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THE CONTRIBUTION OF HERBERT SIMON'S THEORY READAPTATION OF THE CUSTOMS DECLARATION MODEL : case of Morocco.

LA CONTRIBUTION DE LA THEORIE D'HERBERT SIMON A LA READAPTATION DU MODELE DE LA DECLARATION EN DOUANE : cas du Maroc.

BENSBAHOU AZIZ

Enseignant-Chercheur

Faculté d'Economie et de Gestion.

Université Ibn Toufail-Kénitra, Maroc.

Laboratoire des Sciences Economiques et Politiques Publiques.

bensbahou.aziz@uit.ac.ma

BOUTABRATINE OMAR

Doctorant

Faculté d'Economie et de Gestion.

Université Ibn Toufaîl Kénitra, Maroc.

Laboratoire des Sciences Economiques et Politiques Publiques.

O.BOUTABRATINE@gmail.com

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Abstract :

In the context of international trade, and whatever the means of transport used, all customs operations must be carried out under cover of a single customs declaration model. This article attempts to analyze this model which constitutes the informational basis of the customs risk analysis approach by mobilizing the theory of limited rationality of Herbert Simon as well as its derived model. This approach through the paradigm of limited rationality teaches us that customs has created its own limited rationality and continues on this path by limiting itself to a model which has not undergone any development or innovation which allows its enrichment with strategic information.This model remains limited in information and is no longer representative of the layout of the current customs environment. The absence of representative information from several stakeholders and interventions in the customs operations flow circuit constitutes the manifestation of this reality. Consequently, this declaration model is becoming obsolete and requires its adaptation to the profile of international trade and the international value chain in order to improve rationality in the decision-making process.

Key words : Bounded rationality ; customs declaration ; decision process ; adaptation ; risk analysis.

Résumé :

Dans le cadre du commerce international, et quel que soit le moyen de transport emprunté, toutes les opérations douanières doivent être souscrites sous couvert d'un modèle unique de déclaration en douane. Cet article tente d'analyser ce modèl qui constitue la base informationnelle de l'approche d'analyse du risque douanier en mobilisant la théorie de la rationalité limitée d'Herbert Simon ainsi que son modèle dérivé. Cette approche à travers le paradigme de rationalité limitée nous enseigne que la douane a créé sa propre rationalité limitée et continue d'ailleurs sur cette voie en se limitant à un modèle qui n'a subi aucun aménagement ni innovation qui permettent son enrichissement en informations stratégiques.Ce modèle demeure restreint en information et il n'est plus représentatif de l'arborisation de l'environnement douanier actuel. L'absence des informations représentatives de plusieurs intervenants et interventions dans le circuit de déroulement des opérations douanières constitue le manifeste de cette réalité. Par conséquent, le présent modèle de déclaration devient désuet et nécessite son adaptation au profil du commerce international et à la chaine de valeur internationale en vue d'améliorer la rationalité dans le processus de décision.

Mots clés : Rationalité limitée ; déclaration en douane ; processus de décision ; adaptation ; analyse des risques.

Introduction

On the eve of 1998, Moroccan customs did not yet have a risk analysis system capable of prioritizing and targeting operations according to the risk incurred. In order to combat fraud, physical control would systematically cover all operations without exception, which would require several days of immobilization of goods at the borders with penalizing consequences in terms of costs and competitiveness for the economy. Alongside this customs context that is negatively competitive and penalizing economic players, there was a new environment that began to take hold at the end of the 1990s, marked by a growth in the movement of international trade due in particular to the accession of several economies. , including Morocco, to the liberal doctrine of the WTO (GATT at the time), which resulted in the signing of multiple free trade agreements.In order to adapt to this new restrictive environment, customs has undertaken a sequential series of facilitation manifested by reforms staggered over time, including the introduction since 1998 of a risk analysis approach with the aim of reducing the proportion of physical control of goods while optimizing customs revenue. This approach aimed to establish a certain balance between facilitating the flow of goods and optimizing control results. Such a balance proved necessary in order to adapt to this restrictive environment and at the same time to improve the business climate defended by the institute-adaptive approach (k. Ghazouani ; 2005).However, it should be noted that any decision is none other than the result which emanates from a process whose success remains hypothetical as much from the richness and quality of the information collected as from the quality of its processing (H, Simon ; 1957). In customs, it is important to note that the information base which feeds the risk approach is materialized by the elements of information contained in the customs declarations made by operators or their agents. At this level, it is legitimate to ask whether these declarations contain all the information necessary to make the appropriate decisions ? In other words, is the declaration model as it is designed supplemented with strategic information in order to make the right decision ?. These questions arise acutely in the case of Morocco since no innovation has been introduced since the implementation of this model in 1991 despite the changes experienced by the customs environment and international trade.

