

EVALUATION OF COMPETITIVE INTELLIGENCE PRACTICES AND THEIR CONTRIBUTION TO TAX OPTIMIZATION IN SMALL AND MEDIUM-SIZED ALGERIAN COMPANIES

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Abstract :Like all other functions of the company, the performance of the Competitive Intelligence function must be evaluated. This study concerns a general evaluation of the function and specifically its contribution to the effectiveness of the Finance and Accounting Department in terms of tax optimization.

Keywords : Competitive Intelligence, assessment, SMEs, tax optimization

JEL Classification Codes : D83, O15, L22, H32

1- Introduction

Having outgrown the fad in Western companies, competitive intelligence has evolved into a "function" like any other in these companies, and is now part of their culture.

In Algeria, SMEs and SMLs have become aware of the importance of competitive intelligence, and it is now necessary to evaluate it as a function and as a set of practices that are increasingly being adopted.

This evaluation is beneficial to Algerian SMEs and SMLs in more ways than one Firstly, this assessment will enable us to measure the capabilities of these companies, as well as their strengths and weaknesses in terms of competitive intelligence.

It will also enable us to better identify the information and competitive intelligence needs of these companies' managers. This will help optimize the use of resources by focusing on priority objectives.

Such an assessment will enable us to determine with greater precision the scope of competitive intelligence currently adopted, so that we can make the necessary adjustments to improve performance.

Evaluation will also help to avoid the trap of information overload. Many managers fall into the "I want to know everything" trap, but the current crisis is not a lack of information. On the contrary, useful information is drowned out by a never-ending mass of less relevant information.

Competitive intelligence can be seen as a company's nervous system, enabling it to harness information from within the company as well as from its external environment. As a result, all corporate functions can be considered clients for the competitive intelligence function, whose main role is to provide useful information products.

Among the client functions for competitive intelligence, the Finance and Accounting Department receives particular attention, as all decisions taken will have a financial impact in the long, medium and short term. For this reason, the Finance and Accounting Department has specific needs for information products, including those relating to tax optimization.

Ironically, the two concepts of "competitive intelligence" and "tax optimization" border on the black zone. If it does not comply with regulations and ethical rules, competitive intelligence becomes "espionage"; as for tax optimization, it could be qualified as tax evasion if it does not comply with these rules. For this reason, we would like to make it clear that this study is based on the assumption that all practices comply with both the regulations in force and the ethical rules governing both competitive intelligence and tax optimization.

2- Competitive intelligence in SMEs and SMIs

Competitive intelligence is often imprecisely defined, no doubt due to the fact that the concept is relatively recent. The literature is full of vague definitions highlighting the impact of competitive intelligence on corporate competitiveness and its difference from industrial espionage. (Boukrouh, 2013, P35).

Competitive intelligence is defined as "the coordinated search, processing and distribution of information useful to economic players, with a view to its exploitation. These various actions are carried out legally, with all the guarantees of protection necessary for the preservation of the organization's assets, under the best conditions of quality, deadlines and cost (AFNOR,1998, P16).

The SCIP (Strategic and Competitive Intelligence Professionals) SCIP, "<https://www.scip.org>," [Online]. <https://www.scip.org/page/CI-MI-Basics-Topic-Hub>. [Accessed October 10, 2021]. defines competitive intelligence as: "an organized and ethical program for collecting, analyzing and managing external information that can affect a company's plans, decisions and operations. In other words, competitive intelligence is a process of improving a company's competitiveness through a better understanding of competitors and the environment".

According to Kahaner (1998, P16), "competitive intelligence is an organized program for gathering and analyzing information on competitors' activities and general market trends, with the aim of achieving corporate objectives".

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There are many definitions of competitive intelligence in the literature, but the problems of definition stem mainly from the multitude of terms used to designate information research and analysis activities. Another is the English translation of the term "intelligence", which is often associated with espionage and therefore with illicit practices. Finally, it should be noted that the majority of French-language research on competitive intelligence has dealt with the subject from a perspective that meets the expectations of the state and its role in the approach, this comes from the fact that the sponsor of the main reports on competitive intelligence in France was the state (the Prime Minister) (Boukrouh, 2013, P41).

