

Moroccan Social Management controller

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Abstract : In Morocco, social management control is less than 10 years old, and consequently, this subject remains a fertile ground for scientific research. This article focuses on the Moroccan social controller and his missions. By taking a positivist approach, we were able to develop four research hypotheses from the literature and, by means of a questionnaire sent to 90 Moroccan companies, we were able to fully validate the four hypotheses. In concrete terms, these are the large Moroccan companies that have the position of social management controller in their organization charts and that call upon social management controllers to produce social data and provide them with appropriate reports and measurement tools. The present article allows to enrich the Moroccan literature on the one hand and to help the persons wishing to offer themselves a career of social management controller in Moroccan companies on the other hand.

Keywords: social management control; Social management controller ; Moroccan manager.

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1. Introduction

The function of social management control is defined by Bernard Martory as "one of the components and extensions of management control. It is a system of assistance to the social management of the organization with the objective of contributing to the management of human resources in their performance and their costs." (Martory, 2018, p. 6). While its activities are: the realization of the budget of the human resources function, the construction of the social scorecard, the realization of measures and provisions on the human and social variables of the company, and finally the construction of the social balance sheet (Autissier and Simonin, 2009).

With an alarming failure rate in business transformation projects, social management control is an essential factor in the success of transformation projects. It contributes through the quality and quantity of regular, optimized social information that it delivers and that meets the needs of employees (Collin, 2019). It is an essential tool for recognizing the contribution of staff and encouraging them to take ownership of new behaviors and new ways of doing things. (Guerraou & ElAmili, 2020b, p. 432). It is even said that the social management control function can be present not only in large companies, but also in small and medium-sized enterprises (EL Idrissi, 2017) as well as in cooperatives which, faced with the growing pressures of the market and competition, are forced to emerge towards the adoption of new innovative managerial functions that will help in the piloting of their performance with a major condition of preserving their principles and their cooperative values (Guerraou & ElAmili, 2020a, p. 303) (6) However, large companies, particularly Anglo-Saxon family businesses and those in the Nordic countries, are still those where the social management control function is highly developed (Naro & Salez, 2010, p. 128). However, in Morocco the function of social management control has not been around for long. It is a recent function that has existed for less than 10 years in Moroccan companies.

In addition, research in social management control in Morocco is limited, a summary synthesis was recently presented by Guerraou and ElAmili (2020) stipulated the existence of only 6 theoretical articles published in Moroccan journals between 2017 and 2020, and one thesis published in 2017. (Guerraou & EL Amili, 2020c, pp. 218-219). In this article we will answer the following question: what are the missions of the Moroccan social controller? To do this, we will adopt a positive approach. In a first point we will present a literature review, then the conceptual model and the research hypotheses, then the research methodology adopted and finally the results

2. Literature review

2.1. Social management controller

Management control is a profession where "analytical and assessment skills are essential to the profile of a good management controller. Indeed, the personality of the individual and the quality of the relationships that he knows how to develop are very determining." (ELBAQQALY, 2017, p. 87)

The different jobs of management control are: the Business Partner management controller, the budget controller, the industrial management controller, the commercial management controller, the purchasing management controller, the Marketing management controller. As for their career development, we find a junior controller, a senior controller and a confirmed controller. The social management controller has been added to the jobs of the management controller. The main difference between social management control and traditional management control lies in their environments. Indeed, the social management controller is required to manage people, their activities, the relationships of groups, all the relationships established around production, the hazards and risks of social management.

The social management control function includes a social steering function which is addressed to the HR function and an economic steering function which is addressed to the finance/management control function. Moreover, this function is at the crossroads of the HR and finance/management control functions and, as a result, it is controversial as to its hierarchical attachment. Between being attached to the HR department, to the compensation and benefits function or even to the management control department, the social management control function is generally attached to the HR department. In fact, according to a business study conducted on the social management controller as part of the Master MRH in Lille and in partnership with the Professional Association IPSOC in 2011 in France (Butel, Dessalles, Nicolas, & Piette, 2011) the social management controller is mainly attached to the human resources department. The same result was obtained a few years later from a Benchmark conducted among service and industrial companies (Collin, 2019, p. 18). In this sense Naro and Salez (2010) stated: "the social management controller operates under the hierarchical dependence of the HRD. In fact, it would be a distortion of the function to attach the quantification of the impacts of HR policy to the administrative and financial department. Even if the temptation is great for CFOs in some companies to 'take over' the financial management of the HR sphere.

