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The Impact of ICT on the Financial Performance of the Company

Case Study: Algria Telecom –Mila-

Dessertation to obtain a bachelor's degree

Specialization: Financial Management

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Appreciation

First, we want to thank Almighty God that gave us the strength, courage and the will to do this job

All our appreciations to

Mrs: Elhannani

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It is here to express our deep gratitude

We also thank Mr: BoulahlibYazid and all members of Algeria Telecom -Mila-

And all our professors

Finally, we thank all those who helped us.

DEDICATION

.

I dedicate my success to my two loved ones success the world:

* To my dear mother.

For her encouragement and tenderness she found here

The expression of my deep affection.

* To my dear father.

To his understanding and moral support, I hope not

Never disappoint him because I owe him everything.

* My dear brothers: Taher, Khaled, and Younes

* To my dearest sister Ikram

* The whole family, as all my friends

To my colleague: Ibtissam

And all that I love.

To all who love me.

Oussama

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* My dear brothers: Zinne Edinne,Djamel,Amdjed

* To my dearest sister Aya

* The whole family, as all my friends

To my colleague: Oussama

And all that I love.

To all who love me.

Ibtissam

INTRODUCTION

INTRODUCTION:

1- PROBLEMATIC:

The twenty-first century innovation, research, development of science; it is in the latter that we find ourselves now. It is a century witnessing the human intelligence. It is characterized by the change in technology.
With the influence of this century, the human being does not find good hiding assets that were offered to him by the creator.

He began the research and finds new initiatives are manifested by:

- The automation, already present in major industries.

- Creation of software that can manage the earth. - Pattern recognition technologies,

- Etc.

In these kinds of initiative we find the information technology and communication.

In this century IT and other technologies beating the record in all environments where they need scientifically and professionally; because they are stressed and want to be applied everywhere; especially in companies of the place and of great renown.

What encourages is that even in small companies the trend is to use advanced information technology and new technology.

The information and communications technology (ICT) has become the most important drivers of economic growth

The company; they have transformed the world into a small village. These ICT has changed the behavior of the staff.

The computer association and telecommunications has helped to spread the word worldwide. Its holder has the power. Information is the raw material in the future life. These ICT require high skills and mastered.

During this century witnessed the passage of the material economy to the virtual economy of seeking productivity increasingly growing. More traffic information is, the more the company is moving towards increasing productivity;

INTRODUCTION:

Information in a company facilitate the knowledge of the activities and developments

The development of the new economy depends on the knowledge and creativity of the human being. This new trend is increasing the information economy and knowledge. With technological developments and the industrial revolution each company seeks to bind the requirements of ICT to improve their operations; unfortunately there in the presence of other companies that do not include ICT else does with lightness and arrives in discrediting some necessary parameters.

In making our city tour, we find a very deplorable situation; the use of this technology is less**,** so we haven't found many companies and organizations who adopt ICT**.**

Having regard to the foregoing questions are raised and require answers:

- What is the impact of ICT in enterprises and those in the financial performance of the company?

- Can we advise any company to use ICT functions in its organization?

These are the questions that will guide us in our work.

2- ASSUMPTIONS:

Our hypotheses can be formulated as follows:

- With ICT there would be a speed in the implementation of activities. lost time for travel agents would have no place within the company,

- ICT would enable a decentralization of power, they would allow agents to receive information referring to his field through discussion forums to reach performance. The company agent will have knowledge about several fields of business, hence the importance of the discussion forum.

- With ICT communication peacefully would conduct within the company, from one level to another.

- The exchange of information for any service would be promoted through networking. The various applications of ICT is seen as a new culture of information sharing, communication and coordination of activities.

- ICT would in fact better access to all order information for the entire company staff and facilitate the sharing of this information for greater organizational performance.

- ICT could contribute to the development of the company acting on human capital by the ease of access to knowledge and the exchange of knowledge, experience, and know-how (through discussion forum);

With ICT information could circulate throughout the enterprise and reach the destination without moving or displaying the valves.

Here rationality might intervene and give an advantage to the company (especially for sharing confidential information concerning only two hierarchical levels).

ICT can be encouraged by all levels of the company, and each company is big or small - it public or private with their performance and the ability to manage information and communication. This is something not to be ignored in the company. The changing world requires updating in the management of activities.

3-THE CHOICE AND INTEREST OF THE SUBJECTCT:

A. THE CHOICE OF THE SUBJECT

The choice of this subject is not a matter of chance, some reasons pushed us to deal with this topic:

- Publicize the impact of ICT in the company and in it's financial performance so that local and international companies to realize the importance of ICT and its applications to practice.

- Raise yet the spirit of the officials working in companies already making use of the new technology in the sense that the maintenance and proper use of these machines (hardware) as well as software can contribute to the evolution of a company**.**

B. INTEREST OF THE SUBJECT:

Scientifically this work is a sure reference for those who will follow the steps in this field.

METHODOLOGY AND TECHNIQUES:

The methodology is the set of methods used in a search. And to conduct our research we use the following methods and techniques:

- Analytical method: This method allowed us to analyze the workings of ICT and activities for which they are used.

- Observation method: it allowed us to observe on site the operation of ICT.

- Documentary technique: it led us to recharge us with documents relating to the business organization types, used as fields of investigation.

- Interview techniques: with this technique we contacted the responsible of ICT services in Algeria Telecom.

SUBDIVISION SUMMARY OF WORK:

This work consists of two chapters, besides the introduction and conclusion.

- In the first chapter we present the concepts on some key concepts constituting about the topic.

-The second chapter discusses the study of a practical case where we show the impact of ICT in the financial performance of the company **(Algeria Telecom).**

CHAPTER ONE:

CONCEPTS ABOUT INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) AND FINANCIAL PERFORMANCE

CHAPTER ONE : CONCEPTS ABOUT INFORMATION AND COMMUNICATION TECHNOLOGY ICT AND FINANCIAL PERFORMANCE

SECTION ONE: OUTS ABOUT ICT

First part: Definitions

1-Definition of information:

Information (shortened as info) is that which informs. In other words, it is the answer to a question of some kind. It is also that from which data and knowledge can be derived, as data represents values attributed to parameters, and knowledge signifies understanding of real things or abstract concepts. As it regards data, the information's existence is not necessarily coupled to an observer (it exists beyond an event horizon, for example), while in the case of knowledge, the information requires a cognitive observer.
At its most fundamental, information is any propagation of cause and effect within a system. Information is conveyed either as the content of a message or through direct or indirect observation of something. That which is perceived can be construed as a message in its own right, and in that sense, information is always conveyed as the content of a message.

Information can be encoded into various forms for transmission and interpretation (for example, information may be encoded into a sequence of signs, or transmitted via a sequence of signals). It can also be encrypted for safe storage and communication.[1]

2-Definition of communication:

Communication (from Latin commūnicāre, meaning "to share" is the act of conveying intended meaning to another entity through the use of mutually understood signs and semiotic rules. The basic steps of communication are the forming of communicative intent, message composition, message encoding, and transmission of signal, reception of signal, message decoding and finally interpretation of the message by the recipient.
The study of communication can be divided into communication studies, which concerns only human communication, and biosemiotics, which examines the

[1] Luciano Floridi (2010). Information - A Very Short Introduction. Oxford University Press.p.15

communication of organisms in general. Communication is usually visual, auditory, or biochemical, while human communication is unique for its extensive use of language.

Business communications is used for a wide variety of activities including, but not limited to: strategic communications planning, media relations, public relations (which can include social media, broadcast and written communications, and more), brand management, reputation management, speech-writing, customer-client relations, and internal/employee communications.

Companies with limited resources may choose to engage in only a few of these activities, while larger organizations may employ a full spectrum of communications. Since it is difficult to develop such a broad range of skills, communications professionals often specialize in one or two of these areas but usually have at least a working knowledge of most of them. By far, the most important qualifications communications professionals can possess are excellent writing ability, good 'people' skills, and the capacity to think critically and strategically.[2]

3-Definition of technology:

The word of technology has several meanings:

1. Etymologically and historically: the study of techniques. then said technology.

2. More and more frequently, a set of methods and techniques around industrial projects forming a coherent whole. This is known as a technology. It is not identical in this second meaning with the technique:

3. It can also be satisfied with the formulation of the dictionary, which defines it as the technical study, machinery, tools, etc., used in the industry,

Technology is a term referring to anything that can be said on several specific historical periods, concerning the state of the art in all areas of practical skills and uses the tools. It therefore includes art, crafts, trades, applied science and knowledge. By extension it can also refer to systems or methods of organization that allow such technology, and all fields of study and the resulting products.[3]

[2] Trenholm, Sarah; Jensen, Arthur (2013). Interpersonal Communication Seventh Edition. New York: Oxford University Press. pp. 360–361.

[3] Adrien Lechevalier. Master II spécialisé Web Marketing & E Business 2014.p5

4-Definition of ICT:

Etymologically the term ICT is an abbreviation consists of three words which are:

- T: Technology
- I: information
- C: Communication

In the true sense of our work, ICT is the set of technologies used in the operation and the processing and storage of information in electronic form; they include computer technology, communications and local networks linking devices, the Internet, robotics, etc.[2]So ICT all the technologies used in the operation, and the processing and storage in electronic form, they include technologies of computers and communications, and the network connecting devices such as fax and other materials .Thereafter we shall designate by Information Technology and Communication (ICT) all the technologies that are associated with the use of the Internet and its protocols.[3]

and also ICT (information and communications technology - or technologies) is an umbrella term that includes any communication device or application, encompassing: radio, television, cellular phones, computer and network hardware and software, satellite systems and so on, as well as the various services and applications associated with them, such as videoconferencing and distance learning. ICTs are often spoken of in a particular context, such as ICTs in education, health care, and finance.[4]

Second part: The various ICT used in the company

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[2] Christophe MBILIZI IMANI
Institut supérieur pédagogique - Licence 2011(Impact des TIC (technologie de l'information et de la communication)dans l'entreprise . p 20

[3] Abdelkader RACHEDI Université de Saida - Magister 2006 L'impact des TIC sur l'entreprise. p 04

[4] http://searchcio.techtarget.com/definition/ICT-information-and-communications-technology-or-technologies. Posted by: Margaret Rouse checked in 20/02/2016

ICT is a complex task. Because conceptual difficulties to define the field of new technologies, the definition of ICT are extremely varied from one study to another and certainly affect the results. Nevertheless there near unanimity among the researchers, that we need to consider ICT as a whole to understand their impacts, retaining a broad definition and integrating the equipment there

Attributed to the economist Robert Solow who observed in 1987 that observed one day that we could see computers everywhere but in the productivity data, hardware, software and IT services (internal or external) or organizational resources created on the occasion of a change of information system.
The term ICT encompasses the rapid development of equipment, applications and services used by organizations to produce and disseminate data, information and knowledge.