SMEs and SMLs tend to manage competitive intelligence activities informally (Groom & David 2001 P12), Fleisher 2001 (PP-3-18) , (Miller 2000). This is because both entrepreneurs and managers feel that setting up a competitive intelligence function requires heavy investment, particularly in human resources and technological infrastructure. A study carried out in the UK by Wright, Pickton and Callow (2002, PP 349-360) asserts that competitive intelligence is perceived as an activity requiring substantial investment in human and financial resources, which is why its implementation in SMEs is not feasible from the point of view of their managers. On the other hand, entrepreneurs and managers are aware of the potential benefits of competitive intelligence for their companies. From the above, it becomes clear that competitive intelligence activities are carried out by the manager/entrepreneur (Varughese & Buchwitz 2003), (Bergeron & Hiller, 2002, PP 353-390).

In addition to human, material and financial resources, competitive intelligence practices are considerably influenced by managers/entrepreneurs. Their perceptions, personalities and attitudes have a considerable impact on the way competitive intelligence is managed within companies (Groom & David, 2001,P12) , Tarraf & Molz, 2006, P24).

3- The contribution of competitive intelligence to Finance Department's tax optimization strategy:

3-1 Finance Directors' specific competitive intelligenceneeds :

SME Finance and Accounting Directors have specific information needs, which are closely linked to their missions and responsibilities. According to the results of our study, the competitive intelligence function is called upon to reinforce the company's ability to anticipate changes in its environment.

Competitive intelligence enables the monitoring and analysis of relevant economic indicators, such as interest rates, exchange rates, commodity prices and so on. This anticipates economic risks and helps financial services to better prepare and adjust their strategies to mitigate the negative impacts of any unforeseen changes.

Competitive intelligence also ensures better cost management by monitoring and anticipating cost variations. On the other hand, by providing information on the market, consumer trends, purchasing behavior, etc., competitive intelligence helps to adjust sales and marketing strategies. This will contribute to increased sales and, consequently, improved profitability.

As far as the investment cycle is concerned, the competitive intelligence function can provide the Finance and Accounting department with information on investment opportunities, potential partnerships, emerging markets...etc. Naturally, this helps the Finance function to make more informed decisions on resource allocation and optimize investments.

3-2 Information and competitive intelligence requirements for tax optimization:

As the name implies, tax optimization is the implementation of measures enabling a company to reduce its tax burden. Naturally, these measures must be implemented in strict compliance with current regulations. Jean-Luc Rossignol (2010, P176) points out that tax optimization is only subsidiary to tax risk management. A company cannot seek to optimize the tax dimension of its operations without first managing the tax risk, particularly that of deliberate or inadvertent non-compliance with tax rules.

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Tax optimization can be legally achieved in a number of ways, by taking advantage of the tax and parafiscal benefits offered by the State to economic operators, starting with tax incentives designed to encourage certain activities and promote investment in certain regions (tax exemptions can last up to ten years in south of Algeria).

Choosing the optimum financing structure also helps to optimize tax costs, since the financial charges generated by debt reduce earnings and hence tax on profits. The same applies to the management of company assets: the choice of depreciation methods and the revaluation of assets can reduce taxable income.

As far as the operating cycle is concerned, tax optimization measures can range from optimizing deductible expenses to better cash management.

In all cases, tax optimization requires effective tax planning; indeed, researchers use both terms to describe this approach. SCHOLLES and M. WOLFSON (1996) consider that effective tax planning requires :

- Anticipating the tax consequences of a given transaction from the point of view of all parties involved.
- The inclusion in financing and investment decisions of explicit taxes paid to the tax authorities, as well as implicit taxes paid indirectly in the form of lower rates of return on tax-assisted investments.
- All costs must be taken into account, not just taxes, as some tax-advantaged set-ups can generate additional costs (restructuring, apprenticeships, increased staff costs, etc.).

From the above, we can affirm the importance of information in tax optimization, and consequently the importance of competitive intelligence. Other research studies have come to the same conclusion, including the following:

Shackelford and Shevlin (2001, pp.321-387) highlight the importance of a certain amount of information to be gathered, including the estimation of the marginal tax rate, the specification of models, the specification of variables in level or variation and the availability of data.

For his part, Plesko (1999) stresses the importance of measuring the tax rate. Some researchers have opted to measure the average effective tax rate (Zimmerman, 1983, pp.119-149) , (Porcano,1986, pp.17-31) , (Terando and Omer, 1993, PP 23-45) ; while others have adopted a simulation technique to determine the marginal tax rate (Shevlin, 1990, PP 23-45) and (Graham, 1996, pp. 41-73) .

