

Management control by activity: theoretical foundations and contributions to the organization

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Abstract:

This article focuses on the theoretical foundations of management control by activity and its contributions to the organization while decomposing the axis of time before and after its birth, its evolution until today and the new expectations addressed to its system.

Faced with the continuous turbulence of the organization's environment and the risks that surround it, management control by activity is faced with managerial, financial, commercial, strategic and information challenges.

Among the obstacles encountered is the organizational resistance embodied in individual resistance, organizational resistance, environmental resistance and cultural resistance as a result of the deep foundation of organizational identity values.

Whatever the nature of the activity, the size, the culture, the legal form or any other specificity of the organization, the performance of the organization lies in the focus of the management control by activity by taking an interest Along the chain of values with the assurance of the consistency of the various bodies.

Keywords: Organizational change, Theoretical foundations, Management control by activity, Organization, Performance, Information system.

Introduction:

By reviewing the literature on the field of management sciences, including management control, it reveals that researchers have studied a multitude of research questions. They focused on the adoption, dissemination, implementation, use of control and steering tools, budgets, dashboards and costing methods. They studied various themes such as the determinants of these tools, the obstacles to their implementation, the profiles of the actors, the role of management controllers, the structuring processes of the management control system, and so on. Research in management control is based on many economic or functionalist theories of the organization, sociological or philosophical and uses several methods: literature review, quantitative survey, case study, experimentation, econometric, etc. Prove that management control by activity is becoming increasingly important within the organization.

In this article, we will talk about the organization rather than the firm, entity or company. The choice of this notion is due to the fact that every organization follows a logic called an organizational culture and an organizational structure. Thus, the organization's experience allows the organization to learn new concepts and new managerial methods, called organizational learning.

Organizational change through learning has led to a remarkable evolution of management control by activity. At the same time, we use the term activity, namely management control by activity, to mention the importance of management control in respecting the specific characteristics of the organization, such as sector of activity, size, stakeholders, Organizational structure, etc. In order to develop its performance. The question that arises, what are the theoretical foundations of the management control by activity and its contributions to the organization? This enigma stems from a series of questions: Management control by activity is changing in time and space?

What are the new challenges and prospects for management control by activity?

In order to answer this question, we will first of all focus on the history of management control by activity and its evolution in time and space and how it has changed from implicit to expressed. Secondly, we highlight the new perspectives and challenges of management control by activity. And finally, we synthesize what we will evoke as a way of conclusion.

I. Evolution of management control by activity over time and space

In a turbulent and uncertain universe, characterized by a multitude of risks that surround organizations. Researchers, professors, consultants and practitioners have tried through decades to create, enhance and criticize the tools used to develop the performance of an organization.

After the local and international crises, the stakeholders rethink their managerial attitudes which cause the organization to trigger new expectations and new challenges.

1. Management control by activity: from implicit to explicit

Like any newly emerged science, rational techniques are reformulated in the form of models and mathematical language that make the methods well expressed and explicitly explicit.

1.1. Management control by activity and its implicit integrity

Our research has focused on the axis of time of the centuries BC and more precisely to the history of the Prophet Joseph son of Jacob where he worked as a servant to Potiphar (Officer of the King of Egypt, more than 1400 before JC.). After a long history with Zuleikha, the officer's wife, and life in prison we are going to highlight the new post and the new mission of the Prophet and his relationship with the management control by activity.

The king of Egypt had a dream, he stood by the river, and saw seven beautiful and fat cows and seven other ugly cows to look thin. The ugly and lean cows ate the seven beautiful and fat cows. In the morning he awoke the agitated spirit, and summoned all the magicians and wise men of Egypt. He told them his dreams. But no one

could explain them to him. While that he who was detained with Youssef remembered his gift to interpret the dreams. Convoked by the King, Prophet Yusuf (Alayhi Salam) interpreted his dream.

On the Sacred Koran, the God says: "Then shall come seven years of famine, which shall eat all that you have gathered for them, except the little that you have reserved for me." Then will come a year when people will be helped [by the rain] and go to the winepress. (49). [...] And the king said, "Bring him to me: I reserve him for myself." And when he had spoken to him, he said: "You are now close to us, in a position of authority and confidence." (54) And [Joseph] said, "Assign me the storehouses of the land: I am a good guardian and a connoisseur."(55) »¹.

