



# The contribution of management control tools to measuring and monitoring the performance of Moroccan SMEs: the case of the Fès-Meknès region

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**Abstract:** The issue of performance management is currently at the heart of every organization's new managerial strategies. As a result, it is very difficult to limit performance to the two levels of reality to which it refers: performance is both the objective and the main tool of organizations' strategic visions. The analysis of performance as the main objective of private-sector companies is particularly conducive to the implementation of performance measures, linking these two main axes of reality.

In addition, corporate strategy is increasingly focused on improving performance through the use of managerial tools such as controlling. Long considered a cost center, it has become a strategic pillar and an essential lever for organizational performance.

A range of innovative management control tools have been put in place to provide managers with timely, relevant information. These include activity-based costing and management. There are two types of dashboard: the French tableau de bord and the balanced scorecard.

This article aims to assess the contribution of management control tools to performance measurement and management, particularly for SMEs in the Fes-Meknes region.

**Keywords:** Management control; performance; management control tools; small and medium-sized businesses.

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## 1. Introduction

In the era of globalization, the global economy is undergoing significant changes, primarily characterized by the deregulation of various sectors and the evolution of new information and

communication technologies, which present companies with a complex and turbulent current environment.

Since the 1970s, management control and performance measurement in the context of SMEs have continued to generate interest among researchers. Two prevailing schools of thought dominated this period: one emphasizing the mastery of accounting and financial aspects to achieve objectives, and the other asserting that organizational behavior is the decisive factor in achieving these goals.

The globalization of the economy, marked by competition and market instability, business environment uncertainty, and inherent risk factors, has transformed business performance. It is no longer solely determined by productivity, efficiency, or return on investment but has become multidimensional through the integration of other characteristics that make it complex, comprehensive, and increasingly challenging to define. Kaplan and Norton (1992) were able to formalize a performance management model that utilizes physical indicators, not necessarily produced by the company, in addition to other environmental or cross-functional indicators. Such a management and change management tool provides a synoptic representation of an organization's past, present, and future performance (Chiapello & Delmond, 1994).

Before writing this article, we conducted a retrospective analysis of the evolution of management control and the concept of performance over the decades, supported by the scientific literature devoted to it (Tahrouche & Chahdi, 2023). We revisited the successive approaches, defining management control as a discipline. Bouquin, considered the father of management control in France, defined it as "the set of devices using information systems and aiming to ensure the coherence of managers' actions." According to Bouquin, in this definition, management control allows for the evaluation of managers' actions. Additionally, we discussed the concept of performance in the field of management science. Performance can be considered a "core concept" capable of taking on various meanings and applications in a variety of domains. For over thirty years, the idea of performance has also evolved significantly in terms of managerial acceptance.

Today, a high-performing company is one that has the best brand image, the highest customer satisfaction rate, one that succeeds in preserving and maximizing its human capital, and more. The primary question addressed in this article is to understand what performance encompasses. Therefore, the term "performance" in management control is also ambiguous. However, it is

essential to recognize that management, or the organization within an organization, is the true arena of performance. These individuals are entrusted with the challenging and laborious task of measuring and reporting on performance at various hierarchical levels.

To address the issue raised in this article, it is necessary to explore management control tools that can assist in measuring and managing performance, including methods for calculating and measuring performance, such as the full-cost method and the ABC method, as well as the dashboard as a performance management tool.

The second part describes the methodological framework that led to the development of the questionnaire and the conduct of the survey, as well as the research field: 120 Moroccan SMEs located in the FES MEKNES region, notably the city of FES. Measurement variables are described, as well as the questionnaire format, the approach to its utilization, the formulation of hypotheses, and the results of our study. The third part is dedicated to the discussion of the results.

## **2. Management control and performance management**

### **2.1 Management control and performance management**

#### **2.1.1 Management control as a discipline in management science**

Management control as a discipline appeared in 1965 with Robert Anthony professor at Harvard Business School and who is considered the “unquestioned father” of the discipline. Bouquin H. (2010). His theoretical work laid the foundations for the theory of modern management control (Otley, D. (1994)).

Since its inception, the concept of management control has been conceptualized in the United States and Europe, and researchers find it difficult to define the term clearly. The different perspectives from which researchers approach their research have led to such variations in definitions.

For this reason, we seek to expose the distinctive definitions of management control and its related concepts.

The most cited reference in the definition of management control is Robert Anthony. In the classical 1965 definition, management control appears as “a guarantee that the resources entrusted to a manager are not wasted. According to Gervais (2009) this definition brings out several concepts:

**Process** : Management control is both a process and a structure.

**Manager:** control requires the intervention of two categories of managers, operational managers and functional managers.

The former adopt action plans for achieving the objectives, the latter collect and summarize and present information useful to the process.

**Objectives:** are set in the formulation of the strategy.

**Efficiency:** The sum of the outputs achieved (result achievement) per unit of input (resource) committed.

**Efficiency:** can be understood as the optimal relationship between means and resources used to the goal.

**Relevance:** The link between objectives and means raises the problem of relevance.

**Resources:** include financial, human and technical resources.

Robert Simmons, also a professor at Harvard University, went further and considered management control as "the formal information-based processes and procedures that managers use to maintain or modify certain configurations of the organization's activities". In this regard, Simmons is concerned about the information he considers the raw material for management control.

Moreover, this definition reverses Anthony's classic vision that control systems are responsible for directing the execution of the business strategy.

