

The perception of management control & performance by the actors of a moroccan health establishment: an empirical investigation for the identification of management tools adapted to their expectations

La perception du contrôle de gestion et de la performance par les acteurs d'un établissement de santé marocain: une investigation empirique pour l'identification des outils de gestion adaptés à leurs attentes

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Abstract

The reforms introduced in university hospital centers have highlighted the need for hospitals to equip themselves with tools for optimizing and evaluating their activities, in order to meet their performance obligations. The introduction of management control tools in university hospitals has therefore become a priority. To carry out this research, we opted for a qualitative study based on semi-directive interviews with 48 stakeholders at the Oncology Center/UHC Mohammed VI in Oujda, in order to explore perceptions of management control and performance as a prerequisite to the design of measurement tools, in particular the multidimensional performance model. Our main proposition is that without a shared vision among stakeholders, the public hospital will find it difficult to improve its performance. The results of our comparison of stakeholder opinions, perceptions and objectives show that the axial dashboard is the best-known and most effective tool for steering hospital activity and assessing performance in an environment characterized by complexity and multiplicity of stakeholders.

Keywords : Management Control ; Performance ; Stakeholder perceptions ; Dashboard ; Conciliation ; Intervention Research ; Qualitative study.

Résumé

Les réformes introduites dans les centres hospitaliers universitaires a mis en évidence la nécessité pour les hôpitaux de se doter d'outils d'optimisation et d'évaluation de leurs activités pour répondre aux obligations de performance. La mise en place des outils de contrôle de gestion dans les CHU est donc devenue une priorité. Pour réaliser cette recherche, nous avons opté pour une étude qualitative basée sur des entretiens semi-directifs auprès de 48 acteurs du Centre d'Oncologie/CHU Mohammed VI d'Oujda, afin d'explorer les perceptions du contrôle de gestion et de la performance comme une phase préalable à la conception des instruments de mesure notamment le modèle de performance multidimensionnel. Notre proposition principale est que sans une vision partagée entre les acteurs, l'hôpital public aura du mal à améliorer sa performance. Les résultats de notre comparaison entre les opinions, perceptions et les objectifs des parties prenantes montrent que le tableau de bord axial est l'outil le plus connu et le plus efficace pour le pilotage de l'activité hospitalière et l'évaluation de la performance dans un milieu caractérisé par la complexité et la multiplicité des acteurs.

Mots clés : Contrôle de gestion ; Performance ; Perceptions des parties prenantes ; Tableau de bord ; Conciliation, ; Recherche intervention ; Enquête qualitative.

Introduction

Since the 1990s, Moroccan public institutions have embarked on a process of changing their management and governance methods and moving away from traditional management methods by introducing new management methods to improve their performance. The Moroccan health sector has been among the sectors that have tried to introduce New Public Management (NPM) practices into their management style. Indeed, health institutions in Morocco have adopted a range of reforms that are based on business management practices. The spirit of the NPM is to introduce new concepts such as effectiveness, efficiency, relevance, etc. The contributions of the NPM to hospital structures aim to introduce performance management systems and quality management techniques (Maesschalck, 2004). In other words, the introduction and strengthening of management control as a governance mechanism within public health care institutions is now a necessity for developing a culture of performance and evaluation in the public health sector. Hospitals are currently undergoing remarkable changes that require them to better control their performance. From this point of view, hospital management control is an opportunity to put in place a set of instruments to achieve this objective. In addition, it is a tool for ensuring the quality of decisions made in an organization (Bescos et al., 1995). Management control ensures the implementation of the strategy and the steering of overall performance, but it also has another more interactive and strategic role (Alami and Boussetta, 2017). The success factors for the implementation of management control tools in hospitals depend on the visions and expectations of hospital stakeholders. According to the stakeholder theory, Freeman (1984) proposes a participatory approach to strategy design. He defines stakeholders as "individuals or groups of individuals who may affect or be affected by the achievement of organizational objectives. In this respect, the search for performance concerns the involvement of all stakeholders and implies the inclusion of financial and non-financial performance criteria in its evaluation (Kaplan and Norton, 1996).

Management control offers a great opportunity to large public hospitals in Morocco, as it represents a powerful tool for achieving set objectives and subsequently monitoring evolution and making the Moroccan hospital an organization better adapted to current requirements. In this context, the Hassan 2 Oncology Center, in turn, is one of the establishments that recognizes the importance of implementing management control tools to drive performance.