Information technology and communication references to the digitization of content (text, sound, image and animation) and network connection (Internet and Intranet) which allows the flow of information, communication and collaboration real time or delayed time electronically.
The information and communications technology refers mainly to computers and the Internet around which encumber a number of elements.

1- **Computing:**

Computing is a contraction of "information" and "technical". Science research and computer information processing. This is actually a set of activities is to collect, organize and automatically process data by computer. This treatment is made possible by the combination of software and hardware but also the network.

1-1-Software and Hardware:

Software: The software is a set of programs, methods, rules and optionally the documentation relating to the operation of a data processing assembly. They fall into two categories (computing Dictionary). The basic software that is essential to the operation of the computer regardless of its use, and also the software applications that rely on them. Among the basic software we find the operating systems, compilers that translate the executable commands in programming languages by the computer, communication software that manages the functions of exchanges on the network. In terms of applications we can mention the accounting software, payroll, inventory management, cash management, order processing and investment choices.

Hardware: The Software represents all the physical components of the computer, and is manifold: microprocessors, motherboard, hard drive, monitor, and memory modules. As regards the memory are of two types:

The volatile memory (RAM1) particularly fast, but loses its contents as soon what is not supplied with electric current,
ROM or mass much slower than the previous one but having this feature to keep data even in the absence of electric current (CD ROM, Floppy, HDD, Flash disk).Given the changing nature of the environment that gives rise to a multitude of information, material comes optimize the processing of this information nebula, giving users the option of the latter to take appropriate decisions.[1]

1-2-Computer networks:

Network development and IT tools has not experienced the same boom as telecommunications services for various reasons. A network is a set of computer and physical interconnection means stand-alone computers or terminals made in order to share the same resources. In a network there are computers, switching equipment and transmission. Depending on the intended use, the type of architecture can be selected:
Centralized: the terminals are connected on one or more central machinery.
Mesh: there is a full interconnection of all machines on the network.
Spread: the load or the computing power is distributed over multiple machines.
Client server: also uses centralized configuration with intelligent terminals (PCs).

There are in the country several types of networks can be grouped into two large groups according to the objectives, namely: enterprise networks and networks for education and research. The architecture of a corporate computer network is selected based on its field. In Banting, architecture was privileged hierarchical: each agency has its computer on which specific treatments are performed daily. However, the connection to the central machine can be done online or in batch.

The centralized architecture has been favored in the air transport sector; the major disadvantage being that if problems arise on the host machine or on the transmission medium, no automatic processing cannot be performed. The

[1] Guy Justin MOUMBE .Université de Yaoundé II SOA - DEA 2005. Diffusion des TIC et performance des entreprises Camerounaises : Cas des EMF de la ville de Yaoundé. P 08

industrial sector has not adopted such a standard. Each company, according to its objectives, the recommendations of its blueprint chose one.[2]

1- Internet:

Internet is a network interconnecting global computer systems according to a set of protocols (communication language between computers) common communication. The origin of the network and decentralization is that it allows military and aimed to be able to operate in case of partial destruction. Became a public network, the Internet has experienced a rapid development by standardizing and simplifying the exchange of electronic information and access to them.
Internet offers many services (terminal emulation for using a remote computer, file transfer) but to the general public, he identifies two major flagship services: electronic mail (e-mail) and the World Wide Web (Web, or The Web 3w

2-1- Electronic mail (email) and the World Wide Web:

Email:
Created by two American academics, Ray Tomlinson and Dan Murphy, electronic mail (email or Mel) is a messaging system between computers connected to the Internet. It is a rapid communication system and less expensive than conventional systems such as telephone (especially for long-distance communication). It can send and receive messages. The messages sent or received is not only limited to text but to any kind of file. The email address is tantamount to a mailbox hosted on a mail server1. Access to electronic Courier is done by e-mail software such as Eudora or Outlook.

The World Wide Web:
Developed in 1989 at the European Council for Nuclear Research by Tim Bernerc-Lee, the World Wide Web is one of the latest Internets and one that has contributed most to its popularization.
The Web is a system of representation and organization of information on the Internet, based on the principle of hypertext. Hypertext is the interconnection of the information located on the same document or different documents (located in the same or in different locations) using the words, texts or hypertext called images. The web thus forms a set of documents scattered across thousands of server around the world and linked to the image of a spider web with hyperlinks. A document on the web is called a website. It is in turn made up of other materials connected together and referred to as web pages.

[2] Guy Justin MOUMBE .Université de Yaoundé II SOA. Ebid . p 27

2-2- Discussion forums or newsgroups and Internet telephony:

Discussion forums or newsgroups:

Newsgroups were created by American students in 1979. These are spaces for discussion between people interested in a specific topic: finance, currency, chemistry, etc. They are an excellent means of sharing and exchange of information on specific topics.

Internet telephony:

Internet telephony is a process that is to pass an Internet telephone call to allow two people to converse by voice. His interest is to lower communication costs, especially for long distance calls. The billing method of communication does not depend on the distance, but rather the time taken.

The cost control is one of the aims of any organization (communications costs, transportation costs, labor costs ....). Such as the internet appears to businesses as an indispensable tool in the communication level and in particular Internet telephony.[1]

The third part: The different information systems

The evolution of information systems functions in organizations: Researchers in information systems often distinguish different degrees of implementation of information systems in enterprises. Often quite convenient demarcation is established by crossing two types of dimensions.

The first dimension is the type of organization that determines the number of users of information and therefore its scope systems. One speaks in this case:

- Working Group: that represents a group of individuals characterized by a degree of controlled hierarchy to better coordinate activities within a company.

- inter organizational information systems: is rather a form of vertical integration to better coordinate the process of a chain of values.

- Customer focus: an organization customer-oriented, customer direct relationship between a seller and a distribution channel with intermediaries to better coordinate value system with its customers.

[1] Guy Justin MOUMBE .Université de Yaoundé II SOA. Ebid p 30
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The second dimension, it is the epitome of a coordination model in three steps adopted by B. Konsynski. This model offers three types of mechanisms to coordinate activities that can be assisted and improved by the use of new information technologies:

- Information: we can use information technology to improve the ability to collect information and to better interact with the outside.

- Communicate: little use of information technology to support and enhance communication, cooperation and relations in transactions with partners (suppliers, customers, consumers, value-added service providers, etc ...).

- Co-ordination: we can use these technologies to improve the coordination of activities with partners and customers adopting more oriented mechanisms to sometimes more adequate market that hierarchical organizations.[1]

-We represent the following summary grid of the different phases of evolution:

	learn	**Communicate**	**Coordinate**
Workgroups	The information system seen as information collection object: using databases and online services, electronic document management (EDM) and leaders support systems (EIS) system is limited to organize the process of gathering and dissemination of information.	The information system seen as a catalyst for communication actions: through email, discussion forums, computerized meeting rooms, videoconferencing and group agendas that influence the way people communicate, the teams work and finally how organizations behave.	The information system seen as a bridge between different companies: it helps coordinate tasks and common management activities entirely new ways, gradually leaving a centralized planning to adopt more market-oriented mechanisms.

[1] Abdelkader RACHEDI Université de Saida - Magister 2006.p15

inter-organization-al information Systems	The information system is a business intelligence tool, technological, commercial, and managerial: it allows companies to have a better understanding of their technology and business environment. They can discover the business opportunities more effectively. They can thus build a marketing presence on these networks, and thus be more easily accessible to their customers, suppliers and other partners.	The Information system seen as a tool of electronic trading in adopting the developed technologies such as: EDI (electronic data interchange), which improves the efficiency of transactions between companies. These technologies can also be used as levers to develop original solutions of cooperation for obvious competitive advantages by creating barriers to entry.	Information systems allow industrial sectors to create platforms to improve the efficiency of trade for the industry. They also help to create electronic markets where an operator performs the essential functions of a market, such as the identification of the seller and the buyer, negotiation, settlement, product evaluation, etc.
Client orientation	The information system seen as customer relationship management tool: the search for information on its customers, the company manages to reduce infidelity, customer profiles of the constitution, the calculation of the economic value customers, improving customer satisfaction, improving the quality of customer relations, etc.	The introduction of online services, telematic networks like the Internet in its information system allows the company to change the nature of trade with its customers by selling products or services and conducting transactions across networks computer and electronic distribution channels.	Information systems offer the company the advantage of associating with electronic and informational galleries markets which bring together several individual businesses allow consumers to more easily find desired products, compare the offers and possibly negotiate with suppliers them.

Source: made by students

The table shows the different levels of implementation of information systems in organizations. One can easily see that the integration of information technology profoundly alters the organization and architecture of traditional information systems companies. [1]

The fourth part: Advantages and Limitations of ICT investment

1- Advantages:

Investment in ICT would be a key driver of business competitiveness. According to OECD studies, ICT is an important factor of economic growth in the United States.

- in the information system:

Increase in labor productivity for the capture of information, so lowering costs. Relocation of production (eg call centers). Better knowledge of the environment, higher face this environment responsiveness, improve the efficiency of decision allowed a more efficient competitive intelligence.

- at the company structure and management staff:

Organization less hierarchical, information sharing. Better human resource management (recruitment, management easier careers).

