# The Moroccan university: Between the plurality of controls and the primordiality of instrumentation by management control: an exploratory qualitative analysis of Sidi Mohammed Ben Abdellah University

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**Abstract**

The aim of this article is to study the reality of the performance management and control system in universities. The research methodology used, based on a qualitative approach, is founded on a case study of the Sidi Mohamed ben Abdellah University in Fez. The results obtained showed first of all the existence of a plurality of control modes within university establishments, which complicates the performance management system. On the other hand, with this plurality, we noted the lack of a management control system, which is closely linked to performance. Thus, our findings demonstrate the need to change the traditional culture of management based on means, and to orientate it towards new managerial practices inspired by the private sector, in this case management control. The stakeholders interviewed are very interested in this orientation, focusing on the culture of results and performance, which is manifested in all dimensions of university performance: scientific research, pedagogy, governance and openness.

**Key words:** Performance management system, Control system, University, New public management, Organizational and cultural change, Management control.

**Résumé**

Cet article étudie la réalité du système de contrôle et de management de la performance dans les universités. La méthodologie de recherche mobilisée, basée sur une approche qualitative, est fondée sur une étude de cas à savoir l'université sidi Mohamed ben Abdellah de Fès. Les résultats obtenus ont d'abord montré l'existence d'une pluralité de modes de contrôle au sein des établissements universitaires ce qui complexifie le système de management de la performance et la nécessité de se doter d'un système de contrôle de gestion qui est en relation intime avec la performance. Ainsi, nos aboutissements démontrent la nécessité de changer la culture traditionnelle de management basée sur les moyens et l'orienter plutôt vers de nouvelles pratiques managériales inspirées du secteur privé, en l'occurrence le contrôle de gestion. Les parties prenantes interviewées portent beaucoup d'intérêts à cette orientation en se centrant sur la culture de résultat et de performance qui se manifeste sur toutes les dimensions de la performance universitaire à savoir : la recherche scientifique, la pédagogie, la gouvernance et l'ouverture.

**Mots clés :** Système de management de la performance, Système de contrôle, Université, Nouveau management public, Changement organisationnel et culturel, Contrôle de gestion.

## Introduction

The Moroccan university is quite similar to the complex organizational model of a professional bureaucracy, with its multitude of objectives and stakeholder expectations, and the predominance of the operational center (professors). It is exposed to a panoply of controls, most of them external in nature, with a redundant objective: to protect public funds and bring order to their use and management. This situation shows, on the one hand, the dependence of the Moroccan university on the tutelle, and on the other, that this control is not enough to ensure the steering of the university's performance in its global and multidimensional sense.

The university is faced with a multitude of constraints, and is more than ever called upon to meet the challenges posed by the evolution of the Moroccan economy and society in a constantly changing global context. It is called upon to put in place management mechanisms and instruments capable of complementing existing controls, gearing them towards management and performance, and guaranteeing a degree of management autonomy.

This system must address performance measurement and management requirements. This involves actions at different levels: the governance system delineates powers between state regulation and university management, while the institutional information system guides and evaluates the university. Additionally, the control system ensures management autonomy, balancing compliance and performance.

In the same sense, management and control are an important dimension of public sector reform, and of higher education policy in particular. According to Law 01-00 on the organization of higher education in Morocco: "the higher education system as a whole is subject to regular evaluation, focusing on its internal and external profitability" (Article 77, Law 01-00).

The crucial importance of studying the reality of management and control lies in the fact that, regarding our research theme, the notion of control is closely tied to autonomy, offering insights into decision-making within public organizations. Similarly, we are intrigued by the 'control-manager autonomy-performance' dynamic in these settings. In addition to researchers examining this context, we are interested in the effects of reforms aimed at granting public managers more autonomy from government bodies. Some authors refer to this as "agencification".

This framework implies that public organizations are placed independently of the direct control of political authorities, and is part of the transition to the new public management (Dunleavy & Hood, 1994) and the shift from government control to a state of regulation (Majone, 1996).

