

MANAGEMENT CONTROL SYSTEM BY ACTIVITY AND CONTRIBUTION TO PERFORMANCE

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Abstract : To understand the management control system by activity of a particular organization, it is essential to understand its material and immaterial components. The studies also experiment with attention to the potential effects of the integration of formal management controls on ensuring the performance of the organization.

Our study has several implications for the management of organizations and how the expertise of the management control system can be used to preserve and develop capital. Organizations promote capital reconciliations to develop contacts and networks for this well-being to be delivered to those who need it most. To help ensure that those within the networks interact around common ideals of well-being, organizations attempt to ensure that participation of individuals and bodies are linked by sharing organizational core values.

Keywords : Adaptation of the structure of the management, management control system by activity instruments, management control system by activity, organisation, performance, Profile of management controller.

I. INTRODUCTION :

The major concern of structuring is consistency between the different organs of the organization. However, adapting the structure of the activity-based management control system to the organizational structure is a sine qua non for having a certain stability in a world known by turbulence.

The challenge for organizations is to know how to preserve their values, their critical resources while following the economic, social, technological trend... which are closely linked. With the introduction of a system of activity-based management controls which are generally seen by researchers in management science as a sine qua non for the development of the organization with stakeholders.

The use of formal controls (management control) can result in a lack of disclosure on the links between financial information and operational matters. This inhibited attempts to develop more interactive and participatory budget processes that were more in line with the usual open and informal controls that suited the tenant culture. This means that, the budget process involved face to face interactively but not enough transparency to highlight how budget constraints could be managed, in terms of the effects on operations.

The management controller is the person who ensures the financial health of the organization. He monitors the results of an organization and gives advice to the CEO. Different specializations exist. The budget controller oversees the preparation of the various budgets, monitors their application and analyzes the discrepancies that have arisen during the year.

II. ADAPTATION OF THE STRUCTURE OF THE MANAGEMENT CONTROL SYSTEM BY ACTIVITY TO THE ORGANIZATIONAL STRUCTURE

2.1.Organizational learning, change and culture

Accept this concern in a hectic environment: learning, change and having an own organizational culture becomes essential to the survival of the organization. Managers should aim to avoid a percussion in the cultures of control that can result from the premature imposition of formal management in the customary informal control that has operated in the majority of organizations.

2.1.1. Consultation of organizational learning with the management control system by activity

As we saw in the first chapter on Theoretical Foundations of Organization, organizations learn over time from experiences called organizational learning. For ARGYRIS and SCHÖN (1978) double-loop learning is a concept that either at the level of the individual, group or organization is a result of action. Corrected error would be a way of learning. ARGYRIS and SCHÖN identify two ways of correcting errors: either the modification of behavior (no longer doing) called single-loop learning; or the modification of the master program which produces the behavior called double-loop learning.

Table 3: Adaptation and learning (LEROY and RAMANANTSOA, 1997)

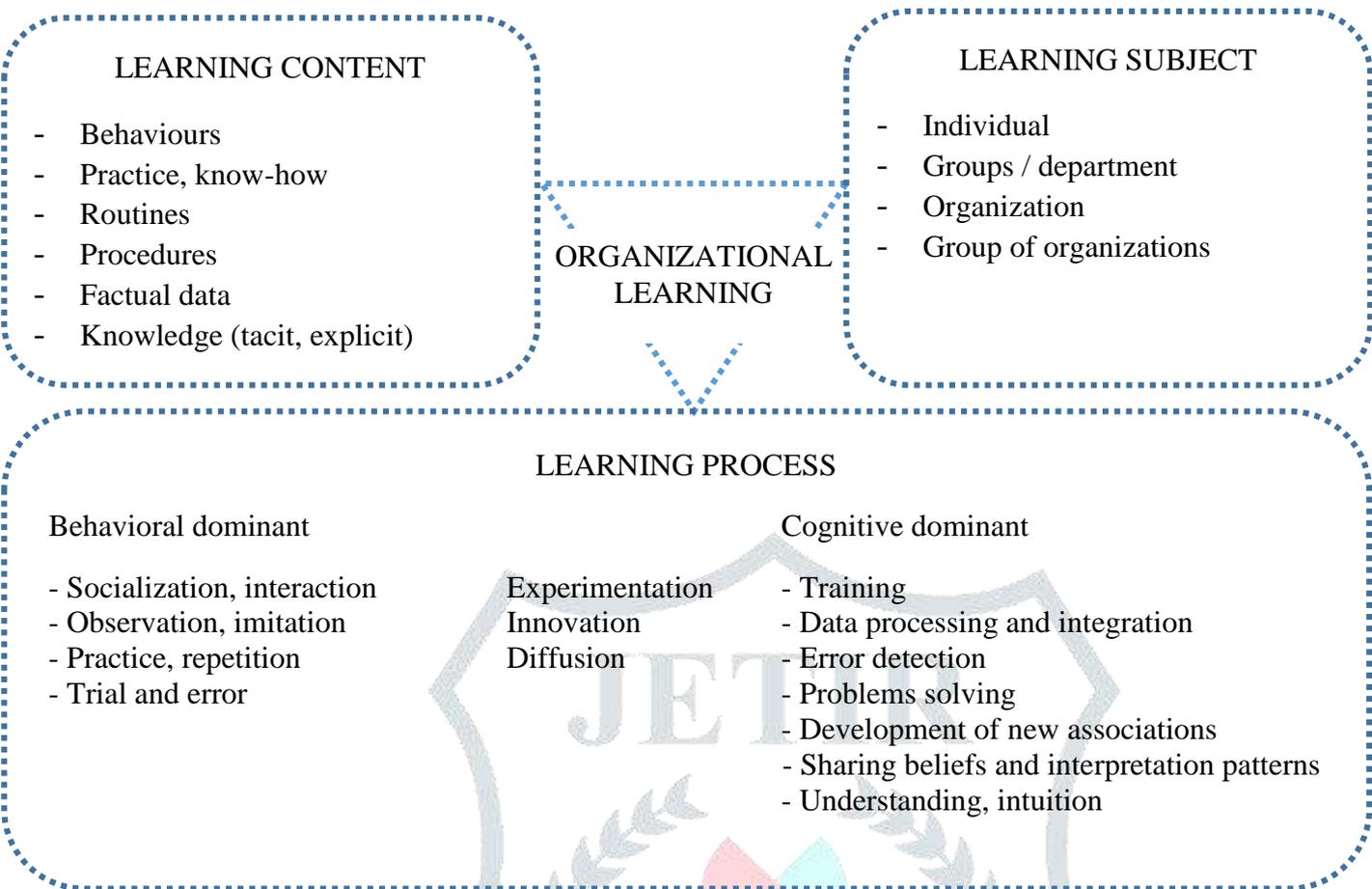
ADAPTATION	LEARNING	AUTHORS
Single loop	Double buckle	ARGYRIS ET SCHON (1978)
Behavioral learning	Strategic level learning	DUNCAN (1974)
Learning the fit	Learning about turnover	HEDBERG (1981)
	Learning recovery	
Adaptation	Unlearn	HEDBERG (1981)
Behavioral development	Cognitive development	FIOL ET LYLES (1985)
Lower learning level	Higher level learning	LYLES (1988)
Maintenance training	Innovative learning	VENTRISS ET LUKE (1988)
Adaptive learning	Generative learning	SENGE (1990)
Tactical learning	Strategic learning	DODGSON (1991)
Operational learning	Conceptual learning	KIM (1993)

The table above shows us the thoughts of researchers on adaptation and organizational learning such as the visions of DODGSON (1991) and KIM (1993), all organizations obey a logic of normal or natural learning. Learning is incremental in nature, scarcely conscious and frequently based on repetition (FIOL and LYLES, 1985) and therefore, proven learning is beyond an active and organized process. In the sense that ARGYRIS and SCHÖN (1978) defined learning as a modification and restructuring of theories of action, as the rule and belief systems embedded in the practices of the organization.