This study, carried out through an exploratory qualitative Survey, will open a dialogue with hospital actors (doctors, nurses, pharmacists, managers, technicians, etc.) on the constraints they face, as well as the development potential they incarnate. In addition, we are going to check

how these hospital actors assess the implementation of management control tools for performance evaluation.

Our research question is therefore as follows : which management control tool for performance evaluation is best suited to the actors and specificities of the oncology center to ensure better governance? To provide some answers to this question. We will present the theoretical foundations of the research, in particular the notion of hospital performance, the concept and instruments of management control, then the context and methodology adopted, and finally the empirical part in which we will present the results obtained from the study.

1. Literature review

In the public sector, the diversification of rationalities implies tensions between stakeholders, which makes performance measurement using NPM-inspired tools complex and difficult (El Kezazy & Hilmi, 2023). The combination between the different levels of performance is deciphered by management control, which is a performance management tool by excellence that meets the requirements of public organizations. In reality, disciplines such as management control are characterized as a fundamental pillar of any public organization wishing to improve its organizational performance.

1.1. Hospital performance : a complex and multidimensional concept

Performance is a multidimensional term for users or health professionals. They link this concept to the "good hospital ». Performance in the hospital environment implies taking a sufficiently broad view to include these different stakeholders. One cannot ignore the norms and values of the professional groups involved in production and their orientation towards clinical performance, any more than one can ignore the objectives and constraints faced by its administration. The juxtaposition of objectives such as providing effective care, having practices that comply with professional standards, preserving employee motivation, optimizing the use of resources, and ensuring financial equilibrium are all factors that must be taken into account in hospitals in order to ensure overall performance. This performance is therefore multidimensional. In the view of Kervasdoué (2004), the concept of hospital performance implies delivering care to all patients with compassion, at a reduced cost, providing the highest possible quality of care, based on current medical expertise.

The World Health Organization presents a definition of hospital performance which entails the attainment of specified outcomes and goals. « A hospital's high performance is contingent upon professional proficiency aligned with up-to-date knowledge, accessible resources and

technologies, effective resource utilization, reduction of patient risks, enhancement of patient satisfaction, and improvement of health outcomes ».

As Marty and Merlin (2007) put it, assessing the results of hospital operations depends essentially on the perceptions of different stakeholders such as healthcare professionals, patients, regulators and society. The interpretation of performance varies according to each stakeholder's point of view.

In the light of this point of view, the definition of performance becomes closely linked to the chosen organizational structure, leading to the development of various performance frameworks rooted in different organizational paradigms (Cameron, Whetten, 1983).

1.2. Management Control in the Public Sector

Since its emergence in the 1920s at General Motors and its first definition by Anthony (1965), management control has always proved difficult to explain (Bouquin, 1996). However, a review of the literature on the subject shows that there is a certain consensus around Anthony's second definition (1988). He defines management control by emphasizing the link between control and strategy. The relationship evoked by this definition constitutes one of the foundations of control : « management control is the process by which managers influence other members of the organization to implement the organization's strategies ». From the 1980s onwards, the public sector experienced a financial crisis due, essentially, to the significant increase in the public deficit. It is within the framework of the search for improvement in public finance management that the principles of management applied in the private sector were transposed (El Kezazy & al, 2023). In particular, management control has been given an important place in the reform program initiated by the New Public Management. This modern instrument of performance evaluation has gone beyond its traditional functions described as instrumental and has become a global tool for managing organizations (Hilmi & KAIZAR, 2023). This idea is confirmed by the research of several authors (Bouquin, 2010; Lorino, 2003). Since its emergence, the latter has undergone major changes, from a simple mode of control and monitoring of financial information to a management control that influences the behavior of individuals by ensuring that their efforts are in line with the organization's objectives. Today, management control has become an important tool in public organizations in addition to contributing to the development of strategies and transforming them into objectives (Hilmi & Helmi, 2024). In this sense, Demeestère (2005) emphasized that the implementation of management control in the public environment, among other things, stems from the optimal use of allocated resources, the quality of services provided and the evaluation of quality management.

