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THE IMPACT OF MANAGEMENT CONTROL ON ORGANIZATIONAL PERFORMANCE IN MOROCCO: ISUES, PRACTICES and PERSPECTIVES

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ABSTRACT

Within the framework of market liberalisation and structural developments in Morocco, organisational performance has emerged as a significant concern for enterprises. This research examines the impact of management control on financial profitability and social responsibility amid rising competition. A mixed-methods strategy was utilised: semi-structured interviews with fifteen management controllers revealed their practices and challenges, succeeded by a survey of one hundred Moroccan enterprises, of which eighty answered. The findings indicated that the formalisation of management control, the incorporation of social and environmental indicators, and the proactive endorsement of senior management substantially improve overall performance. This study concludes that a modified management strategy, firmly supported by senior leadership, is a crucial factor for sustainable competitiveness in Moroccan enterprises.

KEYWORDS: Management Control, Organizational Performance, Social Responsibility, Moroccan Companies, Liberalization.

1. INTRODUCTION

In recent decades, Morocco has experienced a significant economic transition propelled by market liberalisation, enhanced international commerce, and intensified competition (Agenor & El Aynaoui, 2015; Lamrani-Jouti, 2014). This evolution occurs within the context of structural changes and commercial liberalisation began in the 1980s, characterised by multiple free trade agreements and measures designed to increase the nation's appeal to foreign investment (Abderrazak et al., 2018; Talbi, 2000). Currently, the Kingdom's initiatives include diverse domains, including green finance, entrepreneurial innovation, industrialisation, and agricultural modernisation.

Morocco is progressively seen as a dedicated participant in the energy transition and green finance, targeting 52% renewable energy in its national energy mix by 2030. This initiative is bolstered by the issuing of green bonds and investments in solar and wind projects (Ourhalouch et al., 2024). Although the country contributes minimally to global pollution, it aims to exemplify best practices for other emerging economies, although encountering significant hurdles, especially in terms of rules and financial accessibility (Ourhalouch et al., 2024).

The economic expansion of Morocco is predominantly contingent upon enhanced productivity and the fortification of its human capital (Asli et al., 2024). The Kingdom continues to depend significantly on its agriculture sector's success while progressively seeking industrialisation to modernise its production frameworks. Reforms seek to enhance the business environment and infrastructure quality while strengthening workforce competencies through education and social protection (Asli et al., 2024). However, this transition remains obstructed by enduring "structural inertia," particularly in agriculture, and by inadequate integration of certain industrial and service sectors (Moussir & Chatri, 2020).

Trade liberalisation has fostered capital accumulation and the dissemination of technological advancement (Ouali, 2023). External commerce has escalated due to several free trade agreements, notably those with the European Union and the United States (Harroud, 2021). The impact on the labour market is complex although liberalisation has diminished informality, women's involvement continues to be influenced by the growth of industries that are typically more labour intensive for males (Rodriguez et al., 2023). Furthermore, Morocco's integration into global value chains is precarious due to a lack of diversification in its export structure (Abbassi et al., 2016; Bari & Amzil, 2023).

To enhance its competitiveness, Morocco is concentrating on entrepreneurial innovation and the development of dynamic enterprises (Atmani & Malainine, 2023). A range of assistance initiatives has been implemented to enhance research and development, improve access to financing, and foster an entrepreneurial culture. Notwithstanding these endeavours, the impact of foreign direct investment (FDI) on the diversity and sophistication of exports remains constrained (Bari & Amzil, 2023). The nation must enhance its productive framework to fully leverage foreign direct investment and create a durable comparative advantage (Moqadem, 2024).

Morocco's economic reform encounters administrative and institutional obstacles. Governance systems must progress towards enhanced decentralisation, superior territorial administration, and more inclusive growth (Elmezdeghi & Achibane, 2024). Despite the gradual adoption of New Public Management principles, public sector managerial methods frequently continue to exhibit bureaucratic and centralised characteristics (Naym, 2021). In the private sector, conventional power dynamics can also obstruct the execution of ambitious reforms (Catusse, 2008).

