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## **Improving Good Governance Through Management Control in Local Authorities**

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This article investigates how the adoption of management tools from the private sector influences the governance of public organizations, particularly focusing on local authorities. By integrating key concepts like management control, new public management, and good governance, the objective is to assess the extent to which territorial management control contributes to enhancing the governance of local authorities. An interdisciplinary approach is preferred to comprehend these intricate dynamics.

Situated within the domain of Management Sciences, this study emphasizes the notion of good governance endorsed by international initiatives. The literature review delves into ongoing developments, prompting a critical examination of the enduring specificities within public organizations as compared to their private counterparts.

**Keywords:** Local authorities; management control tools; good governance; New Public Management.

## **Introduction**

This study aims to comprehend the impact of adopting private sector management tools on the governance of public organizations, focusing specifically on local authorities. By integrating concepts such as management control, new public management, and good governance, the central objective is to address the question: "To what extent does territorial management control contribute to the improvement of governance in local authorities?" An interdisciplinary approach is emphasized to grasp these complex dynamics.

The research falls within the realm of Management Sciences, highlighting the concept of good governance promoted by international initiatives to foster democracy, transparency, accountability, and citizen participation. The literature review explores ongoing developments and questions the persistence or disappearance of specificities in public organizations compared to private enterprises.

This article outlines the research scope, examining the involvement of territorial management control in the good governance of public institutions, with a literature review oriented toward understanding Moroccan public entities. The research context is initially presented, emphasizing the impact of new public management and management control tools on the governance of local authorities. Secondly, we explore the emergence of management control in these local authorities, shedding light on the advantages and challenges associated with its use. The final point delves into the specific role of territorial management controllers.

### **1. The Concept of Management Control in the Public Sector: A Tool for Good Governance**

We aim to shed light on issues related to management control, new public management (NPM), and good governance in the public sector through a literature review. This approach focuses attention on these crucial concepts in the context of global reforms of public sector organizations, often referred to as "new public management" (Barzelay, 2001; Hood, 1995). This evolution initially took root in developed countries but gradually found application in some developing economies during the 1990s.

Management control in the public sector is defined as a process aimed at monitoring and managing government activities and resources, with the goal of ensuring effective implementation of public policies, optimizing resources, and reducing risks for citizens.

New public management, in conjunction with good governance, emerges as an essential framework for enhancing the efficiency and quality of public services. It emphasizes principles

such as accountability, collaboration, and a commitment to service quality to meet the needs and expectations of citizens.

Good governance, on the other hand, is considered fundamental to strengthening citizens' trust in public institutions. It involves a culture of integrity, transparency, accountability, as well as rigorous implementation of control and monitoring processes to ensure the effectiveness and quality of public services.

The literature review will revolve around the relationship between good governance and management control, then delve into the theoretical framework of new public management and good governance, particularly in the context of public administrations, with the aim of modernizing the public sector.

### **1.1 - Conceptual Framework and Literature Review of Management Control and Good Governance Notions in the Public Sector**

Management control is an essential component of effective management in public and private organizations globally. It encompasses the organization, rules, and procedures designed to ensure the achievement of expected program results, the alignment of resources with stated objectives, protection against waste, fraud, and mismanagement, as well as informed decision-making through the timely collection, archiving, communication, and use of reliable information. Management control is crucial for ensuring transparent and efficient management of activities, regardless of the industry or size of the organization concerned.

#### **1.1.1 - Key Concepts of Management Control**

This article provides a historical overview of the evolution of management control, exploring its various functions, missions, and objectives, while examining its positioning within the organization in relation to other forms of control and functions. Control is analyzed as adherence to a standard, involving sanctions or rewards in a dynamic process integrated into management. Management control, as a defined process, allows managers to make informed decisions, providing a supervisory approach to stakeholders within the structure. Equipped with calculation, analysis, and decision support tools, it serves as a guide for products, activities, and organizational processes in alignment with set objectives. As a management tool, it facilitates reflection, decision-making, and actions of managers at different hierarchical levels.

- **Historical Overview of the Evolution of Management Control**

The historical overview of the evolution of management control dates back to the advent of writing in Mesopotamia around 3300 BCE, marking the beginning of land and herd management. This necessity led to the development of accounting to control economic relationships, thus establishing the first written representation of numbers. The history of costs dates back to the 15th century, with notable developments during the industrial revolution, transitioning from the putting-out system to the factory system.

