

## **Factors constraining the appropriation of management instruments in Moroccan public establishments**

### **Les facteurs contraignants l'appropriation des instruments de gestion dans les établissements publics marocains**

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## Abstract

Public sector reform, inspired by the major principles of New Public Management, places performance at the heart of public action, and is increasingly leading public organizations to adopt management measures and instruments like those used in the private sector to make organizations and their players more accountable. Indeed, the worldwide spread of management instruments can be explained by neo-institutional theory (DiMaggio and Powell, 1983).

The adoption of these management instruments by Moroccan public organizations has been by mimicry. These organizations have difficulty integrating these instruments, which require appropriation to an environment characterized by "resistance to change". In this research work, we believe that if there are difficulties in the appropriation of these management instruments by Moroccan public organizations, more particularly public establishments, they could be caused by several factors, namely cultural differences between the instruments, which interweave organizational values that belong to the practices of the countries in which they were developed, and the organizational culture into which they will be grafted, political and regulatory pressures, ...etc.

The aim of this research is to inventory all the factors constraining the appropriation of management instruments in the Moroccan public sector establishments and to propose a conceptual model that integrates these factors.

**Keywords:** New Public Management; management instruments; appropriation; public establishment; neo-institutional theory.

## Résumé

La réforme du secteur public, inspirée des grands principes du New Public Management place la performance au cœur de l'action publique et conduit de plus en plus les organisations publiques à adopter des mesures et des instruments de gestion comme ceux utilisés dans le secteur privé pour responsabiliser les organisations et leurs acteurs. En effet, la diffusion des instruments de gestion à l'échelle mondiale peut s'expliquer par la théorie néo-institutionnelle (DiMaggio et Powell, 1983).

L'adoption de ces instruments de gestion par les organisations publiques marocaines s'est faite par mimétisme. Ces organisations intègrent difficilement ces instruments qui nécessitent une appropriation à un environnement caractérisé par « la résistance au changement ». Dans ce travail de recherche, nous estimons que s'il existe des difficultés d'appropriation de ces instruments de gestion aux organisations publiques marocaines, plus particulièrement les établissements publics, celles-ci pourraient être causées par plusieurs facteurs à savoir les différences culturelles entre les instruments imbriquant des valeurs organisationnelles qui appartiennent à des pratiques des pays dans lesquels ils ont été développés et la culture organisationnelle dans laquelle elle sera greffée, les pressions politiques et réglementaires, ...etc.

L'objectif de cette recherche est d'inventorier l'ensemble des facteurs qui contraignent l'appropriation des instruments de gestion dans le secteur des établissements publics marocains et de proposer un modèle conceptuel intérateur de ces facteurs.

**Mots clés :** New Public Management ; instruments de gestion ; appropriation ; établissement public ; théorie néo-institutionnelle.

## Introduction

The poor governance of the Moroccan economy during the post-independence years put Morocco in a delicate economic situation, with macroeconomic imbalances present at all levels: a large budget deficit, explosive debt levels, high unemployment rates, etc. At the organizational level, the rigidity of management and the prevailing bureaucracy prevented the room for maneuver essential to the successful implementation of strategy, and the low resilience of organizations in the face of global economic disruption, etc.

Public establishments and enterprises (PEE), particularly those of a non-commercial nature, weigh heavily on the general State budget through the subsidies they receive. In order to ensure the long-term viability of these PEE by improving their effectiveness and efficiency, rationalizing their costs and pooling their resources, Morocco has introduced a number of public management reforms inspired by the contributions and principles of the NPM, with the aim of better meeting the expectations and demands of citizens (who are also, as the case may be, users, taxpayers, beneficiaries and voters) and controlling, rationalizing and even reducing costs and deficits.

Moroccans PEE are involved in the process of implementing the new public management system, which is based on a set of principles inspired by the management of private companies, enabling the adoption of management instruments (procedures manual, multi-year plan, management chart, management software packages, skills repositories, etc.). However, in practice, these management instruments are not used as the government would wish, which can be explained by institutional isomorphism, notably through the formal, legal and regulatory pressures exerted by public authorities, leading to resistance to change on the part of managers and civil servants.