- at commercial level:

New production circuit through the expansion of the potential market (e-commerce). Lower procurement costs. Development of innovations in services and responses to consumer needs. Improving the company brand image (innovative company).

2- Limitations:

- profitability problems:
- software hardware costs, maintenance and renewal.

It is common to see a oversupply in relation to needs and therefore underutilized software.

- Cost of staff training, resistance to change.
- Cost generated by modifying the structures, the reorganization of work, by the glut of information.
- Cost due to the rapid pace of innovation (18 months) while the minimum depreciation period is 5 to 7 years.
- Difficult to quantify profitability.
- Other investments may be equally beneficial:
- Research and development
- Staff training
- Sales training, organizational, logistical.

[1] P. Charpentier : Economie et gestion de l'entreprise page 142.

Globalization of ICT, while allowing an unmarked access, 24h / 24, from any point on the globe, a set of resources (data, computing power), also has adverse effects in terms of safety and ethics aggravated by the internationalization of regulations: "fun", blackmail, fraud, subversion, etc. At present, we can say that no "global governance" is reached supervision or impose compliance rules "common minimum deemed". [1]

SECTION TWO: CONCEPTS ON THE FINANCIAL PERFORMANCE OF A COMPANY

In this section we illuminate the notion of performance. Thus, we will define the financial performance, the objective of performance; the characteristics of a successful company and indicators of financial performance.

1- Definition

According to Annick Bourguignon, performance proceeds by two ideas: the idea of the realization that there is to accomplish, embodiment of a process of action and its outcome by contributing to the expectations and the feat of idea (success exceptional in terms of action and in terms of success).
Michel LEBAS the focus is on performance enhancements that brings that is to say the idea of creativity which results in a series of concepts: Production at the right price, competitiveness, cost reduction, creating jobs or values.[2]

In our study, we retain the performance that can only result from a symbiosis of elements common to all definitions mentioned above. These elements are given by Bourguignon. Performance that is :

1. Accomplish, achieve, so do something for a purpose (value creation);

2. Implementation, results that can be defined in various ways;

3. Ability to perform or potential realization (creative ability, Customer loyalty) as anticipatory element in the likelihood to re-purchase;

4. Comparison of results with respect to a reference (internal or external, chosen or imposed);

[1] http://www.techno-science.net/?onglet=glossaire&definition=10714. Source: Wikipédia publiée sous licence CC-BY-SA 3.0. Wikipédea website.
[2] KINZONZI V., Contrôle de gestion, note de cours, L2 Gestion FASEG UNIKIN, 2003-2004, P.127.

5. Competition or application of the concepts of continuous improvement, or do better than last time;

6. Judgment comparison (here we must know which judge) and report what criteria, shareholders, trade unionist or environmentalist who have no reason to define the word performance in the same way, this raises the question of defining the concept of value and indicates that there 'will inherently require a multi-criteria approach performance;

7. Measures by a number or a communicable expression (somewhat ambiguous financial information or relatively subjective provisional data). The measurement can be either cardinal (ex 80 million profits.) Or ordinal (ex first and second Asian producer in the world) or literal (ex, the result is good).[1]

So we can say that financial performance is the level of performance of a business over a specified period of time, expressed in terms of overall profits and losses during that time. Evaluating the financial performance of a business allows decision-makers to judge the results of business strategies and activities in objective monetary terms.

2- objectives of financial performance :

To fulfill its mission the company sets its intermediate objectives, operational operating that can fulfill its ultimate mission. These objectives can be the maximum profit, survival, strength and power, market share, increased turnover. While pursuing several objectives simultaneously, companies have only one fundamental objective and financial performance depends on a good definition of it and under responsibility of central objectives.

Note that the financial performance measurement systems are designed to mobilize members of an organization to achieve the goals set by the leaders either directly or indirectly after corrective actions.

The performance is multidimensional in that goals are multiple, the performance is a subset of the action, and it is subjective because it is the

[1] Auréline NGALULA KADIMA Université de Kinshasa - Licence 2012 Appréciation de la performance financière des entreprises publiques à travers leurs structures financières, cas de la Regideso p10 .

proceeds of the transaction by nature subjective, which is to bring reality to a wish to see the degree of success of an intention.

3- Characteristics of a successful company (a company who has a good performance)

The most successful companies are developing in them the elements of a cumulative momentum. These elements are interrelated and determine the overall quality of the company. They can be grouped into major themes follows:

Speed adaptation to changing: it is the dynamic orientation functions resource opportunities and market changes. The latter is characterized by point transformations. And the company that wants to progress must adapt constantly and consistently defined in terms of it.

Opening in progress: this is the set of policies that enable the company to prepare the necessary changes in time. It is the development of a spirit of inquiry and the forces of creation and renewal necessary for the strategy of progress;

Management development: it is a management system that promotes the implementation of a continuous improvement, providing better preparation and better control of the action. It allows managers to spend less time on routine operations and more time to growth and creativity, which facilitated the completion of structures requiring innovative structure;

Flexible structures: the choice of structures that promote progress and reduce resistance to change, it is to establish the structures according to goals and define connections as dictated by movements in order to increase initiatives and facilitate combination of the most dynamic resources;

Participatory management and development of people: it is to develop and disseminate a steering mode which is to better define the goals, to delegate authority and to monitor results rather than the means. This is all the options that condense to genuine participation. This is possible thanks to modern management tools and necessary to meet the conditions of creation and change;

Development and justification of the action of power: it is the set policies allowing the company to have sufficient power to implement a strategy for progress. These are the choices that will support the powers provided that the results of this strategy. This will make it the center of a cumulative growth process when part of the surplus created by the development strategy will be justified and consultation and external political relationships found their place here.

All these features are linked and help to form a unique process that is one of progress and growth.[1]

4- The financial performance indicators.

There are several classifications of financial performance indicators and we'll mention two of these classifications :

1- The business performance indicators are financial variables that measure the performance of companies in monetary value. These indicators are multiple and depend from one organization to another. Overall, these indicators can be grouped into those structures and indicators of activities.

1-1- Indicator of the financial structure:

Structural indicators are those provided by the elements from the balance sheet as working capital, solvency, liquidity, Treasurer...

1-2- Indicator of activities :

Indicators of activity are financial variables drawn from the results of training table as profitability, cash flow, free cash flow ...
Note that two ratios involved in the analysis of financial performance including:

The Return on Equity (ROE)

The Return on Assets (ROA).

A-Return on Equity (ROE)

In his accounting education ROE is defined as the ratio between net income and equity.

Mathematically: ROE = net income / equity

B-Return on Assets (ROA)

[1] PHILIPPE de Woot, La dynamique de l'entreprise performante, Ed Marabout, Paris, 1974, P.364.

This ratio is used by all institutions. It is meanwhile well suited to the performance measure of the private bank or private financial institution. It is obtained by the ratio between net income and total assets.

Mathematically: ROA = net income / total assets[1]

1-3-Other performance indicators

Financial institutions use increasingly ROE and ROA, two other indicators are:

a- internal rate of return (IRR);

b- The securities yield.

a-The internal rate of return (IRR)

This indicator remains privileged to measure the performance of an investment in the period, calculated on cash flow basis begets. It is to discount all cash flows: inflows from investments or current life, positive cash flows from dividends or sales of securities, with full output hypothesis on the date of calculation. The output of valuation is calculated based on the last known net worth. Unrealized gains are integrated in the investment portfolio.

b-The securities yields

For the shareholder, it's the instantaneous rate of return that takes into account the dividends reported to the value of acquisitions of the share.[2]

And this is another classification for financial performance indicators :

2- All organizations have financial performance measures as part of their performance management, although there is debate as to the relative importance of financial and non-financial indicators.

[1] Auréline NGALULA KADIMA Université de Kinshasa - Licence 2012 .Appréciation de la performance financière des entreprises publiques à travers leurs structures financières, cas de la Regideso . P 26

[2] Appréciation de la performance financière des entreprises publiques à travers leurs structures financières, cas de la Regideso . p30

A-The objectives of profit-seeking organizations

Proponents of financial performance measures argue that they are necessary because of the primary objectives of companies.

Maximizing shareholder wealth

The primary objective of a profit seeking organization is to maximize shareholder wealth.

This is based on the argument that shareholders are the legal owners of a company and so their interests should be prioritized.

Shareholders are generally concerned with the following:

- Current earnings
- Future earnings
- Dividend policy
- Relative risk of their investment.

All of these are driven by financial performance.

Survival and growth

The objective of wealth maximization is usually expanded into three sub-objectives:

- To make a profit (see above)
- To continue in existence (survival) - survival is the ultimate measure of success of a business. Without survival then obviously there will be no fulfillment of other objectives. In order to survive in the long-term a business must be financially successful
- to maintain growth and development - growth is generally seen as a sign of success, provided it results in improvements in financial performance.

Growth can be identified in a number of ways both financial and non-financial.

-Financial:

* Profitability
* Revenue
* Return on investment (ROI)
* Cash flow.

-Non-financial:

* Market share
* Number of employees
* Number of products. [1]

[1] http://kfknowledgebank.kaplan.co.uk/KFKB/Wiki%20Pages/Financial%20Performance%20Indicators%20%28FPIs%29.aspx (Kaplan Financial Knowledge Bank) . Kaplan financial bank

The relationship between profits and shareholder value

Rather than focusing on achieving higher profit levels, companies are under increasing pressure to look at the long-term value of the business. This is due to the following factors.

* Research has suggested a poor correlation between shareholder return and profits
* Investors are increasingly looking at long-term value
* reported profits may not be comparable between companies.

While these issues have been known for some time, they have come into sharp focus due to the performance of new technology/communications companies.[1]

Shareholder return and profits

Total shareholder return (TSR) is the return shareholders receive both in dividends and capital growth.

Studies have found that there is little correlation between TSR and EPS growth, and virtually no relationship at all with return on equity, yet many companies are still using profit as their only measure of performance.

Even where companies state that their objective is to maximize shareholder value, often directors' bonuses are still based on short-term profitability or EPS targets.