Finally, for investment decisions that are closely linked to tax optimization, a number of studies have looked at the information that needs to be gathered in order to optimize the company's tax situation, including those relating to tax incentives such as investment tax credits (Dammon and Senbet, 1988, pp. 357-373), (Auerbach and Hassett,1992, pp. 141-170) , (Hassett and Hubbard, 1996), Chirinko (2000).

4- Sample characteristics and study methodology :

For the determination of the target population and the constitution of our sample, we referred to the definition of SME/SMI in Algerian regulations. Law no. 17-02 of January 10, 2017, a guideline law on the development of small and medium-sized enterprises (SMEs), defines an SME, regardless of its legal status, as a company producing goods and/or services, in Article 05:

- employing between one (1) and two hundred and fifty (250) people;
- whose annual sales do not exceed four (4) billion Algerian dinars or whose annual balance sheet total does not exceed one (1) billion Algerian dinars;
- meets the independence criterion (i.e. the company's capital is not 25% or more owned by one or more other companies that do not meet the SME definition).

After designing the questionnaire, we called in a company specializing in digital marketing to administer it by e-mail. Among other things, this company handles :

- marketing automation;
- automatic and personalized emailing
- retargeting social networks ...

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On the basis of the definition of an SME quoted above, and using its database of e-mail addresses, the company sent an e-mail (including a link to the on-line questionnaire designed by us) to companies corresponding to the characteristics cited in the definition. Obviously, the first group of questions used to identify the companies enabled us to check that the respondents corresponded to the target population.

Out of five thousand (5000) e-mails sent (the minimum number accepted by the service provider), six hundred and eighty-four (684) responded to the online questionnaire. Among these responses, we had to discard 27 questionnaires for various reasons:

- the surveyed company does not meet the definition of an SME;
- the company surveyed does not appear in the database of the Centre National du Registre de Commerce;
- inconsistent or insufficient answers.

Thus, the sample obtained is made up of six hundred and fifty-seven (657) companies corresponding to the SME definition stipulated in law 17-02, a net response rate of 13.14%. The relatively low response rate is mainly due to the minimum number required by the mailing service company, which is five thousand (5000). However, given the profile of the companies that responded to the questionnaire, the sample remains representative.

The questions asked cover five main areas: competitive intelligence practices, the function's overall performance and its contribution to tax optimization:

- Information research
- Information analysis
- Dissemination of collected information
- Perception of the performance of the competitive intelligence function
- The contribution of competitive intelligence to tax optimization.

4-1 The search for information

The first question concerns the perceived importance of information on the various themes of interest to companies in general and SMEs in particular (information on customers, competitors, regulations, etc.). The respondent assigns an evaluation ranging from (1) (not important) to (5) very important

for each theme, which will enable us to identify the information-seeking priorities of Algerian SMEs.

The second question aims to identify the sources of information used by Algerian SMEs, as well as their frequency of use. The respondent assigns a score ranging from 1 (for sources never used) to 5 (very often used).

The third and fourth questions deal respectively with the quantity and quality of information gathered on the various themes. The respondent is asked to give marks ranging from 1 (not sufficient - not relevant) to 5 (very sufficient - very relevant).

The last question is designed to determine the problems encountered during the information retrieval phase. A score of 1 is given to problems never encountered and 5 to problems encountered very often.

4-2 Analysis of information :

The questions in this section aim to identify :

- analysis methods used by Algerian SMEs
- analysis errors made
- the approach used to improve analysis quality
- what analysis improvements are needed.

The respondent assigns a score ranging from 1 (never) to 5 (very often) to indicate the frequency of each response item.

4-3 Disseminating the information collected :

This section comprises three questions. The first identifies the deliverables produced by the competitive intelligence function, as well as the frequency with which they are used: 1 (never), 5 (very often).

The second and third questions measure user satisfaction with the deliverables produced by the Competitive Intelligence function. Naturally, the evaluation covered both the content and form of these deliverables.

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4-4 Perception of the performance of the competitive intelligence function :

Respondents are asked to rate :

- the organization of the Competitive Intelligence function
- the quantity of information collected
- quality of information collected
- the quality of reports produced
- the quality of the analyses carried out
- the conclusions drawn
- protection of company information

These aspects are rated from 1 (very poor) to 5 (excellent).

4-5 The contribution of competitive intelligence to tax optimization :

For the purposes of this section, we have selected a number of factors which have an impact on the tax burden of SMEs and SMIs, in order to measure the level of satisfaction of executives with the information gathered on these factors.

Although the list of factors is not exhaustive, it is indicative of the extent to which competitive intelligence contributes to tax optimization.

