Management dashboard and human capital of the Moroccan university organization

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Abstract

The present paper intends to highlight the utility of the technique of the management dashboard for the accumulation of the human capital in the Moroccan university organization. To succeed to this end, we pursue an exploratory reasoning and a qualitative approach having a non-experimental nature. The human being - the armature of the human capital - constitutes the most eminent component in the activity of that public structure. Thus to pilot the university performance towards the right direction, the recognition and the development of the human capital is imperative. Over time, the dynamics of the meaning of "performance" word was in favor of human capital. The latter has become inseparable from any assessment of the performance. For these reasons, we consider in this paper that the management dashboard is an instrument of regulation of behavior, of empowerment and of strengthening of the confidence of the human resources towards this organization. Therefore, these inputs can contribute to the progression of human capital, so the performance of the organization can record an unprecedented improvement.

Keywords: Management dashboard, human capital, university, confidence, performance.

Introduction

The Moroccan education system represents the second national priority after the territorial integrity (Speech of His Majesty the King Mohammed VI, Rabat, in 12/09/2000). Indeed, since the year 1999, the sector of higher education in Morocco knew a real process of changes. Its reform was begun with the promulgation of the National charter of the Education and Training. Then, the year 2000 was object of the proclamation of law 01-00 on the organization of higher education whose objective is to more root the ideas of university autonomy and the contractualization State-University. This law is also gives as objective to change the mode of the governance in the university to cope with the demographic evolutions, technological developments and the financial constraints.

In 2009, the government made actual the article 05 of the aforementioned law through the conclusion of contracts programs between the State and the universities for one four-year period. The second period of contractualization is started in 2013 and will be spread out until 2016. These contracts relate to the commitments of the State and the contracting organization, the technical, economic and financial objectives assigned to the body and the means to make them succeed as well as the processes of follow-up of their execution.

At present, the Moroccan public organizations wade in an unfavorable context marked by a rarity of the resources (Reduction in receipts of the Moroccans Residents abroad, tax reduction of 2012, etc.), an increase of needs because of the adoption of a voluntarism strategy (Sectorial programs, extension of the medical coverage, resorption of the illiteracy, etc.) and a increased requirement of the effectiveness and the efficiency of the public services. This situation led the installation of a crisis of confidence towards these organizations.
In this direction, the human resources constitutes the cornerstone of any public organization. Since the beginning of the world economic crisis, a new vigour in the works on the human resources is highlighted (Cappelletti, 2012, p. 72). Therefore, its development implies the evaluation of its performance. Hubert (1984) evoked for this reason « Without a general understanding of past events, there will be no permanent change and improvement ». FereydoonAzma (2010), too, revealed a thing so important, it’s that: « the performance evaluation is one of the indispensable needs of universities. » and that « The recognition of key performance indicators is one of the principal steps to performance evaluation ». In the same context, p. Flouriot (1993) evoked «The quality cannot live without measurement».

Thus, especially in the era of contractualization, the dashboard became an essential tool not only to measure and improve the university performance, but also to drain the reforms which Morocco has already outlined towards the expected purposes.

During this present, we try to turn eyes to the university management, field little visited by the academic writings that it is in Morocco or elsewhere. The main idea is essentially structured on highlighting the contribution of a tool emanating from the management control function, namely "management dashboard", for the human capital, which represents a key element for immaterial capital of the university organization.

As such, the present communication is articulated around the following axes; Firstly, a theoretical framework has proved crucial. Secondly, we express the problem and the methodology pursued as such. Thirdly, we demonstrate the superiority of the support of human capital (the Man) in the academic community. Lastly, we discuss the contributions of the dashboard management for this capital within the university.