However strong evidence has been found between shareholder value and future cash flows, another financial measure.

B-Traditional financial performance measures

Financial performance exists at different levels of the organization. This page is mostly concerned with measuring the financial performance of the organization as a whole, and of measuring the performance of key projects. Further measures are used as part of the particular problem of divisional performance appraisal.

Traditionally, financial performance measures are split into the following categories:

* Profitability
* Liquidity / working capital
* Gearing
* Investor ratios[2]

[1] Kaplan Financial Knowledge Bank . Ebid .p31
[2] Kaplan Financial Knowledge Bank. Ebid .p31

B-1-Profitability measures:

Return on capital employed (ROCE)

ROCE is a key measure of profitability. It shows the net profit that is generated from every monetary unit of assets employed.

ROEC= (Net profit/ Capital employed) ×100

- ROCE is sometimes calculated using PBIT instead of net profit. Use whichever figure is given in the exam.
- Capital employed = total assets less current liabilities or total equity plus long-term debt.
- Capital employed may be based on net book value (NBV), gross book value or replacement cost.

An increase in ROCE could be achieved by:

Increasing net profit, e.g. through an increase in sales price or through better control of costs.

Reducing capital employed, e.g. through the repayment of long term debt.

The ROCE can be understood further by calculating the net profit margin and the asset turnover:

ROCE = net profit margin × asset turnover

Gross profit margin

This is the gross profit as a percentage of turnovers.

Gross profit margin = (Gross profit / Turnover) × 100

A high gross profit margin is desirable. It indicates that either sales prices are high or that production costs are being kept well under control.

Net profit margin

This is the net profit (turnover less all expenses) as a percentage of turnover.

Net profit margin = (Net profit / Turnover) × 100

A high net profit margin is desirable. It indicates that either sales prices are high or that all costs are being kept well under control.

Asset turnover

This is the turnover divided by the capital employed. The asset turnover shows the turnover that is generated from each monitory unit of assets employed.

Asset turnover = (turnover / capital employed) × 100

A high asset turnover is desirable. An increase in the asset turnover could be achieved by:

- Increasing turnover, e.g. through the launch of new products or a successful advertising campaign.
- Reducing capital employed, ex. through the repayment of long term debt [1]

B-2-Liquidity measures

The main reason why companies fail is poor cash management rather than profitability so it is vital that liquidity is managed.

A company can be profitable but at the same time encounter cash flow problems. Liquidity and working capital ratios give some indication of the company's liquidity.

Current ratio

This is the current assets divided by the current liabilities.

Current ratio = (Current assets / Current liabilities)

The ratio measures the company's ability to meet its short term liabilities as they fall due.

A ratio in excess of 1 is desirable but the expected ratio varies between the type of industry.

A decrease in the ratio year on year or a figure that is below the industry average could indicate that the company has liquidity problems. The company should take steps to improve liquidity, e.g. by paying creditors as they fall due or by better management of receivables in order to reduce the level of bad debts.

[1] Strategic global diagnosis, Economica Publishing House, Bucureşti, 2005; p.18

Quick ratio

This is a similar to the current ratio but inventory is removed from the current assets due to its poor liquidity in the short term.

Quick ratio = (Current assets – inventory) / Liabilities.

The comments are the same as for the current ratio.[1]

Inventory holding period

Inventory holding period = (Inventory / Cost of sales) × 360

This indicates the average number of days that inventory items are held for.

An increase in the inventory holding period could indicate that the company is having problems selling its products and could also indicate that there is an increased level of obsolete stock. The company should take steps to increase stock turnover, e.g. by removing any slow moving or unpopular items of stock and by getting rid of any obsolete stock.

A decrease in the inventory holding period could be desirable as the company's ability to turn over inventory has improved and the company does not have excess cash tied up in inventory. However, any reductions should be reviewed further as the company may be struggling to manage its liquidity and may not have the cash available to hold the optimum level of inventory.

Receivables (debtor) collection period

$$\text{Receivables collection period} = \frac{\text{Receivables}}{\text{Turnover}} \times 365$$

This is the average period it takes for a company's credit customers / debtors / receivables to pay what they owe.

An increase in the receivables collection period could indicate that the company is struggling to manage its debts. Possible steps to reduce the ratio include:

- Credit checks on customers to ensure that they will pay on time
- Improved credit control, e.g. invoicing on time, chasing up bad debts.

A decrease in the receivables collection period may indicate that the company's has improved its management of receivables. However, a receivables collection

[1] Analysis of the comapny’s results, Miron Publishing House, Timişoara, 2002.p20.

period well below the industry average may make the company uncompetitive and profitability could be impacted as a result.[1]

Payables (creditor) period

$$\text{Payables period} = \frac{\text{Payables}}{\text{Purchases}} \times 365$$

This is the average period it takes for a company to pay for its purchases.[2]

An increase in the company's payables period could indicate that the company is struggling to pay its debts as they fall due. However, it could simply indicate that the company is taking better advantage of any credit period offered to them.

A decrease in the company's payables period could indicate that the company's ability to pay for its purchases on time is improving. However, the company should not pay for its purchases too early since supplier credit is a useful source of finance.

B-3-Gearing ratios:

In addition to managing profitability and liquidity it is also important for a company to manage its financial risk. The following ratios may be calculated:

Financial gearing

This is the long term debt as a percentage of equity.

$$\text{Geraning} = (\text{Debt} / \text{Equity}) \times 100$$

A high level of gearing indicates that the company relies heavily on debt to finance its long term needs. This increases the level of risk for the business since interest and capital repayments must be made on debt, where as there is no obligation to make payments to equity.

The ratio could be improved by reducing the level of long term debt and raising long term finance using equity.[3]

[1] Analysis of the comapny's results, Miron Publishing House .Ebid .p22
[2] Strategic global diagnosis, Economica Publishing House,p18
[3] Achim, M. Economic and financial analysis, Risoprint Publishing House, Cluj-Napoca, 2009; p.15

Interest cover

This is the operating profit (profit before finance charges and tax) divided by the finance cost

Interest cover = Operating profit / Finance cost

A decrease in the interest cover indicates that the company is facing an increased risk of not being able to meet its finance payments as they fall due. The ratio could be improved by taking steps to increase the operating profit, e.g. through better management of costs, or by reducing finance costs through reducing the level of debt. Financial ratios express relationships between financial statement items. Although they provide historical data, management can use ratios to identify internal strengths and weaknesses, and estimate future financial performance. [1]Investors can use ratios to compare companies in the same industry. Ratios are not generally meaningful as standalone numbers, but they are meaningful when compared to historical data and industry averages. And here we will set the basic types of financial Ratios used to measure a company's financial performance:

Liquidity:

The most common liquidity ratio is the current ratio, which is the ratio of current assets to current liabilities. This ratio indicates a company's ability to pay its short-term bills. A ratio of greater than one is usually a minimum because anything less than one means the company has more liabilities than assets. A high ratio indicates more of a safety cushion, which increases flexibility because some of the inventory items and receivable balances may not be easily convertible to cash. Companies can improve the current ratio by paying down debt, converting short-term debt into long-term debt, collecting its receivables faster and buying inventory only when necessary.

Solvency:

Solvency ratios indicate financial stability because they measure a company's debt relative to its assets and equity. A company with too much debt may not have the flexibility to manage its cash flow if interest rates rise or if business conditions deteriorate. The common solvency ratios are debt-to-asset and debt-to-equity. The debt-to-asset ratio is the ratio of total debt to total assets. The debt-to-equity ratio is the ratio of total debt to shareholders' equity, which is the difference between total assets and total liabilities.

[1] Achim, M. Economic and financial analysis .Ebid. p16

Profitability:

Profitability ratios indicate management's ability to convert sales dollars into profits and cash flow. The common ratios are gross margin, operating margin and net income margin. The gross margin is the ratio of gross profits to sales. The gross profit is equal to sales minus cost of goods sold. The operating margin is the ratio of operating profits to sales and net income margin is the ratio of net income to sales. The operating profit is equal to the gross profit minus operating expenses, while the net income is equal to the operating profit minus interest and taxes. The return-on-asset ratio, which is the ratio of net income to total assets, measures a company's effectiveness in deploying its assets to generate profits. The return-on-investment ratio, which is the ratio of net income to shareholders' equity, indicates a company's ability to generate a return for its owners.[1]

Efficiency:

Two common efficiency ratios are inventory turnover and receivables turnover. Inventory turnover is the ratio of cost of goods sold to inventory. A high inventory turnover ratio means that the company is successful in converting its inventory into sales. The receivables turnover ratio is the ratio of credit sales to accounts receivable, which tracks outstanding credit sales. A high accounts receivable turnover means that the company is successful in collecting its outstanding credit balances.[2]

[1] Achim, M. Economic and financial analysis .Ebid. p16
[2] Achim, M. Economic and financial analysis .Ebid. p16

SECTION THREE: THE IMPACT OF ICT ON THE FINANCIAL PERFORMANCE OF THE COMPANY

1-THE ROLE OF ICT ON THE COMPANY:

1-1The facilitator role:

The most common case is probably the one where technology plays a facilitating role changes. They allow greater efficiency in production management, sales management and in human resources management. In this sense, they offer a variety of tools, flexible and adaptable to perfection. This is what happens when ICT is used to help manage multiple forms of flexible work, such as in retail trade, accounting.

The facilitator role is also seen in the integration of the Internet that provides access to many facilities such as e-mail, search for information, discussion boards Internet telephony etc.

1-2-the support role:

The technology can also play a stronger role when it provides essential infrastructure to support organizational change. This is the case of the development of financial services. ICTs are not only a facilitator of restructuring of the banking and insurance, but they also constitute the basic infrastructure for new services such as electronic money, ATMs, bank and insurance online (internet) centers call, etc. A failure occurs and the services are not rendered. In some sectors, ICTs are not only a variety of tools for change; they are the same support activity.