In the 19th century, industrial accounting emerged, followed by operational analytical accounting around 1915 with F. Taylor's Scientific Management. Currently, the term "management accounting" encompasses all approaches that enable managers to have a good understanding of costs within their organization. Management control, linked to the industrialization phase of the early 20th century, emerges with the growth of production units. The initial forms of management control evolve to address the challenges of task delegation and results control.

After cost analysis, companies introduce budgetary forecasts and actual budgets to control achievements and measure variances, often associating management control with budgetary control. In a context of growth, management control becomes essential to help managers make informed decisions, supervise structure actors, and address challenges related to product and service development.

- **Missions and Functions of Management Control**

Production managers, considered key strategic players, are at the heart of management control, a perspective similar to that of large industrial enterprises of the early 20th century that saw it as the specific domain of production. The goals of productivity and quantitative yield guide production choices such as mass production, less diversified products, division of labor, and centralization of responsibilities.

Initially focused on production management in a Taylorist context, management control evolves into a quantitative problem-solving approach. The early functions of management control were limited to production management, with a focus on productivity and streamlining. Production managers needed operational tracking tools for short-term use, involving action control, deviation detection from objectives, and the use of cost accounting to guide future actions.

Over time, management control extends to other functions such as finance, human resources, and marketing to serve the operational monitoring of all company activities. Currently, in a

context of sociological evolution, binding accounting standards, and various pressures, management control positions itself as a crucial tool to improve the overall governance of the organization, according to C. ALAZARD and S. SEPARI (2004). Current missions of management control include not only cost control and results control but also the continuous improvement of processes to support change and evolve tools and information systems.

Current trends, according to the authors, include the shift from traditional management control focused on cost control to a focus on continuous improvement of processes. Contemporary management control is perceived as a continuous information and control system, aiming to support decision-making throughout the strategic and operational processes in real time.

- **Definitions of Management Control**

Control, defined as the ability to master and direct a situation in line with defined objectives, involves measuring results against set objectives. R. ANTHONY, ANTHONY, and DEARDEN, M. GERVAIS, A. BURLAUD, JL ARDOUIN, M. Michel, J. SCHMIDT, and H. BOUQUIN contribute to the evolution of the concept of control by defining it as a process ensuring the effectiveness and efficiency of resources to achieve organizational objectives. According to Philippe LORINO, management control promotes organizational learning dynamics.

The French Interministerial Delegation for Republic Reform in 2001 describes it as a control system aimed at improving the relationship between committed resources and activity or results, taking into account a prior strategic approach. The French accounting plan of 1982 defines it as all provisions to provide periodic data to managers, allowing comparison with past or forecast data to trigger corrective measures.

Environmental changes have led companies to give management control advisory and steering dimensions. Currently, beyond cost identification, management control guides actors to organize, steer, and improve performance. C. ALAZARD and S. SEPARI describe it as a process integrating calculation, analysis, and decision support tools, allowing the steering of activities according to objectives, facilitating organizational management, and supporting the thinking, decisions, and actions of managers at all hierarchical levels.

- **The Notion of Management Control in the Context of the Public Sector**

Management control has evolved over time and has become a modernization lever in the public context. R. N. Anthony (1965) was the first to define it as the process by which managers ensure that resources are used efficiently and effectively to achieve organizational goals. This

definition was later modified to include the influence of managers on the implementation of organizational strategies (Anthony, 1988).

In the public context, management control has been gradually introduced. BURLAUD and MALO (1988) describe it as a means to guide personnel behavior to ensure better efficiency and safety of management acts. GIBERT (1995) emphasizes that consultants have been widely sought to implement a management control system in the public sector, but tools are often poorly integrated.

The integration of management control into the public sector has raised questions about its feasibility (LULIN, 2001). The complexity of public organizations has made it challenging to implement management control systems, and the need for adaptation to the context is emphasized by CHATELAIN-PONROY (2008).

The specificities of management control in the public sector have been addressed by several researchers. BOUQUIN (2010) describes it as an organizational control aiming to better define and understand general objectives, with decision-making and delegation support missions. CHATELAIN-PONROY (2010) warns against the simple transplantation of private sector tools, emphasizing the need to consider visible and hidden dimensions.

