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Non-Financial Indicators and Management Control: Holistic performance optimization

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Abstract

Management control was initially limited to the use of financial indicators. However, this approach is now inadequate for capturing the complexity of modern organizations and their impact on society and the environment. Consequently, the introduction of non-financial indicators has become imperative to comprehensively assess the overall performance of companies. These indicators encompass a variety of measures, thus providing a holistic perspective that takes into account the economic, social, and environmental dimensions of organizational performance.

Keywords: *Management Control, Non-financial indicators, Financial indicators, Performance, Overall performance*

Résumé

Historically, management control was primarily limited to the use of financial indicators. Historiquement, le contrôle de gestion se limitait principalement à l'utilisation d'indicateurs financiers. Cependant, cette approche s'avère désormais inadéquate pour capturer la complexité des organisations modernes et leur impact sur la société et l'environnement. Par conséquent, l'introduction d'indicateurs non financiers est devenue impérative pour évaluer de manière exhaustive la performance globale des entreprises. Ces indicateurs englobent une variété de mesures, offrant ainsi une perspective holistique qui tient compte des dimensions économiques, sociales et environnementales de la performance organisationnelle.

Mots clés : *Contrôle de gestion, Indicateurs non-financiers, Indicateurs financiers, Performance, Performance organisationnelle*

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1. *Introduction*

In the contemporary business landscape, we are witnessing a fundamental transformation in how companies assess their performance and make strategic decisions. Traditionally, management control was primarily limited to financial indicators such as revenue, profits, and costs. However, this narrow approach proved insufficient in grasping the growing complexity of modern organizations and accounting for their impact on society and the environment. Thus, the integration of non-financial indicators into the field of management control has become an urgent necessity for companies seeking to assess their performance more comprehensively.

Our study aims to delve deeply into the rise of non-financial indicators in the realm of management control and analyze their contribution to a more holistic view of corporate performance. These non-financial indicators encompass a wide range of measures, including environmental impact, customer satisfaction, product quality, social responsibility, and many more. They pave the way for a comprehensive perspective that integrates economic, social, and environmental dimensions, enabling companies to better understand their overall performance.

In the context of this introduction, we will examine the reasons that have prompted companies to adopt these non-financial indicators within their management control systems, the benefits they derive from them, and the challenges that accompany this transition. We will also explore how this shift towards holistic performance can contribute to more sustainable and responsible corporate management, while meeting the increasing expectations of stakeholders and society as a whole. Ultimately, this research aims to highlight the growing importance of non-financial indicators in the strategic decision-making process and in management control, thereby paving the way for more informed and balanced corporate management in the modern era.

2. *Holistic performance measurement: The growing role of management control*

The concept of performance in business management is profoundly complex and multidimensional. Measuring the performance of a company is a challenging task due to the diversity of possible definitions and the multitude of conceivable indicators. It is imperative to consider three key aspects of performance: efficiency, effectiveness, and economy. The multitude of performance dimensions, along with the variety of criteria and objectives associated with it, make it a perpetual subject of debate within the management literature.

Performance measurement cannot be reduced to a single criterion, as it closely depends on what is being measured, the specific performance axes, the target audience, and the considered time period. Therefore, it is essential not to confine oneself to a single indicator. The continuous exploration of underlying performance factors and their tracking over time is crucial to adapting to internal and external changes in the company, highlighting the importance of an adaptive management system. Modern businesses can no longer be evaluated solely through the lens of accounting data, as they must now integrate non-financial dimensions into their performance conception. Managers and operational staff need indicators to anticipate changes in their organization. In this context, the traditional budgetary system loses relevance, and new tools must be developed to measure organizational performance in a holistic manner.

The Balanced ScoreCard (BSC) emerges as one of these tools aimed at aligning the organization's strategic vision with its operational reality. Simultaneously, management control evolves and becomes more complex to effectively steer the overall performance of the organization. The integration of financial and non-financial information into performance measurement systems emerges as a crucial issue in modern management control. The latter plays an essential role in assisting organizations in defining and implementing the necessary changes to achieve desired performance levels.

