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The conception of the management control function: implementation and characteristics

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Abstract
This research aimed at deepening the empirical knowledge of the management control function in Lebanese insurance companies. It showed that, in the Lebanese insurance sector, the management control function is currently characterized by: (1) Its contingency (it may not formally exist, or it may exist structurally as an autonomous department, or it may be entrusted to the company's CFO or HR Director), (2) Heterogeneity of practices and activities in the field of administrative, financial or human resources management, and (3) A diversity of missions with a preponderance given to the supervision of activities or advice to management or the board of directors. This study also presented the construction of a typology of management control systems present in Lebanese insurance companies; a typology strongly determined by the contingency factors such as size, internationalization of the company as well as the conception of the management control function by the organization's governance.

Keywords: Management control, Insurance company, Industrial revolution

1. Introduction

In an environment of globalization and continuous change, companies need to ensure the implementation of good management practices in order to improve their performance and competitiveness (El-Chaarani et al., 2021; El-Chaarani and Raimi, 2021). The management in companies then integrate control systems that aim to monitor the strategy implementation. It is therefore a matter of choosing the management control system that is most appropriate to the company's needs and to the achievement of its objectives.

Originally, the management control function emerged during the industrial revolution to rationalize and increase the effectiveness and efficiency of management systems within large

industrial companies (Meyssonnier, 2012, p.74). According to Ducrocq & al (2001, p.90), the management control function in industry has long consisted of verifying the conformity of results to objectives. It was then developed in all sectors of activity, in order to ensure the quality of the decisions made, as well as the realization of the conditions necessary to achieve the objectives.

With the evolution of management practices, new tools have also been introduced to adapt the functioning of companies to the requirements of shareholders, employees, customers, regulations and the environment. Management control then integrated the issue of value creation, and helped the actors of governance to make the necessary structuring decisions (Turki, 2006, p.8). Then, the scope of intervention of management control widened to operational control, as well as to the control of customer relations, particularly in service companies, for which customer relations are fundamental (Meyssonnier, 2014, p.13).

We then focused in this study on the evolution of the conceptualization of management control; its role, missions and activities. Thus, our research aims to understand the conditions under which insurance companies choose their management control practices and to identify possible convergences among these practices, by answering the following research question:
What is the importance attributed to the management control system adopted within Lebanese insurance companies?

The first part of this article presents a review of the literature on the management control function. It sheds light on different organizational theories that integrate a reflection on the control function in organizations. The second part studies, from an empirical point of view, the management control practices in insurance companies in Lebanon.

2-Literature review: The different approaches to the missions and activities of the management controller

The evolution of the role of the management controller has resulted in a shift from traditional control, mainly budgetary, to modernized control investing in different areas such as human resources management or change management. Empirically, this evolution also leads to an increased complexity and specialization of the management controller's missions.

2-1-The gradual expansion of the management controller's tasks: from auditing and accounting documents to managing change

Traditionally, the management controller's mission is to verify the accounting and ensure the control of the organization's management. It is perceived as the "guardian of the temple", its missions focusing on the production of financial information, financial planning, and the evaluation of results.

This first approach, which appeared after the Second World War, defines management control as a function that builds management information systems and thus provides management with decision-making support based on general accounting and cost accounting techniques (Anderson & al. 1973, p.27). In this approach, Ardoin and Jordan (1978) explain that the role of the management controller is to inform, advise, and facilitate the management of the organization. Löning et al. (2013) add that by providing management with the reasoning and data needed to make a decision, the management controller has a mission with an eminently cognitive dimension.

However, Bollecker (2007), identifies two other management control approaches:
- The second approach, born in the 1970s, is based on a decentralized vision of the functions of control, inspection and advice to operational staff, with the consequence that "the management controller tries to modify the rules of the organizational game to increase his power, because apart from his own service, he has no hierarchical authority (Bollecker, 2007, p. 100).