1. **Problem and Methodology considered:**

   1.1. **Problem definition :**

   In spite of the voluntarist changes which the system of public higher education in Morocco had known since the beginning of the third millennium, the results were not as high as expectations and objectives fixed initially. The Speeches from the Throne of His Majesty the King Mohammed VI of July 30th, 2007 and July 30th, 2012; have pointed on this alarming fact. The reputation and the brand image of Moroccan universities are called into question. Thus, at the time of the festival of the Throne of 2014, His Majesty Mohammed VI encouraged the institutions to be more interested to the immaterial capital. From then on, the Moroccan universities become more than ever in front of the requirement to reconsider their management. The managers are supposed to equip themselves in modern management systems so that they can control the management mechanisms of these public institutions and achieve the expected purposes. Thus, the transposition redesigned of management tools emanating of the private sector is imperative. The instrumentation of the management control represents a real opportunity to lead these reforms to the redrawn purposes. For that purpose, the use of the Management Dashboards (From now on MDB) constitutes a major lever in management for these public organizations, in particular for the promotion of their human capital, main pillar of the immaterial capital.

   In that paper, we try mainly to discuss the problem of non-performance of the Moroccan university. In fact, building of a culture of MDB within this public structure contributes to a human capital accumulation thus to a better performance.

   So, the research object for this contribution is presented as outlined below:

   “How can the Management Dashboard affect the human capital within the Moroccan public university?”

   1.2. **Research methodology :**

   To sit the validity and the legitimacy of this knowledge, we adopt an exploratory research methodology, because we create new theoretical links between some concepts (S Charreire and F. Durieux 2007, p. 60). This research path has a not experimental nature.
In this respect, we have done an extensive literature research to build anastomoses between papers relative to the subjects of the MDB and the human capital within the Moroccan universities. Our working approach is considered qualitative.

2. Theoretical and conceptual framework
To answer the object of our research, it is essential to outline the present communication by a literature review related to some concepts, namely: DBM and human capital.

2.1. The management Dashboard:
The MDB is a part of the instrumentation of the function of the management control. A function that is essentially based on the notions of efficiency, effectiveness and economy (pillars of the concept of performance), and it was transformed over time of an instrumental accounting aspect to another analytical looking for the sustainability of any organization activities. Also, management control is indicated to influence behaviors: "behaviors regulator " . According to Bouchquin (1998, p. 68), this function is a part of the organizational control, it is situated between the strategic control and the daily control, it refers to an ex-post control according to the same logic of the approach of the results-based management, a logic recently adopted in Morocco in order to modernize the public arsenal. For that purpose, the management control represents a precious tool to lead forward this approach.

According Aim R. (2011), the word "Dashboard" appeared around the year1790. He told that " Baptiste Colbert (1619-1683 ), man of trust of Louis XIV, General controller of the Finances, follower of a synthetic and organized approach of the economy, is the precursor of the economic syntheses, so the dashboard". This tool of the management control is cited under a multitude of names, such as, “Global performance indicator” either “Permanent feedback” (P. Voyer 2006, P.6), “Synoptic table”, “Business Compass”, (LudovicAubut-Lussier 2013, P. 3). The MDB is compared to cockpit of the plane, the dashboard of the car, the medical monitor and the daily newspaper (P. Voyer 2006, p. 41). However, this mechanical metaphor is questioned by D. Bessir and the C.R.I (2000), by announcing for this reason that this is an impoverished vision, even distorted vision and “too much loaded with mechanical connotations, it too much made us forget that in addition to the pilot(driver), there are passengers in the company! Very active passengers, able to manipulate the meters, and even affect the behavior of the device …”. We add in the same sense, the dashboard of the car gives us only data inherent to the machine, it does not inform us about the outside environment (bends, jolts, other nearby vehicles, etc.). We conclude from it that healthy driving of the machine is dependent on the possession of other outside information provided by the panels implanted on both sides of the road.

Such is the utility of this tool; the MDB is built in order to inform us, obviously, at the same time about the internal and external environments of the organization.

A range of definitions of the MDB proved through a widened review of writings, but they are not highly disparate:
According to B. Féminier and D. Boix (2003, p. 3), " the dashboard is a tool intended for the person in charge to allow him through indicators presented in a synthetic way to control the functioning of its system by analyzing the significant gaps in order to plan, and decide, to act. ". In his opinion, P. Voyer (2006, p. 39), a MDB is “a way to select, to arrange and to present the essential and relevant indicators, in a summary and targeted way, generally in the form of " blow of eye " accompanied with ventilated or synoptic report, providing at the same time a global vision and the possibility of drilling into levels of detail”. As for LudovicAubut-Lussier (2013, p. 9), “Is an alleviated system of piloting aggregating the essential information to the manager with the aim of an enlightened decision-making, and accompanied with a ventilated or synoptic report, and accompanied by a ventilated or synoptic report ".

