

In which sense, the determinants of the global performance interact?

Dans quel sens les déterminants de la performance globale interagissent?

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Abstract :

In this work, we seek to focus on the determinants that interfere in the implementation of a value creation approach, by exploring the temporal and spatial dimensions of its articulation, thus focusing on the role that the management control function can play in supporting this implementation process. We will try to answer the following questions: Do Moroccan companies place more importance on the approaches of setting up the creation of value? And what are the interacting determinants in promoting a culture of value creation within our sample of 50 companies.

Keywords: management controller, value creation, organizational learning, performance indicators, strategic management.

Résumé :

Dans ce travail, nous cherchons à mettre le point sur les déterminants de la création de la valeur et ce par l'exploration des dimensions temporelles et spatiales de l'articulation d'une approche classique de création de la valeur, ainsi que mettre l'accent sur le rôle que peut jouer la fonction de contrôle de gestion dans l'accompagnement dans ce processus de mise en place. Et ce au travers, une étude exploratoire menée auprès d'un échantillon de 50 Entreprises Marocaines.

Mots-clés : contrôleur de gestion, création de valeur, perception de la valeur, apprentissage organisationnel, indicateurs de performance, Management stratégique.

Introduction

Since the seventies of the 20th century, several studies have been carried out to model the analysis of value in the management sciences, in this case management control. Through this article, we have selected a number of observations in order to formulate basic assumptions for our doctoral research work.

we seek to focus on the determinants that interfere in the implementation of a value creation approach, by exploring the temporal and spatial dimensions of its articulation, thus focusing on the role that the management control function can play in supporting this implementation process.

In this context, our quest is to measure the impact of control systems on the promotion of a corporate culture that favors the creation of value. Thus, we will examine this through the following factors: the structure, the strategy, the exchanges between the organizational actors.

However, we will use the perception of value vis-à-vis the stakeholders, in order to measure this parameter related to the organizational actors.

We will try to answer the following questions: Do Moroccan companies place more importance on the approaches of setting up the creation of value? And what are the interacting determinants in promoting a culture of value creation within our sample of 50 companies.

1. Literature review

1.1. Definition of the concept of value

In this first part, we will expose the conceptual framework of the value, as well as its interactions with the management control, and in a second order, we will proceed to the reformulation of the hypotheses, by relying on the extended ones of the theory of the contingency.

The metamorphosis of the control function of a controlling entity, to one that engages in a monitoring posture and the promotion of the overall performance of the company in a framework of value analysis, is due mainly to the emergence of new requirements in the company such as the multitude of organizational choices in terms of work, instant reaction to the environment, and personalized production. And in order for the company to adapt to these assumptions, it will have to integrate into its search for global performance an integrated strategic vision that makes it possible to choose the

appropriate strategy for a given environment, as well as the implementation way that ensures the creation of value, by aligning all the organizational players.

The said vision must respect the following postulates:

- The need for responsiveness and innovation is growing, allowing us to make more effort in finding tailor-made solutions and avoiding standardized solutions.

- The internalization and the transversality of the offers reorient the modes of production towards a mode much more focused on the capitalization of the expenditure R & D, what the authors called a mode technico-application

- The organization's development vis-à-vis its approaches to work and which stipulates turning to the creation of value

(Kotter and Heskett find that, over a period of eleven years, large companies that have given equal importance to employees as well as to customers and shareholders, had sales growth four times important than companies focus much more on shareholders.)

By this, the management control systems have evolved to support the development of these assumptions by integrating planning practices, strategic resource allocation, measurement and analysis of results while preserving as a driving force the creation value.

The process of creating value is multiplying. Thus, and in this context, companies are focusing more on their core business where we will find:

- Integration (premium on differentiation (Lawrence and Lorsch, 1967) is currently considered a component of strategic management of organizations and performance.

- The company's management systems must ensure the cohabitation between horizontal and vertical processes in order to achieve a high level of organizational structures.

- Anticipate the behavior of organizational actors using developed information systems.

