

Managerial Control: Strategic Tool for the Maintenance of the Performance of the Teams

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To reconcile the interest of the individual, the society and all the actors, in a world under high competitiveness, complex and inter-connected, the concept of management control emerges. The management control has for mission the active contribution to the global piloting of the organization, in a prospect of improvement of the performance. Indeed, it is about a facilitator of the generalized decision-making. So, the objective is to discover how the management controller plays an important role in the effective modeling of the management of the economic information, and can even dare to hold the title of member of the strategy and the follow-up of his efficiency. The ground of study is The Moroccan SME- Small and medium sized enterprise (we visit 260 Moroccan companies). The adopted epistemological posture is the positivism posture, in the frame work of an hypothetical-deductive approach (theoretical and empirical study). In our present article, we shall try to raise some reports on the current state in the Moroccan context. We shall wonder about the capacity of the management controller to play an important role and to represent a real lever allowing the company to aspire to its sustainability. Finally, we shall suggest some avenues for reflection to reorientate our reflection towards the role of the management controller in the preservation of the performance of the teams.

Key Words: Management control, management, strategy, performance, team

Introduction

To reconcile the interest of the individual, the society and all the actors, in a world under high competitiveness, complex and inter-connected, the concept of management control emerges.

The management control has for mission the active contribution to the global piloting of the organization, in a prospect of improvement of the performance. Indeed, it is about a facilitator of the generalized decision-making. Thus, the financial controller plays a significant role in the effective modeling of the economic information management, and can even dare to hold the title of “main element” of the assistance to the implementation of the strategy and the follow-up of his effectiveness.

In this sense, the controller becomes pilot, in order to set up its strategy for an effective control. The contingency, as well on the level as of powers of the actors, as of the structures or hierarchical fastening seems to have considerable influences on the place and clarifies the influence of the management audit on the management of the organizations. It is thus generating indicator facilitating the decision making of the operational managers. In certain cases, when the controller is attached to the head office, the financial controller becomes itself to manage.


It is true that several focus their attention only on the calculation and with the management of the costs. However the discipline presents this fantastic

virtue to establish the link between a financial and operational approach and an organizational and human orientation even if often, it is made marginalize in the field of research because insufficiently underlain by statistical models, the financial controller becomes thus itself to manage.

In our present article, we will try through a theoretical and empirical study within the framework of 260 Moroccan companies, especially of SME, to draw up some reports on the actual position in the Moroccan context. We will wonder about the capacity of the financial controller to play a part “pionnier”, and to represent a real lever allowing the company to seek its sustainability. Lastly, we will suggest some lines of thinking to reorientate our reflection towards the role of the financial controller in the maintenance of the performance of the teams.

Role of the Management Control in the Improvement of Management in Moroccan SME

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Management control as a managerial strategy of improvement of performance

The management control and more precisely “management” as a science of the action, are taken (as De Geuser and Fiol affirms it, 2002), in dialogical opposing disturbing it complexity of the situations to essential simplification for the action.

The managers certainly, in complex situation, tend to resort to solutions and to focus themselves on a limited perimeter of the situation, to take refuge behind certainly without realizing that they are only perceptions.

This simplification and this fast passage to the action can carry out in certain cases to major concern. However as Fiol and De Geuser (2005) affirms it, this dialogical between simplification and complexity always constituted one of the main challenges of the management control.

In this direction, the tool for control management, as a system will be able to contribute to this simplification, even if at the bottom we note the internal paradox of the instruments of management control, carriers at the same time of a requirement of cognitive complexity and pragmatic simplification.

For Zaleznik (1976), a leader is either leader, or manager; he cannot be both at the same time. This vision of the leaders was certainly attenuated by Kotter in 2001: the companies would need as much leaders as managers because the first are necessary in the steps of change, whereas the seconds are essential in those of stability.

This dual apprehension of the leader is not stripped of influence on the image of the discipline of management control. Several authors focused on the importance of the reflection on the concept management control, from the managerial and strategic point of view.

Anthony in 1965, affirms that “the management control is the process by which the managers obtain the insurance that the resources are obtained and used efficiently and efficient for the realization of the objectives of the organization”. It is thus turned towards the performance, it must thus make it possible to be effective, achieve the goals, to be efficient, by minimizing the means put in work.