Indeed, public establishments often act not out of a concern for efficiency, but to comply with institutional pressures, in particular, in search of legitimacy, recognition, easy access to resources (DiMaggio and Powell, 1991), and public support (Meyer and Rowan, 1977). De Vaujany (2005) also points out that many management tools have been adopted either through mimicry (fashion effect) or obligation (coercion).

New Public Management cannot be reduced to a toolbox from which managers can pick and choose budget or cost accounting, an information system, external communications or a dashboard.... Management is not the sum of modern management instruments: it is the effectiveness and strategic perspective of these instruments (Santo and Verrier, 2007).

A great deal of research has focused on the practical application of management instruments, and has identified gaps between what is intended when a management tool is designed, and what is actually achieved with this tool. Understanding this gap requires exploring the notion of appropriation of management instruments to the organization, to apprehend the reasons for failures and the effects they may have on individuals and organizations (Gauche et al, 2014 cited by Laaboubi et al, 2018).

Given this context, it is necessary to determine the factors that constrain the appropriation of management instruments in the environment of Moroccan public establishments. This led us to focus on the theories that could serve as an approach for building a theoretical framework for the appropriation of management instruments, and to determine, based on the literature review, the main factors that can constrain the appropriation of these instruments in Moroccan public establishments.

Our research problem is as follows:

**What are the factors constraining the appropriation of management instruments inspired by New Public Management in the Moroccan public sector establishments?**

This article is guided by the following three questions:

- What is the appropriation of management instruments?
- What are the factors arising from the internal environment of Moroccan public establishments and which constrain the appropriation of management instruments?
- What are the factors arising from the external environment of Moroccan public establishments and which constrain the appropriation of management instruments?

In this article, we first discuss the relevant concepts and theories that could help develop our theoretical framework, through a meta-analysis of previous studies on the appropriation of management instruments in public establishments, we will also take stock of the main factors blocking the appropriation of these instruments in the Moroccan public sector establishments. The aim of this work is therefore to build a conceptual model.

**1. The appropriation of management instruments between institutional isomorphism and resistance to change : literature review**

Before presenting an overview of the factors blocking the adoption of management instruments, it would seem appropriate to outline the conceptual and theoretical framework for defining the notion of management tool adoption. We will then present the legal framework surrounding the adoption of management instruments in the Moroccan public sector establishments.

### **1.1. The appropriation of management instruments : an attempt at conceptualization**

In this section, we begin by presenting the various definitions of management instruments proposed in management science. We will then see that this concept is a polysemic notion that refers to numerous theoretical perspectives, and we will then define the concept of appropriation of a management instrument.

Management tools take many forms, and are becoming increasingly popular in organizations (Moisdon. 1997, de Vaujany. 2005, Grimand. 2006). Authors interested in management tools use a variety of terms to describe them. For example, Hatchuel and Weil (1992) use the term "managerial techniques", while Moisdon (1997), David (1998) and Grimand (2006) use the term "management tools". De Vaujany (2005) also uses the term "management tool", while Gilbert (2006) opts for the term "management instrument". Notwithstanding these distinctions in management instrument terminology, similarities and differences are observed in the literature when it comes to definitions of management instruments.

In this paper, we prefer to use the concept of "management instrument", but we can also use the other terms indicated.

Gilbert (1998) defines a management instrument or tool as "any conceptual or material means, endowed with structuring properties, by which a manager, pursuing certain organizational goals in a given context", this definition highlights interesting aspects such as: the diversity of form of the instrument "conceptual or material", the non-neutrality of the instrument "structuring properties", the interaction of the instrument with its social and organizational context which gives it its function and meaning "a given context" (Kerroum, 2019).

While Moisdon (1997) defines a management tool as "any scheme of reasoning formally linking a certain number of variables from the organization and intended to instruct the various acts of management". At its simplest, it is "any formalization of organized activity", or a "formalized device enabling organized action" (David, 1998). The notions of formalization and action are therefore omnipresent in the definition of a management tool.