- The capitalization of organizational knowledge as a strategic issue. This postulate is currently a competitive advantage in itself for companies that have been able to achieve relatively high levels of knowledge capitalization. The strategic cost management relies heavily on this advantage, in order to achieve economies of scale in the framework of agency theory (SHANK AND GOVINDARAJAN)

- The need to establish a work ethic in the context of corporate social responsibility in order to ensure the full involvement of stakeholders to implement the strategies defined by top management

On the basis of these assumptions, organizations must deploy the resources and resources necessary to meet the expectations of customers, while creating an adequate working environment in a sustainable development approach.

1.2. Value analysis

The purpose of creating a valuable object (in this case, creating a business strategy implementation process is the result of a value proposition process)

These processes are broken down into three levels: the steering system, the performance measurement and the value creation process.

To better understand this process, we will outline the concept of value, and value creation.

1.3. The concept of value

This is a concept that researchers have found hard to pin down. By this, we will present the definitions given in the literature.

Mévellec (2005) considers, for example, that the source of the value is associated with the attributes, when presenting his definition of the value as being: "The value ... is the result of an assembly of functionalities perceived by the customer and each carrier of a useful dimension".

He also starts from the idea that "price is, in exchange, the crystallization of value" (2000a, 32) and speaks of "the value that customers will accept to pay." (Page 33). Whereas for Lorino, (1995b, 126) "price, like any quantified indicator, can be a sign of value, but it is not value".

Whereas for Mc Nair et al. (2001), "the market price represents a proxy of the net present value that the customer will derive from the product or service purchased. "

Nevertheless, it is essential to expose the existence of three conceptions of value in the literature: the exchange value (relative to another good), the use value (relative to the need to be satisfied) and the value of esteem (relative to the image that one has of it).

In this sense, Malleret (2009) asserts that value is only the exchange value that manifests itself by expressing itself in monetary terms, this value could be assimilated to price.

While for Afnor, it is presented as : "the concept of value is based on the relationship between the satisfaction of many different needs, and the resources used to achieve them. The less resources are used, the more the needs are met, and the greater the value"

1.4. The creation of value

The concept of value creation has evolved over time through theories that were fully interested in this concept, its contribution to change, and the organization's configuration in order to conceptualize new models of value. Companies that adapt to the environment of the 21st century which is characterized by its turbulence

In this part, we will be interested in the evolution of the different theories related to this concept. Subsequently, the motives of interest of an organization to the creation of value, and finally to the process of creation of value and its ends.

1.4.1. Theories on the concept of value creation:

- Its conception according to neoclassical theory:

The creation of value is conditioned by the existence of a surplus produced once shareholders are paid. Thus, the value is strongly linked to the perception of the latter since they assume the residual risk, and who are considered as the sole owners of the capital.

This conception of value will be challenged by the contractual vision of the firm (Berle and Means, 1932, Jensen and Meckling, 1976, Fama, 1980, Fama and Jensen, 1983). Its contribution to the existence of conflicts of interest between shareholders and managers (theory of the agency and contracts) following the separation between capital and management in managerial companies. It challenges the independence between creation and value distribution.

The distribution has an influence on the created value. In the same context, rooting theory (Shleifer and Vishny, 1989, Castanias and Helfat, 1992) manifests itself by questioning the effectiveness of control mechanisms while maintaining the contractual principle.

A third challenge is based on the work of Blair (1995), Charreaux and Desbrière (1998) and Zingales (1998), which presented a pluralistic (partnership) vision of value. According to these principles, all stakeholders, not just the shareholder, bear some of the residual risk.

Recent approaches to value creation are based on a cognitive and behavioral view of the company. This vision is based on work resulting from approaches by resources and skills. Value creation is generated by cognitive levers such as learning and innovation. "Cognitive" theories introduce the notion of knowledge and not only that of information in the process of value creation.

1.4.2. The motivations for creating value:

The ultimate motivation of an organization is that it is marketable. For example, the purpose of a commercial enterprise is to maximize its profit by exchanging its supply of goods / services in exchange for money. Thus, when a good or a service is judged by its use / its utility that one makes of it (objectivity) and for the estimate that it provides (Subjectivity), it presents a value offer.

