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# Performance Measurement Systems: Strategic Lever for Value Creation

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**ABSTRACT**

In the Moroccan context, performance measurement is vital to organizations at all levels. Its importance is increasingly recognized as a crucial area of academic research. Despite sometimes ambiguous definitions, performance remains a central concern for economic players. Accurate measurement is essential for continuous improvement and the implementation of appropriate information systems. Therefore, the right choice of performance measurement methods is essential to the success of decision-making processes. In a highly competitive economic environment, organizations are seeking to maximize their profits on a sustainable basis. To achieve this, they need to be equipped with the necessary tools. It is, therefore, crucial to improve the relevance of performance measurement practices at all levels of their operations. By optimizing these practices, organizations can effectively monitor and evaluate their performance, identify areas requiring improvement, and adjust their strategies accordingly. This strengthens decision-making and supports sustainable organizational growth.



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## 1. Introduction

Nowadays, performance occupies a central place in evaluating companies and organizations, particularly in the Moroccan context. Indeed, performance is defined as achieving a result concerning specific objectives, a concept that varies according to context and expectations (NN., 2007). In practice, performance is often perceived as a multidimensional and ambiguous concept, requiring precise evaluation to measure both effectiveness, i.e. the degree to which objectives are achieved, and efficiency, which assesses the results obtained concerning the means deployed.

Performance measurement has become a significant concern at all levels of organizations, particularly in a competitive environment. It is an increasingly crucial area of academic research, as it forms the basis for continuous improvement and implementation of appropriate information systems. The right choice of performance measurement methods is essential to optimize decision-making processes and achieve sustainable profitability.

Organizations seek to maximize their operational and financial efficiency in this dynamic and competitive context. Such an assertion generates a unifying question: *in a more turbulent environment than ever, how can an organization set up a performance measurement system, and how can the latter guarantee value creation?*

Therefore, our study will be an opportunity to examine and synthesize a body of work dealing with the polysemous notion of performance in the first instance, and then attempt to describe how performance measurement is practised in organizations in the second instance.

## 2. The Need to Measure and Manage Performance

## 2.1 A First Look at an Ambiguous Notion: Performance

Today, performance is commonly defined, in its original sense, as a quantified result with a view to ranking (in relation to oneself - improving one's performance and/or in relation to others). Performance assessment is, therefore, based on a frame of reference, a measurement scale.

However, this definition, however consensual it may be, is not universal. The word adopts several possible meanings or definitions, depending on the field in which it is used. It is the fruit of a vibrant and multifaceted historical evolution of its definitions. Its application to management science has become all the more difficult.

### 2.1.1 Performance, a Polysemous Concept

Discussing the notion of performance leads us, first and foremost, to the historical origins of the term. Triboulois and Pesqueux (2004) points out that, etymologically, the word performance comes from the Old French 'performer' which, in the 13th century, meant "to accomplish, to execute". In the 15th century, it appeared in English with 'to perform', from which the word performance derives. It means the accomplishment of a process or task, with the results that flow from it and the success that can be attributed to it.

The word performance originates in French, to which it returns after a detour "across the Channel". This detour confers two possible meanings on the concept: the first defines it as the process of forming perfection (Aubert, 2006), a word with which it shares its prefix "per" and "performance", referring to the idea of "process in the process of formation". The other definition, narrower and inspired by English, refers to achieving objectives by bringing an action to completion (Lorino, 2001). The difference between these two definitions lies in the normative or non-normative scope of the concept. The first definition links performance to the pursuit of something that cannot be improved upon, while the second refers to the simple accomplishment of an act.

Historically, the latter meaning has been the most widely used. Indeed, Bourguignon (1997) recalls that the term, before being adapted for business, was initially used in two particular fields: sport, to characterize the results of a competition or race, and mechanics, to characterize the possibilities and technical capabilities of a machine. So, for this author, talking about performance for a company is almost like using a sporting or mechanical metaphor.

