

Management Control as a Performance Lever: A Case Study of a Moroccan Public University

Le contrôle de gestion comme levier de performance : étude de cas d'une université publique marocaine

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Abstract

This research examines how management control can become a genuine performance-steering mechanism in a Moroccan public university. It addresses a gap concerning the organizational appropriation of performance systems in a university context characterized by massification, multiple objectives and fragmented management tools. An exploratory qualitative case study was conducted at Sidi Mohamed Ben Abdellah University in Fez. The empirical corpus comprises twenty-seven qualitative interactions: fifteen exploratory pre-test interviews and twelve semi-structured consolidation interviews. Data were analysed with MAXQDA through open, axial and thematic coding. The findings show that management control is expected to support decision-making, resource optimization and transparency, but its effectiveness depends on prior organizational capabilities, including data quality, objective clarification, managerial commitment, coordination and collective learning. The article proposes a contingent model linking institutional pressures, organizational capabilities, managerial uses of control and multidimensional university performance. It therefore shifts the analysis from a narrow reporting logic towards an adaptive steering logic.

Keywords: management control; university performance; organizational capabilities; public university; Morocco.

Résumé

Cette recherche examine comment le contrôle de gestion peut devenir un véritable mécanisme de pilotage de la performance dans une université publique marocaine. Elle répond à un vide relatif à l'appropriation organisationnelle des dispositifs de performance dans un contexte universitaire marqué par la massification, la pluralité des finalités et la fragmentation des outils de gestion. Une étude de cas qualitative exploratoire a été conduite à l'Université Sidi Mohamed Ben Abdellah de Fès. Le corpus comprend vingt-sept interactions qualitatives : quinze entretiens exploratoires de pré-test et douze entretiens semi-directifs de consolidation. Les données ont été analysées sous MAXQDA au moyen d'un codage ouvert, axial et thématique. Les résultats montrent que le contrôle de gestion est attendu comme un outil d'aide à la décision, d'optimisation des ressources et de transparence, mais que son efficacité dépend de capacités organisationnelles préalables : qualité des données, clarification des objectifs, engagement managérial, coordination et apprentissage collectif. L'article propose un modèle contingent reliant pressions institutionnelles, capacités organisationnelles, usages managériaux du contrôle et performance universitaire multidimensionnelle. Il contribue ainsi à déplacer l'analyse d'une logique de simple reporting vers une logique de pilotage adaptatif.

Mots clés : contrôle de gestion ; performance universitaire ; capacités organisationnelles ; université publique ; Maroc.

Introduction

Higher education plays a central role in human-capital formation, scientific production and the economic and social transformation of nations. In Morocco, Law No. 01-00 on the organization of higher education strengthened university autonomy and encouraged institutions to diversify their teaching, research and societal missions. This evolution has nevertheless been accompanied by rapid growth in enrolments, increasing pressure on public resources and stronger demands for quality, transparency and accountability.

Public universities are consequently expected to reinforce their steering capacities. They must simultaneously improve student success, support research, manage scarce resources, strengthen their attractiveness and respond to the expectations of multiple stakeholders. University performance is therefore multidimensional: it cannot be reduced to a single budgetary or academic measure, but requires an articulation between effectiveness, efficiency, quality, equity, scientific visibility and adaptability.

Management control may support this articulation by connecting objectives, responsibilities, resources, indicators and corrective action. Its introduction into the university cannot, however, be treated as a simple transfer of private-sector practices. Academic professional autonomy, multiple decision centres, the difficulty of measuring certain outputs and the coexistence of academic, administrative and political logics require a context-sensitive design.

The literature on New Public Management has extensively documented the diffusion of measurement and accountability instruments in public organizations (Hood, 1991; Pollitt & Bouckaert, 2011). Research on performance management systems also stresses the importance of linking indicators to purposes, responsibilities and decision uses (Otley, 1999; Ferreira & Otley, 2009). Yet a substantial part of this literature remains normative or focuses on the formal existence of tools. The mechanisms through which these tools become—or fail to become—effective steering capabilities in Moroccan public universities remain insufficiently explained. The scientific gap addressed here therefore concerns the transformation of administrative reporting into managerial steering. The Moroccan context provides a distinctive configuration: progressively expanded legal autonomy, continued centralization of some resources, diverse institutional profiles, massification, heterogeneous information systems and unevenly distributed management capabilities. These features make a contingent and process-based interpretation particularly relevant.

The research question is formulated within an interpretivist perspective: How can management control be appropriated and configured as a performance lever in a Moroccan public university, and through which organizational mechanisms does this contribution occur?