A few years later, in 1988, Anthony specified his definition : “the management control is the process by which the managers influence other members of the organization to implement the strategies of the organization”.

The function of the financial controller becomes more managerial, more behavioral, since its function requires influence! Its missions become less constraining and more turned towards the communication of the main trends. And if the team has as captain a true mentor, it will be only powerful with the continuous one.

Indeed, it is about an act of management, because the control is not exerted solely on one specific level, but can extend to the organization. In the implementation of the strategies, the management control aims at the economy, but also efficiency and the effectiveness.

We wish here to focus more on the performance of the teams, and thus, their effectiveness will result in the attack of the objectives, the threshold of attack of the objectives will be in the standards, not to say perfect. As regards the efficiency of the team, it is insofar as the team is able to minimize the means put in work to achieve the goals. However, if the financial controller is “a guard of the temple”, it will take care of the corroboration of all the actors for the maintenance of their performances. It will be thus Communicator, pedagogue with the service of the maintenance of the performance of the teams. According to our empirical study, the financial controller, plays the part of a reality manager. He animates the work forces, animates the think tanks, and trains the users with the exploitation of the documents (thus he plays the role of consultant/ Coach).

Why the behavioral aspect is with our important direction at this stage? The answer was offered to us following our empirical research task within the framework of 260 Moroccan SME. We can affirm according to our study that if the financial controller acts as a communicator/ trainer of the operational ones, this act makes it possible to make accept the various changes and the new tools. In this high competitiveness, men are implemented, they represent an unquestionable capital for the organization. The management control will thus bet more on the following characters: simulation, orientation, confidence and participants of operational, for the warranty of a better reactivity, and thus of the maintenance of the performance of teams.

Lastly, according to our observations within the framework of our study, the financial controller acts from now on at the operational level by the means of the management of the interfaces and the control of the information systems. The development of the services and data processing is the leading cause. He becomes the champion of the hidden costs, he interacts on management itself. He founds the tools of feedback and control of the other operational executives in charge of activity.

The tool “management control” in Moroccan SME

The management tools are often associated with “ a diversified space of knowledge supporting the representations and the decisions which can relate to these objects” (hatchel, 1994, p.72).

As for Moisdon 1997, he affirms that it acts more than one innovating process, because the management tools are considered like “a formaliza-

tion of the activity". This force will precisely guide SME in its actions, its evolution and will make it possible to its team to act according to pre-established strategic organization.

In several Moroccan SME, the introduction of tools for control, often justified by a will of rationalization of the situation of management. On the other hand, this instrumental approach can be supplemented by a "psychological coherence (Burgundian and Jenkins 200)". In the Moroccan context, to build a new tool for management control will come to change perceptions of the actors, to question values, specific culture to Moroccan SME, and thus acquired over the years, social norms.

Why do we consider that the tool "management control" deserves a renewed interest within the framework of our research? Quite simply because it is today about a process of reconstruction, which allows SME a certain sustainability, but also within this framework, thanks to a reflected approach, to guarantee a maintenance of the performance of its teams.

At the origin, the management tools are invented by the organization deprived to meet the needs for their actors (De Villarmois 2001). The instruments of management can be gathered under only one field of view" it acts of formalized devices allowing the organized action" (David 1996). Berry in 1983, defines them as conceptual or material tools, aiming reducing complexity and at simplifying the reality of the organizations.

However with Nikitin in 1992, he affirms that the preoccupation with a costing made real great strides with an aim of improving the follow-up of management of the activities, and in this direction, which is improvement of decision making.

Let us note in this sense, that the process of institutionalization which gathers creation, the development and the standardization of the tool, was traced as the creation of tools applicable to all the organizations some is their context of evolution.

Transposed in a Moroccan context, SME feels the need to use these management tools to manage its activities (Method ABC-ABM, Balanced Scorecard, etc...).

The report that we raised following our empirical research, is that the instrumentation installation in the case of Moroccan SME achieves the goals with difficulty. Several blocking or brakes are indeed present (as Bartolli 2005 affirms): strategic, structural, cultural and behavioral.

Why evoke the factors of strategic blocking in Moroccan SME? Quite simply considering the management tools can run up against institutional logic into force or to be the object of polemics on their legitimacy.