The same idea is developed by Triboulois and Pesqueux (2004), who stresses the difficulty of understanding this term due to its great polysemy. He concludes that "the word is a kind of 'catch-all' in that it includes both the idea of action (performing) and of state (performance as a stage reached)".

These two meanings have contributed to the ambiguity and vagueness conveyed by the term performance. For the organization, is performance simply the result of an action? Or does it de facto imply the positive outcome of achievements that exceed the objectives initially set?

For Aubert (2006), this second meaning is taking precedence over the first. She explains that the sociological understanding of the term has evolved: from the initial idea of perfection in the making, the notion of performance has moved on to that of an exceptional surpassing of results, suggesting a rise in social demands and continuous pressure on individuals.

### 2.1.2 Performance: A "Fuzzy" Concept in the Field of Management Science

Traditionally, performance has been equated with achieving and surpassing organizational objectives in organisational management.

It is a notion that focuses on the announced result but also conveys a value judgment on the outcome (positive or negative) and the process used to achieve it. Similar notions coexist (efficiency, effectiveness) and sometimes overlap with performance in the written word.

Indeed, it is clear that the notion of performance incorporates a particular "subjectivity". Saulquin and Schier (2005) point out that "performance has as many facets as there are observers inside and outside the organization. It is thus defined by those who will use the information. It only has importance (value) to what the user of this information will do with it".

The two authors add that performance remains "a matter of perception". For them: "The concept (of performance) thus has as many meanings as there are individuals or groups who use it. For a manager, performance may be the profitability or competitiveness of his company; for an employee, it may be the working climate; and for a customer, the quality of the services rendered. The multiplicity of possible approaches makes it an over-determined concept, and curiously enough, it remains indeterminate due to the diversity of the groups that make up the organization".

Nonetheless, today, the word performance has become a household word that incorporates many facets of our societies, even leading to talk of the cult of performance (Bessire, 2000). Since the late 1970s, the obsession with performance has invaded large and small organisations. Therefore, the objective for all managers was simple: they had to perform.

Bourguignon (2000) also notes that using the word performance in management fields shows that performance designates several variable meanings. To this end, he has attempted to present performance in three categories based on the word's primary meaning:

(i) Performance is a success. Performance does not exist in itself; it is a function of representations of success, which vary from company to company and/or from player to player;

(ii) Performance is the result of action. In contrast to the previous one, this meaning contains no value judgment. Performance measurement is " the ex-post evaluation of the results obtained" (Bouquin & Pesqueux, 1999).

(iii) Performance is action. In this sense, which is rarer in French than in English, performance is a process and "not a result that appears at a moment in time" (Schneier, Beatty, & Baird, 1986). As in psychology and generative linguistics, it is the enactment of a competence that is only a potentiality".

However, these traditional and classical performance representations are insufficient to remove the ambiguity inherent in the term. To date, no consensus has been reached on a precise definition of performance in management.

## 2.2 Performance Measurement

### 2.2.1 What Does the Concept Mean for Management Control?

The term "performance" has been widely debated in the control literature. This is probably due to the ambiguity and diversity of meanings that can be given to the term, depending on the context. In common usage, performance refers to "achievement" or "success". To perform well is to be competitive and achieve results superior to those of other people, other individuals, or in relation to pre-established objectives.

Recently, the word "performance" has again been the subject of debate in management control, with two opposing views. The first criticized the use of the term as relating solely to short-term cost and profitability indicators, arguing for the introduction of other operating measures. The other was to "put forward a more up-to-date version of what was called excellence in the 1980s" (Bouquin & Fiol, 2007) and thus return to the old French connotation of performance.

More generally, management control considers performance as "the impact of an activity, a responsibility centre, a product, etc., on the company's overall performance"[1]. The same author proposes a detailed representation of performance as a process, broken down into three elements. Bouquin then defines the elements of this process as follows: (i) economy, which consists of procuring resources at the lowest cost; (ii) efficiency, which refers to maximizing the number of products or services obtained from a given quantity of resources; and effectiveness, which is the achievement of the objectives and goals pursued. Measuring performance means measuring the three dimensions that make it up.