Management control tools: DEMEESTERE (2005) states that "steering is a management technique that links strategy and operational action and is based on a set of information systems such as plans, budgets, dashboards and management accounting. The complexity and instability of the organizational environment has led to a control system that is primarily concerned with performance measurement. New measurement and steering requirements have emerged that are not taken into account by traditional management control, which focuses on cost calculation and variance monitoring. Management control consists of directing the achievement of all objectives ; "the main function of management control is not to exercise coercive supervision over the company's personnel, but rather to guide the achievement of the organization's strategic objectives" (Giraud F et al, 2005). According to Berland (2009), there are multiple management control tools used by organizations that can be divided into four main approaches: the cost approach, the budget approach, the dashboard approach (management dashboard and balanced or prospective dashboard) and other forms of approaches (benchmarking, etc.). In fact, management control instruments are grouped into two different categories, namely: traditional categories (costing, budgets), modern categories (benchmarking, management Dashboard). According to Nobre (2001), the management control tools that allow the steering of performance, classified in traditional categories are based on the static analysis of the activity of the entity while those considered as modern tools are based on the dynamic analysis of its activity. Among these instruments we can mention :

❖ **The dashboard :**

As for the dashboard, it is a management tool that can improve change within companies by introducing several indicators (Chiapello and Delmond, 1994). Bouquin (1986) defines it as "a set of few indicators designed to allow managers to take note of the state and evolution of the systems they control and to identify the trends that will influence them over a period of time consistent with the nature of their functions. Boix and Feminier (2003) agree with these authors, noting that "It is a tool for the manager to control the functioning of his or her system by analyzing important deviations in order to predict and judge them, using succinctly presented indicators.

2. Context, research methodology & data

To explain the research methodology adopted in our study, we felt it necessary to present the contextual and methodological elements relating to our research problem.

2.1. Research Context

The Moroccan hospital sector has undergone numerous reforms, such as the Moroccan-WHO Cooperation Strategy 2017-2021 and the Health Plan 2025, whose three main pillars include improving governance and optimizing the allocation and use of resources. Indeed, the objective is to provide quality patient care, to place the hospital in the era of performance, to improve its ability to intervene in its organization, to better manage its resources and to review its action patterns. The reform introduced by law 70-13 on university hospital centers (published in the official bulletin in 2016), has come to emphasize the need for UHC to introduce tools for steering and optimizing hospital action, enabling them to meet their performance obligations. The implementation of these tools at the university hospital has thus become a priority. This new logic has been a considerable evolution for hospital management, signaling the transition from administration to efficient management. Thus, if the notion of performance did not resonate as much with the medical staff, the concern to improve the health of the population and to reinforce the quality of care and services delivered, is for them a permanent and historical concern. As a result, there has been a surge of interest in the idea of implementing tools to improve the coordination of activity, communication and the ability of actors to work together to work together efficiently ; conditions that are considered essential to ensure the quality and safety of quality and safety of medical acts and care delivered at the UHC.

2.2. Field access strategy

To conduct our study, we opted for Research-Intervention as a data access strategy. Indeed, this approach allowed us to compare theoretical approaches with field practices and consequently find answers to our research problem. It is in this sense that Van DE VEN (1999), states that "the only way to truly understand an activity is to be in contact with those who carry it out". Moreover, since I am a member of the management of the Hassan II Oujda oncology center, as actor of this hospital, we have the opportunity to closely observe the management methods adopted while interacting with the different strategic and operational internal actors that are the subject of our sample.

2.3. Data Collection

As members of the oncology center's stakeholders, we were able to collect data using a variety of tools, including participant observation, documentary analysis of various documents and reports (such as internal regulations, administrative organization, activity reports, statistical reports, etc.) and semi-structured interviews, in order to gain a comprehensive overview.

The study method is qualitative, since it consists in collecting real data on a public health care facility through the presence of the practitioner-researcher in the research field. The latter attempts to explore a phenomenon in depth, to better understand its structure and the context in which it operates (Savoie-Zajc and Karsenti, 2018). The phenomenon studied here is the perception of performance and management control and its tools by hospital stakeholders.

The investigation method was based on semi-directive interviews with 48 hospital stakeholders working in the oncology center and within the general management of UHC Mohammed VI OUJDA. This is a technique designed to collect data reflecting the conscious or unconscious mental universe of individuals (Thiétart et al., 2007). This choice was justified by means of a pre-established interview guide. The themes addressed were based on the following six axes :

- **Axis 1** : the concept of hospital performance,
- **Axis 2** : meaning and content of management control,
- **Axis 3** : usefulness of the implementation of management control tools (performance evaluation),
- **Axis 4** : actors concerned by the implementation of management control,
- **Axis 5** : relevance of the management control indicators used,
- **Axis 6** : management control tools proposed by the actors.