2.1.2. Organizational change report and management control system by activity

Adapting the management control system by activity with the organizational structure is essential for controlling the consistency of the system. However, organizational change examines both the process and the organization of operations, technologies, organizational structure, entire structure or strategies, as well as the effects of these changes on the process. Organizational change usually occurs in response to external or internal pressures.

Figure 7: Learning triangle: subject-content-process



Studies on organizational learning also undoubtedly require an in-depth analysis of the relationship between learning objects, processes, and subjects. Activities on the characteristics of knowledge, on their implicit and explicit dimensions constitute very rich fields of research. As we saw previously in the first section (Theoretical foundations of organizations), learning cannot be limited to the codification and dissemination of knowledge. Explication or transfer do not guarantee its effectiveness.

2.1.3. Organizational culture and management control system by activity

Managers within the organization face two challenges. First, to encourage employees to accept the inevitability of a more economically sound approach to their operations. The second is the use of formal controls to introduce them to concern with economic issues and other values without harming the well-being of the members of the organization in order to materialize success, with positive effects.

The implications of programs such as budget programs or role of organizational overhead were not disclosed. In addition, the discussion of budget expenditure issues were limited to meetings are formal but restricted. These formal approaches were inconsistent with the more informal like “open door” management style, where emerging issues are addressed in unscheduled meetings where employee opinions were actively sifted through. It is possible that more information enabling an informed debate on the links between financial and operational matters would ensure that budgets have become a more active and accepted part of management control. Despite providing more and more relevant information, it remains a challenge to combine the inevitability of a more formal management control approach to financial reporting with a culture of open communication and participatory decision-making.

2.2. Management control system and management of the organizational structure

The managerial system generally takes three scenarios, namely management by activity, by process and management by project.

2.2.1. Management by activities in the organization

Management by activity is the set of techniques for organizing resources that are made available for the administration of an organization, including the art of leading people, in order to obtain an expected performance.

These resources can be financial, human, material or other. By organization we mean an organization, an administration or even an association. But the question that arises is: What does the Manager do by activity?

The Manager by activity is the guarantor of the performance of his organization. Thus, he ensures the management and supervision of his entity by guaranteeing performance and quality of service in compliance with strategic orientations. Concretely, it is a question of piloting activities, of motivating the teams on a daily basis and also of developing their skills. The activity of the Manager by activity also consists of optimizing the organization of work in order to guarantee performance and quality of service.

2.2.2. Management by process in the organization

The process approach or process management approach designates a systematic approach to steering activities towards results.

This discipline is based on the identification of the essential processes of the organism, their description, their measurement and their permanent improvement.

Management by process consists in electing a transversal conception of the organization, by coordinated arrangement and management of the various value-generating activities for the purchaser of the organization's product, because it is increasingly demanding.

2.2.3. Management by projects in the organization

Project management leads to working in project mode for almost all the activities of an organization or a sector of the organization. We can also say that the project mode thus becomes the major operating mode of the organization. Only certain so-called "process" activities retain a more traditional operation.

However, it is important to understand what is certainly required by project management and what it entails in terms of organizational culture, methods of dialogue with the hierarchy, management of people and projects.

2.3. Overview of management control functions in organizations

It seems that the question of the role of the function remains central. Lambert carried out an in-depth study of the roles and place of the management control function in ten multinational organizations. The comparison and systematic analysis of interviews with controllers show that the place given to their function as a whole largely determines the individual experience of management controllers. Four ideal types of management control function namely Discrete, guardrail, partner, omnipotent management control function.

2.3.1. The discrete management control function

In organizations, the discrete management control function is associated with a dominant marketing or research and development logic. These organizations, in particular those evolving in markets with high growth potential and whose products or services have a high rate of added value, have innovation and differentiation as their major objectives.

The choice of highly decentralized structures and the common dissemination of a business partner image, included in the human resources section of the organizations' sites, lead management controllers to consider themselves at the service of local management, thus generating a strongly associated organizational identity. to the parent entity.

2.3.2. The guardrail management control function

Strict acceptance of control is synonymous with verification and monitoring, makes sense here. The activity of management controllers therefore remains vague and conditioned by the nature of the relationships they manage to establish with operational staff, in particular thanks to their network and their experience.

2.3.3. The partner management control function

The partner management control function appears when the consideration by operational managers takes on a strategic dimension, in particular the financial side monopolized by operational issues, managers become faced with the management controller's delegation the analyzes they deem necessary for the decision making.

2.3.4. The omnipotent management control function

The omnipotent management control function is based on identifying the teams to collaborate in the organization that go with the focus on costs imposed on the entire organization. Omnipotence is modestly stolen under the term Co-piloting, which does not exclude anyone within the organization. Despite the pressure on the shoulders of the management controller.

2.4.SCG-A internal or external of the organization

For some sixty years now, management control has been characterized as a function within the organization. An abundant literature is interested in the role of functional services that the major problem seems to animate the reflections carried out on these services include the management control function as such a centrality in the organization which declines the authority that it is desirable to grant these functional services within the organization and their weight in decision-making what is called the dimension of authority and the interests served to the people concerned under the name of the customer dimension.

2.4.1. SCG-A in the structure of the organization

The concept of role makes it possible to establish the link between the individual level and the organizational level (ORIOU 2003, p. 442). It has been widely used in sociological literature (Hughes 1958) as well as in the field of psychology (THOMAS and BIDDLE 1966). KATZ and KAHN (1966) place this concept, which they describe as "particularly promising" (p. 171), at the heart of their analysis of organization, at the intersection of sociology and psychology, thus making it possible to link the macro dimension and the micro dimension inherent in any human organization. The role "is both a building block of social systems and the sum of the demands that the system demands of the individual" and would be "the best way to link the individual and organizational levels of research and theory" (KATZ and KAHN 1966, p. 171).

Contrary to the thinking of these two previous researchers, a large body of work focusing on the role by relying on the concepts that define in particular the role conflict and the ambiguity of the role which are very largely oriented towards the field of psychology, quickly abandoning the initial sociological dimension (House and Rizzo 1972; Jackson and Schuler 1985). Recent work on management controllers has also taken this approach (MAAS 2006). However, this psychological reading in terms of role conflicts is measured by scales, and therefore supposes that the roles played by individuals within organizations are identified a priori and exhaustively. However, as Katz and Kahn define it, the role is not directly observable: only interactions and activities are visible.

When we refer to the definition of "management control" to deduce the role of "management controller" does not preclude a paradox. Indeed, management control is defined by the father of the discipline, Robert Anthony, as "the process by which managers obtain the assurance that resources are obtained and used in an effective and efficient manner for the achievement of the objectives of the discipline. 'organization' (ANTHONY 1965, p.17). We can say that the concept of management control began to become more and more explicit from this date.