- The third approach, which appeared in parallel with the previous one, is that of the coordination current: as expressed by Ardoin and Jordan (1978, p.11) the management controller does not make decisions in place of the operational staff, he helps them to decide, he facilitates the coordination of their decisions. Thus, the role of the controller, which was often focused on editing accounting and budgetary documents, is evolving towards a communication function, making the controller's mission more informal, seeking coherence between information systems in order to develop the ability to communicate between members of the organization (Turki, 2006, p.5).

The mission of the management controller is therefore dependent on the conception of the management control function applied in the company. In the case of an "autocratic" company, where the circulation of information is centralized and decision-making power is concentrated in the person of the manager (Dorantes, 2010), the management controller plays the role of the "master's eye" by transmitting to the manager the data necessary for decision-making (Löning & al., 2013). In a company where decision-making power is decentralized, the management controller performs advisory or coordination missions, and then verifies the compliance of activities and actions according to the plan and the desired results. According to Méric (2010), the conception of the management control function in effect in the company also determines the attitude of the management controller facing the uncertainty of the environment: an attitude of foresight, retrospection, reaction and proaction.

According to Lassoued (2005), the mission of the management controller varies according to the type of the organization’s culture: clan culture, market culture and hierarchical culture. If the culture of the organization is clannish, the role of the controller is considered secondary, and consists in monitoring the results. In case of market culture, the controller is involved in defining the organization's objectives in line with the competitive market. Finally, if the culture of the organization is hierarchical, the management controller is essential, it coordinates activities and ensures their consistency.

Furthermore, if, fundamentally, the role of the management controller in an organization still involves activities related to financial operations and cost calculation, Goncalves & al (2003) believe that this role has evolved to encompass quality control - even management - and benchmarking. Goncalves & al (2003) distinguish three roles for the management controller. The controller can be an economic advisor who provides steering tools to managers, a budget system mechanic in charge of reporting information on costs, results and budgets, and finally, the controller can play the role of facilitator in cross-functional approaches (quality management), capable of advising decision-makers in the long term and making short-term decisions.

From a different perspective, Burlaud (1988), advocates a rapprochement between management control and human resources management, insofar as the management controller must contribute to the construction of motivational mechanisms for the staff. Thus, Löning et al

(2013) distinguish three components of the management controller's mission: to contribute to the motivation of the organization's actors, to help in the management of the organization, and to play the role of intermediary between the different levels of the organization in order to ensure communication and the passage of information between them.

However, for David (2006), the management controller also plays a role within an organization in the spreading of learning and organizational culture through the control systems implemented. It is in line with Bazet's (2001) approach, which considers the controller to be an essential actor in a change process, due to his connections with the different departments and functions of the firm, and must therefore have the power to communicate about the change in a way that is understandable for the other actors in the organization. Touchais & Herriau (2009), however, provide a nuance by highlighting the potentially contradictory influences of the management controller in a change process.

While the management controller's mission may include promoting change by implementing measures aimed at supporting employee creativity and taking initiative, he most often introduces management tools that ensure the stability of the organization, and which constitute, in turn, obstacles to change.

At the end of the 2000s, several authors sought to summarize the missions of the management controller. Bollecker (2007, p. 90) distinguishes four major missions of the management controller: monitoring of activities which also aims to provide management with the figures needed to set objectives; assistance in management; coordination and vertical and horizontal communication; and finally, a mission of change. Bouquin (2010, p. 3) for his part lists the missions of the management controller as follows:

1. Ensure the compliance of action plans with the operational plan
2. Provide evidence to management for the construction of action plans
3. Consolidate accounts to set budgets
4. Establish budgets according to adopted plans
5. Select performance measures for managers.

In addition, for Berland and Simon (2011), the missions of the management controller can be divided into two parts, the first reflects his strategic role, where his missions consist of planning and assisting in decision-making, and the other reflects his information-oriented role, where his mission is to monitor results, produce data and the budget process.