The elements of response to this theme are motivated by the formulation of the following central question: "How do current control systems influence the management and performance of the Moroccan public university? Beyond the typology of controls in place, what, in particular, is the congruence of the management control system within it with regard to its actors?"

Based on this problematic, our objective is to understand the reality of the control and performance management system in universities subject to internal and external controls, while analysing the perceptions of its stakeholders.

Following an interpretivist epistemological approach that opts for an exploratory study based on a qualitative method, we seek to understand the phenomenon of control in place and the point of view of stakeholders at Sidi Mohammed Ben Abdellah University. First, we focus on the state of controls in place. Secondly, we devote importance to management control, for which we felt a lack of consideration during the first phase of interviews, and which is closely related to and an important condition for achieving performance. In this sense, our questions concerned the missions, roles, needs and expectations of university actors.

The structure of our research theoretically includes an assessment of the current state of universities regarding the adoption of internal and external control. We then present the appropriate methodology for conducting this research, defining interpretivist epistemology and the qualitative approach. In the following section, we present our findings from the university studied, discussing the different perceptions of its stakeholders regarding the issue of control. Our research ended with a conclusion summarizing all the points discussed in the theory and in the practical field.

## 1. The Moroccan university:  Current state of control

The reform of the higher education sector, as set out in Law 01-00, requires permanent evaluations. The purpose is to instill good practices leading to performance, financial independence and university governance; dimensions that will only be palpably achieved through mobilized controls. So, what about the state controls present within universities? Is there any reason why they should shoulder all the responsibility for this utopian quest?

### 1.1. External controls

External control refers to a mission carried out by institutions external to the university and its establishments. We distinguish between financial control, parliamentary control, control by the Court of Auditors and other types of external control.

Financial control is an approach that verifies that the resources allocated to public entities are regularly spent and presented in financial statements that give a true and fair view of financial

operations. It differs from other types of control in that it is a permanent control, either a priori, accompanying or a posteriori, which is normally intended to prevent various financial risks. Parliamentary control, on the other hand, is carried out by parliamentary bodies, with the aim of ensuring that management and profitability comply with the imperatives of the general interest.

The mission of the Court of Audit is to protect the principles and values of good governance, transparency and accountability of the State and public bodies. This authority is charged with overseeing the implementation of the Finance Acts. Among other responsibilities, it ensures the regularity of revenue and expenditure transactions of the bodies subject to its control by virtue of the law, and assesses their management (Article 147, Constitution, 2011). Like other public institutions, Moroccan public universities may be subject to other types of external control. These include controls carried out by independent firms, controls exercised by bodies responsible for good governance and social control.

Ultimately, Moroccan public universities are subject to all the external controls applicable to public institutions and companies. The aim of these controls is to ensure that the actions and results achieved by these organizations are in line with national development strategies, and that they are carried out in accordance with current management rules. Although this type of control is necessary and useful for steering public performance in general, and university performance in particular, it must be complemented by another type of control called internal control.

### 1.2. Internal controls

Internal control within an organization is primarily administered by the management hierarchy. It permeates all levels of the hierarchy and involves evaluating the quality of management, tasks, and performance of subordinates. This encompasses accounting control, oversight by elected bodies, and quality control. Accounting control entails the central finance administration's authority to oversee the management of public services, which is historically executed by public accountants responsible for validating expenditure operations. For both income and expenditure, accountants are tasked with scrutinizing the legitimacy, collection, and allocation of funds, as well as validating supporting documents. Furthermore, elected bodies such as university councils and governing bodies of academic institutions play a role in overseeing revenues and expenditures, ensuring that actions align with decisions made.

Quality control in higher education is an approach that strives to enhance institutions by adhering to established standards in teaching, research, organization, management, and evaluation. It aims to bring these establishments up to par with recognized norms in the field.

Finally, it is important to emphasize that the various controls to which Moroccan universities are subject are external in nature. Their aim is to protect public funds and bring order to their use and management. Their usefulness is obvious, as in principle they help to prevent budgetary slippage and waste of public funds.