The relationship we have been able to make between what has gone from over 1400 BC. J.-C. and the management control by activity of today, one notes that:

- The Controller makes forecasts except that the Prophet had the apocalypse for the future economic situations of ancient Egypt;
- Among the values that a management controller must have is credibility;
- A Controller must be an expert on the organization's activities;
- The Controller tracks results and calculates deviations from the target;
- The Controller collaborates with the various organs of the organization;
- The hierarchy of the management controller lies between the manager and the sub-managers.

This means that the organizational structure of this King of Ancient Egypt resembles that adopted by some organizations where, for example, the management control department is located between the general management and the other departments or departments where the king announced That they bring him and to reserve it for himself.

¹ALLAH, Sacred Quran, Sourate (12) Yusuf (Joseph), from the 48th to the 55th verse.
(Translated into English)

1.2. Understanding management control through activity through organizational theory

Like the management sciences that feed on multiple disciplines such as micro-economics, sociology, psychosociology ..., the theoretical approach of organizations is at the crossroads of several disciplinary fields, which explains the extremely dense content.

The extreme density and diversity of these different approaches also makes it very perilous for any form of structured reflection that would tend to cohabit all these theoretical reflections in a coherent way.

The first major reflections on organizations developed at the beginning of the 20th century with the acceleration of industrialization and the emergence of the large enterprise in which capital (owned by the owners) and power (in the hands of the rulers) are dissociated.

The organization's economic approaches have emerged with the classical and neo-classical schools and subsequently developed by such theories as the micro-economy of the company, game theory, rationality, economics information, contractual economics, transaction costs in the organization and the managerial approach of the company.

Cognitive approaches will describe the importance of individual learning, especially when it comes to organizational learning; With a cognitive capital, the company will be able to rely on its key knowledge and skills to develop strategies and evolve.

In the process of knowledge creation, it is necessary to distinguish explicit knowledge, that is to say, formalized and easily transmissible knowledge, tacit knowledge that can not be codified and cannot be translated by discourse without alteration.

To support the intellectual capital of the organization, NAKAKA and TAKEUSHI propose a "spiral" of the dissemination and appropriation of knowledge that is based on:

- **Socialization:** multiply the opportunities for the exchange of tacit knowledge (concourse in groups of projects, ...);

- **Internalization:** the process of representation and the "digestion" of knowledge;
- **Exteriorization:** translation and expression of tacit knowledge, which is transformed into explicit knowledge;
- **Combination :** confrontation and the meshing of explicit knowledge to build sources of competitive advantages (such as innovation capacity, for example).

Like ARGYRIS (which incorporated error as a source of learning), for NONAKA, the organization must multiply the sources of heuristic behavior by integrating spaces of variance such as experiments and the right to error.

Rejecting the mechanical approach and resorting to a biological analogy, this current will consider in particular the routine as a transmissible gene. Any evolution of the organization feeds on experience and the confrontation with a new problem is at the origin of a new solution that enriches the pre-existing routines. These routines, in particular the tacit routine, explain the differences in performance between firms: by accumulating, these knowledge constitute specific assets that determine the "trajectory of the firm". In fact, any change or evolution of the organization is not random but has an endogenous character determined by constraints of paths (path dependent).

1.3. Birth of management control by activity expressed and explicit

The emergence of management control, as a specific function within the company, coincided with the development in the 1920s of large companies in the United States such as General Motors or the Nemours bridge. The size of these companies no longer allowed direct control by the manager, and this new function arose out of the need for control by the managers of these large organizations. The term management control is understood here in the Anglo-Saxon acceptance of management control: more than to verify, it is a matter of controlling management, of having the situation under control.

At that time, the first management control systems took the form of a set of financial controls based on accounting information

systems and a common language, the financial language, capable of making comparable a set of activities. Increasingly diversified industrial practices conducted within the same company.

R. ANTHONY, the undisputed father of the academic discipline of management control, defines the latter as «the process by which managers obtain the assurance that resources have been obtained and used efficiently and effectively for the achievement of Objectives of the organization. »²(ANTHONY, 1965, p.17). Anthony proposes a structuring of the organizational control in three levels:

- The first level is planning or strategic control, which it defines as "the process of deciding the goals of the organization and the strategies to be used to achieve the goals. (ANTHONY et al., 1985: 586), its orientation is essentially long-term and focuses on developments in the external environment;
- A level of management control, which must ensure consistency between the strategy and the daily actions of the members of the company. It defines the modalities of operational control to ensure its consistency with the achievement of the strategic objectives of the company;

According ANTHONY R. N. 1988: "Management control is the process by which managers influence other members of the organization to implement the strategies of the organization."