The study pursues three objectives. First, it identifies university actors' representations and expectations. Second, it assesses the maturity of existing mechanisms and the conditions required for their integration. Third, it proposes a conceptual model linking institutional contingencies, organizational capabilities, managerial uses of control and university performance. The original contribution is therefore not to claim that management control mechanically improves performance, but to show that its effects depend on data quality, actor appropriation, objective clarification and collective learning.

The article is organized into four sections. The first develops an integrated theoretical framework. The second presents the case, the qualitative corpus and the analytical procedure. The third reports the empirical findings. The fourth discusses the results, formalizes the proposed model and identifies theoretical and managerial implications.

1. Theoretical Framework and Research Positioning

1.1. New Public Management, Public Governance and University Performance

New Public Management introduced principles of accountability, results orientation and contractualization into public-sector organizations (Hood, 1991). In higher education, these principles appear in the development of indicators, targets, evaluation mechanisms and inter-institutional comparisons. Their purpose is to make university action more visible to decision-makers, users and funders.

This orientation does not automatically produce effective governance. An accumulation of indicators may generate abundant reporting without improving decisions. Public governance instead requires coordination among stakeholders with divergent interests, legitimacy of choices and the creation of public value (Moore, 1995). Within universities, performance must therefore be interpreted and negotiated rather than merely measured.

The central issue is the shift from a compliance logic—producing the expected data—to a steering logic—using data to understand deviations, allocate resources and learn. This distinction underpins the positioning adopted in this study.

1.2. Performance Management Systems and Uses of Control

A performance management system is more than a dashboard. It includes purposes, key success factors, indicators, responsibilities, review processes and feedback mechanisms (Otley, 1999;

Ferreira & Otley, 2009). Its value depends less on the number of measures than on the coherence linking strategy, operational action and learning.

Behn (2003) shows that performance measurement may serve evaluation, control, budgeting, motivation, promotion, celebration, learning and improvement. These purposes are not interchangeable. In a university, the same indicator may support learning when discussed collectively or encourage defensive behaviour when used exclusively for sanction.

Simons' (1995) distinction between diagnostic and interactive uses is especially useful. Diagnostic use checks target achievement and corrects deviations; interactive use stimulates dialogue, managerial attention and organizational learning under strategic uncertainty. University management control can become a performance lever only when it combines these two uses.

1.3. Contribution of Contingency Theory

Contingency theory assumes that no management control system is universally optimal. Effectiveness depends on the fit between the system and variables such as strategy, structure, environment, technology and organizational culture (Donaldson, 2001). Public universities are particularly heterogeneous in size, disciplinary profile, degree of autonomy and digital maturity.

A standardized dashboard may be useful for central consolidation but insufficient to steer the activities of a faculty, an engineering school or a health-sciences institution. The principle of fit therefore supports a common architecture combined with differentiated indicators and responsibilities.

Contingency theory also makes it possible to interpret weak tools not simply as a technical delay, but as a mismatch between steering requirements, actual autonomy, data availability and actors' capabilities.

1.4. Dynamic Capabilities, Learning and Organizational Appropriation

Dynamic-capabilities theory explains how an organization senses environmental change, seizes opportunities and reconfigures resources (Teece, Pisano, & Shuen, 1997). Applied to the university, it invites us to view management control not as a static set of indicators, but as a capability for organizing information, dialogue and adaptation.

Three capabilities are central: an information capability based on the quality, integration and availability of data; a managerial capability linking objectives to responsibilities and resource choices; and a learning capability that transforms deviations and feedback into corrective action.

User appropriation is consequently a mediating mechanism. A technically sophisticated system that is poorly understood produces data without producing steering. Conversely, engaged actors can progressively structure useful practices even when the available tools remain incomplete.

1.5. Integrated Conceptual Framework and Research Propositions

The preceding perspectives lead to an integrated framework. Institutional and budgetary pressures create a need for steering; organizational capabilities determine whether a reliable system can be constructed; managerial uses transform information into decisions and learning; and performance emerges as a multidimensional result rather than a direct mechanical output. Within this exploratory logic, four propositions guide the analysis:

- P1 — Institutional and budgetary pressures favour the emergence of management control but do not guarantee its appropriation.
- P2 — The contribution of management control to performance depends on prior organizational capabilities: data quality, skills, coordination and managerial commitment.
- P3 — Interactive and decision-oriented uses of indicators generate more learning than a use limited to compliance reporting.
- P4 — University performance improves when the management control system is contingent, progressive and connected to explicit feedback mechanisms.

2. Research Methodology

2.1. Paradigm and Case-Study Strategy

The research adopts an interpretivist paradigm and an exploratory qualitative design. It seeks to understand the meanings that actors attribute to management control and to the conditions of its implementation. It does not aim to test statistical hypotheses or to generalize results to all Moroccan universities.

