



**HAL**  
open science

# The introduction of private accounting in the Moroccan public sector: a reflection of New Public Management.

Najeh Said, Heyame Zainab

## ► To cite this version:

Najeh Said, Heyame Zainab. The introduction of private accounting in the Moroccan public sector: a reflection of New Public Management.. African Scientific Journal, 2023, 10.5281/zenodo.10112079 . hal-04281356

**HAL Id: hal-04281356**

**<https://hal.science/hal-04281356v1>**

Submitted on 14 Nov 2023

**HAL** is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

Copyright

---

## The introduction of private accounting in the Moroccan public sector: a reflection of New Public Management.

Auteur 1 : NAJEH Said

Auteur 2 : HEYAME Zainab

---

**NAJEH Said**, (PhD in economics and management)

Abdelmalek Essaadi University / Faculty of Legal, Economic and Social Sciences of Tangier, MOROCCO

**HEYAME Zainab**, (PhD in economics and management)

Abdelmalek Essaadi University / Faculty of Legal, Economic and Social Sciences of Tangier, MOROCCO

**Déclaration de divulgation** : L'auteur n'a pas connaissance de quelconque financement qui pourrait affecter l'objectivité de cette étude.

**Conflit d'intérêts** : L'auteur ne signale aucun conflit d'intérêts.

**Pour citer cet article** : NAJEH .S & HEYAME.Z (2023) « The introduction of private accounting in the Moroccan public sector: a reflection of New Public Management », African Scientific Journal « Volume 03, Numéro 20 » pp: 730 – 748.

**Date de soumission** : Septembre 2023

**Date de publication** : Octobre 2023



DOI : 10.5281/zenodo.10112079

Copyright © 2023 – ASJ



## **Abstract**

The complexity of managing government services is seen as one of the factors driving the modernization of the public sector. Indeed, this sector is faced with major challenges such as the accumulation of budget deficits and the satisfaction of citizens' needs, prompting it to go beyond the Weberian model and opt for original systems. It was against this backdrop that the New Public Management (NPM) approach (Hood, 1991) emerged. NPM recommends that public bodies follow the model of private enterprise, adopting its management methods and tools. In Morocco, the impact of this evolution materialized in the reform of its accounting system, which was transcribed in the organic law relating to the finance law (LOLF). The latter revolutionized the accounting landscape of organizations by introducing private accounting into the public sector. The aim of the paper is twofold: on the one hand, to study the evolution of public sector management from traditional management to one based on the principles of NPM, and on the other, to study the impact of NPM on the introduction of private accounting in the Moroccan public sector.

## **Keywords:**

NPM, Post-NPM, Accounting reforms, Private accounting, Public accounting.

## Introduction

The public sector has been affected by a number of events which have led to changes in its management style (De Visscher and Varone, 2004). This change has led to a move away from bureaucracy centered management, where compliance with laws and procedures predominates, towards a new management style known as "New Public Management (NPM)" (Hood, 1991), based on a results-oriented managerial culture. Developed in Western countries, NPM emerged in response to criticism of the Weberian model. Since its emergence, it has become one of the most significant international trends in public management. NPM is a public management model inspired by private sector practices, and based on a set of principles designed to make public organizations more effective and efficient.

The adoption of NPM practices has increased significantly in several countries around the world (Hood, 1991; Amar and Berthier, 2007; Mangkol, 2011; Lodge and Hood, 2012; Pesqueux, 2020). In Morocco, public sector reform is strongly influenced by NPM practices aimed at improving the efficiency, quality and transparency of public services by applying management methods from the private sector (Oulad Seghir and Najeh , 2019 ) .

The rapprochement with the principles of NPM has favored the birth of a new form of administrative governance, initiated by Organic Law No. 130.13 relating to the Finance Law "LOLF" promulgated in June 2015 and implemented since January 2016. The latter marked the transition from a management focused on means to one based on results. Among the measures introduced by this law, we cite the introduction of private accounting in the Moroccan public sector. Indeed, as presented in article 31 of the law, the State must keep accounting with two components: budgetary accounting enriched by the contributions of the new budgetary approach focused on results, and general accounting which provide an overview of the State's assets and liabilities. In addition to these two forms of accounting, the LOLF also provides for the optional adoption of management accounting making it possible to calculate and analyze the costs of the various projects undertaken within the framework of the programs.