The issues encountered in the introduction of management control in the public sector are highlighted by several authors. Improving the efficiency of public services is an objective, but resistance to change and the specificities of the public sector, such as submission to politics, have been identified (GRANDJEAN and CHARPENTIER, 1998).

### **1.1.2 - Key Concepts of Good Governance**

The changes in the fields of public management, local policy, knowledge economy, local governance, and change management result from economic globalization, leading to competition among public and private enterprises, civil society, and local authorities. New information technologies have played a crucial role in eliminating boundaries between these actors. The pursuit of good governance by local authorities relies on modern management tools such as management control.

#### **• Governance: Historical Approach and Attempt at Definition**

The historical evolution of the governance concept demonstrates its connection with the territory, relying on it in the Middle Ages, losing this connection in the 1930s before regaining it with the emergence of urban and environmental governance in the 1980s-1990s. The term



"governance" has etymological origins related to "government." In France, in the 12th and 13th centuries, it was used as an equivalent of "government." The Enlightenment reused it in the 18th century to illustrate the association of enlightened government. American economists in the 1930s, especially Coase (1937), developed the theory of the firm and "corporate governance." The concept was imported into English political science in 1979, and in the 1980s, it emerged in international relations.

Governance, initially linked to the business, has entered the public sphere, becoming omnipresent in the vocabulary of international organizations. It has been defined and studied in various fields such as employment, monetary policies, businesses, local, global, and European regional governance, urban governance, and e-governance. The diversity of interpretations and uses of the term reflects its appropriation by different schools of thought.

International financial institutions, faced with the failures of neoliberal programs, introduced the term governance into their structural adjustment programs, advocating institutional reforms to improve the effectiveness of economic policies.

The foundations of the adoption of local governance are based on the accumulation of experience in municipal management and the broadening of the responsibilities of the municipal council. The new roles of the State include the role of a social change agent, a regulatory agent, and a federating agent, thus justifying the use of local governance. Structural reforms, especially in digitization, management, transparency, and ethics, aim to modernize public administration.

#### **• Accumulation of Experience in Managing Municipal Affairs**

The study of the evolution of the decentralization process from 1960 to the present focuses on two major phases:

From 1976 to 2002, the reform of the municipal charter in 1976 marked a transition from a command logic to an economic concern. Municipal management, influenced by the second municipal charter, oscillated between administrative and economic aspects. Under the macroeconomic constraints of structural adjustment programs in the 1980s, the economic role of local authorities evolved, with a new distribution of responsibilities between the State and local authorities, particularly emphasized in the periphery.

From 2002 to the present, the municipal charter introduces a new style in the conduct of local affairs, pursuing two major objectives. On the one hand, political objectives aimed at strengthening local democracy, improving citizen representation and participation, and consecrating the autonomy of local responsibility. On the other hand, economic objectives

seeking to promote the role of municipal institutions in developing territorial marketing. This involves appropriate spatial planning, strengthening the capacity for intermediation and intervention in social sectors to combat geographical fractures and economic and social disparities at the national level.

• **Expansion of Economic, Social, and Cultural Responsibilities of the Municipal Council**

According to the presenters of the laws' presentation note, the success of any reform is closely linked to the quality of governance, emphasizing the importance of ensuring access to local responsibilities for a quality elite. The municipal charter fits into this logic by aiming for better local governance, improving the efficiency of municipal administration, and strengthening tools for cooperation and partnership.

As part of the third wave of reforms since 2011, marked by financial constraints and growing population needs, several countries have undertaken structural reforms focused on consolidating good governance, developing human capital, and strengthening mechanisms for social and spatial solidarity. These reforms encompass principles of good governance, particularly in public finances, with a focus on accountability, control, and evaluation of public policies.

The transformative reform of public administration aims for a multidimensional structural transformation around four axes: organizational, managerial, digital, and ethical. It relies on constitutional provisions, general guidelines, information and communication technologies (ICT), the concept of the citizen-user, and transparency. Progress has been made in some projects, notably the digitization of ministerial services, but challenges persist, especially in human resource management. Political commitment and the participation of civil servants are considered essential for the success of this public administration reform process, which is still in the initial stage of implementing its projects. Studies on the challenges related to the modernization of management systems within public administrations are deemed necessary to achieve the goals of upgrading the administrative apparatus.