For Simons (1995), control systems are the way managers guide their companies towards strategy formation. He thus sees the management control system essentially as a means of successfully implementing the strategy.

For Simmons, the corporate strategy is controlled by integrating four control levers: the diagnostic system, the interactive control system, and the belief system and the boundary system. The power of these strategic building leverages lies not in their individual use, but rather in their complementarity.

There are other management control references, In 1982, the General Accounting Plan defined management control as "the set of arrangements taken to provide managers and various managers with periodic quantified data that characterizes the operation of the company. Comparison with past or forecast data may, where appropriate, encourage leaders to quickly initiate appropriate corrective action.

Otley (2005), considers the management control system to be “the formal and informal mechanisms and processes used by organizations to measure, monitor and manage their performance, to implement strategies and ultimately to their overall goals.”

Considered as the "father" of management control in France defines management control as "the set of devices using information systems and aimed at ensuring the coherence of the actions of managers". For Bouquin, in this definition, management control provides a basis for evaluating the actions of managers. in management science, performance has other meanings, so we're going to look at the concept of performance in management science.

## 2.2 The concept of performance in management science

Performance in management sciences is generally seen as achieving or even exceeding the goals of the organization. According to Schier and Saulquin, performance involves both a value judgment on the final result obtained (positive or negative) and the approach used to it.

However, performance is sometimes associated with concepts similar to efficiency or efficiency.

According to Saulquin et Schier, the concept of performance has a variety of meanings depending on the individuals or groups that use it. Performance could be the profitability or competitiveness of the company for a manager, the working climate for an employee, and the quality of services for a customer. It is an over-determined concept due to the multiplicity of possible approaches, and curiously, it remains uncertain due to diversity of groups that make up the organization.

However, today, the term "performance" has become commonly used to describe many aspects of our societies, thus generating a passion for performance.

Bourguignon also explains that the use of the term performance in the areas of management reveals various meanings that he tried to group into three classes according to its original meaning.

- Performance "**resultat**" which must be brought closer to an objective. Performance is "the level of achievement of objectives".
- Performance "**action**" makes a distinction between competence (capacity to act, to produce a production) and performance (real production). As soon as it was possible to see the transition from potential to achievement, there would be performance. As a result, acceptance of performance was part of the process rather than the result alone.

- Success is not immediately associated with performance because it is necessary to consider the more or less ambitious nature of the fixed goal and the social criteria for success evaluation. As a result, evaluation categories are introduced with reference to a reference. A performance is not good or bad in and of itself. A same outcome may be viewed as a strong performance if the goal is ambitious or a weak performance if the goal is modest.

We may get the conclusion that the concept of performance in the field of management sciences encompasses the concepts of a process, an action, and a result. Simply said, performance is an evaluation of the results of an action, or, to put it another way, it is the outcome of an action. Another way to look at performance is as a process that results in success. Finally, performance may be understood as a theoretical approach with several facets.

In conclusion, performance may be thought of as "a hard nose" with the ability to take in several senses and be applied to a variety of fields.

Since more than thirty years ago, the idea of performance has also changed, evolving fundamentally in terms of its managerial acceptance.

Today, a successful business is one that has the best brand image, the highest customer satisfaction rate, successfully preserves and maximizes its human capital, etc.

### 2.2.1 Summary of different perceptions of performance.

**Tableau 1 : The Different Perceptions of Performance**

<b>Authors</b>	<b>Perceptions of performance</b>
Fayol H.	The successful organization is the one that manages to do better with the same effort.
Georgopoulos B.S. et Tannenbaum A.S	Organizational performance is the degree to which an organization, as a social system and with certain resources and means, achieves its objectives without wasting its resources and resources without demanding effort from its members.
Seashore S.E. et Yutchman E.	Performance is the ability of an organization to exploit its environment in the acquisition of scarce and essential resources for its operation.
Mahoney T.A. et Weitzel W.	Performance is efficient and productive action.
Lewin K.	Successful groups are those who are more creative than others and more productive.
McGregor D.	Organizational performance is measured by achieving organizational goals and optimum use of human resources

Likert R.	The performance of an organization can be measured by its economic success and the quality of its organization.
Argyris C.	Performance is the integration of individual and organizational goals
Klein C.	Financial performance is defined “... as the conquest of an additional market share, the signing of a major international contract, the purchase of another company, an active stock market policy,... depending on the interests of the various economic agents involved...”

(Source : Tchankam (1998), p.53)

Thus, despite its abundant use, the term performance is very rarely explicitly defined, even in works whose performance is clearly the subject of central study. (Tchankam, 1998). However, the lack of homogeneity in performance measures calls into question the validity of this concept. For this reason, we will look at what the concept of performance means for management control.

### 2.2.2 What is covered by the performance concept for management control

The term "performance" has been widely discussed in management control literature. This may be due to the ambiguity and diversity of meanings that can be given to this term depending on the context.

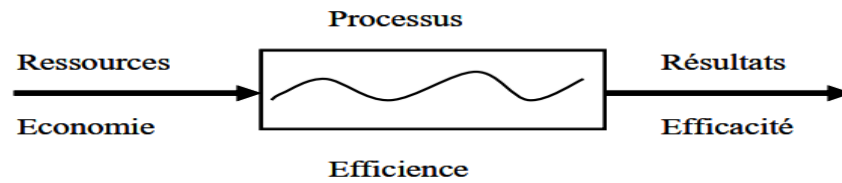
In common acceptance, performance means an “exploit,” a “Success.” To be successful is to be competitive, to results that are superior to other people, other individuals or to pre-established goals.

