

The contingent Determinants of Organizational Performance of Moroccan Local Authorities: An exploratory Qualitative Study

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Abstract: In recent years, Moroccan local governments have experienced significant reforms within the framework of the administrative deconcentration process and the modernization of public administration. The objective behind these undertaken reforms is to improve and strengthen the performance of management and public administration. In this context, this article presents the results of an exploratory qualitative study aimed at identifying and understanding the contingent determinants of organizational performance of Moroccan local authorities. A literature review on the factors influencing the organizational performance of local authorities allowed us to highlight the themes to be addressed during the semi-structured interviews conducted with officials operating in the territorial environment. The findings highlight the importance of managerial and human factors, namely the relational capacity of the territorial management controller, the involvement of stakeholders, and the positive involvement of the leader of the local authority.

Keywords: *Organizational Performance, Moroccan Local Authorities, Contingent Determinants, Exploratory study.*

Résumé: Les collectivités territoriales marocaines ont connu, au cours des dernières années, des réformes notables dans le cadre du processus de la déconcentration administrative et de modernisation de l'administration publique. L'objectif derrière ces réformes entreprises, est d'améliorer et de renforcer la performance de la gestion et de l'administration publique. Dans ce contexte, cet article présente les résultats d'une étude qualitative exploratoire visant à identifier et à comprendre les déterminants contingents de la performance organisationnelle des collectivités territoriales marocaines. Une revue de la littérature sur les facteurs influençant la performance organisationnelle des collectivités territoriales nous a permis de mettre en évidence les thèmes à aborder au cours des entretiens semi-directifs réalisés avec des responsables évoluant dans le milieu territorial. Les résultats mettent en lumière l'importance des facteurs managériaux et humains, en l'occurrence la capacité relationnelle du contrôleur de gestion territorial, l'implication des parties prenantes, et l'implication positive du dirigeant de la collectivité territoriale.

Mots-clés: *Performance organisationnelle, collectivités territoriales marocaines, déterminants contingents, étude qualitative.*



Introduction

Morocco, like all emerging countries, became aware in the early 2000s of the necessity to rethink its public affairs management. This awareness stemmed from the desire to meet the changing expectations of citizens, fostering innovation and creativity in the public sector, as well as the need to address the current and future challenges facing public management. Given the significance of the public sector in political, economic, and social development, the Moroccan public sector has undergone major reforms aimed at creating a stable and sustainable development model based on a continuous quest for modernization.

The process of modernizing the public sector in Morocco is a multidimensional and ongoing effort to improve governance, strengthen public services, and meet citizens' expectations for quality and efficiency of services provided by the State. This modernization is manifested through, among other things: the strengthening of transparency in public affairs management, the adoption of the law on the right to access information, the simplification of administrative procedures, the reduction of processing times through the adoption of law 19-55, the improvement of services rendered to citizens, and finally, administrative decentralization or deconcentration, which constitutes a revolution in the administrative structure aimed at bringing administrations closer to citizens, better distributing roles among them, and facilitating the implementation of public policies. This latest reform aims to strengthen the autonomy of decentralized services, local authorities, in managing their affairs and resources. This allows them to make decisions tailored to local needs and effectively meet citizens' expectations.

Indeed, among the public organizations affected by modernization reforms are the local authorities, which represent a key player in the territorial development process and embody the essence of the territorial development vision, contributing to the restructuring of State action. Local authorities are considered valid interlocutors, due to their proximity and their ability to know and evaluate needs and identify local priorities, appreciate local social realities and diversities.

The reform process of Moroccan local authorities began since independence with the country's choice of a policy of gradual decentralization, moving from the role of regulating social relations to economic roles while ensuring the redistribution of the country's wealth. This process continued gradually until 2011 with the entry into force of the new constitution that evoked universally recognized principles in terms of territorial development, such as: the principle of subsidiarity, free administration, cooperation, and solidarity. Then, in 2015 with the implementation of the advanced regionalization project, which leads to an administrative division into 12 regions and the adoption of organic laws. In addition, the reform of local taxation development represents "an important challenge to be met within the framework of the advanced regionalization process, enabling local authorities to fulfill their missions," stated

Interior Minister Abdelouafi Laftit¹. Also, the reform of the accounting of local authorities, Decree of November 23, 2017, is also integrated into the large project of modernization of local authorities. And recently, the decree of March 9, 2023, governing the procedures for the award and execution of public contracts. The objective behind these reforms is to improve the functioning and performance of public organizations, specifically local authorities.