In a single word, the MDB corresponds to “a tool for performance piloting of organizations, it is a model aggregating pertinently performance indicators, intended for all the stakeholders of organizations".
At the end of these definitions, we are forced to answer the question: what is a performance indicator?

The indicator is a "general notion indicating a measurement tool or a criterion of appreciation of the state of a phenomenon at any given time" (A.C. Martinet et A. Silem 2003, P.284). In fact, it is a "synthetic" information, or is "a composite indicator" (Ludovic Aubut-Lussier 2013, p. 4) because he informs about several realities at the same time. The indicator should not be inert, for against it must be relevant and will vary over time (Jean-Yves Saulou 1994, p. 5). With regards to "performance indicator", P Voyer (2006, p. 64) defined it by: "a measure related on an added-value, a output, realizations and achievement of the objectives, results of impacts and effects". T. Freeman (2002, P.128) and R. Aim (2011, P.XVIII) differentiated between three functions of the indicator: inform about the state of the current situation, about the trends and about the achievement of goals.

With regards the kinds of the MDB, Kaplan and Norton (1992) have identified a MDB said “Balanced scorecard”. The latter integrates four axes, namely, the financial result, the customer satisfaction, the internal processes and the organizational learning. This MDB is mainly characterized by three kinds of balance. First, between the external and internal indicators, secondly between the results of past with those of the present, and finally between the subjective and objective measures.

There are other types of MDB; of project, strategic and functional (Aim R., 2011). The utilities of this tool are so numerous. A. Roger (2011) clarified the subsequent elements: "to pilot the activities and the projects, to control the spending, to respect the budgets, to analyze the trends, to measure the gaps, to exploit the results, to evaluate the risks, to consult the activity reports, to acquaint ourselves through many states of the functioning of a direction, to follow the projects evolution, to start various actions (meetings, audits,...) etc. ".

Besides, the elaboration of the MDB requires the pursuit of a sequence of steps. For example, Aim R. (2011) revealed eight steps. 1: Identify the needs for the organization and define specifications, 2: Search the existing information in the organization being able to be used in the construction of indicators, 3: Retrieve the relevant data, 4: shape a test version of the MDB, 5: present the test version to the manager, 6: identify and make the necessary corrections, 7: Build a first version of MDB, and finally 8: the MDB be validated by the manager.

### 2.2. Humain Capital:

Before discussing the meaning of "Human capital" concept, at first we would like to clarify what means the terms "capital" and "immaterial capital". Therefore, according to the dictionary Larousse, the capital refers to a "Wealth owned by an individual, a family or a company and being able to bring back an income", or again a " Whole of resources collected by somebody, a country: to accumulate a capital of knowledge ". Besides, L. Marmoz and V. Attias-Delattre (2010, p. 13) reviewed the etymology of this word by arguing that it is a sum of heads or livestock. That is to say that the word of capital is:

- Stock sustainable wealth, reproducible and accumulable by breeding spending (investment).
- Appropriate (excluding wild animals)
- Approprié (exclusion des animaux sauvages)
- Source to generate money or direct flows of satisfaction for its owner (meat, prestige, power, profit,..) (Marmoz L. and V. Attias-Delattre 2010, p. 13).

A Fustec and B. Marois (2006, p. 18) gave a synthetic definition of the immaterial asset: "Is a constituent of the company, separately identifiable, which participates in the generative operations of present or future profitability, but whose value does not appear in the balance sheet". Following the example of the writings of A. Fustec and B. Marois (2006, P.P.18-20), we distinguish for the case of the university seven main elements of the immaterial capital:

- **Human Capital**: Qualities of the teaching and administrative staffs of the university.
- **Environement Capital**: Natural, societal and geopolitical.
- **Partnership Capital**: with: private or public companies, national and international universities, Non-governmental organizations …etc.
- **Student’s Capital** (or user): a demanding and well-educated student community can impact positively on the performance of the university.
- **Brand Capital**: it can be indicated under the name of the university reputation. It gives to this institution a structural value.
- **Cognitive capital** (or of the knowledge): This differs from the human capital. In fact, it is the result of the human capital. The capital of the knowledge is the aggregation of the individual qualities in university. This capital grants to this public structure a sustainable competitive advantage.
- **Organizational Capital**: it is an impalpable asset that is structured around many elements, such as for example: procedure, clear distribution of responsibilities and tasks …etc.