1-3- Inciting role of ICT:

The technology can also play a more proactive role when it serves as an incentive for innovation. And digital books, online press, multimedia publishing are innovation opportunities that newspaper companies and publishing could enter enjoying the development of the Internet and seizing some of its potential.
In general, the open nature of information communication technologies is an incentive for product innovation, while many authors lament that ICTs have so far been used mainly as a facilitator of process innovations.[1]

[1] Abdelkader RACHEDI - Magister 2006.Ebid.30

1-4-the translator role of ICT:

Due to its systemic nature, technology can also play a role of translator, that is to say an abstract materialize reorganization strategy. Integrated management software packages perform this role: they translate into work and computer applications procedures rationalization strategy of accounting, logistics and administration of a company. In this case, the technology "embodies" a strategy often too complex to be perceived as such. This is what explains that employees' reactions can focus on technology, not having the keys to perceive the underlying issues.

1-5-the pretext role of ICT:

Finally, how often the technology does not simply she plays an excuse when she is accused of being the cause of failures organizational changes, inefficient procedures or mismanaged malfunctions? ICT has often served as fig leaf to business leaders unable to consider and manage a major reorganization, which then hide behind an authoritarian computerization.

Most organizational changes are closely interlinked technological change. However, we must remember that technology is at the service of managerial strategies and their impact on the quality of work is primarily determined by the latter.[1]

2-THE IMPACT OF ICT ON THE COMPANY:

2-1. In the data sharing: To be successful, the company must integrate an information system that allows anyone who have a relation with the company to get the information from their workstation. Everyone should have the means to understand the problems he encounters in the performance of its business; it must capitalize its knowledge or dissemination within and outside the company. Now the power is no longer in detention but in sharing information to people who need it .when they need them. The company must be ready to face this new challenge and become so-called "network business".[2]

Today the company offers Internet and / or Intranet, email, group work programs (where group or Workgroups, shared knowledge bases, data mining, newsgroups) as document management, the multimedia publishing, e-commerce, customer service, assistance in training ... in short it has many digital tools to connect not only all of its employees, but also external actors who share a similar interests (consumers, suppliers, partners). All tools that will facilitate the implementation of actions at all stages of operations and internal and

[1] Abdelkader RACHEDI - Magister 2006.Ebid.30

[2] Christophe MBILIZI IMANI.Ebid.p28.

external communication. And we discover every day instead that are growing ICT in the daily management of the company.

2-2. In the field of text, sound and images:

Internet was originally designed to allow text exchanges, the first protocol being developed email, it sparked the rapid development of applications that play sound, images and video. It is these diffusion processes which represent a major advance in terms of communication of the information we present in more detail:

The audio conference:
Allows multiple groups located in various locations to communicate using the principle of voice over IP (Internet Protocol), the advantage is to be able to call from PC to PC by limiting infrastructure to a single type of cable that ... the company's computer network. This is a future economic solution for the company, because with this technology conferences can be organized for the company's agents and this remotely without bearing housing, transportation, and all charges for the stay of the trainer came from abroad.

Online training:
Online training (distance learning or e-learning) allows one or more people to acquire knowledge or skill without having to move from their usual workplace. The main advantages of this method are flexibility, efficiency, availability, time savings and savings (initial investments may however be important). Distance education can adapt to business requirements and no longer requires the learner to disconnect from work. It can reconcile their training needs with business goals.

The web conference
It allows two or more people to communicate remotely using small cameras (webcams) connected computers to all participants in the discussion. With that we can reach even discuss on any topic. It can connect to discussion forums in any field.[1]

3-In management:
With discussion forums on a subject of any field, managers receive corporate management strategies. In the same group discussion we can find someone else who faces the same problem as him, then they share strategies together.

[1] Christophe MBILIZI IMANI.Ebid.p28.

4. Human Resources:

The Human Resources Function (HRF), formerly referred to as simply the name of "staff function" has evolved in recent decades, expanding its jurisdiction to progressively, until today occupy a strategic position in the company.

An emerging phenomenon tends to consolidate this position. Indeed, the New Information and Communication Technologies (ICT) currently occupy a prominent place not only for the company as a whole, but especially in a growing number of directions human resources.

The integration of all these technological tools requires a System Human Resources Information (HRIS) that strongly impact the organization of human resources, including for international development of companies, and prompting the HRF to support employees in a context of organizational change represented among others by the emergence of collaborative electronic tools, called << groupware. "The electronic management of human resources is now a reality, impacting the company in many of its organizational machinery.

With the HRD, these projects concern in this case HR Intranets, for sending "workflow" and focused on the management of human resources. The term << workflow "is defined as a flow of electronic information within an organization, such as the automatic transmission of documents between people. Called << workflow "(literally << workflow") computerized management of all tasks and the different actors involved in the realization of a business process. The term << workflow "could be translated into French by << electronic business process management." [...]

Now, the Internet revolution is no longer any doubt. The emergence of the network of networks is an event comparable to the invention of the press. Internet has changed many aspects of the world

Where we live, that our consumption patterns. It also changed the way we learn and teach, inform us and entertain us. And is also involved in human resources management as an issue for its development (career management, recruitment, training, social relations).

With electric HR born today we see a new type of trade unionism. Thus, the French unions locals believe meet their duty of information publishing on the Internet company agreements, wage scales and reports of negotiations.[1]

[1] Christophe MBILIZI IMANI.Ebid.p2 9

3- IMPACT OF ICT ON THE OVERALL COMPANY PERFORMANCE:

So far, most of the works presented have enrolled in an economic approach. An approach considering economic performance based on macroeconomic aggregates valued at industrial level. Still, the decision to "invest in ICT is taken by managers targeting various organizational goals. At the organizational level, the criteria used to evaluate the performance of ICT are as numerous as the objectives for which they implantation. If the productivity of labor and profitability of capital are certainly used, managers also use other measures, such as market share, the variety of production and product quality to justify their investments in ICT.
The information comes of paramount importance in the company's performance; This is why the information in the company is considered as a strategic resource as well as personnel, financial resources, logistics ... instead of information is significant in the company.

All these factors of evolution are that companies are considered as systems interacting with each other and not as "black boxes" closed to their environment. The exchange and permanent information sharing within the extended enterprise rely on all the news of information and communications technology. This highlights the high expectations of improved information security requirements at its transfer, access, use and dissemination. ICT involved in the company and occupies a significant place because its practice creates openings for the company to communicate not only within, but also to the Exterior. [1]

4-THE IMPACT OF ICT ON THE FINANCIAL PERFORMANCE OF THE COMPANY :

A first series of works dealt with the financial performance of ICT. While ICT investment can directly affect the outputs of the company (plant productivity, product quality ...), the company's financial performance - by against - is conditioned by other strategic factors and competitive.
All as for productivity, studies on the financial performance of ICT have produced mixed and inconsistent results (Melville ., 2004;. DEDRICK , 2003) .In fact, several studies have failed in the identification a direct relationship between ICT investment and profitability. This is particularly true of the study of HITT and Brynjolfsson (1996). Both authors point out that the contribution of ICT to productivity may go to consumers through better quality products or lower prices. Because these productivity gains may not be accompanied by an improvement in profitability. This is the case also works Sundell et al., (1999). These analysèrent the impact of electronic commerce and the degree of

[1] Naceur Mebarki. *les cahiers du cread n°104-2013*111.Tic Et Performance D’entreprise :Etude D’impact - Cas De Quelques Entreprises Algeriennes.Pp135-140.

centralization of the technological structure of the relationship ICT / financial performance. Following an investigation which affected 400 of the largest US companies, researchers they detected a positive correlation to the degree of centralization of the technological structure (information) with the level of use of Internet, intranet and e-commerce. However, these four variables presented no impact on the financial performance of the companies interviewed.
In return for "more research relevèrent a positive impact of ICT investment on financial performance. However, an effect characterized by large individual differences.

In a study published in 1997, Brynjolfsson and Yang within deep disparities between financial performance recorded by the companies studied. Indeed, "study showed that a dollar of investment in IT was associated with an additional market capitalization variation between $ 5 and $ 20. At the time, the authors these results justified by the "obvious importance of complementary organizational practices and intangible capital. Indeed, these factors were not included in the assessment of the investment at the enterprise level.

In another work, Brynjolfsson et al. (2000) observed that the introduction of organizational capital in the analysis increased - from one side - market valuation, and decrease - on the other - the share allocated to ICT. They noted, too, that the effects on the stock market valuation are greater for companies that have high levels of parallel investments in ICT and organizational capital.
In a third research WU et al. (2006) demonstrated through a trance-sectoral survey of 184 companies that ICTs can have a positive effect on financial performance (profitability, return on investment, and cash flow from operations) and marketing (the sales growth, market share, product development and market development) companies. They also show that many variables have an intermediation role in this relationship: it is a part of the level of alignment and advancement of ICT, and secondly, the supply chain capabilities (sypply Chain Capabilities). These relate to: the exchange of information, coordination, integration activities and the responsiveness of the supply chain.
Beyond the contradictions noted, research conducted attest to the potential impact of one ICT investment on the financial performance of companies. However, they mark that this effect is conditioned by different organizational and environmental factors.[1]

[1] Mohammed Bellahcene. Présentée Pour L'obtention Du Titre De Docteur En Sciences De Gestion .Option : Gestion . Technologies De L'information Et De La Communication Et Performance Dans L'entreprise ; La Dimension Culturelle : Cas Du Secteur Bancaire Et Des Médias.Pp 95-96

Generaly the impact of ICT on the financial performance is in the measurement of the financial performance , (for ex in accounting) , and also it has an impact on the communication on the company (inside the company or communicate to outside the company , with the use of E-mails and the video conference.

4-1. The impact of ICT on Accounting practice :

Accounting and application software :

This is a set of computer programs that help accountants of the 21st century to carry out their task effectively. Prior to the 1960s, the accountants were perceived as a book-keeper whose primary responsibility was ensuring that records were kept. The accountants fought a constant battle against the failure and lost of records. Computer provides more efficient means of keeping the books, and they afforded the accountant quick access to financial information for reporting purposes.