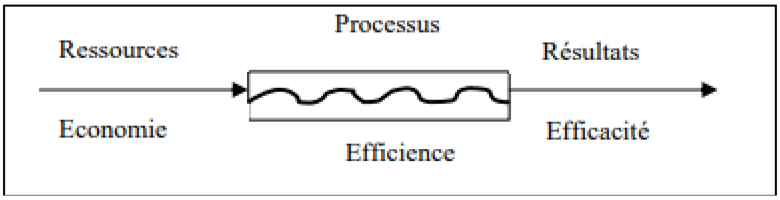


**Figure 1: Performance (Bouquin, 2004)**

Other definitions of the term in management control have emerged. Bourguignon, for example, proposes a definition of the term performance in control, which she considers "as the achievement of organizational objectives, whatever the nature and variety of these objectives. This achievement can be understood in the strict sense (result, outcome) or in the broad sense of a process that leads to the result (action)" (Bourguignon, 1997).

The concept is, therefore, polysemous, even in management control. Nevertheless, it has to be said that performance is mainly echoed within the organization by management control departments. The latter has been entrusted with the arduous task of measuring and reporting on performance at the various hierarchical levels of the organization: the more companies internalize these notions of performance, the greater the importance of management control in companies.
Burlaud and Simon (2006) also show that controllers' vision of performance has evolved. They distinguish four periods:

- From the 1920s to the 1950s, the concept of standard, which refers to physical units and costs, structured management tools around production management.
- From the late 1950s onwards, marketing became a major preoccupation in many industries. The concepts of contribution, margin and break-even point were developed in partial costs. They became a major preoccupation for companies and consultants alike.
- The 1980s were marked by the threat posed by Japan to American and European industries and by competition based on quality. Management control became the interpreter of these new priorities, integrating quality measurement into dashboards, revisiting the method of calculating the cost of quality thanks to hidden costs, which shift the rules of a trade-off between cost and quality, and integrating Total Quality Management (TQM).
- The 1990s were characterized by the importance of financial concerns and the emergence of the concept of performance. This concept is broader than profitability. It includes the stress placed on administrative or, more generally, functional services, which must play their part in creating value.

[1] Idem.

Today, performance is essentially absorbed by management control in the organizational sciences. Perhaps this explains why most research on this term has been carried out by researchers in this discipline.

Performance is at the heart of management control processes. Implicitly, performance refers to the assumptions and precepts of management control, notably evaluating the achievement of a pre-established action. This action will be evaluated according to the objectives assigned to it. This understanding leads us to consider that there is no such thing as performance without first defining quantified objectives and the resources employed. The resources consumed represent the "cost" of the action, while the "value" refers to the satisfaction of social needs. From this perspective, Philippe (2003) defines performance as "the deployment of the value-cost couple in the organization's activities".

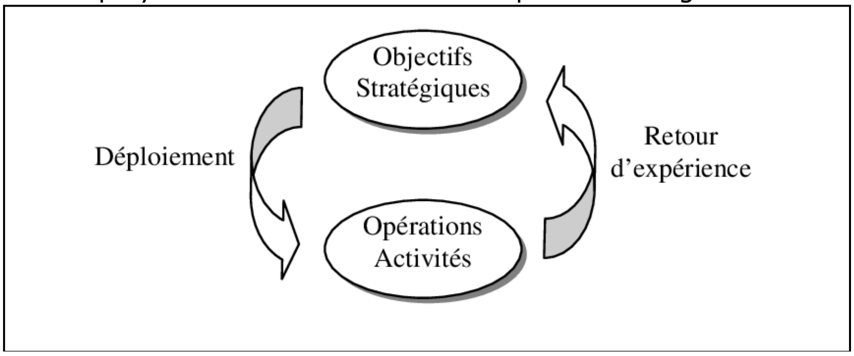


**Figure 2: The Performance Management Loop (Philippe, 2003).**

In conclusion, as Bessire (1999) asserts, exploring the concept of performance ultimately leads to a more general questioning of evaluation methodology. Starting from the premise that we can only control and manage what we measure, the most crucial debate that has animated the concept of performance is probably that of its measurement. And, as a corollary, the role of performance indicators.