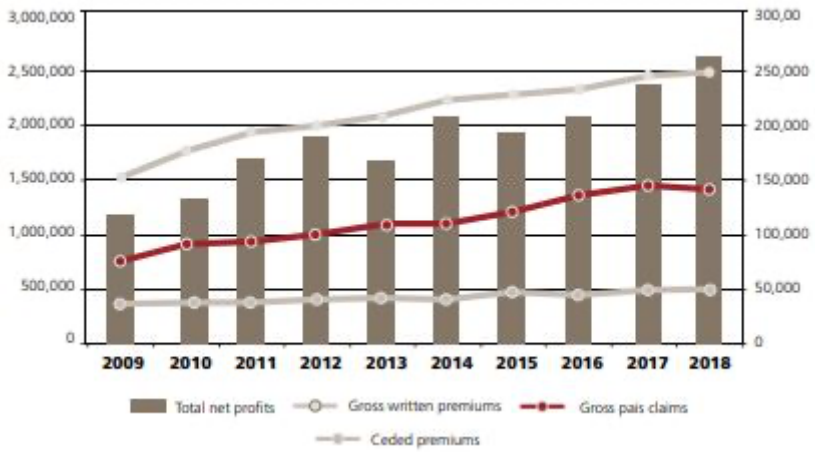
However, the development of management control practices has been the subject of several comparative studies (Barbelivien and Meyssonnier, 2017; Berland et al, 2016). Scientific research was first conducted mainly in developed countries, and was then extended to developing countries. The authors thus note a lag in the dissemination of these practices between developed and developing countries: management control practices in the mature phase in developed countries are considered to be emerging in the majority of developing countries (Diop, 2016, p. 37). This gap in the adoption of management control tools between developed and developing countries, can be explained by many factors, including the delay of researchers to carry out management control studies in developing countries (Ismail, et al; 2015), which contributes to prevent the homogenization of management control tools at the international level.

After initial results based on an analysis of the state of the art in the field, we move on to the empirical part, which will be an in-depth quantitative study.

2-2-The Lebanese insurance market as a field of investigation

Insurance companies are characterized by the immateriality and heterogeneity of the product offered, as well as by the simultaneity of production with sales (Touzi et al., 2012, p.3). All these characteristics make the implementation of management control tools a priori complex (Ducrocq & al., 2001, p.2). The obstacles encountered by the management control systems implemented in insurance companies, lead us to focus our research on the role of the management controller in these companies, particularly within Lebanese insurance companies. On the other hand, in 2008, in a context of global financial crisis, the insurance sector in Lebanon achieved a 16% growth (Hatem, 2009) even though its financial situation is described as precarious. This growth rate is higher than the world average, the average for industrialized countries and the average for developing countries, which were 3.4%, 0.2% and 14.2% respectively.(Hatem, 2009).

Figure 1: The evolution of the Lebanese insurance sector between 2009 and 2018



Source: ICC, Insurance Sector Annual Report 2018

Moreover, regarding the Lebanese insurance sector's development, the annual comparative report published by the ICC "Insurance Control Commission" (2019), shows that this growth is almost continuous until 2018. These observations prompted us to study and to seek ways that enabled Lebanese insurance companies to overcome the uncertainty of their environment, the risks of their sector, and the reasons for its survival.

Furthermore, the management control function has not been made compulsory by the Lebanese legislation, nor by the association of Lebanese insurance companies ACAL[1].

This has led each of the insurance company to adopt its own management control practice and to choose whether or not to implement the management control function.

[1] A first step towards the improvement of the insurance services sector was achieved by the creation of the Association of Insurance Companies in Lebanon (ACAL) in 1971. This association essentially aims at organizing the communication between insurance companies and the Lebanese State. Thus, ACAL communicates, as soon as they emerge, all new standards, laws and procedures to insurance companies. In return, the insurance companies send their detailed annual reports to the association, which publishes them in its bulletin. This publication provides a reliable and accurate basis for insurance companies to conduct their research on good insurance practices.

