The management control in SME: Case of the Moroccan companies

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Abstract:
The function of Business control has boomed worldwide, in Morocco this function is exercised regularly in medium and large companies. In our research we focus on the characteristics of this function in Moroccan SAB. Also, as part of this work we administered two surveys one is for understanding the behavior of the SAB heads relative to Business Control practices and the second is the measure of the perception of the degree of development of the monitoring budget variances, budget evaluation of entrepreneurs based on the achievement of budget targets, contribution tracking budget variances on the profitability of the company and the contribution of budgetary assessment of the entrepreneurs on the profitability. The key results of this research show that the Moroccan SAB do not pay enough attention to the Business Control function and they do not recruit specialized profiles in this function, in practice, we found that the Moroccan SAB don’t use business control tools Business control by lack of IT investment. In a comparison with Turkey and Spain we found that Morocco needs to make more effort in the qualification and support of its SAB to optimize the process of Business control and ensure the necessary efficiency for the proper operation of SAB.

Key words: Small and Average Business (SAB), Business Control, organizational change, performance.

Introduction:
The Object of this article is to study the practices of the management control in SME Moroccans. The function is under development and it is qualified to be an effect of "mode" in the field of the entrepreneurship in Morocco. The Moroccan economy knows a strong evolution at the level of its performances, and the global orientation, about the levels politics is economic, is to promote the design of companies in the whole of the business sectors to the country.
Our problem consists in analyzing the history of the practices of management control in SME Moroccans since 1995, date of the end of the Program of Structural Adjustment (STEP) and the release of the process of privatization and the private entrepreneurship in Morocco. And we shall focus the attention on the future of the function Management control in Morocco with the outcome of the Program Emergence of companies and design of the financial pole of Casablanca (Casa Financial City).
To be made, we shall try to give answers to the following questions:
- What is the nature of the Practices of the management control in SME Moroccans?
- Did the Practices know an evolution?
- What future will be reserved for the management control in MOROCCANS SME?
- What relations do they exist between the application of the Management control and the yield?
To answer questionings, we proceeded first of all to an analysis of the history of the function management control in Morocco, and collection of information on the current practices of the management control in Morocco through an investigation with the leaders of SME Moroccan.
And to measure the perception of the degree of development of the follow-up of the budgetary gaps, the budgetary evaluation of the leaders according to the reached of the budgetary goals, the
contribution of the follow-up of the budgetary gaps on the profitability of the company and the contribution of the budgetary evaluation of the leaders on the profitability we administered a questionnaire which we sent to 422 companies installed in Morocco.

I- History of the Management control in Morocco
The practices of the management control in the Moroccan company’s started in the twentieth century, especially during the design of several companies such as the Chérifien du Phosphate (OCP) service, the Moroccan Société Générale of Banks (SGMB) and the Company of the Transport of Morocco (CTM). The human resources of these companies were purely French, what means that practice the Management control in Morocco is an imported function from which the ultimate objective is to guarantee an efficiency in terms of Management of Companies.

The practice continued to emerge, but it knew its development just after the end of the Program of Structural Adjustment 1(STEP) and the release of the process of privatization and the private entrepreneurship in Morocco, especially that the competition multiplied its dimensions, and became one characteristics affecting at the same time the quality of the products of companies and also their orientations in term of management2.

The design of the SME, from him/her, knew a strong improvement since 1995, especially after the design of Center Regional of Investment and the National Agency of the Promotion of the Investment. The design of a company in Morocco became a process simplified by the law and the practices3.

This dynamism of new business start-up was also on the base the promotion of the culture of the management control, because designer of the SME are generally young people or professionals who have or a training containing modules of management control or an experience in the function.

II- The Management control in SME
Since its advent and its putting on the way in 1920 at General Motors, the management control was always the objective of several research works which aimed at the search for an exact definition of the concept4. And so far, and in spite of the large number of the research works which handled this subject, we have not for an unanimous definition on behalf of the researchers, the most wide-spread formal definition always remains that given by Robert Anthony at the beginning of 1960s 5according to which, "the management control is the process by which the leaders make sure that the resources are obtained and used with efficiency (with regard to the objectives) and efficiency (with regard to the average employees) to make the objectives of the organization".