The organizational performance of local authorities is an area of growing interest for both practitioners and researchers in public management. In the context of administrative reforms and the increasing decentralization of powers to local governments, understanding the factors influencing the performance of local authorities becomes crucial. These entities play a crucial role in the provision of local public services, in local development, and in meeting the needs of citizens. In this sense, we aim to answer, through semi-structured interviews with a variety of key actors from the territorial environment, the following question :

What are the contingent determinants of the organizational performance of Moroccan local authorities?

To answer this question, this article is structured around three axes : the conceptual framework of the determinants of territorial organizational performance according to the literature review, the method used, and the presentation and discussion of the results obtained.

1. LITERATURE REVIEW

Numerous studies have focused on demonstrating that performance in organizations is a function of a number of contingency variables. To frame our research, we will refer to nine variables, which we can classify into three categories of factors. The external factors include the size of the local authority, political competition, legal and regulatory pressures, and the financial dependence of local authorities on the State. The human and managerial factors include the involvement of the territorial leader, and the profile of the territorial management controller. And, the organizational factors, namely: the ambiguity of objectives, the diversity of actors, and the temporal horizon of management.

1.1. External Factors

Many studies have sought to demonstrate that performance in organizations is dependent on a number of contingency variables. To frame our research, we will refer to nine variables, which we can classify into three categories of factors. The external factors are: the size of the local authority, political competition, legal and regulatory pressures, and the financial dependence of local authorities on the State. The human and managerial factors include: the involvement of the territorial leader, and the

¹ In response to an oral question before the Chamber of Counselors about the reform of the local taxation system, on Tuesday, December 6, 2022

profile of the territorial management controller. And, the organizational factors are: the ambiguity of objectives, the diversity of actors, and the management time horizon.

a. The size of local authority

The size of the organization is one of the most studied variables of organizational structure and its association with the adoption of innovations has been proven by several researchers (J. Cheah & al., 2023; G. Tang & al., 2020; Simon Alcouffe, 2015; Germain, 1996; Zmud, 1982; Kimberly and Evanisko, 1981; Baldrige and Burnham, 1975; ...). These authors provide a wide range of perspectives on how the size of the organization can influence its performance, both directly and indirectly, through factors such as structure, strategy, decision-making, employee behavior, and the ability to mobilize resources. We formulate our hypothesis as follows:

Hypothesis a: The size of the local authority has a positive impact on its performance.

b. Political competition

The external political environment of public organizations has a significant impact on their behavior and general performance (M. Chafik, 2021; N. Bloom & al., 2015; Moynihan and Pandey 2005; O'Toole and Meier 1999; Rainey 2003) and their performance measures in particular (De Lancer Julnes and Holzer 2001; Dull 2006; Radin 2000). Political competition, as a component of the political environment, has a significant impact on local authorities, influencing, for example, funding decisions, political priorities, and infrastructure projects. In a context where different political forces compete for power or influence, local authorities may find themselves at the center of negotiations or political decisions that directly affect their ability to serve their communities. Thus, our hypothesis is as follows:

Hypothesis b: Political competition impacts territorial performance.

c. Legal and regulatory pressures

Among the pressures that shape the structures and behavior of organizations are legal and institutional provisions, which compel organizations to meet a set of requirements. Many authors have discussed the pros and cons of regulatory approaches, market-based incentives, and voluntary or partnership agreements (T. Piketty, 2021; K. Pistor, 2019; M. Mazzucato, 2018; A. Chatterji and K.Fabrizio, 2016; Bernstein, 1993; Hopfenbeck, 1992;...etc.). Regulatory frameworks impose standards that organizations must adhere to, which can contribute to reducing operational, financial, and legal risks. For local authorities, this can mean more rigorous and transparent management, which enhances public and investor trust. Hence the following hypothesis:

Hypothesis c: Legal and regulatory pressures within local authorities contribute to improving their performance.

