

Exploring the link between Moroccan hypermarket strategy and management control system implementation

Exploration du lien entre la stratégie des hypermarchés marocains et l'implémentation du système de contrôle de gestion

ELASSALI AYOUB

Doctorant en Economie et Gestion
Université Ibn Tofail Kenitra
Faculté d'Economie et de Gestion Kenitra
Maroc
elassali.ayoub@uit.ac.ma

DERROUCH KHADIJA

Doctorante en Economie et Gestion
Université Ibn Tofail Kenitra
Faculté d'Economie et de Gestion Kenitra
Maroc
khadija.derrouich@uit.ac.ma

KHARBOUCH OMAR

Professeur Habilité en Economie et Gestion
Université Ibn Tofail Kenitra
Faculté d'Economie et de Gestion Kenitra
Maroc
omar.kharbouch1@uit.ac.ma

Date de soumission : 15/05/2023

Date d'acceptation : 20/07/2023

Pour citer cet article :

ELASSALI AYOUB & AL(2023) «Exploring the link between Moroccan hypermarket strategy and management control system implementation », Revue Française d'Economie et de Gestion «Volume 4 : Numéro 7 » pp : 391 – 408.

Author(s) agree that this article remain permanently open access under the terms of the Creative Commons Attribution License 4.0 International License



Abstract:

This article presents the results of a survey of 67 hypermarkets (including 268 managers), with the aim of testing our research hypothesis and general model. The article is divided into two parts: Quantitative research methodology: We use SPSS 25 software to process this section. Data analysis is carried out to test the validity, reliability and dimensionality of each variable studied, thus assessing the quality of our measurement scales. We rely on the statistical tools and tests most commonly used by practitioners. Testing the general research hypothesis: We proceed in two stages. First, we compare our hypothesis developed in the theoretical section with the results of the empirical study, in order to assess their relevance. Secondly, we test our conceptual research model. To do this, we use the simple regression method, which is a first-generation statistical method. As for the hypothesis test carried out on a sample of managers (Director, Area Manager, Management Controllers) comprising 83 observations, the results were quite different. In this respect, the results obtained using the questionnaire enabled us to observe that the relationship between hypermarket strategy and management control practice is explained to the extent of 68.24%, given that the goodness of fit is accepted ($R^2 = 87\%$), and, as a result, strategy has a positive impact on management control practice in Moroccan hypermarkets.

Keywords: hypermarkets, Morocco, management control, strategy, reliability, regression

Résumé :

Cet article présente les résultats d'une enquête menée auprès de 67 hypermarchés (dont 268 gestionnaires), dans le but de tester notre hypothèse de recherche et notre modèle général. L'article est divisé en deux parties : Méthodologie quantitative de recherche : Nous utilisons le logiciel SPSS 25 pour traiter cette partie. L'analyse des données est réalisée afin de tester la validité, la fiabilité et la dimensionnalité de chaque variable étudiée, évaluant ainsi la qualité de nos échelles de mesure. Nous nous appuyons sur les outils et tests statistiques les plus couramment utilisés par les praticiens. Test de l'hypothèse générale de recherche : Nous procédons à deux étapes. Tout d'abord, nous confrontons notre hypothèse développée dans la partie théorique aux résultats de l'étude empirique afin d'évaluer leur pertinence. Ensuite, nous testons notre modèle conceptuel de recherche. Pour ce faire, nous utilisons la méthode de régression simple, qui est une méthode statistique de première génération. Quant au test de l'hypothèses réalisé sur un échantillon des gestionnaires (Directeur, Chef de secteur, Contrôleurs de gestion) composé de 83 observations, les résultats s'avèrent assez différents. A ce propos, les résultats obtenus à l'aide du questionnaire nous ont permis de constater que la relation entre la stratégie de l'hypermarché et la pratique du contrôle de gestion est expliquée à hauteur de 68,24% sachant que la qualité d'ajustement est acceptée ($R^2 = 87\%$), et, de ce fait, la stratégie impacte positivement la pratique du contrôle de gestion dans les hypermarchés marocains.