In short, according to its global perception, the management tool is a means that must adapt to its context, structure information and organize social relationships (Hatchuel & Weil. 1992), its effectiveness depending on its ability to replicate reality, to mimic the real (Lorino, 2007).- This process of instrumentalizing public action has encountered strategic, structural, cultural and behavioral obstacles and blockages (Bartoli, 2005). Strategic obstacles are linked to an institutional logic that does not encourage innovation, and to controversies over the legitimacy

of public reforms. Structural obstacles are linked to bureaucratic red tape, a system of authority that discourages initiative and legal constraints. Cultural brakes refer to the values held by public organizations, such as fear of risk, resistance to innovation from elsewhere, and the tradition of "permanence" and routine. According to Crozier and Friedberg (1977), these include opportunism, demotivation, frustration and the absence of individual stimulation, which lead actors to reject, slow down or even not use management instruments (Fninou, 2014). management instruments do not stop at the level of their implementation, but they must undergo adaptation to the organizational context if they are to play their full role in improving organizational performance.

In practice, management instruments are many and varied. They affect all the functions of an organization, and translate into reality in the form of dashboards, integrated management software packages, skills repositories, new accounting rules, Intranets, quality approaches, etc. The continuous improvement of an organization's operations depends in part on the appropriation of these tools by its users. Appropriation is a process in which players interpret, negotiate and create meaning. In other words, actors will transform the purposes of the management tool through their use of it, and call into question models of collective action (Grimand, 2006).

In fact, they are only effective if the individuals concerned by their application, i.e. those who have to put them into practice, use them in their day-to-day work and make them their own.

The appropriation of management tools has become a major issue in view of their multiplication (De Vaujany, 2006). For Grimand, appropriation is "a process of interpretation, negotiation and construction of meaning within which actors question, elaborate and reinvent models of collective action" (2006, p.17). Questioning the appropriation of management tools means asking what happens to these tools in the hands of those who use them, and how they are made fit for use. More precisely, it's a question of asking how individuals appropriate these tools and, above all, how to facilitate this appropriation process, which is essential to the tool's success (De Vaujany, 2006).

According to Breton and Proulx (2002), three conditions must be met for appropriation to occur: a minimum of cognitive mastery of the object; a significant social integration of the object's use in the individual's daily life; and the possibility for the user to create.

### **1.2. Neo-institutional theory and the appropriation of management instruments**

According to Neo-Institutional Theory (NIT), notably developed by W. DiMaggio and P. Powell, it is institutional isomorphism that can lead to the adoption of management instruments. This theory is used to understand how organizations are influenced by rules, standards and best practices emanating from several sources: the state, other regulatory organizations, citizens and civil society. According to this theory, behavior is adopted within an organizational field if one of three institutional pressures is exerted on it, namely:

- Coercive isomorphism is explained by the formal pressure exerted by public authorities through its legal and regulatory arsenal, whereby the state can push a group of individuals to adopt a certain behavior. In this respect, organizations are obliged to comply with the laws that regulate the context in which the instruments will be implemented. The adoption of these instruments is also partly explained by the need for public organizations to legitimize themselves by rationalizing their practices (*Laufer & Burlaud, 1980*);
- Normative isomorphism can be explained by norms and the professionalization of practices. For example, some practitioners of certain specific trades are obliged to adhere to certain behaviors, given the professionalization of this trade. The presence of rules and standards, whose application may be compulsory, can hinder the appropriation of management instruments to their own environment;
- Mimetic isomorphism: adopting a behavior by comparing oneself with others who have done it before, with the sole aim of seeking legitimacy for the decisions taken.

According to Coch and French (1948), people accept change better when they are involved in designing it. Otherwise, actors refuse to adapt to it, for fear of the unknown, of losing what they have, of having their competence called into question...

