Dashboard And Performance Of The Economic Company, Which Relationship ?

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لوحة القيادة و أداء المؤسسة الاقتصادية ، أي علاقة ؟

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Abstract:

   This study aims to know the role of the dashboard controlling panel in improving the performance of the economic company; it also considers how it is adequate, effective and a fundamental tool for immediate monitoring in the management process.

   Through a field of study based on 101 surveys delivered in a financial organization in the province of Bechar, using SPSS, AMOS and the structural equations method , the study presumed that the significant relationship and impact of the dashboard on the company's performance is undeniable and that any neglect of this tool in the management control is strongly felt.

Keys words: dashboard, organization performance, structural equations.
JEL classification codes: L10; L25; M10.

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ملخص:

تهدف هذه الدراسة إلى معرفة دور لوحة القيادة من خلال محدداتها (مكانة لوحة القيادة، طريقة العرض، محتواها و جودة معلوماتها) في تحسين أداء المؤسسة من خلال (الكفاءة و الفعالية)، زيادة على اعتبارها أداة فعالة و ضرورية للمراقبة الآنية في عملية التسيير.

و ذلك من خلال دراسة ميدانية شملت 101 استبانة موزعة على مؤسسات اقتصادية بولاية بشار ، مستعملين برنامج Spss18 و برنامج Amos و باستخدام طريقة المعادلات الهيكلية ، خلصت الدراسة الى وجود علاقة ارتباط و أثر هام لمحددات لوحة القيادة في أداء المؤسسة و على مستوى متغيراته الأساسية .

الكلمات المفتاحية: لوحة القيادة ،أداء المؤسسة ، معادلات هيكلية.

تصنيف JEL: L10، L25، M10 .

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1-Introduction

        The new economic challenges and the intense competition led companies to think of adopting new modern tools other than the traditional ones in order to cope with the growing movement in the field of management. The dashboard is one of the means which effectively helps improving the

performance of companies in taking appropriate decisions by constantly evaluating their performance, in order to know to which extent their traced goals are achieved efficiently and effectively.

A good effective management of the company requires a good knowledge of its managers of all the necessary information of both internal and external environment, more precisely: financial accounting and economics. This would help them to get a comprehensive view of its status and to be aware of the best management effective methods for their company. The results achieved and the information collected in tables and in different graphics are formed by the so-called dashboard.

2. The Theoretical Side

2.1TheConcept of the Dashboard:

The idea of the dashboard emerged in the 1930s in a form of following up the proportions and the necessary data that allow the path or the leader to follow the situation of the company in a more precise way. The term had been developed later in the United States of America by the late forties, more precisely in 1948, and was adopted by the companies that are based on the management system. The name of this tool has varied from "steering table" to "control table" to finally "dashboard panel (Benlakhdar, 2015, p. 12) . The dashboard can be defined in several ways, as it is summarized below:

- The dashboard is a comprehensive and pedagogical presentation of routing indicators that allow the administrator to follow and achieve the goals of his management unit (Leroy, 2001, p. 14) .

- The dashboard is a set of important indicators and information allowing an overview of key performance indicators, it may also show the specific needs and troubles, making management decisions and direction towards goals easier (Kaplan.R, 1996, p. 53).

- The dashboard is a management tool that allows the achievement of the traced goals at a glance. It periodically collects a set of standardized indicators selected to raise performance (Taieb, 2011, p. 10) .

Through these definitions, the dashboard is: "A facilitative tool that aims to provide the directors with the real position of the company at a specific time, and to measure the existing deviations in relation to the predictive situation by a set of important and appropriate indicators. The dashboard also integrates accurate and detailed information about each activity in the company (D. Bertin, 1994, p. 139).

So, it is a comprehensive and digitized presentation of the most important information that the facilitators use to optimize and rationally exploit the material and human resources available to them.

2.2 The Basic Elements of the Dashboard:

In order to have an effective dashboards the following objective components are required (Benlakhdar, 2015, p. 76) :

- **Dashboard Structure:** the dashboard consists of a set of carefully selected indicators based on the underlined goals and a limited number, due to the fact that the cognitive energy of a person does not accommodate a high number of information, and that the adoption of many indicators will eliminate the basic information and also must take in consideration the method of its presentation and its shape.