A single in-depth case study was selected because the phenomenon is embedded in a specific institutional setting and because the boundaries between the management control system, university governance and organizational practices are not clearly separable (Yin, 2003; Hlady-Rispal, 2015). The unit of analysis is the process through which university actors perceive, use and could appropriate management control.

2.2. Case Context

Sidi Mohamed Ben Abdellah University (USMBA) in Fez was selected because of its scale, disciplinary diversity and importance in the Moroccan public higher-education system. The case is analytically relevant because it combines strong performance expectations with heterogeneous institutions and management arrangements.

Table No. 1: Main Data on USMBA and the Moroccan Public University System

Indicator	USMBA	National level (2024–2025)	USMBA share
Students	99,883	1,102,364	9.1%
Teaching and research staff	1,735	17,450	9.9%
Administrative and technical staff	675	9,220	7.3%
Training institutions	13	162	8.0%

Source: Author, based on the Ministry of Higher Education, Scientific Research and Innovation (2025) and USMBA (2026).

The data confirm that USMBA represents a substantial part of the national public-university system. Its size and institutional diversity provide a demanding setting for studying the coordination of indicators, resources and decision processes.

2.3. Data Collection and Construction of the Corpus

The empirical protocol was organized in two complementary phases. The first involved fifteen exploratory pre-test interviews used to identify ambiguities, improve the interview guide and collect initial contextual evidence. The second involved twelve semi-structured consolidation interviews intended to deepen, confirm and refine the categories emerging from the first phase. Purposive sampling was used to include actors directly or indirectly involved in academic coordination, budgetary monitoring, administrative procedures and performance reporting. The corpus covers vice-deans, heads of institutions, teaching-research staff and managers of economic or administrative departments.

Table No. 2: Composition of the Qualitative Corpus

Respondent profile	Exploratory phase	Consolidation phase	Total
Vice-deans	2	1	3
Heads of institution	1	1	2
Teaching-researchers	9	7	16
Economic/administrative managers	3	3	6
Total	15	12	27

Source: Author.

The sample is not intended to be statistically representative. Its value lies in the diversity of institutional positions and in the recurrence of themes across academic and administrative profiles. The final interviews were used to consolidate and clarify the analytical categories identified during the exploratory phase.

The interviews lasted approximately 30 minutes on average, a duration that allowed the interview guide to be covered while giving respondents sufficient time to elaborate on their perceptions and experiences.

2.4. MAXQDA-Assisted Analytical Procedure

The interviews were transcribed, anonymized and organized in MAXQDA. The analysis followed a thematic-content approach inspired by Bardin (2013), Braun and Clarke (2006), Miles, Huberman and Saldaña (2014), and Saldaña (2016). MAXQDA was used to store the corpus, attach analytical memos, code meaningful segments, group codes into categories and compare themes across respondent profiles.

The coding proceeded in four stages. First, the corpus was cleaned, anonymized and labelled by respondent profile. Second, open coding identified units related to management control, performance steering, existing tools, constraints and implementation conditions. Third, axial coding connected first-order codes and grouped them into broader categories. Fourth, thematic aggregation linked these categories to the research question and to the proposed conceptual model.

Table No. 3: Thematic Coding Framework

Analytical theme	Examples of codes	Analytical purpose
Representations of control	Performance monitoring; decision support; optimization; steering	Understand the meaning attributed to management control.
Existing mechanisms	Indicators; information system; procedures; action plan; audit	Assess the maturity of steering tools.
Weaknesses and gaps	No cost accounting; weak variance analysis; fragmented objectives	Identify obstacles to system coherence.
Implementation conditions	Commitment; communication; training; resources; data quality	Identify required organizational capabilities.
University performance	Research; teaching; efficiency; transparency; rankings	Connect control to performance dimensions.

Source: Author.

2.5. Saturation, Validation, Triangulation and Ethics

The number of interviews was justified by purposive diversity and thematic stabilization. Saturation was assessed when the final consolidation interviews no longer generated a new

central category and mainly confirmed, qualified or illustrated themes already identified. This criterion is consistent with the objective of analytical depth rather than statistical representativeness.

Coding credibility was strengthened through a documented codebook, analytical memos, iterative recoding of selected passages and cross-profile comparison. Coding frequencies were used only as descriptive indicators of thematic salience; they were not interpreted as inferential statistics.

Triangulation combined three sources of evidence: the diversity of respondent profiles, documentary information on university structures and indicators, and contextual observation. Convergences, divergences and negative cases were retained in the interpretation rather than being eliminated.