### 2.2.2 Performance Measurement

Performance in management control implies the existence of evaluation rules that enable behaviour to be monitored at a distance. In other words, control requires results to be achieved, explicit evaluation methods and, a posteriori, the evaluation or measurement of performance (or post-evaluation) (Guenoun & Salery, 2009). To achieve this, management control relies on various techniques that contribute to remote behaviour control based on quantified indicators (in monetary or physical units) in a contractual or pseudo-contractual context. Performance needs to be measured in order to exist.

Performance measurement involves systematically selecting and collecting data relating to performance problems and objectives. It is a way of interpreting and translating the reality of performance into statistical figures. This action lends legitimacy to internal actions and achievements. In this sense, Desrosières (2008) explains that statistical data are an indisputable means of governing by numbers or stabilizing common representations while imposing categorizations and pre-formatting of debates that are often difficult to put up for discussion.

For some authors, the seemingly neutral action of performance measurement is much less so in reality. Bouckaert and Halligan (2007) point out that "performance, performance measurement and performance management refer to distinct levels of reality. The non-neutrality of the definition of performance implies the non-neutrality of its measurement: measuring performance is not a neutral exercise". For these authors, performance measurement is necessarily based on the conventions that led to the definition of performance. In this sense, performance measurement is a reduction that takes the form of a mathematical model based on a theory, whether explicit or not.

Apart from these theoretical debates, how exactly can we define the concept of performance indicators?

The many definitions given to management control converge on the idea that management control systems and the tools they contain serve, first and foremost, to implement strategies by influencing the behaviour of individuals.

In this respect, performance indicators are one of the significant tools of the management control system, enabling the implementation of strategies and objectives and providing a means of measuring and monitoring them. They are a tool for measuring performance and controlling the allocation of resources from a distance. Bergeron (2000) points out that performance indicators enable managers to: "determine whether the company is achieving the desired performance and motivate, and thus influence, people to work to maintain, improve, correct or anticipate performance" .

In this respect, performance indicators are tools at the service of control in that they inform executives of the results and performance their managers achieve. For Lorino (2001), a performance indicator is "information intended to help an individual or, more generally, a group of people to steer the course of an action towards achieving an objective, or to enable them to assess the result" . An indicator is, first and foremost, instantaneous data fixed in time and space. It represents information, quantified historically or descriptively, on the status of an action, an achievement, or, more generally, a form of organizational performance.

Indicators are, therefore, the means that management controllers have found to translate performance measurement - a performance that is sometimes vague and contradictory - into legible and reduced data. For Lorino (2003), "performance indicators are the meeting point between strategic objectives and operational activities, and are supposed to drive the course of action towards achieving an objective, or to enable it to evaluate the result".

## 3. Performance Measurement System

The performance measurement system is defined as a management tool that enables a company to provide an assessment of the effectiveness and efficiency of its operations, as well as a better understanding of the progress and gains made (Neely, 1999).

Deploying and implementing such a system is essential for achieving outstanding organizational excellence. The choice of indicators must be relevant to the activity being evaluated (what should be measured?) and its feasibility in terms of evaluation (what can be measured?). Indeed, choosing inappropriate measures represents a risk for the company, which, in the absence of a relevant assessment, may lead to decisions that are ill-suited to its capacity or environment.

Moreover, the construction of indicators represents several advantages for the company. On the one hand, it generates value internally: choosing indicators encourages the organization's players to work together on performance priorities[2] . On the other hand, it formalizes the sources of gain for each activity: the objectives to be achieved are precisely defined to be made measurable. Indicators are thus seen as a means of translating the objectives sought by management. It must contribute to measuring the results obtained to compare expected and actual results.