- **Dashboard Content:** the information on which the dashboards are based must be comprehensive and effective, and it serves the entire organization according to its activities.The availability of appropriate information requires the administration to be attentive to operational officials to help them accomplish the required tasks, including the creation of field indicators (financial, non-financial, qualitative, external ...) that are the result of the interaction between the manager and the business executor, and not only financial indicators without any indicators quality (quality measurement, customer satisfaction …)

- **The Timing of the Dashboard:** the information delivered must be exploited based on its timing in the decision-making process, any separation between the information and the nature of the process must be avoided, meaning that the information about a particular activity must be presented according to the appropriate timing in the short, medium or long term to provide a more accurate picture of the reality of the activity and the progress of the company. Adhering to the schedules for the preparation and transmission of the dashboard is necessary for the path, that's why the adoption of some technical means such as: Excel software to calculate certain indicators and prepare them in the form of graphic curves quickly, and the use of internal e-mail helps to quickly reach responsible managers and take decisions in a very short period of time.

- **The Degree of Consistency of the Dashboards:** it is the focus on organizing the information, whatever its nature, in order to be able to move between the various organizational levels without any significant obstacles. As the information moves from one organizational level to another, it loses something of its value, and each manager would submit a periodic report in the form of a dashboard concerning the results obtained to his superior, consequently all the dashboards are collected in one dashboard or what is known as Nesting Principle. This would strengthen the degree of consistency between the dashboards and controlling the distribution of responsibilities according to the organizational structure, as every manager has a personal dashboard. To increase the effectiveness of the dashboards system, operational managers should be involved in its preparation in order to avoid any overlap in powers and creating coherence and consistency in the information of dashboards for the various departments (Production, Marketing, Accounting …) This would raise the degree of internal communication and motivates workers to achieve the goals (Ziane, 2013, p. 60).

  - *How to apply:*on the active dashboard you should rely on the following tools:

Deviations: Which reflect how organizational processes proceed and interact, by monitoring responsibility centres.

Ratios: Although they focus on activities in the short term, they provide a picture of the organizational process through accounting or material information. (benlakhdar, 2017)

Graphs, Bright Marks, and Statistical Tables:all are aids to present information that reflect the image of the organizational reality.

• **Dashboard Quality:** the dashboard quality is the righteousness of information held. Therefore, the existence of a management information system is necessary in the organization so that the outputs of this system are the inputs to the dashboard that are exploited in the form of indicators and digital data, whenever the administration is keen on the accuracy of this information and supports the existence of an information system by physical and human means to collect information, only then the degree of credibility and quality of the dashboard becomes greater.

More, the information must be obtained in the less possible cost no matter what, noting that the information as a resource begins from reducing the costs of obtaining it. Then, based on these information quality standards to measure effectiveness, it highly recommended that the beneficiary needs have to be previously pre-determined whether when designing or operating a dashboard system (Stephen, 2016, p. 94).

2.3Company'sPerformance:

Performance is an essential and important concept for business organizations in general, since it represents the common denominator of interest to management scientists. It is almost a comprehensive phenomenon and a central component of all branches and fields of administrative knowledge, this interest is due to the quest for high performance as a measure of success.

2-3-1 A Historical background on Performance: The issue concerning performance has been dealt with since ancient times, the obvious example is Adam Smith Interest into it, he saw that achieving effectiveness is highly related to the extent of job evaluation, however an excessive evaluation would transform the worker into a mere machine, affecting negatively his performance. Max Weber looked at it through a standard stereotype. While Frederick Taylor claimed that specialization and work evaluation alone are not sufficient to raise performance, as the performance of the worker should be monitored while doing his work through a study of time and movement in order to improve his performance and raise his productivity. This paved the way to the call to improve working conditions, wages and the emergence of ideas for the School of Human Relations. Alton Mayo focused on social and human factors and material working conditions to improve performance and productivity, such as creating informal organizations.

While Henry Fayol sees that the effective performance relies on providing good management based on scientific principles that help the organization to control

the management of its resources, especially human resources. This led to the emergence of new concepts such as *expanding work* and *enriching work*. The perception of performance has changed from performance that will be rewarded, to performance is a reward in itself, and workers are able to look at satisfaction and fulfilment of their needs not only through work but rather through high performance in it (Sanaa Abdul Karim Al-Khanaq, 2005, p. 35).