Mots clés : hypermarchés, Maroc, contrôle de gestion, stratégie, fiabilité, régression

Introduction :

The concept of strategy in organizational terms was introduced in the 1950s by Harvard professors. They proposed a normative perspective on strategy. Chandler was the first to use the concept in a descriptive sense. Generally speaking, strategy can be seen as a position, i.e. a content, or as a process, i.e. the way in which it is constructed and realized.

M. Porter defined it as "the unique and rewarding creation involving a different set of activities". This concept focuses on achieving something exceptional and inimitable, in order to stay ahead of the competition and ultimately gain a sustainable competitive advantage. In the same context, A. Desreumaux et al. confirm that "strategy is the search for ways of obtaining and protecting a sustainable competitive advantage", adding that "strategy encompasses several fundamental components relating to both the scope of the company's activities and the ways in which its resources are deployed: the definition of areas of activity or the portfolio of activities, the way in which the company develops, and the arrangement of means or resources". In this sense, strategy expresses a choice of external and internal positioning. External, in terms of the relationship between the company and its environment, and internal, in terms of the organizational structure that forms the basis for implementing the options taken in terms of activities.

In order to give a brief overview of the strategy factor and the practice of management control in Moroccan hypermarkets, this article will address two key points:

1. Literature review and research methodology.
2. The results obtained and a discussion of these results.

2. Literature review: the impact of strategy on management control

In this section, we will discuss two key typologies: Porter's and Miles&Snow's. We will also look at their influence on the adoption of management control. Secondly, their influence on the adoption of management control¹.

2.1. Strategy: type and positioning

K. Langfield-Smith found that before the 1980s, strategy was a neglected phenomenon in management control research².

¹ AHSINA, K., *Les conditions de répliquabilité des pratiques de contrôle de gestion en contexte Marocain: un essai de modélisation*. Revue Marocaine de Recherche en Management et Marketing, 2013(8).

Subsequently, management control literature recognized the influence of strategy on management control. Chapman³ explains this oversight by the non-existence, until the late 70s, of typologies allowing the "strategy" variable to be operationalized as a contingent variable.

Today, strategy is a contingency factor that plays an increasingly important role in explaining control systems.

In this context, we will analyze the two types of typologies mentioned above.

2.2.1. Typical strategy: the miles&snow typology

Miles and Snow's typology was based on sixteen case studies of educational publishing companies, supplemented by a study of forty-nine companies in the electronics and agri-food sectors, and tested in nineteen hospitals.

For them, every company is characterized by its cycle of adaptation to the environment. They believe that different corporate strategies result from the way in which companies decide to address three fundamental problems:

- **Entrepreneurial problem:** how a company should manage its market share (choice of products/markets).
- **Technology problem:** how a company should implement its solution to its problem.
- **Administrative problem:** how a company should structure itself to manage the implementation of solutions to the first two problems.

Miles and Snow's central argument is that despite their diversity in structuring and strategy, companies in all industries can be grouped into four broad types:

Prospectors : These are companies seeking to exploit new market opportunities. They develop new products and/or services and create new markets. They often favor creativity over competence.

² Chanegrih, T., *Les changements en contrôle de gestion: quelle nature et quelles finalités?* Correspondence, 2009.

³ Samuel, S., *l'explication de la diversité des pratiques budgétaires: une approche contingente*. communication dans le 23^{ème} congrès de l'association française de comptabilité dans Technologie et management de l'information: enjeux et impacts dans la comptabilité, le contrôle et l'audit, France. <http://basepub.dauphine.fr/xmlui/handle/123456789/3234> (consulted on 23/08/2013), 2002.

They prioritize the development and innovation of new products and services to meet customer needs and create new demands. "Prospectors are usually organizations that initiate change in their sectors. As they face a higher level of contextual uncertainty, they invest significant sums in research and development and continually value teamwork⁴".

"These prospecting companies are known for their organic structures.

