

# **THE STAKEHOLDER APPROACH APPLIED TO ORGANIZATIONAL PERFORMANCE MEASURING SYSTEMS**

## **L'APPROCHE DES PARTIES PRENANTES APPLIQUÉE AUX SYSTÈMES DE MESURE DE LA PERFORMANCE ORGANISATIONNELLE**

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## Abstract

Performance is a central concept of organizational theories whose purpose is to develop knowledge that can improve the functioning of the organization and subsequently its performance. However, despite its weight in these theories, organizational performance remains among the most controversial concepts in this area. Several theoretical frameworks have been mobilized to study it, the approach of the stakeholders seems to be the most adapted to the current organizational context. It is based on the design of the organization as an open system and emphasizes the satisfaction of the organization's stakeholders as a condition of organizational performance. The financial approach that offered measurement solutions, showed its limits in the face of this new context, the traditional systems of measurement of organizational performance (OPMS) were therefore questioned leading to reflections in the researchers during over the last three decades, how can these tools be adapted to organizational strategies and the economic environment. The purpose of this paper is to present the different approaches to conceptualizing performance in the literature and the evolution of performance measurement systems in the light of the stakeholder approach.

## Keywords :

Organizational performance, system of measurement of organizational performance, financial approach, stakeholder approach, cybernetic model, hostile model.

## Résumé :

La performance constitue un concept central des théories des organisations dont la finalité est de développer les connaissances susceptibles d'améliorer le fonctionnement de l'organisation et par la suite sa performance. Toutefois, malgré son poids dans ces théories, la performance organisationnelle demeure parmi les concepts les plus polémiques dans ce domaine. Plusieurs cadres théoriques ont été mobilisés pour l'étudier, l'approche des parties prenantes semble être la plus adaptée au contexte organisationnel actuel. Elle est fondée sur la conception de l'organisation comme système ouvert et met l'accent sur la satisfaction des parties prenantes de l'organisation comme condition de la performance organisationnelle. L'approche financière qui offrait des solutions de mesure, a montré ses limites face à ce nouveau contexte, les systèmes de mesure de la performance organisationnelle (OPMS) classiques ont été de ce fait remis en cause entraînant des réflexions chez les chercheurs au cours de ces trois dernières décennies sur les modalités d'adaptation de ces outils aux stratégies organisationnelles et à l'environnement économique. L'objectif de cette communication est de présenter les différentes approches de conceptualisation de la performance organisationnelle dans la littérature et l'évolution des OPMS à la lumière de l'approche des parties prenantes.

## Mots clés :

Performance organisationnelle, Système de Mesure de la Performance Organisationnelle, Approche financière, approche des Parties prenantes, modèle cybernétique, modèle hostile.

## Introduction

The notion of performance is currently omnipresent in all organizational development strategies. It is the major challenge for managers of private and public organizations in all sectors of activity. This concept is widely studied and mobilized in research in management sciences their purpose is to improve the performance of organizations (Marchesnay, 1993). However, there is no consensus and "a shared vision" on its scope and contours, which makes this notion "a suitcase word" with fuzzy contours and a multidimensional aspect difficult to define and measure (Melchior Salgado, 2013). The evolution of business strategies towards competitiveness through quality, peripheral services and innovation, new governance requirements as well as the rise of social and societal requirements have made the notion of performance has grown too wide and its dimensions have multiplied; From a purely financial vision, organizational performance has developed to cover today a wider field which touches on the various activities and processes of the organization. The evolution of organizational performance has led to an evolution of Organizational Performance Measurement Systems (OPMS) so that they can take into account its new dimensions. Conventional tools have thus shown their limits. Reflections on the development of these tools have overwhelmed giving rise to new tools or even new approaches to measuring and managing performance. The aim of this paper is to provide answers to the following problematic: **How has the perception of organizational performance evolved and what are the implications of this evolution on the configuration of OPMS?**

This paper will first present the different approaches to conceptualizing organizational performance, and then it will address aspects of organizational performance in light of the stakeholder approach and finally the evolution of OPMS.