2-3-2 Performance Components: The term performance consists of two components: efficiency and effectiveness, i.e. it is the performance organization that combines efficiency and effectiveness factors in its management.

Efficiency: it means the ability to reduce or limit losses in the resources available to the organization, through the use of resources to the appropriate extent according to specific criteria for scheduling (i.e. an amount of output at a specific time), quality and cost . That is, one may conclude that efficiency is related to achieving what is required, provided that costs are minimized (i.e. using fewer inputs.) (El-Masry, 2004, p. 77)

Efficiency is an attribute of how an organization uses its inputs of resources compared to its outputs, since there should be rational exploitation to perform the process of mixing production factors at the lowest possible cost (Souissi, 2003, p. 208).

- It was also defined as: "the relationship of cost to results or benefit"
- According to another definition: "A mental process that allows a person to organize and arrange his movements in order to achieve a goal"

In other words, it expresses: "The relationship between the volume of resources used in the production process and the amount of production that this process can achieve. This is what the following relationship is about:

Efficiency = achieved results / resources used = outputs / inputs

Effectiveness: The concepts of effectiveness vary not only by the differing views and opinions of researchers specialized in management literature, or by the multiplicity of interventions to measure effectiveness, but also by the multiplicity of stakeholders such as consumers, distributors, government, competitors and others.

Among its definitions, it expresses: achieving goals, meeting needs, and maximizing production by using the best available resources (H.S. Al-Dhaafri, 2016)

In the contemporary sense, organizational effectiveness has become more associated to the objectives of the unstable environment. This has put the organization in a position to constantly seek a dynamic balance to ensure its growth and survival. This is confirmed by the following definitions (Souissi, 2003, p. 214) :

- *Effectiveness is* :"Organizational viability, adaptation and growth retention, regardless of the functions it carries out".
- Effectiveness is :"The organization's ability to survive and continue if there is a will in its path".

*In quantitative terms, it is defined as***:**"the ratio between the actual and expected outputs ."This can be expressed in the following relationship :effectiveness = actual outputs / expected outputs = achieved results / goals (Akram Muhammad Al-Yasiri, 2007, p. 121)

3. The Practical Side:

- **Study Community:** The study community consists of the directors of companies or one of the heads of departments at the level of Bechar State Department. 891 active financial companies in the province of Bechar have been chosen.

- **The Sample:** due to the large size of society, a random sample was taken from 270 companies registered in the province of Bechar distributed among the four economic sectors,_ (Ons Rapport, 2019), with the exception of the agricultural sector, which is devoid of applying the concepts contained in the study. Only those who represent the unit of analysis in this study could be part of the survey, 198 questionnaires were returned, 7 of them were excluded because of their invalidity for statistical analysis.

- **Safety Questionnaire Test:** it is important to ascertain the reliability of the measures, as they contribute to giving an idea of the consistency between the scales (metrics), and among the criteria used we mention: Alpha Cronbach The standard we will choose is (0.60) (Albright and others, 2009), and we have also used the partnership KMO test ,And betlett 's test , The fact that they enable us to display the metrics or expressions that cause us a problem in the model on this basis we chose a threshold (0.50) under which the statement becomes invalid.

Table 1 :fiability coefficient

Numberof Elements	Alpha de Cronbach
45	, 924

Source :*prepared by researchers based on outputSPSS*

3.1 -Results Related to Global Analysis.
We will review the most important findings deduced from the exploratory and empirical factor analysis of both parts of the study: the dashboard and the performance of the company.

3.1.1 Results Related to Global Exploratory Analysis: before embarking on a confirmatory factor analysis of the measurement models, a statistical analysis program SPSS.24 has been used to perform exploratory global analysis, in order to filter the measurement model from the paragraphs that hinder the analysis. Therefore, the data are subjected to a series of exploratory global analyses that enable us to get rid of a number of "defective" paragraphs, meaning those that cause an imbalance in the results. And exclude them to reach the ideal model.

3.1.2-Dashboard Results: before embarking on a study that achieves the objectives of the research, it is first necessary to carry out a study appropriate to

the sample size and correlation matrix to complete the rest of the exploratory factor analysis procedure (BEAVERS AND others, 2013)

Table2: Test suitability of sample size and correlation matrix for factor analysis.