Moreover, the presence of the social management control function is dependent on the size of the company, insofar as "a sharp decrease in the number of employees may result in a critical size that will imply the outright elimination of the Social Management Controller position" (Geuze, Bultel, Nicolas, Piette, & Ipsoc, 2016, p. 220). We note then that the social management control function is a recent function present in large companies, and is attached mainly to the HR department. The job of social management controller is recognized as a recent job with a future. The social management controller can also be found under the title of "compensation manager" or "human resources controller".

Thus, according to a study conducted by Geuze et al (2016) on 29 French companies, the position of social management controller is not an entry-level position, it is rather occupied by "professionals with a financial background such as business school". (Geuze, Bultel, Nicolas, Piette, & Ipsoc, 2016, p. 219). The skills of a social management controller as identified by Millie-Timbal (2020) are: rigor for better reliability of information, curiosity for better responsiveness and relevance, sense of dialogue to gain trust and pedagogy and communication skills to get messages across.

It is in line with the skills identified by Collin (2019), namely: rigor in order to master the coherence of the figures, the ability to gather reliable information within the time limit, ease in analyzing figures and situations and in synthesizing in a table and in a few sentences a work of several hours. However, he/she encounters difficulties that lie mainly in the weight of the law, the taking into account of the individual as a person, the measurement of the intangible and the human capital.

2.2. Missions of social management controller

The social management controller provides a classic theoretical mission that is distinguished by its social aspect (processing social data and measuring human resources performance).

According to Collin (2019), the social management controller "provides human resources departments with regular, optimized social data that meet their needs." She thus determined the missions of the social management controller as follows (Collin, 2019, pp. 13-15):

- Preparation of quality and reliable social reports: the social management controller is the guarantor of social data, whatever their source. Therefore, it is up to him to ensure their reliability. Thus, he/she must present the definitions of the figures and specify their perimeters in order to guide and facilitate the interpretation of social data, and anticipate the needs of his/her clients and offer them the data necessary for their social steering.

- Analyze the collected data to understand the results of the data and to provide prospective elements: the indicators created must integrate an objective to be reached or a standard acceptable to the company in order to facilitate the reading of the data. Thus, it must make assumptions and simulations for the future.
- Create and manage a personnel expense budget.

A more concise definition was presented by Peretti and Piètrement (2013). Thus, they summarized the missions of the social management controller in :

- The realization, interpretation, and dissemination of recurring dashboards and Reporting including social (headcount, GPEC, etc.) and financial (payroll, compensation, bonuses, etc.) data according to the needs of decision makers (DGA, DRH, RRH, managers, etc.)
- Participation with the entity's economic management control in the steering of the wage bill through the analysis of the evolution of personnel costs
- Anticipation of issues related to the aging of the population and the transmission of skills (key skills, talent management, etc.
- The assurance of a competitive social survey in terms of employment conditions and employee compensation (internal and external equity).

While the results of the study conducted by Butel, Dessalles, Nicolas, and Piette (2011)(10) previously mentioned, in addition to the study conducted by Geuze, Bultel, Nicolas, Piette, and Ipsoc (2016) come together in identifying four main missions of the social management controller. These are HR management, the production of decision-making tools in the field of HR, the economic management of HR policies, and the support of analyses with quantified social data. Obtaining the same results in two different studies carried out during two different periods led us to test the same findings in the Moroccan context, hence our research hypotheses concerning the missions of the Moroccan social management controller. However, the job descriptions of the social management controller as determined and published by companies remain diverse. They vary according to their priorities and needs. However, we can identify four main orientations according to which companies define the missions of their social management controllers. Firstly, the economic steering of salary policy or the wage bill (missions serving general management and financial departments); secondly, the promotion of HR policy and its orientations (missions serving employees); communication with institutional bodies (missions serving external parties); reporting and the provision of measurement tools (missions serving internal and operational staff). (Geuze, Bultel, Nicolas, Piette, & Ipsoc, 2016, p. 225).