3-Methodology

3-1- Data collection

We solicited all Lebanese insurance companies counting 48 insurance company in the Lebanese market in 2016. The sampling did not follow any specific technique since we aim to have an exhaustive survey. The questionnaire was addressed to management controllers, departments' managers, and the general manager of each company. We received 101 responses from 16 different companies (i.e., a response rate of about 33.3% of the total population of Lebanese insurance companies).

3-2- Measures

The 101 questionnaires we collected were coded and entered into a database. The answers to the questions were coded according to their nature
In this research we study 25 Likert scaled questions, all of which have 5 response modes, were coded from 1 corresponding to the most negative modality (not at all agree, not at all important) to 5 (strongly agree, strongly important)
These 25 variables can be grouped into 6 themes:

- The system of need for the management control function and the company's ability to have this system,
- The role of the management controller,
- The missions of the management controller
- The skills of a management controller.
- The activities of the general manager,
- The activities of the management controller,

3-3-Validation of internal consistency

In practice, a Cronbach's alpha greater than 0.7 tends to show good internal consistency of the questionnaire (Roussel & Wacheux, 2005, p.269), but this is still open to discussion. In fact, we estimated Cronbach's alpha for all the variables, and on the 6 groupings of variables from our questionnaire.
The results of the estimation of Cronbach's alphas are presented in the table below.

Table 1 : Estimating the internal consistency of questionnaire

Items	Cronbach's alphas
All variables	0.733
Needs/Ability	0,820
Role	0.802
Missions	0.716
Skills	0,848
Activities of the general manager	0.716
Activities of the management controller	0,781

The Cronbach's alphas obtained are all globally satisfactory.
Following a satisfactory internal reliability, we performed a factorial analysis of the collected data in order to construct a typology of management control in Lebanese insurance companies.

4-Results

The statistical treatment of the collected data is based first on a principal component analysis, then on a binary logistic regression, in order to develop a typology of the Lebanese insurance companies.

4-1- Principal component analysis

In our study the principal component analysis (PCA) starts with a table of *19* quantitative variables characterizing *101* individuals, in order to synthesize the information. In a second step, PCA allows to identify groups of individuals with similar characteristics.

Thus, we will seek to distinguish groups in the set of 101 individuals by looking at which individuals are similar, which ones are different from others. As for the variables, we look for those who are strongly related to each other, and those who are not.

4-1-1-Identification of principal components

The results of the PCA are presented as follows:

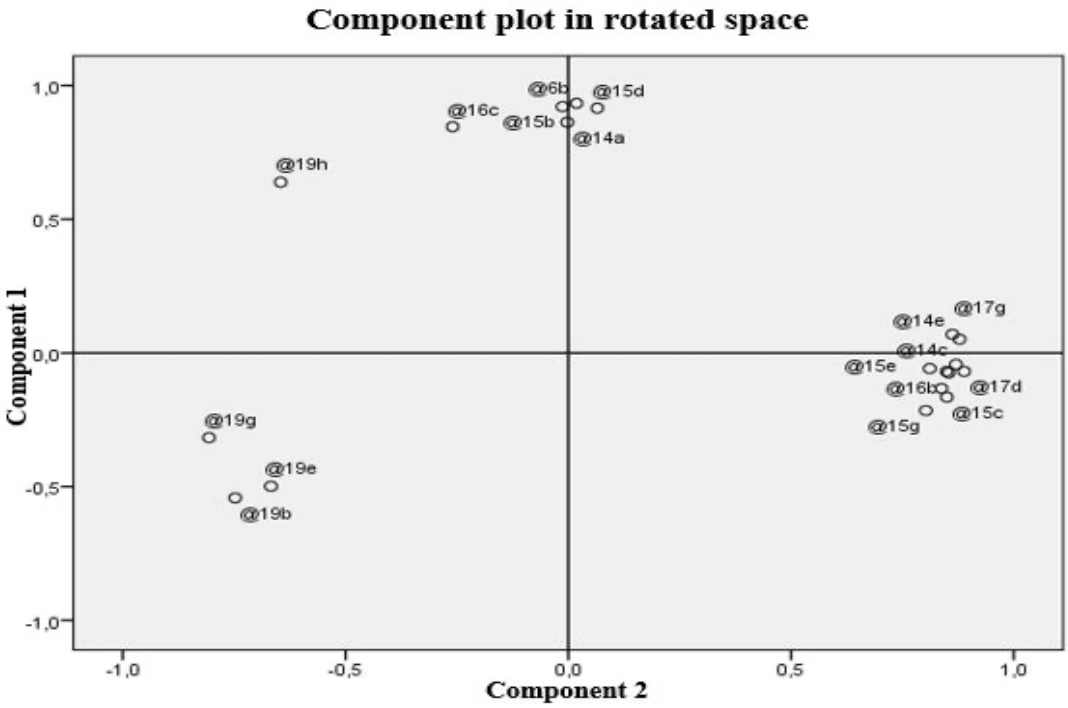
Table 2: Squared cosines of variables after Varimax rotation