Morocco has achieved notable successes in the automotive, aeronautics, and electrical sectors, driven by considerable foreign direct investment and enhanced competitiveness in specific markets (Lectard & Piveteau, 2019; Harroud, 2021). Nonetheless, these "success stories" remain somewhat isolated within the nation's general productive framework. Simultaneously, unemployment persists at elevated levels particularly among recent graduates and fuels the expansion of the informal economy (Harroud, 2021). Public authorities must manage informal marketplaces while promoting formal growth and employment.

Compounding these macroeconomic issues is the increasing pressure on Moroccan enterprises to implement responsible and ethical procedures (Lamrani-Jouti, 2014; el Malki, 2010). The globalisation of commerce and the emergence of sustainability requirements, especially for closer integration with the European Union, necessitate that enterprises adhere to progressively stringent criteria (el Malki, 2010). Thus, increasing awareness among human resources and complying with health and safety regulations in the workplace are essential strategies for improving organisational performance and company reputation (Anggay & Hamiche, 2020; Medaker, 2023).

In this context of swift and complex changes, management control becomes significantly important as a mechanism for overseeing overall performance. Traditionally centred on financial supervision and budget adherence (Delmond et al., 2002), management control has broadened to encompass strategic and organisational aspects, including risk management, corporate social responsibility, and evaluative frameworks such as the Balanced Scorecard (Chiapello et al., 2008; Meyssonnier, 2014). Recent studies highlight the imperative for a comprehensive and adaptable methodology that incorporates economic, social, and environmental aspects of performance (Crutzen & Caillie, 2010; Renaud & Berland, 2007). Moroccan enterprises, confronted with internal limitations (structure, culture, skills) and external pressures (competition, regulatory mandates), must consequently modify their management control procedures to address difficulties of competitiveness and sustainability (Lamrani-Jouti, 2014; Benammi & Taj, 2020).

The primary inquiry stemming from this dynamic is how management control enhances the organisational performance of Moroccan enterprises, taking into account the cultural, structural, and economic particularities of the national setting.

Three theories will be investigated in this context

H1: Implementing a formal management control system adapted to Moroccan cultural context significantly improves companies' financial performance.

H2: Adopting management control tools that incorporate social and environmental indicators positively affects overall (economic, social, and environmental) performance.

H3: Active support from top management and the empowerment of managerial teams determine the effectiveness of management control in Moroccan organizations.

This essay aims to elucidate the function and influence of management control on organisational performance in Morocco, considering the country's contextual, cultural, and structural particularities. Following the presentation of a conceptual framework and a review of prior research, we will delineate the methodology and results of an empirical study done among Moroccan enterprises, subsequently offering recommendations and directions for future research.

2. LITERATURE REVIEW

2.1. Management Control as a Performance Lever

Multiple studies indicate that the establishment of an efficient management control system enhances resource allocation, increases operational efficiency, and fortifies the decision making process (Anthony, 1965; Simons, 1995; Kaplan & Norton, 1996; Teixeira, 2014; Frij et al., 2020). This enhancement can be specifically ascribed to the ability of management control to oversee activity trends, keep decision making centres accountable, and promptly notify stakeholders of any deviations from initial objectives (Teixeira, 2014). However, it is important to recognise that the implementation of such systems is not automatic and may be complicated by environmental turbulence, organisational complexity, or particular management characteristics (Ahsina, 2013). Furthermore, its implementation may occasionally clash with established control systems and the cognitive reasoning of different stakeholders, thus extending and complicating the process (Zawadzki, 2009). Notwithstanding these challenges, management control persists as a strategic management instrument that can fulfil several functions from supporting local decision making to exerting centralised authority, as well as providing subtle operational oversight (Lambert, 2005).