Moreover, Bouquin (2004) recalls that in French, the word performance refers to the idea of an exceptional achievement, whereas it is used in management control, by reference to its meaning in English, only to designate a result. This result is primarily used to compare achievements with expectations or forecasts.

Recently, there has been a debate on the definition of the word “performance” in the field of management control, with two opposing views. The first is to criticize the use of this term only for short-term cost and profitability indicators by advocating the introduction of other operating measures. The objective of the other movement was to “putting forward a more modern version of what was called excellence in the 1980s” (Bouquin, 2004), and thus to return to the old significance of performance in France.

In short, performance for management control can be considered as “the impact of an activity, a centre of responsibility, a product, etc., on the overall performance of the company”. Bouquin, H (2004). This author proposes a detailed representation of performance, as a process, divided into three elements:

#### Figure 1 : Bouquin, 2004, p.63



Bookin then defines the elements of this process as follows: economics is to obtain resources at the lowest cost ; efficiency is to maximize the amount of goods or services obtained from a given amount of resources.

Finally, efficiency is the achievement of the objectives and objectives pursued. To measure performance is to measure the three dimensions that make up it.

Other definitions of the term in management control have emerged. For example, BOURGUIGNON A. (1997) proposes a definition of performance in control, which she considers “as the achievement of organizational objectives irrespective of the nature and variety of these objectives. This achievement can be understood in the strict sense (result, accomplishment), or in the broad sense of a process that leads to the result (action).

So the term performance is also polysemic in management control. However, it must be acknowledged that performance resonates fundamentally in organizations within an organization, that is, in management. The latter have been charged with the difficult and arduous task of measuring and reporting on performance at different hierarchical levels.

Organization: The more enterprises have internalized this concept of performance, the more important enterprise management has become within the enterprise.

Currently, performance measurement is one of the only areas of evaluation, comparison and choice that can both reduce arbitrary decisions and inform about the relevance of organizations and their programmes.

### **2.3 Managing performance using management control tools.**

A management controller must imperatively use management controller tools, which include tools for performance measurement, cost estimation, and management, in order to resume the monitoring of performance.

#### **2.3.1 Management Accounting: Cost Calculation**

In the 1930s, this traditional method of analytical accounting emerged with the aim of calculating the cost of revenue by combining the various intermediate costs (purchase cost, production cost and distribution cost).



Two tools, Activity Based Costing (ABC) and Objective Costing, were proposed in the 1980s to help American companies cope with Japanese as the American model seemed to collapse.

### 2.3.2 The ABC Method: A New Modeling of the Organization

The company is no longer perceived as a set of resources grouped into management units that only need to maximize efficiency independently of each other in order to succeed in meeting economic and competitive challenges. It is now a set of related activities that create networks called processes to which customers and suppliers can be connected.

The ABC method appeared in management accounting schools in the 1980. The singularity of this method lies in several factors (Gervais, 2009):

- Analysis centres are replaced by “activities”. The distinction between main and auxiliary centres appears to disappear. The aim is to link as many costs as possible directly to the products and cost objects.
- Work units are now cost inducers and translate a causality into resource consumption where work units were only correlations.
- The range of inductors is enriched. In addition to volume inductors, which often retain their relevance, there are non-volume inductors that better reflect the actual work of companies.

Companies can benefit from several aspects of the ABC method. According to Bernard & Simon (2010), prioritizing performance means replacing control of resources and costs with control of value creation, i.e. activities and processes. The ABC method therefore focuses on the evolution of the cost of value-creating activities.

Therefore, the main advantages of using this method are as follows:

- **Precise cost allocation:** The ABC method allows a more precise cost distribution to the different activities of the company. This provides better visibility of how resources are used and enables more informed decision-making.
- **Identification of high value-added activities:** By analyzing costs by activity, the ABC method helps to identify the activities that generate the most value for the company. This enables us to focus our efforts on these strategic activities and to allocate resources optimally.
- **Cost management:** By understanding how activities consume resources and generate costs, the ABC method helps to better manage costs and identify opportunities for optimization. This can lead to significant cost reductions by eliminating or improving non-essential activities.

- **Strategic decision making:** The ABC method provides valuable information for strategic decision-making. It allows you to compare the costs and profitability of different activities and to assess the impact of different options. This helps policymakers to rank initiatives and allocate resources more effectively.
- **Improving profitability:** By identifying and improving high value-added activities, the ABC method contributes to the overall improvement of business profitability. It helps to optimize processes, reduce unnecessary costs and maximize value creation for customers.

It should be noted that the implementation of the ABC method may require data collection and modeling efforts, as well as the involvement of various stakeholders in the enterprise. However, the potential benefits in terms of cost management, performance and strategic decision-making make it a valuable method for many organizations.

### 2.3.3 From the ABC to the ABM

Activity-based management (ABM) is a method for identifying and evaluating a company's activities, using the ABC method to perform a value chain analysis or reorganization aimed at improving strategic and operational decisions within an organization. (Kennedy, T., & Bull, R.(2000).

The information used in an analysis (ABM) is derived from activity-based costing, where charges are assigned to cost objects based on their use of activity factors. Michel Gervais defines the cost object as "a significant part of the enterprise for which a cost measurement is considered useful. It can correspond to a product, an order, a project, a customer, a department, an activity... Gervais (2009).