## 1.2 - Theoretical Framework of NPM and Good Governance

The global wave of public sector reforms, known as "New Public Management" (NPM), has become a recognized global phenomenon. The proponents of this concept include Barzelay (2001) and Hood (1995). Initially observed in developed countries, especially in the Anglo-

Saxon world, NPM has seen variations of its techniques and practices applied in some developing economies during the 1990s.

NPM, originally from the private sector, is now perceived as a global phenomenon. NPM reforms primarily target traditional public administration and involve various forms of decentralization of management within public services. They also emphasize increased use of markets and competition in the delivery of public services, notably through outsourcing and other market mechanisms. At the same time, specific attention is given to the promotion of good governance.

The success of public sector reforms in NPM pioneer countries has inspired other governments worldwide to explore new standards and roles by implementing innovative management structures. Developing countries have also begun to apply the NPM model and experiences, seeking to modernize and enhance the efficiency of their public administrations. The work of Denhardt and Denhardt (2000) highlights the emergence of new management structures in this context.

#### **• NPM as a Replacement for Weberian Bureaucracy: An International Phenomenon**

This chapter explores the concept of New Public Management (NPM), its origins, foundations, as well as the criticisms directed towards it. Cited authors include Savoie (1994, 2008), Hoggett (1991), Hood (1991, 1995), Osborne and Gaebler (1992), Pollitt (1990, 2003), Dunleavy et al. (2006), Denhardt and Denhardt (2000), Eagle (2005), Kaboolian (1998), Sarker (2006), Gualmini (2008), Samaratunge et al. (2008).

The tension between NPM and good governance, especially good public administration, is highlighted by Savoie (1994), and this concern persists. The dynamics of the last three decades have presented a major challenge to traditional structures and practices of the civil service, as well as reforms introduced by the NPM movement.

NPM, originating from the private sector, is perceived as a global model. It aims to enhance efficiency and economy in managing public resources, focusing on management, the separation between policy development and service delivery, and the adoption of private sector practices. The origins of NPM trace back to earlier administrative reforms aiming to improve the quality of public services and make them more customer and consumer-oriented.

Works by Hood (1991, 1995), Dunleavy et al. (2006), and Osborne and Gaebler (1992) emphasize the importance of adopting private sector practices, focusing on efficiency, individual accountability, the separation of policy and service delivery, and customer

orientation. Authors like Pollitt (1990), Denhardt and Denhardt (2000), and Hood (1998) explain that NPM aims to achieve savings, improve the quality of public services, and increase the efficiency of government operations.

The implementation of NPM has varied across countries, but the model has become a dominant paradigm in the field of public management. Key elements of NPM include consensus on reform measures, a coherent policy paradigm, implementation differences linked to political leadership, and gradual consolidation as a dominant policy model.

NPM is based on principles such as a focus on efficiency, a shift towards outcomes rather than procedures, decentralized structures, motivation based on financial incentives, the adoption of managerialism, greater autonomy for agency heads, market mechanisms, customer orientation, accrual accounting systems, and a reduction in the influence of professional groups.

#### **• Towards an Hybridization of the Operation Mode of Public Administrations**

This section examines the limits of the private enterprise model adopted by New Public Management (NPM) and explores hybridization as a solution to the challenges of public administrations. Cited authors include Pollitt and Bouckaert (2011), Groot and Budding (2008), Dunleavy et al. (2006), Gualmini (2008), and Reed (2002).

Despite initial optimism, NPM faces critiques. Pollitt and Bouckaert (2011) and Groot and Budding (2008) highlight contradictions and incompatibilities with the reality of the public sector. These critiques address aspects such as political control, flexibility, savings, government accountability, staff motivation, reduced internal control, and other dilemmas.

Some researchers, such as Groot and Budding (2008) and Dunleavy et al. (2006), question the ongoing utility of NPM. They suggest that the reform wave is stalled or reversed in some key countries, while others argue that NPM is "dead." Critics also emphasize that a focus on outcomes can divert attention from the actual impact of government activities on society.

A perspective of convergence and divergence persists. Gualmini (2008) argues that NPM represents a global trend, but divergences remain. Critics, like Reed (2002), highlight a gap between public expectations and actual results, questioning NPM's ability to bridge this divide.