In this paper, our theme concerns an analysis of the customs declaration model which constitutes the informational basis of the customs risk approach by mobilizing the theory of limited rationality of Herbert Simon as well as its derived model. To do this, the methodology adopted consists of firstly developing the foundations of this theory as well as the model derived from it and in a second part we will present the model of the customs declaration and finally

we will look at on the analysis of this model, drawing inspiration from the theory and model of Herbert Simon.

1. THE FOUNDATIONS OF HERBERT SIMON'S THEORY AND MODEL

1.1. H.Simon's Theory of Limited Rationality (1947).

In terms of decision-making, neoclassical theory is based on two fundamental hypotheses. The behavioral hypothesis of perfect rationality attributed to an individual and the hypothesis of perfect information on the markets. The price system incorporates all the information necessary to calculate the expected utility of agents (Favereau, 1989).In order to elucidate this fundamental J. Rojot (1997) notes, according to H. Simon relating to the first hypothesis, the homo-economicus is a perfectly and objectively rational individual who is supposed to have an unlimited cognitive capacity which gives him the The opportunity to make choices that maximize economic decisions and utilities under constraints. This cognitive capacity gives him the possibility of possessing exhaustive knowledge of all possible actions, all their effects and all their possible future consequences and he is able to apply an objective criterion to all actions and their consequences and selects the one that will bring him the maximum benefit with the minimum risk. As for the second hypothesis, the homo-economicus is also supposed to have all the information at the time of the decision on the problem posed.Since the appearance of his work "Administrative Behavior" (1947), this neoclassical vision of decision-making has been revised by Herbert Simon by criticizing the fundamental assumptions of neoclassical theory. Indeed, according to H. Simon (1947), rationality cannot be perfect as long as, on the one hand, knowledge of possible actions is limited by the capacities and motivations of each person and by their knowledge and on the other hand by the fact that this rationality most often depends on the place of the actor in the organization, and the resources and information that are made available to him (Rojot, J ; 1997). On the basis of this new vision in terms of decision-making, H.Simon inaugurates the fundamental contribution in this matter by introducing the concept of limited rationality with the aim of reconciling the visions of the classical school which highlights rationality economic and those of the school of human relations which favors the irrational dimension of human behavior (L.Rouleau ; 2011). This "procedural" or "limited" rationality is opposed to classic substantive or economic rationality in that it concerns decision-making procedures and not results, and considers objectives and means to be determined and not as data (Weinstein, O., Williamson, D., & Transaction, F. E. C.; 1995).For H. Simon, limited rationality refers to the cognitive limitations that weigh on the formation of mental states and the decision-making of agents (Tran, L. (2018). It is a fact that agents suffer from cognitive

limitations of different kinds : attention is limited, memory capacities are limited, regularity detection capacities are limited, deductive capacities are limited (Cherniak, 1986). These cognitive limitations have a major impact on decision-making and, therefore, on the way in which decision-making should be modeled (Cozic, M. ; 2008). These limitations can intervene at different places in the decision-making process : (a) the complexity of the relevant characteristics of the environment can prevent the agent to form beliefs that do justice to this complexity ; (b) the complexity of the possible consequences of actions achievable by the agent may prevent him from evaluating them correctly ; (c) finally, computational complexity may prevent him from selecting one of the maximum actions (relative to one's beliefs and desires). To summarize this notion we can say that the decision maker wants to be rational, but he is confronted with limited rationality for three main types of reasons : informational, cognitive and temporal (Mongin, P ; 1984,1986) :

