

عنوان مقاله:

Impact of Firm Size on Digitalization of Management Control: Evidence from Morocco

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نویسندگان:

Azzouz Elhamma - *Ibn Tofail University, Kenitra, Morocco*

Rajae El-Moumane - *Ibn Tofail University, Kenitra, Morocco*

خلاصه مقاله:

For several years, and especially during the health crisis caused by the Covid-19 pandemic, digitalization has become one of the major challenges for all companies. In this regard, several research works have been carried out to understand the possible effects of digitalization on some areas of management, such as finance (Vasarhelyi et al. 2015, Pan and Seow 2016, etc.), work organization and jobs (Dorn, 2017, etc.), Human resources (Audrin et Davoine, 2017), etc. Unfortunately, this type of work is still absent in the field of management control (Quatrone 2016; Möller et al. 2020). In this context, this article, based on a survey carried out among forty-two Moroccan companies, aims to answer two main questions. First, how can we judge the degree of management control digitalization in the studied companies? Second, does the firm size impact this digitalization? The results obtained show that the management control digitalization is considered to be "moderate" in studied companies. It has also been shown that firm size does not have a statistically significant impact on this digitalization.

کلمات کلیدی:

Digitalization, Management control, Firm Size, SMEs

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