It is appropriate to mention that the interview guide developed by us is considered the main source of data exploration. The latter is structured in six themes already mentioned, composed of open questions that allow the interviewees total freedom of expression to develop deep discourses. We can say that the choice of these data collection tools is dependent on the fact that it allows us to respond to our research problem. As for the choice of our sample, it is determined in a reasoned way. Our target is not only the strategic actors but also the operational actors for an involvement of all the stakeholders. For Donaldson and Preston (1995), stakeholders are persons or groups with legitimate interests in procedural and substantive aspects of the company's activity. According to these authors, stakeholders are identified through their interests in the company; these interests have an intrinsic value. Moreover, in the public sector, particularly the hospital sector, the stakeholders interviewed are doctors, nurses, pharmacists, administrators, technicians, etc., who are involved in administrative, medical and paramedical management, hence the interest in "interviewing all of them until empirical saturation of the information" (Pires. A, 1997) and then to identify in depth their opinions, whether positive or negative, regarding the implementation of management control tools to improve hospital governance and monitor the performance of the oncology center.

The following table lists the profiles and numbers of the actors interviewed, who report to the oncology hospital and the general management of CHU Oujda. In addition to this, interviews lasted an estimated 720 minutes in total, with each actor requiring around 15 minutes.

Table N°1 : List of interviewed actors

Actors' profiles	Numbers
Medical staff	13
Paramedical staff	14
Administrative and technical staff	21
Total	48

Source : the authors

The choice of interviewees was made with a view to involving the different levels of stakeholders in the steering, decision-making and monitoring of hospital management. With regard to the interpretation of the results collected, we proceeded with a transcription and an in-depth analysis of the verbatims.

3. Results and Discussion

We will then present the different results drawn from this study, which are the subject of two levels of analysis, namely the results of the observation and documentary study and the results of the qualitative survey.

3.1. Results of the Observation and Documentary Study

We carried out an assessment based on direct observation of the research field, which is the Hassan II oncology center in Oujda, as well as a documentary study of internal reports. Indeed, it turned out that the actors of the oncology center do not use management control tools for steering and performance evaluation. They only use a few statistics collected monthly by the center's statistician from the majors of the hospital services. Because the performance indicators collected are insufficient, we can confirm that the center does not have a reliable tool for steering and evaluating its performance, hence the need to explain to the hospital's internal stakeholders the importance of management control instruments for better hospital governance in order to involve them in the choice of the best tool for their needs. The center's performance indicators and the formulas for calculating some of the ratios within the oncology center are centralized at the level of the statistical unit of the center and communicated to the general management on a regular basis. In fact, this allowed us to deduce that these indicators are not

exhaustive and do not include the indicators of the center's other activities. In order to improve the hospital, it is considered essential to put in place an efficient management tool that will make it possible to highlight the real results and dysfunctions, but also to promote decision-making and the deployment of corrective actions at the level of each department of the Center.

3.2. Results of the qualitative study

The objective of this qualitative survey is to find out the perception of internal hospital actors with regard to management control, particularly as a governance mechanism for evaluating and steering the performance of the administrative and hospital services of the Hassan II oncology center. In addition, this study will allow us to identify the management control instrument that perfectly meets the expectations of health professionals in their daily work. It will also allow us to know if the decision to implement this instrument is made by the involvement of the different actors, not only strategic, but also operational. We would like to remind you that the interview guide developed includes six themes. We will present and discuss the results according to each theme.

3.2.1 Concept of Hospital Performance

The interviews conducted with the responsible and operational actors of the Hassan II Oncology Center allowed us to make the following observations : The director, the heads of department and the various executives and managers allowed us to express their perceptions of the notion of performance as a multidimensional concept that encompasses economic, medical and social visions. For the latter, performance evaluation and management have become more and more an obligation in order to highlight the efforts made by all stakeholders. For the staff in the operational sphere (medical and paramedical), the meaning of the word "performance" is more inclined towards quality care. Indeed, this notion did not resonate as much with them, their concern being the improvement of the health of the population as well as the services provided. For the administrative and technical staff, the retained meaning of performance lies in the convergence of visions and culture. The creation of a space for dialogue and the reinforcement of coordination between the administrative and medical services make it possible to be efficient and to provide a quality service. In addition, the financial aspect is important since the oncology center is part of the CHU which is an autonomous entity that must increase its revenues and control its expenses. We conclude from the responses of the interviewees (see analysis matrix) that the concept of performance is multidimensional. Most actors define it according to their vision (medical, financial, social). In fact, the dimensions and different facets of performance must converge towards a global vision involving all stakeholders and encompassing the needs

of all parties in order to have a high-performance hospital by putting in place the necessary tools to be able to evaluate it.