2. Management control by activity after the 1990s: the pivot of performance

Management control by activity is one of the scientific and academic disciplines of management science, at the same level as marketing or finance, but it is seen as a function that is becoming increasingly important in all organizations, Not only in the larger ones. Management control by activity is a profession that requires a precise qualification that it is found on job vacancies in the public sector and that of the private sector who have been

²ANTHONY R.N.(1965), Planning and control systems, a framework for analysis, Division of Research, Harvard Business School, Boston.

recruiting a number of management controllers for a few years.

2.1. Evolution of management control by activity:

The expression "contrôle de gestion" (in French) as used in management sciences is the translation of the English expression "management control". Like any translation, it is imperfect, because the term management only partially covers that of management. The term "manager" is multi-dimensional.

A general manager sets goals to his functional directors, but a department manager sets goals to his sellers. Both are managers. There is in the term management a human dimension that there is not necessarily in the term management. The term manager can be translated by pilot, officer, director or the one who gives the direction. Note that there is no hierarchy between the two terms. These are two concepts that do not overlap perfectly. For example, one can "manage", but not "manager" his health capital. In other words, management control is a control exercised by the manager on his subordinates to achieve a goal. But it must be pointed out that the term "control" has two dimensions.

The first dimension is that of verification. This is the meaning taken when talking about an identity check, or a limited time control.

The second dimension is mastery. This is the meaning of "having control of one's vehicle" or "having control over the situation". This second dimension refers directly to the role of pilot of the leader, that of orienting the decisions of his subordinates, that of incitement.

For R. SIMONS, he presents management control in 1995 as all the information-based processes and procedures that managers use to maintain or modify certain configurations of the organization's activities (R. SIMONS, 1995). Insisting more on the involvement of managers and on the use of management control systems that differ from one company to another, and on the differences between the control systems themselves, which are probably quite similar, R. SIMONS describes systems of "Diagnostic" control, which, on the basis of measurement indicators, is aimed at monitoring results and

meeting standards. It also describes "interactive" systems represented by information systems that managers use to interact with their subordinates and to get involved in their decisions.

According to H. BOUQUIN, he defined it in 1998: "Management control helps managers understand the future and act accordingly", that is, it helps managers to orient, if not the actions of their collaborators and partners, including, in large structures, those which they cannot directly address.

A level of operational control, defined as "the process of ensuring that specific tasks are implemented efficiently and effectively. (ANTHONY et al., 1985, 586), its orientation is short-term and it is exclusively directed towards the internal functioning of the organization³.

2.2. The birth and evolution of management control tools and practices by activity

The ABC is used to calculate the cost of the activities provided by the different centers and to see to what extent such cost object uses such activity, so as to obtain a more reliable cost estimate. The logic of the system of costs per activity can be summarized as follows: activities consume resources, products (objects of costs) consume activities. On the basis of these basic principles, the method has given rise to different interpretations, on the one hand, of the definition to be given to the various concepts used (activities, processes, cost drivers, tasks, etc.) (ALCOUFFE and MALLERET, 2002).

2.3. The distinction between management controller profiles

For Tom FREEMAN⁴, organizations now need new information about their suppliers, products, processes, suppliers and customers. According to him, no one inside an organization is better

³DE RONGÉ Yves et CERRADA Karine (2008), *Contrôle de gestion*, 2nd Edition, PEARSON EDUCATION Publishing, France, page 35.

⁴ FREEMAN Tom (1998), *Transforming the finance function for the new millennium*, *Corporate Controller*, May-June, P.23-29.

placed than the controller to obtain this type of data, transforming it into useful information for decision-making and communicating it to the organization. Thus for PIPKIN⁵, The new controller must be an agent of change, a catalyst within the organization, the head of the company's intelligence service and a member of the strategic circle of the president. And therefore FREEMAN and PIPKIN recommend to the controllers of the organizations to develop new abilities. To ensure their role in decision-making, they will need to have knowledge that is much closer to project management than accounting. Transaction processing activities should be reduced to include activities such as technical project analysis, contract administration and service proposal development.

According to Damien MAUREY⁶: "When we ask the management controllers about the content of their business, we quickly realize that behind the generic term of management controller, two very different realities are hidden: There is on the one hand a controller Rather financial management as it is called "Expert of the number" and there is another more operational profile of management controller that it is sometimes called the Business Partner.