Variables	Component 1	Component 2
14c- Improve decision-making procedures	**0,758**	0,002
14e- Be aware of the organization's evolving situation	**0,744**	0,005
15c- Quality control	**0,722**	0,027
15th- Advice	**0,658**	0,003
15f- Conducting meetings	**0,702**	0,018
15g- Leadership and management	**0,645**	0,046
16b- The desire to have a service that centralizes, sorts and analyzes data coming from the entire organization	**0,729**	0,006
16g- The desire to decentralize decisions	**0,721**	0,005
17d- Adoption of a law or procedures by the headquarters	**0,79**	0,005
17g- Protecting the interests of investors	**0,772**	0,003
15d- Audit	0,004	**0,838**
15b- Cost accounting	0	**0,849**
16c- Willingness to react more quickly to a crisis	0,067	**0,716**
6b- Division of effort makes collaboration stronger	0	**0,872**
14a- Improved financial situation	0	**0,745**
19h- System replacing management control	**0,417**	0,408
19e- It is preferable to focus first on the development of internal control and/or MDM risk management	**0,446**	0,249
19g- Would cost more than it would bring back	**0,651**	0,1
19b- Few skilled managers	**0,559**	0,294

Table 2 presents the coordinates of the 19 variables[2] on the two components. These variables are shown after a Varimax rotation in Figure 2.

Figure 2 : PCA map for variables with Varimax rotation

[2] The code number in front of the variable refers to the position of the question in the questionnaire.



4-1-2 Interpretation of the two main components

To make sense of the two principal components, we approximate them to the original variables based on the quality of their squared cosines (squared cosine greater than 0.7):

Table 3: Variables distributed by the two components

Component 1	Component 2
14c- Improve decision-making procedures 14e- Be aware of the organization's evolving situation 15c- Quality control 15f- Conducting meetings 16b- The desire to have a service that centralizes, sorts and analyzes data coming from the entire organization 16g- The desire to decentralize decisions 17d- Adoption of a law or procedures by the headquarters 17g- Protecting the interests of investors	15d- Audit 15b- Cost accounting 16c- Willingness to react more quickly to a crisis 6b- Division of effort makes collaboration stronger 14a- Improved financial situation