- Information : information is imperfect as long as the decision-maker does not have all the possible information at the time of decision-making ;
- Cognitive capacity : this capacity is limited because the decision-maker is unable to process and analyze all the information to make the best decision. This cognitive capacity depends on several variables (learning, emotion, experience, position in the hierarchy, moral and physical conditions, etc.). This cognitive constraint is all the stronger when decision-makers have to make their decisions within a limited time, particularly when they have to deal with emergency situations ;
- Time: Due to the complexity and uncertainty of the environment, the decision-making agent will not seek the optimal solution among all those possible due to lack of time. Decisions must be made within a limited period of time, which is why the decision maker will settle for the right one based on the information available. (Dayde, C. ; 2017).

1.2 .The IMC Model (Intelligence, Modeling, Choice) by Herbert Simon.

1.2.1 Presentation of the model.

H. Simon asserts that the hypotheses of neoclassical theory are incompatible with the cognitive limitations that weigh on individuals ; individuals who exhibit at most limited rationality. From this critique emerges a project, that of modeling limited rationality.The first contribution in this field corresponds to the "satisficing" model that we owe to H. Simon and whose first formulation dates back to 1955. The central idea of the model is simple : the agent is supposed to sequentially examine the achievable actions, evaluate them as you go, and choose the first of

them whose value seems to reach a certain threshold of satisfaction or aspiration. If the feasible actions are indexed so as to reflect their order of examination by the agent, then the "satisficing" model postulates that the agent chooses the first action such that the utility of this action exceeds its aspiration threshold. In more refined versions of the model, we consider that the aspiration threshold is variable during the examination, the threshold being able to be revised upwards or downwards at each stage depending on how the agent evaluates the actions which he examines. (Cozic, M. ; 2005). Indeed, considering that the decision is a cognitive process, Herbert Simon developed this decision model by breaking it down into three phases (Bayeux, P ; 2002) :

- Intelligence or identification phase dedicated to identifying the problem. This is a diagnostic phase which concerns the different aspects of the problem to be solved and the search for information.
- Modeling or design phase which allows you to invent, develop possible actions and search for solutions. It is a phase of analysis and processing of the information collected to evaluate all possible solutions. This phase depends on the mode of reasoning and analysis and the heuristic and cognitive capacity of the decision maker.
- Choice phase: this is the phase which makes it possible to select the satisfactory solution or to decide on a new iteration which starts from the identification phase (Simon; 1960).

It is important to note that according to Herbet Simon, limited rationality covers all phases of this process, which is why the chosen solution, ultimately, remains a good decision and not the perfect one.After having addressed the foundations of H. Simon's theory of limited rationality, as well as its derived model, it is important to say that Simon (1947) posits that "the rational individual is, and must be, an organized and institutionalized individual". Organizations and institutions are vectors of rationality. Therefore : "The administration, the management must design this environment in such a way that the individual approaches as close as possible to rationality (Tran, L ; 2018). This position allows us to deduce that for the decision maker to approach rationality and make the right decision, it is necessary to act on the factors on which it depends, namely the information environment, the environment of the decision maker and the time factor. These three factors are also faithful to the theory than the model developed by H.Simon. Inspired by the theory as well as the IMC model of H.Simon, it should be noted that in terms of customs, if the choice of customs operations according to the risk incurred, obeys the modeling corresponding to the second phase of the process of decision, in such a way as to control and institutionalize the cognitive capacities of the decision maker nevertheless, the first phase of the model which concerns the collection of information remains largely open to

criticism in terms of rationality. Before examining this part of the process, it is appropriate to give an overall visibility of the said process in order to get closer to the problem.