2. The management controller at the heart of value creation

2.1. switching to controlling control

H. BOUQUIN presents management control as "a system of quality assurance of decisions with two objectives: a performance evaluation (in terms of efficiency and effectiveness) and identification and reduction of dysfunctions" (Bouquin, 1989). The analysis of this definition allows us to identify two dimensions of control: decision and measurement. These two dimensions characterize the changeover that management control has undergone in recent years.

Some authors prefer to use the word steering to characterize management control instead of presenting it as a control tool. This choice is linked to the rise of a current of constructivist thought that gives rise to a remarkable importance given to the role of organizational actors in the representation and interpretation of measurement indicators.

Lorino (1995b) emphasizes the importance of a control system geared towards performance measurement in the face of different turbulences in the business environment.

In this respect, management control intervenes to facilitate the processing of "relevant" information. Philippe Lorino recalls that two hypotheses constitute the foundations of the control systems. We are talking about a hypothesis that states the simplicity and stability of the control methods used. Simplicity consists of breaking down the organization into autonomous centers, and the overall performance is based entirely on the control by delegation, hence the interest of identifying the simplicity and stability that underpin the relevance of the standard to serve as a stable reference framework on which we can conceive of a model of control as Robert Teller claims. While for complexity, its inter-link with the instability of performance parameters is found in uncontrollable systems.

LORINO characterizes this shift as follows: "The transition from control to piloting translates into a related and simultaneous tilting: from the paradigm of measurement, a corollary of control, to the paradigm of interpretation, a corollary of piloting »

Table N1: modeling the metamorphosis of the management control function

Paradigm of control	Paradigm of piloting
Resources	Operating modes and skills
Allocation, Transactions	Diagnostic
decisions	Activities
Discrete Event Sequences	ContinuousSequence
control	Continuous change
Hierarchicaldecomposition	Integration

Source: Prepared by the author

Halgand emphasizes in the same context that "if we better control, through knowledge, the mechanisms guiding the behavior of actors, the question of sharing remains intact". His treatment passes, as Lorino pointed out, by the recognition of the plural nature of relevance. From there, it is a question of identifying the dominant representations in the organization, to then be able to act on them. And there resides the second aspect of the problem. These delicate questions constitute as many exciting challenges for the controller, who sees his function to be metamorphosed, and for the researcher.

Meyssonier presents another vision that characterizes the sharing (The improvement of the management is done by the reference to a structuring set of professional competences which constitute the trade and largely base the identity of the actor. to have necessarily a representation really shared by all of the organization ...)

For him "it is enough to have a set of common elements on which the approaches different actors of the organization will overlap. This intersection zone will allow a minimum of consensus and will justify the use of tools, and the construction of information systems on which the actors will accept to be accountable "

The postulates below lead us to question the methodology of the construction of representations.

Two steps are to put forward:

The bottom up empowerment approach developed by Johnson (1992), which allows to collect, understand, pilot the representations of the actors, the modeling and the use of the cognitive sciences that intervene there to build a methodology.

Halgand (1999) (This amounts to recognizing the structuring potential of accounting and financial language and using it as a tool for deconstructing problematic structures (for example, bureaucratic functioning that leads to irrelevance of costs) and restructuring. This pathway is the one advocated by poststructuralists who rely on the work of social psychology of A. Giddens (1984).

This premise affirms Halgand's proposal of exploiting the neo-institutionalist lessons in accounting-control and setting up an innovative managerial vision.

2.2. Characteristics of a control system

It is very difficult to define an exhaustive definition of the notion of pilotage or a pilotage system. In the literature, it is often presented as an action, an art of driving where it is necessary to focus on steering that is taken in the sense of direction. This definition test highlights the dynamic nature of the steering action, and this is where we present the translation of the management control discipline in English, which is the "management control" in the sense of a system. A control system, but above all, a steering system.

