

Control in Moroccan public universities: the need for management control

Bouchra MKHARBCHA

Laboratoire de recherche en science de gestion des organisations
Ecole Nationale De Commerce et de Gestion de Kenitra
Université Ibn Tofail – Kenitra- Maroc

Omar TAOUAB

Laboratoire de recherche en science de gestion des organisations
Ecole Nationale De Commerce et de Gestion de Kenitra
Université Ibn Tofail – Kenitra- Maroc

Abstract: Morocco's public university is currently facing significant changes in both the societal and environmental landscape in which it operates. This placed it at a critical time, requiring continuous adaptation to meet various demands. To this end, the university has undergone many reforms since the end of the previous century. These reforms have focused on improving overall management, implementing concepts such as good governance and management control that have proven successful in the private sector. As these concepts gain traction in public institutions, research has emerged to identify the components of an effective management control system and the factors that influence the managerial behavior of universities.

From this perspective, the management of universities presents several challenges of adaptation in the search for effectiveness and efficiency, aiming in the long term to achieve a more economical approach than previous practices. This article aims to highlight the different types of control used within Moroccan public universities, highlighting the need for management control in universities, while addressing potential obstacles that could hinder its implementation.

Keywords: Moroccan public university; control; Management Control; Reforms; needs; Obstacles.

Digital Object Identifier (DOI): <https://doi.org/10.5281/zenodo.10182521>



1. Introduction

Universities, and higher education as a whole, have a unique organizational structure that contributes significantly to economic and social growth. Various countries around the world have implemented reforms to develop this sector. Employment is a key goal in all countries, and universities play a critical role in achieving this goal. Modernized management is therefore crucial, and management control is a necessary means of achieving this in the face of limited public resources. The context, needs and specificities of universities must be taken into consideration when steering this process.

In this context and in response to these considerations, the objective of this article is to highlight the benefits for universities of implementing management control, while acknowledging the obstacles that hinder its implementation. However, before going into details, it is customary to first define the concept that is the subject of our study, namely management control. As such, **Anthony R.N.** (1965) states that: "*Management control is the process by which managers obtain assurance that resources are obtained and used effectively and efficiently for the achievement of the organization's objectives.*" Also, **Alzard** and **Separi** define management control as "*the set of measures taken to provide managers and various managers with periodic figures characterizing the company's performance, their comparison with past or planned data may, if necessary, encourage managers to initiate appropriate corrective measures*". Indeed, one of the mechanisms of control consists in counteracting the manager's discretionary power, these mechanisms alone are not sufficient to regulate the internal and external relations of the university, especially since institutional control must be supplemented or even replaced by operational control, namely management control. In this respect, some authors have raised the counter-effect of institutional control insofar as it creates a climate of mistrust between actors and can even give rise to opportunistic reactions. It is at this stage that management control intervenes to restore this affected trust through the means and tools it proposes.

The management control practice consists of three main components, each of which contributes to its effectiveness as a contemporary managerial approach. These components include setting clear objectives, allocating resources appropriately, and ultimately achieving expected results. These dimensions have given rise to three distinct criteria for evaluating managers, which are carefully examined and delineated in the Performance Management Triangle and are as follows:

- The relevance of the resources allocated to achieve the objectives;
- Effectiveness in achieving objectives;
- Efficiency through the implementation of the minimum amount of resources to achieve results.

As a result, the usefulness of management control lies in its ability to give managers the means to effectively supervise their organization while preserving its economic viability.

Thus, as in any public sector organization, the implementation of management control in universities raises questions about its feasibility and potential benefits to the institution. Due to their complex nature and the multitude of actors involved, universities have inherently divergent goals, which complicates the implementation of management control and presents a non-cybernetic model. It is therefore crucial to think about the added value that management control can bring to universities and whether it is a viable solution. These questions can be grouped into three main questions:

- What are the types of control exercised in Moroccan public universities?
- Do universities need a management control system?
- What are the obstacles to the implementation of a management control system within universities?

To answer these questions, we will first address the different types of control exercised in public universities in Morocco, and then we will discuss the need for a management control system, followed by a discussion of the different types of obstacles that prevent the effective implementation of the management control system at the university.