### **1.3. The legal framework surrounding the adoption of management instruments by Moroccan public establishments**

In line with various developments in international practices, the Moroccan government has launched several reform projects to modernize public management and ensure its effectiveness and efficiency, through the New Public Management (NPM) initiative, which recommends introducing private-sector-inspired principles into the bureaucratic structures and procedures of the public sector (Haepere, 2012).

One of the most visible manifestations of the structural transformation of public services is their deconcentration: while strategic responsibilities remain in the hands of the central administration, policy implementation is increasingly entrusted to autonomous entities,

generally referred to as public establishments. In terms of their status, functions and missions, EPs differ from traditional ministries. Unlike ministries, which manage a diversified portfolio of competencies and are subject, strictly speaking, to the rules of civil service law, EPs have legal personality and financial autonomy, a specific area of competence and a degree of operational independence.

It is useful to consider NPM not as an ideology, movement or management reform trend, but rather as a set of instruments, each of which can be applied (or not) in specific contexts. Countries around the world have applied, and continue to apply, different methods depending on the nature of their problems and contexts. When it comes to applying these tools or methods in developing countries, caution is called for. Without a solid governance infrastructure, efforts to implement certain methods are unlikely to produce the desired results (Farazmand, 2006; Bartiche, 2021).

In Morocco, the public authorities recognize the importance of management instruments for improving organizational efficiency and good governance, and have made major efforts to encourage public organizations to equip themselves with these modern instruments, notably through Law 69-00 relating to the financial control of public enterprises and other organizations, and then organic Law n°130- 13 relating to the finance law (LOF).

Law 69-00 relating to the financial control of public enterprises and other organizations, promulgated by dahir n°1-03-195 of November 11, 2003, as amended and supplemented, has made the replacement of prior control by accompanying control conditional on the effective implementation by public establishments of an information, management and internal control system, including, in particular, the following instruments:

- Staff regulations for the public establishment will set out the conditions for recruitment, remuneration and career development of the establishment's personnel;
- An organizational chart setting out the establishment's management and internal audit structures, along with their functions and responsibilities;
- A manual describing the company's operating and internal control procedures;
- A regulation setting out the conditions and forms for awarding contracts and the procedures for their management and control;
- An accounting system that enables the preparation of regular, fair and unqualified financial statements by one or more external auditors;

- A multi-year plan covering a period of at least three years, updated annually, which must include, in particular, by activity and in consolidated form, physical programs and economic and financial projections;
- An annual management report drawn up by the director of the establishment.

In addition, a draft law on governance and the State's financial control over public establishments and enterprises and other bodies is in the process of being approved, which provides for other management instruments, such as risk mapping, management control and cost accounting.

Organic Law n°130-13 relating to the Finance Law promulgated by Dahir n°1-15-62 of June 02, 2015 also introduced changes aimed at strengthening the management instruments of public establishments and other bodies, including:

- Three-year programming
- New budget nomenclature
- Three complementary accounting systems
- Annual performance project
- Annual performance report

The Head of Government's circular n°05/2018 of March 22, 2018 relating to the establishment of 2019-2021 Triennial budget programming proposals according to which public establishments and other public bodies are required to implement the management instruments provided for by the LOLF from the 2019 budget year.

In Morocco, there is a real desire on the part of the public authorities to improve the performance of the public sector, through a legal framework aimed at introducing a panoply of management instruments. However, their appropriation and effectiveness are still affected by several factors stemming from the internal and external environment of Moroccan public establishments, and these factors need to be taken into consideration in order to adapt them to the Moroccan public context.

## **2. The influence of contingent factors on the appropriation of management instruments in Moroccan public establishments**

Moroccan public organizations operate in an unstable economic environment, characterized by regulatory pressure from the State, particularly public establishments, which are characterized by legal personality and financial autonomy, and which are challenged to manage their subsidies rationally. The introduction and effectiveness of management instruments inspired by

New Public Management is one of the major challenges in modernizing the management of public establishments.