5- Search results

5-1 Information gathering:

5-1-1 Information sources:

The first observation made when examining the sources of information used by Algerian SMEs is the systematic use of impersonal external sources (Internet, newspapers, trade fairs and exhibitions). This is followed by customers, who are seen as a rich source of useful and relevant information. The most frequently used internal sources are limited to internal reports and memos. Other sources of information are used rarely, if at all (Table 1).

Table 1 :sources of information used by Algerian SMEs

Sources of information	Average	Standard deviation
Personalexternal sources		
Customers	4,36	0,84
Suppliers	2,55	0,88
Associates and partners	2,04	0,83
Governmentofficials	1,53	0,93
Externalimpersonal sources		
Internet and extranet	4,98	0,14
Newspapers, periodicals	4,82	0,47
Conferences,seminars, trade fairs and exhibitions	4,67	0,58
Government publications	3,36	0,95
Business travels	2,64	1,32
Chambers of commerce and industry	2,12	1,28
Personalinternal sources		
Lower-level managers	3,48	0,97
Subordinate staff	3,35	0,97
Superiors, member of the Board of Directors	1,59	0,78
Impersonalinternal sources		
Internal memos	4,73	0,50
Internal reports	4,71	0,57
Companylibrary	1,40	0,86
Information service	1,17	0,61

5-1-2 Perceived importance of information

Overall, Algerian SMEs attach great importance to information about their environment. Knowledge of the competition ranks first, followed by regulations and customers (Table 2).

Table2 :Perceived importance of the information to be collected

In your opinion, how important is information concerning :	Average	Standard deviation
Competitors	4,83	0,50
regulationsaffectingyour business	4,75	0,67
Customers	4,62	0,65
Technologicaldevelopments	4,23	0,96
theeconomy in general	3,89	0,88
potential entrants to your sector	3,67	1,06
Suppliers	3,65	0,94

5-1-3 The level of satisfaction of Algerian SMEs with the quantity and quality of the information collected:

If we disregard the information collected on regulations, the level of satisfaction of Algerian SMEs remains below average. In other words, the information collected is deemed insufficient and not very relevant (Table 3).

Table 3: Algerian SMEs' level of satisfaction with the quantity and quality of information collected :

How do you qualify the quantity and quality of the information collected :	Information quantity		Quality of information	
	Average	Standard deviation	Average	Standard deviation
customers	2,58	1,18	2,96	0,69
competitors	2,47	0,83	2,89	1,13
technological developments	1,96	1,10	2,61	1,13
suppliers	1,69	0,90	3,37	0,76
potential entrants to your sector	1,59	0,83	1,98	0,75
regulations affecting your business	4,09	1,07	3,98	0,96
the economy in general	2,45	1,12	2,58	1,13

5-2 Analysis of collected information:

5-2-1 Analysis methods used by Algerian SMEs: The analysis methods used by Algerian SMEs are the well-known ones (SWOT, PESTEL, competitive forces). Other methods are almost never used.

Table 4: Analysis methods used by Algerian SMEs

What analysis methods are used in your company?	Average	Standard deviation
SWOT analysis	4,57	0,78
PESTEL analysis	3,79	0,91
Michael Porter's competitive forces analysis model	2,21	0,88
Four corners" analysis model	1,02	0,16
Linchpin analysis	1,02	0,16
Analysis of Competing Hypotheses (ACH) method	1,02	0,16

5-2-2 Analytical errors made by Algerian SME analysts :

The frequency of all possible analysis errors proposed in the questionnaire is around average (Table 5). Thus, Algerian SMEs feel that they do not often make analysis errors, which brings us back to what Blaise Pascal said: "Error is not the opposite of truth, it is the forgetting of the opposite truth".

Table 5: Analytical errors made by analysts of Algerian SMEs

What are the analytical errors you are pointing out?	Average	Standard deviation
Probability estimation errors	3,11	0,99
Misjudgment of facts: (errors of judgment)	2,85	0,90
Errors in judging the cause/effect relationship	2,84	0,90

2-2-3 The approach adopted to improve analysis quality

The solution most used by Algerian SMEs to improve their analyses is to gather additional information. Indeed, managers believe that "more information" necessarily implies a better perception of the environment, and better decisions as a result.