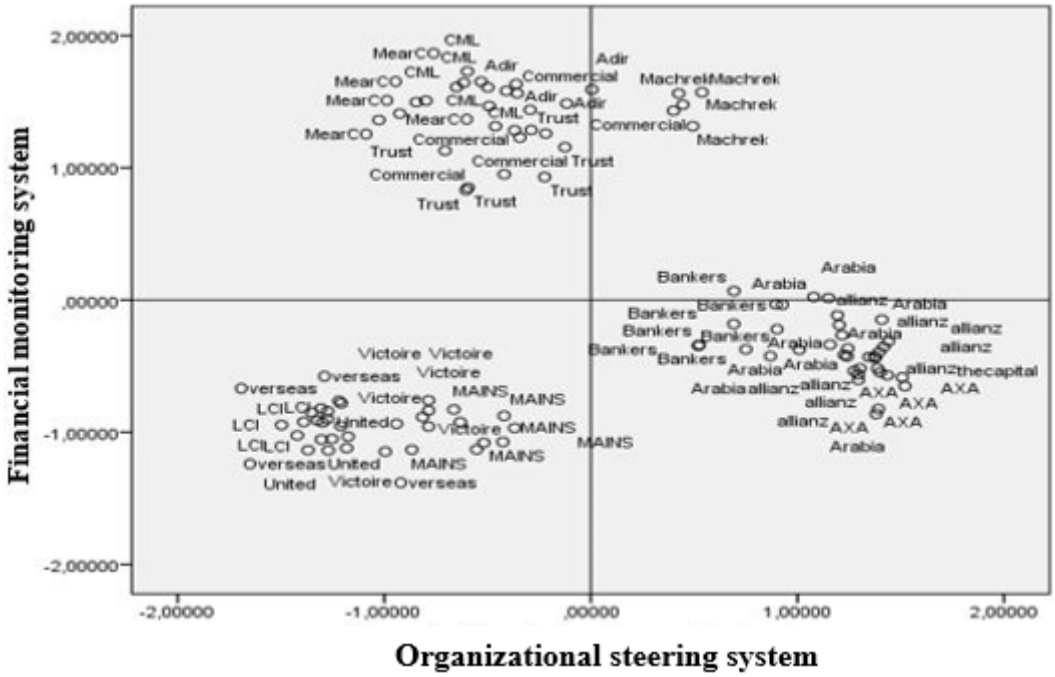
Thus, the first component appears to be associated with variables referring to a strategic or organizational dimension of the management control function: we propose to call it «Organizational steering system».

The second component is more closely correlated with variables emphasizing the financial dimension of management control: we propose to name it «Financial monitoring system».

4-1-3-Highlighting three types of Lebanese insurance companies

The scatterplot in Figure 3 represents the projection of the respondent firms (individuals). This projection shows the existence of 3 groups of companies in the Lebanese insurance market having management control practices distinct from one another.
More concretely, two groups of companies are close to the first component entitled «the organizational steering system», while the third group is close to the second component named «the financial monitoring system».

Figure 3 : PCA card by scattering the points grouped by company



2.1.1. Analysis results

Based on the principal component analysis, we were able to identify a typology of three groups of companies, each characterized by a specific management control system.

Type 1: Companies with an organizational management control system

The group of companies that is located on the positive orthant of the first axis entitled «the organizational steering system», is formed by large multinational companies whose head office is in a foreign country or in Lebanon. In fact, this group of companies adopts a management control system that we propose to call organizational, i.e., a management control system with responsibility for protecting the interests of investors as well as advising and assisting management in decision making. Organizational Controllers must be skilled in leadership, meeting conducting, management, and quality control. It is also generally adopted under the influence of the standards required by the foreign laws of their parent company.

Type 2: Companies with a shared management control system

The second group is made up of large and medium-sized Lebanese insurance companies whose management control has been implemented in order to improve the financial situation of the company. However, it is also essential to be able to react more quickly to an emerging crisis. Therefore, the management controller of this type must have cost accounting and auditing skills. The management control that is implemented in these companies is considered "shared" due to the division of management control tasks between the general manager and the managers of the different departments or services.

Type 3: Companies with a general information system

The companies characterized by this type of management control are the medium and small Lebanese insurance companies. These companies suffer from a lack of financial resources and trained managers, which has led them to adopt a management control that is reduced to internal control and risk management.

The use of a binary logistic regression

In order to study the relationship between task division and management control system, a logistic regression will be performed.

Division of tasks and management control system

We are now investigating whether the division of labor between top management and the controller influences the type of management control system implemented.