## 1. Organizational performance: Conceptual analysis

### 1.1. Etymology

The concept of performance comes from the Latin "perficere" which means the fact of "to make completely, to complete", meaning quite close, in current French, of verb to perfect. The introduction of the word "performance" in the French dictionary dates from 1839, it was borrowed from the English word "performance", derived from "to perform" which itself comes from the old French "parformer" (Domin and Nieddu, 2012).

In Old French, "parformer" meant "accomplish, execute". In English, "to perform" is an even broader concept than the French translation, in addition to accomplishing or executing, also refers to the results obtained as well as the success which one can boast.

The approach to performance in management sciences dates back to the 1960s (MAHIDA, 2016). It has become frequent in researchers since the 1980s (Lebas and Euske, 2007). In this sense, Domin and Nieddu, 2012 emphasize that performance has also been associated with a managerial ideology which has developed since the 1980s.

## 1.2. Definition

Organizational performance constitutes a major foundation for research in management sciences (Salgado, 2013). However, despite its frequent use in this area, this concept still presents ambiguities as to its meaning, its scope and its perception (Salgado, 2013). This term is experiencing a craze but also a confusion in its use (Bessire, 1999). Its contours are imprecise, its dimensions are multiple and its interpretations are diverse. In addition, several researchers have stopped at the fact that this notion is used in the literature interchangeably with other notions such as organizational effectiveness (Bouquin, 2004, Salgado, 2013). Oriot and Misiasek, 2010 emphasize that "*Performance gives way to controversy as much as to polysemy*". It should be noted that in the management sciences, research has been oriented more towards delimiting the contours and dimensions of this multidimensional notion (Bouquin, 2004). Therefore, there is not a single definition or acceptance of performance in management science. There are as many definitions of organizational performance as there are conceptions of the organization and their goals. Thus, we will try through several definitions that we present in the following to make a conceptual analysis of organizational performance.

Several researchers have emphasized the relativity and subjectivity of the concept of performance in their definitions. Lebas, 1995 emphasizes that performance calls for an interpretation, so it only exists if it can be measured and this measurement can in no case be limited to knowing a simple result. Raymond, 2002 in turn insists on the measurement aspect, by linking the definition of performance to OPMS regardless of general perspectives. We understand that performance does not exist in itself and we can only measure it by putting references to this performance to define and limit its contours.

Despite this subjectivity and relativity of the concept of organizational performance, several authors have attempted to define its contours and scope. Lebas, 1995 stressed that *"performance is not only a destination, it is also the journey that leads there"*, therefore, we can only speak and define performance by focusing on its determinants. Several authors agree on this point, emphasizing in their definition the result but also the process that will lead to it. For (Khemakhem, 1993) performance is the fact of achieving the objective set in a relevant manner. In other words, it is the combination of effectiveness and efficiency. For Bourguignon, 2000 Performance is *"the achievement of organizational objectives whatever the nature and variety of its objectives. This achievement can be understood in the strict sense (result, outcome) or in the broad sense of the process"*. For Albanes (1978), performance is *"the reason for management positions, it implies efficiency and effectiveness"*. All these definitions, in addition to achieving the objective set by the organization, pay attention to how to achieve this objective. According to some authors, the organization's performance consists not only in comparing its set objectives and its results achieved, but also in comparing its results with those of its competitors. According to Lebas (1995), a performing organization is one that does better than its competitors in the medium term, ideally on all of the parameters defining performance.

For La Villarmois (1998), a distinction must be made between two dimensions of performance; one objective related to the financial aspects (efficiency and sustainability of the organization) and another subjective linked to other social and societal aspects. The two dimensions are almost independent, and the objective dimension is only a reductionist and incomplete vision of organizational performance.

Other authors have focused on the internal and external determinants of performance in relation to the organization's processes and its environment. For Chandler and Jansen, 1992, Performance is an association between functional efficiency and strategic efficiency. Functional efficiency consists of improving products, purchasing, production processes, marketing function and human relations within the company, and strategic efficiency consists of getting ahead of competitors by positioning themselves in a growing market or by withdrawing from a declining market.