In SME the management control is a function which aims at guaranteeing the application of the strategic vision adopted by the company and at optimizing the use of the means of production, It puts forward several elements6:

- Regarding positioning, the management control is an integral part of the structure of direction, even the application of the practices of the management control depend widely on the accounting and financial system of the company.

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1A program of structural adjustment (term derived of structural English adjustment) is a program of economic reforms which the International Monetary Fund (IMF) or the World Bank set up to allow in country affected by economic great difficulties to go out of their economic crisis.

It is a question of a set of capacities of which some act on the situation and others on the structures and which result from a negotiation between a put into debt country and an International Monetary Fund (IMF) to modify the economic functioning of the country (the IMF conditioning its help to the implementation of reforms which he considers long-lasting). These credits are among others called ready of structural adjustment or loans of sectorial adjustment (Structural adjustment loans or sectoral adjustment loans).

2Companies compete between also in mechanisms and devices of management, it is an approach which aims at the development of customer loyalty of the collaborators and the positive positioning in the Working market to attract the best profiles and the competence.

3Ministry of the Economy and the finance of Morocco [finance.gov.ma]


5 Anthony, R.N. [1965], Planning and control systems: a Framework for analysis, Harvard University. P.26

6 Gervais Mr. [1996], Search in management control, Edition Economica. P. 59
The management control is a structure of direction which allows the information exchange. This role gives to the function of the management control a narrow connection with the technologies of information and communication.

The management control assures the function of monitoring of the set of the data of management, for it it is a function which looks globally for the data necessity in the cyclical or structural decision-making.

The management control is the most credible source of the evaluation of the performances of the company and to help him to design objectives (specific, practicable, coherent and defined by the time).

It is also necessary to describe the position of the function management control in the geography of the posts in a SME, and by basing it itself on the works which analyzed in advance the management control in SME. These works allowed to bring a first answer on the nature of the management control and its role in organizations, by explaining the variables which influence the practices. It leads to specify the notions of tools and checking procedures of management because these concepts can show themselves ambiguous.

The following researchers brought answers to the questions concerning the positioning of the management control in the system of direction:

- Mr Marchesnay [1995]. Called back some characteristics of SME, the determining role of the business manager and the non-differentiation of the tasks which explain the low visibility of the management control in this type of company.
- C. Hornero [1992] specifies, for example, that the function management control in SME is very often confused with the financial function and that it is traditionally sub-structured.

Other works confirm this situation: Mr Marchesnay, C. Fourcade [1997] list the present various functions of the company in the SME: human resources management, commercial, production, financier but not the management control.

- Also, P.A. Julien [1994] mentions as function: the management of the operations, what is a vision restricted of the management control, because it is strongly centered on the management of production. The low visibility of the function management control should not nevertheless lead to end in its non-existence.

In SME, the control system of management allows to feed the members of the board, for whom the shareholders transferred the power of control and fixation of the strategic orientations of the firm, in information allowing them to estimate better the respect for the interests of the shareholders, as well as the preservation and the development of the performance of the firm. This positioning is one of factors which make that the management control is a major importance in the everyday life of every SME.

Naturally, any company recently creates needs mechanisms offered by the management control, it is going to allow him to define well its objectives and to estimate better the internal and external performance.

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7 Droulez C. [2004], "In every profile of company its dynamics of performance", the Expansion Management Review. P. 41
8 Nobre T., [2001], "methods and tools of the management control in SME", Wide. p. 4
9 Nobre T., [2001], op. cit
10 Understood, B. and Lardy, P. (2003), Reporting and budgetary control, publishing ems, management and company, P. 50
The illustrious graph in a clear way the trend of the application of the practices of the management control in SME and especially start-ups at the world level, more 79 % applies him against 21 % which does not apply him.

Also, the management control represents a moving plate of the system of the good governance within a company, because it establishes a central item of the internal control which can be defined as "the set of control systems, established by the leaders to lead the activity of the company in a orderly way, to assure the preservation and the integrity of assets and enhance reliability as far as possible of the flows of information.