In practice, however, this type of control has become a veritable bureaucratic machine, with no guarantee of simplifying public expenditure management procedures. Moreover, this control system raises the crucial question of how to combine accountability and efficiency in public organizations.

## 2. Methodology

Aligned with an interpretative epistemology, which seeks to comprehend the interpretations derived from the phenomenon under examination through the interactions between the actors, including their motivations and belief systems (Pourtois & Desmet, 1998; David, 1999), we are obligated to validate the theoretical aspects. In the following section, we will focus on the results of a qualitative study carried out on a sample of public institutions, in particular Sidi Mohamed Ben Abdellah University.

Indeed, qualitative studies are used to gain a full understanding of complex interactions, based on tacit processes (Marshall & Rossman, 1989). As the main aim of this research is to comprehend and scrutinize an organizational process, rather than elucidate relationships between variables, the selection of public institutions, notably universities, as the research focus, allowed us to employ the qualitative methodology. This approach facilitated the analysis of diverse perspectives held by stakeholders (actors) concerning the actualities of the control system in Moroccan universities.

Data collection was based on semi-structured interviews (Savoie-Zajc, 1997). These are designed to develop knowledge in favor of qualitative methods with an interpretativist vocation (Lincoln 1995). Similarly, they take into consideration the research goal, conceptual framework, central research question, materials, methodological approaches, human resources and notion of time (Flick, 2007). By way of illustration, our interview is shaped by theme, each addressing homogeneous questions. After transcribing all the speeches, the data is read using Nvivo 10 software, which is the appropriate IT solution for thematic analysis and helps to

identify primary and qualitative data. This analysis was supported by manual techniques to complement the results obtained from the computer language.

### 3. Results and discussion

To thoroughly examine the stakeholders' perspectives on the university control system, we will engage in an analytical discussion. This will involve delving into the interviewees' views and interpretations of the control mechanisms imposed on the Moroccan public university, as well as their overall understanding of the subject. To this end, we have addressed the following axes:

- Types and nature of control systems within the university and their relationship with performance.
- From control to management control: university actors' perceptions of the missions, roles and needs of management control.

- **Types and nature of control systems at the university and their relationship to performance :**

In order to identify the types of control systems in the Sidi Mohammed Ben Abdellah University of Fez, we focused on the following question: "*What control systems does your university have, and how do they relate to your institution's performance?* ". The answers were as follows:

"Budgetary control, control over the accreditation of courses and the Court of Auditors" (**Head of Scientific Research and Cooperation**).

"Introduction of downstream financial management control for universities instead of the current system (upstream and downstream control), which is a real brake on the development of these establishments (**Vice president of University Sidi Mohammed Ben Abdellah**).

"Our university is subject to several types of internal and external control (regularity control is applied at the level of the public accountant and the control of the presidency. At the external level, we are audited by the Court of Auditors, the Inspectorate General of Finance and the Inspectorate of the supervisory ministry, not forgetting parliamentary oversight via answers to parliamentary questions from deputies. In my opinion, these types of control have a positive effect on the culture of auditing, accountability and performance evaluation" (**Head of Financial Affairs Department of University Sidi Mohammed Ben Abdellah**).

"There is no internal control, no audit department and no management control department. Normally, it's these different control mechanisms which influence university performance! "(**Engagement department manager of University Sidi Mohammed Ben Abdellah**).

"We have internal control through the accounting agency and staff self-control in the performance of their duties. On the external side, we are subject to control by the Court of Auditors, the Inspectorate General of Finance and the supervisory ministry" (**Head of Contracts Department of University Sidi Mohammed Ben Abdellah**).

"Honestly, when we talk about the lack of a management control department, internal audit and procedures manual at the university, it's a "public disgrace". In my opinion, it's the end-of-study project of a Master's student in management or auditing. All it takes is willpower and courage" (**General Secretary of University Sidi Mohammed Ben Abdellah**).