The profound change in the business environment since the early 1980s and the intensification of competition have led to the emergence of a new performance approach focused on the

value-cost couple. For Lorino, 1997 "... performance in the business is all that, and only what, contributes to improving the value-cost couple, that is to say to improving the net creation of value ...". In addition, Lorino explains that "the performance of an activity does not exist. It only exists because activity participates in value-producing chains. Performance management should be seen as a process combining different processes and activities. Each process contributes specifically to the strategic objectives of the company ... ". It should be noted that the two concepts (value and cost) are inseparable according to this vision, so we can only speak of performance by fulfilling the two conditions; increase the value of the product / service and decrease its cost.

From all these definitions, we can conclude that performance can refer to "*the result of an action*" (Bouquin, 2004), to the success of the action, "*level of achievement of objectives*" (Bourguignon, 1997; Burlaud, 1995), or to the modes of obtaining the result "*process*" (Baird, 1986; Burlaud, 1995). It is subjective "*Performance calls for judgment and interpretation*" Lebas, 1995. Therefore, judging whether an organization is performing or not, depends on the perception of performance - in the organization or by the evaluator - and his causal model. In addition, in the same organization, managers can have different perceptions of performance and different judgment criteria according to different models of causality.

## **2. Organizational performance: Different models of conceptualization**

From the conceptual analysis of organizational performance, it is clear that this concept is far from unanimous (Bourguignon, 1997). However, the concept of the organization as a closed system functioning to achieve purely economic and financial objectives is criticized today, even abandoned, in favor of a more complex and open vision of the organization. Four conceptions of organizational effectiveness have been distinguished by Morin et al. (1994); the economic, social, systemic and political conception. The representation of performance will depend on the approach taken. The theoretical view of performance explains the use of certain indicators rather than others (GAUZENTE, 2000).

### **2.1. The economic approach**

This approach is based on the notion of objectives (Etzioni, 1960). The organization is seen as a rational whole oriented towards the achievement of objectives (Goodman et al, 1977). Performance thus refers to the "*level of achievement of objectives*" which is the result of the exercise of responsibilities within the framework of a causal model (Pesqueux, 2004). In this

context, the objectives are the translation of the expectations of the owners of the organization, they are thus economic and financial. Therefore, value creation is the only criterion for the performance of an organization. According to Price (1971), this approach provides solutions to performance measurement "*research on goal identification must precede the use of the suggested criteria*". The apprehension of performance is thus based on objective indicators. However, despite this advantage, the problem of stability of the criteria over time arises (Steers, 1975).

## **2.2. The social approach**

The social approach to performance is based on the recommendations of the school of human relations which places people at the heart of the organization. Bass (1952) stipulates in this sense that the value of an organization resides in that of his human capital. This approach is based on the premise that achieving social objectives achieves economic and financial objectives. Therefore, as noted by Quinn and Rohrbaugh (1981), this approach does not contradict the economic and financial approach, but it emphasizes other conditions necessary for the maintenance of the organization. Morality and cohesion within the entity is the pivot of this approach (GAUZENTE, 2000).

## **2.3. The systemic approach**

The system resource approach (Yuchtman and Seashore, 1967) is an approach that considers organization as an open system, drawing mainly on general systems theory (Bouquin, 2004). This approach emphasizes the relationship between the organization and its environment. It treats organization as a combination of three related processes that condition organizational effectiveness (Yachtman and Seashore, 1967; Connoly et al., 1980), namely a resource acquisition process, a resource transformation process and an output delivery process. Organizational efficiency refers, according to Yachtman and seashore (1967) to "*the capacity of the organization, ..., to exploit its environment in the acquisition of scarce and precious resources [...]*". Performance therefore refers to the ability of the organization to mobilize resources from its environment and to use them to achieve its objectives.