The aim of this article is to take an in-depth look at the evolution of management modes within the public sector, tracing a trajectory from Weber's classical management to the emergence of the post-NPM current. In doing so, the analysis focuses specifically on how the principles of New Public Management (NPM) have been interpreted and implemented in the context of the Moroccan public sector.

To achieve this objective, this article is organized in three distinct parts. The first part presents the evolution of public sector management from the Weberian model to the emergence of the post-NPM trend. The second part will examine the Moroccan translations of the NPM through a presentation

of the main reform projects in the Moroccan public sector. The third part will focus on the reform of the Moroccan public accounting system.

## 1. The renewal of the public sector management model

The public sector has traditionally adopted a bureaucratic management style, where compliance with laws and procedures was emphasized. However, this method of management proved insufficient in the face of the challenges encountered by the public sector, notably the economic crisis of the 1980s, debt and the public deficit. These challenges have prompted researchers to question this mode of management, in favor of a new model called "New Public Management" (NPM) (Hood, 1991).

### 1.1 The bureaucratic management model

The classical management model is rooted in the theory of bureaucracy forged by sociologist Max Weber (1864-1920). Weber is considered to have been the first to study public organization. Hughes (2003: 17) writes that the classical management model "*is a form of organization under the formal control of political leaders, based on a strictly hierarchical model of bureaucracy, composed of permanent, neutral and anonymous civil servants, motivated solely by the public interest, serving indifferently any party in power and not contributing to politics, but merely administering the policies decided by politicians*". According to Weber, bureaucracy is a typical ideal that favors a rational-legal legitimacy, whereby the attainment of public organizations' objectives is achieved through the strict application of rules, laws and procedures.

Bartoli (2010) identifies a list of principles of the bureaucratic model, which we present in a non-exhaustive way:

- *Hierarchical structure*: this principle is based on the existence of a *top-down* hierarchy, i.e., the top level makes decisions and gives orders to those below.
- *Division and specialization of work*: this principle involves defining the tasks and responsibilities of each agent.
- *A system of stable, explicit rules*: the organization is governed by a set of rules and procedures designed to standardize the actions and behavior of public officials.

- *Staff selection*: this principle favors a selection process based on the training, qualifications and technical knowledge of our staff.
- *Promotion and qualification of staff*: promotion is governed by a reward system based on the appreciation of the hierarchy and the seniority of the agents.

Despite its dominance over a long period, bureaucracy has been the subject of much debate and criticism. Merton (1997), in his book "Elements of Sociological Theory and Method", revealed the limits of bureaucracy. The author asserts that the rigidity of administrative procedures and the control imposed by hierarchical superiors drive individuals to adopt ritualistic, monotonous behavior, preventing them from adapting to new situations and consequently becoming less predictable. Moreover, he adds that the emergence of a bureaucratic mentality leading to confusion between means and ends is one of the criticisms levelled at this model. As such, individuals adopt a logic based on means instead of focusing on results, resulting in a passive attitude and hence a source of inefficiency.

Gouldner (1968) also challenged the Weberian model. This author carried out a study in a manufacturing company that replaced a management system based on a relationship of trust (a flexible system characterized mainly by the absence of rules, a timekeeping system and friendly relations between management personnel and employees) with a new management system based on Weber's principles. This change created an unfavorable situation within the organization, marked mainly by strikes. This observation enabled the author to refute the ideal-type principle by showing that bureaucracy is not always the ideal model to adopt, but that there are other alternative forms depending on the organization's environment:

- *Artificial bureaucracy*: this type of bureaucracy is characterized by non-enforcement of rules by management and non-compliance with these rules by employees. However, those who do not apply the rules are not punished. As a result, conflicts between members of the organization are relatively non-existent.
- *Representative bureaucracy*: in this case, rules are drawn up collectively, applied by management and respected by employees. As a result, conflicts are virtually non-existent.
- *Punitive bureaucracy*: this last type is based on the application of and compliance with rules laid down by management. However, there is a high degree of tension between employees and management, as failure to apply rules frequently results in sanctions.

For Selznick (1949), the main criticism of the bureaucratic model lies in the freedom to interpret the rules laid down by the organization. According to this author, freedom can lead to discrepancies between the objectives set by the organization and their achievement. Individuals can take advantage of this situation to achieve their own goals, and thus deviate from the objectives and strategy set by the organization.