Here are some examples of how ABMs can be used:

- ✓ Determine the total profitability of a new product, based on its sales, warranty claims and repair time required for returned goods.
- ✓ Determine the total profitability of a customer, based on his/her purchases, sales returns and the use of customer service time.
- ✓ Determine the total return on R&D based on invested funds and the results of new products developed

### 2.3.4 Le target costing

Target costing (cout cible) was introduced in 1965 at Toyota and developed in Japan in 1970. According to Yukata Kato, it is a system of strategic profit management that includes a comprehensive cost-reduction plan that uses "value engineering" and diversity-reduction

techniques in concept development as well as "Kaisen de cost" (cost-reduction policies) in production.

According to Robin Cooper (1995), the goal of target costing is to determine the cost of manufacture of a proposed product in such a way that, when the product is sold, it will provide the desired profit margin. Cooper claims that the target costing method is a method of cost calculation.

### **2.3.5 Budgetary control**

Philippe LORINO defines the budget as follows: "The budget constitutes the one-year action plan. It must project and detail the operational plan in the near term, ensure the closure with the forecast accounts and create the framework for a good feedback on the experience in the follow-up to the action (retroaches from the experience on the budget, operational level and on the strategic vision)" **Lorino P.** (2001).

Budgetary control is there to secure the way of business by comparing achievements from general accounting and management accounting to forecasts from budgets

### **2.3.6 The edge table**

According to P. Lorino, the edge table fulfils two roles:

A balancing function is responsible for ensuring an acceptable balance between continuity and change.

A coordinating function is to ensure an acceptable balance between individual initiatives and collective rules within the organization.

According to Mr. Leroy, the scoreboard is a synthesis and educational presentation of management indicators that enable a manager to monitor the achievement of the objectives of his management unit. Thus, it is a selected set of complex data whose usefulness is unique to a decision maker.

LORINO defined a performance indicator as "information to help an individual or more generally a collective actor to guide the course of an action towards the achievement of an objective or to enable it to evaluate its outcome" Lorino P.( 2001).

Kaplan and Norton have proposed the concept of a prospective scoreboard (B.B.P.) as a strategic steering tool for evaluating performance in four areas: financial results, customer satisfaction, internal processes, and organizational learning.

The TBP is not only a tool for measuring “operational” performance, it is also a real strategic management system for deploying the company’s long-term strategy.

“T.B.P. translates the vision and strategy of the company into objectives and indicators articulated around the coherent set formed by the four axes. It allows to track both the desired results and the processes that enable them to be achieved” A. Bouvier “Problematics of the piloting of dashboards”

### 3. Methodology de recherche et results

#### 3.1 Research Methodology

##### 3.1.1 Data collection

Field data was collected through a questionnaire from the executives, managers or SME leaders of our sample. The questionnaire was administered to 120 SMEs distributed across the city of FES. To ensure a satisfactory level of participation in the survey, 28 questionnaires were returned (response rate of 23%).

The sample consists of industry companies, which are most represented (66%). Commercial companies (23 per cent) followed by service companies (11 per cent). The following table shows the nature and extent of the study sample activity

**Table 1 : Business areas of SMEs in the study sample.**

Nature of the enterprise	Percentage	Activity areas
<b>Commercial</b>	23	Automobile marketing; Pharmacy and construction equipment; Distribution of fruit and vegetables; Sale of oil purification appliances (household appliance).
<b>Industrial</b>	66	Food industries Textile industry Clothing industry Paper and cardboard industry
<b>Services</b>	11	Insurance, transportation and car rental; Education and training Lawyers; Accountants; Architectes;

**Source :** Compiled by the authors

##### 3.1.2 Description of the questionnaire

The questionnaire consists of two parts: The first aims to identify general information about the company. In this part, we seek information on the manager's level of education, the legal status

and size of the company managed, the staff employed, and sales. The second part aims to assess the contribution of management control to the measurement and management of company performance.

### 3.1.3 Formalization of hypotheses and research model

Our model has four explanatory variables: manager profile, company size, legal status and type of activity. These variables are independent in our research model, while the management control tools - the full-cost method, UVA and the ABC method and the dashboard are dependent variables.

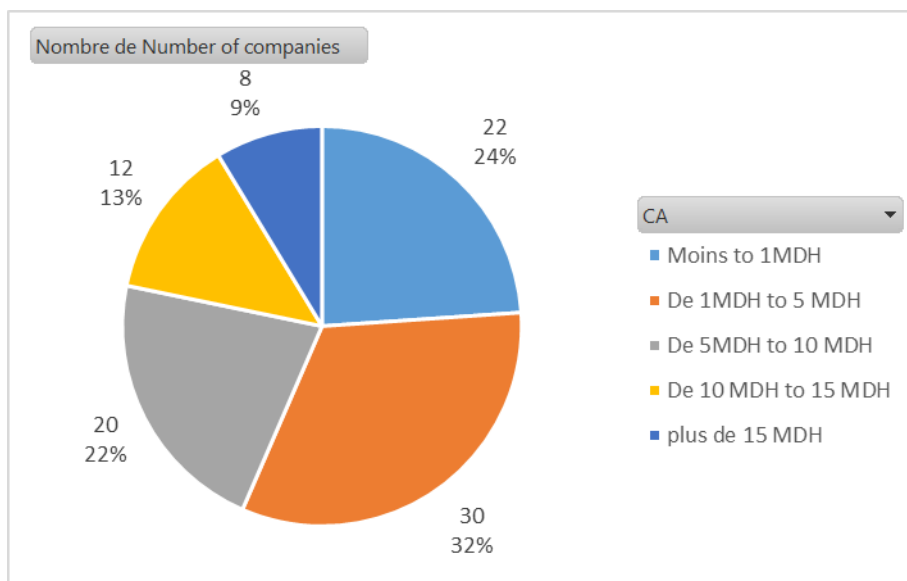
At this stage, our research hypotheses are as follows:

- ✓ If the size is large, the sector of activity industrial, the level of education of the manager high, the legal status Sarl and the large number of employees, SMEs use the ABC method to measure performance.
- ✓ If the size of the company is large, the sector of activity industrial, the level of education of the manager high, the legal status SA and the number of employees high, SMEs use the French dashboard to monitor performance.
- ✓ If the size is small, the type of activity service or trade, the level of education of the manager is modest, the legal status of the company SARL and the number of employees small, SMEs use the full cost method to measure performance.
- ✓ If the size is small, the type of activity service or trade, the level of education of the manager is modest, the legal status of the company SARL and the number of employees small, the SMEs use no tools to monitor performance.

### 3.2 Analysis of data and study results

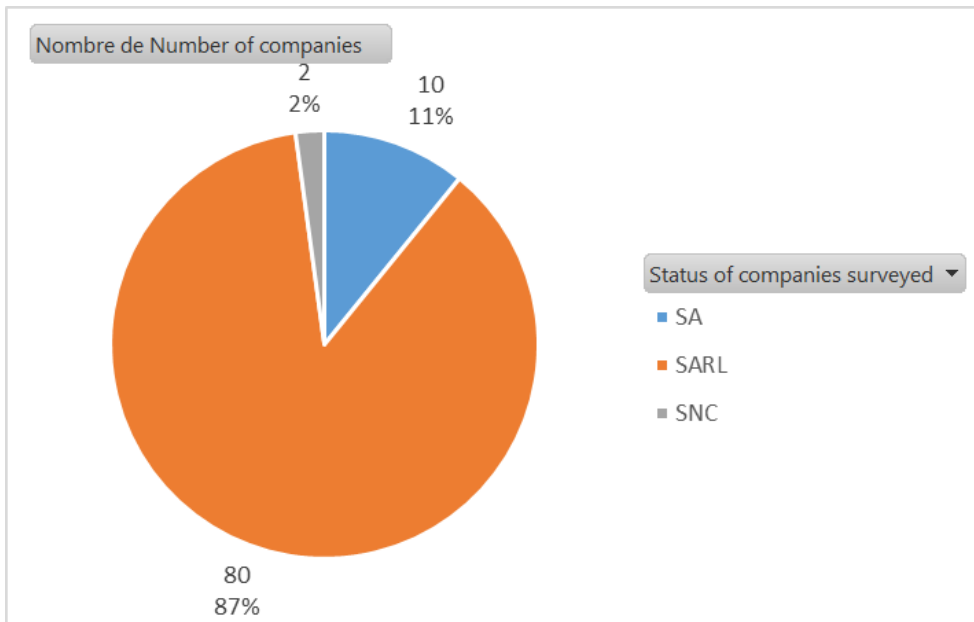
The main characteristics of the companies surveyed can be presented in the figures below:

**Figure 2 : Information on the organization and sales of the companies surveyed**



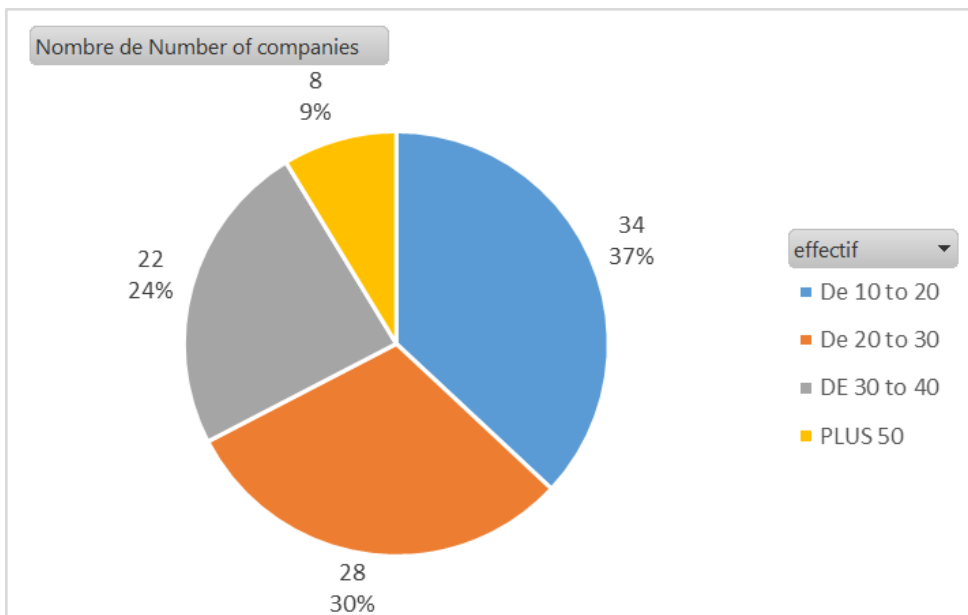
For 78%, turnover is less than 10 MDH. It is higher than 10 MDH for only 22%.

