

From financial performance to sustainable development: A great evolution and an endless debate

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Abstract

The concept of “Performance” is one of the most used words, both in the academic and professional spheres, due to its importance in all fields. In addition to its very high frequency of use, its definition is polysemous. This paper aims to focus on the surrounding of the performance, by listing several definitions and tracing its evolution over time. This paper also proposes the treatment of performance in all its facets, from the financial one to the global and sustainable one, and by highlighting the complementary aspect of the different approaches of treatment of this concept. To do this, we were interested in articles and books referenced in the Scopus, Cairn, Electre and Google Scholar databases, and we selected the scientific production between 1960 and 2020, which deals with either the definition or the link between the concepts “Performance”, “CSR”, “CSP” and “Sustainable Development”, to synthesize them in this article following a chronological and logical order. This article is intended as a synthetic guide for any researcher or professional interested in the concept of performance, since it traces its evolution and its ramifications through the highlighting of the complementarity and the relevant use of this concept.

Keywords: Performance, Financial performance, Non-financial performance, Global performance, Sustainable development.

JEL Classification: G10, G30, G40, G53, L21, O16, Q01.

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Introduction

Firm's performance is a central concept in management sciences. Since the 1980s, many researchers have endeavored to define it (Nordhaus, 1991). The performance in management has been associated with purely financial and short-term criteria. More recently, this notion has been used in managerial literature to assess the company's implementation of announced sustainable development strategies (Ampuero and al., 1998).

In addition, and as Alcott (2008) points out, the frequency of use of the term "Performance" is very high in the field of economics and management sciences, which makes it one of the most popular terms in this field. This concept is in itself polysemic and ambiguous (Otley, 1999), not only in terms of its definition but also in terms of evaluation indicators. For some authors, performance means the success of the action (Alcott, 2008), for others it is based on methods of obtaining the results (Broome, 1992). The development of organizational theories has shed light on the importance of the firm's stakeholders. In this context, the performance has taken on a more complex dimension. Contandriopoulos (2008) spoke about organizational performance as "a multidimensional, paradoxical and contingent concept".

However, theorizing and operationalizing the concept of performance remain difficult tasks. The integration of different facets of the performance still poses many obstacles to the development of this concept. This observation is established by Ampuero and al. (1998), who state that "the question of feasibility of this integration is technically posed and for the moment unresolved".

The literature offers a wide range of complementary and contradictory definitions, but also various assessment and management tools. This paper proposes to review the literature on the evolution of the concept of performance, its evaluation tools and methods to control it.

1. Literature Review of Performance

1.1. Performance: A polysemous concept

The quest of performance has become an obsession for both individuals and organizations, and this obsession has grown to such an extent that its definition has become essential. Broome (1992) proposes a definition representing three categories or three primary meanings:

- Performance is success: Performance does not exist in itself, it is a function of the representations of success, which differs according to the companies and/or according to the actors.
- Performance is the result of action: Unlike the previous one, this meaning does not contain a value judgment. Performance measurement is "understood as the ex-post evaluation of the obtained results" (Broome, 1992).
- Performance is action: In this meaning, performance is a process and "not a result that appears at a moment in time" (Broome, 1992).

Broome (1992) defines performance as the degree of achievement of the desired goal, based on the classic triptych effectiveness, efficiency and effectiveness:

- Effectiveness: The ability to achieve results. It is the relationship between achievements and objectives.
- Efficiency: The optimization of the resources and means implemented to achieve a result. It is measured by the relationship between the achievements and the resources deployed to achieve them.
- Effectiveness: The ability to achieve results. It is the relationship between achievements and objectives.
- Efficiency: The optimization of the resources and means implemented to achieve a result. It is measured by the relationship between the achievements and the resources deployed to achieve them.
- Effectiveness: It refers to the satisfaction obtained thanks to the results. It is the relationship between the results obtained and their consistency toward the fundamental purposes of the organization and social demand.