Defendants : Their strategy is contradictory to that of prospectors. They are mature companies in a mature industry, carrying out little R&D and manufacturing in large quantities, while concentrating their activities on a limited number of products.

They seek to protect their market position through efficient production. They compete on price, quality and customer service.

As a result, this category of company operates best in stable, mechanistically structured environments, which provide them with much more limited room for maneuver.

Analysts : They form an adjacent category between prospectors and defendants.

These are companies that avoid excessive risk but excel at producing new products and services. They must ensure the competence of established products/services, while seeking to remain fluid in order to engage in new activities. Their vocation is to seek technical competence to keep costs down. On the other hand, they must focus on developing new products and services to remain competitive when the market changes.

Reagents : These companies have not made apparent and distinct alternatives between previous actions. These are companies with little control over their external environment, lacking the ability to adapt to external competitiveness and competition, and with a weak internal control system. Indeed, managers frequently perceive changes in their environment but fail to respond effectively.

According to Gosselin, "Reactives have no well-defined strategy. The basis of Miles and Snow's theory is that if prospecting, defending or analytical strategies are correctly implemented, they will lead to substantial gains in performance⁵.

Miles&Snow research summary : As a conclusion to their study, Miles&Snow attest that "Defendants and prospectors lie at the two extremes of a continuum, and analyzers are a combination of the defendant and prospector types⁶", so "Reactors are a residual type of organization that fail to adapt and as such are a non-stable form⁷".

In Miles & Snow's work, explicit reference is made to organizational structures and control systems: they are congruent with the typology adopted.

For Miles and Snow, "the administrative problem (and therefore the control problem) must be solved consistently with engineering (production) and entrepreneurial (strategy) choices. The

type of strategy should therefore largely influence control systems "4.

2.2.2 Porter's strategic positioning : Porter's generic core strategies are one of the most important contributions to the field of strategy.

There are three main categories in which a firm can distinguish itself from other firms in the sector:

- Cost domination/cost leadership: this means that a company aims to become the low-cost producer in its industry, it targets a wider audience and serves many segments, it maintains its margins, makes entry difficult for new competitors and weakens existing competitors;
- Differentiation: this strategy means that a company seeks to become unique, to stand out in its industry on a certain range of characteristics widely appreciated by buyers.

⁴ Gosselin, M. and T. Dubé. *Influence de la Stratégie sur l'adoption des mesures de performance en vigueur dans le système de comptabilité de gestion*. in *Technologie et management de l'information: enjeux et impacts dans la comptabilité, le contrôle et l'audit*. 2002.

⁵ Moroncini, A., *Stratégie environnementale des entreprises: Contexte, typologie et mise en œuvre*. Vol. 16. 1998: PPUR presses polytechniques.

⁶ HAMLIRI, A., S. OUHADI, and L. BOUMAHDI, *Les déterminants de la complexité des systèmes de mesure de la performance des PME: une étude exploratoire*. Moroccan Journal of Entrepreneurship, Innovation and Management, 2021. **6**(2): p. 95-114.

⁷ Matthews, C.-E. and Y. De Ronge, *The circular economy and its impact on management control*.

In effect, it chooses one or more distinctive features in order to position itself uniquely to satisfy the needs of a well-defined clientele willing to pay a premium price;

Focus: this implies that a company focuses on becoming the best in a segment or group of segments.

Each of these three basic strategies involves a radically different approach, linking a choice about the type of competitive advantage sought with a choice about the scope of the strategic target for which advantage is to be gained. Thus, according to Porter, "cost-dominance and differentiation strategies seek advantage in a wide range of segments within an industry, while concentration strategies aim to gain cost or differentiation advantage in a narrow concentration segment.

Table 1- The three basic strategies

		COMPETITIVE ADVANTAGE	
FIELD CONCURRENTIAL		Lower costs	Differentiation
	Wide target	Cost domination	Differentiation
	Target narrow	Concentration based on reduced costs	Concentration based on differentiation

Source: Porter M. (1986), Competitive advantage, p: 24

In short, each company must choose the type of advantage it seeks over other competitors, and the scope of activities in which it will obtain them.