**Figure 3 : Status of companies surveyed**



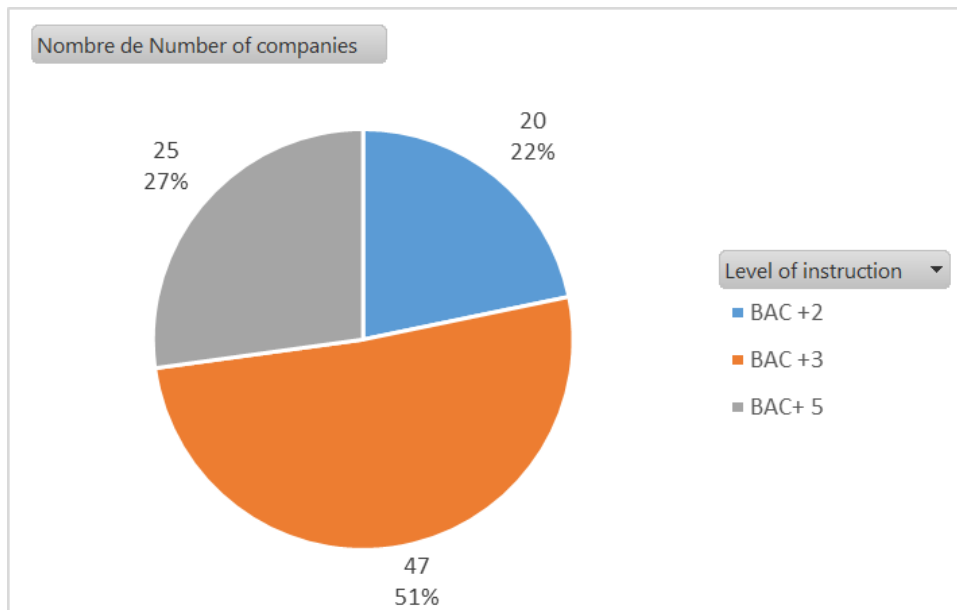
According to this figure, most of the companies surveyed are SARLs (87%), and the other category is SAs (11%), the remainder being sole proprietorships.

**Figure 4 : the number of persons employed in the companies surveyed**



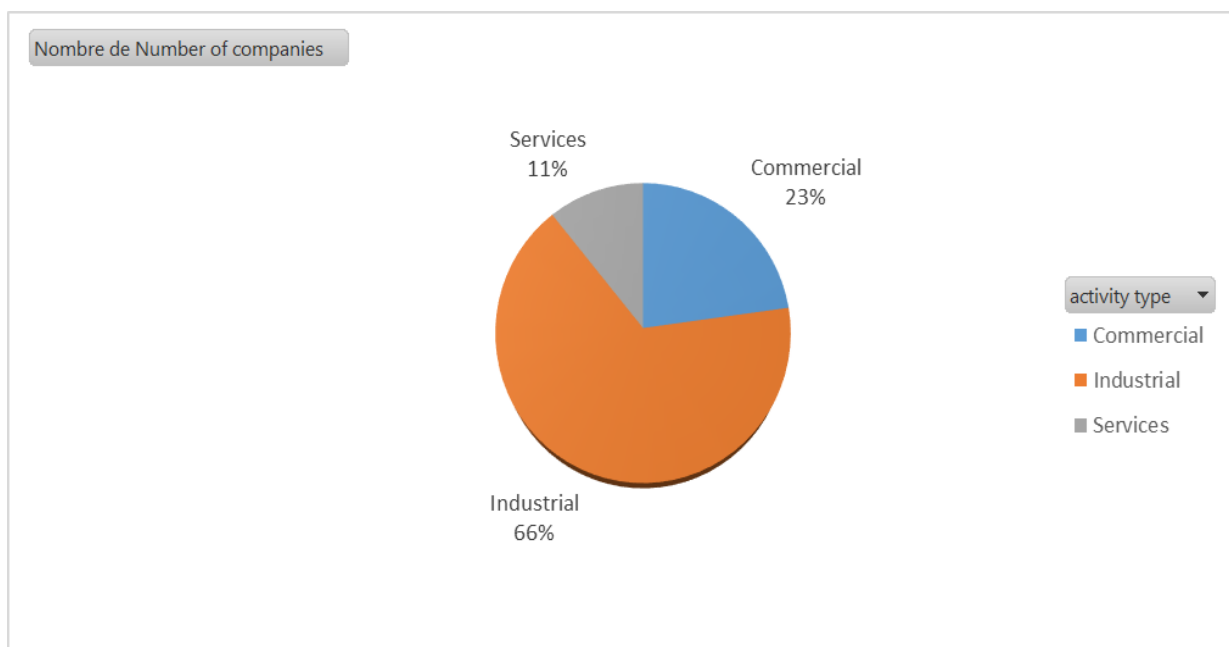
Thus, 37% of companies employ between 10 and 20 people. 30 per cent of them have between 20 and 30 people and 24 per cent have a workforce of between 30 and 40 people The rest, which is 9%, have more than 50 people.