d. Financial dependence

The self-administration of local authorities is far from encompassing and summarizing local autonomy in all its aspects (FERSTENBERT et al., 2009). Indeed, this principle translates into the independence of local authorities from central authorities. However, the practice of decentralization shows that there

is financial dependence on the State, particularly in terms of grants and donations, as well as a subordinate relationship. Several authors have highlighted the significant role played by resource dependence in adopting reforms imposed by central governments and donors on local governments (Freytag and Pehnelt, 2009; Lapsley and Wright, 2004; Asiedu, 2003; Carpenter and Feroz, 2001; Abernethy and Chua, 1996). Also, the study by C. Zehir (2019) focuses on resource dependence theory and its impact on organizational performance, examining relationships between producers and suppliers as well as resource dependence parameters. The findings indicate that these relationships and the specificity of assets positively influence organizational performance, highlighting the importance of relational norms and specific assets to improve this performance. Our hypothesis on this point is as follows:

Hypothesis d: The financial dependence of local authorities on the State affects territorial organizational performance.

1.2. Human and managerial factors

The human factor plays an essential role in the economic, social, and political development of a country and is considered a fundamental element of organizational effectiveness (Adjiboloso, 1995 cited by M. Loulid, 2019).

In the public sector, addressing the improvement of organizational performance often involves navigating a set of unique challenges and dynamics, including governance, accountability to citizens, and often non-financial objectives. This highlights the critical role and actions of leaders or internal change agents in developing an organizational culture and an aptitude for change and innovation (K. M. Dirani et al., 2020; Damanpour and Schneider, 2008; Elenkov et al., 2005; Kavanagh and Ashkanasy, 2006).

D. Carassus et al. (2020), and R. Walker (2006) discuss two types of leadership that seem to play a decisive role in managerial performance efforts: political leadership and managerial leadership. While political leadership (as defined by Nutt and Backoff, 1992) is responsible for legitimacy and socio-political promotion of the approach, the technical leader is responsible for organization, supervision, and evaluation functions.

Applied to the context of Moroccan local authorities, political leadership is represented by the involvement of the territorial leader (the president of the local authority), and the managerial leader refers to the profile of the management controller of the local authority (territorial management controller).

e. The involvement of the territorial leader

Public leaders play a pivotal role in the implementation of new public management for several reasons, including proximity to citizens, management at the territorial scale, and management of partnerships between different levels of government, businesses, associations, and citizens to co-create solutions to local issues.

Numerous studies (E. Anessi-Pessina and M. Sicilia, 2020; J. Dupuis, 2015; A. Godener, and M. Fornerino, 2017; Bremaud, 2003; Roubieu, 1994; Maurino et al., 1987) have highlighted the increasing importance and evolution of the roles and responsibilities of senior territorial executives, even though they vary over time and space. Indeed, the role of leaders in any organization is significant. In public organizations such as local authorities, which are democratically elected, the role of politicians has the potential to have a significant impact on performance management practices. Thus, we formulate our hypothesis:

Hypothesis e: The involvement of the territorial leader contributes to the improvement of the organizational performance of local authorities.

f. The Profile of the Territorial Management Controller

The management controller in the public sector plays a crucial role, similar yet distinct from their counterpart in the private sector. The specificities of local authorities present the management controller with paradoxical situations (Maurel 2005) in which they are compelled to interfere with internal operations, the electoral calendar, or the status of the civil service. As such, the importance of the management controller's profile in the performance of a local authority is increasingly recognized as their role evolves from traditionally accounting and financial reporting-focused functions to a role as a strategic partner and trusted advisor for management. Several dimensions are generally considered to understand how the management controller's profile influences performance, including skills, training, the role in the organization, and how these elements are integrated with the strategies and objectives of the company. In our study, we consider three dimensions: technical skills, relational capacity, and experience.