Six task variables were identified as having a potential influence on the type of management control operating in insurance companies. These variables are presented as following:

- Administrative management tasks entrusted to the general manager
- Financial management tasks entrusted to the general manager
- Human resources management tasks entrusted to the general manager
- Administrative management tasks entrusted to the management controller
- Financial management tasks entrusted to the management controller
- Human resources management tasks entrusted to the management controller

  In this context:

  - The administrative tasks performed by the management controller relate to the definition of strategies and objectives on the one hand, to decision support and steering on the other, and finally to the implementation of corrective actions.
  - The tasks of financial management cover the collection and analysis of budgetary data, the development of budgetary plans from the different departments, the analysis of results, the determination and analysis of the different costs.
  - Tasks related to human resources management include making information more reliable, developing an incentive system for staff and managers, reporting and monitoring projects, and ensuring that staff actions are consistent with objectives.

4-1-4-Analysis results

As previously indicated, three logistic regressions were performed, with the three types of management control considered successively as explained variables.

Distribution of tasks and Organizational Management Control System

Table 4: Distribution of tasks and Organizational Management Control System

Variables	Coefficients	Odds ratios
Administrative Tasks GM	-0,733**(3,829)	0,481
Financial Tasks GM	-1,391***(10,465)	0,249
HR Tasks GM	1,319***(12,214)	3,74
Administrative Tasks MC	0,976***(8,092)	2,653
Financial Tasks MC	0,842**(5,52)	2,32
HR Tasks MC	0,606*(2,834)	1,832
Constant	-4,934*(2,84)	0,007
Cox & Snell R^2	0,5	
Nagelkerke R^2	0,684	
Log likelihood -2	62,674	
Chi square	70,035	

Notes: T-Wald in parentheses*, **, *** significance levels of 10%, 5% and 1% respectively

The results in Table 4 show that the probability of having an organizational management control system increases strongly when administrative and financial tasks are performed by the management controller.

This type of management control is similar to that developed by a strong management controller in the sense of Sathe (1982, 1983), who is responsible for both administrative and financial functions; this is a controller who intervenes in the decision-making process independently of operational decisions on the one hand, while verifying financial activities on the other. These results are in line with those of Jedidi and Khlif (2011, p.2) who state that controllers and managers can have a conflicting relationship due to the activities of the former that can subtract some of the latter.

The results in Table 4 also show that in an organizational management control system, tasks related to human resource management can be performed by a management controller or by a general manager.

Distribution of tasks and shared management control system

Table 5: Distribution of tasks and shared management control system

Variables	Coefficients	Odds ratios
Administrative Tasks GM	0,582***(6,003)	1,79
Financial Tasks GM	-0,29(1,531)	0,749
HR Tasks GM	-0,166(0,597)	0,847
Administrative Tasks MC	0,625**(4,947)	1,867
Financial Tasks MC	0,588***(7,843)	1,8
HR Tasks MC	0,409**(4,318)	1,506
Constant	-6,155***(9,764)	0,002
Cox & Snell R^2	0,149	
Nagelkerke R^2	0,209	

Log likelihood -2	109,796
Chi square	70,035

Notes: T-Wald in parentheses*, **, *** significance levels of 10%, 5% and 1% respectively

Table 5 shows that the shared management control system is more present when the tasks related to financial management and human resources management are the responsibility of the general management. On the other hand, this system is compatible with a distribution that entrusts the administrative management tasks to the general management or to a management controller. This seems to converge with Turki's (2006, p. 15) observation that the new organizational forms of management control also reflect a modification of the roles and missions of the controller, who becomes an expert advisor in the design of management models.

Distribution of tasks and general information system

Table 6: Distribution of tasks and general information system

Variables	Coefficients	Odds ratios
Administrative Tasks GM	0,125(0,148)	1,133
Financial Tasks GM	0,117(0,25)	1,125
HR Tasks GM	-0,872***(10,422)	0,418
Administrative Tasks MC	-1,35***(12,255)	0,259
Financial Tasks MC	0,032(0,011)	1,032
HR Tasks MC	-0,106(0,173)	0,9
Constant	4,391**(3,595)	80,697
Cox & Snell R^2	0,317	
Nagelkerke R^2	0,444	
Log likelihood -2	87,645	
Chi square	38,496	

Notes: T-Wald in parentheses*, **, *** significance levels of 10%, 5% and 1% respectively

According to Table 6, the presence of a management control system of the "general information system" type is not influenced by the distribution of tasks within the structure, whether they are administrative, financial or human resources related. A management control system of the "general information system" type being characterized by the SMEs present on the Lebanese insurance market, apply in particular the non-differentiation of tasks that explain the low visibility of management control in this type of company (Marchesnay, 1995). The lack of segregation of duties in SMEs has led to management control and financial control being confused with each other (Fournier, 1992).