According to Porter, successful implementation of these strategies requires different resources and skills, including organizational modes, control procedures and systems thinking.

The following table summarizes these elements:

Table 2 Effects of competitive strategies on organization mode

Basic Strategy	Skills and resources generally required	Organization modes generally required
Global cost leadership	-Sustained investment and access to capital ; -Technical skills at process level -Intense monitoring of the workforce; -Designing products to make production easier; -Inexpensive distribution system.	-Tight cost control ; -Frequent and detailed inspection reports ; - Well-structured organization of responsibilities ; -Incentives based on strictly quantitative targets.
Differentiation	-Strong commercial skills; -Product technology ; -Intuition and creativity ; -Significant basic research capabilities ; - The company's reputation for quality and technological leadership; - Long tradition in the sector or unique combination of skills from other sectors; -Significant cooperation between distribution channels.	- Extensive coordination of R&D, product development and marketing functions; - Subjective rather than quantified estimates and incentives ; - Various advantages to attract highly skilled workers, scientists and imaginative people.
Focus	Combination of the above measures, directed at the particular strategic target.	Combination of the above measures, directed at the particular strategic target.

Source: Porter M. E. (1982), "Strategic Choices and Competition", p: 44.

R. Anthony explains the anticipated effects of different competitive strategies on the management control function⁸ :

"In the 'cost leadership' strategy, management tries to produce at low cost, and the control system should insist on cost control. This strategy is more relevant for commodity products. In the differentiation strategy, the emphasis is on developing products, distribution methods or any other characteristic perceived as unique in the industry.

Such a strategy emphasizes research into new products and market research.

From this perspective, the strategies of cost domination and differentiation admit of dissimilar managerial orientations and, on the other hand, presuppose distinct perspectives for the management control system.

In particular, "companies that adopt a cost-dominant strategy implement strict cost control systems". On the other hand, companies that opt for differentiation "develop other types of indicators relating to quality, the efficiency of promotional operations⁹ ...".

⁸ Marquet-Pondeville, S., *Le contrôle de gestion environnemental: une approche théorique contingente et une étude empirique du cas des entreprises manufacturières belges*. 2003: Presses univ. de Louvain.

Each of these three basic strategies established by Porter "has implications for management control". Similarly, "Langfiels-Smith found that research into the relationship between strategy and control, carried out between 1972 and 1992, revealed that the characteristics of the control systems used by companies differ according to whether they follow a differentiation strategy or a cost leadership strategy¹⁰".

2.2. Strategy and management control: coherence and relationship

In the foregoing, we have shown the different typologies that influence the adoption, design and operation of management control. This will enable us to compare these different typologies, while attempting to determine the impact of strategy on management control.

The typologies described above are considered to be the two main models for classifying companies according to their organizational type, or according to their positioning.

K. Langfield-Smith thus asserts that "there is a certain level of fit between the organizational characteristics and control systems of defendants and organizations seeking cost domination, and, between prospectors and companies seeking differentiation¹¹".

Indeed, it seems illogical to adopt cost domination while being a prospector in a start-up phase. From his classification, we can conclude that, generally speaking, prospectors position themselves to differentiate themselves on products in the construction phase. Defendants, on the other hand, are in the maintenance or harvesting phase, and seek cost domination. From this point of view, we also refer to the fact that strategy must be conducted on the basis of the product's life cycle.

In the introduction and growth phase, the aim is to increase market share. In the mature and declining phase, the aim is to maximize profit.

Anthony, drawing on the work of Gupta and Govindarajan, states: "For harvesting (mature) products, investments and any spending decisions are carefully controlled. A product in the construction phase (newly launched) needs an organization led by a manager who is daring

⁹ NIMPA, A.T., *Les déterminants du choix des indicateurs différenciés de mesures de la performance des PME*. REVUE AFRICAINE DE MANAGEMENT, 2021. **6**(3).