- Technical Skills

Technical skills encompass the knowledge and expertise related to a profession, i.e., the knowledge and professional skills. Training could provide individuals with the technical skills and specific knowledge required to perform tasks and solve new problems (Lee, Wong, and Chong, 2005). According to Huber et al. (1993), Lee, Wong, and Chong (2005), highly educated senior executives are more capable of using complex and diversified approaches to problem-solving and decision-making. Training also increases the ability to find creative ways to solve complex problems (Bantel and Jackson, 1989). It encourages receptiveness to new ideas, essential for detecting the need for innovation and for creating an environment conducive to its implementation. This is confirmed by Fligstein (1990 cited by N. Fligstein & H. Byrkjeflot, 2019) who conducted an empirical study on leaders and managers of American companies operating in different sectors. He concluded that those with finance degrees are inclined to implement multidimensional forms in the companies they manage. Thus, we formulate the following hypothesis:

Hypothesis f 1: The technical skills from the training of the territorial management controller have a positive influence on the organizational performance of the local authority they belong to.

- Relational Capacity

Several studies have demonstrated the importance of the relational profile of management controllers (Matthieu Fort, 2018; A. Godener, and M. Fornerino, 2017; Giraud et al., 2011; ... etc.). In the professional context, and particularly for roles such as the management controller, relational capacity is essential for facilitating interdepartmental collaboration, influencing strategic decisions, communicating complex information in an accessible manner, and contributing to a positive and productive work environment. In this sense, we posit the following hypothesis:

Hypothesis f 2: The relational capacity of the territorial management controller contributes to the improvement of organizational performance.

- Experience

Experience can be defined as the set of knowledge and skills learned and developed on the field, through jobs, occasional missions, internships, or alternance, generally the time spent in the professional world. The experience of the management controller is a crucial element in optimizing the performance of any organization (A. Grant, 2016; H. Ibarra, 2015; Huber et al., 1993; ... etc.). A management controller with solid management training and a good understanding of the industry can better comprehend the strategic and operational stakes and thus contribute more effectively to achieving objectives. This forms the basis of our following hypothesis:

Hypothesis f 3: The experience of the management controller enables optimizing the management of the local authority, thus improving organizational performance.

Thus, from the three hypotheses formulated concerning the dimensions of the territorial management controller's profile, we can agree that:

Hypothesis f: The improvement of the performance of the local authority depends on the profile of its management controller.

1.3. Organizational factors

Local authorities are not organizations or entities like any others. Their intrinsic characteristics make them unique and simultaneously reflect the complexity of their organization. For instance, the structure of a local authority can be complex, with multiple levels of governance and numerous specialized subdivisions or services. Moreover, the issues of vague objectives related to actions undertaken, the difficulty in calculating the cost of public policies, and also the characteristics of civil servants and local elected officials, are specific traits of a local authority that hinder a "results culture," distinguishing it from a private sector company (Maurel, 2006). The dimensions we retain, from the literature review, of the complexity of the organization of Moroccan local authorities, are: the ambiguity of objectives, the temporal management horizon of presidents or territorial leaders, and the diversity of actors or stakeholders of the local authority.

g. The ambiguity of objectives

Local authorities, by their very nature, must respond to a variety of objectives that can sometimes be in tension or even contradictory. This includes objectives of economic development, social cohesion, environmental sustainability, and the provision of efficient and equitable public services. The political aspect adds an additional layer of complexity, as elected officials also have the mission to meet the expectations of their voters, which can influence or modify priorities. And of course, without clear objectives, it becomes difficult to objectively evaluate performance. Evaluation criteria can be vague, making monitoring progress and identifying areas for improvement challenging, hence our hypothesis: Hypothesis g: The ambiguity of objectives negatively impacts the organizational performance of the local authority.

h. The Temporal Management Horizon of Presidents

The temporal management horizon of presidents within public organizations, and especially within local authorities, generally refers to the duration during which these officials perform their duties and plan the actions and strategies of their institution. It plays a crucial role in the organizational performance of local authorities, as it influences, among other things, the ability to plan and execute strategic projects (G. Mulgan, 2018; A. Berger Sabbatel, 2016; J. M. Tanguy and A. Charreyron-Perchet, 2013; ...etc.). Our hypothesis, thereon, is as follows:

Hypothesis h: The temporal management horizon of local authorities affects their organizational performance.

i. The Diversity of Actors

The diversity of stakeholders and their expectations (Rusaw, 2007) as well as their influence in decision-making processes and in the functioning of public organizations (Allison, 1993, Rayney, 2009) constitute one of the fundamental characteristics of the public sector. Within a local authority, there are not only elected officials. Civil servants also have a role to play. The translation of public policies into performance objectives, towards which administrative and operational activities should be oriented, reveals the importance of hierarchical and cross-functional involvement of all the organization's actors. This implies that the improvement of the organizational performance of a local authority is everyone's business, at every hierarchical level of the authority, and for every action taken. Thus, diversity of actors means involvement of all, hence the following hypothesis:

Hypothesis i: The improvement of the organizational performance of a local authority is associated with strong involvement of the organization's stakeholders.