Thus, performance in business management reveals itself as a vast and multidimensional concept that demands a holistic measurement, combining both financial and non-financial indicators. The evolution of management control to account for these various dimensions becomes fundamental in effectively steering the overall performance of the organization.

3. The foundations of non-financial indicators

Non-financial indicators, also known as extra-financial indicators, play a crucial role in the strategic and operational decision-making of businesses (Kaplan & Norton, 1992). They go beyond merely assessing financial outcomes and offer a more comprehensive view of organizational performance. These indicators encompass a wide range of measures, whether quantitative or qualitative, including elements such as environmental sustainability indicators, customer satisfaction indices, employee turnover rates, quality indicators, and much more (Eccles & Krzus, 2010).

3.1. Overcoming the limitations of financial indicators

Non-financial indicators significantly differ from traditional financial indicators such as revenue and profits due to their ability to consider non-monetary factors. These factors, once peripheral in analyzing a company's performance, have become increasingly essential in the eyes of a broad spectrum of stakeholders, including investors, customers, employees, and society at large (Eccles, Serafeim, & Krzus, 2011).

A concrete example of this trend is the growing pressure on publicly traded companies to disclose detailed information about their carbon footprint. This demand stems from the increasingly widespread awareness of environmental issues and the need to mitigate the adverse impacts of business activities on the planet. Similarly, corporate social responsibility (CSR) initiatives have gained importance, with increased expectations for companies to contribute to social and environmental causes. In parallel, corporate governance practices have become a central focus, with an emphasis on transparency, accountability, and adherence to ethical standards (Gri, 2016).

This evolution marks a significant shift in how business performance is assessed. While traditional financial indicators remain important, their ability to provide a comprehensive picture of a company's health and value is increasingly questioned. Non-financial indicators fill this gap by integrating elements such as environmental impact, social responsibility, product and service quality, and corporate governance into the overall assessment of organizational performance. They provide a broader perspective aligned with the expectations of a society increasingly focused on sustainability and responsibility (Porter & Kramer, 2011).

This paradigm shift in performance measurement highlights the growing importance of non-financial indicators in the strategic and operational decision-making of modern businesses. They are not confined to philanthropic considerations but have become essential elements of business management, contributing to a more holistic view of long-term value creation (Hahn & Figge, 2011). This transformation has profound implications for corporate management and governance, prompting them to rethink their approach to performance and consider non-monetary aspects that increasingly shape their reputation, success, and relevance in a constantly changing world.

3.2. A holistic view of performance

The crucial importance of non-financial indicators lies in their remarkable ability to provide a much more comprehensive overview of a company's performance and value than traditional financial indicators alone. While financial measures primarily focus on monetary figures such as revenue and profits, non-financial indicators encompass a wide range of essential dimensions. These include the company's reputation, its ability to attract and retain highly qualified talent, its environmental impact, and its overall contribution to the society in which it operates.

This expanded and multidimensional perspective is of paramount importance to managers and investors striving to grasp the true essence of a company's performance. It goes far beyond shortterm financial profitability to encompass factors that carry deeper meaning. Companies that integrate these non-financial indicators into their management strategy are better prepared to address the challenges of long-term sustainability and actively contribute to shared value creation in their economic and social environment (Porter & Kramer, 2011).

Furthermore, this thoughtful and comprehensive approach to performance acknowledges that companies are interconnected actors in a complex society. They have an impact far beyond their financial results, extending to the influence they exert on the environment, the communities in which they operate, and the people they employ. Non-financial indicators provide an essential framework for assessing and measuring these impacts, guiding companies toward more responsible and sustainable practices (Porter & Kramer, 2011).

Therefore, non-financial indicators are not just measurement tools but also instruments of accountability. They encourage companies to consider their broader role in society and to align their decisions and actions accordingly. Managers and investors who place importance on these indicators are at the forefront of efforts to balance business imperatives with social and environmental concerns, thereby creating a more sustainable future for businesses and the planet (Porter & Kramer, 2011).