Test	The value	The standard	Judgment
Link Matrix Selector Determinant	0.000	Greater than 0.00001	Good
Bartlett's test	0.000	Below 0.05	Significant
The Kaiser-Mayer-Olken .KMO	0.763	Above 0.5	Good
Adequacy of appointment scale MSA	0.627-0.86	Above 0.5	Good

Source: Based on outputSPSS.24.

We notice from the previous table that the value of the correlation matrix determinant is greater than 0.00001 which indicates that there is no linear dependence between the columns of the matrix, and the absence of unrealistic high correlations between paragraphs.

The result of the Bartlett test was a function, which means that the link matrix has a minimum of relationships, which is not a single matrix, i.e. not free of relationships, it is suitable for analytical analysis. To increase the emphasis, we used the Kaiser-Mayer-Ulkin test, a general measure of the adequacy of the appointment, indicating that the links are generally within the required level. The values are positioned diagonally and these values range between 0.627-0.860, a function that indicates that the correlation between each paragraph and the other paragraphs in the correlation matrix is sufficient for analytical analysis. All indications of sample size and correlation matrix were good and indicating that we complete the following steps.

3.1.3-CompanyPerformance Results:we took all previous steps for exploratory factor analysis of the second tier of the study.

Table3: Test suitability of sample size and correlation matrix for factor analysis.

	The value	The standard	Judgment
Link Matrix Selector	0.016	Greater than 0.00001	Good
Bartlett's test	0.000	Below 0.05	Significant
The Kaiser-Mayer- test	0.726	Above 0.5	Good
Adequacy of appointment	-0.604	Above 0.5	Good
scale MSA	0.831		

Source: Based on outputSPSS.24.

We note from the above table that the value of the correlation matrix determinant is greater than 0.00001 which indicates that there is no linear dependence between columns, statistic Bartlett D test, and the Kaiser-Meyer-Olken test was good value which is greater than the criterion 0.5 in addition to the criterion adequacy scale MSA Also its value is good.

All indications of sample size and correlation matrix were good and indicative that we complete the following steps.

3.2-Results Related to Confirmatory Factor Analysis:

Before starting the assertive global analysis, we designed a dashboard-specific model and a model that pertains to the organization's performance separately, after making all adjustments from deleting variables and paragraphs until you have obtained the ideal and corresponding model and this is according to matching indicators.

3.2.1-Results of Dashboard Confirmation Factor:

The following confirmatory model was adopted after considering the results of exploratory factor analysis, model identification and estimation, and then testing its validity with conformity indicators.

Figure 1: *Dashboard structural model*
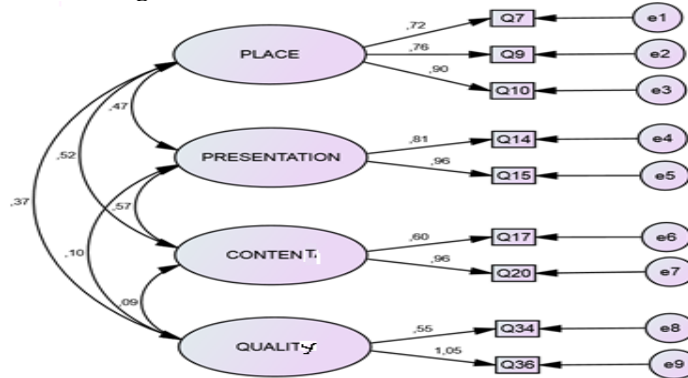
Source :*Prepared by the researchers, based on program outputs Amos.24*

 The figure shows the structural model for the variables of the dashboard study, it shows the nature of the relationship between the latent variables .The dashboard has four variables: the position of the dashboard place, dashboard presentation, dashboard content,and dashboard quality.

For the first variable, the status of the dashboard is saturated with 3 paragraphs Q7 ,Q9, Q10 the other variables were width, content and quality of the dashboard saturated with two paragraphs each.

On this basis, we will compare indicators matching the model with the data obtained from a program Amos.24 They can be summarized in the following table.