However, this triptych, which has been for years the basis of the representation of performance, has undergone some modifications related to its composition. The new orientations tend to introduce two other components, namely relevance and coherence:

- **Relevance:** Relationship between objectives or purposes on the one hand and the means employed and the decisions taken on the other.
- **Consistency:** Relationship between the operational and strategic objectives, defined at all levels of the organization and the overall and fundamental aims of the organization.

The literature offers therefore a range of definitions, some are similar while others are very different, and it is exactly this polysemic nature of performance that makes its study interesting for researchers.

1.2. How to measure performance?

Measuring performance supposes the existence of evaluation rules. In other words, an assessment of the results must be made on the basis of certain techniques or indicators. In practice, it is a question of selecting and collecting data relating to performance objectives in order to interpret them and translate the reality of performance. Based on this observation, performance measurement represents a form of interpretation and translation of facts and realities expressed in figures. Frigo (2002) emphasizes that the evaluation of performance, using statistical data, represents the best way to standardize common realities and eliminate the vagueness linked to their interpretations.

Although the definition of performance is complex, its measurement also gives rise to great theoretical debate. Bouckaert and Halligan (2008) say that “performance, performance measurement and performance management refer to distinct levels of reality (...) the non-neutrality of the definition of performance implies the non-neutrality of its measurement: measuring performance is not a neutral exercise”. However, there is a convergence of ideas to say that the performance indicators, used for its evaluation, constitute major tools for any entity.

In general, a performance indicator is a numerical data, financial or non-financial, quantitative, or qualitative, which makes it possible to evaluate the degree of achievement of the predefined objectives. This definition was reinforced by Otley (1999), who considers that a performance indicator is significant information, reinforced this definition or statistical data that makes it possible to measure a situation or a phenomenon related to an organization.

Gomez (2001) defines performance indicators according to their relevance. The author believes that an indicator does not necessarily represent an objective evaluation of performance, but depends closely on the phenomenon studied and the observer of the phenomenon. Nevertheless, the author highlights the levels of relevance of an indicator, which he presents as follows:

- **Operational relevance:** The author stresses that an indicator is only useful if it is linked to a process. In other words, each indicator must allow and facilitate the realization of some process.
- **Strategic relevance:** This component concerns the comparison or reconciliation between objectives and achievements. According to the author, an indicator must allow the assessment of the level of achievement and the results obtained in relation to the objectives.
- **Cognitive relevance:** Taking into account the two levels of relevance above, an indicator must allow corrective actions to be taken and achievements to be understood. Therefore, each indicator must be able to be read, understood and interpreted by the user.

For his part, Nordhaus (1991) considers a performance indicator as being a privileged means of liaison, firstly between the company and its stakeholders, and between the management team and the operational agents of the organization. The author believes that an indicator must serve two elements:

- **Declination of strategic objectives into operational objectives,** which translates the delegation of responsibilities, either between agent and principal (within the framework of the agency theory), or between managers and operational staff, since the indicator allows the assignment of goal to each individual.
- **Aggregation and consolidation,** insofar as this is the indicator that makes it possible to monitor and control the delegation mentioned above. It must reflect the reality of the company in order to allow coherent decision-making at all levels.

Thus, the debate relating to the definition of performance is just as complex as that relating to the measurement of performance due to the absence of an established consensus on the matter. Stiglitz et al. (2009) believe that performance evaluation is the only way to avoid a situation of total blindness.

1.1.1. Financial performance

Performance has long been understood from a quantitative and financial point of view. This prompted researchers to set up indicators to evaluate and measure it. However, it is clear that there is an overlap between several types of quantitative indicators. Indeed, according to Ittner and Larcker (1998), the economic performance indicators, which provide information on the non-financial achievements of the company, particularly on the commercial level, are closely linked to a financial measure, and therefore a financial performance. However, the authors believe that the distinction between the two is of a temporal nature, insofar as economic performance is certainly a non-financial measure, but which ultimately reflects financial performance. Frigo (2002), also supports this conclusion, saying that economic performance represents anticipated or future financial performance. However, this does not resolve the issue of financial performance measurement indicators. To do this, it is necessary to look at the history of financial indicators.