We therefore review the main models of performance measurement systems found in the literature and present their strengths and weaknesses.

### 3.1 Performance Measurement Matrix from Fitzgerald (1991)

In a study of eleven English service sector companies, Fitzgerald (1991) proposed a normative model of performance measurement, classifying measures into two types: those relating to results (competitiveness, financial performance) and those focusing on the determinants of these results (quality, flexibility, use of resources and innovation).

[2] Idem.

**Table 1**
**Results Model and Results Drivers (Fitzgerald, 1991)**

| Dimensions | Measures |
|---|---|
| Results | Profitability / Liquidity / Market ratios / Capital structure |
| - Financial performance | |
| - Competitiveness | Customer metrics / Market growth |
| Determinants : | All service indicators |
| - Service quality | Volume, Speed |
| - Flexibility | Efficiency |
| - Use of resources | |
| - Innovation | |

It follows from this distinction that the results obtained are a function of past performance concerning certain specific determinants; in other words, results are indicators of delay, while determinants are indicators of advance.

According to the authors, any performance measurement system must be designed around these two categories of indicators, and any performance measure relating to results must be analyzed to performance measures relating to determinants.

## 3.2 Balanced Scorecard (BSC) from Kaplan and Norton (1992)

Introduced by Harvard professors Kaplan and Norton (1992). To better reflect the different facets of an organization's performance, it was essential to complement the use of financial indicators with non-financial ones, i.e. qualitative indicators (customer satisfaction, service quality, quality of a relationship with a partner), and to strike a balance between these two types of measurement. Indeed, financial data alone are not sufficient to translate value creation. The Balanced Scorecards resulting from the proposed approach are designed to provide a comprehensive information system for senior management, enabling them to grasp the multi-dimensionality of performance.

As illustrated in the figure below, according to this approach, overall performance is broken down into the following four perspectives: the financial axis, the customer axis, the internal processes axis and the learning and organizational development axis. Each dimension will be supported by using a set of appropriate performance measurement indicators to testify to achieving the objectives to be pursued in each axis.