2.3.1. The expert-digit management Controller

Then, the management controller - Numerical expert, when using this denomination, we insist, first and foremost, on the business computing dimension and its primary mission of the reporting which it has been responsible, within this framework, the control Of expert management of the figure is thus at the antipodes of this vertical vision, hierarchical, descending and cut the operations: lies another profile of management controller, much more operational anchored in the practices, anchored in the processes that are often called The Business Partner Management Controller.

2.3.2. The Business-Partner Management Controller

⁵ PIPKIN, Al. (1989), *Le rôle du contrôleur au XXI ème siècle*, *La revue CMA*, p. 10-15.

⁶Professor at IAE Paris – France.

The latter derives its legitimacy from its understanding of the terrain, from its understanding of the different trades of the various actors with which it cooperates. He is at the service of manager and he is not considered his managers as a true team member to the service of the continuous improvement of the performance of the processes for which they are in charge. Indeed, it must be understood that managers today evolve in environments that are much more complex and characterized by a very strong instability. There is therefore a constant need to produce meaning, to try to understand what is going on in relation to the process for which we are responsible, and we must constantly coordinate well the intervention of actor-multiple that everyone Has a different history, experience and skills. The role of the business-partner management controller is to produce analyzes that lead to plans to improve the performance of its processes and also to animate them.

II. New challenges and prospects for management control by activity

The succession of economic and financial crises, the possible ecological and climatic crisis, or social crises such as increasing poverty and aging populations have shaken the foundations of capitalism in recent decades.

The evolution of management control by activity throughout the 20th century and the beginning of the next century shows its ability to adapt to the successive changes in organizations, thus it was born to help managers to master the management of organizations in Expansion (BERLAND and DE RONGÉ, 2010).

Management control by activity is structured around proven long-term organizational forms. However, new forms have emerged more recently and are changing the functioning of management control.

1. Management control by activity face to organizational change

The mechanisms of management control by activity become consubstantial to the organization; They must respond to the management needs in some organizations of these transversal processes and the cooperation of individuals, while contributing almost

continuously to the revitalization of organizational arrangements. As a result, management control by activity becomes a means of organizational structures.

For JOHNSON G.⁷The paradigm of organization is defined as a set of beliefs and assumptions that are relatively widespread in the organization and held to be true. Representations and interpretations of the competitive game and the environment in general underlie the policies, programs and symbols shared in the direction of the company.

1.1. Organizational culture

Also called cognitive incrementalism, which explains the phenomenon of adaptation to the resolution of conflicts and the fight against uncertainty, or by the calculation of a skillful leader who knows how to combine rational, organizational and political logics, but the phenomena of Collective cognition through which organizations make their response to the environment progressively coherent by producing an organizational paradigm. The latter, which can be an instrument of efficiency at a certain point in time, can become a cognitive prison or cognitive prison forbidding the organization to understand the evolution of its environment and to adapt to it.

The central cognitive structure, the paradigm, and the cultural fabric act as filters between the real environment and the environment as perceived and interpreted by the organization. This will generate three consequences that converges towards the production of incremental change:

- The decisions and new strategic maneuvers only occur after a long incubation period;
- The problems are perceived and treated within the framework of the paradigm on a productive process of incremental solutions: either conforming said consonance or nonconformity / dissonance with its paradigm. The solution that will be brought to the signal will therefore be by

⁷ JOHNSON G. (1988), Rethinking

Incrementalism, Strategic Management Journal, vol. 9, p. 75-91.

construction consistent with the paradigm. This decision-making process corresponds to the formulation of an incremental strategy.

- The perception of the evolution of the environment can be simultaneously distorted by the persistence of a paradigm shifted in relation to the real. There is thus a strategic drift.

At the same time, inadequate maneuvers may not be diagnosed as such and corrected in a timely manner. If this drift becomes too great, there is a crisis. In this case, the paradigm will be called into question under the pressure of factors such as: the radical voluntary action of the general management or the board of directors or the open group dissent of the organization or the reconfiguration of power Such as the coming into power of a dissident or an outsider who brings a new vision.