## **2.4. The political / stakeholder approach**

Another approach used to study this concept of organizational performance is that focused on stakeholders. This approach is also based on the conception of the organization as an open



system and emphasizes the satisfaction of these stakeholders as a condition of organizational performance. In this sense, the model of Pfeffer and Salancik (1978), within the framework of their theory of dependence on resources, distinguishes between two concepts which condition organizational performance, namely organizational effectiveness and organizational efficiency. Organizational effectiveness, according to these authors, refers to meeting the needs and expectations of the organization's key stakeholders, who are the source of its social legitimacy. They also pay attention to the concept of organizational efficiency which refers to the way in which the results have been achieved by emphasizing in this sense the optimization of the use of resources. Still using the same stakeholder approach, Connolly et al. (1980) consider the organization as *"a set of internal and external stakeholders (shareholders, employees, pressure groups, laws, the community, etc.) who negotiate a complex set of constraints, objectives and standards"* (Connolly et al, 1980). Organizational performance therefore consists of taking into account the interests of these stakeholders and meeting their expectations according to their weight (Bouquin, 2004). By stakeholders we mean "any individual or group of individuals who may affect or be affected by the achievement of an organization's objectives" (Freeman, 1984). The stakeholder approach, contrary to the logic of the organization's contractual theories (notably that of the agency and transaction costs), tends to attribute a new function to managers. Beyond maximizing economic profitability, organizations also have an ethical obligation to other stakeholders apart from the shareholders (MERCIER, 2001). The organization is here conceived as a *"set of cooperative or divergent interests"* (Donaldson & Preston, 1995), which makes arbitration necessary. Several classifications of these stakeholders have been proposed in the literature in order to deal with this problem. A distinction can be made between internal stakeholders (owners, managers, employees) and external stakeholders (competitors, consumers, governments, etc.) (Carroll & Näsi, 1997), and between primary stakeholders (maintaining formal relations with the organization) and secondary stakeholders (having a potential influence on the organization but which can impact its performance in particular contexts) (Clarkson, 1995,). Pfeffer and Salancik (1978) propose in this sense a two-step analysis, first the definition of critical resources for the organization and then the identification of the actors acting on these resources in order to be able to adopt an effective strategy. Mitchell et al. (1997) propose to analyze the weight of the stakeholder on the basis of three criteria; the power to influence organizational decisions, the degree of legitimacy in relations with the company, the urgency of the rights that stakeholders can claim to exercise over the company.



### 3. Organizational performance: Aspects in light of the stakeholder approach

The notion of performance has long been linked to the economic and financial profitability of the organization (Approach by objectives). Profit, given the weight of owners in the decision-making process, was the central indicator by which to judge the performance of an organization (Saulquin et al., 2007). In this approach, the challenge was to create maximum value for shareholders.

This simplistic approach to the reality of the business has drawn several criticisms. As a result, the performance reading grids have undergone a major evolution which has made it possible to grasp and include as many of the performance criteria as possible in order to better understand and steer it (political approach). In this sense, we stop on the three main evolutions of these grids mentioned by Saulquin et al (2007):

#### 3.1. Organizational performance: A multidimensional construct

The one-dimensional approach that has largely dominated in terms of performance has faced strong criticism (Lebas, 1995; Bouquin, 2004; Dohou-Renaud, 2007). This purely financial logic focuses on the shareholders as owners and neglects the other actors of the organization despite their weight in the latter. As a result, some authors have stressed the need to go beyond this reductionist vision of organizational performance in order to take into account the expectations of the various actors in the organization and to integrate the concerns of its environment according to a more complex and more global approach. . Organizational performance is thus understood as a multidimensional concept according to a global approach which integrates the different stakeholders of the organization as underlined by Marmuse (1997), *"The notion of performance takes on multiple aspects, undoubtedly converging, but which deserve to be approached in a more global logic than the only appreciation of the profitability for the company or for the shareholder"*.

These reflections were behind the emergence of a new concept "global performance" which, beyond being understood by financial indicators, includes indicators relating to the quality of products and services, customer satisfaction, the climate social in the organization, organizational learning, respect for the environment... .. This has led to major changes in the perception of performance and its measurement. By overall performance we mean "the aggregation of economic, social and environmental performance" (Baret, 2006). PESQUEUX (2004) drew attention to the complexity of this concept *"It is a question here of showing all*

*the ambiguity of the concept of global performance as materialization of organizational performance due to the addition to a fuzzy concept -" performance ", with an equally " vague "- " global "qualifier. "*

We therefore conclude that performance is a multidimensional construct that is difficult to measure technically.