Criticism of the Weberian model has prompted researchers to propose a new form of management, known as "New Public Management" (NPM) (Hood 1991).

### **1.2 The new public management: foundations and principles**

The New Public Management (NPM) (Hood, 1991) was introduced to replace the shortcomings observed in public sector management. This new management style is defined as "*an emerging paradigm, aimed at spreading a performance culture in a less centralized public sector*" (Sahlin-Andersson, 2001 : 2). In what follows, we present the foundations, principles and extensions of this new management style.

NPM, or "New Public Management", is a management method which was initially developed in Anglo-Saxon countries, such as the United States, Great Britain and New Zealand, before being diffused in other countries, notably those members of the OECD. Considered one of the most significant international trends in public management (Hood, 1991), NPM is often described as a complex doctrinal puzzle (Hood, 1991; Merrien, 1999; Bezes and Demazière, 2011) resulting from a mixture between several schools of thought. According to Gruening (2001) and Cejudo (2008), NPM is the result of a combination of public choice theory and managerialism:

Public choice theory developed in the 1960s, mainly through the work of Buchanan and Tullock (1962). The basic idea behind this theory is that human behavior is often influenced by the satisfaction of personal interests. Buchanan and Tullock (1962) analyzed political decisions to show that administrative and political leaders make decisions for a single reason, which is the satisfaction of their own interests. Other researchers, such as Niskanen (1971) and Tullock (1976), argue that a politician's main concern is to maximize his chances of being elected or re-elected, using a range of public expenditures that may be unmeasured and not necessarily in the general interest of citizens. Consequently, the NPM comes to prevent such practices. It encourages the introduction of performance control indicators in the public sector, in order to limit the opportunistic behavior of those in charge of public organizations (Bouquin, 2001 ; Gortner and Zulauf, 2000).

Managerialism sees the company as the most successful model to follow. Boston et al (1991 :9) state that "*the essence of managerialism rests on the belief that there exists something called management, which is a purely instrumental and generic activity, incorporating a set of principles applicable indiscriminately to both the public and private sectors*". Managerialism thus comes to supplement the shortcomings of public-sector management by introducing private-sector management techniques and methods. It promotes the supremacy of private company values over those of public organizations. Painter (1997) identifies four key characteristics of managerialism that apply to all types of organization, whether public or private. These are the transposition of management techniques, the autonomy and responsibility of managers, the use of incentives that encourage the achievement of organizational goals, and the establishment of indicators to measure results.

According to Hood (1995: 96), the transition from the classic management model to NPM results in the application of seven principles: “

- The decomposition of public organizations into autonomous units organized by products;
- The use of competitive internal contracting processes;
- The development of management methods involving the private sector;
- Parsimony in the use of resources;
- Greater autonomy and power of top managers;
- Reference to the concept of performance and its measurement;
- Control results.

The contributions of New Public Management are aimed at decentralization, the democratization of public administration and the introduction of new management tools and techniques (Maesschalck, 2004). Amar and Berthier (2007) present the contributions of this new management style according to four functions :



**Table N° 1: The different functions of the NPM**

Strategic function	<p>Management by results</p> <p>Implementation of strategic planning</p> <p>Privatization of public companies, outsourcing (faire-faire)</p> <p>Establishment of public/private partnerships</p> <p>Separation of political (design) and administrative (implementation) functions</p> <p>Deconcentration and/or decentralization</p> <p>Use of new information and communication technologies internally (the intranet allows services to be decompartmentalized)</p> <p>Generalization of evaluation (culture of performance)</p> <p>Simplification of administrative formalities</p>
Finance function	<p>Reduction of deficits</p> <p>Budgeting by program</p> <p>Greater transparency of accounting (for example by setting up analytical accounting to compare results to forecasts)</p>
Marketing function	<p>Development of public marketing (consultations, surveys, polls, observatories, etc.)</p> <p>Use of new information and communication technologies externally (for better communication)</p>
Human resource's function	<p>Downsizing</p> <p>Accountability and motivation of civil servants (individualization of remuneration, performance bonuses, etc.)</p> <p>Development of participation</p>

**Source:** According to Amar and Berthier, 2007; Hood, 1991; Pollit and Bouckaert, 2004.

The adoption of NPM has received increasing attention in the context of public sector reforms in various countries. There are many reasons for the emergence of this management method. Amar and Berthier (2007) report that in Japan, the adoption of NPM stemmed from a desire to introduce coherent management to overcome public-sector inefficiency. In the case of the UK and New Zealand, it was the desire to embrace a neo-liberal ideology. In the case of Canada, the main cause was the need to overcome the financial crisis. In Italy, the adoption of the NPM

was prompted by the country's economic and political crisis. Nevertheless, despite the diversity of these reasons, the financial crises are seen as a key factor in the adoption of this new management style.