We want to know if this definition of Anthony had a similar existence and practices before 1965. By doing a thorough research, we find that they had been before the Pharaonic civilization.

The translation of these verses is : « [He said], "Joseph, O man of truth, explain to us about seven fat cows eaten by seven [that were] lean, and seven green spikes [of grain] and others [that were] dry - that I may return to the people; perhaps they will know [about you]. [Joseph] said, "You will plant for seven years consecutively; and what you harvest leave in its spikes, except a little from which you will eat. Then will come after that seven difficult [years] which will consume what you saved for them, except a little from which you will store. Then will come after that a year in which the people will be given rain and in which they will press [olives and grapes]." [...] And the king said, "Bring him to me; I will appoint him exclusively for myself." And when he spoke to him, he said, "Indeed, you are today established [in position] and trusted." [Joseph] said, "Appoint me over the storehouses of the land. Indeed, I will be a knowing guardian." And thus We established Joseph in the land to settle therein wherever he willed. We touch with Our mercy whom We will, and We do not allow to be lost the reward of those who do good. ».

By referring to the underlined sentences, we discover that the hierarchy seems to that given to the management control illustrated below.

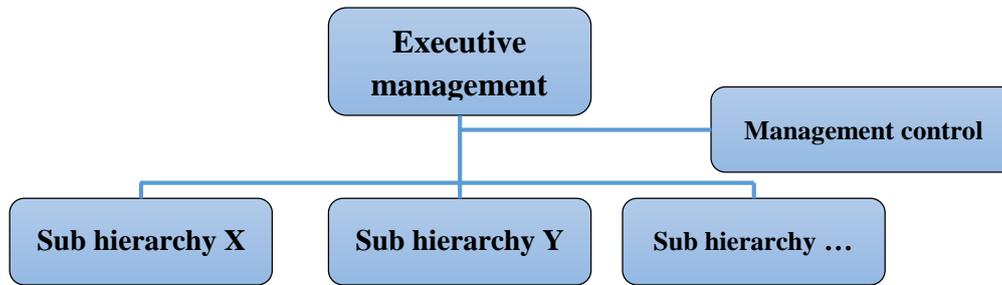
Figure 8: Usual hierarchy of the management control body

Diagram increased and inspired by MASINGUE, A., PHILIPPART, A. & LORAIN, J. (2016). The central player in management control is the main manager of the organization and not the management controller. Such is the specificity of this field, because “if one can say that accounting is what accountants practice, the practice of controllers covers only part of management control” (BOUQUIN and PESQUEUX 1999, p. 94).

To answer these questions and understand the actual role (s) of the management control function in the organization, it seems useful to take an interest in the real and daily practices of management controllers and to insert them into their organizational context.

2.4.2. Outsourcing of the Management Control System by Activity

It was only from the 1990s that work on management controllers began to be launched, (BOLLECKER, 2007) notes a significant increase in scientific production over the past fifteen years. Indeed, the trend towards the outsourcing of functional services and of accounting in particular naturally raises questions about the added value of the management control function. Most of these studies are nevertheless written on behalf of specialist associations such as (ARDOIN and Jordan 1979; CHIAPELLO 1990a, 1990b; JORDAN 1998; SIEGEL and SORENSEN 1999; BURNS and SCAPENS 2000; BESCOS 2002), which may possibly identify the margin of thought for researchers as to the conclusions they draw.

Moreover, while some are partially attached to the study of the relationship between management controllers and operational staff, (SATHE 1978, 1982, 1983; CHIAPELLO 1990a, 1990b; AHRENS 1997; AHRENS and CHAPMAN 1999, 2000; BURNS and SCAPENS 2000; BURNS and YAZDIFAR 2001; INDJEJIKIAN and MATEJKA 2006; BYRNE and PIERCE 2007), few studies have taken into account the context of the organizations in which the controllers operate.

We note that the opportunism approach also makes it possible to address issues related to the uncertainty that characterizes the market. Unlike vertical integration which is based on a hierarchical relationship, outsourcing is characterized by the difficulty of adapting to situations of uncertainty conducive to the expression of opportunistic behaviors.

3. Job and profile of the management controller in the organization

Today, for many organizations, organizational devices, that is to say the reality on which we want to act, are changing, we can even say that the transformation of organizations is not recent. It has been exhibited extensively over the past twenty years. Consequently, the needs of organizations, in terms of control, change since the very definition of performance evolves and the performance criteria are varied and variable.

3.1. Management controller job

In relation to general management and commercial and financial responsibilities, etc. the management controller is the main planner of the organization's management which is responsible for: drawing up the organization's estimated budget; monitoring the results of the organization; advising and proposing solutions to general management; intelligence on the organization's financial data; forecasting budgetary problems the organization may face; participating in the definition of the organization's objectives; establishing a plan in agreement with operational managers; creating their own tools to illustrate results; the construction of the main financial

statements over the medium and long term by projecting the current results of the organization, the estimates for the current year and the strategic objectives defined by general management.

3.1.1. Management control practices by activity

The procedures provide for corrective measures to "bring the situation under control". Overall, management control participates in the modeling of performance criteria and leans on the modeling of organizational systems. However, when there is an evolution of these systems, this highlights a permanent search for consistency and relevance of the management instrumentation, and its use, with the strategy.

3.1.2. Hierarchical reporting of the management controller

The concept of attitude extended by researchers in social psychology is determined as a position which instantly influences behavior (ALLPORT, 1935). The relationship has been illustrated by GODENER et al. (2003) in the context of management control, the authors have highlighted a link between the attitude of the organizers and management control and their involvement in the transmission of information to the controller. This attachment is due to a combined trust of the experience of the management controller "... it allowed me (the internal experience of the organization) to discover the group how it worked and what were the key processes ... " In addition, the management controller is generally determined as a loop in the chain in the organization "... I think that even if a very technical part, reporting, Excel, figures, formula... we also have this requirement to maintain a good relationship with the different players... we are simultaneously asking people - everyone - in Europe, Asia and America for data... but what I also remember is the user-friendly side ".

The quality of the management controller's relations is linked to the perception by directors and operational staff which is an important issue for the management controller from a managerial point of view, the central character of the quality of relations being highlighted by the definitions of role of management controllers who are part of the coordination movement (BOLLECKER 2002): "liaison person between management and managers, thanks to his role of dialogue, coordination and support" (DEW & GEE , 1973, cited by BOLLECKER, 2002).

3.2. Major profile distinctions of the Management Controller

According to Damien MAUREY : "When we ask management controllers about the content of their job, we quickly see that behind the generic term of management controller, two very different realities are hidden: On the one hand, there is a profile of controller management rather financial that it is called Expert of the figure and there is another more operational profile of management controller that it is sometimes called the Business Partner ".

3.2.1. Management controller - figure expert

So the management controller - Expert in figures, when this name is used, we insist, first and foremost, on the business computational dimension and its primary mission of reporting which falls to him, in this context, expert management of the figure is therefore the polar opposite of this vertical, hierarchical, top-down and cut-off view of operations: there is another management controller profile, much more operational anchored in practices, anchored in the processes that are often called the Business Partner management controller.