We will adopt the definition of M. Pendaries who presented it in his doctoral dissertation as "an aggregated decision / action system, based on the responsibility, representation and interpretation of the actors of the organization, integrating the strategic objectives of the organization, with two specific objectives: to act on performance and to help improve cohesion and coherence within the organization. "

By analyzing this definition, we can qualify it as a definition that tries to bring together into a whole different elements in order to broaden our perception of the ends of management control. From a finality frozen in time and space and characterized by its accounting and economic dimensions (Kaplan 1997) to a strategic dimension of the organization, while maintaining the convergence of organizational objectives and providing assurance on their coherence and cohesion (Fiol&Lebas, 1998, Pech, 2003)

The management system is based on the fundamentals of management control, which stipulates that measurement is the only criterion of encryption while highlighting that the future of Controlling is not limited to the extent but in its use in different fields (time, quality, etc.). And by giving more importance to the interpretation of situations and real-time arbitrations of the couple decisions/actions by the different organizational actors. It is in this context that the autonomy of the actors is essential in order to ensure the coordination of the decision.

2.3. The limitations of modeling the process of value creation

First of all, it is necessary to determine the basis of the analysis, the measurement and the follow-up of a performance indicator which constitutes the fundamental basis of the control, without forgetting that the answer to the following questions is essential to the analysis: how to measure human potential? Given its intangible nature, can the profitability of the company show, alongside the traditional leverage effect of debt, a leverage effect of human resources? Does social reclassification allow for a better allocation of resources to reach an understanding of the social risk generated? Is control over social aspects an important part of the traditional management control approach? etc.

The added value of modeling the value creation process as part of an integrated management information system

The company's turbulent environment has created new thoughts about value creation. These thoughts are characterized by a particular complexity motivated by the degree of involvement of the organizational actors, the quality of the mounted structuresetc. These new thoughts are based on PORTER's activity-based analysis approaches and value chain, and by relating the analysis to our problematic, the question would be to determine the actual place of financial value and the strategic value

2.3.1. Theory of contingency

It is currently the mainstream in the study of control systems (Govaeski et al., 1996). It is based on the interdependence between the structure of the organization and its operating and functional modes (Desreumaux, 1998, P.146-147)

In this context, our quest is to measure the impact of control systems on the promotion of a corporate culture that favors the creation of value. Thus, we will examine this through the following factors: the structure, the strategy, the exchanges between the organizational actors

2.4. Hypothesis Formulation and Research Methodology

In order to put into evaluation the hypotheses, which we have assembled, a questionnaire was administered to a sample of 50 Moroccan companies, where the factor was the legal form, in which, we kept the limited companies. We distinguish between the explanatory variables of order 1 which consist of variables related actions which lead to the creation of value within the company (2.4.1), as well as the variables of order 2, and which are the contingency factors(2.4.2).

2.4.1. explanatory variables of order 1

The creation of value is not fixed only in the techniques presented in the theories, starting from Wirtz's thinking (the creation of value is dependent on a set of variables coming from two different domains, that of the discipline of a potentially opportunistic behavior, and that of cognition which is potentially a source of construction of new investment opportunities, but also of cognitive costs) to the reflection of the cognitive approach that characterizes innovative companies. However, it is also important to identify for each case, the components of value creation that are appropriate to it.

In the context of management control, value creation is presented as a result. Its interaction with control systems has been noted in the works of J.L. Moriceau and M. Vilette (2001): "they grip and follow their steep slope, which is not that of creativity." Bouquin says "it would be useful to think backwards, as the authors quoted suggest: what waste allow, what room to maneuver (Slack) leave? What sub-optimization is aiming for? Which implies that the creation of value is not an obvious thing. And its management requires leaving the players room for maneuver so that they can innovate.

And as a result, we will summarize the possible interpretation of the possible outcomes related to the value creation process

Table N2: table of possible interpretations

Value CreationProcess	Low Score	High Score
Existence of margins of maneuver	No	Yes
Level of involvement in the creation of value added	Low participation	High participation
Level of Entrepreneurial Spirit	Low	High

Source: Prepared by the author

2.4.2. explanatory variables of order 2

2.4.2.1. the structure

Kalika (1986, P.214) indicates that the structure of any organization depends on its size. In other words, the larger a company is in terms of business, the more its structure would be differentiated, formalized, and possibly well controlled.