Accounting software and applications such as peachtree, SAP, sharepoint, DMS, Turbo tax, Microsoft dynamics, Quick book, Oracle, spreadsheets, Global enterprise resource planning system (ERPS)loctus (e-mail) etc has help accountants like auditors perform their task effectively and efficiently.

These software and applications have helped tremendously in impacting on work group level and business process level.[1]

Impact of ICT at business level :

Information technology has made it possible to stay plugged in and connected on a 24/7 basis. Documents containing information regarding business operation and performance can be access effortlessly.

Impact of ICT at work group level :

Information can be easily shared among colleague in an organization. ICT has made it possible to stay connected 24/7 with the help of:

Smartphone's
Laptop
Facebook
E-mails
Twitter etc.

The problem of one staff is not on seat so work should be delay or stop is eliminated as you can literally be flying over the Atlantic and still be able to talk and e-mail colleagues and clients.

[1] Aubert, P., Caroli, E. and Roger, M. (2006), New Technologies, Organisation and Age:Firm-Level Evidence, Economic Journal 116:p73.

Benefits of the impacts of ICT on work group:

- Increase productivity
- Increased customers service relationships
- Increased freedom to work from any where[1]

Audit:

An audit is an official inspection of an organization books, accounts and financial statement. Audit can be carried out internally by the internal auditors in the entity internal control department or externally by an independent professional accountants (Auditor). It is aimed at; providing information as to true and fairness of the financial statement. It provide assurance of accountability, identifies the weakness of the internal control system and make recommendations.

The report of the auditor form an opinion as to the true and fairness of the financial statement. The report provide users such as individuals, tax authority, investors, creditors, Government etc as an assurance to rely upon for their decision making based on the audit report.

Impact of ICT system on auditing

- (a) Computerized accounting system.

One of the greatest impact of ICT on accounting is the ability of companies (audit firms) to develop and use computerized system to track, extract and report on financial transactions. It allow the auditor to report quickly and easily for decision making.

- (b) Increase functionality.

Computerized accounting system have improved upon the functionality of accounting departments by increasing the timeliness of accounting information. Accountants can now prepare reports and operations and analysis that give management an accurate picture of the client firm under review.

- (c) Improved accuracy

Errors and fraud are easily detected as it limit the number of accountants that have access to financial information. Less access by accountants ensure that financial information is audited by only qualified accountants or supervisors.

- (d) Reporting deadline/testing processing.

Since the advent of ICT, accountants now process large volume of financial information quickly through the use of some audit software such as CAAT. Reporting that might have taken an accountant months or years to prepare can be done within a relatively short period of time, thereby aiding companies in cost control, which increase the companies overall efficiency.[2]

[1] Aubert, P., Caroli, E. and Roger, M. (2006), New Technologies, Organisation and Age:Firm-Level Evidence, Economic Journal 116:p73

[2] Aubert, P., Caroli, E. and Roger, M. (2006).Ebid.74.

- (e) Better external reporting

Investors can be inform on time on the liquidity of the company, and make informed decision as to whether to invest in the company or not. The existing shareholders will know the performance of the directors and how efficient they are.[1]

4-2.The Impact of video conferencing :

Video conferencing technologies are the most in-demand applications of the information age. Learn how it can help you boost productivity and reduce costs. so increase your financial perfornance.

Globalisation and the need for "virtual" workgroups made up of experts from many different locations require a technology that allows people to meet face-to-face with high productivity on a moment's notice. Only video conferencing meets this demand.

Changes in video conferencing technology, particularly high definition and what's being called video presence, are giving video conferences the same sense of connection and collaboration as a live meeting. In fact, they're better than live, because video conferencing allows data sharing that is not possible in live meetings, plus the recording of video conferences provides necessary records for security and regulatory requirements. In addition, new video conferencing technology has excellent security plus advanced management and scheduling capabilities. Also, the cost of video conferencing end points has decreased ten fold since 1998. Travel costs have escalated.

The IP (Internet Protocol) revolution has lead to "IP everywhere" making the transmission of video conferences far less expensive, much easier to use, more reliable and significantly more scalable to meet a company's growing requirements.[2]

[1] Bartelsman, E.J. and Hinloopen, J., (2000) ICT and economic growth (only in Dutch: 'ICT-en economische groei'), Economische Statistische Berichten, , pp. 376-378.

[2] Larry Karagheusian serves as executive vice president for GBH Communications. He has over 30 years of experience in a broad range of high technology solutions from companies such as Intel, Texas . Article on http://www.computerweekly.com/feature/Can-video-conferencing-up-your-productivity-and-reduce-costs

The bottom line is that every company, big or small, must evaluate video conferencing as a possible application. Here's a checklist to help determine if video conferencing is right for your company.[1]

1. Would it enhance your productivity if workers at separate locations could meet as workgroups?

Enhanced productivity and reduced time-to-market are the main reasons companies give for installing video conferencing. Being able to meet spontaneously face-to-face not only allows people at different locations to get more done faster, it also improves camaraderie, communication and employee morale.

2. Would you benefit from faster decisions?

Arriving at quick decisions based only on audio or e-mail communications is often difficult. Many people don't communicate well verbally or in writing. They always feel more comfortable seeing each other face-to-face – judging expressions, body language and millions of tiny non-verbal cues. The new video conferencing technology has such excellent definition, picture and sound quality, plus data-sharing capability that people feel like they've gotten the whole story.

3. Does your whole company rely on the skill and contribution of individual experts at disparate locations?

Rather than trying to replicate the expertise of certain personnel at every company location, video conferencing allows those experts to be leveraged optimally. Meeting face-to-face on an as-needed basis lets those experts share their knowledge in an enriched communications environment and enhances the trust and enthusiasm of those calling on that expertise.

4.Would you like to communicate with the whole company more often?

Branch and satellite offices can easily feel disconnected from headquarters and upper management due to lack of communications. Video conferencing allows whole companies to come together often, even spontaneously, to solve problems, share successes and celebrate, increasing company identity.

[1] Larry Karagheusian serves as executive vice president for GBH Communications. He has over 30 years of experience in a broad range of high technology solutions from companies such as Intel, Texas . Article on http://www.computerweekly.com/feature/Can-video-conferencing-up-your-productivity-and-reduce-costs p.1

5. Could your hiring process use some streamlining?

If your company hires people from multiple locations, video conferencing can simplify the interview process. More and more companies use video conferencing right through the final interview, allowing top candidates to be processed and hired more quickly — as well as impressing the candidate with the company's leading-edge technology.

6. Could you attract or keep better employees if you could reduce their time away from home?

While reducing travel costs is one of the first things a company thinks of when considering video conferencing (and it is a significant factor), the real cost of travel is better measured in lost productivity from employees out of their offices and the high cost in employee morale from personnel spending days and weeks away from their homes and families. Video conferencing can significantly reduce time away for even the most travel-intensive personnel.

7. Do your customers or suppliers have video conferencing?

New video conferencing software is based on standards allowing easy integration with other audio visual systems as well as scheduling protocols. Integrating video conferencing with customers and suppliers can not only improve communications, but also enhance a sense of shared values, experiences and mutual dependence that are good for business.

8. Do you have compliance and training requirements?

If you're in a field with stringent compliance requirements, then video conferencing can help encode data necessary for the FDA, Sarbanes-Oxley and others. Additionally, important training materials can be made available to personnel both live through video conferencing and later through video-on-demand.

9. Do you want to reduce travel costs?

Companies with big travel budgets can often justify the purchase of video conferencing systems based on travel cost savings alone. While productivity costs are the main impact of travel on companies, eliminating a big percentage of airfare, hotels and per diem expenses can directly impact the bottom line.

10. Do you want to be aligned with the next big step in communications technology?

The growth of video conferencing is explosive, making the technology more and more essential in inter-business as well as intra-business communications. Companies have invested huge sums in computer and networking technology and now are focused on getting even better returns from that huge outlay with applications that can bring real business benefits. Video conferencing is the next "killer app."[1]

[1] Larry Karagheusian.Ebid P.2

5-STUDIES ON THE RELATIONSHIP BETWEEN ICT AND FINANCIAL PERFORMANCE OF THE INSTITUTION :

1-Mohammed al-Tamimi study (2005): Impact of the use of information technology on corporate financial reporting (the case of the Jordanian industrial companies).
This study aimed to identify the extent of the use of information technology in the Jordanian industrial companies and test the effect of the use of the financial reporting in practice where it was assumed that the IT effect is supported on some possible factors, and the researcher prepared questionnaires and distribute them to the Jordanian industrial companies listed on the Amman Stock Exchange.
And found through this study that the Jordanian industrial companies listed on the ASE use of information technology to the point average and in line with this level of use was the development in the financial reporting little, showed the results of testing hypotheses also that the use of information technology associated with the change in the internal financial reporting more than its association with the change in external financial reporting and the results also showed that the relationship between the use of information technology and the change in the internal financial reporting was the strongest among small ones industrial companies among the biggest companies. The results of this study also showed that the relationship between the use of information technology and change in external financial reporting is not supported on the gearing ratio despite the existence of a positive relationship between the percentage of companies with debt between (0.11 and 0.50) also show that the relationship between the use of technology information and change in external financial reporting stronger with the first market companies, including the second market companies, and found through study also found that financial reporting over the internet is still limited and is in its initial phase.[1]

2-(Shin) study : "The impact of information Technology on Financial performance : The Important of Strategic Choice" ,European Journal of Information System" :
Researcher believes that information technology does not improve automatically companies and profits but is considered an essential tool for Zlk.o see also a researcher that information technology is not enough alone to improved corporate earnings so it must be linked with other factors such as the strategies of the business, and among researcher that companies can maximize returns achieved of investment in information technology through the linkage between

[1]محمد التميمي، " أثر استخدام تكنولوجيا المعلومات على الإبلاغ المالي للشركات) حالة الشركات الصناعية الأردنية"(، رسالة ماجستير غير منشورة، كلية الاقتصاد و العلوم الإدارية، جامعة اليرموك، اربد، الأردن،2005 .