3.2.2 Meaning and Content of Management Control

Firstly, the meaning of the word "management control" as used by the interviewees (medical, paramedical and administrative staff) tends to refer to the verification of administrative and hospital procedures, evaluation, steering, internal control, budgetary control, audit missions, etc. The assimilation of the link between management control is ambiguous. Indeed, management control corresponds to all the instruments and tools of management, whereas steering corresponds to the mechanisms of the uses of these management tools ; management control is "the control of the trusteeship", "the internal control" or "the control of the budget". Confusion is then revealed at the level of the distinction between evaluation, management control and operations control by the interviewees because there is a difference between the profiles. The vision of managers is different from that of hospital practitioners.

3.2.3 Usefulness of Implementing Management Control

The hospital actors in the oncology center recognize the importance of implementing management control tools, insisting in particular on the need to produce exhaustive indicators to value their efforts, as well as to meet the expectations of their superiors, the general management and the ministry. They also find that the management control systems, through the indicators for monitoring the center's activities, play a role in internal communication in the various departments of the center in order to involve them and make them accountable. The medical and paramedical hospital actors affirm that the preparation of activity reports is important not only for the proper monitoring of their activities but also for the management dialogue they have with the director of the institution and the general management. In other words, the administrative actors find that management control systems play an essential role in the management dialogue they have with their line managers and the various departments of the general management. The heads of hospital and administrative departments recognize the importance of implementing management control tools (drawing up balance sheets and activity reports), in particular to meet the demands of the center's director and the director general of the university hospital.

3.2.4 Stakeholders concerned with the implementation of management control

All the actors interviewed at the oncology center said they were concerned with the implementation of effective management indicators, particularly for internal communication needs, work enhancement and performance management. Some of the actors interviewed

acknowledge that they have real difficulties in producing management indicators and feel that they need training to be able to do so.

3.2.5 Relevance of management indicator used

The actors in the hospital departments interviewed stated that they kept just a few monitoring indicators sent to the center's statistics unit to be included in its periodic reports sent to the director of the oncology center for validation. However, these indicators are limited to a few departments and are not developed by all departments, so they are not monitored on a recurring basis. It can be concluded that some management indicators are produced, but no management charts in the true sense of the term are developed.

3.2.6 Proposed Management Control Tools

All the hospital actors proposed the introduction of dashboards as an action-oriented management tool, with clear and relevant indicators presented in a succinct manner, which may be financial, physical and/or qualitative. In fact, they recognize the importance of developing dashboards to monitor the functioning of the institution's activity by analyzing significant deviations in order to correct them and judge their usefulness.

3.3. Thematic analysis and discussion

Hospital performance is multidimensional, since the actors interviewed cited different aspects of performance, in particular a rational logic defended by the center's administration and a professional one defended by the medical and paramedical staff. This result is consistent with the findings of (Gilbert and Charpentier, 2004), who describe performance as a word with different meanings depending on the context in which it is used and the fields in which it is used. Therefore, converging the visions of the actors around a global logic is now essential. This will be reinforced by the unblocking of the medico-administrative dialogue through the implementation of management control systems. Indeed, all the people interviewed agreed on the importance of management control as a tool for ensuring the quality of decisions taken in an organization (Bescos et al., 1995). They considered it essential to put in place management control systems, but there was a difference in the role attributed to this system and the way it was implemented (Hofsted, 1987).

The objectives attributed to management control indicators differ according to the hierarchical level studied and the profile of each actor. The production of management indicators in the oncology center is subsidiary and responds primarily to an external request from the supervisory authority, externally, or from the hierarchy, internally. The weakness of the management monitoring systems implemented in the institution can be explained, on the one hand, by the

abundance of information to be processed and, on the other hand, by the vulnerability in skills (Savall and Zardet, 2015) required for the production of useful indicators for internal steering. Indeed, this limited production would not allow for the evaluation of performance. Hence the proposal by the actors to set up the effective and specific dashboards to the needs of the services of the oncology center of financial and non-financial financial indicators in the assessment of performance which is in line with the advances of (Kaplan and Norton 1996).

The people we interviewed saw them as a decision-making tool that would guide action to improve the oncology center's performance.