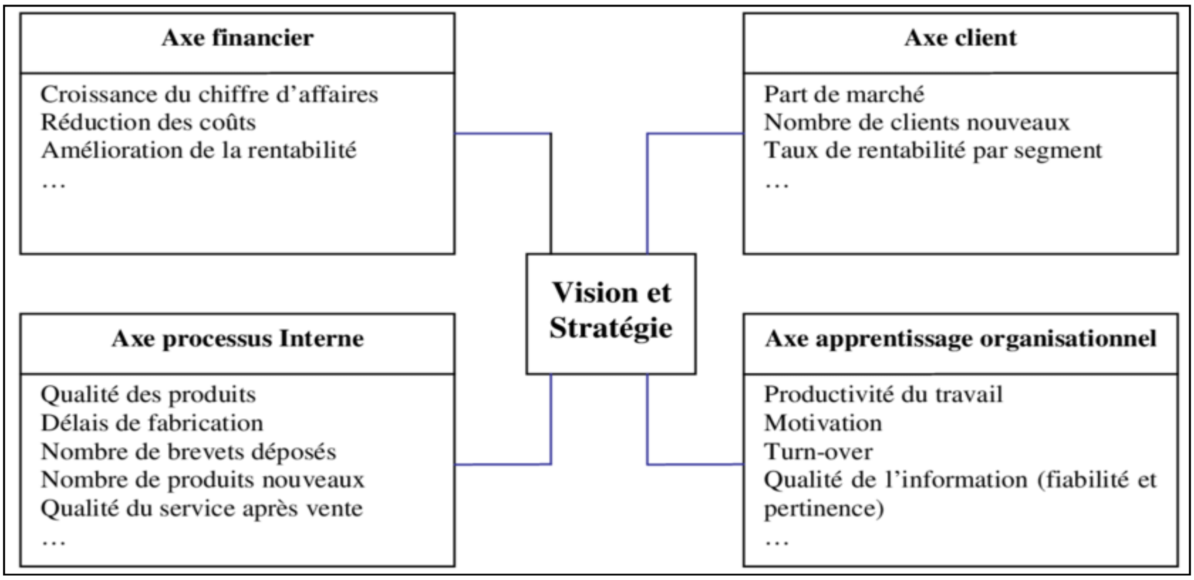


**Figure 3: Kaplan and Norton's Balanced Scorecard (1992)**

## 3.3 Pyramid Declination Approach by Lynch and Cross (1995)

Lynch and Cross (1995)'s performance pyramid is a corporate organisational performance model that combines complementary strategic and operational indicators to assess company performance.

Operational indicators are represented by the quality of services and products offered to customers, delivery, turnaround time, and costs, all of which are levers of value creation for the company. The model put forward by Lynch and Cross presents the various key elements for the future success of the company's business. This is shown in Figure 4.

According to Lynch and Cross (1995), customer satisfaction, flexibility, and productivity generate profits for the company. These guiding forces of corporate performance should, therefore, shape corporate goal-setting.

However, they also argue that these strengths come from other elements at the base of the performance pyramid. These include loss measurement, delivery, quality and the production cycle.

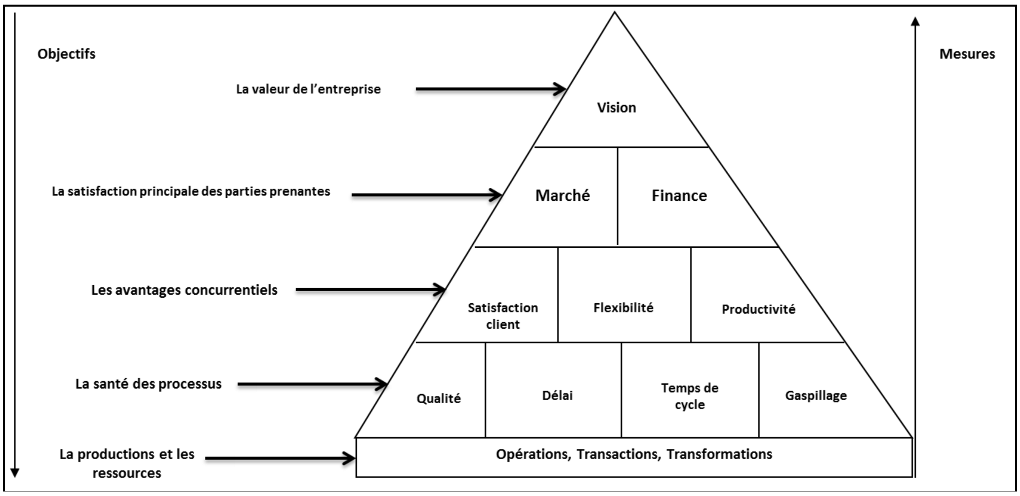


**Figure 4: The Cross and Lynch performance pyramid (Lynch & Cross, 1995)**

## 4. Performance Measurement Systems: A Strategic Lever for Value Creation in Moroccan Companies

Performance is one of the most complex concepts to describe in Moroccan management. It refers to an organization's ability to generate value in the future, but paradoxically, this exercise relies on the interpretation of historical data to understand trends. Thus, performance management aims to create a context to grasp the meaning of the results of the various performance measures and disseminate priorities throughout the organization.

### 4.1 Performance Measurement and Value Creation

Performance is a complex concept whose definition is not only characterized by a diversity of organizational approaches but whose parameters are strongly influenced by the environment and the forces at play.

From the outset, the question arises as to what motivates managers to take up the notion of performance and, above all, to measure it, i.e. to take responsibility for "grading" their working methods

This attitude could be justified by the contemporary tendency to multiply information, the desire to quantify everything, or the need to develop a societal responsibility dynamic within the organization.