¹⁰ BENNIA née MESBAH, Y., *Les changements des systèmes de contrôle de gestion Cas d'un échantillon des entreprises algériennes*.

¹¹ Abderrassoul, L. and O. Rah, *MOTIVATIONS AND IMPLICATIONS OF THE ADOPTION OF QUALITY MANAGEMENT SYSTEMS: CASE OF MOROCCO*. European Scientific Journal, 2014. **10**(13).

and willing to accept ambiguity, imprecision or lack of rigor in information. Performance measurement is focused on the long term. Non-monetary measures (market share) are important. Decisions are more decentralized. An organization launching a new product should also be governed Langfield-Smith, K. (1997), by fewer, less restrictive rules; performance evaluation is more subjective. This type of organization generally draws up more contingent plans than others. For products in the maintenance phase, management control is a type of situation management control .¹²

This is explained by the fact that advocates of control tend to focus on results, while prospectors tend to focus on behavior.

As for K. Langfield-Smith's contribution, he considers that being a defendant, seeking cost domination or being in the harvesting phase has equivalent effects on the control system. Conversely, being a prospector, in the construction phase and seeking differentiation should also have the same effects on control systems.

Based on all these analyses, we adopt the following hypothesis:

Prospect-oriented hypermarkets are more likely than superstores to adopt and implement a management control system.

3. Results and discussion:

3.1. Evaluation of the quality of the measurement scale for the variable strategy:

Table 3 Selected measures of the "Strategy" variable

Codes	Items
Strat1	1. The organization's strategy influences the design of the management control system.
Strat2	2. The performance objectives of the management control system are defined in line with the organization's strategy.
Strat3	3. The management control system facilitates the alignment of operational actions with the organization's strategy.
Strat4	4. The performance measures of the management control system are linked to the organization's strategic objectives.
Strat5	5. The management control system monitors the implementation of the organization's strategy.

¹² Abdolvand, N., A. Albadvi, and M. Aghdasi, *Performance management using a value-based customer-centric model*.

Table 4 Reliability statistics

Cronbach's Alpha	Cronbach's Alpha based on standardized items	Number of elements
0,754	0,792	5

Cronbach 's Alpha equal to 0.792, which explains an acceptable level of internal reliability. More precisely, this suggests that the items measured are consistent enough with each other to form a reliable scale. However, it should be noted that higher Cronbach's alpha values, approaching 1, are generally preferable, as they indicate higher item consistency.

Table 5 Evaluation of the KMO index and Bartlett's test for principal component analysis of the "Strategy" variable

Kaiser-Meyer-Olkin index for measuring sampling quality.		0,751
Bartlett's sphericity test	Chi-square approx.	154,625
	Ddl	10
	Meaning	0,000

The Kaiser-Meyer-Olkin (KMO) index is a measure of sampling quality used in factor analysis. It assesses the suitability of data for factor analysis by measuring the proportion of variance in observed variables that is due to underlying factors. The KMO index ranges from 0 to 1, with values closer to 1 indicating greater suitability for factor analysis.

A KMO index of 0.751 is generally considered quite good. This suggests that the variables in our sample are adequately correlated with each other, which is important for factor analysis.

Bartlett's sphericity test is used to assess whether the variables in the sample are sufficiently correlated to warrant factorial analysis. If it is significant, this indicates that the variables are not totally independent of each other, and factor analysis may be appropriate.

In our case, Bartlett's sphericity test is significant, suggesting that the variables in your sample are not totally independent and that a factorial analysis might be relevant.

In summary, a KMO index of 0.751 indicates fairly good sampling quality for factor analysis. The significant Bartlett's sphericity test reinforces this idea by indicating that the variables are not totally independent. This suggests that you can pursue factorial analysis on your data.

Table 6 Representation qualities

	Initials	Extraction
The organization's strategy influences the design of the management control system.	1,000	0,618
The performance objectives of the management control system are defined in line with the organization's strategy.	1,000	0,588
The management control system facilitates the alignment of operational actions with the organization's strategy.	1,000	0,740
The performance measures of the management control system are linked to the organization's strategic objectives.	1,000	0,734
The management control system is used to monitor the implementation of the organization's strategy.	1,000	0,154

Extraction method: Principal component analysis.