The problem of appropriation of management instruments can be explained by the existence of factors constraining this appropriation, and it is therefore necessary to mobilize contingency theory, developed by Lawrence and Lorsch (1967). According to this approach, organizations are subject to internal and external constraints from their environment, to which they must adapt, by varying their functioning and structure according to these contextual variables (Donaldson (1996); Desreumaux (1998)). Contingency theory attempts to explain the impact of certain factors, both internal and external, on the appropriation of management instruments. We can conclude from this line of research that the organization undergoes the weight of the environmental context in which it operates, and adjusts to it in its functioning and structures (Donaldson, 1996). Thus, performance improvement does not depend on managers' personal initiatives, but on their ability to adapt the structure to the environment in which they operate (Milano, 2002).

## **2.1. Factors arising from the internal environment of Moroccan public establishments**

management instruments cannot be studied in isolation from the context in which they are used. It is implemented and used in an organization, with actors having objectives and power relationships, shared values or not, and takes its place within a set of tools and structures that already exist (Berard, 2013). These situations of use have an impact on the use of the tools, and consequently on the tool itself.

In the course of our work, we were able to identify a number of factors blocking the appropriation of management instruments by Moroccan public establishments, specific to their internal environment: the culture and organizational structure of these establishments.

### **2.1.1. Organizational culture and appropriation of management instruments**

Organizational culture is generally described as the set of beliefs, values and attitudes of an organization, and how these influence employee behavior, and is considered one of the unique and exclusive characteristics that distinguish the success of one organization from another (Berson et al., 2008).

The culture of an organization is related to the image of the social environment, and is thus the fruit of traditions and customs. It represents norms, a set of rules and codes that promote and ensure cohesion between groups (Boumlik, 2022).

Organizational culture is also associated with decisive convictions that influence the perception, thinking, behavior and feeling of employees, and is reflected objectively in their activities. It includes all personal and professional behaviors, the way we approach others, work together and communicate. Management commitment also plays an important role in successful change management. The exemplarity and involvement of management is one of the conditions for inspiring employees. In this context, the involvement of all players, their participation and the implementation of a system of profit-sharing, incentives and motivations seem to be of great importance.

In a study carried out by (Amaury, 2012), the main factors blocking the adoption of a management tool (such as a jobs and skills repository) include its fixed design, the unilateral nature of the approaches adopted, the lack of contextualization (imported repositories not consistent with the organization's internal culture), and the absence of links with other areas of intervention of the human resources function and with strategy.

Henri (2006) has also shown that the use of a management control system and the choice of indicators to be included in dashboards are influenced by the organizational culture of the entity in question.

Culture can be a useful tool or an obstacle to the appropriation of management instruments. According to Burns and Stalker (1961), two types of values can characterize an organization's culture, while "flexibility" is associated with group culture. It encourages flexible control, gives importance to innovation and creativity, refers to spontaneity and change, and is managed through open communication channels and free information flows (El messaoudi. 2018), here we are referring to an organization with a culture of collaboration and adaptability, and one that will more readily accept change. The "control" value, which is based on rigid control of operations (rules to be followed and roles imposed), centralized decision-making at the top of the hierarchy, highly organized information flows and confidential information management (El messaoudi. 2018), here we refer to an organization with a less flexible and more bureaucratic culture and which may react negatively to transformation.

According to (Crozier. 1964; Cultiaux. 2013), bureaucracy is an organizational system whose main characteristic is rigidity and which, as a result, cannot naturally adapt easily to change and will tend to resist any transformation.

The Moroccan public organization adopts values dependent on a typical culture that is imbued with the culture of this community or society, whose values and practices stem from religion and tradition (Grosjean & Bonneville, 2019). As a result, understanding and characterizing the

culture of the Moroccan organization turns out to be complex, since these values are varied and revisited due to the influence of the French organizational model (Boumlik, 2022). However, in the context of Moroccan public establishments, managers do not have a certain amount of leeway when it comes to decision-making, the chain of communication is structured and the flow of financial and strategic information is confidential. These organizations are still considered conservative, bureaucratic, slow and difficult to change.