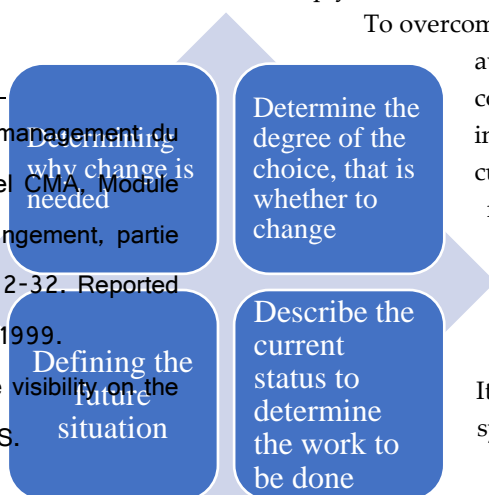
1.2. Management control by activity and organizational learning effect

Change within an organization is never easy. According to the Society of Management Accountants of Canada⁸: "The main reason for why change is so difficult is the failure of success, which Danny Miller called" the Icarus paradox ". Successful organizations learn what is effective and what is not. They develop systems that operate according to what they have learned. They establish rules, policies and methods that build on success. They acquire habits and ways of thinking and develop hypotheses about how the world works. These are the assumptions that make change difficult. "

Figure 1 : The model of BECKHARD and HARRIS⁹

⁸La Société des comptables en management du Canada, Programme professionnel CMA, Module 1 : gérer dans un monde en changement, partie 2, la gestion du changement, P. 2-32. Reported by LEBLANC Dominique January 1999.

⁹Represented by us to have more visibility on the model of BECKHARD and HARRIS.



The importance of this evaluation, in a testing framework, is to review the need for change within the organization regarding the management control system. This evaluation of the change is carried out after the model proposed by BECKHARD and HARRIS. This model consists of four major steps in determining why this change occurs: what needs to be changed and at what level of need; The determination of the degree of choice, ie whether there is a need to change; The definition of the future state as objective and the description of the current state to evaluate what is current with a view to the future state to determine the work to be accomplished.

1.3. Organizational resistance

Any new implementation of a management system may lead to strong resistances to change. By changing the current system, members of the organization are told that the management information and performance measures they have received over the past several years seem inadequate and difficult to accept if the system is deeply rooted in the culture of The organization.

To overcome these obstacles, one must be aware that these resistances come from four sources: individual, organizational, cultural and environmental resistance.

1.3.1. Individual and organizational resistance

It is possible that the new system indicates a better way

to do the job. However, the main cause of individual resistance on the part of members of an organization comes from fear of losing their current status in the hierarchy. "This loss of credibility or legitimacy raises conflicts of rationality and legitimacy between the actors of the organization". This loss of credibility will be transposed to the new system. They will talk about the fact that the new system does not give an adequate picture of what they are doing because they do not have control over the new measures.

Another resistance that seems to be individual resistance is that of the organizational. It is situated at the level of the confrontation of interests between the various departments of the organization. In a structure, such as the conventional top-down decision-making structure, the hierarchy is generally very strong and decision-making is usually non-participatory. Concern for change may arise from the fact that managers will not adhere to the new system and will not apply the new concepts to their own work and often perceive that it is the others and not the ones themselves must change.

1.3.2. Cultural resistance

Cultural resistance and its degree of persistence depend on the degree of belief and foundation of the values of identity, which is a system of characteristics developed by the organization which gives it a specific, stable and coherent representation. Identity is the profound meaning of culture. The core of identity is constituted by the conscious and unconscious representations that the staff form of their organization and organizational life. The notion of identity therefore provides a substratum for cultural phenomena and takes into account the ideological and psychological dimensions at work within the organization.

The identity lived acts as a cognitive filter that directs individuals' attention to certain threats and opportunities (GIOIA and THOMAS, 1996). For this filter to be effective, it is necessary that the identity be shared by a large number of members. Secondly, the content of the identity must be aligned with the key competencies of the company: this alignment allows the convergence

between the objectives of the members and those of the company. Finally, identity must be in sync with the competitive environment so that the value of the strategic options that fall within the members' attention span outweighs the opportunity costs associated with options which, are outside the framework defined by the identity lived, are not considered.

1.3.3. Environmental resistance

Environmental resistance becomes the most difficult resistance to bypass. Indeed, regulatory stakeholders may require to keep some of the old management practices. Environmental threats can lead to transformation that could jeopardize the strategic position of the organization.

In the strategic analysis, the environment is traditionally the source of influences, pressures or constraints on the organization's decisions, and a set of forces coming from direct competitors as well as other stakeholders.