In order to complete our study, we have chosen to analyze the major orientations of Moroccan companies in the determination of the missions of their social management controllers, hence the second part of our third research hypothesis, the measurement items of which were derived from the results of the above-mentioned study.

It is worth mentioning that in the absence of the social management controller's position within the company, the social management controller's missions are sometimes carried out by a Compensation and Benefits Manager, or a Payroll and Personnel Administration Manager, or even by a Human Resources Manager. Human Resources Information System (HRIS). (Geuze, Bultel, Nicolas, Piette, & Ipsoc, 2016, p. 223).

In addition, the social management controller may perform certain tasks primarily performed by either the social auditor, the Compensation and Benefits Manager or even the HRIS Manager. These

jobs are peripheral to the job of social management controller and obviously have certain similarities and dissimilarities that we will present in what follows.

First of all, the social management controller can carry out audits in the event of malfunctioning, whereas the social auditor cannot produce social data or prepare and monitor budgets. Therefore, the social management controller is a current activity, coordinates the social decision, and is naturally integrated into the budget management, whereas the social auditor is a periodic activity, ensures the quality of the social steering of an organization, and focuses on a part of the organization or a category. Secondly, as far as the compensation and benefits manager is concerned, the social management controller can contribute to the monitoring and studies and surveys carried out on compensation and produce the performance indicators that will enable the analysis of this compensation. Furthermore, "the social management controller is not a decision-maker; he or she does not set up the compensation system. On the other hand, he or she can participate in the production and analysis of the data that allow decisions to be made". (Millie-Timbal, 2020, p. 36). It should be remembered that the compensation and benefits manager is responsible for harmonizing, guiding and adjusting the company's compensation policy and advising operational staff on its application.

Finally, the HRIS manager's mission is to guarantee the production of social data by setting up appropriate tools. Indeed, one of the major difficulties of the social management controller is the HRIS. The social management controller must participate in the improvement of the HRIS and in the reliability of social data, their analysis and the steering of social performance.

2.3. Conceptual model and hypothesis

Based on the above-mentioned literature review, we were able to develop the following conceptual model and research hypotheses, which we will test for validity through an empirical study that will be detailed in the next section.

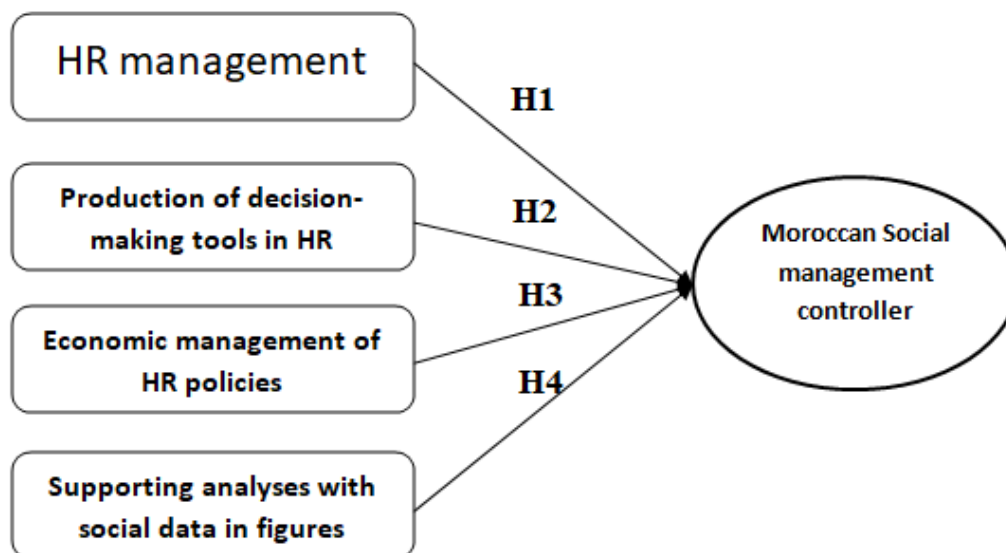


Figure 1 : conceptual model of research

Hypothesis:

- H1: the social management controller is responsible for HR management
- H2: he social management controller is responsible for producing decision-making tools
- H3: the social management controller carries out the mission of economic management of HR policies

- H4: the social management controller is in charge of analyzing the social data in figures

3. methodology

To test our research hypotheses, we have positioned ourselves in the positivist paradigm, with a quantitative approach and a hypothetical-deductive reasoning. Indeed, from the existing theories we formulated our hypotheses mentioned above.