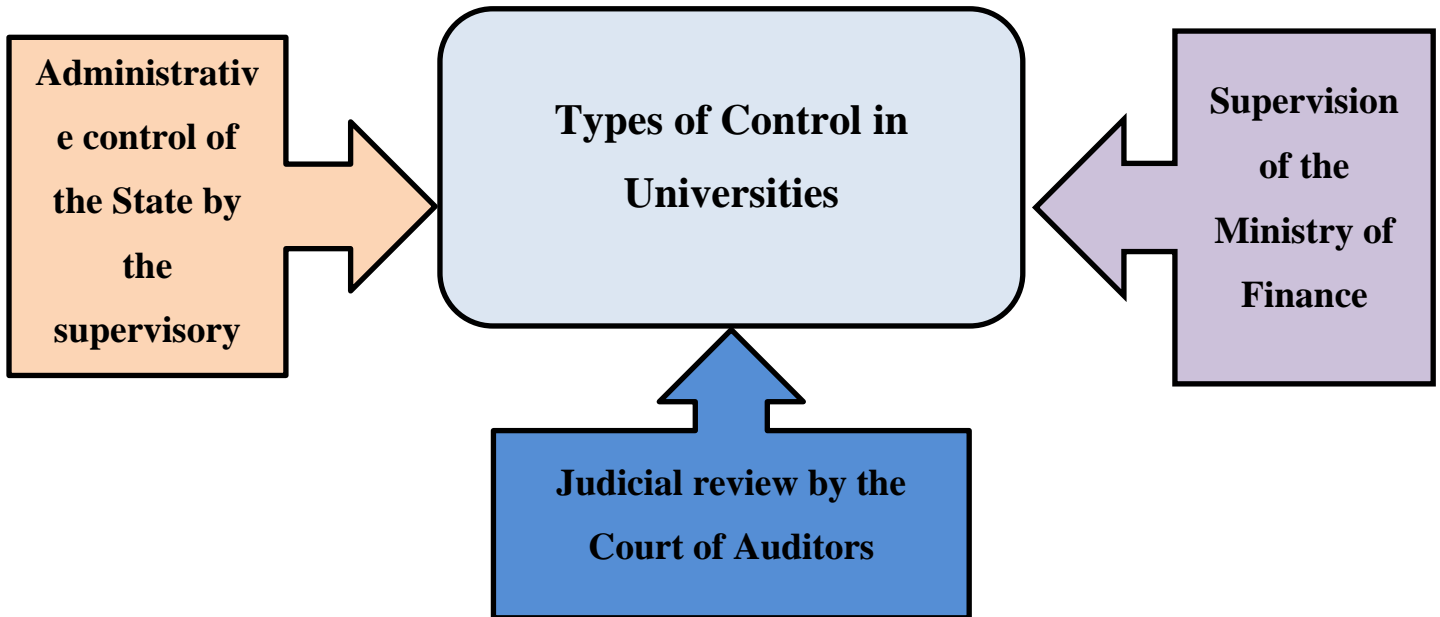
2. Types of control within Moroccan Public Universities

The role of public establishments and enterprises in Morocco's development cannot be overestimated. Their value is demonstrated by the provision of public services to citizens and businesses, as well as by their significant contributions to any development initiative within our country. It is important to note that the State exercised financial control over public institutions and enterprises by the 1960 Dahir on the General Control of Expenditure Commitments. This control was known for its rigidity and stasis, as it was primarily aimed at maintaining consistency.

This led to a reform in 2003 that resulted in the adoption of Law 69-00, which introduced a new concept and principles concerning the State's financial control over public institutions. This law describes the different types of control that will be discussed in the following development, all categorized as follows:

- Prior control;
- Accompanying control;
- Conventional control and contractual control.

From this point of view, the university, as a public institution, is accountable to external regulations imposed by the State. These regulations encompass two areas of control: financial control, which inspects the legitimacy and regularity of expenditures, and administrative control, which is issued by the Ministry of Higher Education and oversees the university as a whole.