In view of the above, we formulate the following hypothesis:

**H1: Organizational culture would constrain the appropriation of management instruments in Moroccan public establishments.**

### **2.1.2. Organizational structure and appropriation of management instruments**

Organizational structure is defined as the formal specification of the different roles of the organization's members. It specifies levels of responsibility and channels of communication.

The aim is to ensure continuous monitoring of the entity's activities. An organizational structure that respects the entity's values can have a positive influence on employee motivation, work organization, the achievement of objectives and also the effectiveness of the control system, which will help the establishment to develop and grow (Chenhall, 2003).

We distinguish between two types of organizational structure: centralized and decentralized. In a centralized structure, decisions are taken at the highest level of the organization, which has the highest level of authority. Information flows from this central point to other employees. We speak of top-down information and communication, since this highest level transmits directives to the employees below it, who then apply them. This type of structure is characterized by its difficulty in adapting to change.

In a decentralized structure, information flows both vertically and horizontally, enabling great flexibility and employee involvement and commitment.

Organizational structure also has an undeniable impact on the appropriation of management instruments:

The organizational structure of Moroccan public establishments is considered to be centralized with a functional hierarchy, they very rarely delegate decision-making, they set their employees objectives, as part of a top-down approach, essentially short-term and quantitative individual objectives with little room for maneuver enabling them to set their own priorities. Objectives are essentially quantitative, set and then evaluated in a rather authoritarian way.

In view of all this, we put forward the following hypothesis:

## **H2: Organizational structure would constrain the appropriation of management instruments in Moroccan public establishments.**

### **2.2. Factors arising from the external environment of Moroccan public establishments**

The public organization is dependent on its environment in terms of raw materials, capital, etc. (Pfeffer and Salancik, 1978). This dependence gives the public organization's external environment the power to impose requirements in terms of organizational processes, objectives to be achieved, structures and prices, so that the goal of these organizations is to conform to a set of requirements in order to gain legitimacy. This environment can impact the effectiveness of management instruments in Moroccan public establishments.

#### **2.2.1. Political and regulatory pressures and the appropriation of management instruments**

The performance of state-owned enterprises suffers from political costs, i.e. the costs associated with the control of enterprises by politicians who have political objectives that differ from economic efficiency (Xu et al., 2005). Moreover, several researchers confirm the impact of politicians' authority on the performance of public enterprises.

According to Maziz (2018), in Algerian public companies, the functioning of the board of directors is strongly influenced by the political sphere. Then, O'Connor, et al, (2011) show that increasing political constraints negatively impact organizational performance and the delegation of decision-making power to managers. Finally, at the level of Italian public companies, Menozzi, et al., (2012) show that the presence on the board of members with political ties has a positive impact on maximizing the level of employment, while it has a negative effect on financial performance.

This situation generates inefficiency in public establishments, and consequently makes it difficult to appropriate management instruments.

In addition to political pressures, regulatory and institutional provisions impose a number of requirements on organizations. The institutional process can be an obstacle to an organization's equilibrium and integration (Brignall and Modell, 2000).

In Morocco, under the terms of law 69-00, the State exercises financial control over public establishments through financial supervision, in addition to the other forms of external control in force over these establishments.

The exercise of a priori financial control of a bureaucratic and procedural nature leads institutions to focus solely on the regularity of acts and the legality of procedures, while

neglecting the achievement of objectives and the search for performance. Increased state control over public companies will result, on average, in poorly managed and inefficient companies (Musacchio, et al. 2015).

We can see that the appropriation of management instruments is influenced by the type of government financial control exercised over public establishments.

Taking all this into account, we formulate the following hypothesis:

**H3: Political and regulatory pressures would constrain the appropriation of management instruments in Moroccan public establishments.**

### **2.2.2. Monopoly status and appropriation of management instruments**

Among the reasons for creating the public establishment was the need for regulation, given the inability of the market and the private sector to meet social and sometimes even economic needs, given the financial burden of projects.