2. Management control by activity as a system for monitoring the performance of the organization

Regardless of when it is used, a management control by activity system must have basic characteristics essential for the information to be used for decision-making. According to BOISVERT Hugues: "the utility of information is called the global advantage or the sum of the advantages acquired during the exchange". On the other hand, the usefulness of the information is difficult to quantify. It does, however, assess a number of criteria: if the information acquired or produced is comprehensible (integral), relevant, reliable, simple (concise) and important, it will probably be very useful.

2.1. Management control by activity and the challenge of the organization's value chain

Towards the globalization of markets, outsourcing and alliances to minimize costs, delays, space and thanks to the potential of information and communication technologies, organizations seek profitability by controlling intra-industry flows And inter-organizational. They are thus gradually building up, in accordance with needs, capacities, technologies

and increasingly integrated channels between partners.

The idea of supply chain is presented as the major innovation in production management of the last two decades. It pursues a multicriteria performance objective, combining financial, strategic and organizational objectives that are by nature more qualitative.

With Porter's value chain concept, whatever strategy is adopted, cost dominance or product differentiation, control of logistics costs and improved performance of the services provided increase the value of a business And leads to better profitability.

Supply Chain Management (SCM) as defined by J. T. MENTZER et al. In 2001: "systematic, strategic coordination of classical operational functions and their respective tactics within the same company and between partners within the supply chain, with the aim of improving long-term performance Of each member company and the network"¹⁰. This grouping of legally separated but strategically aligned and operationally interdependent organizations can be seen as a first step towards an extended organization.

2.2. Strategic management of the organization: Conducting the boat safely

The Management Controller, in particular the Business Expert, is involved in the preparation and monitoring of the execution of the strategic lines. For him, any type of strategy is important such as the technological strategy that relies on the valorization of technologies of which the company has acquired an exceptional mastery. Each strategy must take into account the nature of the organizational structure representing the set of functions and relationships formally determining the tasks each unit of the organization must perform and the modes of collaboration among the units.

The management control by activity must give structure as a compromise that combines the

¹⁰ MENTZER J. T. et al. (2001), « Defining supply chain management », Journal of Business Logistics, vol. 22, n°2, page 18.

characteristics of the various conventional structures or the cost structure that breaks down the cost price according to the nature of the costs. We are adding the divisional structure that divides the organization into distinct profit centers with extensive powers over their product and market. The structure in the sun allows exclusively centered around the boss who ensures the strategic responsibilities and the operational direction of the company. Other structures that divide the organization into functions, but allow modes of integration around other areas of specialization in major functions or sub-functions.

That is to say that not only the management control by activity budgets and follow-up of variances, but also it must identify all the organs of the structure of an organization.

2.3. Coherence of the system: from reliable information to the relevant decision

A management information system must be able to provide reliable information on the effectiveness and efficiency of operations in a timely manner. This essential to undertake so-called, organize the necessary corrective actions. The system must be able to produce operational reports in a timely manner. These reports indicate what has been produced, the quantity and cost of resources that have been used in production such as materials, labor, energy, machine time, etc.

The sociotechnical analysis shows the interdependence of the technical system with its quantitative criteria and the social system with its psychological implications and social constraints, that is, management control by activity should be an information system for The technical dimension as a quantitative approach to cost but also for the social dimension that follows the qualitative approach to the performance of the organization.

Conclusion :

In short, we can say that the management control by activity is among the most important pillars of the organization or even the pivot far of its performance. We see that it is advisable to focus on the time axis of management control by upstream and downstream activity in order to

develop, as appropriate, mechanisms for management control systems by activity.

Management control by activity may involve the use of non-accounting information such as customer satisfaction indices, payment or delivery deadlines, and quality indicators that enable the manager to monitor the conduct of the organization. A comparison of the definitions of management accounting and management control shows that management accounting is an essentially quantitative information system, expressed in monetary value, while management control is a process, and together procedures for control.

Management control by activity is broader than management accounting and includes issues of delegation of authority, division of the company into responsibility centers, budget control procedures, internal transfer prices, Mathematical modeling and risk assessment. In management science, it is customary to distinguish between efficiency and effectiveness.

Action is effective when the goal is achieved, but it is efficient only if the resources used to achieve the objective have not been over-consumed, so if the cost-benefit balance is favorable. In other words, in order to achieve a certain overall performance, management control by activity is obliged to combine efficiency, effectiveness and relevance which makes the task difficult to achieve.

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