NPM is a management model that differs markedly from the bureaucratic model by introducing new principles for the management of public organizations. The table below compares the principles of each management model:

**Table N° 2: Principles of NPM VS those of the Weberian model**

Principles of NPM	Principles of the Weberian model
Objectives	Rules
Efficiency	Due process
Adaptation	Anticipation
Management	Responsibility
Innovation	Formalism
Effectiveness	Legality
Profit	Public interest

**Source:** Adapted from Lane (1994:144)

The principles of NPM have had a positive impact on the management of public organizations, promoting flexible, decentralized, results-based management. However, despite the recognized advantages of such a management approach, it is not without its limitations.

### 1.3 Post-NPM: an extension of NPM

Despite its large-scale adoption internationally, New Public Management (NPM) is not free from criticism, as Van Mierlo (1998) points out. These observations point to limitations in the implementation of NPM principles. In this sense, we can present three main criticisms of NPM. The first criticism concerns the principle of decentralization. Mongkol (2011) shows that decentralization could offer greater flexibility and autonomy to managers in public organizations. This would enable managers to benefit from greater room for maneuver, opportunistic behavior and information concealment.

The second criticism concerns the transfer of private-sector tools to the public sector. Painter (1997) warns of the danger of transferring private-sector management practices to the public sector. According to the author, the contextual difference presented by each sector could lead to the disappearance of traditional values reserved for the public sector, notably the notion of the "general interest".

The third criticism concerns the universality of the NPM principles. Polidano (1999) points out that, due to the varying political, economic, social and cultural conditions of countries (particularly developing ones), the NPM principles cannot be applied uniformly to all countries without considering the particularities of each. Caiden and Sundaram (2004) show that developing countries lack the resources and management capacity to adopt fairly sophisticated NPM reforms.

Criticism of the NPM has given rise to a new era called the "post-NPM" (Lodge and Gill, 2011 ; Reiter and Klenk, 2019 ; Christensen and Lægreid, 2022 ; Arbaoui and Oubouali, 2023). Emerging to compensate for the shortcomings of the NPM, the "post-NPM" is seen as an extension of the NPM by realigning existing practices at the level of the public organization (Christensen and Laegreid 2008 ; Lodge and Gill, 2011 ; Lapuente and Van de Walle, 2020). The "post-NPM" era emerged from the 2000s onwards through a series of approaches such as: New Public Service, Governance in the Digital Age and New Public Governance.

The New Public Service is an approach developed mainly by Denhardt and Denhardt (2000). According to this approach, public servants are no longer seen as agents borrowing the practices of private-sector employees, notably the maximization of their remuneration. Instead, their role is to help citizens express and respond to their interests. This approach reinforces the principles of citizenship, community, civil society and organizational humanism. It emphasizes the importance of placing citizens' needs at the heart of public service concerns, thus fostering an approach focused on the common good and serving the public interest.

It is now difficult to talk about the public organization without thinking about its digitization (Matyjasik and Guenoun, 2019). Indeed, one of the factors that has affected the NPM is the development of information technologies. The NPM should be changed by introducing Governance in the Digital Age. Information relations in the public sector are being rethought with the help of modern information and communication technologies (Homburg, 2018). This is mediated by social media, mobile infrastructure and, above all, e-government. The latter has the potential to make relations between the state and citizens more fluid, easier and more productive (Layne and Lee, 2001).

New Public Governance (NGP) focuses on rationalizing the use of resources, particularly environmental and social ones, in achieving the strategic objectives of public organizations (Patapas et al. 2014). In contrast to the NPM principles, the NPM approach emphasizes the dimension of social responsibility, while aiming to encourage a more active citizen model that promotes participation, partnerships and unified services (Çolak, 2019). It also aims to reinforce

the principle of social responsibility, which has been neglected by the NPM principles, while encouraging greater citizen participation and stronger partnerships.