Some authors, such as (Glachant, 1990), argue that, in the case of public establishments, "*the simultaneous absence of external competitive pressure and internal tension towards maximum profit would loosen the only two decisive microeconomic forces that glue standard firms to the Paretian line of complete transformation of maximum efficiency*".

Public services are inefficient and unproductive because they do not know how to make a profit and stimulate competition, given the privileges they enjoy (state subsidies, transfers, monopolies, etc.).

Monopoly status and the absence of competition are detrimental to PE and prevent it from achieving socio-economic performance (Ouchni, 2021).

In view of all this, we put forward the following hypothesis:

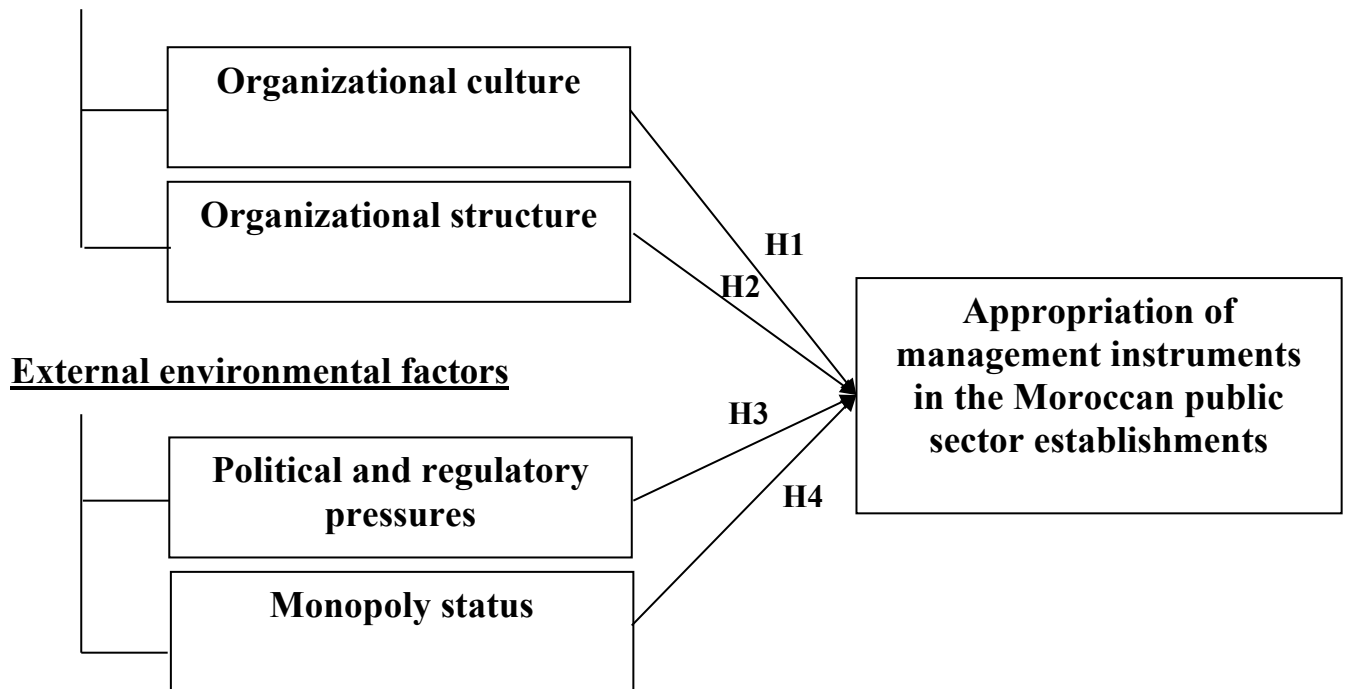
**H4: Monopoly status would constrain the appropriation of management instruments in Moroccan public establishments.**

### **2.3. The Conceptual Model of Research**

Based on the above factors and theoretical framework, we have developed the following conceptual model, which schematically summarizes the factors that can influence the appropriation of management instruments.