Figure 1: Types of Control Exercised in Universities

1.1. Financial Control of the State

the university, as a public institution, relies heavily on state subsidies for financial support. The original intention of the creation of public institutions was to minimize public expenditure by exploiting its potential to generate income and achieve a level of financial autonomy that would allow it to be self-financing. It should be noted that the resources that the university receives from the government come in various forms:

- Tax or parafiscal revenues collected by the State;
- Direct transfers from the general state budget;
- Transfers from Special Accounts in the Consolidated Revenue Fund.

Given this, the state needed to exercise financial control. In this regard, Article 8 of Law No. 69-00 defines State financial control as "any control exercised by the State over the public establishments, companies and enterprises referred to in Article 1 (public establishments, State companies, public subsidiaries, mixed companies, concession companies), a priori or a posteriori, according to their legal form and the modalities of their management, under the conditions laid down in Law No. 69-00, as well as on bodies subject to the financial control of the State by a special law".

The various above-mentioned bodies are subject to the new law, except Bank Al-Maghrib, the Caisse de Dépôt et de Gestion, credit institutions, insurance companies with public capital, and public institutions which, by their specific texts, were not subject to financial control.

Thus, the financial control provided for by the above-mentioned Law 69-00 aims first and foremost at the protection of public funds, through three types of variants:

- **Prior control:** applies to bodies in the form of public institutions that do not represent sufficient guarantees in terms of financial management. This is a check based on the verification of the regularity of the expenditure, in addition to a validity check. The latter is exercised by the State Comptroller and the Paying treasurer.
- **Accompanying control:** This aspect is probably the main contribution of the new law on financial control and enshrines the differentiation between the different bodies. This so-called light control is granted to public institutions that have internal control capable of apprehending and detecting risks related to management. In addition, public institutions wishing to benefit from it must meet certain well-defined conditions.
- **Conventional control and contractual control:** conventional control is intended for indirect state-owned companies and public subsidiaries, and the second control is exercised over concession companies.

In summary, the table below provides a summary of the differentiated methods of control, i.e. prior inspection, accompanying control, conventional control, and contractual control.

Table 1: Differentiated control methods

Organizations	Control Type	Paying Treasurer	State Comptroller	Approval of strategic acts by the Minister
Non-eligible public institutions	Prior control	Yes	Yes with visa power	Yes and wide
Eligible public institutions	Accompanying control	No	Yes, without visa authority, with some exceptions	Yes, but limited
Directly Owned Crown Corporations				
Crown corporation without direct participation	Conventional Control	Follows the control convention	control agreement between the Parent Company and its subsidiary	No
Public Subsidiaries				

Concession companies	Contractual control	This is followed by the concession contract	Concession Contract	No
Joint-ventures	OBLIGATION TO PROVIDE INFORMATION ONLY			

Source: Abdelaziz TALBI "Financial Control and Governance of Public Enterprises in Morocco", (2005)

1.1.1. Control exercised by the State Comptroller

A priori control is carried out by a State auditor. According to Article 9 of Law 60-00, it carries out the traditional mission of financial control as defined in the old law, coupled with a new mission of permanent control of operations and management.

Thus, in the context of the traditional mission, it has the power to obtain prior approval within the limits of the thresholds set by the Minister of Finance for:

- Real estate acquisitions;
- Contracts or agreements for works, supplies, and services;
- Management acts relating to personnel when the establishment does not have an approved status.

In addition, Law 69-00 gives the State Comptroller a permanent mission of control of operations and management following the objectives of financial control set out above. They can then:

- Carry out, at any time based on documents and on the spot, all checks and controls that it deems appropriate;
- Have all documents that it deems useful for the exercise of its mission communicated;
- Obtain all information useful for the exercise of its mission from third parties about the organization;
- To give its opinion on any operation relating to the management of the organization, in the exercise of its functions.

Thus, through this parallelism, the legislator wanted to strengthen the role of the State Comptroller by making this body a tool for permanent control of the organization's operations, a control tool also endowed with advisory prerogatives on daily management operations.