Moreover, it is evident that these instruments are not exclusively applicable to giant organisations; management control methods are equally pertinent for small and medium sized enterprises, as well as for liberal professions (Cappelletti & Khouatra, 2009). As organisations develop, the control function transitions from a model predominantly governed by specialists to one that progressively incorporates operational participants (Guèye, 1997). In this context, modernising the control function depends on the incorporation of comprehensive indicators that transcend just financial performance. Organisations currently encounter increasing competitive challenges, necessitating the consideration of intangible and non-financial aspects to maintain sustainability and competitiveness (Cauvin & Bescos, 2005, 2004; Kalafut & Low, 2000). Consequently, integrating the expectations of all stakeholders employees, suppliers, and customers is more vital in strategic management, necessitating a balance between short term profitability and a more sustainable, responsible perspective (Martinet & Reynaud, 2015; Le Tinier, 2019).

However, expanding the parameters of managerial control to encompass social and environmental aspects presents significant hurdles for organisations. Measuring total performance, which includes economic, sociological, and ecological indicators, presents a methodological problem, mostly due to the difficulty of incorporating societal issues into management tools (Renaud & Berland, 2007; Germain & Trébucq, 2003). This inclusion may raise enquiries regarding organisational structures and the preference for a participative versus a directive management style (Lambert & Burduroglu, 2001). Moreover, connecting these new measures with existing financial objectives is often complex and may need substantial structural, cultural, and technological modifications. Thus, the adaptability of the management control system and its capacity to respond to external environmental changes are vital determinants for the success of a plan that includes societal performance. Recent studies underscore the significance of dependable and prompt information in resource allocation, operational efficiency, and the quality of decision-making processes (Alastal et al., 2023; Salmanzadeh et al., 2022; Hammouch et al., 2024; Fedirets et al., 2023). This insight facilitates the allocation of money to priority areas and the implementation of accurate cost monitoring to avert financial overruns (Hammouch et al., 2024). Thus, effectively structured management control can prevent specific crises and provide more efficient corrective measures across the hospital, academic, or industrial sectors (Jr., 2024; Melikhova & Pasichnyk, 2022). In these diverse industries, the flexibility of management control is essential whether the objective is to modify procedures in response to financial limitations, address corruption, or ensure alignment between strategic choices and long term goals (Salmanzadeh et al., 2022; Fazri et al., 2024). Nevertheless, this flexibility necessitates continual updates of managerial procedures and persistent vigilance regarding potential hazards to maintain the relevance of management control in an ever evolving environment (Sołtyk, 2020).

Table 1: Main Management Control Tools and Their Functions.

Tool	Main Function	Usage Example	Expected Outcomes
Annual Budget	Plan resources and set objectives	Budget allocation by department	Reduced variances and cost management
Cost Analysis	Identify cost centers and measure profitability	Full cost or ABC calculation	Margin optimization and rationalization
Balanced Scorecard	Monitor performance from various perspectives (financial, customer, process, learning)	Key performance indicators (KPI) in each dimension	Comprehensive view and strategic alignment
Regular Reporting	Provide up-to-date information for decision-making	Monthly or weekly reports	Faster action and risk anticipation

Source: Adapted from Lamrani & Zammar (2021), Daanoune & Maimouni (2021), Hammouch et al. (2024).

2.2. Cultural and Organizational Specificities in Morocco

Management control in Morocco has increasingly become significant, particularly within major corporations and global subsidiaries, influenced by environmental volatility, organisational intricacy, and the specialised competencies of controllers (Ahsina, 2013). This transition has resulted in a significant enhancement in decision making processes and performance, especially in SMEs that gain from more stringent planning and monitoring instruments (Lamrani & Zammar, 2021; Frij et al., 2020). Furthermore, the application of social management control procedures enhances outcomes by including human elements into comprehensive management (Daanoune & Maimouni, 2021). Moreover, the Moroccan public administration has incorporated aspects of New Public Management to highlight performance and management oversight in public institutions, indicating that these concepts extend beyond the private sector (Naym, 2021).