"I think the university needs new laws to regulate the management of the university system. The requirement to adopt a posteriori control rather than a priori control is hampering the administrative and financial management of the university" (**Syndicat of University Sidi Mohammed Ben Abdellah**).

"So when we talk about control and evaluation of the university, we need to deal with it on three levels (pedagogy, administrative management and scientific research.

When it comes to evaluating administrative management, we need to set up quality assurance and quality management units, something that is applied everywhere at international level, whereas the Moroccan university is totally absent at this level, with no notion of quality or certification.

Quality management must be applied to human resources management and the evaluation of financial and administrative management, infrastructure and assets. Does our structure provide support? Do we not have an interventionist policy enabling us to know the situation at any time (in the event of major forces, natural hazards, etc.)? To tell the truth, this doesn't exist at Moroccan universities.

And as far as pedagogical evaluation is concerned, the performance indicators are: the number of graduates, the number of students and the rate of integration into the job market. We're not companies that sell goods to make money and have a financial impact and added value, so a company is looking to make a profit, but the performance indicators for universities are clear". (**The general secretary of Sidi Mohammed Ben Abdellah University**).

In this regard, it was observed that all individuals interviewed acknowledged the presence of various forms of internal and external control within the university. They emphasized the crucial need to fortify management tools within the Moroccan university. This includes implementing measures such as management control, internal audit, organizational structure,

procedural guidelines, contractual agreements, multi-year planning, and transitioning from traditional management practices to a new framework focused on results and performance. This shift is viewed as essential for leveraging effective oversight.

From our survey of university actors based in the city of Fez, we have highlighted the inadequacies of the current control system in Morocco's public higher education sector. Without taking these shortcomings into account, the implementation of a management control system will not be able to leverage the performance of Moroccan universities.

We can therefore conclude that the university is subject to several types of control, which hinders the smooth running of its operations. It is supposed to introduce management tools inspired by the "new public management" trend, such as management control and internal audit, in order to move from a priori (rigid) control to a posteriori (flexible) control.

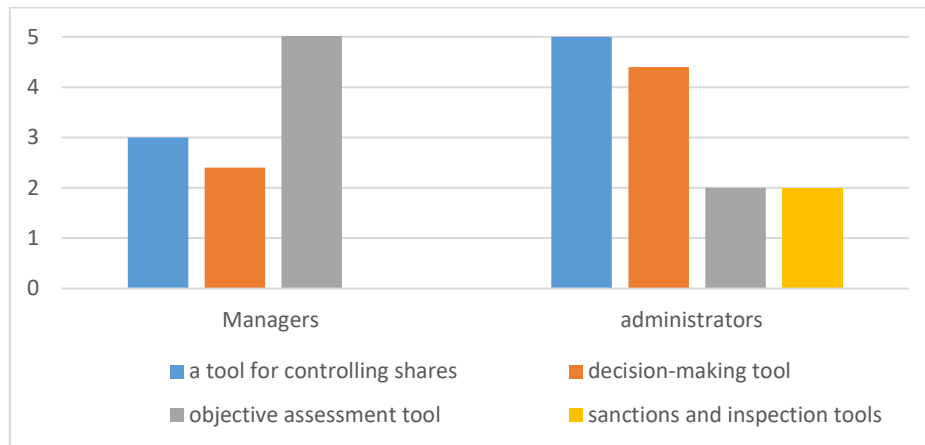- **From control to management control: university actors' perceptions**
  - ❖ *Roles of management control according to university actors*

In this part, we seek to discover the actors' perception of the roles of the management control system within the university.