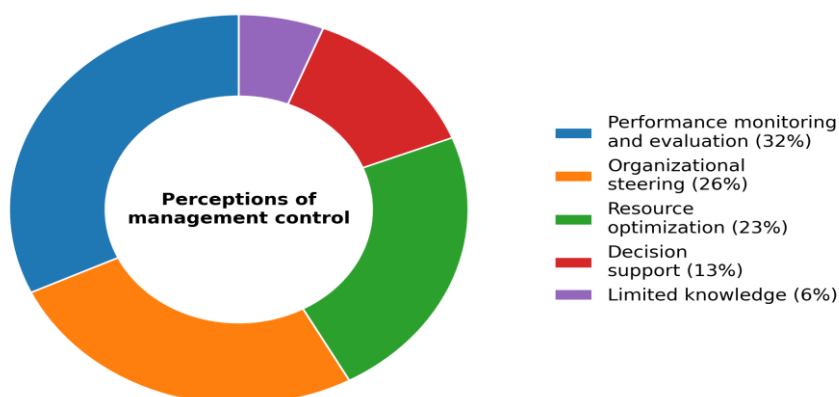
Participants were anonymized and the findings are presented in aggregate form. To preserve confidentiality in the institutional setting, no direct interview quotations are reproduced; the interpretation relies on thematic synthesis, cross-profile comparison and documented coding procedures.

3. Empirical Findings

3.1. Representations of Management Control

Respondents primarily associate management control with performance monitoring and evaluation. They also view it as an organizational steering mechanism, a means of optimizing resources and a source of decision support. The distribution indicates that management control is not reduced to financial supervision; it is expected to connect information, coordination and corrective action.

Figure No. 1: Perceptions of Management Control



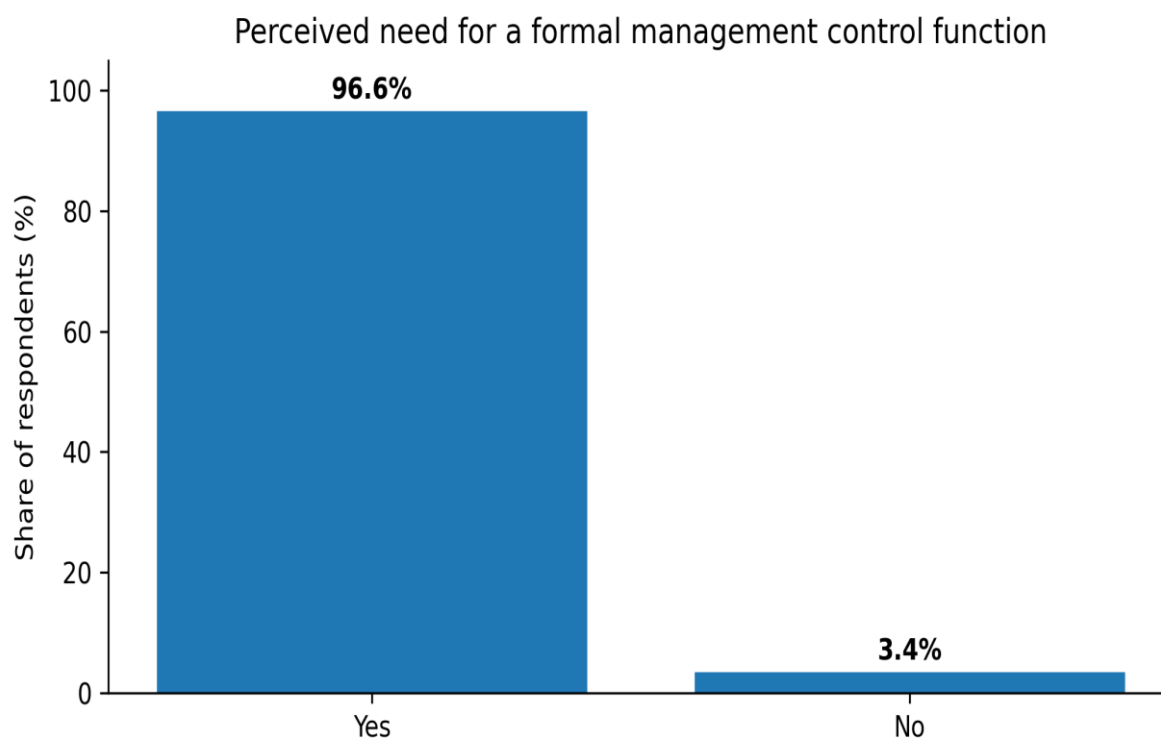
Source: Author, based on interview results.