Then, the human capital represents the cornerstone of the "immaterial capital". This concept finds its origin in the works of the economists Schultz (1961) and Becker (1964). In fact, numerous empirical works demonstrated its impact on the economic growth of organizations (M. Beine and F. Docquier, 2000, p. 349). The human capital can be defined as "a complex concept, juxtaposing the innate competences, acquired via the education, the experience or the training" (D. de La Croix and al., 2002, p. 8). As for G. Christophe (2003, p. 58), it is composed of three elements: competences of employees (knowledges and knowledges- to make), their attitude (motivation, behavior) and their intellectual agility (adaptation, innovation, imitation, etc.). Or even, it includes "the knowledge, the qualifications, the competences and other qualities possessed by an individual and interesting the economic activity" (OECD 1998). The word “economic” in the last definition is not just about market activities. But, it shelters also the non-market activities which can generate in a direct or indirect way the wealth and the income; such is the case of the public university for example. For that purpose, the human capital constitutes an intangible property which can improve or support the productivity, the innovation and the employability (OECD 1998). The combination of the components of the human capital is differed from one individual to another and from one organization to another. As an example, this combination is differed between a teacher and an administrator in the same university, and also between a staff of a university and other one emanating from another university.

It should not confuse between social capital and human capital, Coleman (1990) revealed in this regard that the first determines the context in which the second can be developed. In other words, the social capital is a characteristic of the society but the human capital has an individual characteristic.

Over time, the human capital has capitalized more value. According to A. Fustec and B. Marois (2006, p. 23) "[…] a great news: in the postindustrial economy, the value of the company is human for two thirds!". Thus, in all organizations and in particular in universities, it has become essential to develop and to consider this capital to advance their performance towards the expected purposes. If a university has a very valuable human capital, we can easily prevent an efficient use of public funds. On the contrary, if it manifests a degraded human capital, unquestionably the other elements of the immaterial capital will be negatively impacted: The user capital will be badly educated, the brand capital will be bad, the cognitive capital will be imperfect and the organizational capital will be also poorly structured. Consequently, the university will wade certainly in the non-performance and will never dare to use suitably funds so assigned by the State.

In short, the human capital represents the whole of qualities which enjoys the staff of a university. A motivated, competent and highly qualified staff is better than a de motivated, incompetent and less qualified staff. Thus, the human capital plays a decisive role in the value creation process for this organization.

3. The university is an environment of supremacy of the support of the human capital:

   **3.1. Traditional characteristics of the university organization**:

   We raise three demarcation lines between the academic organization and the industrial and commercial fields - origins of the emergence of management control techniques -:

   1. **Difficulty to quantifying the academic production**: so, the construction of any management system within this structure is a difficult work (Dupuis 1991, p. 32).
   2. **The university is a "professional bureaucracy"**: A structural configuration among those developed by Mintzberg H. (1982). This configuration is characterized by a
highly qualified operational core; we speak in this respect about "standardization of the qualifications" (Berland 2004, P. 9).

3. The assembly of two disparate activities: According to Article No. 03 of Law 01-00, the public university shelters at the same time a taxed market activity (continuing education) and another noncommercial (initial education). For the reason that it is a structure with public vocation (Public institution with Administrative character), the noncommercial character is the most predominant. Therefore, what dominates for these organizations is to satisfy the users and to realize certain social and economic objectives while keeping the balance in the budget with the allocated resources, thus the realization of the profit remains a superfluous end, the rules of the public accounting and the spirit of the public utility are the ones that prevail. As for the commercial aspect, in the process of continuing education, some institutions award diplomas to laureates for a fee. According to Bencheikh and al. (2012, p. 7), the profits collected via the commercial activity have to benefit to the reason of being of the public university, that is to say to the non-market activity. If not, it is necessary to abandon it and to focus more on the latter. So, the adoption of the MDB culture within this organization is strongly recommended, its main goal is to establish a judgment on the performance of this commercial activity.