Table4 :*Values of conformity indicators for the dashboard structural model*

| Indicators	Name	The standard	Results	Judgment
GFI	Conformity Quality Index	≥ 0.90	0.939	**Good**
X^2	Kay square	$0.05<$	0.086	**Good**
RMSEA	The square root of the mean error	< 0.08	0.067	**Good**
TLI	Tucker-Lewis Index	≥ 0.90	0.957	**Good**
NFI	Benchmark matching index	≥ 0.90	0.926	**Good**
CFI	Comparative matching index	≥ 0.90	, 9750	**Good**

Source: *Prepared by researchers, based on the program's outputs Amos.24*

Note from the previous table that most conformity indicators indicate that the model is well matched .The Kai-square is significant, and the most effective conformity index is the square root of the mean error RMSEA It is a good match .On the other hand, we find the index of comparative comparison CFI, It is the best indicators based on comparison, its value was of high conformity, and the present value of good match index GFI The Tucker Lewis Index TLI They all exceeded 0.90, which is evidence of reasonable conformity to the current model.

Title: Dashboard and performance of the economic company,which relationship?

3.2.2-Results of the Confirmatory Factor Analysis of the Company's Performance:

The following confirmatory model was adopted after considering the results of exploratory factor analysis, model identification and estimation, and then testing its validity with conformity indicators.

Figure 2:The structural model for the company's performance.
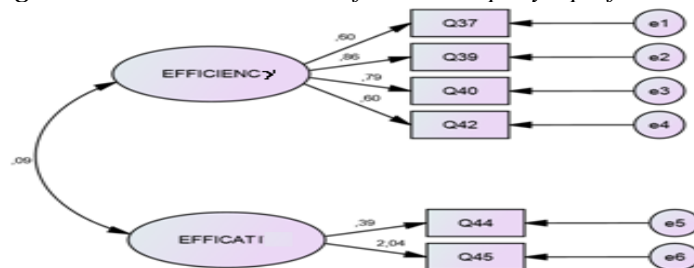
Source: Prepared by researchers, based on program outputs Amos.24

The figure shows the structural model of the study variables related to the performance of the company; it shows the nature of the relationship between the latent variables .The performance of an organization is represented by two variables: efficiency ,And effectiveness.

For the first variable, the efficiency is saturated with 4 paragraphs Q37 ,Q39, Q40 ,Q42, whereas the effectiveness variable was saturated with two paragraphsQ44, Q45.On this basis, we will compare indicators matching the model with data obtained from a program Amos.24 They can be summarized in the following table.

Table 5:Values of conformity indicators for the organization's structural model.

Indicators	Name	The standard	Results	Judgment
GFI	Conformity Quality Index	≥ 0.90	, 9730	Good
X^2	Kay square	$0.05<$	, 3810	Good
RMSEA	The square root of the mean error	< 0.08	, 0260	Good
TLI	Tucker-Lewis Index	≥ 0.90	, 995	Good
NFI	Benchmark matching index	≥ 0.90	, 965	Good
CFI	Comparative matching index	≥ 0.90	, 9980	Good

Source :Prepared by the researchers, based on the program's outputs Amos.24

From the above table, we note that the results obtained from the structural model of the company's performance by means of a program Amos.24 shown in the table and compared to the standard taken for each indicator, it was found that all the results obtained were good and achieved.This shows how the form fits in with the data., and helps in using a path analysis model to test the study hypotheses.
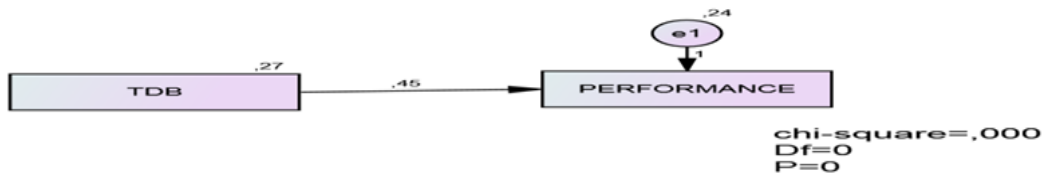
3.3- Results of Path Analysis and Hypothesis Testing:

We will test study hypotheses between dashboard variables and organization performance variables using path analysis models.

3.3.1-Main Hypothesis Test:

H_0: There is no significant effect of the dashboard on the company 's performance at level 5%.

Figure 3:Path analysis model for the main hypothesis.

Source: Prepared by the researchers, based on program outputsAmos.24

To determine the significance of path values, we use the probabilistic value extracted from a program Amos.24 and the next table 6 shows the effect relationship between the dashboard and company's performance.