3.3. The benefits of using non-financial indicators

The judicious use of non-financial indicators offers a plethora of benefits and opportunities for businesses that embrace this approach. Firstly, these indicators enable companies to better meet the varied and ever-evolving expectations of their stakeholders, ranging from customers to investors, employees, and society at large. This ability to align with the concerns and values of these stakeholders enhances customer trust and loyalty, as consumers increasingly prioritize social and environmental aspects in their purchasing choices (Maignan & Ferrell, 2004). Companies that can demonstrate their commitment to sustainability and social responsibility are often rewarded with customer loyalty.

Moreover, non-financial indicators play a crucial role in identifying and mitigating reputation-related risks. In an increasingly interconnected and media-driven world, companies are vulnerable to reputation crises that can occur at any time. The ability to monitor and respond quickly to relevant non-financial indicators, such as negative customer feedback or environmental concerns, is an invaluable asset in preventing such events from escalating into major crises. The financial costs and loss of trust resulting from these crises can be significant, making non-financial indicators valuable tools for managing reputation (Fombrun & Shanley, 1990).

Additionally, non-financial indicators align perfectly with the United Nations' Sustainable Development Goals. These goals aim to promote a cleaner, fairer, and more sustainable planet for all. Non-financial indicators allow companies to measure and demonstrate their contribution to these global objectives. By integrating these indicators into their management strategy, companies can contribute to long-term sustainable overall performance, taking into account not only their business interests but also the needs of future generations and the planet itself (UN, 2015).

Thus, the benefits of using non-financial indicators go beyond merely improving business performance. They enhance stakeholder trust, minimize reputation-related risks, and contribute to global sustainability objectives. Companies that recognize and embrace these benefits are better positioned to thrive in an ever-changing business environment. They are capable of meeting the evolving expectations of society and the environment in which they operate while ensuring their own long-term viability. By incorporating these indicators into their overall strategy, they strengthen their ability to create value not only for themselves but also for their stakeholders and society at large (Maignan & Ferrell, 2004; Fombrun & Shanley, 1990; UN, 2015).

3.4. The growing relevance of non-financial indicators

Non-financial indicators now occupy a central and growing role in the business landscape and in the management control mechanisms of companies. Their emergence as crucial tools for evaluating and guiding organizational performance goes well beyond measuring traditional financial indicators. It is in this ever-evolving context that their importance is significantly increasing in response to the increasingly demanding expectations of stakeholders.

One of the key features that distinguish non-financial indicators is their ability to allow companies to measure and manage their performance beyond the narrow confines of financial outcomes. While traditional indicators such as revenue and profits are certainly crucial, they provide only a partial picture of a company's health and sustainability. Non-financial indicators fill this gap by offering a more holistic perspective of long-term value creation (Hahn & Figge, 2011).

4. Integration of non-financial indicators in management control

The successful integration of non-financial indicators into management control is a crucial step for companies aiming to enhance their overall performance. This integration requires a methodical approach, spanning from data collection to the creation of relevant dashboards and reports.

4.1. Rigorous data collection

Data collection for non-financial indicators is a fundamental step, and its planning and execution must be meticulously orchestrated. Careful identification of internal and external sources relevant to data collection is imperative (Eccles & Krzus, 2010). This identification is particularly crucial as non-financial indicators encompass a wide range of measures, from environmental sustainability indicators to customer satisfaction indices, employee turnover rates, and quality indicators.

The accuracy of the collected data is of paramount importance. Errors in data collection can significantly impact the reliability of non-financial indicators and, consequently, the quality of information used for decision-making. Data errors can result from various sources, such as inappropriate data collection methods or faulty data management systems (Marr & Schiuma, 2003). Therefore, meticulous effort must be made to ensure that collected data is precise and error-free.