On the other hand, Abi Azar (2005) in his study on Lebanese SMEs notes that SME managers, in order to make their decisions, rely exclusively on their judgments, intuitions and experiences (...and) have little recourse to a formalized management information system.

5-Discussion

The organizational management control system

The companies, which implement a management control system that we call "organizational management control system" are large multinational companies. These companies hold a very important market share (The companies in our sample have a combined market share of 46.5% of the Lebanese market according to the ICC annual report in 2018).

Within these large multinational companies, management control plays a coordinating role between the various subsidiaries and national and international branches. This is why its position in the organizational structure as an independent department and its missions are clearly defined. The director of this management control department participates in the steering committee and in the meetings of the board of directors, as well as ensuring the reliability and transparency of the information transmitted to the members of the board of directors.
In these companies, the management controller must have the necessary skills and knowledge to accomplish the administrative, financial and human resources tasks for which he is responsible. Indeed, he establishes dashboards to monitor budgets, analyze costs and evaluate staff and managers. In addition, the controller's involvement goes beyond financial activities to include fundamental administrative tasks, such as decision support and corporate steering. In the same sense, he plays an important role in the setting of strategy and objectives, to intervene later in the anticipation and implementation of necessary corrective actions.
Furthermore, the management controller of this type is characterized by his intervention in human resources management on several levels. He is responsible for ensuring the coherence of personnel actions in relation to the objectives set, for developing a remuneration system and for drafting a detailed report on collective and individual performance. In short, the scope of the management control is not limited to controlling results, but also controlling of processes and resources.

The shared management control system

The shared management control system is present in the large national companies and in part of the medium-sized Lebanese insurance companies. These companies generally have branches spread throughout the Lebanese territory (they represent a combined 20.5% of the Lebanese insurance market share).
This system is characterized by a sharing of management control tasks (especially those attributed to the management controller present in multinationals) between the general manager and the managers of the different departments or services. Specifically, each departmental director is responsible for monitoring and preparing a detailed report and then sending it to the general manager.
Specifically, each departmental director is responsible for monitoring and preparing a detailed report and then sending it to the general manager. The latter analyzes the reliability of the information provided, but decisions will be taken following discussions between the CEO and the Board of Directors, especially those related to the definition of strategy and overall budget plans.
Indeed, in such a system, the department managers have an important role in decision making and in assisting the management through the advice they give to the general manager.

The general information system

The type of control system called "information system" is the one adopted by medium and small Lebanese insurance companies. These companies do not have any branches. In fact, the products offered by these companies are not really diversified, they are just concerned with non-life products. This fact has a real influence on the market share occupied by these SMEs studied by our study, they hold only 2.5% of the Lebanese insurance market.
The fragile financial situation of these SMEs and the lack of trained managers has led them to replace the management control system with their internal control and risk management systems. These systems play an important role in providing financial advice to management. In

addition, the size of these companies makes the members of the general management capable of performing the administrative management tasks.

5-Conclusion

Our study shed a more precise light by highlighting the existence of three types of management control system in Lebanese insurance companies: the organizational management control system, the shared management control system, and the general information system.
Based on the results of our study, this article has further explored the management control function - and consequently the role of the management controller. It has thus developed the diversity of the missions of the management control which varies according to the practices adopted by the Lebanese insurance companies, as well as, by revealing a link between the type of management control and the distribution of tasks in financial, administrative or human resources management.

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