**Figure 5 : the level of instruction of managers**



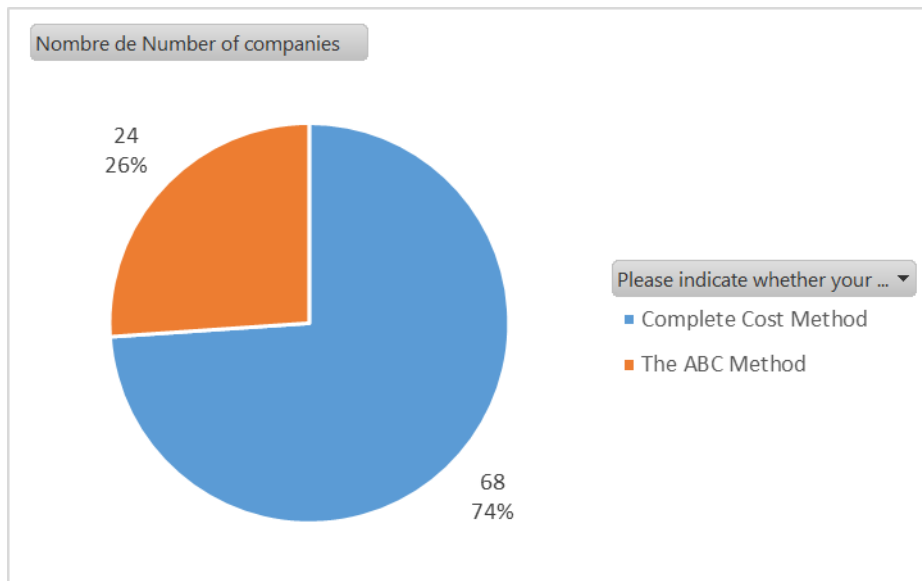
Moreover, the level of instruction of the executive is dominated at the height of 51% of SMEs by those of BAC+3, 27% have a degree of MASTER and the remaining 22% are a Diploma of BAC+2.

**Figure 6 : The activities of the companies surveyed**



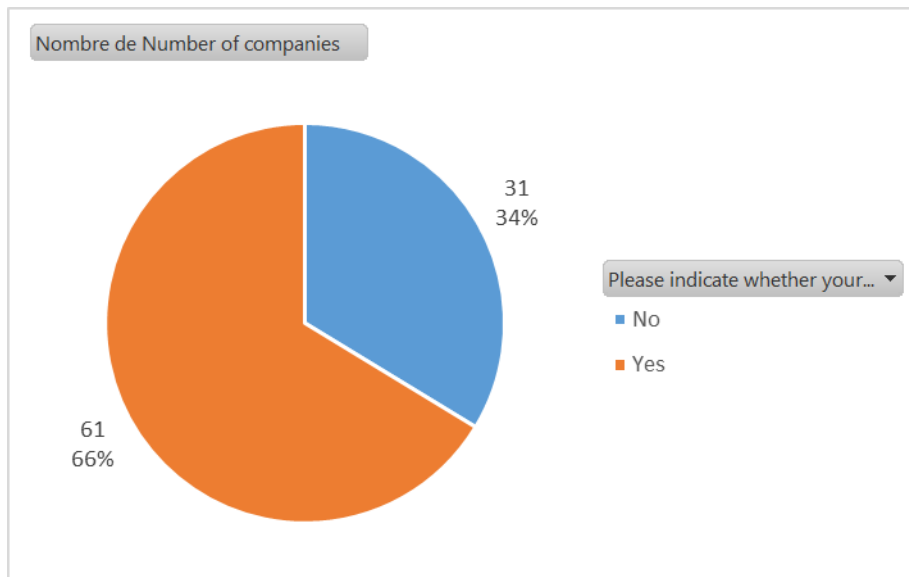
As for the nature of their Business, 66% operate in services and industrial activities, compared to 23% in commerce and 11% in service.

**Figure 7 : Cost calculation methods**



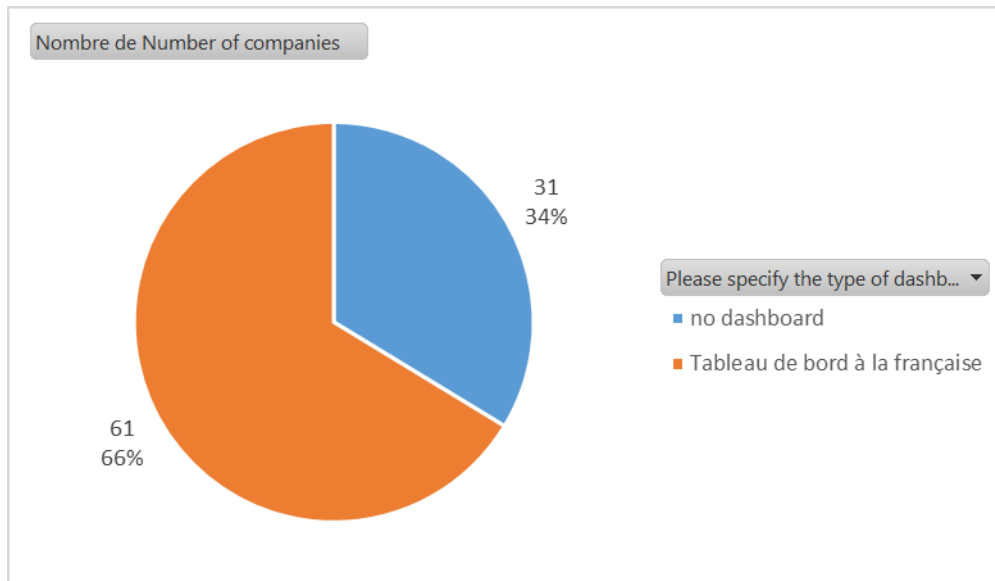
As far as costing methods are concerned, most companies use the full-cost method (plus 68%) and around 24% use the ABC method.