Data accuracy is especially crucial when considering that non-financial indicators are often used to assess sensitive areas such as environmental performance, customer satisfaction, or product and service quality. Inaccurate data in these areas could lead to incorrect decisions and compromise the company's credibility with its stakeholders.

Thus, to ensure the robustness of non-financial indicators and their utility in the decision-making process, it is essential that data collection is conducted rigorously and professionally. This entails not only a careful identification of relevant data sources but also meticulous attention to data accuracy, with proper quality control procedures in place to minimize error risks (Marr & Schiuma, 2003). Ultimately, reliable non-financial indicators are a cornerstone of modern management, enabling companies to navigate an increasingly complex environment with confidence and make informed decisions.

4.2. Regular analysis and monitoring

Once data is collected, analysis and regular monitoring play a crucial role in using non-financial indicators for informed decision-making and management guidance. Establishing mechanisms for regular monitoring is imperative to identify emerging trends, anticipate potential issues, and take corrective actions as needed (Eccles & al., 2011). This monitoring phase also helps measure progress towards achieving objectives using these indicators.

Analyzing data collected from non-financial indicators requires specific expertise. Managers need training to interpret this data appropriately, understanding the nuances and implications of different measures (Kaplan & Norton, 1996). This training is crucial to ensure that information obtained from non-financial indicators is correctly understood and used in the decision-making process.

Furthermore, analyzing data from non-financial indicators can often be complex due to the diversity of measures and the need to contextualize them. Advanced analytical tools may be required to extract meaningful insights from the data. This may involve techniques such as multivariate data analysis, regression analysis, and other advanced statistical methods.

In summary, once data from non-financial indicators has been collected, systematic analysis and monitoring are essential to maximize their utility in the decision-making process. Managers trained in interpreting this data are better equipped to use this information effectively, contributing to overall company performance.

4.3. Use of customized dashboards and reports

Dashboards and reports are of paramount importance in the process of using non-financial indicators within an organization. They are the primary means of communicating key information derived from these indicators, enabling managers and stakeholders to understand the company's overall performance. Effective communication relies on several important aspects.

First and foremost, it is essential that dashboards and reports are designed to make information easily comprehensible and accessible. Visual clarity is paramount, and visual elements such as charts, diagrams, and tables can help present data concisely and impactfully (Marr, 2006).

Another essential feature of dashboards and reports is their ability to be customized for each management level within the organization (Niven, 2005). This means that the presented information must be tailored to the specific needs of each hierarchical level, from top executives needing a strategic overview to operational managers requiring more detailed data for operational decision-making.

Furthermore, the use of technology can greatly simplify the creation and distribution of dashboards and reports related to non-financial indicators (Ittner & Larcker, 2003). Performance management and Business Intelligence (BI) software offer powerful tools for efficiently collecting, analyzing, and presenting data. They also enable real-time updates of indicators, which can be crucial for business responsiveness.

Finally, dashboards and reports should be designed to foster stakeholder engagement. This may include incorporating interactive elements, the ability to generate customized reports, and highlighting areas where improvements are needed.

In summary, dashboards and reports are essential tools for effectively communicating information related to non-financial indicators within the organization. Their design, customization, and use of technology are key elements in ensuring their effectiveness in the decision-making process.

4.4. Impact on strategic decision-making

The integration of non-financial indicators into the decision-making process offers a crucial advantage: it allows companies to make more informed decisions by better understanding how operational actions influence strategic objectives. This integrated perspective is fundamental to management effectiveness and can lead to significant benefits for the company.

By using non-financial indicators, companies can gain a more complete picture of their performance, taking into account factors such as customer satisfaction, product quality, environmental impact, social responsibility, and many more (Eccles & Serafeim, 2013). This means that managers have access to critical information that goes beyond traditional financial figures. For example, instead of focusing solely on revenue growth, they can evaluate how product quality affects customer satisfaction, which can have a long-term impact on profitability and the company's reputation.