#### **• Structural and Cultural Change in the Management Mode of Public Administrations**

The development of management in public administrations has led to structural and cultural changes, fitting within the framework of post-bureaucracy and the adoption of New Public Management (NPM) principles.

**Structural Changes in Public Administration:** Before addressing structural changes related to post-bureaucracy, it is essential to understand the nature of bureaucracy, especially according to Weber's theory, considered fundamental (Hughes et al., 2017; Pollitt, 2003). Weber characterizes public administration by fixed task specifications, hierarchy, the predominance of written documents, expert training, full-time employment, rule-based management, selection through competition, etc. However, bureaucracy has been criticized for its inefficiency and dysfunctionality (Adler and Borys, 1996; De Araújo and Branco, 2009). These critiques have led to the emergence of NPM, challenging traditional bureaucracy.

The principles of Weber's idealistic bureaucracy, aiming for certainty, impersonality, and efficiency, are associated with formalization and centralization. However, these characteristics can lead to negative employee attitudes, especially in the case of conflict between administrative discipline and knowledge-based control (Adler and Borys, 1996).

Critiques of bureaucracy highlight its dysfunctions and inflexibility in changing environments. In this context, entrepreneurial governance is presented as a necessary new paradigm for the public sector (Du Gay, 2000). Thus, the shift towards post-bureaucracy aims to integrate new concepts like knowledge-sharing and strategic management to enhance governance (Hughes et al., 2017; Pollitt, 2009b; Walsh, 1995).

Post-bureaucratic organizations feature characteristics such as flattened hierarchies, emphasis on consensus, knowledge-based influence, high internal needs, focus on organizational mission, strategic information, flexibility, restructuring of decision-making processes, a network of functional relationships, open peer review processes, a new form of labor market, adoption of public governance standards, etc. However, specific forms of post-bureaucratic organizations can vary (Bolin and Härenstam, 2008).

Procedural bureaucracy, based on law and rules, is contrasted with the business bureaucracy of NPM, focusing on management, plans, goals, and target groups (Considine and Lewis, 2003). The degree of abandonment of bureaucracy varies between organizations and countries. While many countries have attempted to move towards a new organizational form, bureaucracy remains prevalent (OECD, 1997; Pollitt, 2009b).

**Changes in the Culture of Public Administration:** The shift towards post-bureaucracy often involves cultural adjustments. Administrative culture, as a contingent factor, is crucial for

introducing NPM into the public sector. Cultural change is considered a management objective, influencing adaptation to change (Rhodes et al., 2012).

Classical bureaucratic culture is described as authoritarian, with a high degree of control, limited communication, top-down management, a quest for stability, and reluctance to innovation (Claver et al., 1999). Cultural change is essential to promote good governance, but it may encounter resistance.

Organizational culture, defined as a set of shared meanings, can be influenced by national culture. Cultural differences between countries, such as those identified by Hofstede, affect the feasibility of NPM outside its country of origin. Heritage culture can be a barrier to NPM, and despite introduced changes, some elements of traditional bureaucratic culture may persist (Fatile, 2014; Koike, 2013).

The debate on the definition and nature of NPM persists, but it has clearly elevated good governance to the status of a key element in public sector management processes (Dunleavy and Hood, 1994; Pollitt and Bouckaert, 2011; Talbot, 2008).

## **2 - Management Science Article Translation**

### **2.1 - Emergence of Management Control in Local Authorities**

The development of management control within local authorities stems from socio-economic and institutional changes, as well as the commitment of elected officials and local civil servants. This evolution aligns with the general trend towards performance in the public sector, initiated by the central administration and embodied by the Organic Law on Budget Laws (LOLF). Contextual factors, such as the economic situation and organizational structure, are fundamental to understanding the emergence of management control in local authorities.

- **Dissemination of Management Control in Local Authorities**

The development of management control in local authorities is driven by socio-economic factors such as inflation rates, unemployment, and the increasing cost of oil. Two types of factors, economic and institutional, are identified. Territorial representatives seek to optimize expenditures by adopting management tools inspired by private sector practices in response to the rise in operating expenses (Mons, Pons, 2009). Decentralization has also entrusted local authorities with the responsibility for controlling their associated entities (Mons, Pons, 2009). Increased pressures on spending, resulting from responsibilities transferred by the State,

reinforce the demand for detailed information on costs and the quality of services (Carassus, 2003).