3.2. Superiority of the Man in the university
The Human represents the materiel element which supports the immaterial elements forming the human capital. This idea is raised by certain authors, as for example Cappelletti (2012, p. 73) who declared that the notion of the human capital corresponds to "the aggregation of the immaterial elements incorporated by the individuals". Thus, the Human represents the "framework" of the human capital. An analogy so attractive has to be underlined in this sense, The Human can be likened to the "Hardware", and on the other hand the human capital is the "Software". So, any impact on the human resources can be reflected directly on the immaterial capital.

Beyond the technical and financial resources, the human resources constitute the main driving component of the university activity. Consequently, the direct costs (direct labor) are dominant within this public structure. If we proceed to a comparison with the industrial and commercial domains, the Man became less and less important that previously in these fields. And this, through the substitution of the direct labor by the hour-machine (automation). Whereas for the university, the Man always remains the major component of its activity, the distribution of the operational budget, assigned to all the organizations of the higher education system, demonstrates that the human resources consume a share of lion of this budget (more than 70 %):

<table>
<thead>
<tr>
<th>The budgets (in Million dirhams)</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section</td>
<td>Amount</td>
<td>%</td>
</tr>
<tr>
<td>Salary of the staff</td>
<td>5187,54</td>
<td>72,69</td>
</tr>
<tr>
<td>Scholarships</td>
<td>488,00</td>
<td>6,84</td>
</tr>
<tr>
<td>subsidies to University city campus</td>
<td>175,87</td>
<td>2,46</td>
</tr>
<tr>
<td>Subsidies to universities</td>
<td>1001,04</td>
<td>14,03</td>
</tr>
<tr>
<td>Other section</td>
<td>140,69</td>
<td>1,97</td>
</tr>
<tr>
<td>promotion(class) of the scientific research</td>
<td>111,55</td>
<td>1,56</td>
</tr>
<tr>
<td>administration</td>
<td>31,51</td>
<td>0,44</td>
</tr>
<tr>
<td>TOTAL</td>
<td><strong>7136,19</strong></td>
<td><strong>100,00</strong></td>
</tr>
</tbody>
</table>

(Source: http://enssup.gov.ma)

Table 1: Distribution of the operational budget of the department of the Higher Education, the Scientific Research and the Professional Training.

In this respect, the primacy of human resources in the university implies inevitably the integration of criteria of performance evaluation of the human capital during conception of any performance system. In other words, the reason for being of the university, which is structured around the social and economic objectives of general interest, makes an evaluation of the immaterial capital more necessary.
than the financial and the economic ones. So, the university constitutes an "organization for which the human capital is typically strategic" (Cappelletti 2012, p. 76).

4. Contributions of the MDB for the human capital of the university:

4.1. Dynamism of the "performance" notion is in favour of the human capital:

The performance has an ambiguous and polysemous nature. Over time, it did not stop changing. It was dependent primarily at first of the only financial aspect, so that it ends in a more widened sense. Therefore, how the human capital can benefit from the dynamics of this term?

Friedman (1970) defined the objectives of the company as agreeing to the only shareholders (financial traditional sense), that is when the main mission of the managers was only to pay at best the shareholders (Germain and Trébuqc, 2004). Thus, the integration of the immaterial capital in the performance evaluation process has expanded, in particular at the beginning of the 90s. The obvious example which concretizes this idea is the integration of the qualitative indicators in the model of Blanced Scorecard (BSC) (Kaplan R.S. and Norton D.P., 1992), this tool proposes a plurality of indicators which allow to approach the human capital (Molho Denis and Fernandez-Poisson Dominique 2009, p. 104). However, the BSC is a valid instrument for all kinds of organizations; Kaplan R.S. and Norton D.P. (2001, p. XIII) told that those who have adopted the Balanced Scorecard are present in the whole world, in both small and in large firms, in the industrial and services sector having reached certain maturity or growing rapidly. These companies are at the same time public and private, profit-seeking or not, so proving the universality of its attraction and its applicability. This is also confirmed by other authors. De Rongé Y. and Berland N. (2013, p. 276) have advanced that the BSC "Is however to be seen as a matrix adaptable to various situations. The four proposed axes are flexible and others can be proposed according to the characteristics of the organization". For the case of the university, the "capital user" is evaluated in the customer axis of the BSC through measurement of the satisfaction level of the students of this organization. As regards the human capital, according to Cappelletti (2012, p. 75), is evaluated in both axes of the BSC, namely; the internal process axis and the organizational learning axis. These two axes are used to evaluate the human capital via the employees’ competences and the quality of their management in the key processes of an organization. Then, the customer axis and the financial axis are seen as consequences of the internal process axis and the organizational learning axis (Cappelletti 2012, p. 75).