### **3.2. Organizational performance: A subjective representation?**

The broadening of the concept of performance to all stakeholders in the organization according to this global approach leads a difference in the appreciation and perception of organizational performance from one stakeholder to the other due to the divergence of their objectives. Shareholder expectations are not the same as those of employees and those of employees are not those of customers and so on. Performance is thus interpreted differently by the various stakeholders of the organization. Performance has as many meanings as parts that use it.

The objectivity of the one-dimensional performance based on the profitability of the company is thus lost in favor of a subjectivity which depends on the party which uses this concept (employees, customers, shareholders, citizens ...). Salgado (2013) points out that *"Performance has as many facets as there are observers inside and outside the organization. It is thus defined by those who will use the information. It only matters (in value) in terms of what the user of that information will do with it. "*

The notion of performance is thus subjective. It depends on each person's perception, taking into account their place and their relationship with the organization, hence these debates on their scope and contours. The challenge facing organizations today is to work while making sure to reconcile the expectations and requirements of the different stakeholders of the organization despite their divergence.

### **3.3. Organizational performance: A management tool**

The analysis of performance according to the classical approach reduces it to a simple measurement tool which is part of a static perspective of the organization reducing its reality (Saulquin et al. 2007). Today, performance is a major concept of organizational development; it is omnipresent in all the speeches of managers and it is the stake of any organization in its development process. It is mentioned as a management tool. It is no longer a question of

measuring performance but of piloting and managing performance. Performance management consists in making the link between the measurement (control) and the corrective actions to be implemented to achieve the strategic objectives of the company via feedback loops with a view to improving performance (Crutzen and Van Caillie, 2010). In this sense, Saulquin et al. 2007 show that performance assessment models are based on a positive relationship between managerial practices and intermediate performance indicators in order to achieve final performance. We can therefore conclude that performance measurement is no longer a simple indicator to measure but a tool for managers to manage the organization.

#### **4. From the cybernetic model to the hostile organizational performance measurement model**

With the evolution of the organizational context and the perception of performance, several researchers have noted that the accounting and financial model of measurement performance is incapable, by itself, of reflecting the level of organizational performance (Kennerly and Neely, 2003), the control approach that governs these systems is no longer adapted to the current context. As a result, the new systems designed, recognizing the multidimensionality of organizational performance, are based on organizational learning as the main axis of performance management.

##### **4.1. Cybernetic Organizational Performance Measurement Model**

Information and indicators taken from financial and accounting statements has long been the main focus of OPMS. In this context, these systems were part of a cybernetic approach which consists in developing self-checking capacities to tend towards the expected objectives according to closed systems. The performance measurement was done using a loop approach leading to successive adjustments. This is based on the comparison of the achievements (measurable) with the objectives (previously fixed and oriented towards the short term), the deviations therefore lead to adjustments. These traditional models are based on feedback systems characterized by three elements, as pointed out by Simons (1995), the a priori setting of objectives and standards, the measurement of results, and correcting deviations from standards. These models correspond to the objective-based approach (economic approach) to organizational performance (Etzioni, 1960). The OPMS were a component of the monitoring and planning process given their role in implementing the strategy (Hatch, 1997; Henri, 2004). According to Burlaud, 2009 this model corresponds to an adaptive and progressive or

adjustment approach and does not allow the change leading to radical developments (Burlaud, 2009).

#### **4.2. Hostile Organizational Performance Measurement Model**

The cybernetic performance measurement model is associated with the Taylorian framework focused on minimizing costs to increase the financial profitability of an organization. However, organizations are increasingly adopting diversified strategies inducing complex processes, thus making it necessary to adapt and question this classic performance measurement model. Hostile models were thus designed in order to take into account the new organizational requirements. Beyond monitoring the implementation of the strategy, these models are focused on organizational learning, which involves an understanding of the internal and external changes that are the result of feedback (Hatch, 1997). This logic extends the role of performance measurement to the reformulation of the organization's strategy (Bouquin, 2004). Unlike diagnostic type control, this approach is based on the interactive use of management control tools and promotes a meeting discussion between managers, subordinates and peers around objectives, achievements and strategic uncertainties (El Haouary & Skouri, 2019).