Four roles are redundant in the interviewees' responses: the management control system is a tool for verifying and evaluating the achievement of strategic and operational objectives. According to the interviewees, it is a decision-making tool. It is also seen as a means of steering and controlling the actions of actors. It is also seen as a means of sanction and inspection. However, three respondents admit that they do not recognize what management control is, given their non-managerial profiles. To this end, several comments were made concerning the usefulness of managerial training for university managers. In the words of one respondent:

"At least we'll know what tools we can use and for what purpose" **(Vice President of Scientific Research and Cooperation of University Sidi Mohammed Ben Abdellah).**

**Figure 1: Actors' perception of management control roles**

❖ *Missions of university management control*

In this part, our purpose is to discover the perceptions of the actors interviewed concerning the missions of the management control department. The answers to the question: "*In your opinion, what are the missions of a management control department?* ", show that the main mission of management control, according to the respondents, is the evaluation of achievements and the analysis of deviations from objectives. This mission coincides perfectly with the definition of management control as a means of verifying results/objectives from the previous question.

The second mission assigned to management control according to the respondents concerns advising and proposing corrective actions, and identifying management weaknesses and shortcomings. Reporting results and drawing up forecasts is the third mission expected of management control.

For some respondents, the role of management control is to sanction actions that fail to meet objectives. They believe that any notion of control is linked to the notion of sanction, as we saw when we dealt with the question of the perception of control activity.

❖ *The need for university management control*

The aim of this section is to find out what the actors interviewed think about the need and usefulness of integrating a management control system into Moroccan universities. The answers to the question: "*In your opinion, is there a need to set up a formal management control department within the Moroccan public university?*" show that 97% of those interviewed consider it useful to set up management control within the Moroccan public university.

This perception does not necessarily indicate a deep understanding of management control, its missions, and its mechanisms. Instead, it highlights a latent demand for a new form of control

that caters to internal requirements and can function as a tool to enhance visibility in actions and decision-making processes.
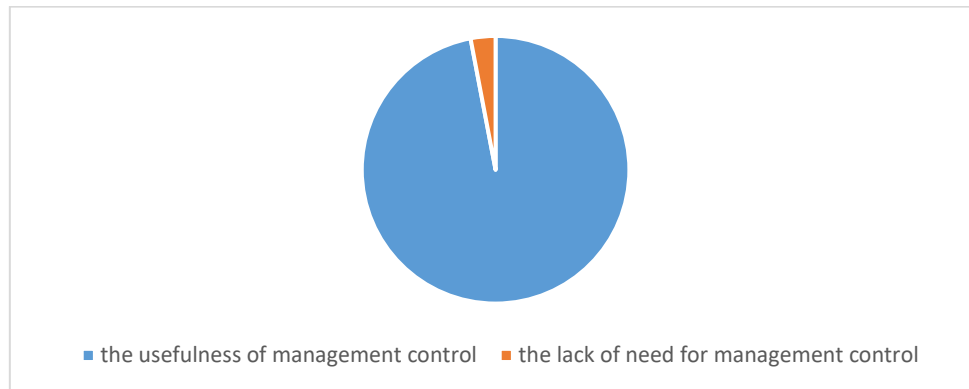
On the other hand, 3% of respondents do not believe that management control can add value to university management. There are two reasons for this position:

- Ignorance of management control
- Tiredness of controls that do not serve managerial needs.

According to one respondent:

"It would be one more department with more constraints to manage". "In any case, it won't change anything "(**Administrator of the Presidency of Sidi Mohammed Ben Abdellah University**).

**Figure 2: Share of respondents indicating the usefulness and uselessness of management control**



Source: Prepared by the authors

This ties in with the answers to the previous question, which concerns the control activity in general and considers control as a management tool.

❖ *University stakeholders' expectations of management control*

In order to highlight the expectations of the actors interviewed with regard to management control, and to discover their motivations for integrating a management control system, we asked the following question: "***In your opinion, will the introduction of a management control department within the university help to achieve the university's objectives?***".

According to the interviewees' answers, there are two main expectations of a possible management control system, with 92% of quotes:

- Manage budgets more effectively.
- Empower operational staff.

Two major preoccupations of the managers interviewed are recurrent and underlie these expectations:

- The weight of the budget in the university strategic and managerial process, as budgets are an important parameter in university evaluation.
- Motivation and empowerment of human resources, and their commitment to organizational objectives.