1.1.2. Control by the Paying Treasurer

Post-clearance control is carried out by the paying auditor. The latter is responsible for the regularity of expenditure operations, appointed by the decision of the Minister of Finance, from among the officials under the Department of Finance.

It is responsible for ensuring that:

- the operations are carried out by the legal and regulatory, statutory, and budgetary provisions governing the institution;
- Payments are made to the real creditor, based on available credit and the presentation of regular documents establishing the reality of the creditor's rights and the service rendered.

In addition to these tasks, he signs orders and means of payment jointly with the authorized person and may be authorized to carry out a revenue audit.

1.1.3. Accompanying control

After careful analysis, it is clear that the university operates under a strict financial control system that does not correspond to its dynamic and innovative nature, especially in the area of a priori control. It, therefore, appears that this form of control does not coincide with the objectives of the university, which necessitates the adoption of a more flexible and appropriate mode of control that takes into account the various aspects of the organization, including its community, professional, and commercial aspects. This is where the accompanying control comes in.

Following Article 17 of Law 69-00, which governs the State's financial control over public institutions and enterprises, the university has the possibility of moving from prior control to accompanying control. However, to achieve this change, the university must take several steps. One of these actions is to provide a rationale for the implementation of a robust information, management, and internal control system, including in particular the following mechanisms, duly approved by the University Council:

- An organizational chart setting out the organizational structures of management and internal audit of the university as well as their functions and attributions.
- A Staff Regulations setting out in particular the conditions for the recruitment, remuneration, and career development of university staff.
- A manual describing the procedures for the operation of the structures and internal control of the university.
- A regulation laying down the conditions and forms of the award of contracts and the procedures for their management and control.
- A general accounting system allowing the establishment of regular, truthful, and certified summary statements, without significant reservations, by one or more external auditors authorized to exercise the profession of the statutory auditor.
- An annual management report drawn up by the president of the university.

For universities to achieve the desired level of performance and align with successful practices abroad, this method of control has become a prerequisite. This is demonstrated in Quebec, where chartered universities are not included in the CCP for chartered accountants. In addition, between 1999 and 2003, a separate subsidy was subject to a performance contract between the State and each institution, which has since been replaced by a conditional grant. This grant is contingent on the institution's commitment to avoiding deficits and meeting the targets set by the government. This corresponds to the program contracts concluded between the State and the universities, which are now becoming one of the effective mechanisms for establishing good university governance.

1.2. Judicial control by the Court of Auditors

The proper management of a university's finances is subject to audit by the Court of Auditors, in particular through a process called "judicial review". This control is primarily aimed at those who are responsible for the implementation of the institution's budget, by Law No. 62-99, which constitutes the Code of Jurisdictions. The Court of Auditors must ensure that the implementation of finance laws is carried out with the utmost transparency and regularity. To this end, it examines the revenue and expenditure of the institutions under its control, evaluates their management, and examines and evaluates the accounts submitted by public accountants. The Court of Auditors is also responsible for budgetary and financial discipline.

Similarly, the Court of Auditors supervises the management of the bodies under its jurisdiction and exercises a permanent task of coordination and inspection vis-à-vis the Regional Courts.

1.3. The State's administrative control over the university through tutelage

The legal basis for State control over public institutions and enterprises derives from the Constitution, in particular Article 89, which confers executive power on the Government. Under the authority of the Head of Government, the Government implements its program, ensures the application of the law, and administers and supervises public establishments and enterprises. Article 6 of Organic Law No. 13-065 on the functioning of the Government stipulates that, unless otherwise specified, the Head of Government or his delegate must chair the boards of directors of public institutions. Laws, texts creating public institutions, and ministerial orders also contribute to the regulation and organization of State control over PEEs.

Indeed, the basis of State control over universities has its roots in the legislation on which they were founded, such as Law 01-00, which imposes their affiliation to a supervising ministry, in particular the Ministry of Higher Education, as well as in the decrees setting out the responsibilities of the universities of that ministry. It is important to recognize, however, that this affiliation is not hierarchical, since universities enjoy legal personality and financial autonomy by law. The goal of

oversight is typically to ensure that the university's intervention strategies align with public policies developed by the government.