them and the business strategies because the IT goals and improving economic coordination.
This study experimentally tested the impact of information technology on the financial performance as measured by net profit and return on assets and return on equity, with a focus on the link between IT and business strategies such as the lack of diversification and other vertical integration.[1]
3- Mohammed Hassan Shannar study (2003): The impact of investment in information technology on the financial performance of the banking sector of Jordan:

This study aimed to determine the contribution and the impact of investment in information technology in Jordanian banks on their performance as measured by financial indicators during the same year and the second year of investment and the third year of the investment. It has been used as a primary form of questionnaires to collect information on the study population and appointed consisting of 14 Jordanian bank of the period 1997-2001, and has been the development of a multi-linear model to examine the hypotheses of this study. And the results of the analysis that there is no statistically significant differences between the total assets of the bank and information technology in a given year and the bank's profitability in that year, or the second or third year relationship only negative correlation between the total assets of the bank and information technology and the rate of return on capital has shown in the second year, as well as the results of the study showed a statistically significant negative relationship between the total assets of the bank and information technology in a given year and the strategic performance metrics belonging to the same-year investment with a negative effect on the rate of revenue to capital and the market price of the average value Amount of the shares of the bank for the second year and the third Astosmar.amuallomat and lack of vertical integration and diversification improves financial performance as measured by net profit Vqt.uchir results also indicated that the increase in IT spending improves net profit, but does not improve the performance ratios for companies such as return on equity and return on assets.[2]

[1] Shin, "The impact of information Technology on Financial performance : The Important of Strategic Choice" , European Journal of Information System".Vol 10, No 4,2001,pp 227-237

[2] محمد حسن شنار،" أثر الاستثمار في تكنولوجيا المعلومات على الأداء المالي للقطاع المصرفي الأردني" ، رسالة ماجستير غير منشورة، كلية الاقتصاد و العلوم الإدارية، جامعة اليرموك، اربد، الأردن،2003 .

CHAPTER SUMMARY:

We dealt with in this chapter the most important Arabic and foreign studies that addressed the topic of information and communication technology and the financial performance of the Organization, and addressed to the general concepts about ICT and on the financial performance of the Organization in terms of the main components and functions of information and communication technology as well as the most important indicators that measure the financial performance of the Corporation and that contribute to achieving the objectives of the Foundation. ,and also the impact of ICT on the financial performance of the organization.

CHAPTER TWO:

CASE STUDY (ALGERIA TELECOM)

CHAPTER TWO: CASE STUDY (ALGERIA TELECOM).

Section One: Presentation Of The Host Organization- Algeria Telecom-

1- **Presentation of Algeria Telecom**:

Algeria Telecom is a corporation with public capital stock operating on the market for electronic communications networks and services.

Its birth was enshrined in the law 2000/03 of 5 August 2000 on the restructuring of the Post and Telecommunications sector, including separating the Postal activities from those of Telecommunications.

Algeria Telecom is governed by this Act that confers the status of an economic public company under the legal form of a corporation SPA.

Officially started business on 1 January 2003, it engages in the world of Information and Communication Technologies with three objectives:

· Profitability

· Efficiency

· Quality of service

Algeria Telecom is leading Algerian telecommunications market which is experiencing strong growth. Offering a full range of voice and data services to residential and business customers.

This position has been built by a strong innovation policy adapted to customer-oriented new uses.

Its ambition is to have a high level of technical performance, economic, and social for-sustaining leader in its field, in an increasingly competitive environment.

Its concern is, too, to preserve and develop its international dimension and participate in the promotion of the information society in Algeria.

2- Tasks and objectives of Algeria Telecom

2-1- Tasks:

The main activity of Algeria Telecom is:

· Provision of telecommunications services for the transport and exchange of voice messages written, digital data and audiovisual information.

· To develop, operate and manage public and private telecommunications networks.

· Establish, operate and manage the interconnections with all network operators.

2-2- objectives

Algeria Telecom is committed to the world of information technology and communication with the following objectives:

· Increasing the supply of telephone services and facilitates access to telecommunications services to the greatest number of users, especially in rural areas.

· Increasing the quality of services offered and the ranges of services rendered and make them more competitive telecommunications services.

· Develop a reliable national telecommunications network and connected to the information superhighway.

3- Organization of Algeria Telecom:

Algeria Telecom is organized into Divisions, Central Departments, and Regional, has the structure of a three subsidiaries:

- Mobile (Mobilis)

- Internet (Djaweb)

- Space Telecommunications (RevSat)

Algeria Telecom is involved in the socio-economic development through the provision of telecommunications services.

In addition, Algeria Telecom implements important ways to connect isolated communities and schools.

Marketing and commercial action to rehabilitate the Algeria Telecom brand and customer loyalty, particularly through the implementation of the computer system "GAIA" which allows:

· The customer has a single point at the ACTEL that captures the customer's request, contact information, address, etc.

· The elimination of the exchange of paper between the CECLI technical services and Actel "zero paper management".

· Allow customers to check their bills through the Internet.

· Recruitment and training.

· Partnership As part of the partnership, Algeria Telecom will benefit both the know-how that capital. Regarding diversification of activities, the branch of Algeria Telecom services, unlike that infrastructure will be largely open to competition through partnerships that could cause the development of investment to achieve profitability levels high with fast return on investment.

· Massive introduction of new technologies.

SECTION TWO : THE ICT SYSTEM ON ALGERIA TELECOM

1-Old system used without ICT :

Since the establishment of Algeria Telecom in our city, there was use of an old system of transmitting information manually (there is only the telephony); communication was traditional and had some drawbacks:

- The information was transmitted with considerable delay, causing the slowdown.

- For the transmission of information, the issuer had to move and leave his post until the receiver position. This is the case of the Receptionist during visits

- The reports were sent to the office by the portal vein, which makes drag their transactions.

- The agents were not likely to communicate because of the distance. Any communication required a physical presence between the transmitter and receiver.

- Etc.

2- The new system with ICT :

Communication within the company:

The communication function is the heart of current business transformations. To fully play its role, it needs to develop its missions, its organization and develop the appropriate skills to a growing number of people within the company.

__ The rapid exchange of information either within the enterprise or between enterprises through the fabric information (Internet).

__ He was not taking into consideration only the information within the company, but look for information elsewhere.

__ Saving effort without moving based on the phone and email.

The new environment that was used by ICT which had the impact on the economic business because he had a particularly radical change of perspective:
__ Structures.
__ Organization and work.

A) Internet:

First of all, define the Internet as a network at two levels. The first material is the spider web (Web) which consists computers linked together.

The company is at the heart of economic activity and could not stay away from such a development. Its future will depend on the importance accorded by the leaders in this transformation. The company must respond in real time and be able to back to see improve its competitive position in the market.

The Internet can link with its external environment (window) in addition to new methods of work in the company. The Internet works based telephone infrastructure, I think it makes sense to search for a relationship between the level of Internet equipment and the country's telephone infrastructure.

B) E-mail (electronic mail):

Messaging allows you to send any kind of messengers directly to the caller and circumvents the problems of absence or busy line. It can, moreover, send the message to several people very easily.

Messaging provides all the benefits of writing about oral. The time of writing encourages reflection and accuracy in questions or answers. The time pressure is reduced and paradoxically enhances the responsiveness by improving relevant answers.

Electronic commerce is not a technology or an insulated tool. It is a combination of technologies, applications, strategies, organizations and processes. It can not be implemented by a single company operating in isolation. It requires many participants. In summary, the online business is bond deal.

The empolyees in Algeria telecom are using E-mail to transfer documents and informations between them inside the company or to outside the company.

C)The Intranet (The local network) :

It is an internal computer network that provides secure and auditable access to information, databases and enterprise resources through open technologies of the Internet." It appears as a replica of the Internet but the private use of the company. It relies on consultation software of hypertext documents that made the success of the Web. The impact of information and its layout is managed upstream of the client.

D) The extranet:

The extranet expands access intranet to an audience outside the enterprise, small and select audience (clients, suppliers). Actually extranet exists in the company, but there is a connection between the job and the company whose password is used to enter the network between the station to view the account of the company and transmit data to the finance and accounting services.

E)Groupware:

Is a working process designating IT tools facilitating project teamwork. It thus offers better complementarity to email.

- This is software that allows a number of people to work in groups. This kind of software uses any type of public or private network and of course Internet, Intranet and Extranet.

- Groupware, that is to say the networking group, opens the door to a new way of working.

- Groupware facilitates fundamental mechanisms inherent in human organizations: coordination, cooperation and communication. These are key concepts of organizational sciences.

F) Video conferencing:

Since 2014 Algeria telcom of Mila (ACTEL) started the use of video conference to make interviews and conversations with the other Institutions of Algeria telecom in the whole country and outside the country.

As we know that a picture is worth a thousand words, and crystal clear HD videoconferencing is the perfect example of how true that statement is. A live video conference is much more effective than a phone call in many different situations.

The use of video conferencing allowed the company to :

Reduce Travel Costs :

The ability to be in several places at once without leaving your office is the next frontier and driving business productivity. Though face-to-face interactions with your customers, partners and colleagues will never be replaced, the huge leaps in quality, availability, and ease-of-use makevideoconferencing the closest thing to being there. When you calculate the number of trips taken annually and determine the associated costs (transportation to and from the airport, the cost of plane tickets, meals, time lost in travel, etc.) it is clear why videoconferencing is such an attractive alternative.

And also to Increase Productivity Among your Customers and Teams , and Improves Communication & Reinforce Relationships.

G) Softwares :

Accounting software during the recording of various events possible accounting software knows named BILLING (design within the enterprise) Distributor on all financial and accounting directorates branches, accounting program has proven its effectiveness through complex accounting processes registration allowing time and avoid downtime and detect errors on the other accounting software allows you to prepare all necessary accounting documents (diaries help, ledger, trial balance. Etc)

The computer system "GAIA" which allows:
· The customer has a single point at the ACTEL that captures the customer's request, contact information, address, etc.
· The elimination of the exchange of paper between the CECLI technical services and Actel "zero paper management".
· Allow customers to check their bills through the Internet.
· Recruitment and training.