3.2.2. Management Controller - Business Expert (Business Partner)

It derives its legitimacy from its understanding of the field, from its understanding of the professions of the various actors with whom it cooperates. He is at the service of a manager and he is considered by his managers as a real team member in the service of the continuous improvement of the performance of the processes for which they are responsible. Indeed, it should be understood that managers today operate in environments that are much more complex and characterized by very high instability. There is therefore the constant need to produce meaning, to try to understand what is happening in relation to the process for which we are responsible and we must constantly coordinate well the intervention of multiple actor that we each has a different history, different experience and skills. The role of the management controller-business partner is therefore to produce analyzes which make it possible to lead to plans for improving the performance of its processes and also to lead them.

Recent studies on the evolution of management controller practices in organizations indicate that the profession is moving more towards the figure expert than towards the business partner.

One of the reasons often mentioned is what is called the financialization of the way organizations are managed. Indeed, with the development of a mode of governance focused on the creation of shareholder value and a focus on the short term, there is a need for managers to control short term results. (Interview with professor Damien MAUREY). So we can say that the activity management controller is the business expert who better knows the specificities of the organization.

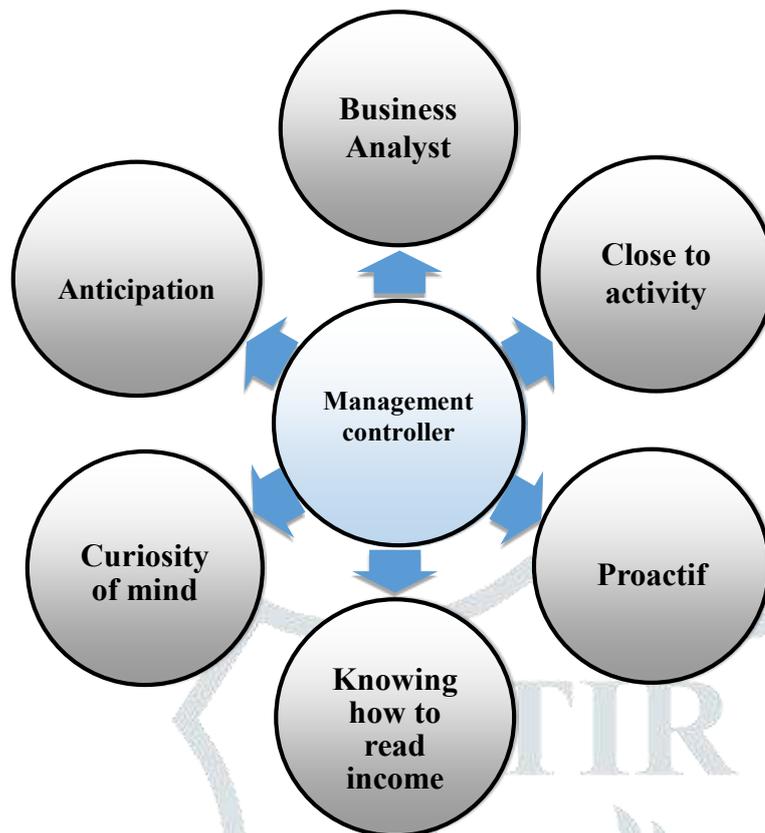
3.2.3. Qualities of the management controller ?

The management controller must have excellent human qualities in order to be able to collaborate with all cells of the organization. Its qualities can take several human, behavioral, technical, etc. forms. namely to be methodical, rigorous, meticulous, pragmatic, precise, autonomous, good interpersonal skills, curious, persuasive, available and have a sense of organization. We will see advantages below in detail or other prerequisites of the management controller. By reading a second reading The Holy Quran, from the 46th verse of Sura Yusuf (Joseph). By translating the verses of the Koran: "O you, Joseph, the **truthful! Enlighten us** about seven fat cows that eat seven very thin, and seven green ears and as many others, dry, so that I return to the people and they know [the exact interpretation of the dream]" (46) . So [Joseph said], "You will sow for seven consecutive years. Whatever you harvest, leave it on the cob, except what little you eat (47). Then will come seven years of famine which will consume all that you will have gathered for them except the little that you will have reserved [as seed]. at the press. " (49). [...] And the king said: "Bring him to me: I am saving him for myself". And when he had spoken to her, he said, "You are with us today, in a position of **authority and trust.**" (54) And [Joseph] said: "**Assign me** the deposits of the territory: **I am a good guardian and a connoisseur**". (55) Thus we established (the authority of) Joseph in this territory and he settled there where he wanted. We touch with Our mercy whom We want and do not make good men lose the merit [of their works] (56) ”.

By deriving scholarship from these verses, we can say that these qualities highlighted in bold resemble that sensible of being in the controller. The controller is known by his anticipation and the calculation of the gap between the objective (forecast) and the result. Unlike the controller's probable predictions, the Prophet is known by the apocalypse which is sure to happen in the future.

The tools used were implicit at the start because The Prophet Josef who knew them, and who will later explain the way to control the management of wheat ([...] « Whatever you harvest, leave it on the cob, except what little you eat»[...]) during the 15 years that follow in the future (7 years of seeds, 7 years of famine and a year of joy). (MORET, 1909; GARDINER, 1961; KEMP, 2007) marked that after this period Ancient Egypt passed to the Pharaonic Empire where the Pharaoh's word began to unfold. Thanks to the management control of the wheat Ancient Egypt had achieved performance in fighting the famine of its people and neighboring peoples and the Pharaonic era progressed in a few centuries.

Figure 9: The basic qualities of the management controller profession



This illustration allows us to see the main qualities that a management controller must acquire to carry out his job within the organization, namely:

- Close to the business: the management controller is knowledgeable about the process and procedures and the specifics of the organization's business.
- Proactive: this means that he must take the initiative for action.
- Knowing how to read the income statements: the relevance of the processing of reliable financial information depends on the understanding of the management controller.
- Curiosity of mind: other than quantified data, the management accountant is indicative of the organization's expectations.
- Anticipation: the relevant forecasts allow a probable profitability led by the right actions to optimize overall performance
- Business Analyst: not only cost analyzes but also analyzes of the up and down seasons of the organization's activity.

The ultimate goal is that the management controller requires the above qualities to keep the continuous development of the performance of his organization.

3.3. Academic and professional training of the management controller

Being a management controller within the organization, it is mandatory to have academic and professional prerequisites. Generally, he is a graduate of the university or higher school of commerce and engineers, has a master's degree or Bac plus 5 with specialization in CCA, finance, MBA or he has a bac plus 3 with experience in organization, there is has other cases that we can consider them as particularities.« ... there is no typical profile, in any case, there is no typical training but once again a particular skill for the job and for the field ... ». The management controller is supposed to know how to define budget construction processes and procedures and have them put in place by non-financial operational staff; to collect, analyze and synthesize budget data from operational bodies and profit centers. Also produce budget summary documents, formalize them and edit complete documents that will be used in the short, medium, and long term. Integrate budget items into periodic results monitoring grids. Thus obtaining and collecting any information likely to affect the results of the

organization; translate it into financial elements; monthly analysis of the performance of the organization by studying the differences in results compared to budgets and objectives. Similarly, he must write the summary of comments on the activity; participate in the implementation of certain ERP modules in the definition of information flows, set up certain applications, lead project meetings concerning dashboards and financial information.

4. SCG-A instruments and contribution to organizational performance

The usual techniques of control testify to a response to needs which were expressed in a particular context characterized by the stability and predictability of events. These characteristics favored an instrumental perspective of management control and its backing to cost accounting. Control, in this normative vision, consists in limiting the differences between the real and the expected between the indisputable reality and the scenario planned and broken down into procedures to be followed.