This in-depth understanding of the links between operational actions and strategic objectives is essential for more informed decision-making. Managers can identify the most impactful levers of action on overall company results, enabling them to prioritize their efforts and investments. For example, if they find that sustainability initiatives have a positive impact on customer satisfaction and the company's reputation, they may decide to allocate more resources to these initiatives.

Furthermore, the integration of non-financial indicators promotes a culture of accountability within the company. Operational teams are better informed about the significance of their actions in achieving strategic objectives, which can motivate them to proactively contribute to the company's overall success.

In conclusion, the integration of non-financial indicators into the decision-making process is a catalyst for more effective and strategic management. It enables companies to navigate a complex environment by making informed decisions that consider the company's overall performance, sustainability, and social responsibility.

To succeed in this integration, companies must establish rigorous data collection processes by carefully identifying relevant data sources and ensuring data accuracy. The analysis of collected data must be conducted with a deep understanding of operational and strategic issues. Managers need to be trained to interpret this data to extract valuable insights.

Finally, effective communication of non-financial indicators through customized dashboards and reports is crucial. These tools enable efficient information dissemination at all management levels, fostering a culture of continuous improvement and accountability within the company.

Companies that embrace this approach to performance are better equipped to thrive in a business world focused on sustainability, social responsibility, and long-term value creation.

In summary, the integration of non-financial indicators into management control is more than just an evolution of business practices. It is a profound transformation that enables companies to prosper in a world centered on sustainability, social responsibility, and long-term value creation.

5. *Towards overall performance*

The successful integration of non-financial indicators into management control can significantly contribute to a company's overall performance by promoting strategic alignment, strengthening social responsibility and sustainability, and enhancing the company's ability to adapt to the challenges of the modern business world.

5.1. *Alignment with corporate strategy*

Indeed, the integration of non-financial indicators offers a considerable advantage in promoting strategic alignment of companies with their operational practices (Kaplan & Norton, 1992). Unlike traditional financial indicators, which often provide a retrospective and limited view of performance, non-financial indicators offer a more holistic and forward-looking perspective of a company's performance. This approach allows companies to measure and manage critical aspects such as customer satisfaction, product quality, and operational efficiency, enabling them to make more informed decisions to achieve their strategic objectives (Eccles & Serafeim, 2013).

Consider the example of a company that emphasizes customer service quality. By integrating customer satisfaction indicators into its management control process, it can continuously assess its performance. If these indicators reveal unsatisfactory levels of customer satisfaction, the company can react quickly by adjusting its operational processes to enhance the customer experience. For instance, it could implement training programs for its staff, optimize response times to customer inquiries, or address product or service quality issues. In the long run, these measures aimed at increasing customer satisfaction enhance the company's competitiveness and improve its reputation in the market.

Alignment between strategic objectives and operational practices is essential for ensuring the long-term viability of a company. By using relevant non-financial indicators, companies can identify discrepancies more quickly between their strategic objectives and operational reality, allowing them to react proactively and remain competitive in an ever-changing business environment. This ability to make data-driven decisions significantly contributes to achieving strategic objectives and enhancing overall company performance.

5.2. *Social responsibility and sustainability*

The integration of non-financial indicators also holds crucial importance for enhancing companies' social responsibility and sustainability efforts (Eccles & Serafeim, 2013). These non-financial indicators can cover a diverse range of measures, including those related to environmental impact, such as carbon emissions, water consumption, or the use of recycled materials. Furthermore, they can encompass indicators related to human resource management, such as diversity and inclusion, employee well-being, or workplace safety (Kaplan & Norton, 1996).

Monitoring these non-financial indicators allows companies to take proactive measures to minimize their environmental footprint, strengthen their social responsibility policies, and meet the growing expectations of stakeholders regarding sustainability (Eccles & Serafeim, 2013). For example, a sustainability-conscious company can use indicators to assess its energy consumption and identify energy efficiency opportunities. By implementing measures to reduce energy consumption, it can not only lower operational costs but also reduce its environmental impact by decreasing greenhouse gas emissions.