To enhance competitiveness and conform to international norms, numerous Moroccan enterprises have implemented control systems centred on digitalisation and the standardisation of accounting practices, particularly those affiliated with multinational corporations (Endenich et al., 2016). Enterprise Resource Planning (ERP) systems alter the role of management controllers and enhance control mechanisms; however, the efficacy of these tools is contingent upon factors such as corporate structure and the competence of management teams (Meyssonnier & Pourtier, 2006; Bennani et al., 2024). The emergence of artificial intelligence in management control, especially via automated target costing, provides industrial enterprises with a substantial competitive edge by allowing them to enhance their production processes and more effectively adapt to market changes (Merjane et al., 2024).

Moroccan managerial culture might affect the implementation and application of management control systems. Governance is frequently centralised, occasionally constraining the autonomy of middle managers and directing strategic decisions predominantly towards top management (Zair, 2006; Claisse, 1977). Although many corporations and public entities have initiated a trend towards greater decentralisation, entrenched power dynamics persist, as demonstrated by the prevalence of economic elites strongly associated with the state and robust institutional oversight (Oubenal & Zeroual, 2017; Bennani, 2013).

Similarly, the inclination to prioritise interpersonal trust and personal ties in collaboration results in more adaptable and consensus-oriented management systems, especially in joint ventures or distribution networks (Mohamed Mamad & Fatima Ouazzani Chahdi, 2013; Dora Triki et al., 2019). This focus on relationship dimensions is closely associated with the national culture, which prioritises emotional integration and the utilisation of cultural mechanisms to establish authority and foster trust (Nadia Benabdeljlil, 2012; Balambo, 2013).

However, the implementation of intricate control systems often faces administrative and regulatory challenges inherent to Moroccan institutional frameworks. Resistance to change, entrenched in bureaucratic traditions, constitutes a substantial obstacle to the implementation of standardised procedures or international benchmarks like ISO 9001 (Bounabri et al., 2018).

Furthermore, the alignment with stringent European standards is hindered by inadequately organised planning, ineffective interdepartmental cooperation, and insufficient training in the EU acquis (Jaidy, 2018). Simultaneously, the digitisation of administrative documents crucial for the efficient execution of control systems encounters technical challenges related to the intricacies of Moroccan scripts, necessitating comprehensive integration across the administration's autonomous systems (Benaissa et al., 2024; Cherrabi et al., 2020).

Notwithstanding these challenges, initiatives focused on cultivating integrated, contemporary management control methodologies are proliferating whether industrial enterprises are implementing artificial intelligence to enhance production efficiency or governmental endeavours are attempting to establish a cohesive national framework (Merjane et al., 2024; Cherrabi et al., 2020).

3. METHODOLOGY AND EMPIRICAL FINDINGS

3.1. Research Methodology

This methodology component employs a hybrid approach, designed to collect qualitative data for an in-depth knowledge of management control procedures, while simultaneously undertaking statistical analysis to evaluate their impact on performance. Initially, semi-structured interviews were performed with 15 management controllers and managers employed in organisations of diverse sizes and sectors, including industry, services, and distribution. This initial step facilitated the identification of primary impediments to the implementation of a formal management control system, together with the factors deemed essential for enhancing organisational performance. An online questionnaire was subsequently issued to 100 Moroccan enterprises, especially aimed at management controllers, general managers, or financial directors. The response rate attained 80%, equating to 80 valid responses. Distribution occurred by email and professional networks, supplemented by a tailored reminder to enhance participation.

The questionnaire was organised into four primary domains (1) the company profile (size, sector, age); (2) the extent of formalisation in management control (presence of key indicators, reporting frequency, utilisation of tools incorporating social and environmental dimensions); (3) the level of support from top management and managerial empowerment; and (4) perceptions regarding financial, social, and environmental performance. The statistical study initially offered a descriptive summary of the data, subsequently employing multiple regression to examine the relationships among the various variables, according with the established hypotheses.

The table below delineates the correspondence among hypotheses, variables, and indicators

Table 2: Alignment between Hypotheses, Variables, and Performance Indicators.