However, the Court of Auditors has raised the issue that strategic supervision, although explicitly mentioned in some legal documents, is insufficiently defined and lacks clear mechanisms in practice. This concern is further underlined by the publication by the Ministry of General Affairs and Governance of a code of good practice for the governance of PEEs in March 2012, which only addresses this aspect in terms of the contextualization of the State's relations with PEEs.

According to what has been developed, and to summarize the situation for universities, we can see that they are governed in their mode of operation by what the neo-institutionalists call coercive isomorphism (laws and regulations).

2. The need for management control in universities

The implementation of academic performance evaluation is not a recent development, as it was initiated in many countries around the world during the 1980s.

The 1985 Jarratt Report Committee Report in the United Kingdom looked at the reform of personnel administration in companies. (Paye, 2015): "Universities are unusual in that little formal attempt is made regularly basis to appraise academic staff (...) We commend an annual review (...) as is the practice in the best staff development systems used elsewhere. As stated in the report, it was concluded that universities need a strong governing body that includes people with expertise in financial matters.

Following the publication of a policy paper that had a significant impact on higher education, Australia has seen the emergence of a comprehensive approach to measuring performance across all universities. In Italy, the Brunetta reform was implemented in 2009, a large-scale restructuring influenced by the principles of the new public management: efficiency, productivity, performance measurement, quality of service, and citizen centrality. This begs the question: what are the factors that trigger the need for a management control system in universities to improve their performance?

2.1.Environmental factors

Three main environmental factors have influenced the need for management control tools in public organizations in general and in academia in particular: a societal shift towards managerialism, structural reforms to modernize public management and budget cuts.

2.1.1. An ideological evolution of society toward managerialism

In our field, that of universities, the recent major political developments that we have been interested in are those that are part of the current new public management (NPM) and its tributaries and, more generally, of the movement to extend managerial thinking to all organizations, which is reflected in

amplification of managerial concerns in public organizations. The NPM was defined by **Hood** (1991) "as the set of substantially similar administrative doctrines that have dominated the bureaucratic reform agenda in many OECD member countries since the 1970s." The main idea of the NPM is that management methods from the private sector can be transposed to the public sector. The latter is considered inefficient, excessively bureaucratic, rigid, costly, self-developing, non-innovative, and with an overly centralized hierarchy.

Therefore, in order to perfect it, it is necessary to increase the room for maneuvering of university managers and allow them to change their bureaucratic mode of public administration to another mode oriented towards management rather than administration to achieve efficiency by ensuring the proper use of public resources which represents the main source of funding for universities. and to achieve efficiency by ensuring the quality of the products that in this case represent graduates in the job markets.

2.1.2. Structural reforms to modernize public management

In this context of the "managerialism" of society, the tools, techniques, and concepts of management control are the first to be affected by this import. In Morocco, it was with the introduction of the principle of globalization of credits and contextualization in the budget from the 2002 Finance Law that management control began to be introduced into the customs of the administration. Previously, the political discourse spoke of the rationalization of budgetary expenditures, inspired by the French practice of the RCB, which in turn was inspired by the PPBS method practiced in the USA. In this context, management control is again presented as a "central function, which should enable managers to ensure their responsibility for steering public policies, and help them identify the levers to improve the effectiveness and quality of their action". Moreover, by making the autonomy of managers' accountability one of the pillars of the modernization of public management, these reforms have led to a multiplication of decision-making centers and, in fact, to the emergence of a demand for management to support and accompany these centers in their new responsibilities.

All these changes in their environment have gradually led to the emergence of the idea that public organizations should henceforth be managed from an economic and managerial perspective, and no longer only administered in their day-to-day operational functioning.

2.1.3. Budget restrictions

Public organizations must limit public deficits while ensuring that citizens are satisfied with the services they provide. For universities, they need to ensure a good use of public resources that represent their main budget by limiting the waste of resources. Management control tools allow them to relate the resources granted to them and the activity they carry out, or even the results they obtain, but they also allow them to demonstrate that they are no longer the organizations that are often

perceived as "budget-intensive" structures, but rather "controlled" structures. aware of the economic and financial issues at stake and responsibly managing their resources. In both cases, monitoring tools act as signals to external observers of organizations and, in particular, to their funders.