In the following, we try to reveal some illustrative performance indicators of each axis of the BSC and telling briefly the relation which exists between these criteria on the one hand, and the accumulation of the human capital of the university organization on the other hand:

| Financial axis: | undoubtedly, the financial performance is not the axis privileged in this public organization for which the prevalent character is that non-commercial. Besides, the financial criteria represent constraints which we have to consider during the evaluating academic performance. Then, it would be prejudicial to not consider them (De Rongé Y. and Berland N. 2013, P. 275-276). In fact, this axis includes the financial indicators which translate what the State expects from the university. In this just title, the university efficiency can be measured through the costs measurement techniques. These techniques, which represent the base of the analytical accounting, can give us luminous answers on some central questions; how much cost for us: one hour of teaching? A concerned module? An academic-subject? An awarded diploma? etc. Thus, a financially successful university is that which manifests reduced costs compared to other universities within the same context. The criterion "hour cost of teaching ", as an example, measures indirectly the human capital. A highly competent, very motivated and amply persevering staff constitutes a pledge of an optimal allocation of the public funds. Consequently, the human capital is certainly a lever for the financial axis. |
| Customer axis: | the recipients of the university services are mainly divided into two types; the first one is configured by the students who can be named also "the users". As for the second type, it is represented by a multitude of actors: public administrations, private employers, etc. If we refer to the logic of Freeman's stakeholder model (1984), the university is supposed to meet the needs of all the stakeholders, not only of the government. Here is another facet revealed to define the concept "university performance": A performant university is that which answers optimally to the
various expectations of its stakeholders. So, the symbolic indicator of this performance axis is the student’s satisfaction rates. The measurement of this criterion can be envisaged at the end of every academic year via the administration of a questionnaire among a representative sample for each university institution. As such, the student’s satisfaction is strongly related to the quality of the public service of the university organization. In other words, in the absence of the qualified, experimented human resources and having capitalized other qualities, this public service cannot anymore be of a good quality.

**Internal process axis:** the indicators of this axis analyze innovation processes in research and teaching domains: Creation of new masters or professional licenses (Bachelor's degrees), number of the organized scientific events, the level of procedures formalization, etc. These performance criteria depend closely on the level of the human capital accumulation, especially in context of contractualization and university autonomy, the managers become therefore enjoy a great degree of freedom in their labor.

**Organizational learning Axis:** We already mentioned above that this axis focuses essentially on human capital. It especially concerns the motivation and the competences of the university staff: skills portfolio, absenteeism rate, number of training hours received by person, etc.

We announce in this respect that the indicators measurement of these four axes can be envisaged in the end of each academic year. That is to say that the production frequency of data in the BSC model can be undertaken annually.

If we refer to the method of the Strategic Map of Kaplan and Norton, a model highlighting the causal relationships between the four pillars of the BSC. Actually, we conclude that it is a diagram according to which the financial performance depends on the clientele satisfaction, the latter is itself dependent on the internal processes quality of the organization, and this quality is corollary in fine to the motivation degree of the staff. The plan below inspired of the work of De Rongé Y. and Berland N. (2013, p. 273), demonstrate these relationships in obvious way:

![Figure 1: causal relationships according to the strategic map of Kaplan and Norton](image)

The reading bottom-up of this figure, allows us to deduct that the real pioneer of the value creation exists mainly in the human resources. More exactly, the Man is only a physical support; the specific contributor to the performance is the human capital. This idea goes along with our case, the bottom of the plan is much more important than the top, that is to say that the financial aspect is not the ultimate goal for this public organization. Once again, this proves that the university performance evaluation must begin beforehand by the evaluation of the human capital.