4.1. Management control as a tool within the organization

Management control is seen as a tool for modeling, decision-making, forecasting and also for steering and adaptation within organizations.

4.1.1. Management control system as a modeling tool

The missions of management control are multiple and require the use of many tools that are linked to the decision-making context. Among these tools, we find management accounting which occupies a privileged place. A priori, accounting is not necessarily doomed to be limited to monetary values. But expressing the objects to be added in their monetary value makes it possible to aggregate objects of different natures.

First of all, it is important to understand that the "cost of a product" does not exist in itself in a natural and objective way. You cannot measure it the way you measure the length of an object in centimeters: it is a "construct" conceptually defined by the analyzer. Management accounting represents an action of modeling the functioning of the organization. The model can not be confused with reality, but allows to understand and to act. The road network is not the road map, because it allows you not to get lost. There may be several types of costs, with different values, which are calculated according to needs. You have to have the clement model, adjusted to what you want to use.

4.1.2. Management control system as a decision tool

In the Fordist model, the dominant strategy is a strategy of cost domination. The crisis of Fordism generated the emergence of new strategic analysis tools less focused on cost reduction, but on identifying more diverse key success factors.

This is the case with the Michael Porter's value chain. This representation of the organization is a tool for strategic analysis of the organization which gives a transversal vision of organizations. It is based on dividing the organization into activities, with the aim of identifying among them those that are strategic for the organization, that is to say that generate value for the customer. It is these strategic activities that provide a competitive advantage and should be prioritized.

To achieve the objectives, management control relies on management accounting which is defined as a decision support tool. More precisely, management accounting is an information system, essentially quantitative (expressed in monetary value) which breaks down and analyzes costs, we have long talked about cost accounting.

Management accounting is a useful decision-making tool for strategic management such as setting a sale price, abandoning or maintaining an activity, integrating customer expectations, evaluating the costs of different elements of the value chain, risk assessment, etc. That for operational management, for example, the measurement of quantities, deadlines, costs, yields, performance, setting of objectives, influence on the behavior of those in charge of the costs and of the value created.

4.1.3. Management control system as a forecasting tool

Management control has been defined as the tool that makes it possible to encourage and verify that the actions of the actors of the organization are in line with the objectives set by general management. Establishing forecasts consists above all in assigning the actors coherent objectives. In a large organization, subsets will be identified

called centers. Each center manager will thus be assigned objectives which will motivate his action. Of course, managers will themselves decline these general objectives to assign personalized objectives to each of their subordinates. The objectives are broken down along the hierarchical chain.

A long trip cannot be improvised; you have to plan, plan the stages at the hostel and have the necessary funds. The bougette is there for that. It thus represents, in the most concrete way possible, the estimated amount of the travel expenses, that is to say the cost forecast.

At the beginning of the 20th century, we witness the development of large organizations which, because of their size, experience identical problems of decentralization, coordination and control.

These large organizations will quite naturally transpose the budgetary procedure for their internal management needs. The budget becomes an essential instrument of nascent management control.

Indeed, how can a large organization retain control over the operation and development of a large number of establishments, departments and subsidiaries? Quite simply by centralizing strategic thinking, decentralizing operational management and controlling the system through a budgetary allocation procedure for resources, in particular financial.

We can therefore say that organizations have "modeled" the administrations and the functioning of public accounting, which deserves to be underlined and meditated, at a time when the dominant discourse consists in criticizing the "bureaucracy" and in giving the management of private organizations as an example for administrations !

4.2. NICT and management control system by activity in the organization

More and more often, we perceive contexts of unpredictability in the medium or long term, market contexts where stability is no longer assured, also, in the medium term. The design of control therefore moves away from a search for conformity of behavior to procedures. Undoubtedly, the reference to the machine organization which can be controlled by an external agent loses its relevance.

4.2.1. Quality of information

Information (accounting, financial, economic, social, technical, etc.) is part of the information that must be provided by the vast majority of organizations. Information such as that of the accounts relates to the balance sheet, the income statement and the appendices. It is communicated in compliance with regulatory standards and at legal publication rates.

The purposes of the information to be used are in order of the credibility of the source, reliability, integrity, relevance, consistency and security so that it is of the desired quality.

a. The credibility of the information source

The credibility of the source of the information is paramount for ensuring what goes after throughout the passage of information to decision making.

The most general representation consists in considering information as a set of data that can be modeled according to needs, which is referred to below as an "information vision of the world" (A. SOLÉ). This vision leads to three postulates: that of informational determinism, that of the "information - decision" sequence and that of "relevant" information that it should be possible to find. R. REIX AND F. ROWE (2002) point out the multiplication of problems linked to the use of information systems: decision support; communication assistance; the constitution of a field closely linked to technical evolution in constant diversification; a partially determined multipolar phenomenon, raising the question of its purpose and that of its nature and composition. Their proposed definition follows: "An information system is a set of social actors who memorize and transform representations via information technologies and operating methods. "

b. The reliability of the information to be used

Good, useful information contributes to the performance of the organization (RAMANGALAHY, 2001 ; MICHAUX, FRANTZ 2004 ; HOLLNAGEL, JOURNÉ, LAROCHE, 2009) We can say that organizing takes into account a systemic approach which, in application of the theory of organizing systems, is faced with the

structuring of means in terms of simple systems and integration into the most important systems. Not only does the organization require the creator or any director of an organ to structure the means to be implemented according to the purpose and the defined objectives, but also the identification of the tasks, activities, means to be implemented and to distribute them to ensure the functioning of the organization. In addition, the coordination of tasks and the monitoring of continuous operation and the initiation of corrective actions according to the legal, economic, social and technological environment to make the organization more viable is based on reliable information. Knowing that, currently, the organization is living in contexts of strong technological turbulence which is impacted by the successive waves of digital technology that its mastery is a perpetual requirement during the mission of the management controller.

c. The relevance of the processing and the integrity of the information

The information system appears to be somehow "grafted" between the operating system and the control system. The main purpose of the information system, from this perspective, is to provide each organizational agent with all the information on his current or past situation.