Table 7 Total variance explained

Component	Initial eigenvalues		
	Total	% of variance	cumulative
1	2,834	56,685	56,685
2	0,939	18,786	75,472
3	0,629	12,580	88,052
4	0,341	6,811	94,862
5	0,257	5,138	100,000

Extraction method: Principal component analysis.

Factor analysis revealed two principal components. The first component explained 56.68% of the total variance, while the second component explained 18.78% of the total variance.

Looking at the second column of the eigenvalue table, we see that two factors have an eigenvalue greater than 1, indicating that they have a significant contribution to the variance of the data. However, in order to determine the optimal number of factors to extract, we seek to identify the point at which a significant change in eigenvalues occurs. To do this, we look at the eigenvalue graph and search for the point where the Cattell bend breaks.

The eigenvalue graph is used to visualize the eigenvalues of each extracted factor. It displays the eigenvalues in descending order. By examining the graph, we look for a point where there is a significant decrease in eigenvalues between successive factors. This point is often referred to as Cattell's "bend".

The aim is to choose the number of factors before the Cattell's kink, as this indicates the number of significant factors to extract. Once we've identified the kink, we can decide on the optimal number of factors to retain for our analysis.

In summary, having extracted two principal components explaining respectively 56.68% and 18.78% of the total variance, we examine the eigenvalue graph to identify the breaking point of the Cattell bend. This will help us determine the optimal number of factors to retain for our analysis.

Table 8 Component matrix^a

Items	Component 1
The organization's strategy influences the design of the management control system.	0,786
The performance objectives of the management control system are defined in line with the organization's strategy.	0,767
The management control system facilitates the alignment of operational actions with the organization's strategy.	0,861
The performance measures of the management control system are linked to the organization's strategic objectives.	0,857
The management control system is used to monitor the implementation of the organization's strategy.	0,392

Extraction method: Principal component analysis.

a. 1 extracted components.

Table 9 Reliability statistics

Cronbach's Alpha	Cronbach's Alpha based on standardized items	Number of elements
0,828	0,843	4

Cronbach's alpha of 0.843 indicates a high level of internal reliability. Cronbach's alpha is a measure commonly used to assess the consistency or reliability of a multi-item measurement scale. It is expressed as a coefficient, ranging from 0 to 1.

Cronbach's Alpha of 0.843 suggests that the items measured are highly consistent with each other, indicating that the measurement scale is reliable for assessing the construct being measured. This means that the scale items are strongly related to each other and all measure the same underlying concept in a consistent way.

A Cronbach's alpha value above 0.8 is generally considered good, and a value above 0.9 is considered excellent. In your case, with a Cronbach's alpha of 0.843, you have solid internal reliability for your measurement scale.

It should be noted that the interpretation of Cronbach's alpha must be considered in the specific context of your study and the items used. Some areas of research may require higher levels of reliability, while others may find a reliability of 0.843 quite satisfactory.

Table 10 KMO index and Bartlett test

Kaiser-Meyer-Olkin index for measuring sampling quality.		0,761
Bartlett's sphericity test	Chi-square approx.	144,705
	Ddl	6
	Meaning	0,000

A KMO index of 0.761 indicates sampling quality good enough for factor analysis. This suggests that the variables in your sample are sufficiently correlated to justify such an analysis.

Table 11 Total variance explained

Comp	Initial eigenvalues			Sums extracted from load squares		
	Total	% of variance	%cumulated	Total	% of variance	cumulative
1	2,730	68,240	68,240	2,730	68,240	68,240
2	,656	16,402	84,642			
3	,341	8,520	93,162			
4	,274	6,838	100,000			

Extraction method: Principal component analysis.

The first component explains 68.240% of the total variance, which is relatively high. This component is the largest and captures a significant proportion of the variability in the data.