One of the first financial performance indicators is the ROI (Return On Investment). Invented by Donaldson Brown, this indicator was intended to build a financial representation of the company. Following the dazzling success of this indicator adopted by a behemoth of the time, General Motors, it became the reference in terms of performance measurement. Brown (1977) said that ROI was “a final and fundamental measure of industrial performance” or that it was “the general test of management efficiency in any business”.

Over the decades that followed, we witnessed the development of several other financial performance indicators, mostly inspired by ROI, such as ROE (Return On Equity) or RONA (Return On Net Asset). However, these financial indicators based on accounting have been the subject of several criticisms since the 1980s. Several authors agree that measurement indicators based on accounting do not lead to better results (Gomez, 2001 ; HassabElnaby and Wier, 2003). These criticisms are mainly based on the sensitivity of accounting data to management manipulation practiced by companies. For Lahouirich and Ouhadi (2016), Ittner and Larcker (1998) and Kennerley and Neely (2003), the indicators derived from accounting and financial statements are historical in nature and do not really reflect the performance of companies.

This orientation marked a major turning point for the evaluation and measurement of performance using accounting and financial data. According to Ampuero et al. (1998), performance is mainly quantitative in nature since it is apprehended from accounting and financial data. However, the authors emphasize the evolution of the concept of performance measurement and its basic data, which they present as follows:

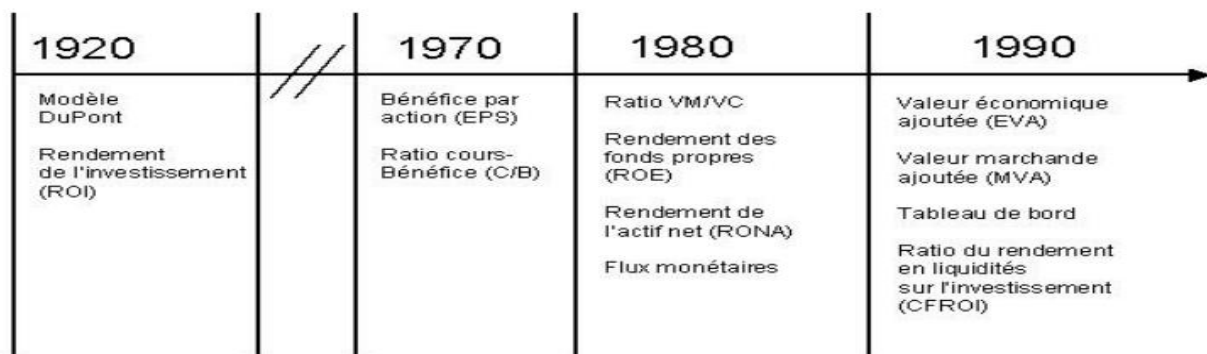


Figure 1. Evolution of financial performance measurement indicators

Source: Ampuero et al. (1998).

It was necessary to rethink the financial indicators used to measure performance in order to minimize their sensitivity to internal data, and in particular accounting. This has allowed the development of new indicators oriented towards the market and the creation of value, and considered more reliable. The most famous indicators are the EVA (Economic Value Added), the M/B (Market to Book) and the MVA (Market Value Added).

1.2.2. Non-financial performance measurement indicators

For several decades, performance was assessed on the basis of financial indicators. However, with the recurrent financial and economic crises, the financial performance measurement indicators were questionable. Thus, the relevance of the indicators that have been widely used by companies has been the subject of strong criticism, leading the scientific and managerial community to rethink the evaluation of performance, which has enabled

them to reach a general consensus, stipulating that performance measurement cannot be limited to financial and accounting data.