After formulating the hypotheses concerning the relationships between the study variables, the conceptual model of our research is presented as follows:

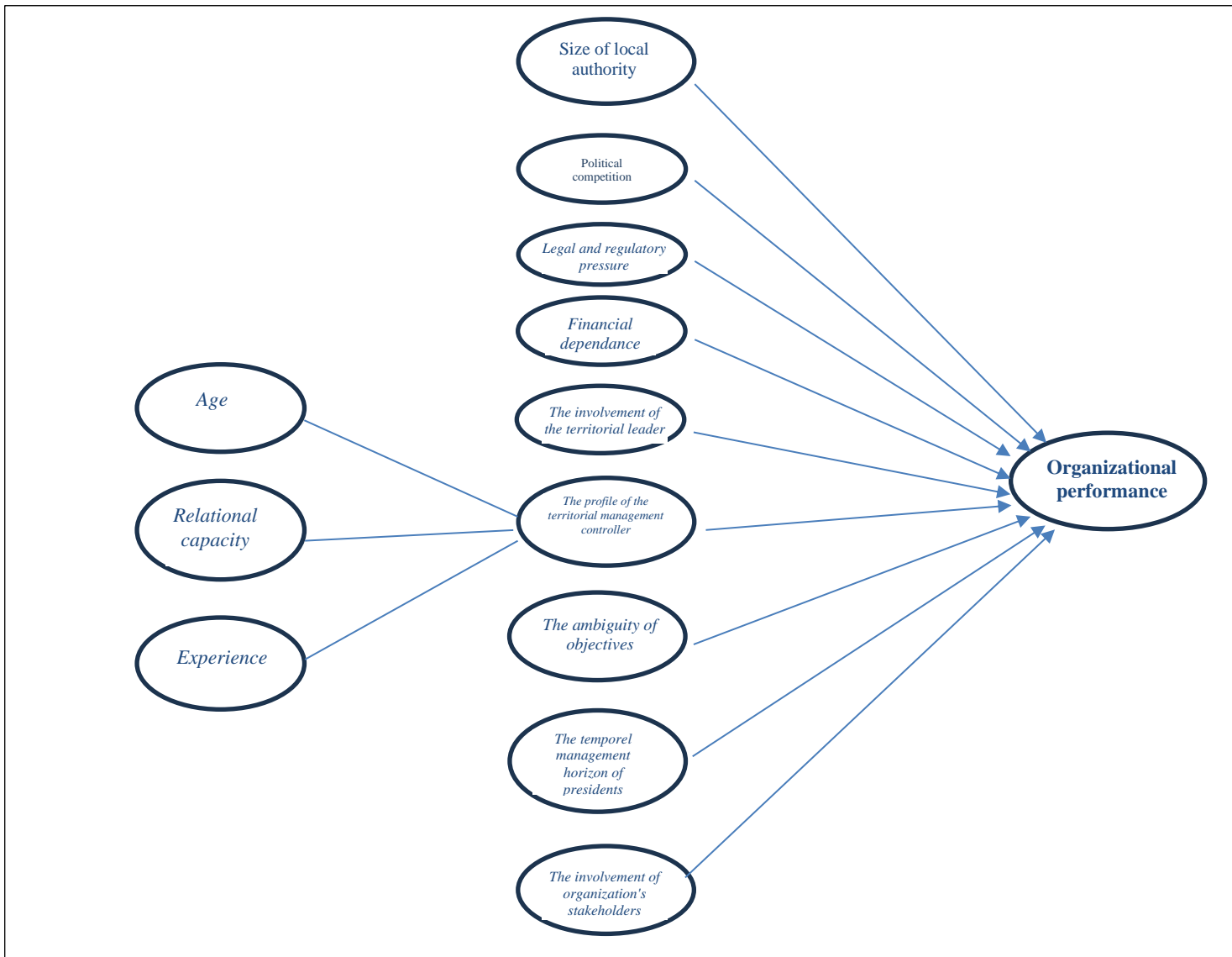


Figure 1: Conceptual Model of research

2. METHOD USED

2.1. Research steps

In order to answer our research question, which focuses on identifying the contingent factors influencing the performance of Moroccan local authorities, an exploratory qualitative approach was favored, using documentary research and a semi-structured interview guide with actors from the territorial milieu, encompassing specific themes to allow for a richer collection and broader exploration of data.