The predominance of performance monitoring (32%) is consistent with the growing accountability requirements affecting universities. The presence of organizational steering (26%), resource optimization (23%) and decision support (13%) nevertheless shows that respondents expect a broader managerial role. The 6% reporting limited knowledge also signals a need for communication and training.

3.2. Perceived Utility of a Formal Management Control Function

A very strong majority considers it useful to establish a formal management control function within USMBA. This support reflects a need for structure, coordination, reliable information and decision-oriented dashboards. It should not be interpreted as complete mastery of the concept; rather, it expresses practical expectations regarding the improvement of university steering.

Figure No. 2: Perceived Need for Formalized Management Control at USMBA



Source: Author, based on interview results.

The low proportion of unfavourable responses may reflect either limited resistance to change or concern that a new control function could become an additional layer of bureaucratic supervision. This finding supports a progressive implementation strategy emphasizing explanation, participation and service to operational units.

3.3. Expectations Associated with Management Control

Table No. 4: Expectations Regarding the Introduction of Management Control

Expectation	Yes	No opinion	No
Reliability and accuracy of information	71%	23%	6%
Data analysis and interpretation	67%	30%	3%
Decision-making support	98%	2%	0%
Forecasting and planning	84.6%	15.4%	0%
Performance and cost optimization	92%	8%	0%
Risk management	80%	19%	1%

Source: Author, based on interview results.

Decision support and performance/cost optimization receive the strongest levels of agreement. This result indicates that respondents expect management control to be useful before it is restrictive: the function should help managers interpret information, choose priorities and allocate resources.

Forecasting, planning, risk management and information reliability also receive high support. Together, these expectations describe a performance management system rather than a narrow financial-control unit.

3.4. Maturity of Existing Mechanisms and Tools

Table No. 5: Management Instruments Present in University Institutions

Instrument	Exists and is respected	Exists but is poorly respected	Does not exist
Organization chart	30%	70%	0%
Procedure manual	10%	16.7%	73.3%
Strategic and operational objective system	8%	20%	72%
Information system	60%	30%	10%
Operational action plan	3.8%	23.1%	73.1%

Source: Author, based on interview results.

Table No. 6: Practices Related to Steering and Control

Monitoring tool	Yes	No
Performance indicators	70%	30%
Variance calculation and analysis	16%	84%
Cost accounting	0%	100%
Internal control	50%	50%
Internal audit	20%	80%

Source: Author, based on interview results.

The results reveal a fragmented architecture. Indicators and information systems exist, but procedure manuals, operational objectives, action plans, variance analysis and cost accounting remain weak or absent. The problem is therefore not simply a lack of data; it is the absence of stable relationships between objectives, resources, responsibilities and review routines.

This fragmentation limits the capacity to move from reporting to steering. An indicator becomes managerial only when it is interpreted in relation to a target, an accountable actor and a possible corrective action.

3.5. Factors Favouring the Emergence of Management Control

Table No. 7: Factors Favouring the Emergence of Management Control

Factor	Not at all / unlikely	It depends	Very likely / certain
Financial and budgetary pressure	3%	7%	90%
Increasing complexity of activities	11.5%	30.8%	57.7%
Accountability and transparency	4.2%	12.5%	83.3%
Performance improvement	7.6%	7.7%	84.7%
Technology and data management	4.2%	16.7%	79.1%
Organizational change	24%	8%	68%
Strategic objectives and competitiveness	63.2%	15.8%	21%

Source: Author, based on interview results.