In short, public sector management has gone through two major phases. The first is the transition from a traditional organization, marked by rigidity in the application of laws, to a New Public Management (NPM) that promotes the spread of a results-oriented managerial culture. As for the second phase, it marks the transition from the NPM to the "post-NPM", which ensures the application of the principles of equality, equity and citizenship. Despite the contrasts that have marked the application of "post-NPM" in different countries, the latter is seen as a solution for the public organization to adapt to its evolution while respecting its values.

## **2. The effects of NPM: the main reform projects in the Moroccan public sector**

Given the central role of the public sector in the development of the Moroccan economy, a series of reforms have been implemented to orient public action towards the principles of New Public Management (NPM) (Pesqueux, 2007). To this end, the Moroccan public sector reform initiative was announced under the aegis of royal instructions, government measures and the support of international bodies (donors, notably the International Monetary Fund, the World Bank, the African Development Bank, etc.). Although there are many areas for reform, we will focus on the main reforms deemed essential for modernizing the Moroccan public sector.

The royal instructions reflect the desire of the kingdom's highest authority for a modern, effective and efficient public sector. This desire was confirmed in the royal speech of October 12, 1999, which brought a new vision to the notion of authority. Royal directives have consistently attached great importance to modernizing the public sector, notably in several speeches and royal messages:

- The royal speech of July 29, 2017 on the occasion of the Throne Day, through which the Head of State expressed his desire to modernize public administration: “One of the problems *that also hinders Morocco's progress, lies in the weakness of the Public Administration, in terms of governance, efficiency or quality of services offered to citizens.*
- The royal message delivered on the occasion of the national forum for senior civil servants on February 23, 2018, in which the Head of State revealed that: “*The Moroccan Administration, whether central or local, is today approaching a major turning point, which requires its managers to be vigorously involved in the dynamic of economic and*

*social change at work in our country; a turning point which also presupposes consistent support for the public policies pursued and the development projects launched".*

- The royal speech during the 2020 Throne Day celebration affirms *"that a profound reform of the public sector must be launched with diligence to correct the structural dysfunctions of establishments and public enterprises, guarantee optimal complementarity and coherence between their respective missions and, ultimately, enhance their economic and social efficiency"*.

The public authorities have become aware of the shortcomings of the public sector, both in terms of the quality of service provided to citizens and the performance of public organizations. This awareness has led to the initiation of a series of reform programs, following the directives of the Head of State.

The first step taken by the public authorities was the introduction of the Pacte de Bonne Gestion (PBG) in 1998. This is regarded as a benchmark of fundamental principles and values governing public sector action and behavior. Its aim was to introduce new concepts designed to foster an environment conducive to the modernization of the public sector, based on the moralization of administrative life and the rationalization of public management.

Two years later, the government drew up a "White Paper on Administrative Reform" based on the PBG guidelines. This white paper proposes several improvements for the public service, including: reorganization of the administration and administrative decentralization, more efficient management of public services, greater emphasis on ethics in the public service, modernization of human resources management (HRM) and better communication between the administration, citizens and businesses.

Following these measures, an Economic and Social Development Plan (2000-2004) (PDES) was adopted, aimed at restructuring the public administration and improving its performance. Through this plan, the public authorities outlined the main thrusts of the public administration reform strategy, which consisted in bringing the latter closer to citizens, streamlining human resources management and developing the administration's own capacities.

However, the report evaluating the achievements of the PDES (2000-2004) showed that the efforts made to restructure the administration had not achieved their objective. Some measures remained at the study stage at the level of the inter-ministerial committee, or were not implemented after their publication. This delay was mainly due to several factors, such as *"the interference of the attributions of the ministerial departments and organizations intervening in the fields of public sector modernization, the duplication of studies and reports, as well as the*

*insufficient dissemination of the results of the studies carried out*" [Extract from the evaluation report of the economic and social development plan 2000-2004].

Based on lessons learned from previous experiences, other programs have been initiated by the public authorities, including the Local Governance Morocco project (2007-2012), the Strategic Plan for the Training of Communal Staff (2011-2015) and the National Plan for Administration Reform (2018-2021).