Deemed ineffective by the markets, financial indicators, based on financial and accounting data, have clearly shown their limits. El Amri, Boutti and Rodhain (2020) point out that the traditional indicators for measuring performance, which are mainly based on company accounts, do not in any way make it possible to apprehend the risk associated with them, and do not reflect certain information requested by operators of the market. In other words, traditional indicators have become obsolete.

This has led to the development of new performance indicators that are not limited to accounting, financial and stock market information. It is therefore important to dwell on the reasons and factors that have contributed to the development of non-financial indicators. Indeed, and taking into account the definitions of performance that we have cited above, performance measurement must allow a double objective, lead an action and evaluate the results. Gomez (2001) emphasizes that these two objectives can take on several dimensions and take several forms: qualitative, binary, or even graphic.

Bouckaert and Halligan (2008) explain the interest in non-financial performance indicators by three phenomena:

- The limits of traditional accounting indicators: Indicators based on accounting are effective in tracing the history of the company, but do not provide an idea of future performance. In addition, the patrimonial approach to accounting limits the valuation of intangible assets contributing to business performance.
- Competitive pressure: Companies operate in an increasingly competitive environment, and this competition is not reflected by financial indicators even though it weighs heavily on company performance.
- The development of other initiatives: Considering total quality programs (TQM) requires the adoption of new indicators capable of reflecting them.

Non-financial indicators have emerged in response to the limitations of financial indicators, and it is for this reason that they are apprehended in the literature review as opposed to financial indicators and according to their purpose. Also, non-financial indicators do not provide an overall arithmetic assessment of a company's value creation (Bouckaert and Halligan, 2008). In the end, and unlike financial indicators, non-financial indicators are not geared towards accounting and financial measures, and have considerable advantages, particularly in terms of the relevance of information (Kennerley and Neely, 2003), transversality organizational performance and organizational responsiveness (Ampuero and al., 1998).

In addition to the limitations of financial indicators, the broadening of the vision of performance by taking into account the responsibility of organizations towards their stakeholders has awakened reflection and interest in non-financial indicators. The quest for performance led by organizations in general, and companies in particular, has gone beyond the economic dimension and includes social and societal dimensions. Since the organization cannot be disconnected from its environment, it must act responsibly by taking into account certain moral and ethical considerations (Evan and Freeman, 1988). Thus, performance is boosted by the social and environmental dimension since these represent an important lever likely to place the organization in a perspective of sustainable development, social responsibility and value creation (Sharma, 2001).

1.2.3. Complementarity between financial and non-financial indicators

The polysemic nature of performance is not limited only to its definition, but also extends to its evaluation, thus opening up a major debate relating to the indicators to be used to measure it. This debate, which opposes the supporters of the two types of indicators, raises a major question: Should we choose financial indicators or non-financial indicators to measure performance? In other words, what type of indicators better reflect the performance of the company?

This question constitutes, in our opinion, the basis of the evolution of the notion of performance on the scientific level. Indeed, it brings new perspectives to the concept of performance. The evolution that marks the performance indicators automatically refers to its usefulness and its perception within the framework of the company, insofar as the performance of the latter is not only financial, but rather multidimensional, including stakeholders. The appearance of non-financial performance indicators, which incorporate several dimensions, has made it possible to meet the information needs of both the company and its stakeholders, provided of course that the information system adopted by the company allows their integration, production and

implementation. Kennerley and Neely (2003) believe that non-financial indicators complement financial indicators. Indeed, the authors criticize financial indicators for their short-term orientation, and emphasize that non-financial indicators, by taking into account several factors and variables such as satisfaction, quality or even profitability, mark a long-term orientation of measuring performance. Thus, each type of indicator brings a plus to the other, and both allow to reflect the real performance of the company.

Bouckaert and Halligan (2006) also support the thesis of complementarity between financial and non-financial indicators for measuring performance, and stipulate that financial indicators are the instrument for deploying the company's strategy, while non-financial indicators financial resources enable the conduct and management of the company's day-to-day activities.