A field research was conducted over a period of 3 months (July 2020- September 2020) by conducting a survey on 90 Moroccan companies. The data collection was carried out using a questionnaire, addressed to employees of the Human Resources Department (Social Management Controller, HR Director, HR Manager, HRBP, ...). Our research aims to analyze and describe our variables in the Moroccan context.

The analysis of the data was carried out by the IBM SPSS Statistics 20 software.

4. results

4.1. presentation of the sample

Our sample is composed of 90 companies spread over the different regions of Morocco, 52% in the Casablanca-Settat, 19% in the Souss-Massa and 13% in the Rabat-Salé-Kenitra the remainder being spread over the other regions of Morocco. Regarding their age, 42% of the companies are less than 10 years old and 38% are over 20 years old. Thus, more than half are large companies with more than 250 employees, which is largely justified by the fact that large companies have the most prestigious management tools and are evolving compared to other companies. Moreover, almost all of them are companies operating in the private sector and whose main activity is the provision of services (30%), industry (24%), and agri-food (16%).

4.2. Results

	Answers		% of observations
	N :	%	
the social management controller is responsible for HR management	5	17,9%	31,2%
the social management controller is responsible for producing decision-making tools	7	25,0%	43,8%
the social management controller carries out the mission of economic management of HR policies	4	14,3%	25,0%
the social management controller is in charge of analyzing the social data in figures	12	42,9%	75,0%
Total	28	100,0%	175,0%

Tableau 1 : MISSIONS OF THE MOROCCAN SOCIAL MANAGEMENT CONTROLLER (Sortie SPSS IBM STATISTICS 10)

4.3. Discussion

We note from the results of Table 1 that the main task of the social management controller in Moroccan companies is to analyze social data. In fact, 75% of the respondents stated that they analyze social data in their companies. (H4) Thus, 44% of Moroccan social controllers claim to produce a

decision-making tool. (H2) 31% of Moroccan social controllers claim to carry out the mission of HR management (H1) and only 25% who ensure the economic management of HR policies (H3).

These results confirm the reason for the birth of the social management control function. Indeed, with the ultimate need to prove its importance to the company and justify its contribution to performance, HR management calls on social management control, which provides it with the tools and skills to evaluate the return on investment of HR policies and to calculate the contribution of human resources to the company's performance. Moreover, "You can only manage well what you can measure" (Lord Kelvin). More broadly, the control of the performance of the HR function requires the production of regular and optimized social data as stated by Collin (2019).

5. Conclusion

We conclude from our analysis of data carried out on a sample of 16 companies holding the position of social management controller that in Morocco, the social management controller mainly ensures the production of quantified social data and presents the reports and provides companies with appropriate measurement tools. In this sense, a documentary study was conducted by Guerraou & ElAmili (2019) on the job advertisements published in the first quarter of 2019 by the best Moroccan recruitment sites, including the leader of Moroccan job boards "ReKrute.com" in order to know the share of the social management controller in the job offers published by Moroccan companies in the job boards. The results showed that the social management controller is not much sought after by Moroccan companies. Indeed, compared to his parent positions, namely the management controller and the HR manager, the study has shown that against 33 job offers for a management controller and 29 for an HR manager, only 2 offers are dedicated to the social management controller. However, the study also found ads dedicated to positions other than "social management controller", but which include in their job descriptions missions performed by the social management controller. These are mainly the "HR Business Partner" with 15 job offers, "HR Development Manager" with 8 job offers, "Social Relations Manager" with 3 job offers, "Compensation and Reporting Analyst", "Payroll and Reporting Specialist", "Recruitment and Career Manager", "Social Relations Manager" with only one job offer each. (Guerraou & EL Amili, 2019, p. 13).

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