Also the company using their own software called Excel 37A for monitoring the ancaissement and inventory managements, and to manage their operation with customers .
Since 3 mounth the company starts the use a new sotware for payement ticket payment wich allowed her to reduce time and costs .

SECTION THREE : THE IMPACT OF ICT ON THE COMPANY AND ON ITS FINANCIAL PERFORMANCE

1-The impact of ICT on the Algeria Telecom :

With the use of ICT there is a big change that is manifested by:

- Time savings
- The speed in sharing information
- The distance to debate in any field

- Easy sharing of information between employees in the same sector - Presentation of reports (daily, weekly, monthly, quarterly in planned time

Since the use of ICT in this organization the improvement was seen in all cases.

The condition of workers became good fatigue that arose at the end of service for all workers stopped with the use of LAN telephony, the Internet. This prevents back and forth in the company which would cause fatigue and deconcentration of agents.

From telephony (landline), the Internet and the local network, the communication between agent goes quickly and we find that the time lost has lost his place in the company
ICT is as a communication challenge. Since its use, communication happens easily; the manual transfer of data (report, report) has no place except for documents to sign.

The reports to be transferred to the hierarchy are not shipped by road or river because they be long. Thanks to the Internet the reports arrive at destination without difficulty.

In various letters of exemption, internal complaints that require answers they are favored by the internet. For any documentation that may be the Internet is the path on any information relating to any field. Without further movement documentation performed using the Internet.

With ICT business has experienced a great transformation and improvement on all levels. The activities are automated, which means that there is timeliness in filing the annual and monthly reports.

2-The impact of ICT on the financial performance of Algeria telecom :

Through field study shows us that the institution uses of ICT. And its financial statements analysis for the previous three-year (wich is considered as private information for organization and should not be shown in this work), we found that There is an impact on its financial performance and that is what returned them beneficial effect on some of the key indicators, but that there could be other indicators were not affected by the size of these large uses and this is what can be shown other studies in this topic.

Algeria Telecom of Mila uses many diverse technologies and different types of networks and media, and that's what the emergence of enterprise activity level changes so it's easier to do different operations and provide services to customers in a short time, as well as receive and manage applications and communicate with suppliers and streamline processes in time, all that.
Led to increasing levels of financial performance of the Organization, which had an impact on financial performance indicators for the organization. Based on the practical analysis of study data that the researcher had reached a set of conclusions about the impact of the use of information and communication technology on the financial performance of the Organization (profitability, capital structure) in the company.
The results showed a statistically significant effect of ICT on profitability in the enterprise where the results indicate:
- The profitability ratios of the enterprise increased from year to year in the past three years with the implementation of ICT on the company.

CHAPTER SUMMARY

It is recognized that the Information Technology and Communication (ICT) are a vector of changes in the performance and the financial performance of the company. However, the question of the assessment of their impact on the performance and financial performance is still asked, although the literature provides answers attempts. This article aims to address this issue through the study of intermediate effects induced by telecommunications, software and training, improvement of product quality, process improvement, increasing flexibility on the one hand, and the role of users as a potential determinant of success of ICT in the other organization.
This issue is addressed through a case study of some Algerian companies (Algeria Telecom). The results of this study allow us to state that ICTs are only tools that can have positive or negative effects on the company's performance; everything depends on the organizational strategy and expected their use purposes.

CONCLUSION AND RECOMMENDATION

1- CONCLUSION:

To conclude our subject which focused on the impact of ICT on a company, we can say that the use of ICT is an essential asset in an organization. It has more impact in the business; this is a development aspect that is involved in the improvement of the company (whether public or private).

The impact of ICTs occurs for any company agent. The business functions are not spared; All benefit from this impact; so one can enumerate these impacts:

1) With the use of the telephone receptionist does not care to join her head when it is solicited by a stranger. The time lost in the displacement is compensated by the use of telephony.

The phone also comes between two agents with different functions to communicate. With this loss of time is sidelined.

It operates more between the porter and the driver of the vehicle to prepare the transition.

2) With networking, two agents share information (data found on the Internet, reports and information that can contribute to the development of their service.

The reports (daily, weekly, monthly or yearly) are transmitted to the heads of the local network; this decamped lost time, office material of waste, the delay which would occur upon what the reporter may be in motion to transmit the report. This lost time is recovered by network usage.

The agents communicate easily and quickly through the network by the use of the valve. Communication between agents circulated without delay.

3) With the internet agents are grown by acquiring other terms referring to their services. He improves his knowledge by contacting the discussion forums in its field.

Training and online conferences are held abroad or agents of our companies massively participate without wasting travel and subsistence. This is the benefit to the company.

ICT now experiencing rapid development in production and in services. Besides New activities they carry, ICT is a factor in the evolution of social relationships, jobs and occupations. They support a series of transformations on the strategy, content and work organization, forms management, forms of consultation and negotiation.

ICT positively involved in all company functions where they require great consideration in their uses.

So any business that may wish to enhance these activities and achieve rationality has the duty to resort to the use of ICT to facilitate its work and enable it to achieve its objectives**.**

2- RECOMMENDATIONS:

Based on the results of the researcher recommends the following:-

-The institution keep pace with modern information and communication technology and sophisticated in the world to reflect the image of the Foundation like all;

-The need for the Organization to focus on information and communication technology when building strategies in the falling the practical way that leads to improved financial performance;

-The need to raise awareness and inform departments of modern information and communication technology concepts and their benefits and their importance and areas of use and application a to be able to use it properly;

-Further studies and research on information and communication technology and financial performance;

-The need to pay attention to the information and communication technology in the enterprise, especially with the growing competition between institutions.

Some recommendations prove significant with regard to this topic:

a. The government

- Avail electricity that would allow that use ICT is common in all companies of the place especially those public.

- Provide mainly to public institutions of ICT tools in order to promote the use of these.

b. Agents companies

- take care of the use of ICT for improved services.

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ANNEXES

الملحق 01 :

إتصالات الجزائر
ALGERIE TELECOM

BULLETIN DE PAIE

Mois de :

N° Employeur : Imputation :	Adresse :
Date d'entrée:	Matricule :
Situation familiale:	Nom et prénoms :
N°Sécurité sociale:	
Fonction:	Classification :

Rubrique	Désignation	Base / Qté	Taux	Gains	Retenues

Assiette des cotisations sociales	Salaire imposable	Gains	Retenues

Assurances Sociales (Suivi annuel de l'assiette)	N° Compte :	Net à payer

الملحق 02

اتصالات الجزائر
ALGERIE TELECOM

DIRECTION CENTRALE DES RESSOURCES HUMAINES

Questionnaire d'identification des besoins en formation
Année 2011

A renseigner par le supérieur immédiat

Nom du responsable :..

Qualité :..

Structure d'attache :..

N° Tél fixe :..*N° Faxe :*..

Identification de la formation demandée :
....
....

Par quoi la demande de formation est elle justifiée ? (raisons qui motivent l'action de formation)

☐ *Nouveau projet* ☐ *Mise à niveau des compétences*

☐ *Dysfonctionnement* ☐ *Adaptation à une nouvelle technologie*

Expliquer : (intitulé du projet, nature du dysfonctionnement, nature de la nouvelle technologie.....)
....
....
....

A quoi doit servir cette formation ? (impact attendu de la formation)
....
....
....

Signature et visa du responsable

الملحق 03 :

إتصالات الجزائر
ALGERIE TELECOM

ALGERIE TELECOM

DRT : CONSTANTINE
DOT : MILA

Liste des bénéficiaires de la formation

Thème :

Matricule	Nom	Prénom	Service	Fonction occupée (brève description des taches

Signature et visa du responsable

المحلق 04 :

ALGERIE TELECOM
DIRECTION DES RESSOURCES HUMAINES
SOUS DIRECTION DE LA FORMATION
Tél : 021 761560
Fax: 021 761484

اتصالات الجزائر
ALGERIE TELECOM

CONVOCATION

Rappel : le participant doit obligatoirement se présenter muni de cette convocation.

Participant (e)

Matricule (voir fiche de paie) :

Nom : **Prénom :**

Grade : **Fonction:**

Poste de travail : **Etablissement :**

Unité organisationnelle (Service d'attache) :

Est invité à suivre la formation citée ci-dessus

Titre du stage :.

Date de début : **Date de Fin :**

Heur de début : **Heur de fin :**

Nom de l'organisme chargé de la formation : ERT CONSTANTINE

Lieu de la formation : CONSTANTINE

Responsable de la formation :

Nom :

Prénom :

Service : Personnel

Fait à : MILA **Le :**

Votre contact :
Tél :
Fax:

Courier :
ALGERIE TELECOM SPA
Direction des ressources humaines
Sous direction de la formation
Route nationale N°5- EL Mohammadia Alger

La signature autorise l'absence au poste de travail pour l'adurée de la formation et atteste de son utilité pour le travail actuel ou ce lui qui sera prochainement confié.

:05 الملحق

إتصالات الجزائر
ALGERIE TELECOM

DIRECTION TERRITORIALE DES TELECOM DE CONSTANTINE
UNITE OPERATIONNELLE DES TELECOM DE MILA

SERVICE PERSONNEL

REFER/ AT/UOT/CH.S/GP/ /2010

A

MONSIEUR: ....
....

OBJET/ Formation.

J'ai l'honneur de vous communiquer à toute fin utile, la liste du personnel désigné pour suivre la formation ayant pour thème :

....

prévue du ....au ....

1. ....
2. ....
3. ....

Le Chef De Service Du Personnel

الملحق رقم:

إتصالات الجزائر
ALGERIE TELECOM

ORDRE DE MISSION N°: /2011

Nom :

Prénom :

Pièce d'identité :

Fonction :

Service :

Durée de la formation :

Motif de la mission : FORMATION«…………………»

Itinéraire : ERT CONSTANTINE.

Date de départ :

Date de retour :

Moyen de transport : V/P

N°: immatriculation du véhicule :

Fait à : le

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