This approach consists of developing causal models that describe the relationships between the factors that generate performance and the achievement of that performance. This combination of determinants and results allows managers to have the information they need to steer the organization. Indeed, the organization's proactivity depends on their interest in the causes of performance and not only in its results (Atkinson, 1997; Kaplan and Norton 2001).

In this sense, the determinants of performance are related to three main dimensions:

- **Value creation processes** (Kaplan and Norton, 2001; Atkinson et al., 1997; Kennerley and Neely, 2000). They refer to the processes capable of generating value for shareholders and customers according to Kaplan and Norton (2001). For Pfeffer and Salancik (1978), value creation does not only concern customers and shareholders but all the key stakeholders in the organization (Stakeholder approach). The analysis of these processes allows the organization to conceive how it will reach its objectives and to implement its strategy which is in relation with its various stakeholders. This consists in identifying a set of actions organized in process. Kaplan and Norton (2001) identify four major processes in this sense; operational management processes, customer management processes, innovation processes and, finally,

regulatory compliance processes. The activities and the nature of the organization's strategy determine the critical processes to be monitored and evaluated using management indicators.

- **The capacities and resources mobilized in these processes** (Kaplan and Norton, 2001; Atkinson et al., 1997; Kennerley and Neely, 2000). Once the processes are determined, the organization must think about the means and tools which will make it possible to execute these processes and to tend towards the expected objectives. In this context, Kaplan and Norton (2001) show that “The ability to execute internal processes in new and differentiated ways depends on the infrastructure of the company: the skills, capacities and knowledge of the personnel; the technology it uses; and the atmosphere in which he works ”. From this premise, we can identify three types of capital that support the processes, namely human capital (knowledge, skills, etc.), IT capital (technologies, IS, etc.) and organizational capital (shared values, leadership. ...). The organization should establish a situation of its available resources and skills and those necessary to implement its strategy and measure the gap in order to prepare the situation.

- **The contribution of stakeholders in these processes** (Kennerley and neely, 2000). The organization's stakeholders enable the organization to achieve its objectives by providing it with the resources it needs (financial resources, skills and knowledge, technological resources, etc.) and legitimacy (market demand, social legitimacy, etc.). ). The contribution of stakeholders is therefore essential to have the resources and capacities necessary to support and bring the processes to a successful conclusion. The weight of each stakeholder in achieving the organization's objectives depends on its indicator of contribution to organizational performance.

### **Conclusion:**

The review of the literature shows that the notion of performance is progressive, multidimensional, relative and subjective. It therefore constitutes a construct that is difficult to measure. However, despite this problem, recent research agrees that the classic perception of performance and its reduction in a purely economic and financial vision is exceeded in favor of an even broader and global vision which takes into account the vocation of the organization as an open system in permanent relation with the various components of the environment and which should satisfy its various stakeholders (Stakeholder approach). This approach has aroused great interest in the sense that it has made it possible to go beyond the fragmented and incomplete vision of organizational performance in favor of a more global and integrated conception of the latter. However, this approach is the subject of some criticisms, in particular the unilateral vision of the relationships that the organization weaves with its environment, not taking into consideration the reciprocal interdependence between all the stakeholders and the neglect of the dynamics and evolution. in the identification of these parts (Frooman, 1999).

The classic performance measurement models focused on the financial dimension have shown their limits and have been widely criticized for their reduction in the reality of the business. New models have emerged that take into account the full potential of organizational performance in order to better manage it. These hostile performance measurement models are based on the causal link between the determinants of performance and performance results, hence the particular attention paid to the learning dimension, they are oriented towards the short and long term. The determinants of performance are related to the different processes of the organization, its different resources and its different internal and external stakeholders. Several OPMSs have been proposed in this context, such as the stakeholder model (Atkinson and aL, 1997), the performance prism (Kennerley and Neely, 2000) and the Balanced Scorecard (Kaplan and Norton, 1992) which more followers.

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