The concept of internal control includes the accounting and financial materials as well as the protection of the assets of the company, but it also includes the controls intended to improve the operational efficiency and to strengthen the membership in the strategic politics of the company. In one other centres, According to Book (2005), the model Sloan-Brown rests on three major hypotheses. The first one consists of a vertical cutting of the company in centers of responsibilities judged on the basis of their accounting and financial performances, diligently internal sale prices. The second hypothesis, the corollary of the first one, requires the appeal to the coordination of the projects by a planning translated in accounting reports. The third hypothesis bases itself on a contractual relation more that hierarchical between the head office and the decentralized entities what allows the objectivity of the evaluation and the improvement of the performances.

This model owed its success, in three ingredients of the control process, quoted by Book (2005a: criteria of choice or decision (based mainly on the measure of the ROI), measuring instruments (in accounting dominant) which serve to plan, to follow the design and to make choice and process of functioning based on the anticipation (drawn up thanks to plans and budgets).

So, we can notice that the classic model of the management control such as it was designed and put works in GM consists in making the accounting an instrument of analysis, forecast, coordination and motivation of the operational ones. It is then a question less than a management control than a financial control, which can cause difficulties of communication between leaders and operational persons in charge. Thus in the model Sloan-Brown the financial aspect gets the upper hand over aspects of organizational behavior in particular those relative to the organization of the communication between the leaders and the managers. Even if Sloan has create committees transverse to associate the managers of division with the design of the strategy and establish footbridges (Book, 2005a), the organization of these meetings remains limited and would not allow, in a current context, to assure the coherence of the whole organization.

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11 Understood, B. [2009], Audit and control interns, 3rd edition, publishing ems, management and company. P. 10
12 We use the term "leaders" to indicate the head office and the term "managers" for all which is “middle management".
It is obvious that the appearance of the ERP (Package of Integrated management) contributed in the
development of the global environment of the practices of the management control, indeed, if we base
ourselves on the idea that the changes in the field of the Management control can appear under two
forms. It can be a kind of revolutionary break questioning the formal rules and his concrete practices\(^\text{13}\). On the contrary, the appearance of the ERP in the environment of the management control can be
qualified as a process of change of tools and practices requiring a duration of configuration and
adjustment of rules.

Besides, the works of Reengineering are widely asked to establish a change of the tools of
management control and automate the practices of management control such as\(^\text{14}\):

- The Target Costing and the life-cycle costing,
- ABC and the approach ABM,
- Balanced Scorecard,
- Beyond Budgeting

The implementation of the ERP can allow essentially four evolutions regarding Management control:

- The abolition of stained creatures of habit,
- The reporting continues and the best information sharing,
- The diversification of indicators and improvement of their qualities,
- The promotion of the roles of the management controllers,

**Focus on the Practices of the Management control in SME\(^\text{15}\)**

![Diagram of Management Control System](image)

**III- The Practices of the Management control in SME Moroccans:**

**1- Sample and progress of the interviews:**

In SME Moroccans, the practices of management control did not know a strong improvement between
1995 and 2015. And to demonstrate better this point, we made interviews with 29 leaders of SME
Moroccan (in October, 2015), in whom we asked several questions to understand the general behavior
of these leaders of SME with the practices of Management control.

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\(^{13}\) Scapens R. Jazayeri M, [2003] : »ERP systemsand management accounting change : opportunities or impacts? A research note”, EAR, VOL 12, N°1, P208

\(^{14}\) Idem; P.215

\(^{15}\) Condor R., [2012], "international Magazine P.M.E.: economy and management of the small and medium-sized enterprise", flight. 25, N 2, on 2012, p. 82
The main objective is to measure to what extent the function management control is used in SME, what is the nature of its use? SME grant an attention on the computing novelties of the function of the management control? What orientation applied at the level of the executive recruitment?

Companies were selected, on the basis of a random sampling exercised on a list of companies (supplied by the Regional Center of Investment in Rabat)

We contacted companies via telephone (after a preliminary meeting) to collect their answers, and for other left companies, we are directly moved in their premises. And to collect better our data, we designed a questionnaire which contains one leaves quantitative and qualitative left other (or we call on to a guide of maintenance to guarantee a good centring of the answers).