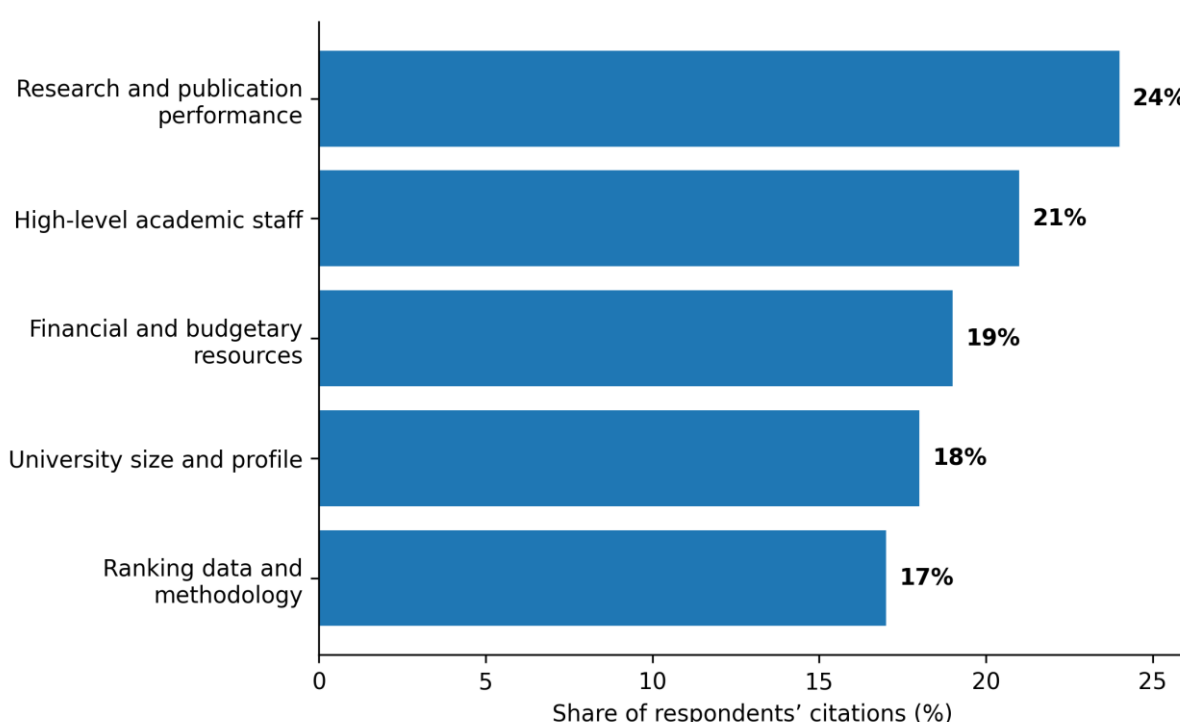
Financial and budgetary pressure is the strongest trigger, followed by performance improvement, accountability/transparency and technology/data management. Management control therefore emerges at the intersection of resource constraints and the need to produce credible information.

The comparatively weak score for strategic objectives and competitiveness suggests that the demand remains partly reactive. The system is expected to resolve immediate information and resource problems before becoming a fully strategic mechanism.

3.6. Scientific Performance and University Rankings

Respondents attribute USMBA's limited presence among the highest international rankings mainly to research and publication performance, the availability of high-level academic staff, financial resources, the size and profile of the university, and ranking data and methodologies.

Figure No. 3: Perceived Factors Explaining USMBA's Limited Presence in International Rankings



Source: Author, based on interview results.

These perceptions confirm that university performance extends beyond administrative management. A relevant control system must incorporate indicators relating to research, funding, visibility, employability, teaching quality and international openness.

Management control can support this steering by improving data reliability, tracking targets and identifying gaps. It does not replace scientific policy or investment in capabilities; it provides a decision infrastructure through which these policies can be better oriented.

3.7. Thematic Synthesis

Four cross-cutting findings emerge. First, management control is perceived less as a disciplinary mechanism than as a means of making university action visible and intelligible.

This representation favours appropriation, provided that the system is not introduced through a punitive approach.

Second, the expectation of decision support is stronger than the expectation of control. Actors want comparative analyses, dashboards and recommendations that can help prioritize action and allocate resources.

Third, existing tools are fragmented. The university has indicators and information systems, but lacks the links that transform them into a coherent performance management system.

Fourth, implementation depends on organizational capabilities: leadership, data quality, skills, coordination, communication and learning. These findings justify the contingent model developed in the discussion.

4. Discussion, Contributions and Proposed Model

4.1. From Administrative Reporting to Adaptive Steering

The findings show that the central difficulty is not the total absence of measurement, but the limited managerial use of available information. Indicators frequently remain disconnected from operational objectives, accountability and corrective action. The empirical contribution is therefore to identify a transition problem: administrative reporting exists, but adaptive steering remains incomplete.

This result supports Otley's (1999) view that performance management requires coherence between objectives, measures, responsibilities and feedback. It also echoes Ferreira and Otley's (2009) extended framework, in which the usefulness of a system depends on its design and its use rather than on indicators alone.

In the USMBA case, the strongest expectations concern decision support and resource optimization. Management control is thus legitimate when it helps actors understand and act, not when it merely increases reporting obligations.

4.2. Convergences and Divergences with the Literature

The importance given to accountability and budget pressure converges with New Public Management research, which associates performance systems with results orientation and the rationalization of public resources (Hood, 1991; Pollitt & Bouckaert, 2011). The strong demand for decision support also confirms Behn's (2003) argument that measurement should serve learning and improvement, not only control.

The findings likewise support Simons' (1995) distinction between diagnostic and interactive uses. Respondents expect deviations to be identified, but they also demand dialogue,

interpretation and recommendations. A purely diagnostic system would therefore respond only partially to their expectations.