In addition, administrators expect a possible university management control system to reinforce the performance culture (with 85% of responses), improve public service (with 65% of responses) and centralize and effectively analyze information (with 90% of responses).

All in all, through our qualitative study based on semi-directive interviews with university stakeholders in the city of Fez, we were able to analyze perceptions and confirm the importance of the control system in the management of public establishments, particularly universities, on several levels. Ideally, we moved on to management control, since the responses concealed its existence, even though its practices are informal or even unofficial.

In the case of the various types of controls that are already in place, their instruments are designed to facilitate managerial visibility, cost rationalization, and the measurement of activities and their results. This is achieved by improving the relationship between the resources committed and the activity or results obtained. Its logic and process encourage the implementation of a culture of management dialogue based on the expression of actors, the dissemination of good management practices and self-control. In this way, it can contribute to the dissemination of a culture of results and performance.

Our shift towards viewing management control as a pivotal function was justified. It has allowed us to grasp why it's becoming less distinct within the university, its perceived role, and the anticipations of university stakeholders for a thorough restructuring of the practices and regulations associated with this function. We sensed a great lack of awareness of the need for management control, understanding that it is only those controls imposed by law that are necessary and that count. As a result, the actors feel that all internal and external controls replace the management control approach. This observation can be traced back to the outdated culture of the actors, to the need to comply with the law without progressing or borrowing the rules of the new public management. This version is virtually obsolete and outdated, which will prevent the achievement of performance, which is largely threatened by the actors' representations.

In the same vein, it can be stated that the management of public universities has been deeply altered by the shifts in the broader public sector. This has resulted in the promotion and establishment of a sincere pursuit of performance. The emergence of a new results-based management approach has prompted public universities to establish a management control system, better equipped to address the challenges stemming from this evolution. Management control has proved its ability to steer complex systems in the private sector, and yet it seems so attractive and promising for public universities.

However, this introduction is not without its challenges. Public universities form complex systems. This complexity stems from the different missions assigned to it and the evolution of its environment. The public university is no longer seen as an isolated black box, but rather as an economic and social partner that must respond to the needs of its stakeholders.

**Conclusion**

By way of conclusion, the vocation of this article is to debate the question of controls to which universities are subject, and which turn out to be quite numerous. We argue that what pulls the organization forward is not the plurality of control mechanisms, but the environment in which they are introduced, their necessity in the eyes of the actors to the detriment of their multiplicity and, above all, their appropriation.

In the same vein, the evolution of environmental factors continues to place constraints on universities, confronting them with the challenge of managing multi-dimensional performance. At this level, the use of a systemic approach to simplify this complexity seems judicious. The work of Morin & Savoie (1994) provide a clearer picture of the public university as an open, complex system.

In going beyond the controls in place in this awkward context, the integration of management control is not spontaneous. The prospect of attaining enhanced performance akin to what's seen in the private sector, achieved through the dismantling of compartmentalized management control systems as proposed by Simon (1995), along with the imperative to validate the decisions made by university administrators, served as motivating factors for this integration.

Regarding the establishment of management control in public universities, it seems that it is developing its own presence within these institutions, departing from the often criticized concept of bureaucratic control. Instead, it operates in harmonious conjunction with traditional approaches to evaluating public policies, as outlined in the Dupuis model (1991).What's more, the specific features arising from its implementation tend to give it new contours that increasingly distance it from private management control. It remains to be seen how management control is used in public universities, and under what conditions it can be a real lever for university performance.