This control problem involves the way in which decisions are made, and this refers to the organization's optimums as a construct. Thus, the administrative framework is the basic element for carrying out rigorous and detailed monitoring of achievements (Pugh et al., 1969).

In the same context, the degree of influence of the organization via its competitors allows it to act and influence the market towards the axes that produce more added value. This is often presented as the value proposition of the company. This result has been confirmed by Bescos et al. (2004), and by this, we can formulate the following hypothesis:

Hypothesis 1: the more the structure is controlled (little controlled), the more the process of value creation is optimal (failing).

And shall be treated, elaborating the following sub assumptions:

Hypothesis 1-1: the more the structure is controlled (little controlled), the more there is an existence (nonexistence) of the room for maneuver granted to staff.

Hypothesis 1-2: the more the structure is controlled (little controlled), the more the level of involvement of the staff in the creation of the global added value is perceived (unnoticed)

Hypothesis 1-3: The more the structure is controlled (poorly controlled), the more the staff takes (does not support) the innovative device of the enterprise

Meanwhile, we will use three types of indicators (Chenhall, 2003) to measure this factor: social capital, turnover, and number of employees

2.4.2.2. The strategy

Bouquin (1999) defines the concept as the set of actions that durably determine the success of an organization. Management control (Simon, 1987) works in this direction to show the importance attached to the alignment that should be made between the strategy and the day-to-day management of organizations in a value creation perspective.

Simon (1990) also states that value creation terminologies differ according to the strategy adopted by the firm, and thus, the active participation of stakeholders is essential. Management control tools are only tools that accompany the successful implementation of the axes of these adopted strategies. Therefore, it would be more appropriate to focus on the way in which these objectives (unitary translation of strategies) are conceived.

And so, the hypothesis that we can build is as follows:

Hypothesis 2: the more the strategy is well defined (poorly defined), the process of value creation will be more realistic (less realistic)

And who will be treated, elaborating the following sub assumptions:

Hypothesis 2-1: the more the strategy is well defined (poorly defined), the more there is an existence (nonexistence) of the room for maneuver granted to staff.

Hypothesis 2-2: the more the strategy is well defined (poorly defined), the more the level of involvement of staff in the creation of the global added value is perceived (unnoticed)

Hypothesis 2-3: The more well defined (poorly defined) the strategy, the more the staff takes (does not support) the innovative device of the company

Thus, we will rest on the types of operationalization of the strategies, we indicate above all: the positioning, the mission and the typology of Miles and Snow (1978). And more precisely on the last type, in order to identify the strategic behaviors of the sample

2.4.2.3. The exchanges between the organizational actors 'The beneficiaries of the creation of the value'

The literature calls into question two types of beneficiaries of the creation of the value, and for each beneficiary there is an associated value:

-The shareholder value is the economic and financial value received by the shareholder each end of the financial year on the balance sheet and the accounting profit and loss account of the company, by the increase of the net assets and the distributable net profit of exploitation. In short, net assets would be the financial criterion of value creation, and net profit would be its economic translation.

-The stakeholder value mobilizes the stakeholder theory which states that broad corporate interests are considered a pillar of its commercial success, and a condition for its long-term economic success.

Preston and Sachs consider that stakeholders are "individuals and constituting elements that contribute, whether voluntarily or not, to the firm's ability to create value and its activities, and who are the main beneficiaries, and / or bear the risks »

Bouquin, meanwhile, confirms that players must be motivated by factors other than value creation scores. These factors are subjective. For example: adjusting one's culture to goals, delegating authority and responsibility, adjusting one's structure.

Value is thus a transversal product that takes from all the elements that constitute it.

We can therefore propose the following hypothesis:

H3: the more the exchanges between organizational actors are very favored (little favored), the promotion of a culture of value creation will be more committed (little committed)

And who will be treated, elaborating the following sub assumptions:

Hypothesis 2-1: the more the exchanges between organizational actors are very favored (less favored), the more there is an existence (nonexistence) of the room for maneuver granted to the staff.