Admittedly several other factors are present such legal constraints, the heaviness of the structures and of the procedures, the lack of autonomy and initiative of the actors generated by the system

of authority blocks or weaken the tool installation of control.

If we evoke the factor "value" carried by SME, such as the fear of the risk, or the presence of the routines, these two elements can impact the instrumentation considerably. Also, the behavior of the actors seems to be of an extreme importance. Several cases crossed within the framework of our empirical study, translate the absence of motivation the absence of stimulation, and often generate not use or the rejection of these actors of the tool management control. Thus, within the framework of Moroccan SME, the role of management appears necessary. We thus pass here from the simple process "traditional management tools" to the tool "managerial or behavioral management audit"

The Managerial Management Control: Lever of the Performance of the Teams

Role of the financial controller in the maintenance of performance of the teams

The financial control carries in him a noble mission of great scale: its missions are multiple, and the repercussions of its versatility allow the maintenance of performance of its teams, even in period of competing high pressure.

Its mission is to supervise advice, coordinate, change and even inform. Those components certainly lead to a better performance.

How can he supervise the activities? The French institute of management (quoted by Gerardin, 1996) defines this concept as follows « it is about a function of assistance to the direction charged to collaborate in the fixing of the objectives, to materialize them by statistical date and to supervise the achievements of them of coordination with the policy of the company. However, the management control suffers especially, and one will not be able to deny it, of the duality of the paradigms which cross sciences of management: sociological, behavioral, on a side, economic of the other. Holding of the behavioral paradigm deleted themselves in front of the theorists and sufficiently did not mark the membership of the management control to problem of governance.

We are conscious, as recalled by Hirschman, that the organization worsen because of the degradation of on internal factors, usually gathered under the expression "bad climate of management".

Often the leaders whom we met within the framework of our empirical study testified to us that they were worried by the external preoccupation with competitiveness. Thus, they are centered on the concern of the positioning of their company on the market, subjected to the attacks coming from outside.

Hirschman affirms that it is necessary in this direction, to pay attention to two signals, which should alert the leaders in theory, on a possible discomfort of framing: resignations and oral demonstrations of not satisfaction. If it takes place of this alarming “blindness there”, it there is certainly in this discomfort the feeling of iniquity tested by certain managers occupying of the functions interns, such Human resources, or the management control.

Often, we noticed that their function were not appreciated with their right value, with depends on the stations into external, which are considered carrying added-value. And there we position to take off the veil on these problems. The financial controller holds all necessary qualities to play the part of pilot, manager and pilot. And thus, its role is not any more to dispute.

The results of our research converge towards the following result: if the financial controller plays the part of managers, it takes part effectively in the processes of management control, and the results will be performance of the teams, to the continuous one.

The function of the financial controller according to Anderson understands the recording and the use of all the relevant facts concerning a company so: to protect the credits from the company; to conform to the legal requirements of conservation of the recordings and publication of the direction of information which will help it in the planning and the control of the operations.

The managerial and behavioral factor plays an undeniable part in the success of this mission.

Why do we allude to the behavioral shutter? Quite simply because the financial will be to advise, as Launois (1970) underlines it, which announces clearly that the function of controller can be confuse the role of the two characters.

Its missions will be focused on the following activities:

- Economic expert testimony: realization of study specific and optimization of the performance (Nobre, 1998), project management (Malivet 2000).
- Polyvalence: follow-up cash management of accounting, development of summaries...
- Design and use of the system (Bollecker, 2004): architecture, to that, planning or development of the budgets, follow-up of the achievement, development of the reporting, calculation of cost prices

Within the framework of these missions, the controller will be also coordination or vertical will enable him to better approach the actors better to thus influence them positively, and will ensure a connection between managerial staff and executive staff, thanks to its role of dialogue, coordination and support (Gee, 1973).

An individual effort will be the key word of the success of this managerial role of permanent

approach of all the actors. Chapman (2001) support this vision, and observes that the controllers amongst other things play a part of “moderator” between the head offices and the persons in charge of service. This role of regulator results in teaching activities, intended to help the operational ones to understand and use the language of the “figure” of the head offices, and contributing to carry out the link between these two parts of the organization.