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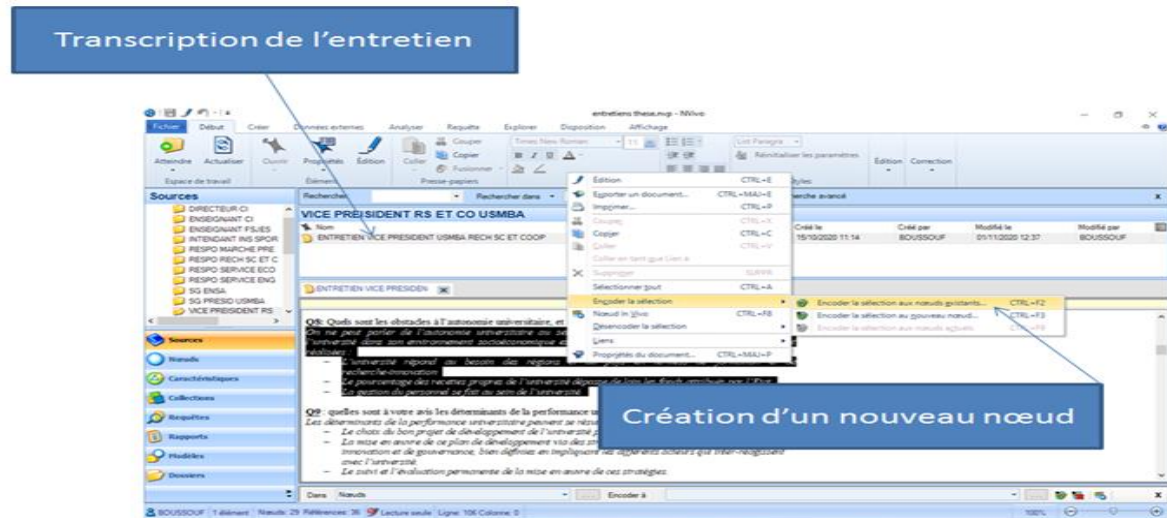
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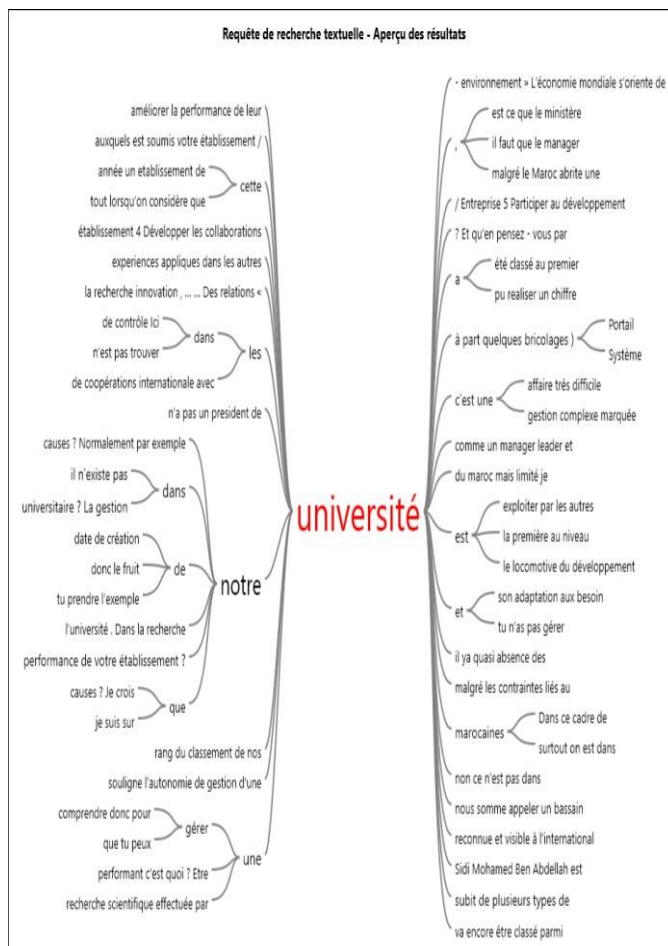
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**Annexes**

## Annexe n°1 : Encoding a free node



**Annexe n°2 :** Text search query for the term "university" coded by Nvivo10 software



**Annexe n°3 :** Text search query for the term "control" coded by Nvivo10 software

Requête de recherche textuelle - Aperçu des résultats