Hypothesis (H)	Independent Variable (IV)	Dependent Variable (DV)	Indicators (examples)
*H1: Implementing a formal MC system adapted**	Formalization level of MC (processes, tools)	Financial performance	ROA, ROE, profitability, margin
H2: Adopting MC with social/environmental indicators	Existence of RSE** KPIs and environmental follow-up	Overall performance (eco, soc., env.)	RSE score, carbon footprint, employee satisfaction
H3: Top management support + managerial empowerment	Executive commitment, participative culture	Management control effectiveness (strategic coherence)	Goal clarity, plan participation rate
MC* = Management Control | RSE** = Corporate Social Responsibility (Responsabilité Sociétale des Entreprises)			

Source: Compiled by the authors based on the research hypotheses.

3.2. Analysis of the Results

The initial model designates financial profitability as the dependent variable, with the independent variables comprising the degree of management control formalisation (H1), the incorporation of CSR indicators (H2), and managerial support (H3), with two control variables business size and sector

Table 3: Econometric Results (Model 1: Financial Performance).

Independent Variables	Coefficients (β)	Std. Error	t-Value	Significance (p)
MC Formalization (H1)	0.422	0.123	3.423	0.001
Integrated CSR Indicators (H2)	0.376	0.141	2.669	0.009
Top Mgmt Support + Empowerment (H3)	0.455	0.150	3.033	0.004
Firm Size (Control)	0.105	0.081	1.296	0.199
Activity Sector (Control)	-0.054	0.070	-0.771	0.442
Constant	1.028	0.305	3.372	0.001
R^2	0.561			
N	80			

Source: Survey data analysis (n = 80).

A β value of 0.422 ($p < 0.01$) for formalisation signifies a positive and statistically significant effect on financial profitability, hence validating H1. The implementation of CSR indicators (β = 0.376; $p < 0.01$) is significant, corroborating H2 and indicating that focus on social and environmental aspects may, in certain instances, enhance long term financial performance. Furthermore, the endorsement of upper management and the delegation of authority (β = 0.455; $p < 0.01$) represent a critical determinant. The control variables (size, sector) exhibit no significant impact, so affirming the extensive relevance of effective management control techniques.

A second model was evaluated to ascertain if these variables affect non-financial (social and environmental) performance. Table 4 displays the results, again with three decimal places.

Table 4: Econometric Results (Model 2: Non-Financial Performance).

Independent Variables	Coefficients (β)	Std. Error	t-Value	Significance (p)
MC Formalization (H1)	0.291	0.102	2.853	0.006
Integrated CSR Indicators (H2)	0.502	0.128	3.922	0.000
Top Mgmt Support + Empowerment (H3)	0.398	0.166	2.398	0.019
Firm Size (Control)	0.031	0.095	0.326	0.745
Activity Sector (Control)	-0.089	0.067	-1.328	0.188
Constant	0.876	0.287	3.052	0.003
R^2	0.589			
N	80			

Source: Survey Data Analysis (n = 80).

The implementation of CSR indicators (β = 0.502; $p < 0.01$) is identified as the most significant factor in enhancing non-financial performance (e.g., turnover rate, employee satisfaction, waste management). Management control formalisation (β = 0.291; $p < 0.01$) and top management support (β = 0.398; $p < 0.05$) significantly influence social and environmental results. As previously stated, neither size nor does sector hold significance.

Finally, the synthesis of the two models concerning the three hypotheses is summarised below.

Table 5: Hypothesis Validation.

Hypothesis	Financial Performance Outcome	Non-Financial Performance Outcome	Conclusion
H1	Confirmed (β=0.422 ; p<0.01)	Confirmed (β=0.291 ; p<0.01)	Positive Impact
H2	Confirmed (β=0.376 ; p<0.01)	Confirmed (β=0.502 ; p<0.01)	Strong Impact
H3	Confirmed (β=0.455 ; p<0.01)	Confirmed (β=0.398 ; p<0.05)	Significant Impact

Source: Models 1 and 2 results.

The findings affirm that the formalisation of management control, the incorporation of social and environmental indicators, and proactive engagement from top management are three interrelated elements that enhance both financial and non-financial performance. Consequently, the role of management control in Moroccan enterprises is apparent, contingent upon the consideration of both the technical dimension (quality of tools and procedures) and the human dimension (managerial commitment, corporate culture.