1.2.2 Reconciliation of the model to the Customs decision-making process.

In the context of border flow control, the customs decision-making process does not deviate from the principles of Herbert Simon's IMC model insofar as it can be broken down into three phases :

- **The intelligence phase.**

This phase, which deals with the collection of information relating to customs operations, corresponds to the subscription of customs declarations including several pieces of information relating to the planned operation. This information is as quantitative as it is qualitative. They relate to the importer or exporter depending on whether it is an import or export operation ; the type of goods, the declared value (in dirhams), the invoice value (in currency), the origin, the quantity, the weight, the type of free trade agreement when this is the case. The electronic version of this declaration (or informational support) also includes essential and latent information which is not apparent in the paper version but which is integrated into the risk approach. These types of information generally correspond to certain submissions of products to foreign trade control formalities (license, IPR, quotas, etc.), to that of the industry (quality standards), etc. and generally the submission to the special regulations that customs are responsible for controlling as part of the competition with other ministerial departments.

- **The modeling phase.**

The modeling of customs operations is based on the use of the decision-making statistics system by developing a decision system to select the operations to be controlled (A. Geourjon et al; 2012).This modeling is based on the properties of statistical laws to combine customs information from the declaration relating to the first phase. These laws thus make it possible to determine the relevant risk criteria to explain the occurrence of fraud and to calculate the probability of fraud for each new declaration (operation). This probability constitutes the calculated score of the declaration according to the following equation : **Pr (Fraude =1) =α + β f q_ critère1 + β f q_ critère2 +... + β f q_ critère N + ε .**

With Pr, the probability; Fraud ij, the binary variable 0/1 for declaration i, product j (1 if fraud and 0 if no fraud for declaration j for product i); fq_ij, the fraud frequencies for each risk criterion associated with declaration i and product j, ε, the random deviation (which is not explained by the criteria used in the equation) and α and β the parameters of the equation to estimate (Geourjon et al ; 2004). In the sense of Herbert Simon's theory, this computerized

modeling is part of the framework of strengthening the cognitive capacities of the decision maker with a view to avoiding emotional and inattention factors. Thus, during this phase, the decision-making process seeks to get closer to the hoped-for rationality.

- **The choice phase.**

This phase consists of deciding on the circuit that the operation should be taken. This choice is the result of the two previous operations, namely the quality of the information collection and the quality of the modeling approach used. The circuits used by the customs declaration are of three types : green, orange and red.

Choice of the green circuit :

The operations benefiting from this choice are exempt from both documentary and physical control. After obtaining the "green" circuit decision granted by the risk analysis system, the customs system automatically processes all the usual formalities inherent to customs clearance and authorizes the removal of the goods in a manner automatic. Given the high degree of confidence required and the increasing level of information asymmetry, this new circuit is initially interested in operations initiated by approved economic operators who are certified by customs and benefit from 'privileged treatment

Choice of orange circuit :

In this choice, the control of the customs operation is limited only to the documentary study. 90% of operations that cross borders benefit from this circuit. However, in the event of well-founded doubt, the control could evolve towards physical control (red circuit). This development may originate from the agent responsible for controlling the operation or from the hierarchy. In this regard, it is important to note that at this level the modeling approach ceases and is replaced by the vagaries of the cognitive capacities of the agent responsible for control or of his hierarchical boss from the moment that this revision is no longer based on statistical laws.This being said, it is important to say that this approach compromises the effectiveness of the architecture of the risk analysis system put in place and qualifies this approach as interventionist. After the documentary study and the payments of the duties and taxes due and where applicable and subject to the other formalities to be completed for the benefit of the other control bodies present at the borders (agriculture, health, commerce and industry, etc.) etc.) Collection of goods is permitted.We can therefore deduce that this approach remains dependent on human intervention. However, and in order to limit this intervention, the regulatory system which manages this part has established an intervention threshold set at 2% (per month) (ADII ; 2014).