Figure 1 : Information system, between operating system and control system

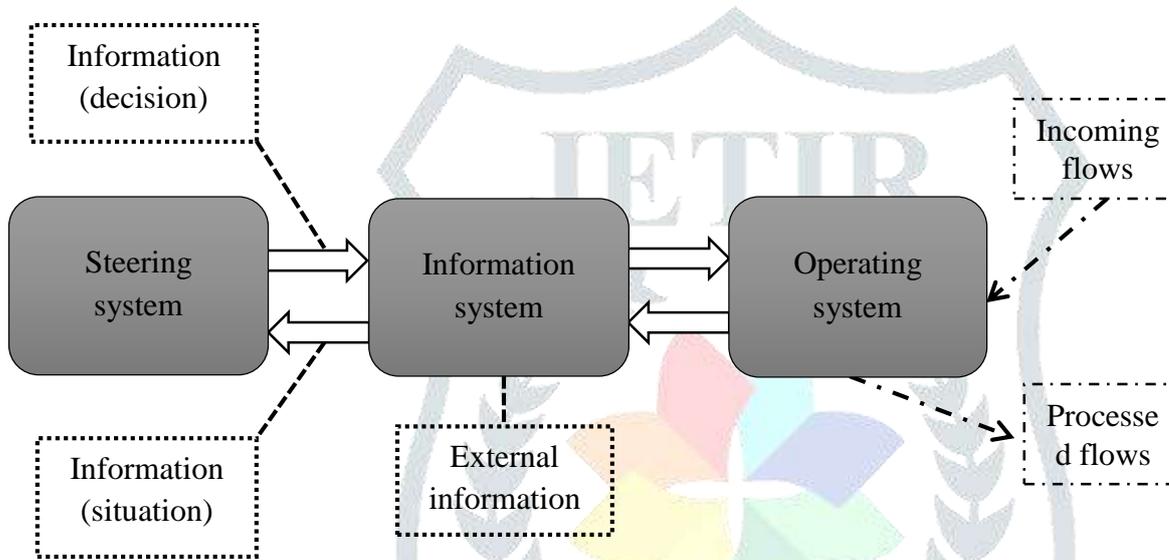


Figure made by us following an inspiration from the model of LÖNING HÉLÈNE ET AL. (2008). Work on the organization and structuring of information allowed the creation of the first databases. Subsequently, the achievements of the work carried out in the field of artificial intelligence led to borrow the semantic models of the data. This led to the creation of relational databases. The flexibility of the solutions thus obtained has made data modeling predominant during the design of the information system.

4.2.2. Legal side: right of access to information

Both in the real world and in the virtual world, information flows through different channels. Governmental and non-governmental organizations find ways to regulate information flows and data to be more reliable, time-saving and secure.

Taking the example of Morocco, "The head of government, Saad Dine EL OTMANI, called on administrations to prepare the proactive dissemination of the necessary information to citizens and businesses, in accordance with Law 31.13 on the right of access to information.»

The legal side can intervene even in the nature of the information. As an example of those from France "Whereas without a signature from the authorizing officer, the accountant did not have an order to pay; that thus the establishment was not liable for the sums in question; that their payment by the accountant caused financial damage to the establishment; that consequently, the provisions of article 60-VI, 3 of Law n ° 63-156 of February 23, 1963 "(C. Accounts, February 14, 2014, National Institute for Research in Computer Science and Automation (INRIA) are applied. , n ° 68865, charge n ° 2). It is in fact the accountant's responsibility to ensure the quality of the authorizing officer or of the delegations granted (C. Comptes, 8 July 2013, Établissement public d'aménagement Seine- Arche à Nanterre (EPASA), n ° 67411, Gestion et fin. Publ. 2014, n ° 7/8 p.166).

4.2.3. The consistency of the information system

Information is circulated both between organs and with the outside of the organization. It is provided inside the organization to the head of the organization, executives, staff, ... and outside like shareholders, tax authorities, and other stakeholders.

The passage of information is generally the entry of data, memorizations, recordings, treatments, and communication of treatment results. This information is expressed in monetary units, by yardage, by weight, by time, by mass, etc., just for accounting information. There are two main and complementary branches: financial or general accounting, the role of which is to meet regulatory obligations, management accounting responsible for analyzing and controlling costs. And so we must follow that the information (sale of finished products for example) is the same in the sales department, stock department, production department, supply department and the accounting department. All this, the management controller must ensure that the information used in the management control system is consistent.

4.2.4. Systems security

Focusing on information security is necessary but not exclusively. Computing then encountered in the telecommunications channels, the two trajectories based more and more on the same techniques, this crossing leading to have repercussions on NICTs and achievements such as the Internet and intranet, for example. In the minds of users, the operational virtues of the solutions thus obtained have created confusion between computer system and telecommunications in the technical sense of the term and information system in the conceptual sense. The classic representation of the information system distinguishes three subsystems:

- The operating system consisting of all the resources relating to the activity;
- The piloting system encompassing all the agents responsible for conducting operations and mobilizing the necessary resources;
- The information system seen as a communication tool between the operating system and the control system.

And so we can draw the related risks are of the following order: operational risk, IT risk, risk related to wasting time ... As we can say that internal control fully helps management control in this direction. The main checks include:

- News of the technology accessible by Internet or intranet;
- System speed, response time for screen changes, report generation time, and turnaround time for data loading;
- Flexibility in meeting business requirements (personalized screen views, well-defined data fields for operators and managers, status reporting, etc.);
- Quality of continuous support service, availability of technical support to dedicated staff with stability, etc.;
- Data quality control (accuracy of data conversion, data source cleaning, etc.);
- Pricing (first year cost, ongoing cost, custom programming fees, data record storage fees);
- Availability of associated modules (asset exposure management, policy management, configuration of claims / incidents, management of departmental and occupational health files, claims audits, etc.);
- Foreign conversion / support (financial areas, language, current support staff, etc.)

4.2.5. The importance of ICT in a management control system by activity

The management control system considers its relationship with the information system and its computerized database or generally referred to as the computer system. In a rational way: the information system provides the information necessary for the implementation of the control process and performs the processing requested of it, also it makes an essential contribution to the trio of "information - decision - control" relationship. The entry and processing of information constitutes the management information system which is then considered as an interface to management ". And yet, the impact of NICT concerns the question of the objectivity of information systems.

The first impact is of a technical nature as we ask about the opportunities and threats to the information system that can influence management control. As we have seen, moreover, (in the theoretical foundations of organizations) the importance of the human context in management control. In this perception, the information system poses the problem of distinguishing between the formal and the informal. Generally, it is necessary to seek the structuring impact of information systems. In other words, measures which can affirm that information systems structure organizations. The traditional model of decision for the one that applies to management control is based on an "information - decision" loop. Current debates on relationships with information introduce the concept of enigma, that is to say the need to take into account the existence of different possible interpretations for the same information, this ambiguity being related to the practice and purpose of communicating information.

4.3. Some management control system analysis tools by activity

The civilization of the tool was that of the mastery of matter by unity. The tool allows, in fact, a practically immediate relation with the manufactured object, thus explains the enlightened value which one attributes to him and the nostalgia for the craft industry which his idea arouses, like its tenacious reappearance in various forms in industrial, capitalist or socialist organization. The instrument, on the contrary, creates another human relation with what he wants to derive as a result. The commodity supposes the play of the relations of production, in which the individual is only a link. Of course, without human mastery, no technical complex could function and the organization does not have to be afraid of becoming totally the servant of the tool. However, depending on whether the instrument of production is the machine or the tool, we are dealing with one or the other of two ways of working and transforming the world. The machinist conformation is so complicated that it increases to the alienation of labor that of knowledge, the world of machinism escapes most organizations, even those who are part of it.

4.3.1. Activity-based costs: birth and evolution

Accounting information is a public good that participates in the formation of organizational and social solidarity, that economic and social democracy is drawn up in the clearing from the moment when accounting information is not subject to any political control and social. The establishment of several means and to ensure the performance of the organization's expenditure.

a. Birth of the Activity-Based Costing (ABC)

Since its creation in the late 1980s, the ABC method has been the subject of several controversies about its distinctive features, Reider and Saunders, 1988; Ezzamel et al. 1990; Frank, 1990; Lowry, 1993; Vollmers, 1996; Bouquin, 1997. We draw on the literature reviews of Macintosh (1994; 1998), Lukka and Granlund (2002) to give the main points of view namely the role of accounting in decision making is overestimated; the complications caused by the so-called traditional methods are exaggerated; the concepts expressed are not entirely new; and also the arguments above all assist advertising purposes.

