

Big Data in Management Control: Enhancing Decision-Making and Organizational Performance

Nada Rherib, and Dehbi sara

EMAA, Morocco

Abstract

The growing availability of Big Data offers valuable opportunities to improve management control systems. This research examines how analyzing large datasets can transform decision-making, enhance forecasting accuracy, and optimize the use of limited organizational resources. A thorough review of existing studies forms the basis for a proposed framework that helps integrate Big Data into management control systems. Early findings indicate that a strategic approach to Big Data allows organizations to become more agile, improve overall performance, and gain a competitive edge through data-driven insights. However, this research also acknowledges significant challenges in implementation, such as data governance, skill shortages, and cybersecurity risks. Overcoming these obstacles is essential to fully harness the benefits of Big Data in management control. The paper concludes with insights into future research directions and practical recommendations for management control professionals.

Keywords: Big Data, Management Control Systems, Decision-Making, Organizational Performance, Data-Driven Insights