The graph below demonstrates that no more than 63 % of our interviewees practises the management control of way organized during the cycle of activity of their companies, against 37 % which have a function management control within their structure of direction.

Graph 1 - the function Contôle de Gestion in the company

It shows that in SME Moroccans, he still has some work to do there by departments concerned to promote the activity of the management control whether it is by the requirement of a training in this sense, or the integration, in the charter of the SME, the necessity of proceeding to the implementation of the measuring instruments of internal and external performance, and also the promotion of the specialities of management control in SME at the university.
The majority of the SME which practice the management control proceed in a manual way or semi-computerized (use of the computing instruments and the manual elements), on the other hand, the use of the packages of integrated management remains very low.

The computing in the daytime a role more and more mattering in the control processes of management, we notice that more than 25 % of our interviewees possesses an IT structure dedicated to the management control.

We also notice that an important part (33 %) uses partially the computing tools in the management control what allows us to formulate the following hypothesis:

A big part of the SME are migrating of the manual mode of the management control in the IT mode. And opens in a progressive way on the technologies to meet the needs better of management of their companies.

Graph 3 - Recruitment of profile of CDG

We notice that only 17 % of our interviewees who recruited profiles formed in the management control, against 83 % which did not make him. It urges us to say that it is the entrepreneurs to them even that make the management control in the majority of the cases if the SME proceeds to the implementation of these mechanisms.

It puts forward the problem of the quality of the exercise of the function management control in Moroccan SME and also the credibility of the decisions taken via the set up information system.

IV - Management control and profitability: case of the Moroccan companies

The relation enters management control as mechanism of governance and profitability of companies puts in relation three fundamental concepts which are both measures of the management control: budgetary control and budgetary evaluation of the manager and on the other side the profitability. We chose to measure these concepts by basing itself on their perception by the persons in charge in the
company. For each of the concepts, we took into account of a set of aspects on which the person in charge expresses its opinion on a going scale of "1 = very low importance for 5 = very strong importance". According to the answers to the questionnaire we establish our measure of each of the concepts.

1- Sample and procedure of administration of the questionnaire:
To lead our study, a questionnaire was built and sent to 422 companies installed in Morocco. After a telephone follow-up and physical contacts, seventy-six (76) questionnaires were received, thus a raw rate of answer of 18 %. Of this number, 14 questionnaires were eliminated for diverse reasons, in particular the incomplete, illegible questionnaires, or companies not adopting a management control, etc. The final rate of answer was 15 %. Questionnaires were filled by 18 financial directors (29 %), 23 management controllers (37 %), 17 accountants (27 %) and 4 other types of persons in charge (6 %). The picture 1 presents the sectorial distribution of the companies of the sample. Our sample consists of 48 industrial companies (77 %), 6 companies of the BTP (10 %), 6 companies of the services (10 %) and 2 commercial companies (3 %). Concerning the size, 48 % of this sample is established of SME and 52 % of the large-sized companies.

2- Perception of the degree of development of the follow-up of the budgetary gaps:
To study the monitoring of the budget and its development, we chose to adopt the methodological frame appearing in the box 1. To highlight the diversity of the practices concerning the monitoring of the budget, we used the classificatory analysis. She allows to group the similar practices. She requires to choose an algorithm of classification, that is to know the adequate procedure to group suitably different objects in classes. In this search, our partition was made by the hierarchical classification. We chose the algorithm of Ward as a criterion of aggregation which aims is to minimize the internal variance of every class and to maximize the variance between classes. This technique was adopted recently by several authors, in particular Sponem and Lambert (on 2010, on 2008).

3- Perception of the budgetary evaluation of the leaders according to the reached of the budgetary goals:
For opérationnalisier the variable concerning the remuneration for the managers according to the reached of the budgetary goals, we also opted for the classificatory analysis by basing itself on the questions presented in the box 3.

4- Perception of the contribution of the follow-up of the budgetary gaps on the profitability of the company:
To test the hypothesis H 1 according to which, the profitability of companies is raised all the more as the follow-up of the budgetary gaps is detailed and developed. We used an approach perceptuelle through a number of questions put to the same persons in charge in the company. The detail of these questions is supplied in the box 3. To confirm or counter the hypothesis H1, we chose to use the simple linear regression of the profitability according to the monitoring of the budget.