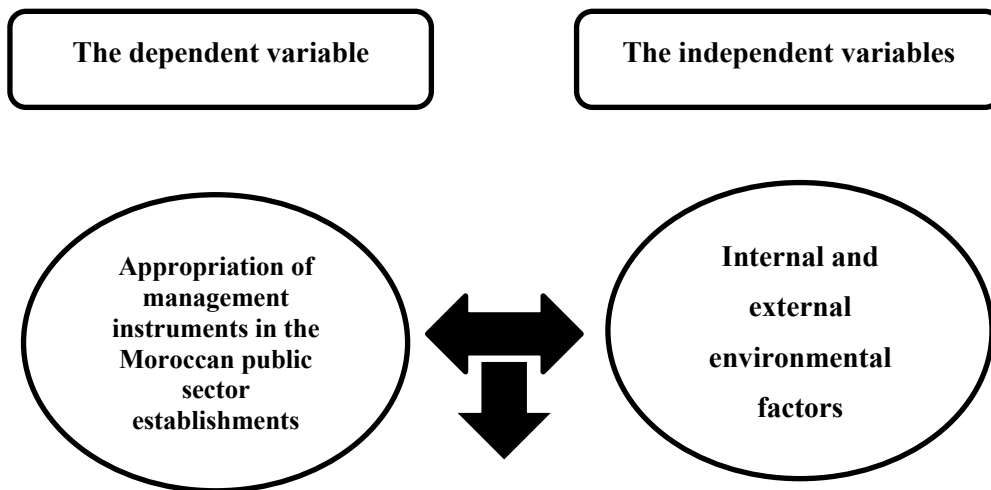
Figure 1: Conceptual research model

**Internal environmental factors**

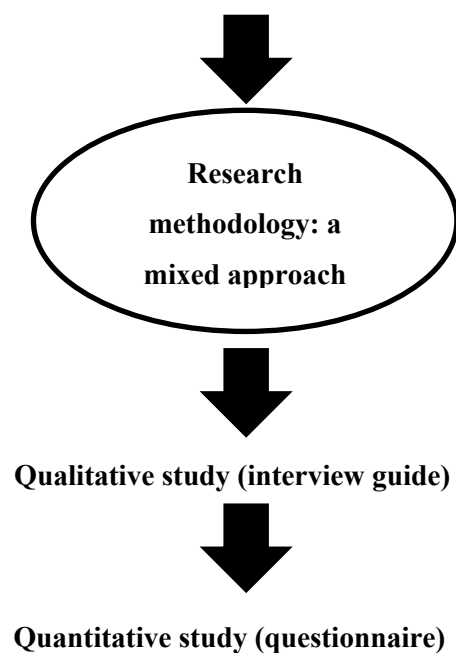


Source : Developed by us

### 3. Research architecture and methodology



**What are the factors constraining the appropriation of management instruments inspired by New Public Management in the Moroccan public sector establishments**



### Conclusion

Today, we are witnessing a proliferation of management tools in all organizations. The same is true in the public sector, where the many changes driven by the NPM (Hood, 1995) are accompanied by the introduction of new management tools inspired by the private sector, which call into question the knowledge and habits of the players involved. The success of the changes brought about by the implementation of these instruments is reflected in the quality of services

rendered to citizens. Hence, improving the organization's ability to cope with new situations is of prime importance, and can only be achieved by improving the functioning of management tools to ensure good service quality.

The performance of any management project requires prior study of the factors capable of influencing its operation (Ika, 2011).

According to the literature review, the appropriation of management tools in Moroccan public establishments is constrained by several factors stemming from the internal and external environment.

As part of our research, we have proposed a conceptual research model specific to the context of Moroccan public establishments. A qualitative study will be carried out with managers and executives working in these establishments to gather their perceptions of the variables' measurement elements.

The proposed model will therefore constitute a contribution in terms of practical implications, as this grid can be used by any practitioner to diagnose the tensions that run through a tool after its implementation, in order to envisage corrective actions to ensure its appropriation.

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