Hypothesis 2-2: the more the exchanges between organizational actors are very favored (less favored), the more the level of involvement of the staff in the creation of the global added value is perceived (unnoticed)

3. Results and conclusion

We can summarize the main deductions of the linear correlation of Pearson, between the explanatory variables of order 1 and 2

Table N3: Table of Significance Results

Pearson correlation factor	Structure	Strategy	Exchanges between organizational actors
Existence of margins of maneuvering	0,173 (NS)	0,253 (P=0,048)	0,101 (NS)
Level of involvement in the creation of value added	0,271 (P=0,033)	0,021 (NS)	0,421 (P=0,001)
Level of the entrepreneurial spirit	0,297 (P=0,019)	0,023 (NS)	0,337 (P=0,337)

With NS: Not significant

Source: Prepared by the author

As shown in the table, the structure does not have a significant impact on the existence of room for maneuver. And this is motivated by the correlation between these two variables, which has proved to be insignificant, and therefore the 1-1 hypothesis is not validated. At the same time, we can also question in this context, the correlation between exchanges between organizational actors and the existence of a room for maneuver (hypothesis 1-3).

However, the correlation between the strategy and the existence of the margins of maneuver is positive and significant, and consequently the hypothesis 1-2 is validated. And so, while for

the level of staff involvement in the creation of global added value, it turned out that it is more correlated with the structure and the exchanges between organizational actors. Consequently, two hypotheses have been validated at this stage, which are assumptions 2-1 and 2-3.

And at the same time, we can also conclude that compared to the level of involvement in innovation and entrepreneurial projects, it is more correlated with the structure and the exchanges between the organizational actors. Consequently, two hypotheses have been validated at this stage, which are indeed assumptions 3-1 and 3-3.

And in a more global way, we can also see that:

- The definition of value is accentuated on two essential points (the global contribution of the added value and the value perceived on the summary statements namely the Balance Sheet and the incomes/expenses sheet)
- The determinants of value creation with 62.5% to the contribution of innovation, in order to distinguish among the other competitors, and with 31.3% to organizational learning
- The value proposition is accentuated on the realization of the satisfactory figures and to exceed this idea, predominated during the years 90 and 2000, that the company has as main vocation the continuity of these businesses.
- This is motivated by the new forms of management of inter-company cooperation, with 52.1% of the companies in our sample, positioning themselves in a perspective that allows them to chart the way for their employees, or what we let's call, the career plan.
- Value creation is measured by performance indicators that illustrate the overall value added, and less important with indicators that emphasize the leverage of resources, as well as those that track the degree of leverage. information sharing
- In the same context, we must show that our sample is positioned in a strategic framework for differentiation, and this with almost 50%. This leaves the remaining two strategies to share the remaining 50%. We are talking here above all, about the strategy of domination by costs and focus.
- Thus, we have found that the two criterias that define the strategic mission of an organization are the growth of market shares, and changes in product / market orientations.
- However, the performance is evaluated deeply by the following couple (reputation and efficiency of the operations of the organization)
- Thus, to develop a culture of value creation promotion, one must rely on the adjustment of the changing objectives in relation to the culture of the company, and proceed more with the delegation of powers and responsibilities.

Conclusion

This research carried out on a sample of 50 companies of different sizes installed in Morocco shows that, like it had been envisaged at the beginning of the research, in the light of the work on the change that could be brought to managerial practices, and possibly to create value for the company. Thus, companies that adopt a centralized management adopt more management practices oriented towards executing the top management's top-down actions. On the other hand, large and decentralized companies rely mainly on participative management. Something that contributes more to increasing the level of knowledge of different levels of the organization, and therefore, the creation of added value emphasizes knowledge. The results obtained should be interpreted with caution given the limitations of our research. Thus, two major methodological limitations must be emphasized: the non-consideration of quantified contingency factors such as size Etc. This will be remedied during the case study that we intend to do as part of our doctoral thesis, and the use of a perceptual approach to collect data. Thus, it seems essential to complete our study by an another one, who will be interested in answering the following problematic: How can value creation be measured? An in-depth study on related contingency factors will thus be put forward.

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