A divergence concerns the maturity of the organizational infrastructure. Much of the international literature analyses systems that are already institutionalized. Here, management control must first create some of its own conditions of operation: shared definitions, data quality, skills, trust and legitimacy.

The Moroccan case also qualifies the assumption that external pressure automatically produces strategic control. Budget and accountability pressures are strong, whereas competitiveness and strategic objectives are less frequently cited. External pressure may therefore trigger reporting without necessarily producing strategic learning.

4.3. Scientific Originality and Specificity of the Moroccan Context

The study is contextually original because it documents in depth a large Moroccan public university, a setting that remains under-examined from the perspective of organizational appropriation of management control. It shows how governance reforms are translated into concrete expectations, gaps and implementation conditions.

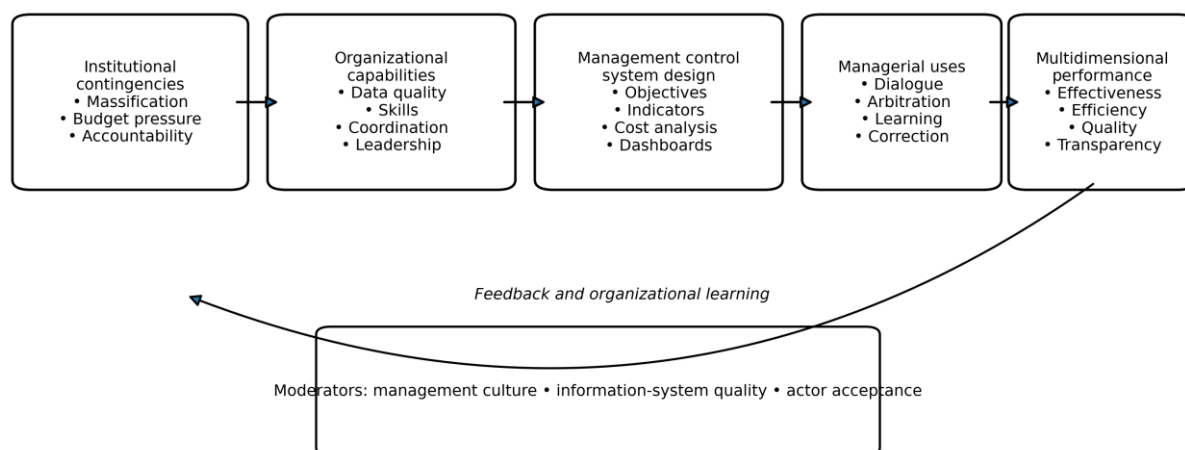
The theoretical originality lies in treating management control as a mediating organizational capability rather than as a variable that directly produces performance. Institutional pressures create a demand; information and managerial capabilities enable a coherent design; managerial uses translate information into decisions; and learning feeds back into objectives and tools.

The Moroccan context reveals a distinctive combination of centralization and autonomy. Universities face increasing responsibility for results while their room for manoeuvre, data systems and management capabilities remain heterogeneous. This tension explains why support for management control may coexist with limited operational maturity.

A further insight concerns fragmentation. The problem is not only missing tools, but missing connections among tools. The contribution of management control lies precisely in building relationships between objectives and indicators, resources and activities, results and responsibilities, and deviations and corrective action.

4.4. Formalization of the Conceptual Model

Figure No. 4: Contingent Model Transforming Management Control into University Performance



Source: Author.

The model contains five connected components. Institutional contingencies—massification, autonomy, budget pressure and transparency requirements—generate a need for steering but do not directly produce performance.

Organizational capabilities include data quality, skills, coordination and leadership. They determine whether a coherent system of objectives, indicators, cost analyses and dashboards can be designed.

Managerial uses constitute the central mechanism. Management dialogue, arbitration, learning and correction transform information into decisions and explain why organizations equipped with similar tools may achieve different results.

Performance is multidimensional: academic effectiveness, efficiency, quality, transparency and adaptability. Management culture, information-system quality and actor acceptance moderate the relationships among the components.

The model is recursive. Results and deviations feed an organizational-learning loop that adjusts objectives, tools and resources. This circular causality moves beyond a merely descriptive implementation calendar.