The combination of these three factors, by creating a need felt by university managers, is at the origin of a managerial dynamic that can be reinforced by changes specific to organizations.

2.2. Major Organizational Factors

2.2.1. Definition of the missions assigned to organizations

Universities are experiencing changes related to their environment, Moroccan law 01-00 has broadened the missions of Moroccan universities. The evolution of missions and the expansion of their activities are therefore having considerable and multidimensional effects on universities. As a result, they lead them to confront many questions that require them to equip themselves by using management tools to inform their choices. In this respect, management control makes it possible to guarantee the strategic coherence of activities that are too complex to be programmed or automated: "Management control should be called management control the systems and processes that guarantee coherence as a priority, the strategy and missions of managers, in particular concrete and daily actions". (Book, 2005).

2.2.2. The opening of institutions to partners, especially companies

This openness is justified first and foremost by the need to develop new sources of funding. The expansion of missions and the intensification of public demands require ever more funding.

Within the framework of the missions assigned to them by this law, universities may currently provide services for a fee using an agreement, create incubators for innovative companies, exploit patents and licenses, and market the products of their activities.

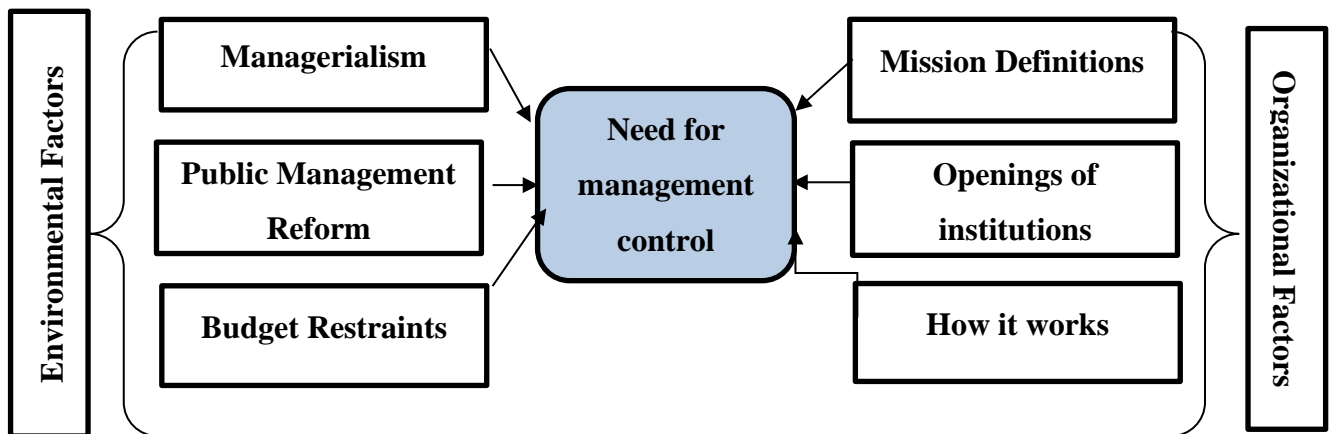
This confrontation of the traditional bureaucratic professional model of these organizations with an entrepreneurial, managerial model can contribute to the emergence of new needs for information, management, and operational flexibility that will allow these new partners to be involved beyond their simple financial participation.

2.2.3. Modification of the operating procedures

The legal and administrative framework and, more generally, the methods of operation of the institutions, the rigidity of which appeared more and more unbearable as it opened up to society and had to assume new functions whose requirements seemed contradictory to those with which the institutions were traditionally acquainted. This is the case for questions of the sharing of responsibilities, personnel management, allocation of revenues, management autonomy, or the lack

of precision of management instruments that do not make it possible to know the costs of an institution or to make a complete financial diagnosis. All of them lead to the demands for autonomy of the organization by organizations. Within the framework of the exercise of the missions assigned to them, universities, with the new reform, enjoy pedagogical, scientific, and cultural autonomy, subject to the provisions of Law 01-00 on the organization of higher education. Thus, the groundswell of accountability, pushed by the NPM movement, is inscribed and responds to the expressed need for autonomy. It reflects a well-known contractual principle in management control: more autonomy in exchange for more responsibility.