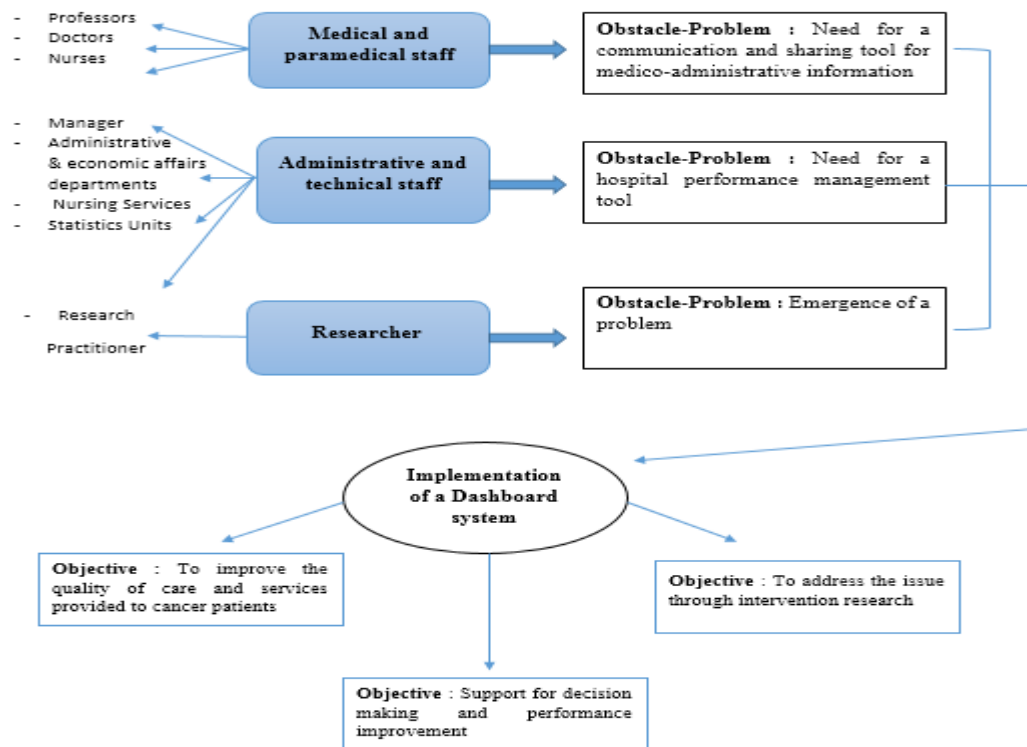
The results we have been able to develop, however, lead us to formulate a certain number of questions concerning the perception of the actors on the performance model to be put in place:

- What model of performance model should be implemented in the oncology center, and what are its dimensions ?
- Is the co-constructed model in line with stakeholders' expectations ?
- What are the key factors for successful adoption of the model ?

At the end of this exploratory study, and to answer all these questions, we conducted further research. These investigations were carried out to complement the results obtained in this research, in order to co-construct a performance model adapted to the stakeholders and which converges the different stakeholder visions.

The figure above summarizes this study by identifying the stakeholders involved, their links with the problems identified, and their objectives, and proposing a compromise that uses the dashboard as a performance model :

Figure 4 : Dashboard, a conciliatory multidimensional performance model



Conclusion

The aim of our research was to study the perception of management control and performance by strategic and operational hospital actors. This research object was studied through the case of a Moroccan healthcare establishment, namely the Hassan II Oujda oncology center belonging to the Mohammed VI Oujda UHC.

In our initial theoretical framework, we found that hospital performance is multidimensional, since the actors interviewed cited different aspects of performance, notably a rational logic defended by the center's administration, and a professional one defended by the medical and paramedical staff. With regard to management control and the implementation of its tools, we have noted, based on the work of several authors, that management control is an aid to performance management and decision-making, making it possible to optimize the effectiveness of organizational action, the efficiency of management and the quality of service provided.

On an empirical level, these findings were confirmed by the results of the survey of hospital stakeholders' perceptions. Indeed, the stakeholders expressed a strong desire to have an effective management control system, rather than just the production of a few monitoring indicators. They showed a strong commitment to the implementation of a multidimensional

performance model as a reliable steering tool. This was illustrated by extracts from interaction and dialogue with actors in the field.

This exploratory qualitative study enabled us to understand and study the perception of oncology center stakeholders regarding management control and performance tools. In addition, we carried out further investigations into the implementation of a multidimensional performance model within the oncology center and its key success factors, which will be the subject of further publications.

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