International organizations have supported these reforms, notably through the Public Administration Reform Support Program (PARAP), which was designed in collaboration with the World Bank, the African Development Bank and the European Union. This program had four objectives: “

- Improving the efficiency of the administration in budgetary management;
- Improving the efficiency of the administration in the management of human resources;
- Control of the evolution of the wage bill in the public service;
- Simplification, rationalization and formalization of administrative procedures.

The implementation of this program was planned over annual actions divided into four phases with a total cost of 9.6 billion dirhams<sup>1</sup>.

**Table N°3: PARAP phases and financing**

<b>Phases</b>	<b>PARAP I (2004-2005)</b>	<b>PARAP II (2005-2006)</b>	<b>PARAP III (2008-2009)</b>	<b>PARAP IV (2010-2011)</b>
<b>Funding sources</b>				
world Bank	907,94	1 096,45	761,87	832,45
ADB	1 323,57	945,22	751,90	1 102,63
EU	655,85	205,72	284,81	804,92
Total (MDH)	2 887,36	2 247, 35	1 798,58	2 740
<b>Grand total (MDH)</b>	<b>9 673,29</b>			

**Source:** Court of Auditors report: civil service system, (2017: 36)

<sup>1</sup>Report from the Court of Auditors on the civil service system, December, 2017.

In addition to all of these actions, the reform of the Moroccan public sector began a new turning point following the promulgation of a new organic law of the finance law (LOLF) in June 2015. Considered as a “financial constitution”<sup>2</sup>, the LOLF has come closer to the principles of the NPM by offering a new form of budgetary governance based mainly on transparency. The objectives of this new law are:

- **Improving the performance of public management:** In order to improve the public finance management framework, the LOLF aims to orient public management towards a performance approach based on a rolling three-year program updated annually. This law also proposes a new budget nomenclature which marks the transition from a normative approach to expenditure to a program-based approach. State budgets are now presented by program rather than by type of expenditure.
- **Increasing parliamentary control over public finances:** The LOLF grants a crucial role to parliament in budgetary debates. In this sense, parliamentary committees were involved from the first stages of the development of the draft finance law by granting them access to precise and quality data, in order to guarantee control of public policies, as well as the conditions for their implementation.
- **Strengthening the transparency of public finances:** the LOLF provides a new principle of budgetary sincerity with the aim of strengthening the relevance of budgetary assumptions. The application of this principle requires the provision of a solid and diversified accounting system making it possible to monitor the total cost of public services. In this context, budgetary accounting is enriched by the introduction of accrual accounting and cost analysis accounting.

To conclude, the LOLF of 2016, as a new form of administrative governance, introduced a reform of public accounting for more effective management of public finances (Oulad Seghir and Najeh, 2019).

### 3. Moroccan translations of the NPM : reform of the accounting system

The texts governing accounting in the Moroccan public sector have undergone major changes over time. To understand the current state of the accounting system in the Moroccan public sector, it is important to review the evolution of these regulatory texts. We distinguish four main phases:

---

<sup>2</sup>P. Auberger, Reforming our financial constitution, 2001: 69 .



- The first phase (before independence-1967): this phase was marked by the birth of the first Dahir of June 9, 1917 governing public accounting in Morocco. Inspired by the French decree of May 31, 1862, this Dahir is considered the first general regulation of public accounting in Morocco.
- The second phase (1967-2010): this phase was marked by the appearance of the General Public Accounting Regulations (RGCP) of April 21, 1967. This regulation provided a clear and solid legal basis for accounting in the Moroccan public sector, laying down the general provisions that constitute the applicable principles and rules of public accounting regulations.
- The third phase (2010-2015) : during this phase, the decree 2.09.608 amending and modifying the RGCP was adopted. This decree is considered the first legislative text introducing general and management accounting in the Moroccan public sector. Article 57 states : "*Accounting included general accounting, management accounting and administrative accounting*"<sup>3</sup>.
- The fourth phase (since 2016): the adoption of the LOLF. Through this law, the Moroccan State has given greater importance to the accounting system in the public sector. Indeed, the LOLF devotes an entire chapter to the accounting system, entitled "State Accounts". This chapter aims to strengthen accounting in the public sector by encouraging organizations to introduce a solid accounting system combining budgetary, general and management accounting.