Danzier (1995) underlines in the same field of view that the controller is not only one “intercessor able to make the synthesis of information” but also “contribute to create solidarity between the members of the organization”.

Within the frame work of our empirical study, we noticed that the financial controllers contribute to the resolution of the problems of coordination between the members of the team, and thus all the operational units, help them, assist them, the problems of interdependence clear up to them which relate to them and incite them to cooperate to solve them. We can even dare to say that it acts more mentor, of leitmotiv and to boost, a true strategist with the search of the maintenance of the performance of the teams.

The tool managerial and behavioral financial controller thus allows a better effectiveness and efficiency of the team. Bahler (1979), affirms in this direction that the skilful controller holds an active role, reagent and proactive according to the personalities of the actors, and situations.

It contributes to decision making, because it has this possibility of influencing appreciably and of leading to the change. Thus, decision making is facilitated thanks to this provider of information which guarantees that the messages circulated through the system in a clear way, sure and fast. Anthony (1993) compares even the controller to that of a company of telecommunication.

Kaplan (1995) in this direction shares this vision in underlining which the financial controllers contribute to decision making. It estimates that the progress made technique design of the way of control should make it possible to the controllers to be part of the team of creation of value, to take part of the team of creation of value, to take part in the formulation and the implementation of the strategy, to translate the strategic intention into operational measurements, to pass from their role of guard of score to that of originator of the information systems. With these multiple functions, undoubtedly, it will carry out the team towards a performance to the continuous one, because they have a kind of scout, with whom the way especially becomes increasingly clear if the ground of confidence is installed.

Lastly, and as Lukka (1998) notes it, placing itself from the point of view neo-institutionnalist, that the economic pressures result modifying the role of the controllers which are brought to produce

financial information and non-financial and in being implied more in the analysis and the decision-making aid. However, we cannot deny that in the framework of several SME, manpower of financial controllers appreciably tend to decrease: why? cause of considering the installation of new tools of technology information. Thus, with the integration of the latter, the controllers see themselves more directing themselves towards the analytical tasks.

The social representation of the tool management control

Various research on “the life of the management tools” (while being based on the vision of Chavel, 2000) affirms that it is today necessary “to manage” the various categories of actors to find the relevance of the managerial techniques. The role of the actor becomes central in SME, for Crozier (1977), it is necessary to clarify the following point: in spite of appearances of being able, the engaged activities by the “top” of the organization, they are often confronted with the general resistance of the subordinate categories. The role of the manager thus seems priority, essential and requires all our attention, since it is judicious to give

the actor, in the center of the device of instrumentation (Naro, 1998).

We call within this framework on the theory of the social representations. It makes it possible to seize the human challenge in the process of the management control. The mobilization of this theory enables us to better highlight its interest in the process of construction of the tool for management control.

It is obvious after our empirical investigation that the study of the human factor in the organization remains very complex. The various representations of the actors play a part in their adhesion or rejection of the process. But so at meeting it takes place there of confrontation of these individual representation, that can generate various collective approach according to convergences by category of actors, under the aegis and the command of the manager.

The position that the employees/actors occupy in the organization will guide their representation, according to the need and for the objective. While referring to us in the searches of Deleveton (2008), it shows how various visions of the tool can coexist, and to carry out at the same time towards a collective approach, directed obviously thanks to the manager, since it is judicious to give the actor, in the center of the device of instrumentation (Naro 1998).