Choice of red circuit :

In this choice, the control of the operation concerns both the documentary control and the physical control of the goods. Only 10% of flows are subject to this customs clearance circuit. This rate remains theoretical as long as it is affected by the re-selection rate resulting from the revision of the orange circuit. At this level, it should be noted that at the physical visit stage, the selectivity system decides whether it would be a partial or total physical visit. In the first case, the verification concerns a representative sample of the goods. In the second case, the verification concerns the entirety of the goods without exception.As we can see, the customs decision-making approach for control purposes remains similar to the process established by Simon's IMC model. After having given an overview of the decision-making process practiced in customs, our analysis will particularly focus on the first phase relating to the collection of information and it is legitimate to wonder if this phase is not tainted by limited rationality in the sense of 'Herbert Simon.Indeed, it should be noted that the informational environment phase remains the basis of any good decision in the H.Simon sense for the following reasons (Weinstein et al; 1995):

- The decision-making process is a linked system : the different phases are interdependent as long as the information collected is integrated into a modeled approach and on the basis of which the right solution is chosen.
- The quality of the information collected : the closer the information is to reality, the more the decision-maker opts for the right solution.
- Information-rich environment : the richer and more faithful the information collected is to the environment of the organization, the closer we get to rationality.

In order to answer this question, it should be said that in customs matters, the collection of information follows an institutionalized information framework materialized by the obligation to subscribe to a declaration containing various information relating to customs operations, and on the basis on which all the decision-making process and the resulting choices depend. In order to examine this initial phase of the start of the decision-making process as well as its result, the analysis will inevitably focus on this institutionalized framing which is the customs declaration. In order to achieve this objective, the methodology adopted consists of first approaching this model which constitutes the focus of customs decision-making and then secondly examining it on the basis of Herbert's theoretical framework. Simon relating to the concept of bounded rationality.

2. THE CUSTOMS DECLARATION : THE INFORMATION FRAMEWORK OF THE PROCESS.

2.1. Definition of customs declaration.

According to the provisions of Article 74 of the Customs and Indirect Taxes Code (CDII), the customs declaration "is the act by which a natural or legal person demonstrates, in the prescribed forms and methods, the desire to assign to a commodity, a specific customs regime. The declaration may be electronic, written, verbal or made by any other act by which the declarant indicates his desire to place the goods under customs procedure. The written declaration must be signed by the declarant and the documents annexed thereto constitute a single and indivisible document. It is up to the Minister responsible for Finance to determine, by order, the form of the declarations, the statements they must contain and the documents which must be annexed to them.Consequently, the customs declaration constitutes a transactional legal act by which the "Declarant" party expresses its desire in writing, electronically, verbally or by any other act, to assign to the goods imported or presented for export or in transit, a customs regime. Through this act, he undertakes to fulfill the customs obligations arising from this regime (payment of duties and taxes due, export after processing, etc.), and produces all the documents necessary for the identification of the goods and the application of customs or other measures for which the administration is responsible. Together with the detailed declaration, these constitute an indivisible document. This act can only give legal effect once it has been accepted by the "Customs" party. Once accepted, the transaction is now concluded.

2.2. Informational framework of the customs declaration.

It should be noted that this reporting method covers all commercial operations that pass through the land, sea and air border, including those in transit through the territory. All operations of a commercial nature are subject to the subscription of this written or electronic declaration. Only operations carried out by travelers are verbal provided that they are not of a commercial nature. The informational framework of the customs declaration is set on the basis of a model in force since 1991, this model is designated by single declaration of goods (DUM). It is the only framework on the basis of which the information covering all commercial operations, whether import, export or transit. This DUM model was put in place by AMF (Order of the Minister of Finance) n°1791-91 of 12/26/1991. It contains a set of information relating to the identification of the goods transported, certain participants in the international value chain, the declared value, the provenance, the origin, the weight of the cargo, the identification of the manifest arrival