Table 6: The approach adopted to improve analysis quality

How do you improve the quality of your analyses?	Average	Standard deviation
Collect more and better information	4,47	0,78
Review analyst recruitment criteria	2,95	0,72
Change the analysis approach	2,20	0,90
Improve analysts' writing skills	1,74	0,88
Use more analysts	1,73	0,89
Improve the relationship between analysts and their "customers"	1,65	0,84

5-2-4 Improvement items :

The table below confirms the results obtained in the previous table. The search for additional information is seen as a solution to the problems encountered during the analysis phase.

Table 7: Objects of the improvements made to the analyses carried out

What are the improvements?	Average	Standard deviation
Gathering additional information	4,59	0,62
Identifying the problem at hand	4,56	0,65
Checking the validity of conclusions	3,46	1,01
Selecting the most plausible hypotheses	2,38	0,82
Evaluation of hypotheses	2,35	0,81
Determination of hypotheses	1,81	0,91

5-2 Disseminating information ::

5-3-1 Deliverables produced by the competitive intelligence function:

In addition to briefings, which reflect the Algerian oral tradition, SMEs use the classic reports found in virtually all companies (information, analysis, summary and evaluation reports). A relatively high standard deviation is observed in online reports.

Table 8: Competitive intelligence deliverables

What information products are provided by Competitive Intelligence activities?	Average	Standard deviation
Briefings	4,72	0,50
Information reports	4,56	0,60
Analysis reports	4,44	0,67
Summary reports	4,39	0,60
Evaluation reports	4,33	0,71
On-line reports	2,89	1,55
Newsletters	2,40	0,94
Periodic reports	1,31	0,91

5-3-2 Evaluation of the form and content of deliverables: The level of user satisfaction with the competitive intelligence function's deliverables is average, both in terms of content and form.

Table 9: Perception of the quality of competitive intelligence deliverables

How would you rate the quality of the reports in terms of	Average	Standard deviation
Timing of reports	3,52	0,68
Summary of results	3,27	0,55
Matching reports to user expectations	3,26	0,55
Demonstrating results with facts	3,19	0,53
Formulation of recommendations	3,12	0,52

Table 10: Perception of the quality of competitive intelligence deliverables

report formats	Average	Standard deviation
the vocabulary used in the reports	3,41	0,86
consistency of report structure	3,30	0,65
report content	3,27	0,62

5-4 Overall assessment of the competitive intelligence function :

This question was included to check the consistency of the answers received and to summarize the survey. Unsurprisingly, the overall level of satisfaction is around average. However, we note that the level of satisfaction with the quantity and quality of the information collected, the quality of the analyses carried out and the conclusions drawn is below average.

Table 11: perceived performance of the competitive intelligence function in Algerian SMEs.

How do you assess your company's competitive intelligence practices in terms of :	Average	Standard deviation
the organization of the function	3,40	0,61
protection of company information	3,04	1,02
the quality of reports produced	3,01	0,92
the quality of the information collected	2,89	1,12
the conclusions drawn	2,81	0,84
quality of analyses carried out	2,79	0,87
the quantity of information collected	2,69	1,10

5-5 perception of the contribution of competitive intelligence to optimization:

Table 12 shows that, with the exception of the information collected and analyzed on tax incentives, competitive intelligence contributes little to tax optimization.

With regard to "possibilities for improving profitability", "investment opportunities" and "tax consequences of decisions", the information collected and analyzed under these headings makes a moderate contribution to tax efficiency.

Table 12: perceived contribution of the competitive intelligence function to tax optimization

Do you think that the information gathered and analyses carried out on the following subjects have contributed to tax optimization?	Moyenne	Écart type
The economic environment	2,40	0,65
Interest rates, exchange rates...	1,14	1,02
Partnership opportunities	2,01	0,92
Opportunities for improving profitability	3,97	1,16
Investment opportunities	3,81	1,14
Tax incentives	4,06	0,55
Asset management	2,15	0,84
Deductible expenses	1,35	1,10
Tax consequences of decisions	3,59	0,57
Potential implicit taxes	1,68	0,87
Effective tax rate	2,79	0,87
Marginal tax rate	2,69	1,10

6- Results discussion :

Algerian SMEs attach great importance to knowledge of their environment, hence their interest in gathering, analyzing and interpreting information. The results of the study highlight the systematic use of "white" sources of information; information that is accessible to everyone, at the lowest possible cost.

Naturally, the interest shown by Algerian SMEs in information differs from one topic to another. They are particularly interested in anything that has a direct impact on their business performance (competitors, customers, regulations, etc.). This can be explained by the limited resources allocated by Algerian SMEs to competitive intelligence activities. The same reason may explain the dissatisfaction of Algerian SME managers with the quantity and quality of information collected.