Table 6: Cross-Referencing Results and Literature.

Variable / Hypothesis	Study Findings	Reference Literature
Management Control Formalization (H1)	Positive impact on performance, enabling more effective steering	Dumitrana (2009) and Král & Šoljaková (2016) emphasize the importance of formal processes. Abernethy & Stoelwinder (1995) add nuance regarding potential overcontrol.
Socio-Environmental Indicators (H2)	Notable improvement in overall performance, especially through CSR alignment	Renaud (2014) underscores the role of environmental controllers. Fernández (2019) highlights Big Data's potential in identifying opportunities tied to sustainable development.
Managerial Support and Empowerment (H3)	The most decisive factor for successful management control	Král & Šoljaková (2016) mention top management's necessity in digital transformation and professional autonomy.

4. DISCUSSION AND RECOMMENDATIONS

Empirical evidence indicates that the formalisation of managerial control positively influences performance, aligning with the findings of Dumitrana (2009) and Král & Šoljaková (2016).

Establishing systematic protocols, employing consistent reporting mechanisms, and delineating explicit metrics enhance objective visibility and improve reaction to market volatility. Abernethy & Stoelwinder (1995) assert that excessive control may inhibit initiative and autonomy, emphasising the necessity of achieving an appropriate equilibrium.

Furthermore, incorporating social and environmental indicators is essential for enhancing total performance, considering not only financial objectives but also social responsibility and sustainability.

Renaud (2014) endorses this perspective by characterising controllers as carbon auditors and catalysts for transformation, whilst Fernández (2019) emphasises the capacity of Big Data to capitalise on ecological and social prospects. Consequently, an enhanced function for management control is entirely consistent with a long Term value creation outlook.

The crucial variable is the backing of senior management and the empowerment of staff. According to "Bystanders or Change Makers?" (2023) and Král & Šoljaková (2016), leadership engagement is crucial for legitimising the process and motivating frontline managers to implement these control measures.

This engagement enhances information dissemination and cultivates a company culture focused on innovation and accountability. The integration of suitable formalisation, comprehensive indicators, and managerial endorsement constitutes the basis of contemporary management control aimed at sustained, holistic performance.

5. CONCLUSION

This study has shown that the efficacy of management control in Moroccan enterprises depends on the formalisation of instruments, the incorporation of social and environmental indicators, and managerial engagement. Economic and statistical assessments conducted on a sample of enterprises underscored the substantial influence of a formalised system on financial profitability, consequently affirming that explicit procedures and organised dashboards are robust indicators of performance. The simultaneous adoption of socio-environmental indicators significantly improved overall performance, particularly within a national setting defined by sustainability and social responsibility mandates.

Support from top management and the empowerment of teams have also demonstrated to be crucial accelerators. In the absence of evident support from executives, control systems are perceived solely as administrative formalities, so constraining their strategic impact. Conversely, when management commitment is authentic and broadly disseminated, management control can act as a significant catalyst for innovation, unity, and the generation of both financial and social value. These conclusions underscore the necessity for guidance that aligns with the company culture, wherein ongoing training and transparent communication promote the acceptance of objectives.

This research possesses specific limitations. The sample size, although suitable for an initial empirical investigation, is constrained and does not encompass all industries comprehensively. Moreover, data gathering depends on voluntary disclosures, which may introduce biases related to social desirability or subjectivity in performance evaluations. The study concentrates on a particular time period and lacks a longitudinal perspective to document changes in management control techniques over time.

Ultimately, regional or cultural particularities inside Morocco were not thoroughly explored, which may affect the implementation of such systems.

These constraints present multiple opportunities for subsequent investigation. Subsequent studies could expand the sample to more geographic regions and incorporate longitudinal tracking to examine the evolution of implementation and its long-term impacts. The incorporation of technical advancements, including artificial intelligence and data analytics, necessitates thorough analysis to comprehend how these instruments transform the management control function. Finally, it is essential to examine how company values and culture influence the efficacy of these mechanisms, particularly in a scenario where human elements are crucial to the effectiveness of management control.

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