#### 4.1.1 Measuring for Improvement

An almost direct causal link exists between developing a performance measurement system and performance improvement for Moroccan companies. The introduction of performance must make it possible to identify the factors internal or external to the organization that influence its activity, such as the local economic climate, government regulations, and social dynamics specific to Morocco. Measuring systems must shed light on critical areas of opportunity and threat while identifying levers for improvement.

In the Moroccan context, the performance measurement approach and implementation of a battery of relevant indicators represent the first step in a broader business management process. These indicators need to be adapted to local specificities, including the realities of the Moroccan market and regional business practices. Measuring for improvement enhances Moroccan companies' competitiveness and contributes to their sustainable development and social responsibility.

### 4.1.2 Measuring for Learning and Innovation

Measuring performance is essential to learning and innovation in Moroccan companies. Based on the Balanced Scorecard principle of organizational learning, this approach aims to develop process mastery and capitalize on sustainable competitive advantage.

Indeed, by learning to identify threats and opportunities through measurement, Moroccan managers acquire a more in-depth vision to act effectively. They learn how to reduce threats and exploit opportunities. Implementing experience-based best practice rules is a valuable source of learning for the organization, enabling continuous process improvement and enhanced competitiveness in the Moroccan market.

### 4.1.3 Measure to Communicate

In the Moroccan context, measuring a company's performance is crucial to maintaining the commitment and trust of stakeholders such as financiers, shareholders and regulators. Performance thus becomes the foundation on which the contractual relationship between the organization and its stakeholders is built. Through systematic evaluation, the performance measurement system aims to provide essential decision-making tools, enabling managers to make informed decisions to adjust their strategies and improve their results

Performance management involves translating the company's strategic objectives into measurable targets and assessing whether they have been achieved. This helps maintain constant compliance with set objectives and promotes proactive rather than reactive management. A well-structured performance system also facilitates communication between stakeholders using a common language, thus reinforcing transparency and mutual understanding

Ultimately, such a system becomes an essential management lever at all company levels: strategic, tactical and operational. It gives managers the information they need to make informed decisions and continuously optimise performance.

## 4.2 Deploying the Performance Measurement System: Conditions for Success

Several key factors contribute to successfully implementing a performance measurement system in the Moroccan context, as highlighted in the specialized literature. Below, we identify the key success factors for effectively implementing such a system.

### 4.2.1 Management Involvement: Dynamic deployment

The overall goals management sets must be systematically reconciled with the results achieved. The choice of measures to identify the achievement of set results must be made in light of the company's overall strategy.

Therefore, translating strategic objectives into indicators requires applying managerial decision-making choices and juggling the strategic and operational dimensions.

As management is the primary recipient of the results measured by the performance measurement system, it seems evident that its availability is a significant issue in monitoring measurements. It is responsible for checking that the objectives align with those achieved and redirecting organizational strategy if necessary.

Regular monitoring is essential to test the measures' relevance, adjust the strategy in line with these results, or redefine the measurement criteria selected.

### 4.2.2 Integration of Organization Members: Smooth Deployment

While management involvement is necessary for the successful deployment of a performance measurement system, investment on the part of employees is equally important. The first reason is to ensure that the measures selected are relevant to the players who are primarily concerned. Each business unit has the knowledge and skills to evaluate and improve its activity. Therefore, indicators must be selected based on the opinions and considerations of the members who, in terms of skills, are best placed to formulate them.

Moreover, defining a measurement system implies control and access to information. Therefore, implementing a measurement system is likely to generate conflict within the organization if it is perceived as an intrusion for the units being evaluated, who are obliged to report against precise criteria. Including these units in the definition of the system is, therefore, a way of associating the work of the units with the deployment of the system, minimizing political or territorial clashes, and restricting fears of appropriation of power. However, the involvement of individual activities creates heterogeneity in the measures considered, which can lead to conflicts between activities (Neely, 1999). Two different entities may be encouraged to define well-mastered indicators, which will encourage their evaluation by management and corresponding bonuses.