Figure 2: Environmental and Organizational Factors



Source: Our Authors

3. Obstacles to the implementation of management control within universities

After conducting various surveys and analyses, it became clear that the implementation and emergence of management control within universities face many obstacles. We raise some avenues hindering the appropriation of certain key concepts of the new public management, and we can distinguish them as follows:

3.1. Cultural obstacles

In order to achieve the objectives of reform, it is essential to establish and implement all management mechanisms. Nevertheless, without the support and approval of the entire public organization, any reform is likely to fail. This is an observation that the university recognizes. Given the multifaceted and heterogeneous nature of the university, which is reflected in its various stakeholders, it becomes crucial to involve these actors in the implementation of a new governance and management control management

mechanism. This involves involving them from the design phase to ensure their support or, at the very least, prevent their opposition.

3.2. Regulatory obstacles

Bollecker M. stressed the importance of two fundamental issues related to the management control systems put in place by universities. These questions can be summarized as follows: can these systems fulfill the roles assigned to them as defined by the laws, given the diverse and specific nature of academic missions? Could the difficulties related to the implementation of these systems possibly lead to their non-compliance with regulatory and normative mandates? Therefore, a complete revision of the legal framework that governs universities in all their organizational, financial, and functional aspects is urgently needed.

3.3. Structural obstacles

It seems obvious to us that the implementation of management control tools must naturally lead to efforts aimed at establishing real university governance. To achieve this, it is crucial to highlight the important role that the definition of the goals and objectives of the Moroccan higher education system plays as a coherent entity, despite the diversity of its constituents and unique characteristics. We believe that these objectives should be precisely delineated from the highest level of the system to avoid redundancy.

4. Conclusion

This article sheds light on the role of the university as a key factor in expected growth and development. As a result, the university has undergone and will continue to undergo reforms aimed at aligning it with its ever-changing environment and making it more competitive and innovative. To achieve this goal, concepts previously exclusive to private sector organizations were inevitably introduced into the university's operations, resulting in the need for additional modern management tools and mechanisms. We highlight the benefits of integrating management control and identify the obstacles that hinder its adoption at the university level.

After assessing the current state of the key elements discussed in this article, we maintain that the findings highlighted can motivate administrators and public officials to think thoughtfully about the benefits that can be achieved by implementing management control tools into their management practices. This is particularly relevant for university administration, as the integration of these tools is an essential condition for achieving the desired level of performance and improving competitiveness in light of the increasing competition posed by private universities. We therefore believe that universities must adopt this approach to derive maximum benefit to the public.

Similarly, this review has the potential to pave the way for further research that will focus on identifying and recommending effective methods to streamline the inclusion of management control mechanisms

in Moroccan public universities, while recognizing the unique characteristics associated with their composition, objectives, and functioning.