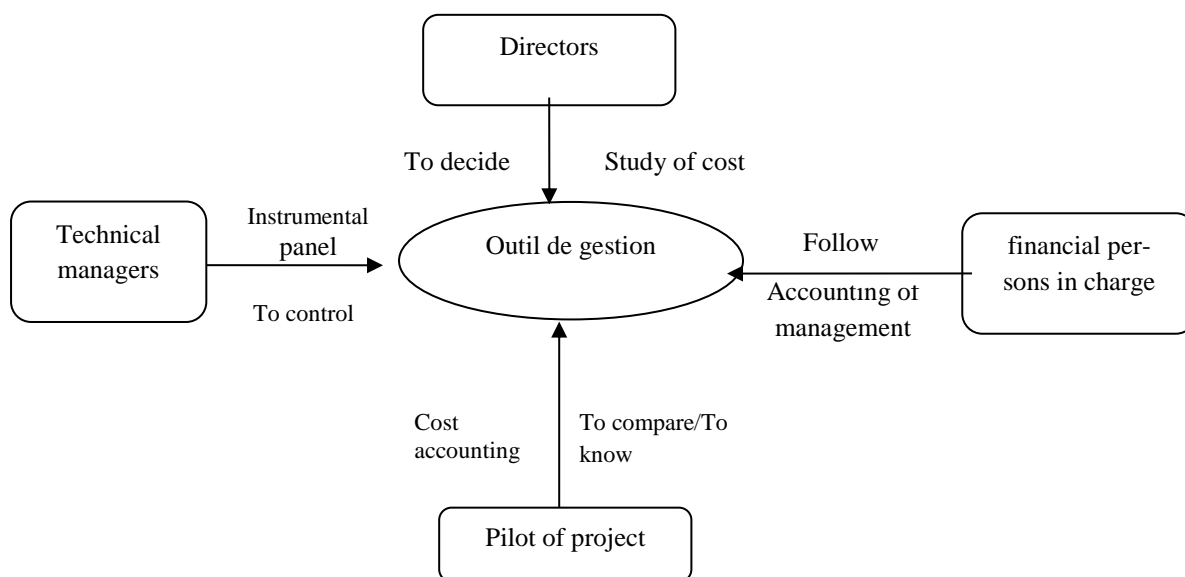


Figure 1: Participants in the process and their representations of the management tools.

What it is necessary to understand through this point is that the concept of social representation replaces the concept of collective representations. Thus the origin and the diversity of the individuals and the groups forming the organization play a part in the adoption or the rejection of the tool management audit.

The concept of social representations finds its origin in the concept of collective representation of Durkheim. The objective is to ensure a connection between the members of the organization, to prepare them to act and work together in a uniform way (Miayylova 1999).

The representation of this tool thus is built and expressed in and by the interactions of the actors. It is not necessary according to Weick (1979) that all the actors have an identical representation, because each individual will allot to the management tools a significance. According to Vernaud (1991), the individual representation exists but it is social, insofar as each actor calls on his culture, his language acquired by last experiments and wishes that its truth joins that of the others.

The management control will be managerial if the manager will be considered like points of agreement, negotiated by the members of the team at the time of any interaction (Alard-Poesi 1997).

The manager will be pilot, captain of edge, or if we dare the expression “orchestra conductor of his team”, it will carry out them thanks to the integration of the tool for management control to a sustainable performance, and final sustainability of the organization.

Chabin (1998) apprehends the piloting of the representations like a means of returning to the formal activities of control their relevance. Lorino (1997) affirms in this direction which if the actors find a direction, the goal of the tools for control will be achieved. With our direction the use of the tools of control will indeed allow, with the actors to initiate a new vision of the world (new representations) and thus to engage of the actions in conformity with the orientations wished by the organization. The role of the manager is the key of success of this approach , insofar as the human factor is taken into account .

The tool will be managerial insofar as the social representations of the actors are confronted, influence the management tools, which in return, will transform the social representations of the actors as explained in the diagram above:

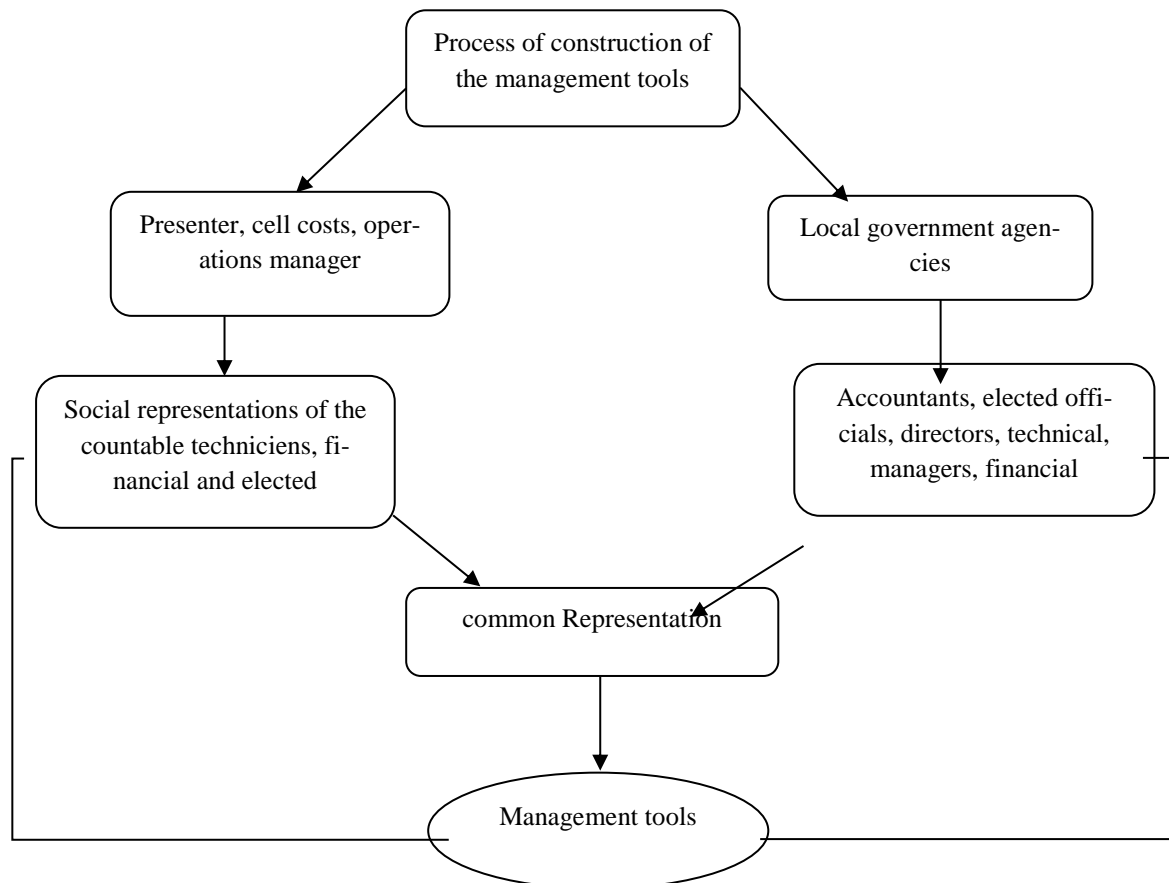


Figure 2 : Dialectical representations of the actors- management tools

Within the framework of Moroccan SME, several managers affirm that the representations do not constitute –always an obstacle with the construction of the management tools, and especially with its appropriation. If the manager thus points the finger on

the behavioral aspect (we allude here to the theory of the behaviorism), and leads the actors to an assimilation of the common objectives, it will take place of common, sustainable and maintained performance.

The financial controller finally transforms himself into leader! Many theorists of management or the leadership retain about the following definition: "the leadership is art to make things by others", and closely associate the two functions with the image of the two faces of the same currency (Anthony 1965; Ansoff, 1965; and more recently Helfer, Kalika and Orsini, 2006).

To close this article, to define the management control as the driving belt of the strategy with the management control a role relatively poor implementation amounts allocating short-term by managers, of a strategy conceived in the long run by leaders. And as affirms Bouquet, 2008, with the leaders, the choice shining intellectually of the strategic intention, with the managers vexations of the implementation of a non debatable strategy and the checking of its good execution.

Conclusion

The financial controller is to some extent the browser of the company, and the leader of the teams towards a sustainable performance. He knows the objectives, which he helps to define, he sets up the action plans while implementation all to guarantee a good follow-up of the activity of the organization. Indeed, it creates the tools making it possible to exert a real feedback on the activity and defines the criteria of performance related to the various persons in charge of these activities. Thus, through this article, we tried to understand how the managerial management control can without any doubt represent a strategic lever, allowing the sustainability of the company and the performance of its teams. Indeed, we discovered that the financial controller makes sure on the one hand that the operational persons in charge have a clear vision of the missions and objectives which they have to reach, whom they lay out of the measuring instruments and follow-up allowing them to understand the origin of the errors and that they engage of the suitable actions on the basis of noted drift. Of another share, they take care that the leaders have clear information, sure and synthetic to make decisions.

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