If these measures conflict between two entities (market share gains for the marketing department and cost containment for the industrial department), the deployment of the measurement system becomes a source of significant conflict between these entities, which, bound by the remuneration system, favour the defence of their interests rather than the defence of the global interest. Hence, it is essential to consider feedback from the operational level and aggregate it at a strategic level.

### 4.2.3 Adaptation of Indicators to Changes in the Environment: Scalable Deployment

It is also necessary for the performance measurement system to adapt to change. Most of the time, the indicators chosen are static, yet it is essential for the organization, situated in a global environment, to take account of changes in the environment in order to readjust its strategy constantly. More than the indicators selected, the measurement system needs to be dynamic so that measures remain relevant (Lynch & Cross, 1995), reflect changes in the environment and adapt to them by transforming the organization's objectives and priorities. For a system adapted to change to be relevant, the four key elements of a performance measurement system must be mastered internally (Kennerley & Neely, 2003):

- Processes for determining indicators,
- The skills required to define the system,
- Infrastructure,
- Organizational culture.

### 4.2.4 Respect for the Cultural Dimension: Appropriate Deployment

The cultural dimension of performance measurement systems must be considered during the implementation phase within any organization. Like any new management tool, its deployment is synonymous with transformation and change in the organization's traditions.

Acceptance of the usefulness of the performance measurement system throughout the organization is seen as an essential condition for it to be used to its full potential. To this end, it is important to make it clear at the start of the deployment project that the ultimate aim of a performance measurement system is not to monitor and punish managers but rather to provide them with relevant information that helps them take appropriate action to improve their actions. The benefits and advantages of effectively using a performance measurement system in their day-to-day activities must be highlighted from the outset. The establishment of a communication policy around the performance measurement system is required. Organizing frequent meetings to inform future users of the expected benefits of the performance measurement system will facilitate managers' appropriation of it. It is also preferable to involve future users of the performance measurement system at the design stage. This will reinforce and support all managers in appropriating the performance measurement system.

### 4.2.5 Information systems: Integrated deployment

The implementation of an information system in a performance measurement system is essential.

Such a system would be necessary for collecting and processing the organization's data and would be accessible in real time to managers to assess process performance and identify potential areas for improvement. The advantage of such a communication system would be maintaining clear, precise and concise information. It promotes transparency and visibility by making relevant information available at all levels of the organization. The information system must be easily integrated with the organization's other existing systems, such as the accounting system, ERP system and functional tools (production, procurement, etc.), to facilitate the flow of information between the different systems.

## 5. Conclusion

Economists, organizational theorists, financial analysts, practitioners, and consulting firms have all been preoccupied with the issue of performance management. Since the 1980s, Lewin and Minton (1986) have pointed out that the diversity of research in organizational effectiveness attests to the evolution of theories, definitions and performance measures. Performance is a concept that has diverged depending on the authors and researchers who have dealt with it. It is a catchword given several meanings and belongs to the family of polysemous or polytheistic terms.

In the absence of a general theory of performance and a definition accepted and shared by all researchers and practitioners, it is necessary to delimit the contours of the concept of performance, which remain, despite everything, not very precise.

Therefore, our contribution in the present work was to describe all the models listed in the literature, attempting to apprehend performance in its entirety, taking into account the specificities of the field and the object to be measured.

We have also tried identifying the challenges facing a value-creating performance measurement system

To this end, the definition of an appropriate performance measurement system is a lever for value creation, as it enables the effectiveness and efficiency of the organization's actions to be assessed and a better understanding of the progress and gains achieved.

**Authors Contribution**

Hind Hammouch: conducted the literature review, developed the theoretical framework, also drafted and revised the manuscript, ensuring its accuracy and completeness.

**Conflict of Interests/Disclosures**

The authors declared no potential conflicts of interest w.r.t the research, authorship and/or publication of this article.

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