Table 6: Results of estimating the paths between the dashboard and the performance

			Estimate	SE	CR	P	Label
PERFORMANCE	<---	DB	, 446	, 095	4,694	***	

Source :Prepared by the researchers, based on the program's outputs Amos.24

Through the results of Table 6, the value of P, which represents the degree of signification of the dashboard is less than the level of = 0.05α and since the value of the critical ratio (CR) For dashboard is greater than the value 1.96 .We conclude that the main alternative hypothesis is correct:

H ₁: There is a significant effect of the dashboard on the performance of organisation at the level of significance 05%.

3.3.2 First Hypothesis Test: to determine the significance of path values, we use the probabilistic value extracted from a program Amos.24. The following table shows the effect relationship between dashboard variables: dashboard place, dashboard presentation, dashboard content, quality of the dashboard, and organization's performance.

Table 7: Results of estimating paths between dashboard variables and performance.

			Estimate	SE	CR	P	Label
Performance	<---	Place	, 245	, 100	2,460	, 014	
Performance	<---	Presentation	195	, 111	-1,758	, 079	
Performance	<---	Content	, 500	044	11,342	***	
Performance	<---	Quality	, 378	, 119	3,170	, 002	

Source: Prepared by researchers, depending on the program Amos.24

Through the results of the table 7 above it turns out to be a P-value which represents the degree of significance of the dashboard standing place, dashboard content , quality of dashboard is below the studied level of significance = 0.05α value of the critical ratio(CR) these variables, respectively, are greater than the value 1.96.As for the dashboard presentation variable was not statistically significant. From it we conclude the validity of the first alternative sub-hypothesis:

• There is a significant effect between the place of the dashboard and the performance of the company at the level of significance 05%.

• There was no significant effect between the dashboard presentation and the organization's performance at the level of significance 05%.

<u>**Title: Dashboard and performance of the economic company,which relationship?**</u>

- There is a significant effect between the dashboard content and the organization's performance at level 05%.
- There is a significant effect between the quality of the dashboard and the performance of the organization at the level of significance 05%.

3.3.3-Second Hypothesis Test: to determine the significance of path values, we use the probabilistic value extracted from a program Amos.24. The following table shows the effect relationship between dashboard variables: dashboard place, dashboard presentation, dashboard content, and the quality of dashboard andefficiency.

Table 8:Results of estimating tracks between dashboard variables and efficiency.

			Estimate	SE	CR	P	Label
Efficience	<---	Place	, 101	065	1,560	, 119	
Efficience	<---	Presentation	, 150	, 072	2,088	, 037	
Efficience	<---	Content	006	, 029	202	, 840	
Efficience	<---	Quality	, 748	, 077	9,688	***	

source :prepared by the researchers, depending on the program amos.24

From the results of the above table it becomes clear that the P-value of the dashboard's presentation and the quality of the dashboard is below the studied level of significance α= 0.05 and the critical ratio value (CR) , for these two variables, respectively, is greater than the value 1.96. However, for the dashboard's place and the content of the dashboard they were not statistically significant.From it we conclude the validity of the second alternative sub-hypothesis: At level 05% :

- There is no significant effect between the dashboard place and efficiency
- There is a significant effect between the dashboard's presentation and efficiency.
- There is no significant effect between the dashboard content and efficiency.
- There is a significant effect between the dashboard quality and efficiency.

3.3.4-Third Hypothesis Test: To determine the significance of path values, we use the probabilistic value extracted from a program Amos.24. The following table shows the effect relationship between dashboard variables: dashboard's place, dashboard's presentation, dashboard content, the quality of dashboard and effectiveness.

Table9:Results of estimating paths between dashboard variables and effectiveness.

			Estimate	SE	CR	P	Label
effectiveness	<---	Place	, 573	, 148	3,867	***	
effectiveness	<---	Presentation	- 053	, 165	324	, 746	
effectiveness	<---	Content	, 471	065	7,196	***	
effectiveness	<---	Quality	233	, 177	-1,320	, 187	

Source: Prepared by the researchers, depending on the program Amos.24

From the results of the above table it becomes obvious that the P value of the dashboard place and the content of the dashboards is less than the studied level of significanceα = 0.05 and the critical ratio value (CR) for these two variables, respectively, is greater than the value 1.96. However, for the dashboard presentation and the quality of the dashboard, they were not statistically

significant. From it we conclude the validity of the third alternative hypothesis at level 05 %:.