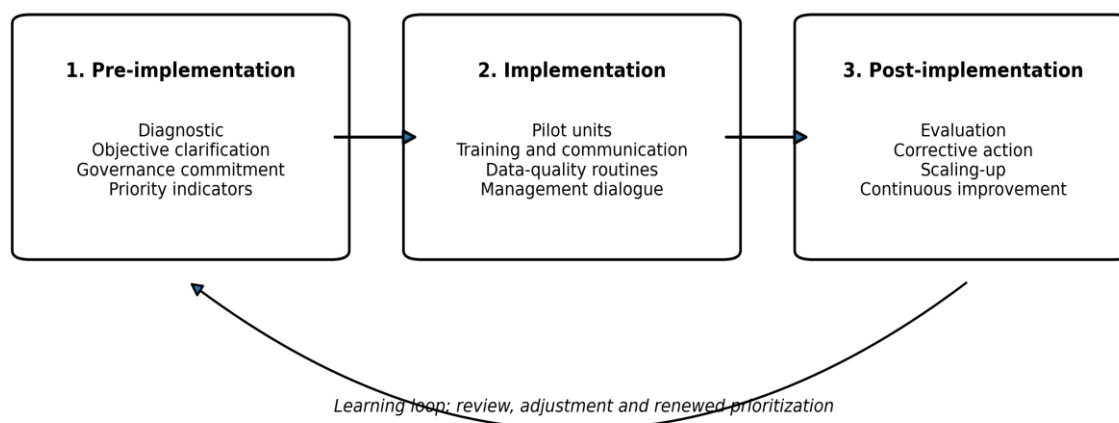
4.5. Success Conditions and Implementation Trajectory

Table No. 8: Success Conditions, Mechanisms and Expected Effects

Condition	Mechanism	Expected effect
Governance commitment	Legitimation, arbitration and resource allocation	Adoption and project continuity
Initial diagnosis	Identification of gaps and priorities	Context-sensitive design
Clear objectives and responsibilities	Translation of strategy into operational commitments	Coherence and accountability
Data quality and integration	Common definitions, validation and interoperability	Usable information
Training and communication	Capability development and reduced resistance	User appropriation
Progressive deployment	Pilots, evaluation and adjustment	Risk control
Management dialogue	Collective interpretation of deviations	Learning and corrective decisions
Audit and continuous improvement	Review of indicator relevance	System sustainability

Source: Author.

Figure No. 5: Progressive Implementation Trajectory for University Management Control



Source: Author.

Pre-implementation should clarify needs, responsibilities and a limited number of priority indicators. This stage avoids beginning with software acquisition before defining what must be steered.

Implementation should be progressive and based on pilot units. Training, communication and technical support make it possible to test definitions, data quality and management-dialogue routines.

Post-implementation is based on evaluation, correction and continuous improvement. The system should not be considered complete; it must evolve with the university's missions, resources and institutional requirements.

4.6. Managerial Implications

University governance should prioritize the relevance of indicators rather than their number. Every indicator should be connected to an objective, an accountable actor, a data source, a review frequency and an interpretation rule.

A management control function should emphasize facilitation and advisory support. Its legitimacy will depend on its ability to help institutions rather than replace them. A network of local correspondents could support data collection and management dialogue.

Cost accounting should be introduced progressively, beginning with selected activities or pilot programmes. The objective is not immediate accounting perfection, but a better understanding of costs and resource choices.

The information system should support the process without determining it. Data governance—common definitions, clear responsibilities, quality controls and interoperability—is a prerequisite for meaningful automation.

Conclusion

This research examined how management control can become a performance lever in a Moroccan public university. The USMBA case reveals strong support for a formal management control function and high expectations regarding decision support, resource optimization and transparency.

The results nevertheless identify a paradox: data and some indicators exist, while the mechanisms that transform them into steering remain incomplete. The absence of cost accounting, weak variance analysis, limited operational objectives and fragmented systems constrain the managerial use of information.

The main theoretical contribution is to conceptualize management control as a mediating organizational capability. Its effect on performance is neither direct nor automatic. It depends on data quality, governance commitment, skills, coordination and interactive uses of control. The proposed model links contingencies, organizational capabilities, system design, managerial uses and multidimensional performance within a learning loop.

From a practical perspective, implementation should proceed through diagnosis, objective clarification, pilot projects, training, management dialogue and continuous improvement. The system must be adapted to institutional specificities while relying on shared definitions and governance arrangements at university level.

The study has limitations. It focuses on one university and does not support statistical generalization. The corpus is dominated by teaching-research staff. Independent double-coding is not fully documented in the available material. Finally, the analysis is based on perceptions and does not measure the effects of an already institutionalized management control system.

Future research should compare several Moroccan universities, include ministerial and student perspectives, follow a pilot project longitudinally and combine qualitative evidence with objective performance indicators. A subsequent quantitative study could test the proposed relationships among organizational capabilities, managerial uses of control and performance. International comparison would also help distinguish mechanisms specific to Morocco from those shared by public universities elsewhere.

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