The second component explains 16.402% of the total variance, which is lower than the first component but still significant. It contributes to the additional capture of data variability.

In conclusion, the first two components extracted are the most important in explaining the structure of the data, while the third and fourth components contribute to a lesser extent. However, it is important to note that the use of only two components explains a significant proportion of the total variance.

Table 12 Component matrix^a

Items	Component 1
The organization's strategy influences the design of the management control system.	0,795
The performance objectives of the management control system are defined in line with the organization's strategy.	0,758
The management control system facilitates the alignment of operational actions with the organization's strategy.	0,885
The performance measures of the management control system are linked to the organization's strategic objectives.	0,861

Extraction method: Principal component analysis.

a. 1 extracted components.

3.2. The influence of the "strategy" variable on management control practices

Hypothesis: Prospect-oriented hypermarkets have a higher propensity to adopt and implement a management control system than defense-oriented superstores.

Table 13 Summary of models^b

Model	R	R-two	Adjusted R-two	Standard error of the estimate	Variation of R-two	Change in F	ddl1	ddl2	Sig. Variation in F	Durbin-Watson
1	0,934 ^a	0,872	0,870	0,21881	0,872	558,352	1	82	0,000	2,472

a. Predictors: (Constant), STRATEGY

b. Dependent variable : PSCG

Table 13 summarizes the regression models for the dependent variable "PSCG" as a function of the predictors "CONSTANT" and "STRATEGY". Here's how to interpret the information:

R-two: The R-two coefficient represents the proportion of variation in the dependent variable that can be explained by the predictors included in the model. In this model, the R-two is 0.872, which means that 87.2% of the variation in the dependent variable can be explained by the predictors.

Adjusted R-two: The adjusted R-two coefficient takes into account the number of predictors and the sample size, thus adjusting the complexity of the model. In this model, the adjusted R-two is 0.870.

Standard error of estimation: This is a measure of the precision of the model's estimation. In this case, the standard error of the estimate is 0.21881.

In summary, Model 1 performs well, with a high R-two of 0.872, indicating that 87.2% of the variation in the dependent variable is explained by the predictors included in the model. The model appears to be significant, with large modification statistics. However, it should be noted that precise interpretation depends on the specific context of the analysis and the predictors included in the model.

Table 14 ANOVA^a

Model		Sum of squares	Ddl	Medium square	F	Sig.
1	Regression	26,733	1	26,733	558,352	0,000 ^b
	by Student	3,926	82	0,048		
	Total	30,660	83			

a. Dependent variable : PSCG

b. Predictors: (Constant), STRATEGY

Table 14 shows the results of the analysis of variance (ANOVA) for the regression model with the dependent variable "PSCG" and the predictors "(Constant), STRATEGY". Here's how to interpret the information: Model: The table lists model number 1. Regression: This line shows the ANOVA results for the regression. The values included are as follows:

Sum of squares: The sum of squares for the regression is 26.733

Ddl (degrees of freedom): There is 1 degree of freedom associated with the regression. **Mean square:** The mean square for the regression is 26.733.

F: The value of the F test is 558.352.

Sig: The p-value associated with the F-test is 0.000, indicating a statistically significant relationship between the predictors "(Constant), STRATEGY" and the dependent variable "PCG".

Student's t test: This line shows the results of the ANOVA for the Student's t test. The values included are as follows:

Sum of squares : The sum of squares for the Student test is 3.926. Ddl: There are 82 degrees of freedom associated with Student's t test.

Mean square: The mean square for the Student test is 0.048. Total: This line shows the total values for the ANOVA. Sum of squares : The total sum of squares is 30.660.

Ddl: There are 83 degrees of freedom in total.

In summary, the ANOVA indicates that the regression model with the "(Constant), STRATEGY" predictors is statistically significant, with a significant F-test ($p < 0.000$). This suggests that the predictors have a significant impact on the "PCG" dependent variable. It should be noted that precise interpretations depend on the specific context of the analysis and the predictors included in the model.