We hold this opportunity to project light on two other kinds of MDB. In the first instance, we cite the Scandinavian model, exactly the insurance group Skandia AFS, led by Leif Edvinsson (1997). This tool positions the human capital in the center of its interest. It is much closer to that of Kaplan and Norton but the obvious difference lives primarily in the consideration of the human capital as the first one and the main generator of the value and the performance of the company (Germain 2003, p. 59). Secondly, we also remind the human resources dashboard, its architecture is based around three generic axes, namely: 1. Development and mobilization of the competences, 2. Cohesion and commitment, 3. Structure and commitment (A. Chamak and C. Fromage 2006, p. 180).
In the early 2000s, the situation is changed. Through the incorporation of other components of intangible capital, the performance has expanded so that it becomes a global performance. This orientation of the global performance is emerged in Europe since the appearance of the sustainable development (C. Maurel and M. Tensaout, on 2014), it was raised by several authors; Reynaud (2003) and Baret (2006) told that this notion is formed by the union of three performances, namely: financial or economic, environmental and social. Therefore, the inclusion of the immaterial capital in the performance evaluation has become a major topic in either private or public organizations. The financial and economy become insufficient to this intention especially for the case of the university. A crucial constraint that we must highlight as for the evaluation of the university performance processes; this organization is characterized by an evaluation difficulty of the individual performance of the teachers, here is another distinction compared to the industrial and commercial world is highlighted. For his part, M. Crozier (1990) indicated in this respect that the students pull of all services presented by professors, that is the collective work of all the teachers in charge of the program which they follow. For that purpose, to evaluate better the human capital in the university, we recommend the appeal to synthetic indicators and this for more relevant performance evaluation, especially for the professorial community.

4.2. Management Dashboard and immaterial qualities of the human resources:
We start with the quotation of Bouquin (1998, P.68): “the management control is […] a vector, like all the processes of control, for orientation of the behaviors of the actors…” That is to say that the techniques of this function may manifest as human resources behavior regulators, encouraging them to move towards a complacent performance. The regular production of information concerning the performance of a university can detect differences between the measurements and the planned objectives, which will directly or indirectly influence (with or without the intervention of management controller) human behavior. Actually, the MDB constitutes a means of promoting human capital within the university. It acts on the competences and qualifications of its staff. In fact, it is through the performance evaluation and feedback that they will accumulate. What arouses a refocusing on the improvement of the criteria of performance, the realization of the predefined objectives and the inflection towards the fulfillment of the terms of contracts so concluded between the university and the State.

Also, the MDB can be regarded as a tool of responsibilisation of human resources of the aforesaid organization. We highlight two levels of the process of responsibilisation, first of all the macro level, That is to say that between the State and the university. Secondly, within the university, it is what we call here the internal responsibilisation. The first level is formalized more, on the other hand the second did not reach a satisfactory level of formalization yet, that is justified by several observations, in fact, the Moroccan universities do not endow formal organization charts approved by the authorities competent. The administrative services within the universities are not instituted yet in the regular manner, That is to say that there is no appointment of the department heads, etc. Then, the introduction of a culture of MDB within the Moroccan university can be a better solution to promote the process of internal responsibilisation, and also for the reinforcement of the human capital and the organisational capital.

This tool allows highlighting performance and malfunctions; it is regarded as a support of communication between the different stakeholders, while promoting decision making after analysis of the remarkable values and the implementation of the corrective actions. The performance of the service, which is under the responsibility of a person, is highlighted via this instrument. Something will make it possible to consider a comparison between the different results provided by the different responsibles in charge within the same structure (intra-university) or between several university organizations (inter-university). This technique will create some competition internally and / or externally between different university actors. Then, tensions will be put ahead via the introduction of a system of MDB, which will have thereafter a positive impact on the human capital. In fact, the person in charge will be obliged to improve continuously its qualities and its skills. Also for the
employees who are situated under his responsibility; it is the effect of progressive accumulation (effect of snowball).