5- Perception of the contribution of the budgetary evaluation of the leaders on the profitability:
To test the hypothesis 2 according to which the profitability of companies is raised all the more as the budgetary evaluation of the manager is strict, we resort to a simple regression which puts in relation the level of development of the budgetary evaluation of the leaders with the profitability of the company.

6- Results and interpretations:
Results of the classificatory analysis: degree of development of the monitoring of the budget: the results of our classificatory analyses appear within the framework of the picture 2.
In the light of the clear results, we identified four main groups of monitoring of the budget: the first group is characterized by a very strongly developed monitoring of the budget. He is adopted by 3,2 % of the sample. The second group contains 45,2 % of the investigated companies. They adopt a strongly

16 Outcomes of the investigation made by Azzouz Elhamma and North African woman Ben Slama
developed monitoring of the budget. The third group consists of companies adopting a monitoring of the budget averagely developed. He contains 19.4% of the sample and the fourth group is characterized by the use of a weakly developed monitoring of the budget. This style is adopted by more than 32% of the investigated companies.

**Unvaried Analysis of the impact of the monitoring of the budget on the profitability of the company:**
The results relative to the test of the regression which puts in relation the profitability of the company according to the importance of the monitoring of the budget are presented within the framework of the picture 3. The development of the monitoring of the budget has a positive and significant impact on the improvement of the profitability of companies (β 0.393; p<1%).
The monitoring of the budget explains more than 15% R2) of the variation known by the profitability. The identified model is significant at the threshold of 1% F=10,989). These results allow us to validate the hypothesis H1.

**Results of the classificatory analysis of the remuneration for the leaders as incentive measure of the governance of companies:**
The classificatory results of the analysis allow us to identify four groups which are presented in the picture 4. We were able to identify four styles of budgetary evaluation. 21% of the investigated companies use an evaluation of the individual performances based very strongly on the reached of the budgetary goals. A strong budgetary evaluation is adopted by 29% of the sample. The use of the budgetary results in the individual evaluation is quasi-absent in more than 32% of the sample and she is judged as weak in 17.7% of the studied companies.

**Impact of the budgetary evaluation of the leaders on the profitability of the company:**
The results of the simple linear regression of the profitability according to the budgetary evaluation of the leaders are summarized in table 5. A system of remunerations based on the budgetary reached of the goals has a positive and significant impact at the threshold of 5% on the improvement of the profitability of companies (β 0.318; P < 5%).

Thus the hypothesis H2 is validated by the results of our analyses. To improve the profitability, the shareholders should rather set up a remuneration indexed to their wealth. This indexation takes the form of a bonus which varies according to the reached of the beforehand fixed budgetary goals. However, the obtained results should be used with precaution because, according to Charreaux (2000), "the leader should rather treat the accounting information so as to present the sequence of results which allows him to maximize its income".

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**Annexes**

<table>
<thead>
<tr>
<th>Tableau 1. Répartition sectorielle des sociétés de l’échantillon</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nombre de sociétés</td>
</tr>
<tr>
<td>---------------------</td>
</tr>
<tr>
<td>48</td>
</tr>
<tr>
<td>6</td>
</tr>
<tr>
<td>6</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>Total : 62</td>
</tr>
</tbody>
</table>

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**Framed 1: methodological Frame concerning the follow-up of the budgetary gaps**

To study the degree of development of the monitoring of the budget, we asked the following question: what importance do you grant to the following operations concerning the monitoring of the budget? Five items were chosen and which are: "calculation of gaps between designs and forecasts"; "Search for causes of the gaps through calculations of "sub-gaps" "; "Understanding and explanation of the gaps"; "Detection of problems of coordination between centers of responsibilities"; "Proposals of corrective actions in the gaps". The guarantor had the choice, for every item, between five answers (going of "1 = very low importance" à "5 = very strong importance "). Any company having a high global score, will be considered as a company arranging a system of developed and detailed monitoring of the budget and vice versa.
For opérationnaliser the variable "budgetary evaluation", we chose four items. A scale of Likert in five points 29 allows the guarantors to indicate to what extent they agree with each of the following assertions: "the evaluation of the manager is based on its capacity to reach the budgetary goals" ; "You grant bonuses for the persons in charge managing to make the budgets" ; "You make promotions for the persons in charge managing to concretize the budgets" and "you sanction the persons in charge no managing to concretize the budgets". The more the score is raised, the more the company is considered as having a system of evaluation based mainly on the reached of the budgetary goals and vice versa.

