrescollection .Paris: Liaisons.
- Morin ,Savoie , Beaudin .(1994) .l'efficacité de l'organisation .Gaëtan Morin.
- Patrick Mykita et Jack Tuszynski .(1996) .Comptabilite Analytique. Tome 2, Controle De Gestion .
Paris: Foucher.
- R. N. Anthony .(1988) .The Management Control Function .Boston: The Harvard Business.
- R.Norton,D Kaplan .(1998) .le tableau de bord prospectif .Paris: l'organisation.
- Samir Kehri 23) .Mars, 2022 .(la contribution de la gestion stratégique des ressources humaines à la
performance organisationnelle, cas secteur industriel de la Wilaya de Tizi-Ouzou .84 .Tizi-
Ouzou ,A ,Algérie: UMMTO.