On the other hand, El Amri, Boutti and Rodhain (2020) point out that if companies, like the literature, are interested in non- financial indicators, it is because they represent much better measures of performance than financial indicators. The authors justify this through the performance achieved once the integration of dimensions other than financial is adopted by the company.

In the literature, we find both authors who support the complementarity of financial and non-financial indicators, and authors who advocate their substitution. As this debate is still topical, some researchers have taken an interest in the relationship between these two types of indicators. Thus, Frigo (2002) considers that non-financial indicators represent a vector for financial indicators, since the first ones bring new perspectives from an organization and working methods point of view, through the consideration of several qualitative dimensions, which translates into better profitability, which itself is quantified by financial indicators.

In the end, we can conclude from this problem of evaluation and measurement of performance, in general, that it has historically been based on quantitative financial indicators, which have been supplemented by non-financial indicators in order to meet the needs information from all of the company's stakeholders. The objective is to include the notion of performance in an evolving context, and to overcome the shortcomings or limits of each indicator or type of indicator by developing others. However, discussing the multiple characteristics of evaluation and performance measurement directly affects performance. Indeed, the fact of dealing with financial indicators suggests that it is a question of financial performance. If we add to this the willingness of companies to integrate other dimensions suggests that this notion of performance has been further enriched, which leads us to deal with the different facets or dimensions of performance.

2. Beyond financial performance: CSR

With the awareness of the importance of the non-financial dimension, and the growing interest in several qualitative considerations, it was necessary to rethink the historical model of the company, which consisted insaying that it has an exclusive responsibility toward its shareholders, and was therefore obliged to achieve a financial performance to satisfy investors, and create a new model oriented responsibility toward all of the company's partners. This is undoubtedly a major upheaval that has allowed the development of both corporateorganizational practices and scientific literature. Indeed, this upheaval gave birth to the concept of Corporate Social Responsibility (CSR), which has not yet ceased to be ingrained, since it represents the cornerstone of overall performance.

The notion of CSR is closely linked to certain concepts such as ethics, commitment, deontology or even morality. The connection to these concepts makes it difficult to determine the exact date of its genesis. Indeed, several writings exist, inspired in particular by religions, and implicitly deal with the exercise of any power with ethics and deontology, in order to serve the community and ensure its well-being. However, we find among the first scientific works, those of Broome (1992) and Coase (1960), which highlighted the notion of CSR.

Coase (1960), in his paper "The problem of social cost", was the first to have built a theoretical model of CSR. This author, who deals with the American context, points the finger at large companies throughthe influences they exert on the lives of the population through the conduct of their activities. Coase (1960) believes that corporations not only have an economic responsibility to themselves and their shareholders, but also a responsibility to the community. He defines CSR as follows: "*CSR refers to the obligation of businessmen to implement policies, make decisions and follow courses of action that meet the objectives and values considereddesirable by our society*".

The vision and contribution of Coase (1960) represent a notable evolution in the field of management, since they allowed the introduction of several dimensions that were historically disconnected and absent from the

business world. Since then, work has continued to contribute to the development of the concept of CSR. For Coase (1960), companies must make decisions that promote the well-being of the community. The author believes that companies are like any other citizen, and must therefore act fairly and responsibly. The author says that “*CSR refers to the obligation of leaders to consider the effects of their actions on the social or societal system as a whole. These managers apply CSR when they consider that the actions of the firm are likely to affect the interests of other people. Thus, they must look beyond the economic and technical interests of their firm*”.

For Frigo (2002), CSR reflects the ability of the company to find the right balance between its own interests and those of the various actors. The author is based on the work of Coase (1960), and defines CSR as “*the pursuit of socio-economic objectives through the development of particular social norms enabling the business world to respond to particular situations*”. In our view, Frigo's major contribution lies in the integration of the notion of long-term profit into the concept of CSR. Indeed, the author believes that companies that adopt societal programs expect a return on investment that materializes in long-term profit.