Making the relationship between activities and products: for each activity, a cost driver will be selected and monitored such as the number of orders, the reference quantities. This inducer will be the unit that will distribute the total cost of the activity. Some inductors will not be used to prevent overloaded models. The typical inducer of activity. For each activity studied, the model will therefore specify the inducers consumed.

Still the question is whether we can be satisfied with only performance monitoring if we can easily admit that regular expenditure is not necessarily efficient, we cannot conclude that all rational expenditure is necessarily regular. Both performance and consistency are required. It would not be tolerable for a management controller to be able to justify any irregularity affecting an expenditure by the efficiency of that expenditure.

b. Evolution from ABC to ABM

The management and control of the cost of products can be achieved through the management and control of the cost of activities and through the reconfiguration of processes. Activity-based management is concerned with the cost information generated by the ABC calculation model. The main contribution of the ABC / ABM method is the representation, the modeling of the organization as a set of activities, which are inserted into processes, linked by causal relationships and also the measurement of the cost of each activity.

c. Time-Driven Activity Based Costing« TDABC »

Faced with criticism of the ABC, which encountered many difficulties in its implementation, Kaplan and Anderson recently proposed an evolution under the name Time-Driven Activity-Based Costing "TDABC". The TDABC does not challenge the initial model of ABC, ie resources are consumed by activities and these consumed by cost objects. So what makes the particularity of this new conception is the use of standard, unitary time and its valuation. However, the ABC method, which is characterized by the distribution of time between activities. The aggregation of activities that consume the same resources is grouped together in the form of groups of resources without necessarily respecting the principle of homogeneity, which means that different drivers can trigger consumption.

This method according to which the allocation of resources is no longer done only according to volume indicators, but according to the characteristics of the products or services. Its purpose is to explain the process of creating value within the responsibility centers of the organization. It aims to understand the activities and the relationships between them and the overall strategy of the organization through the use of process analysis.

The organization's resources are no longer allocated to activities on the basis of more or less arbitrary allocation keys, but are estimated on the basis of the actual level of activity of the activity centers. Budgets are no longer instruments for measuring costs, but tools for determining the causes and effects of unexpected changes in ABC parameters.

d. Management By Methods

Adding the notion of sustainable performance management, the MBM can be adapted as a method of measuring the performance of the management control system while taking support from the notion of activity. The MBM management based methods is the management method based on the tools developed and tested. We can say that the MBM management based methods "is an improved level of the MBR" management based on results "where it leans towards expected numbers and not the most adequate way to achieve the result.

The MBM method can be applied to the construction of expense budgeting techniques, activity-based budgets focus on the costs of the activities required for production and sale. The adaptability of techniques for controlling direct and indirect loads between analysis centers corresponding to homogeneous activities. The causality criterion is used to define the cost drivers of these analysis centers for determining the forecast unit cost of each activity and the volume of each activity according to production forecasts, the development of new products, and the breakdown. of the budget considered as a description of the costs of activities and the calculation of the cost of each activity knowing that a cost represents the sum of the resources consumed by the activities necessary for the implementation of the process of development and operation of a product or service.

The following table generalizes the various objectives of the organizations to be achieved. A sample of 80 organizations studied by MAUREL (2008).

Table 4: Answers to the question on the presence of objectives

Theme	YES answers	No answers	Total
The profitability	57	23	80
The distribution of the result	58	22	80
Business growth	52	28	80
The choice of investments	53	27	80
The evolution of the wage bill	56	24	80
Social aspects	50	30	80

MAUREL tried to understand the use of management control according to the vision of managers to set objectives. The organizational-inspired goal study looks at the main goal-setting elements that were identified, in agreement with the managers interviewed during the test.

4.3.2. Cost calculations

Costing is a demanding and delicate exercise that will be refined throughout the preparatory phase of the project. The main source of difficulties is related to the estimation of a product, a machine, a new project, still poorly

defined and which will however have to be quantified. The project manager must know the cost of the project before being too committed to its realization, so as to be able to reorientate its choices, or give up its objective.

a. Cost calculations by function

This method differs from traditional approaches by evaluating the costs of activities contributing to the formation of a product or service. It is based on the distribution of indirect charges as a function of inductors. Its principle is to reconstruct an image of the functioning of the organization, based on a modeling of the processes studied by an approach to result in the evaluation of the cost of the associated activities.

b. Cost calculations by means of operation

This method is used to determine the operating cost which can be described as the costs associated with operating an activity, machine, component, piece of equipment or facility. The costs by operating means (service, workshop, manufacturing unit, etc.) correspond to the specific cost method, also called "advanced direct costing". This method extends the previous one and its main interest is to better understand the contribution of a product to the absorption of indirect fixed charges. In other words, if the "margin on specific costs", which is the difference between the selling price of the product, the variable costs and the costs attributable to it directly is still positive, then this means that its operation makes it possible to absorb part of the overhead costs, and therefore this tool is to assess the profitability of the products.

c. Cost calculations by responsibility

The structuring of responsibility centers tends to be deployed internally and makes it possible to reconcile the advantages of each unit in terms of flexibility and responsiveness with the economies of scale induced depending on the size of the entity. Depending on the missions entrusted, it is possible to distinguish several categories of responsibility centers, namely the unit concerned carries out a mission at the lowest cost with the best possible quality, within a given time. The performance measurement can be carried out according to several units of measurement: production cost, economic batch, stock level, reaction time to an order, defect rate, scrap rate, breakage rate, anomaly rate, rate The discretionary expenditure center, whose mission is to help the functional services in their operational activity, has a management budget. The control of the center is made on the capacity to respect a budgetary allocation.

Another component is the revenue center which is aimed at maximizing turnover by developing the sale of goods, products and services according to the nature of the activity of the entity. Also, the profit center must generate the maximum margin by maximizing products and minimizing costs. This type of center requires both the management of resources and the management of revenue. The performance criteria are varied: net income, margin rate in relation to turnover, return on invested capital. The vision is for the short and medium term. And finally the investment center which aims to generate the best return on investments and invested capital: equity and financial debts.

The objective is to ensure that investments and their financing are optimized. It sits at the top of the hierarchical pyramid for long-term strategic decision making. The performance criteria relate to returns on assets, rate of return, net present value of flows, profitability ratios, debt ratio, financial leverage.

Table 5: Organization and nature of the responsibility center with their specificities

Nature of the responsibility center	Characteristics	Criteria and indicators	Missions	Levels in the structure
Cost center	Activity at the lowest cost, respect for quality and deadlines The center is not responsible for the level of activity	Quantity produced Unit cost of the work unit Cost of the product Quality Lead time	Production , manufactu -ring	Factory Workshop Warehouse or depot
Discretionary spending center	No predefined objectives Respect of the budget, Service quality.	Total cost of the center; Service quality ; Delay of treatment.	Service rendered.	Administrative services, accounting services, management control

Recipe center	Maximize turnover; Minimize distribution costs	Amount and structure of turnover Specific costs	Sale or turnover.	Commercial services, Departments, Ticket offices.
Profit center	Global responsibility: turnover and consumption, Little room for maneuver.	Margin; Efficiency of the means used; Quality; Respect of deadlines.	Result.	Factory, unit, establishment, store.
Investment or profitability center	Overall responsibility for the profitability of financial resources; Responsibility for capacity costs.	Global vision of efficiency Cost of waste Cost of sub-activity.	Profitability of invested capital	Subsidiaries.