• There is a significant effect between dashboard's place and effectiveness
• There was no significant effect between the dashboard presentation and effectiveness
• There is a significant effect between the dashboard content and effectiveness
• There is no significant effect between dashboard quality and effectiveness at level

3.4- Results and Discussion:

Through the previously presented results, the assumptions that make up this research are confirmed, as this research has been accomplished through stages. In the first phase, we descriptively analysed the sample of the study through many criteria like: the type of institutions under study, the type of activity they were engaged in, the age of their activity, and the number of workers to know their size and use of the dashboard.

The second phase of this research has been done through the exploratory factor analysis. In order to avoid any problems in measuring the performance of the company and the dashboard use the statistical program SPSS 24; we could consider four variables, the fifth one has been omitted; Concerning the performance, two variables were taken into consideration the rest have been cancelled.

In order to perform the confirmatory factor analysis, the research relied on the program Amos 24; it allowed us to confirm the sample under consideration for the dashboard and the performance of the organization separately. Besides, through the same program, the study hypotheses were answered through path analysis models. In the light of the results obtained, we concluded that the use of the dashboard has a direct impact on the performance of the company and this result largely agrees with previous studies (Zian. 2013) and (Ibrahim Al-Shaar and others, 2016).

The role of the dashboard in improving performance is confirmed by its position in the organization, the information it contains and the content of indicators that are calculated to determine the most important deviations between the results and the ruler goals in addition to enabling the heads of departments to take corrective and appropriate decisions and actions to improve performance.

As for efficiency, affected by the two variables, the dashboard presentation and the quality of the dashboard, it depends on the difference between the inputs and outputs, or the sense of comparing the results achieved with the available means. Consequently, the impact of the quality of the dashboard on it can be traced back to the fact that the latter is derived from the quality of the available information system that comes from the means used to bring useful and valuable information on the performance of the company and the market in which it is active through (expert systems, an efficient human resource, available physical

means and communication channels in the company). The display of the dashboard and its impact on efficiency is due to the view adopted in the dashboard if it is electronic through the tables, data used and software.

As for the effectiveness, the two most influential variables are the status of the dashboard and its content, the effectiveness is the difference between the achieved results and the traced goals. The more they are oriented towards targeting, the more important the dashboard is to change the effectiveness of performance by comparing results with objectives, identifying deviations for analysis and finding out their causes. The variable content of the dashboard and its impact on effectiveness can be attributed to the fact that the content depends on the effectiveness of the indicators in the dashboard and the extent to which it measures the desired objectives in the various activities of the organization.

4. Conclusion :

The study represented the reality of applying the dashboard to a sample of economic companies in the province of Bechar, and its impact on the performance of these companies. The research came out with the following conclusions:

-The dashboard contributes to the continuous improvement and mobilization of the paths towards the ruler goals, and is based on the presentation of results through comparison and detection of deviations as a means and tool that achieves performance evaluation within the organization, and reflects the achieved levels of performance.

- The study showed that the majority of surveys distributed to economic companies in the province of Bechar use the dashboard (53%) from the study sample, while (47%) do not use it, perhaps the reason for this is the fact that they are subsidiary companies, and the parent or holding company is the one that uses it, and for the most part, it is a statement of small companies, as well as the lack of experience in the market and its failure to adopt it in order to manage objectives.

- The dashboard is a scientific field that provides the organization with a great deal to improve its performance through its various variables, such as the dashboard place, dashboard presentation, dashboard content, and dashboard quality.

- The use of modeling with structural equations and relying on a path analysis model to test hypotheses, it was concluded that there was a significant effect relationship at 5.% among the dashboard variables (dashboard place, dashboard content, and dashboard quality) only on the performance of the organization, there is an effect for both the dashboard presentation and dashboard quality on efficiency, Both dashboard display and dashboard quality have an impact on efficiency, and also have a morally significant effect relationship for both the position of the dashboard and its content on the efficiency. At the end, there is a statistically significant effect of the dashboard on the performance of the organization, including demonstrating the main

hypothesis and concluding that there is a positive and effective role for the dashboard in raising and improving the performance of the institutions in question.

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