It should be noted that managers tend to believe that the quality of their decisions increases with the volume of information they receive. This is why they tend to ask for more information (or even more than they are able to

process and analyze); yet, at a certain threshold, the quality of their decisions may decrease as a result of information overload. Information overload only increases the satisfaction of the manager, who believes he has reduced the risk of uncertainty by gathering additional information.

In the same vein, we note from this study that, despite their dissatisfaction with the quality of analyses carried out as part of competitive intelligence activities, the corrective measures taken by SME managers are limited to gathering additional information. Other measures are adopted only on a very limited scale (changing the analysis approach, using other analysts, etc.).

As for the deliverables produced by the competitive intelligence function in Algerian SMEs, they are no different from the "information products" produced by other corporate functions. This runs the risk of drowning important information produced by the competitive intelligence function in other information produced by the company's other functions; this brings us back to the results of the first question, which show an under-utilization of internal sources of information. It should be remembered here that optimal use of information requires :

- That we know that it exists
- That we know where to find it
- That we can access it
- That we know how to use it

Collecting and storing information without using it does not correspond in any way to the activities and aims of competitive intelligence.

In view of these findings, which show average (or even below-average) satisfaction with the outputs of the competitive intelligence function and its performance, it is worth briefly recalling the mindset of Algerian SME managers. Obviously, they are looking to create value, optimize the use of resources and invest in actions with a certain return on investment. But this is precisely where the problem with competitive intelligence arises: it's not easy to accurately measure the return on investment of the function. In fact, the competitive intelligence function lies right in the middle between support and business functions. On the one hand, it can't be considered a support function, since the people who carry it out need to know the company's business in minute detail. On the other hand, it can't be considered an

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operational function, since it doesn't intervene directly in operations relating to the company's business.

Algerian SME managers don't want to waste time and resources on lengthy development or adaptation processes, but there's no such thing as a ready-made competitive intelligence system; each company has to develop its own system according to its own objectives and priorities.

What's more, Algerian SME managers are much more interested in concrete economic performance than in developing competitive intelligence, which can be seen as a gamble with uncertain results. Paradoxically, these same managers are convinced that whoever has the information has the power, that information is an essential resource for business success, and that competitive intelligence is the best tool for obtaining the right information at the right time for the right purpose.

According to the results of this study, the contribution of competitive intelligence to tax optimization remains marginal. With the exception of information directly linked to the tax incentives offered by the State and to the economic efficiency of SMEs, the information collected and analyzed to reduce the tax burden remains limited.

There are several reasons for this state of affairs, the first of which relates to the scope of competitive intelligence in Algerian SMEs, which does not include tax optimization among its priorities. This is certainly due to the dominance of the parallel economy, deplored by the highest authorities of the State; of course, the dominance of the parallel economy inevitably means tax evasion. In the absence of in-depth studies, the scale of the phenomenon is still unknown; however, the Algerian Prime Minister referred to a money supply equivalent to 90 billion dollars circulating outside official channels. From the above, it becomes understandable that the scope of competitive intelligence in Algerian SMEs and SMIs does not include tax optimization.

In addition, tax optimization requires technical skills in the field, which brings us back to a discussion of the skills required of agents in the competitive intelligence function. Bearing in mind that, as we mentioned in the introduction, all corporate structures can be considered as client structures for the competitive intelligence function, and receive information products according to their needs, it is virtually impossible to have sufficiently versatile agents with expertise in all fields to meet the needs of all functions. For this

reason, competitive intelligence activities (research, analysis and dissemination of information) must be part of the missions and responsibilities of everyone in the organization.

7- Conclusion :

Competitive intelligence practices exist in all organizations in one way or another; however, setting up a competitive intelligence function or system will enable companies to organize these practices and benefit from its contributions.

Despite the importance attached to competitive intelligence by Algerian SMEs, the resources allocated remain limited, which partly explains the relatively low level of satisfaction with the quality and quantity of the function's deliverables.

Competitive intelligence is far from being a simple succession of research, analysis and information dissemination stages; it's a system that requires special attention, particularly during the set-up phase, which can be likened to an organ transplant operation.

The contribution of the competitive intelligence function to tax optimization in Algerian SMEs and SMIs remains limited, however, with the Algerian authorities' determination to eliminate the black economy and improve tax collection, tax optimization will certainly gain in importance, adding an additional burden to the competitive intelligence function, as this optimization can only be achieved through ideal exploitation of the information enabling it to be achieved.

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