Furthermore, integrating non-financial indicators related to human resource management enables companies to evaluate and improve their organizational culture. For example, by monitoring diversity and inclusion within the company, they can identify areas where improvements are needed to foster a fair and inclusive work environment. Similarly, by tracking employee well-being and maintaining high workplace safety standards, companies demonstrate their commitment to the health and well-being of their employees.

Ultimately, the integration of non-financial indicators into management control enables companies to progress toward greater social responsibility and increased sustainability while responding to changing stakeholder demands and contributing to a more robust overall performance. This approach fosters shared value creation and enhances companies' competitive positions in a business landscape where social responsibility and sustainability are increasingly central.

5.3. Successful examples

Several companies have successfully demonstrated how the integration of non-financial indicators into their management control process can bring significant benefits. A notable example is Unilever, which developed a balanced scorecard model incorporating both financial and non-financial indicators to assess its overall performance (Eccles & Serafeim, 2013). This approach played a crucial role in aligning the company's objectives with its sustainable strategy, leading to sustained growth and an improved reputation.

Similarly, Tesla, operating in the automotive sector, used non-financial indicators such as the number of electric vehicles in circulation and the number of charging stations to measure its impact on global electric mobility (Eccles & Serafeim, 2013). The successful integration of non-financial indicators allowed Tesla to strengthen its position as a leader in the electric mobility field.

In conclusion, the integration of non-financial indicators into management control goes beyond mere data collection. It significantly contributes to overall performance by promoting strategic alignment, strengthening social responsibility and sustainability, and enabling companies to proactively adapt to market challenges. Success stories demonstrate that this approach can not only improve financial performance but also enhance a company's position in a world focused on sustainability and social responsibility. It offers a promising path for companies seeking to thrive in an ever-evolving environment.

6. *Empirical Study*

As part of the non-financial performance management and to provide operational teams with the necessary information for human resource management, the management controller of a public economic enterprise uses a social dashboard to track short and medium-term forecasts in order to achieve pre-established objectives.

In this perspective and as part of its social policy, the company implements initiatives aimed at improving the living and working conditions of its staff, designed as sources of motivation for employees. To diagnose the functioning of the daycare affiliated with this company, the management controller analyzes the number of child departures using a one-dimensional non-financial indicator measuring the total number of child departures.

To better understand the reasons for departures, the daycare could opt for a two-dimensional non-financial indicator, evaluating the number of child departures based on their age. This approach would allow the daycare to determine if departures primarily involve children from a specific age group.

Table 1.Tracking key indicators of the nursery

Indicator	N-1	N
First Registration Request	1 000	1 200
Parent Interviews	500	600
Saved Suggestions	200	250
Outdoor Excursions	100	120
Child Withdrawals	20	15

Source: the company

Analyzing the data for year N, we observe an increase in most non-financial indicators at the daycare, except for the number of child withdrawals.

- The number of first registration requests has increased by 20%, indicating the facility's popularity.
- The number of parent interviews at the daycare has increased by 20%, suggesting a strong emphasis on communication with parents.
- The number of saved suggestions at the daycare has increased by 25%, indicating active involvement of parents and children in the facility's activities.
- The number of outdoor excursions has increased by 20%, suggesting that the daycare provides a variety of activities outside its premises.

Table 2.Crib Occupancy at the Daycare

	N	N-1	Difference (N-N-1)
Third Quarter	70%	70%	0%
9 Months	79%	75%	+4%

Source: statistics compiled by the author

The crib occupancy rate at the daycare remains stable in the third quarter compared to N-1 but records a notable increase of 4% over a 9-month period. This growth reflects a positive response to increased demand, indicating enhanced utilization of the daycare services. It is driven by various factors, including the seasonal event of the back-to-school period, which led to a surge in demand as parents sought childcare solutions.

Furthermore, improved communication has played a key role in increasing the daycare's visibility. Additionally, the reduction in available spaces has contributed to the increase in the occupancy rate.