(bill of lading or LTA, waybill) depending on the mode of transport used (sea, air or land) subscribed by the shipping, air or land companies. This information is included in boxes dedicated to each type of information. It is essential to point out that within this model there are different varieties whose names vary but basically they are considered as a single declaration of goods. In this variety, we can cite the occasional declaration, the provisional declaration, the additional declaration, the global declaration…etc. All these varieties fall within the framework of the same model relating to the single declaration of goods. On the transactional level, they obey the same informational clauses. However, it is important to note that the information contained in this declaration model remains necessary in order to determine the envisaged taxation (nomenclature of goods, transaction value, etc.) and the law that customs is responsible for applying at the borders. On behalf of other government agencies (anti-dumping for the Ministry of Foreign Trade ; drug approval for the Ministry of Health, etc.). This information is also necessary to sometimes identify the status of the recipient of certain types of goods which benefit from certain specific legislative exemptions (agriculture, fishing, etc.).

3. ANALYSIS OF THE CUSTOMS DECLARATION ON THE BASIS OF HERBERT SIMON'S LIMITED RATIONALITY.

By applying the foundations of Herbert Simon's theory relating to this phase of the decision-making process which remains particularly and purely informational, we can ask ourselves whether the informational model put in place covers all the necessary information in such a way as to Make the right decision ? In other words, is there missing information likely to modify decision-making?. In order to answer these questions, our analysis will focus on the international value chain which includes the different stakeholders likely to have an influence on the choice of decisions. To do this, it is necessary to verify whether this model faithfully reflects the circuit of the international value chain of commercial operations. Indeed, the reconciliation between the information included in this model and the information from the international value chain reveals certain significant informational gaps which amplify limited rationality.

3.1. Bounded rationality in relation to information not included in the model.

The comparison made between the participants in the value chain and those included in the said model makes it possible to note the absence, on the one hand, of certain important links in the customs declaration model and the absence of information relating to operations carried out by carriers, but whose feedback is missing in the said model. In this sense we can cite in particular

those relating to carriers, foreign freight forwarders, national transport consignees and transshipment operations and transfer operations.

• The carrier link.

The current model does not limit the quality of goods carriers. The only data relating to carriers concerns the registration of means of transport without indication of their names. Indeed, it is important to specify that the risk of fraud can come from all parties likely to handle the goods. Although carriers constitute an important node in the value chain, they remain absent from this model knowing that they have the possibility of accessing the goods and their handling. The information on the carrier provides good information on the degree of trust maintained with customs and therefore on the risk incurred.

• The link of the foreign forwarder and national consignee.

The reasoning about the previous information gap also remains true regarding the quality of the foreign forwarder and the national transport consignees (Subcontractors). Indeed, it is possible that the risk incurred remains low for the carrier but it remains high for the subcontracted, which is why the decision would not be the same in both cases.

• The link in transshipment operations.

The declaration model does not provide any information on possible transshipments undergone by the goods before their arrival (import) or before their departure (export). By transhipment we mean the operation which consists of changing the loading of the goods from a ship or an aircraft to another ship or another aircraft (CDII ; Art166). This transshipment operation, when it is absent from the model, conceals important information with particular tax implications. Indeed, it should be noted that information relating to transshipment is not provided for in the current model although it in fact constitutes strategic information for operations originating in particular from Asia. It should be noted that operations from this continent are taxed under common law and do not benefit from privileged taxation due to the absence of free trade agreements. In order to counter this taxation, certain malicious operators can carry out transshipment operations in the European area and obtain certificates of origin in order to benefit from the advantages provided for by the free trade agreements (FTA) concluded between Morocco and economic groupings (European Union and AELE) or with specific countries (United States, Turkey) or Pan-Euro-Mediterranean Agreement. This information hidden by cunning importers at the time of conclusion of the transaction consolidates limited rationality and acts on the decision-making process.

• The transfer link.