REFERENCES

- [1] Bernard, G. (2000). Le contrôle de gestion dans l'université française. *Revue persée*,
- [2] Bollecker, M. (2013). Pourquoi le contrôle de gestion à l'université est-il un échec ? *Politiques et management public*, Vol 30/2 | 2013, pp.221-239.
- [3] Boualam, A. et Oubal, K. (2018). Le contrôle financier de l'Etat sur les établissements et les entreprises publics (EEP) entre les impératifs de la loi et les déterminants pratiques pour une analyse de la performance. *Revue du Contrôle de la Comptabilité et de l'Audit*, Numéro 6 : Septembre 2018, p : 195.
- [4] Demeestère R., (2005). Le contrôle de gestion dans le secteur public, L.G.D.J., Paris
- [5] Bencheikh, N. et Su, Zhan. (2001). L'exercice du contrôle dans le cadre des joint-ventures internationales : état de l'art et perspectives. *Xième Conférence de l'AIMS*, Québec.
- [6] Elidrissi, J. et Elidrissi, A. (2010). Contribution des systèmes d'information à la performance des organisations : le cas des banques. *Cairn info*, 2010/1 n°241 | pages 59.
- [7] Zouidi, L. (2013). La contribution du contrôle de gestion à l'amélioration de la performance dans le secteur public : le cas du Maroc. *Mémoire*, p 13.
- [8] Argyris, C. (2003). *Savoir pour agir : Surmonter les obstacles à l'apprentissage organisationnel*. Paris : DUNOD.
- [9] Buckland, R. (2009). Private and Public Sector Models for Strategies in Universities* : Strategies in Universities. *British Journal of Management*, 20(4), 524-536.
- [10] Hervé ARNOUD, (2001), «Le contrôle de gestion... en action »; Ed. Liaisons, 2001 ; p.8.
- [11] Amine, N. B., Rouggani, K., & Lamchaouat, M. (2017). LA PERFORMANCE UNIVERSITAIRE PUBLIQUE AU CŒUR DE LA THEORIE DES STAKEHOLDERS. *Revue Economie & Kapital*, 0(12), Article 12.
- [12] Chteoui, S. (2018). *Mise en Place du Contrôle de Gestion et Mesure de la Performance au Sein des Universités Marocaines : Cas de l'Université Hassan II de Casablanca- Site UH2AC- [Thèse en sciences de Gestion]*. Université Hassan II de Casablanca.
- [13] El ayachi, B., Elabbadi, B., & Daanoune, R. (2013). Contrôle de gestion et pilotage de la performance de l'Université : Une étude exploratoire au sein des Universités Marocaines. 1, p.61-88.
- [14] ANAFI, A., EL-MARZOUKI S., (2021) « Importance de la démarche contrôle de gestion dans les universités publiques », *Revue Internationale des Sciences de Gestion « Volume 4 : Numéro 2»* pp : 841-862.
- [15] Boualam, A. et Oubal, K. (2018). Le contrôle financier de l'Etat sur les établissements et les entreprises publics (EEP) entre les impératifs de la loi et les déterminants pratiques pour une analyse de la performance. *Revue du Contrôle de la Comptabilité et de l'Audit*, Numéro 6 : Septembre 2018, p : 195.
- [16] Kounetsron, Y. M. (2016). Importance et rôles du contrôle de gestion dans une Université publique : Une étude de cas. *Comptabilité et gouvernance*, cd-rom.
- [17] Martin, M. (2012). *La gouvernance dans l'enseignement supérieur : Quelles politiques avec quels effets ? Étude des réformes conduites au : Burkina Faso, Cameroun, Maroc et Sénégal*. 33.
- [18] Ouahraoui, F. (2015). *Modernisation et performance dans les établissements publics : Quelle place du contrôle de gestion dans les universités marocaines ? Résultats d'une étude qualitative sur les universités marocaines du centre [Thèse en sciences de gestion]*. Université Hassan Premier.
- [19] Loi N° 01-00 portant organisation de l'enseignement supérieur ; Dahir n° 1-00-199 du 15 Safar 1421 (19 mai 2000) portant promulgation de la loi n° 01-00, portant organisation de l'enseignement supérieur.

- [20] La loi 69-00 relative au contrôle financier de l'Etat sur les entreprises publiques et autres organismes. BO N°5170 du 18/12/2003.
- [21] Rapport du conseil supérieur de l'Education, de la formation et de la recherche scientifique (INESEFRS) « l'enseignement supérieur au Maroc efficacité, efficience et défis du système universitaire à accès ouvert » (2018).
- [22] Cour des comptes, Rapport sur « Le secteur des établissements et entreprises publics au Maroc : Ancrage stratégique et gouvernance », juin 2016.
- [23] Dahir n° 1-00-199 du 15 safar 1421 (19 mai 2000) portant promulgation de la loi n°01-00 portant organisation de l'enseignement supérieur ; B.O N° 4800 du 1er juin 2000.
- [24] Conaty, F., & Robbins, G. (2018). A stakeholder salience perspective on performance and management control systems in non-profit organisations. *Critical Perspectives on Accounting*, 102052. <https://doi.org/10.1016/j.cpa.2018.07.001>.