Assembly table of responsibility centers with their specificities made by us, the internal sales operations between responsibility centers of the same entity are neutralized. The management resource is the same for intra-group operations or between subsidiaries of the same group in the context of the consolidation of accounts.

The administrative and accounting departments monitor administrative tasks relating to the sale of new and used vehicles and repairs (invoicing, collections, etc.). The repair shop performs repairs on used vehicles and on entry into service and maintenance of new vehicles (license plates, overhauls, checks, etc.). The spare parts store provides the necessary items for the repair shop. The training center provides continuing professional training for mechanics and bodybuilders.

d. Cost calculations by operating activity

General accounting has a global conception of the activity of the organization. The development of summary documents aims to assess a number of general balances for an overall financial diagnosis. The operating result of the organization can be revised in cost accounting, on the other hand, to a detailed vision of the activity of the organization either by product, branch or sector of activity. Costs and analytical results are managed and controlled through these different components of the organization.

Compared to general accounting, cost accounting is particularized methodically by the fact that instead of listing expenses classified by nature, and according to stakeholders of the organization such as raw material suppliers, banks, service providers, tax authorities, etc. expenses will be reclassified and broken down by destination: it is no longer a question of knowing whether such and such an expense corresponds to an invoice paid to such and such a third party, but of determining what part of this expense can be attributed to such and such a product or to such subset of the organization: factories, workshops, machines, workstations.

The implementation of cost accounting also considers that the organization is structured and well organized in order to be able to build an information system adapted exactly to the organic structure and to the particularities of the activities of the organization. Existence of the organization correspond, for each calculation period, to a given production capacity and they are fixed when the level of activity changes little.

e. Cost calculations by function

The costs of the supply, production, distribution, administration function include the forecast charges. The primary role of cost accounting is to determine costs at different stages of the organization's business process. Determining analytical results by product groups or by business line by calculating the full costs of the products to compare them to their selling prices. The establishment of forecasts compared to the achievements, will highlight the resulting differences between pre-established costs and actual costs the provision of control parameters control a posteriori by analysis of the differences between achievements and forecasts, as well as all the elements likely to inform the taking of current decisions refuse an order, constitute additional stocks, follow the permanent situation of stocks, determine the selling price and strategies such as subcontracting, prioritization of investments, deletion of an activity or a product as well as after.

Management accounting is a short and long term management decision support tool. Management accounting makes it possible to know the costs of the various functions performed by the organization. She explains the results by calculating the costs of the products to compare them to the selling price. It makes it possible to establish expense and income forecasts.

4.3.3. Valuation methods

Valuing an organization is a complicated action due to the diversity of the principles that come into play. The valuation of an organization goes beyond the perfect financial considerations represented by its balance sheets and income statements. The forecast accounts, the team profile, the market potential, the development phase of the organization, the key success factors, the obstacles to development, the barriers to market entry, are all more factors. Qualitative and quantitative, which significantly influence the organization's final valuation.

We can thus speak of a plurality of valuation techniques insofar as two organizations having a very similar profile, will never benefit from the same evaluation. However, professionals use a number of methods and models that will be found more or less prominently in any organizational assessment. Thus, the difficulties in the issue of valuing organizations lie less in the application of the method but in the choice of it insofar as each method is adapted to a certain profile of organizations. Other valuation techniques used are: the Gordon Shapiro model, the Actuarial approach, the Bates model, the DCF method, the comparative approach, the capitalization on dividend ratio, the approach by comparable organizations or the "peer group", the Price Earning Ratio (PER) and the discounting method of "free cash flows"... etc.

The valuation of an organization is the calculation of the financial value of an organization by taking into account past accounting data and the development potential of the organization. However, the objective of valuation is rarely the same, and therefore the technique is retained as well.

The valuation of transfers between the productive units called: the internal transfer price which allows the possibility of establishing an income statement where the products are constituted by the external turnover with the users and the internal turnover with the users. Purchasing centers of the organization. However, the performance of a center is influenced by the existence of internal transfers since what is a cost for the buying center is a product for the selling center.

The internal transfer price is defined either in relation to the cost, or by the link to the market but whatever its degree, it is neutral on the overall result of the organization. Its explanation only influences the level of partial results of each center.

4.3.4. Dashboard: the management controller cockpit

The reports of the information system control in "Enterprise Resource Planning" ERPs appear today as a privileged reference not only in terms of information system but also as the essential instrument of a management control system. The cockpit, which is an ERP interface, are information systems that aim to enable the management of resources by offering a modular architecture of the information system and a single repository for all components of the organization. Dashboards have been a source of enthusiasm for management information systems since the mid-1990s. They are constantly evolving and are regularly enriched with new modules.

The dashboard poses both the problem of its establishment and that of its organizational impact. This success conditions the performance of the steering and control system. Establishments are above all projects bringing together a set of people dedicated to this establishment according to specifications defined in advance with cost and time constraints. They are generally coordinated with other initiatives, such as a change management or process reengineering project, to achieve pre-defined objectives and conducted through the use of expert consultants.

The dashboard interface integrates the main management functions into a single information system in which information circulates automatically, synchronously or asynchronously depending on the incident, and which triggers the requested processing at the requested time. . We speak of the dashboard as soon as the entire supply chain is managed from a single database, replacing the multiple databases serving each of the logistics and sales applications, such as forecasts, planning, orders.

We add that the dashboard was a subset of the information system which integrates the characteristics, namely the effective management of several areas of the organization by integrated modules or software packages ensuring collaboration of processes, the existence of a single data repository, rapid adaptation to operating rules, uniqueness of administration of application subsystems, simplification of interfaces which follow the same logic of consistency.

This adaptability comes from a management system of a relational database and a more or less complete process base that allows both relationship management, cost measurement, project planning, logistics, financial flow management, resource management. The aim of the dashboard is to have a clear view of the situations to streamline the flow of information by optimizing transactions between bodies. ERP systems make it possible to increase the number of functions and treatments.

5. CONCLUSION

In short, the state of the art of management control system research by activity and contributions to the performance of the organization. Articles on management control practices have grown in recent decades. Several literature reviews have been carried out in this area but none in the Arab world. This research aims to analyze Arabic-language publications on management control tools and practices in Arab journals. Its objective is to carry out a descriptive and interpretative synthesis of 106 studies published in twenty-four Arab academic journals during the last twenty-five years (1991-2016) on management control tools and practices. It identifies the trends and research themes addressed, the control tools studied and the methodologies and theories used by Arab researchers.

The researchers of our papers looked at a wide variety of management control tools and practices, but with inconsistent intensity. However, the statistical figures confirm the concentration on three main classic families of management control tools highlighted by (MEVELLEC AND MEYSSONNIER, 2016): cost calculation, analysis and management; the budget steering system; operational and strategic dashboards.

As soon as the control of regularity showed its limits and the impossibility which it had to ensure the performance of public expenditure, it was necessary to put it back at the center of the decision. However, since the control of convenience has not been replaced by the new control making it possible to ensure; this time, that the expenditure is efficient, such is not the case. The old control system is purified, slightly modernized, but it is still based on its classic bases: the personal pecuniary responsibility of the accountant and the irresponsibility of managers.

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