Table 15 Coefficients^a

Model		Non-standardized coefficients		Standardized coefficients	T	Sig.	95.0% confidence interval for B		Collinearity statistics	
		B	Standard error	Beta			Lower terminal	Upper terminal	Tolerance	VIF
1	(Constant)	,049	0,187		0,261	0,795	-,323	0,421		
	STRATEGY	0,990	0,042	0,934	23,629	,000	,906	1,073	1,000	1,000

a. Dependent variable : PCG

Through these analyses, we can confirm our hypothesis

Conclusion:

The aim of this article is to test the relationship between a hypermarket's strategy in a Moroccan context using the regression method under SPSS 25.0 software. The results confirm our initial hypothesis that strategy has an impact on management control practice in Moroccan hypermarkets.

Given that all previous studies on this subject have been conducted in English-speaking contexts, we felt it appropriate to contextualize our academic work. We therefore carried out an exploratory qualitative study that enabled us to compare the strategy identified in the literature with the reality of the Moroccan context. This approach aims to contribute to the existing literature on the subject.

However, although this work makes theoretical, managerial and methodological contributions, they need to be put into perspective, taking into account the limits we wish to specify. The first limitation concerns the nature of our survey. Indeed, the questionnaire survey limits the validity of our main conclusions, as it does not allow us to assess the quality of the answers provided. In addition, we suggest introducing new variables, such as size and structure, in order to gain a better understanding of the subject and a clearer idea of the impact of contingency determinants on the practice of management control in a Moroccan context.

Thus, the limitations and constraints identified in our work nevertheless open up new research perspectives in the field of management control practice.

Bibliographics :

1. Abderrassoul, L. and O. Rah, *MOTIVATIONS AND IMPLICATIONS OF THE ADOPTION OF QUALITY MANAGEMENT SYSTEMS: CASE OF MOROCCO*. European Scientific Journal, 2014. **10**(13).
2. Abdolvand, N., A. Albadvi, and M. Aghdasi, *Performance management using a value-based customer-centric model*.
3. AHSINA, K., *Les conditions de répliquabilité des pratiques de contrôle de gestion en contexte Marocain: un essai de modélisation*. Revue Marocaine de Recherche en Management et Marketing, 2013(8).
4. Chanegrih, T., *Les changements en contrôle de gestion: quelle nature et quelles finalités?* Correspondence, 2009.
5. Samuel, S., *l'explication de la diversité des pratiques budgétaires: une approche contingente*. Communication dans le 23^{ème} congrès de l'association française de comptabilité dans Technologie et management de l'information: enjeux et impacts dans la comptabilité, (consulted on 23/08/2013), 2002.
6. Gosselin, M. and T. Dubé. *Influence de la Stratégie sur l'adoption des mesures de performance en vigueur dans le système de comptabilité de gestion*. in *Technologie et management de l'information: enjeux et impacts dans la comptabilité, le contrôle et l'audit*. 2002.
7. Moroncini, A., *Stratégie environnementale des entreprises: Contexte, typologie et mise en œuvre*. Vol. 16. 1998: PPUR presses polytechniques.
8. HAMLIRI, A., S. OUHADI, and L. BOUMAHDI, *Les déterminants de la complexité des systèmes de mesure de la performance des PME: une étude exploratoire*. Moroccan Journal of Entrepreneurship, Innovation and Management, 2021. **6**(2): p. 95-114.
9. Matthews, C.-E. and Y. De Ronge, *The circular economy and its impact on management control*.
10. Marquet-Pondeville, S., *Le contrôle de gestion environnemental: une approche théorique contingente et une étude empirique du cas des entreprises manufacturières belges*. 2003: Presses univ. de Louvain.
11. NIMPA, A.T., *Les déterminants du choix des indicateurs différenciés de mesures de la performance des PME*. REVUE AFRICAINE DE MANAGEMENT, 2021. **6**(3).
12. BENNIA née MESBAH, Y., *Les changements des systèmes de contrôle de gestion Cas d'un échantillon des entreprises algériennes*.