- Documentary Study

Document analysis constitutes an important data source in exploratory research (Molinier et al., 2002). It involves selecting, synthesizing, and analyzing secondary data, pre-existing in texts and documents, which do not require the intervention of the researcher.

In our case, the documentary study allowed us to access a wide range of documents (annual reports, strategic documents, regulations, etc.) that provide essential historical and contextual data. This data helps to understand the evolution of organizational performance within local authorities, which is crucial for a contingent approach that considers the specific context of each local authority.

- Semi-structured Interviews

The interview offers researchers perfect flexibility to conduct and guide the exchange according to different logics (Gavard-Perret et al., 2012; Thiétart, 2014), and also the possibility to address questions in a non-structured manner (Berg, 2004). Indeed, it is a tool that allows access to facts, representations, and interpretations of actors about the studied phenomena.

- Structure of the Semi-structured Interview Guide

The development of our semi-structured guide, its structure, and questions aimed at achieving our research objective were based on a broad literature review and documentary study. Thus, our interview guide was divided into three main sections, from the general to the specific, in such a way as to ensure a structured and relevant exchange. The first section deals with general questions that allow us to learn more about our sample through the respondents' presentation of their role, initial training, and number of years of experience. The second section aims to introduce the subject of the discussion and thus build the first base of the exchange. Specifically, the second section aims to construct a general idea about the elements impacting organizational performance. The third section is more oriented towards our research problem, identifying external, human, and organizational factors impacting organizational performance.

- Conduct of Interviews

The interviews were conducted over a period of 3 months, with actors primarily from different types of local authorities, at the interviewees' workplaces or by telephone, each lasting about 30 to 40 minutes. All interviews were recorded and subsequently transcribed.

- Description of the Sample

Since this work is driven by the concern to answer a specific research object and does not aim for statistical representativeness, we resorted to 5 respondents from different types of local authorities: a regional council, two prefectural councils, and two municipalities (one municipality of more than 15000 inhabitants and one municipality of fewer than 15000 inhabitants). Also, we were able to reach data saturation by accumulating enough confirmations for each question. In the end, 5 interviews were conducted. 60% of respondents have more than 10 years of experience.

2.2. Data Processing and Analysis

To examine the collected raw data, content analysis was used to identify the most relevant information. This approach is a research technique for an objective, systematic, and quantitative description of the manifest content of communications, with the aim of interpreting them (Gavard-Perret et al., 2008).

Content analysis explains that the repetition of units of discourse analysis (words, sentences) reveals the orientation of the discourse (Thietart et al., 2014). The results of the analysis of this approach, which is most usual for qualitative data, depend heavily on the researchers' skills and the interpretations given to them.

The analysis of our data was done manually and unfolded in three main steps: the transcription of data, which involves organizing the survey material in a format readily available for analysis (Andreani and Conchon, 2005). The coding of collected data, which involves segmenting the content of the text or discourse into a set of analysis units (words, sentences, or themes). And finally, the processing of these data, which involves diagnosing the received information and synthesizing what is understood from these data from the interviewees' viewpoint.

3. Research results and discussion

This section is dedicated to the presentation and discussion of the results of our study. The analysis of the interviews allowed us to highlight the determinants forming our theoretical model. Some variables are not suited to the Moroccan context, while others must be considered.

a. The Size of the Local Authority

Generally, the size of the organization is a contingency factor that explains the use of performance management practices. It is, in most studies, positively associated with the adoption of performance management tools.