Jaffe, Newell and Stavins (2004) have certainly contributed to the emergence and development of the CSR concept, but the most popular work remains that of Otley (1999), since he was the first to link the CSR concept with the corporate social performance. According to the author, “*CSR covers the economic, legal, ethical and discretionary expectations of society at a given moment*”. The definition provided by Otley (1999) reflects the ethical and moral behavior of the company, expected by society, even if the latter is not the subject of any regulation or law. In other words, this ethical behavior is the result of a voluntary approach by company managers, in order to meet the expectations of society. The contribution of Otley (1999) was followed by several works dealing with the notion of CSR, giving rise to several related concepts such as societal performance and sensitivity.

2. From the CSR to CSP

The literature has not only focused on the concept of CSR, but has also dealt with its operationalization through the development of a new concept which is the Corporate Social Performance (CSP). The development of the concept of CSR has made it possible to introduce several dimensions of business performance. As we mentioned before, performance was historically apprehended in financial terms, and with CSR, it is possible to talk about other dimensions such as society or the environment.

Without claiming to be exhaustive, the CSP concept is intended as an operational synthesis of the work of Otley (1999) and Broome (1992). According to Coase (1960), “*Academic work on social responsibility will first be centered on a double questioning of the limits of the concept by seeking on the one hand to evaluate its borders, and on the other hand to identify its foundations. They will then focus on characterizing the ways in which companies manage this responsibility from a more managerial and less philosophical perspective, through the notion of social sensitivity, which translates the company's ability to prevent and manage societal problems in its environment.*”, “*From this perspective, the notion of societal performance arises both as a synthesis of previous work, aimed at reconciling the two previous perspectives, and as an extension of this reflection, by placing the problem of the measurement of the actions concretely implemented by companies*”.

From this quote, we can deduce that the CSP is intended as a tool for measuring CSR, and which consists of monitoring the achievements of companies in relation to their consideration of societal and ethical aspects in the conduct of its activity.

Otley (1999) had already built the foundations and principles of CSP, by dealing with the three following dimensions:

- Principles of CSR: The principles of CSP are primarily based on those of CSR, i.e. economic, legal, ethical and discretionary.
- Societal issues: It is clear that not all companies face the same societal issues. This dimension highlights the elements on which the company can act, taking into account several factors such as the sector of activity and the time horizon.
- Attitudes towards responsibility: According to Otley (1999) when a company faces a societal problem and its responsibility is engaged, it can adopt four different attitudes:

- ✓ Reactive attitude
- ✓ Defensiveness

- ✓ Reactive attitude
- ✓ Defensiveness
- ✓ Accommodating attitude
- ✓ Proactive attitude

The literature has not been satisfied with Otley's model (1999) but has used it as a basis for developing other models, which are easier to understand and operationalize. Among the most successful models, we find that of Broome (1992), who, unlike Otley (1999), emphasizes that societal performance is based on three axes:

- The principles
- Processes of societal sensitivity
- The results of societal policies

To be able to operationalize these axes, Broome proposes to include certain easily measurable dimensions such as impacts and societal programs. Thus, Broome defines SSE as *“An organizational configuration of social responsibility principles, social sensitivity and program processes, policies and observable results that are linked to the social relations of the company”*

Another approach, just as interesting as that of Broome (1992), emphasizes performance evaluation. Defended by Nordhaus (1991), this approach constitutes a break with historical models of CSP and is based on the theory of stakeholders to measure it. According to the author, CSP is the ability of the company to manage its stakeholders in such a way as to satisfy their interests and expectations. The advantage of this approach is that it allows CSP to be broken down into several types of performance, including social, environmental, and financial.

4. From CSP to sustainable development

According to Broome (1992), the classic approach of performance is based mainly on a short-term economic approach which consists in measuring the profitability of the funds invested in the company. The introduction of new concepts drawn from CSR intervenes to enrich the debate around performance, through several questions on the dimensions to be integrated to evaluate and measure performance. The response provided by Gomez (2001) evokes sustainable development and the link between generations. According to the author, sustainable development *“is not only respect for the environment...it is also the assurance given to today's generations of shareholders that companies will be sufficiently sustainable so that they can benefit from the fruits of their savings. It is therefore the assurance that the strategies are not blows and that the company is managed in a serious way, over the long term”*. As a result, the concept of global performance is closely linked to the notion of sustainable development.