Article 33 of the LOLF stipulates that general public-sector accounting is based on the principle of recognition of rights and obligations. This means that transactions are recorded in the accounts according to the usual double-entry rules, irrespective of when they are received or paid, while respecting the principle of matching<sup>4</sup>. General accounting also applies the principles of fair and accurate information (Desille, 2009). The same article specifies that "*the rules applicable to the State's general accounting differ from those applicable to private-sector companies only by virtue of the specific nature of its activities*". We are therefore faced with an accounting system that is no different from that of the private sector.

The LOLF also advocated the introduction of management accounting in the public sector, as stipulated in article 31: "*the State [...] may keep accounts designed to analyze the costs of the*

---

<sup>3</sup>Decree No. 2-09-608 of Safar 11, 1431 (January 27, 2010) modifying and supplementing Royal Decree No. 330-66 of Moharrem 10, 1387 (April 21, 1967) relating to general public accounting regulations.

<sup>4</sup>Article 33 of the organic law of the finance law 130.13.



*various projects undertaken within the framework of programs".* One of the aims of management accounting in the public sector is to calculate and analyze the costs of goods and services produced by state services, and to facilitate the evaluation and steering of public actions (Oulad Seghir, 2017).

In conclusion, the LOLF played a key role in reforming the public sector accounting system. This sector had only a cash accounting system, enabling it to control the execution of the State budget (Lande and Rocher, 2008). The inability of this accounting system to meet the ambitions set by the LOLF, notably public management performance, transparency of financial information and cost measurement, encouraged the introduction of private accounting (general and cost accounting) in the public sector.

## Conclusion

The evolution of management practices in the public sector, from the traditional Weberian approach to a model based on the principles of New Public Management (NPM), has brought about substantial changes in administrative dynamics. This transition has been particularly marked in the context of the Moroccan public sector, with significant implications for accounting reforms in particular.

The integration of these reforms, notably the adoption of private sector-inspired accounting practices within the Moroccan public sector, represents a significant milestone in the evolution of public governance in the country. These advances have not only fostered structural transformation, but also created an environment conducive to more transparent, efficient and accountable financial management within public organizations.

The LOLF in 2016, considered as a financial constitution, established a regulatory framework encouraging public organizations to strengthen their accounting systems through the introduction of private accounting (general and management accounting). This transition has modernized financial management methods within the Moroccan public sector, enhancing financial accountability, optimizing budget processes and improving reporting.

The introduction of private accounting in the public sector, representing a major step towards more professional and enlightened financial management, reflects Morocco's commitment to adopting best practices for a modernized public sector, in line with society's expectations for transparency and efficiency.

## BIBLIOGRAPHY

- Amar, A., & Berthier, L. (2007). *Le nouveau management public: avantages et limites. Gestion et management publics*, 5, 1-14.
- Arbaoui, S., & Oubouali, Y. (2023). *Nouveau Management Public et pratiques du contrôle de gestion: revue critique et perspectives d'un modèle post-NPM. Revue Congolaise de Gestion*, (1), 146-190.
- Bartoli, A. (2010). « *Le management des organisations publiques* ». Paris: Dunod.
- Bouquin, H. (2001). « *Le contrôle de gestion* ». Éd., Presse Universitaire de France (PUF), Paris.
- Buchanan, J. M., & Tullock, G. (1962). « *The Calculus of Consent: Logical Foundations of Constitutional Democracy* ». Ann Arbor: University of Michigan Press.
- Caiden, G. E., & Sundaram, P. (2004). *The specificity of public service reform. Public Administration and Development: The International Journal of Management Research and Practice*, 24(5), 373-383.
- Cejudo, G. (2008). « *Explaining change in the Mexican public sector: the limits of New Public Management* », *International Review of Administrative Sciences*, vol. 74, n°1, p. 111-127.
- Christensen, T., & Laegreid, P. (2008). *Le NPM et au-delà: structure, culture et démographie. Revue internationale des sciences administratives*, 74(1), 7-26.
- Christensen, T., & Lægreid, P. (2022). *Taking stock: New Public Management (NPM) and post-NPM reforms—Trends and challenges. Handbook on the Politics of Public Administration. Edited by Andreas Ladner and Fritz Sager. Cheltenham: Edward Elgar Publishing*, 38-49.
- Çolak, Ç., (2019). « *Why the new public Management is Obsolete: An analysis in the context of the Post-New Public Management* », *Review scientific paper*, vol 19, n° 4, p. 517-536.
- De Visscher, C., & Varone, F. (2004). *La nouvelle gestion publique "en action". Revue internationale de politique comparée*, 11(2), 177.
- Denhardt, R. B., & Denhardt, J. V. (2000). *The new public service: Serving rather than steering. Public administration review*, 60(6), 549-559.
- Gortner L, A., & Zulauf, C. R. (2000). « *Factors associated with academic time use and academic performance of college students: A recursive approach* ». *Journal of College Student Development*, vol,41, n°5, p.544–556.
- Gruening, G. (2001). « *Origin and Theoretical Basis of New Public Management* », *International Public Management Journal*, n°4, p.1-25.