In our research context, which is local authorities, the results of our interviews on this point unanimously revealed that size has no impact or relationship with the organizational performance of Moroccan local authorities. The size of a local authority is a datum with several measurement criteria. It can be measured either geographically (area), financially (total own revenues of the authority), or through the number of inhabitants. As all interviewees highlighted, we can have a small-area authority with more than sufficient own resources (a tourist area attracting investors), just as we can find a geographically remarkable authority with very limited resources. The efficiency with which resources are used is often a more important indicator of performance.

From these analyses, we conclude that in the context of Moroccan local authorities, organizational performance is not dependent on the size of the organization.

b. Political Competition

According to the results of the interviews, the majority of respondents admit that political competition encourages the realization of planned political projects. However, the realization of these projects (qualified as objectives) can be at the expense of already predefined objectives, or following a

modification of predefined objectives, which does not favor the organizational performance of a local authority. Indeed, the politician, aiming to be re-elected, focuses on fulfilling promised projects and thus satisfying citizens (voters), and may therefore resort to changing and modifying the pre-established objectives at the level of the Municipal Action Plan (PAC), the Prefectural Development Plan (PDP), or the Regional Development Plan (PDR), which impacts the organizational performance of the authority. From this, we can conclude that political competition has a more negative impact on the organizational performance of the local authority.

c. Legal and Regulatory Pressures

Moroccan local authorities, like the entire public sector, are subject to very strict regulations. Their management and operation modes are dictated by law and regulation. The aspects of local authority management are almost entirely circumscribed by current regulations. The performance approaches that have been adopted all stem from ministerial imperatives. Several of our interviewees emphasized the strength of this regulatory framework.

Improvement of performance primarily requires compliance with legal rules. Rules that may hinder the development and implementation of innovations, indeed. But for organizations still in the first phase of seeking and generalizing the notion of performance, regulatory pressures can only be beneficial.

Thus, in concordance with the results of the interviews, we find that regulation and current laws favor management control practices, by imposing the maintenance and respect of certain tools to ensure control, and thus contribute to the improvement of performance.

d. Financial Dependence

The revenues of local authorities include according to the provisions of articles 174, 167, and 189 of the organic laws 113, 112, and 111-14 (M. Houfi, 2022):

- “The product of taxes or the shares of taxes from the State, resources allocated by finance laws;
- The product of taxes and duties that the authority is authorized to collect according to current legislation;
- The product of fees, remunerations for services rendered, and fines provided for by current legislation;
- The product of operations, fees, remunerations for services rendered, and shares of profits, as well as that of financial resources and participations coming from establishments and companies belonging to the municipality or in which the municipality is a shareholder;
- Subsidies, loans, income from property and participations, contest funds, donations and bequests, various revenues, and other resources provided by laws and regulations.”

These aforementioned revenues can be qualified as unconditional subsidies. While conditional subsidies are those for which the donor specifies, at least in part, the purpose for which the recipient must use the funds or sets the conditions for granting these subsidies. In the context of local authorities, we give the example of the balance subsidy as an additional revenue allocated without designation and whose role is to ensure the overall balance of the municipality's operations. And also, as the performance bonus awarded within the Framework of the Municipal Performance Improvement Program (PAPC) aiming to provide financial support to target municipalities based on the evaluation of their performance.

The results of our qualitative study revealed that local authorities suffer from weak own revenues that make them, indeed, financially dependent on State subsidies. Except that unconditional subsidies do not encourage them to improve their management to be able to benefit from them. Whereas conditional subsidies, like the case of equipment subsidies or those granted within the framework of the performance improvement program, which supports results-oriented management within Moroccan local authorities, accompany the emergence of management practices within these entities, thus favoring the improvement of their organizational performance.

Therefore, following these interviews, we modify the variable "financial dependence" and replace it with the variable "financial incentives." Consequently, we propose the following hypothesis: "financial incentives have a positive relationship with the organizational performance of Moroccan local authorities."

e. The Involvement of the Territorial Leader

The interviews we conducted during our qualitative study also revealed a very interesting issue related to the involvement of the territorial leader in the performance approach of local authorities: this involvement must be either positive, that is, in a perspective of cooperation with the administrative staff, or there must be independence between the political and administrative realms. Each operates to the extent of the competencies attributed to it.