To collect the data on the impact of the follow-up of the budgetary gaps on the profitability of Undertaken, we asked the following question: how do you find the contribution of your system of monitoring of the budget in the improvement of the profitability? The guarantor had the choice between 5 answers: of "1: very low contribution" to 5: "very strong contribution".

### Picture 2: the main styles of monitoring of the budget of the studied companies

<table>
<thead>
<tr>
<th>Group</th>
<th>Characteristics</th>
<th>% Of companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group 1</td>
<td>Very strongly developed monitoring of the budget</td>
<td>3,2%</td>
</tr>
<tr>
<td>Group 2</td>
<td>Strongly developed monitoring of the budget</td>
<td>45,2%</td>
</tr>
<tr>
<td>Group 3</td>
<td>Monitoring of the budget averagely developed</td>
<td>19,4%</td>
</tr>
<tr>
<td>Group 4</td>
<td>Weakly developed monitoring of the budget</td>
<td>32,3%</td>
</tr>
</tbody>
</table>

### Picture 3: the main results of the linear regression of the profitability according to the monitoring of the budget

<table>
<thead>
<tr>
<th>Dependent variable (Profitability)</th>
<th>Independent variable (monitoring of the budget)</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>0,393</td>
</tr>
<tr>
<td>T (of Student)</td>
<td>3,315*</td>
</tr>
<tr>
<td>R2</td>
<td>0,155</td>
</tr>
<tr>
<td>F</td>
<td>10,989</td>
</tr>
</tbody>
</table>

(*) significant at the threshold of 1 %

### Picture 4: the main styles of the budgetary evaluation of the studied companies

<table>
<thead>
<tr>
<th>Group</th>
<th>Characteristics</th>
<th>% Of companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group 1</td>
<td>Remuneration for the leaders depends very strongly on the reached of the budgetary goals</td>
<td>21%</td>
</tr>
<tr>
<td>Group 2</td>
<td>Remuneration for the leaders depends strongly Of the reached of the budgetary goals</td>
<td>29%</td>
</tr>
<tr>
<td>Group 3</td>
<td>Remuneration for the leaders depends weakly Of the reached of the budgetary goals</td>
<td>17,7%</td>
</tr>
<tr>
<td>Group 4</td>
<td>Remuneration for the leaders depends very weakly on the reached of the budgetary goals</td>
<td>32,3%</td>
</tr>
</tbody>
</table>
V- Conclusion

This search, made with a sample of companies installed in Morocco, shows essentially that:

- The studied companies adopt a developed enough and detailed monitoring of the budget. 32% only of the sample has a system of weakly developed follow-up. A developed and detailed system of follow-up of the budgetary gaps improves significantly the profitability of companies and joins in the good governance of companies.
- 50% of the investigated companies have a system of remunerations centred on the reached of the budgetary goals. This system contributes significantly in the improvement of the profitability and thus he answers the concerns of the good governance of companies. The obtained results must be interpreted with caution in view of the limits of our search. Two big methodological limits of order must be underlined: the modest size of the sample and the appeal to an approach perceptuelle to collect the data. He can exist an importing gap between the speeches and the actual practices.

In our research works, we were able to deduct also that SME Moroccans do not grant enough attention on the function management control whether it is by no recruitment of qualified profiles or lack of technological investment, it explains the fact that SME Moroccans use in a traditional way the tools of the management control, and consequently, the data produced do not contribute by effectively in the decision-making.

As a matter of fact, the results of this research work can urge us one to think about the adequate mechanisms which are going to allow the promotion of the practices of management control Morocco, and to try to answer the question of the potential development of the practices of control of management with the opening which knows Morocco on the socioeconomic Plan.

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