- Rubanov and Marcantonio (2017) insist on the long-term vision of performance and the integration of the notion of sustainable development. The authors believe that it cannot be achieved without taking into account the dimensions drawn from CSR.
- Thus, the evolution of the concept of performance, which was initially based on the financial dimension, to which the literature has added other CSR dimensions, gradually leads to the concept of overall performance.
- According to Rubanov and Marcantonio (2017), overall performance is first and foremost a social convention involving three actors, namely the company, its managers and its stakeholders. The authors justify this postulate through three elements:
 - Overall performance only makes sense if the three players mentioned above adhere to CSR and sustainable development principles. In other words, the overall performance, which is the result of the company's actions and decisions, can only be achieved if the various stakeholders (shareholders, employees, customers, suppliers, State, etc.) consider them normal.
 - Global performance acts as a means of raising awareness and federating the interests of stakeholders with the interests of the company, the latter already integrating concerns oriented towards sustainable development.

- Global performance implies the participation of all actors in compliance with Lewis' five conditions, namely:
 - ✓ Each actor complies with the convention
 - ✓ Each actor expects everyone to comply
 - ✓ Each actor prefers general compliance less than general
 - ✓ The existence of an alternative regularity
 - ✓ The first four conditions are commonly known and accepted by the actors

For Cosgrove-Sacks and Dembinski (2009), overall performance is the combination of financial, social and societal performance. Several authors support this definition, such as Cosgrove-Sacks and Dembinski (2009) who believe that overall performance is a tool for evaluating, measuring and implementing strategies oriented towards sustainable development.

Conclusion

Management sciences represent a kind of mirror of contemporary societies and sociological developments that they have experienced. And in this field, the term performance is widely disseminated. Broome (1992) carried out an exploration of the Electre data base and deduced that between 1979 and 1998, 100 book titles contain the word performance. And of these 100 titles, 47 are in the field of economics and management, and 31 only for management. Statistics show that this concept has begun to take scale over time, because between 1979 and 1989, an annual average of 0.6 books appeared in economics and management with the word performance in the title, between 1990 and 1994 this average reached 3.4 and between 1995 and 1998 it reached 6.0. Those statistics concern only books, if we take into account scientific articles published in economics and science management, the number would be even higher. The frequency of use of the concept of performance in scientific production is therefore very important, despite the multitude of definitions, measurement indicators, approaches and the lack of unanimity regarding this concept. Historically based on a purely financial and short-term logic, this paper has attempted to trace the evolutions that performance has known, while presenting the logic and philosophy behind each new approach of the performance. However, it is important to note that each evolution of the concept of performance brings a new breath to it, but also integrate new dimensions and new stakeholders.

The transition from financial performance to sustainable development through non-financial performance, CSR and CSP should not be considered as a divide, but rather as an enrichment of the literature and management, insofar as each of the performances cited remains updated and useful nowadays, and responds to the specific requirements of its user.

Author Contributions

Conceptualization: Lahourich M. W., El Bayed Sakalli H., Oulfarsi S.; methodology: Lahourich M. W., El Amri A., Boutti R., Sahib Eddine A.; validation: Lahourich M. W., El Bayed Sakalli H., Oulfarsi S.; writing - original draft preparation: El Bayed Sakalli H., Oulfarsi S., Boutti R.; writing - review and editing: Lahourich M. W., El Amri A., Boutti R.; Sahib Eddine A.; visualization: El Amri A., Oulfarsi S.; supervision: Boutti R.; Sahib Eddine A.; project administration: Lahourich M. W., Boutti R., Sahib Eddine A.; funding acquisition: Sahib Eddine A.; Oulfarsi S.

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