In practice, transfer operations consist of modifying the means of transport by transferring the goods from one loading unit (container or truck for example) to another loading unit. The information relating to this handling of goods, although common, is not included in the model. This manipulation is fraught with risk as long as a substitution of goods in place of another or the removal of goods in place of another remains an omnipresent risk and an opportunity for fraud for cunning parties.

3.2. Bounded rationality in relation to the information contained in the model.

This limited rationality affects several elements of the declaration, the main ones being the value, origin and weight as for the tax part concerning the product (tariff classification), rationality remains examined on the basis of classification decisions and explanatory notes of the price. As for the information relating to other aspects of the model, they remain of limited rationality.

• Information on the value aspect.

This information cannot be assessed and verified before making a decision. The examination of information regarding value is only carried out after decision-making ; consequently the risk value is verified ex post the decision taken by the administration according to the aforementioned circuits. Therefore, decision-making is tainted by limited rationality in the Herbert Simon sense.

• Information on the original aspect.

The information relating to the origin, despite its presence in the model, is only verified after the decision. This means that the decision is taken independently of the original factor and therefore the decision would only be of limited rationality.

• Weight aspect information.

Verification of this information remains uncertain due to the absence of a systemic link at the model level for its assessment with a view to making a decision. Indeed, it is important to note that the veracity of the weight of the goods can only be possible if there is a systemic and automated link between the magnitude of the weight and the type of loading unit used, while the latter remains information devoid of configuration in relation to weight. We deduce from this that the decision-making remains biased as long as there is no established and standardized link between weight and the mode of transport used.

The results of this analysis show that the current customs declaration model does not cover all stakeholders in the international value chain and therefore strategic information needed for the

risk analysis approach remains hidden and out of reach fields of the decision-making process. If we take the case of malicious carriers as an example, the latter can exploit the situation of trust established between customs and a given operator by loading, into the means of transport, contraband goods with the declared goods intended for transport operator in question. As the information relating to the carrier is not supported in the declaration model, the risk analysis and the decision-making process are consequently penalized because they cannot make the right decision as long as the quality of the carrier is not revealed. The case of transport contractors and that of foreign freight forwarders lead towards the same result.

These results also show that this situation is further aggravated by the absence in the said model of information relating to certain types of risk-bearing interventions (transshipment and transvasemnet). This information also escapes the risk approach carried out by customs and the decision-making process. The case of transfer which is not taken into account in said model is revealing. Indeed, this operation which consists of exchanging goods between different means of transport carries a risk from the moment that the contraband or prohibited goods can be sold in the means of transport which has already obtained customs release. The contraband merchandise is therefore mixed with that which has obtained the decision of conformity from customs.

This being said, it is appropriate to say that in matters of customs, although the decision-making process follows an ordered arborization and similar to the IMC model of Herbert Simon, nevertheless certain information collected in the intelligence phase of this model remains unexploited in the decision-making process and consequently the latter remains characterized by limited rationality. This rationality is also penalized by the lack of enrichment of the model in question with important information which can influence decision-making.

CONCLUSION :

Herbert Simon's theory (through the paradigm of limited rationality) applied to the customs declaration model in force allows us to say that it is certain that the computerization and modeling of the decision-making process constitutes a means of strengthening the capacity cognitive of the decision-maker, nevertheless, this process remains tainted by limited rationality due to the impoverishment of the information collection phase. This phase of intelligence in the sense of Herbert Simon constitutes the centerpiece of the process. It is on the basis of this phase that certain operations will be subject or not partially or totally to physical verification. The success of this phase remains hypothetical to the quality of the information collected and the mechanisms for verifying its accuracy. Otherwise, they will be unused data in the decision-

making process. The lack of support for strategic information in the model in force and the non-existence of mechanisms for verifying the veracity of the information contained in the said model before the decision is made on the circuit that the customs operation should take (green, orange or red) taxes the process of limited rationality. By setting the information framework at a restricted level, we can also conclude that customs creates its own limited rationality. Given these elements of conclusion, a readjustment of the declaration model is necessary in the sense of enriching it with information deemed useful tending to influence decision-making and making this process more rational.

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