Table 3.Usage of the Daycare Center

	N	N-1	Difference (N-N-1)
Third Quarter	65%	64%	+1%
9 Months	71%	69%	+2%

Source: statistics compiled by the author

To remain competitive, the daycare is optimizing its offerings by exploring three strategic avenues: diversification of activities, improvement of operating hours, and the establishment of more attractive pricing. These essential levers aim to enhance the daycare's appeal, meet the needs of families, and maintain a competitive position in the childcare market.

Firstly, the diversification of activities seeks to enrich children's experiences by providing a variety of educational, recreational, and creative activities. This not only promotes the overall development of children but also increases the attractiveness of the daycare for parents.

In parallel, the improvement of operating hours addresses the needs of parents facing specific professional constraints. Flexible schedules, extended services, and tailored time slots have contributed to attracting a diverse audience, thereby enhancing overall family satisfaction.

Finally, the establishment of more attractive pricing aims to stay competitive by balancing the quality of services offered with competitive pricing. Flexible packages, discounts for larger families, and benefits included in the rates contribute to this overall attractiveness.

Productivity analysis: Performance indicators

- P 1: Overall Productivity = Number of children accommodated / Total staff of the daycare
- P 2: Specialized Staff Productivity = Number of children accommodated / Specialized staff (nurses, assistants, and educators)

Table 4.Productivity analysis: summary of key indicators

Month	N	N-1	Difference	P 1	P 2
September	9	9	0	2,13	2,90
October	9	9	0	2,38	3,26
November	0	9	0	2,30	2,90
Décember	9	9	0	2,46	3,11

Source: statistics compiled by the author

Analysis

- **P 1**: General Productivity

- General productivity experienced a decrease of 0.17 between September and December.
- The average general productivity over the 4 months is 2.32.

This decline can be attributed to several factors:

- An increase in the number of children accommodated.
- A decrease in the total staff of the daycare.
- A decline in staff motivation.

- **P 2**: Specialized Staff Productivity

- The productivity of specialized staff increased by 0.15 between September and December.
- The average productivity of specialized staff over the 4 months is 3.05.

This increase can be attributed to several factors:

- Better training of staff.
- Improved work organization.
- Enhanced collaboration among staff members.

Commentary During the analyzed period, the nursery recorded a slight decrease in overall productivity, while that of specialized staff experienced a slight increase. This disparity highlights the need for further investigation to identify the underlying causes of the overall productivity decline. It is imperative to undertake more in-depth steps to understand the factors contributing to this overall decrease in nursery efficiency. These investigations could encompass process analyses, interviews with staff, and assessments of working conditions. To address this productivity decline, several measures can be considered. Firstly, recruiting additional staff could help reduce individual workloads, thereby promoting better task management. Similarly, improving staff training is a key initiative to enhance competence and operational efficiency. Furthermore, implementing time management tools appears as a practical solution to optimize daily organization. These tools could include time tracking systems, optimized schedules, and task prioritization methods. In conclusion, by taking targeted measures such as recruitment, enhanced training, and the adoption of time management tools, the nursery can hope to reverse the trend of declining overall productivity and ensure an environment conducive to the well-being of the children under its care.

7. Conclusion

The integration of non-financial indicators into the realm of management control proves to be a crucial step in achieving overall performance within companies. Traditionally focused on purely financial indicators, management control has evolved to better address the increasing complexity of modern organizations, as well as their role and impact on society and the environment. Non-financial indicators, such as environmental impact, customer satisfaction, product quality, and social responsibility, provide a much more comprehensive perspective on overall performance, encompassing economic, social, and environmental dimensions.

This evolution in management control offers companies an invaluable opportunity to better understand their impact on society and the environment while meeting the growing expectations of their stakeholders. It also promotes more sustainable and responsible management. Ultimately, the judicious use of non-financial indicators in the strategic decision-making and management control process paves the way for more informed and balanced management in the modern era. This approach contributes to a more sustainable and enduring overall performance, marking an essential transition toward a more comprehensive view of business success that goes beyond financial results and encompasses their impact on the world around them.

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