However, since they are part of the organization, the role of the territorial leader must be considered. We lean, therefore, towards a positive involvement that presupposes a complementarity between the administrative and political rather than independence between the two functions. And this, for better operationalization of performance approaches, and automatically an improvement in the performance of local authorities.

f. The Profile of the Territorial Management Controller

The results of our interviews, on this point, highlighted the importance of the relational capacity and personality of the director of services in the acceptance of performance approaches, and thus in the

improvement of the organizational performance of the local authority, rather than his age and experience.

The importance of relational capacity in the territorial management controller is not new. It has been highlighted, among others, by Maurel (2006) in his survey on the evolutions of the territorial management control function, in which he focused on this relational dimension. And also by Matthieu Fort (2018) who conducted an ethnographic study within a municipal management control department and highlighted certain necessary competencies in the territorial management controller beyond mere technical skills.

g. The Ambiguity of Objectives

The ambiguity of objectives, especially in the territorial milieu, manifests itself through the displayed objectives which are often imprecise, through the link between general and local objectives which is not very clear, and priorities that are not always established or turn out to be too numerous (Han Chun and Rainey 2005). Our respondents unanimously agree on this point. Local authorities are entities that bring together the political and administrative. Defining objectives in this context presents certain constraints, especially those related to the translation of public policies into clear strategic objectives. We retain, therefore, the hypothesis that the ambiguity of objectives negatively impacts the organizational performance of Moroccan local authorities.

h. The Temporal Management Horizon of the Territorial Leader

The interviews we conducted on this point, which is the fixed-term local management mandate of territorial leaders, highlighted its negative impact on the organizational performance of local authorities, insofar as the objectives defined at the beginning of the mandate can be modified and redirected for a political end. Politicians concerned about their re-election may be led to modify or redirect previously defined objectives, which can hinder performance evaluation. Or, as Maurel (2002) pointed out, the change of position or responsible can gradually lead all the actors of the organization to demotivation.

i. The Involvement of Stakeholders

Local authorities are characterized by a diversity of actors (local elected officials, managers, State, Social Security) which represents one of the sources of complexity of these organizations. And, sometimes leads to power struggles, making the control of activity and, consequently, management control difficult to implement (N. Destais, G. Vincent, 1997).

One of the important elements highlighted in this contextualization study is the importance of stakeholder involvement in improving the performance of local authorities. All the internal actors interviewed insist on the human factor and its involvement for the success of any performance approach.

Indeed, stakeholder involvement is essential to achieve objectives and improve performance. Stakeholders are all the people or entities that are directly or indirectly concerned by the activities or results of an organization. Their involvement implies engaging them, informing them, consulting them, and sometimes actively participating in decision-making processes and activities. Good stakeholder involvement can foster collaboration, strengthen trust, minimize conflicts, and lead to more sustainable and satisfying results for all parties concerned.

Conclusion

Our exploratory qualitative study revealed valuable insights into the contingent determinants of the organizational performance of local authorities, particularly highlighting the crucial importance of the human and managerial factor. The relational capacities of the territorial management controller, the positive involvement of the territorial leader, and the active engagement of stakeholders emerge as essential pillars for organizational success. These elements underscore that, beyond structures and processes, it is the people and their interactions that form the core of performance in the public sector.

Furthermore, the study revealed the significant impact of financial incentives on employee motivation and efficiency in stimulating territorial performance. Concurrently, our results confirm existing theories and our hypotheses regarding the influence of regulatory and legal pressures, as well as the challenges posed by the ambiguity of objectives on organizational performance.

These findings call for a more nuanced and human-centered management approach in Moroccan local authorities, recognizing that performance is the result of a complex alchemy between human, managerial, and structural factors. Public managers and policymakers are therefore encouraged to consider these dynamics in their efforts to improve local governance and organizational performance.

The study also underscores the importance of ongoing research to deepen our understanding of the interactions between these determinants and explore other potential factors influencing performance. The future of research in this field could benefit from adopting mixed methodological approaches, combining the strengths of qualitative and quantitative research to paint a more complete picture of the dynamics at play.

Ultimately, this research contributes significantly to the literature on the performance of local authorities, offering practical perspectives for improving not only internal management but also the impact of these entities on the communities they serve. It is clear that through a thorough understanding of the determinants of performance, specifically the vital role of the human and managerial factor, we can move towards more effective, efficient, and responsive local authorities to the needs of their citizens.

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