- Homburg, V. (2018). *ICT, e-government and e-governance: bits & bytes for public administration. The Palgrave handbook of public administration and management in Europe*, 347-361.
- Hood, C. (1991). « A public management for all seasons », *Public Administration*, 69, p. 3 19.
- Hood, C. (1995). « The New Public Management in the 1980s: variations on a theme. Accounting », *Organizations and Society*, vol. 20, n°2/3, p.93-109.
- Hughes, E. (2003). « The traditional model of public administration », *Public Management and administration*.
- Lane (1994) *Will Public Management Drive Out Public Administration? Asian Journal of Public Administration*, 16 :2, 139-151.
- Lande, E et Rocher, S., (2008). « 25 ans de réformes comptables au service du management public », *Politiques et management public*, Vol. 26/3, p.149-160.
- Lapuente, V., & Van de Walle, S. (2020). *The effects of new public management on the quality of public services. Governance*, 33(3), 461-475.
- Layne, K., & Lee, J. (2001). *Developing fully functional E-government: A four stage model. Government information quarterly*, 18(2), 122-136.
- Lodge, M., & Gill, D. (2011). *Toward a new era of administrative reform? The myth of post-NPM in New Zealand. Governance*, 24(1), 141-166.
- Lodge, M., & Hood, C. (2012). *Into an age of multiple austerities? Public management and public service bargains across OECD countries. Governance*, 25(1), 79-101.
- Maesschalck, J. (2004). « The impact of new public management reforms on public servants' ethics: Towards a theory ». *Public Administration*, vol. 82, p.465-489.
- Matyjasik, N., & Guenoun, M. (Eds.). (2019). *En finir avec le New Public Management. Institut de la gestion publique et du développement économique*.
- Merton, R. K. (1997). *On the evolving synthesis of differential association and anomie theory: A perspective from the sociology of science. Criminology*, 35, 517.
- Mongkol, K. (2011). « The critical review of New Public Management model and its criticisms », *Research Journal of Business Management*, vol. 5, n°1, p. 35-43.
- Oulad seghir, K (2017). « L'introduction de la comptabilité d'engagement dans le secteur public, l'expérience marocaine », in Berrichi A, « Outils de gestion et dynamique organisationnelle », *Fsjes-oujda*, chapitre 7, p. 187-202.

- 
- Oulad seghir, K, & Najeh, S. (2019). *L'introduction de la comptabilité de gestion dans les établissements publics Marocains : Quelle finalité ?* *Revue du contrôle, de la comptabilité et de l'audit*, 3(3).
  - Painter, M., (1997). « *Public Management: Fad or Fallacy* ». In: *Managerialism: The Great Debate*, Considine, M. and M. Painter (Eds.), p.39-43.
  - Patapas, A., Raipa, A., & Smalskys, V. (2014). *New public governance: The tracks of changes*. *International Journal of Business and Social Research (IJBSR)*, 4(5), 24-33.
  - Pesqueux, P. (2007), « *Gouvernance et privatisation* ». Paris: *Presses Universitaires de France*.
  - Pesqueux, Y. (2020). *New Public Management (NPM) et Nouvelle Gestion Publique (NGP)*.
  - Polidano, C. (1999). *The new public management in developing countries (Vol. 13, pp. 1-38)*. Manchester: *Institute for Development Policy and Management, University of Manchester*.
  - Reiter, R., & Klenk I, T. (2019). *Les multiples significations du « post-NPM » –analyse documentaire systématique*. *Revue internationale des sciences administratives*, 85(1), 13-29.
  - Sahlin-Andersson, K. (2001). *National, international and transnational constructions of new public management*. *New public management: The transformation of ideas and practice*, 43-72.