4.3. Management Dashboard and putting in confidence of the university staff:
In fact, the university is the concern of everyone; it plays a decisive role in the development of societies, essentially on the economic, social and cultural plans. The consideration of the "social ties" contributes certainly to the good exploitation of the human resources of the university. Thus, the university performance can be apprehended through the level of satisfaction of the various protagonists of this organization. That is to say, the positive act on the social ties by the setting in confidence of human resources emerges certainly with a decent piloting of the performance of the university. Confidence can be regarded as one of qualities characterizing the immaterial capital of an organization. In fact,"A higher level of confidence seems favorable to the accumulation of human capital" (World Bank, 2002, P. 36). As such, we ask ourselves, how MDB affects the confidence of university human resources organization?

We start with the quote from B. Nooteboom (2006): “Confidence should not be blind». That is to say, it must reveal the necessary tools to give a light for those who will produce confidence toward all organizations. Thus, the confidence relationship requires a share of objectivity (A.Chirez 1977). The latter cannot be held only by the adoption of the so adapted instruments. In the university community, a relevant system of MDB will certainly contribute to the diffusion of the transparency via the disclosure of a battery of reliable information necessary for the process of decision making, the implanting of the culture of self-assessment and also for the continuous search of the university performance.

This tool of management control must be established under a logic of continuous improvement (Kaisen), by taking into account the buckle of organizational learning. This work is considered essential, because the confidence is an acquired thing (A. Peyrefitte, 1995), and is built over time it can be transformed in any moment into mistrust/distrust. It is necessary to refer to the dynamic character of the confidence according to which, it is created, developed and disappears. It is a continuous variable and dynamic which changes, in time and space, by continuous adjustments and relating to the information collected by the involved parts in the relation (W. Khelif, 2000). The information published via this system must be “worthy of confidence” (A. Fernandez 2013, P.83), That is to say, reliable, because the user will never use fuzzy information or which lack relevance and reliability.

Then, a relevant MDB as a part of an approach of progress and continuous improvement contributes to build a balance of interactions between the human resources of the university, while creating an accommodating reliable level towards the performance of this structure.

Conclusion
The human being constitutes the cornerstone of the university activity; it is regarded as the framework of the human capital, crucial element of the functioning of the university. The MDB can be adopted in the Moroccan university to affect its human capital positively. In fact, it is a tool of regulation of the behaviors, That is to say, it will encourage human resources to accumulate more positive competence and qualities, and it to ensure the correct step of this public structure whether in short and long-term. Also, it is a means of responsibilisation of the people; a competition inter-universities and intra-university is proposed. Moreover, this instrument of management control can support the reinforcement of the confidence of the stakeholders, especially of those interns, towards their reception center. So, these indirect contributions of MDB certainly represent a lever of human capital accumulation within the university. This will lead to make leaps forward in terms of university performance improvement on all levels.

The diagram below briefly summarizes what has been cited above:
The opportunity to set up systems of management control in the public organizations is doubtless (Dupuis 1991, P.24). However, the MDB can’t be any more inspired by letter from the commercial and industrial fields. On the other hand, its use must be pragmatic and adapted to university specificities. Crozier (1991) evoked since it is very dangerous to transfer, such as they are, the methods of the private management to the public administration. To be in rhythm with the dynamics of the performance concept, the MDB system must be made so that the human capital is regarded as a basic element. It has also to consider the national strategy of higher education (the top-down method), the expectations of the stakeholders - in particular the students, the teaching and administrative staff - (method bottom-up). This opens comes against the procedure to the establishing of the balanced-scorcard of Kaplan and Norton, which is based primarily on the deployment of the general strategy of the entity (top-down). We propose here a coupling of the two methods (top-down and bottom-up) in order to lead to a choice much more rational of indicators of performance decently structuring this model of piloting of the performance. Also, to cope with the phenomenon of globalization all while being aligned with the international requirements, keeping into consideration the performance indicators so withheld by international rating institutions is essential, as is the case for example of Quacquarelli Symonds (QS) and "Times Higher Education ", (THE).

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