**Figure 8 : Management dashboard**



Of the companies surveyed, 66% use a dashboard and 34% no dashboard at all.



**Figure 9 : The type of dashboard used**

Among those surveyed, 61% use a franchise scoreboard and the other half do not use any scoreboards.

#### 4. Discution des resultats

More than 94% of PME are Sarls, with a turnover of less than 10 million dirhams for 78% of the companies questioned, and an employee base of less than 30 for 67%, and they operate in the fields of industry, commerce, and services. Additionally, they claim to have established performance goals and see their economic environment as dynamic or unstable. In the majority of PME, the use of computers for data collection and decision-making is therefore widespread. Additionally, the majority of PME still have limited access to ERP and planning software.

##### - Practice using performance measurement tools

The full-cost method provided by cost accounting is used as a management tool, a means of monitoring and examining internal flows and producing information suitable for decision-making.

Other research has shown that the use of full costing enables the company to:

- Present a management control tool;
- Detail the formation of costs attributed to each production phase of a product;

- Facilitate the control and improvement of financial performance through the calculation and analysis of costs S. Diop et al (2015);
- Empower operational staff

Moreover, the transformation of industrial accounting into analytical operating accounting, then from cost analysis to cost control. It provides a forward-looking vision to help managers, and a vision of performance measurement, so the valuation of mobilized resources that are subject to a cost remains the object of this method. The full-cost method can be used for a number of purposes: pricing, management control training and corrective action. This method produces information that can be used to support decision-making, guide results and promote control.

Activity Based Costing (ABC) was treated by Harvard professors as a tool to help American companies cope with Japanese companies and the inadequacy of traditional accounting. For X. Bouin et al (2000), in a company that produces several products or services, batches of small or variable size. The activity-based approach consists in attaching each result to a series of actions or activities (Bouquin H., 2003). It enables activities to be mastered and performance to be steered by process organization, in other words, the achievement of the desired result P. Lorino (1991). The ABC approach provides the company with a guarantee of the homogeneity of the data collected from the various departments, in order to regulate the lack of coordination and consultation of information on the costs of the various departments, as well as non-comparable and non-consolidated information. This method provides a means of measuring and steering financial performance, but it is still not widely used by SMEs in Morocco.

#### - **Using the dashboard to manage performance**

For the surveyed businesses that employ Dashboards, this accounts for 66% of them. Revenue figures, major expenditure items, current and foreseeable orders primarily constitute internally sourced information. Only one executive showed significant attention to macroeconomic data and the evolving unique capabilities of their company.

Dashboard practices within SMEs in Morocco may vary depending on the company's size, industry sector, and the maturity of its management and technology infrastructure. Nevertheless, here are some general practices that can be observed in many Moroccan SMEs:

Use of financial dashboards: Moroccan SMEs tend to use financial dashboards to monitor their economic performance. This may include indicators such as revenue, profit margins, costs, cash flows, etc.

Human resource management: SMEs recognize the importance of human resources and sometimes use dashboards to monitor personnel-related indicators, such as turnover rate, productivity, labor costs, etc.

Operational dashboards: Some SMEs use dashboards to track daily operations, such as project management, production, task tracking, etc.

It is important to note that the adoption of dashboards can vary from one company to another. Growing SMEs or those looking to enhance their management capabilities tend to invest more in sophisticated dashboard systems. However, even smaller businesses can benefit from simple dashboards to monitor their key performance indicators.

Finally, it is essential for Moroccan SMEs to consider the specifics of their industry, market, and business objectives when deciding on the type of dashboard to implement."

## 5. Conclusion

Nowadays, management control plays an important role in performance measurement and management, and is generally a monitoring tool that reflects management expectations. The roles, interventions and directions of management control within companies have been addressed by the theoretical currents of organizational management. R Anthony, the father of management control (1965 and 1988), is quoted as providing two distinct definitions of controlling. The first is that CDG ensures that managers use resources effectively and efficiently. The second is to assure managers that objectives are achieved in line with strategy.

This work examines how management control tools can be used to drive performance. The FES MEKNES region is where this study is being carried out.

In several respects, our research shows that management control tools are useful for improving the performance of SMEs in the FES MEKNES region. Thus, the problem is formulated as follows: **"To what extent does management control contribute to measuring and steering the performance of Moroccan SMEs?"**

Our literature review shows that various factors and contexts affect the concept.

On the one hand, the conceptual limitations of our research are linked to the way we have constructed the variables of the CDG function based on organizational theories in a general framework, and on the other hand, the object field of our research is limited.

The aim of this research is to deepen research into management control for SMEs in Morocco. In the FES MEKNES region, the conceptual research model tested in SMEs relates management control tools to SME performance.

In light of the results of this work, we believe that future studies would focus primarily on additional methods to help companies improve their overall performance measurement. Other avenues of research worth exploring in our work would cover a number of topics and would be crucial. It would therefore be fascinating to study overall corporate performance and development within a broader framework relating to the business environment. After all, it's not just about the economic dimension. It makes sense to take into account the environmental and social dimensions of appropriating performance measurement and management tools.

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