Local authorities adopt private sector management practices to meet growing citizen expectations, but autonomy is limited by the legal control power of supervisory authorities (Guenoun, 2009). The traditional bureaucratic structure of local authorities, with centralized and functional management, lacks flexibility in a globalized environment (Amar, Berthier, 2007). Ineffectiveness in human resources management is linked to a lack of control over work performed and an insufficient culture of evaluation (Carassus, 2003; Dejean, Bourassain, Mortreux, 1998). Managerial shortcomings leading to management control include the absence of cost tracking and evaluation tools, "gray areas" between representatives and administrations, the lack of tools to measure public policy, and the inadequacy of accounting nomenclature to account for management (Bargain, 2011; Zampiccioli, 2011).

The hierarchical duality between the political and administrative spheres generates power conflicts, putting strain on the relationship between administration and the executive (Zampiccioli, 2011). Viewing management control as a tool for legitimizing public action underscores the need for instrumentation to report to third parties (Zampiccioli, 2011).

## **2.2 - Management Control in Local Authorities**

The implementation of a management control system in local authorities aims to be accountable for the quality of their management, supported by monitoring their good governance to improve all dimensions of their organization (Governance Guide, 2014). The Law introduces innovations, notably the possibility of effectively evaluating public policies retrospectively, facilitating effective evaluation through the production of annual governance reports (Governance Guide, 2014).

Management control, defined as a steering mechanism, helps optimize the relationship between resources and results, promoting the management and improvement of the governance of public organizations (Carassus, 2003). The modernization of public management requires the implementation of management control in local authorities, with updates to information systems and a reorganization of public services (Carassus, 2003).

Improving good governance in public services relies on regularity control and management control, evaluating programs at various stages of implementation (Governance Guide, 2014). The approach to governance in local authorities, new and voluntary, aims to account for the impacts of their activities for stakeholders, strengthening transparency, the efficiency of public



spending, and the accountability of managers (Governance Guide, 2014). Governance in the public sector, focused on the efficiency of public spending, involves introducing new concepts and focusing on predefined results (Governance Guide, 2014). The governance approach, defined by six steps, must be coordinated with the budgetary procedure, using budgetary planning to fulfill its mission (Governance Guide, 2014).

New management tools such as management control and governance auditing are necessary to optimize spending and improve the quality of services provided by local authorities (Governance Guide, 2014). The governance approach is not limited to a simple measurement but aims to consider all its dimensions, requiring the establishment of a management control system adapted to the public sector (Governance Guide, 2014).

### **2.3 - Cost Management and the Concept of Control in the Eyes of Public Administration**

The integration of New Public Management principles in the public sector has driven a new dynamic in the adoption of performance measurement methods and management control. These methods have contributed to the modernization of public organizations by encouraging a culture of evaluating public policies and governance. Management control, initially a simple strategic monitoring and cost control tool, has evolved into an essential instrument for organizational governance (Bouquin, 2008).

The evolution of management control over the decades is attributed to the increasing complexity of the organizational environment, which has become politically, economically, and socially uncertain (Bouquin, 2011). Faced with these changes, management control extends beyond simple management accounting, encompassing various types of controls used by the organization (Drury, 2013).

Focusing on the transition from classical management control to modern control, the paradigmatic transformations respond to an increasingly dynamic environment. The traditional approach considers management control as a mechanistic transmission belt of strategy, while the modern approach makes it a crucial tool for governance (Bouquin & Fiol, 2007).

Regarding classical management control tools, examples from General Motors are cited, highlighting financial methods such as cash pooling, advanced budget management, standard cost, return on investment (ROI), historical reporting, and budgetary control. These tools aim to improve governance by providing standardized data to assess performance (Renard, Nussbaumer, & Oriot, 2018).



However, traditional models of management control present limitations, criticized for their heaviness and rigid vision. They also neglect indirect costs related to technology and changes in the external environment of organizations. Thus, it is emphasized that it is important to rethink the management control model on more modern bases to meet new organizational needs (Belakouri, 2013).

Management control, moving from a simple monitoring process to a performance steering system to promote good governance, undergoes a major transformation (Godener & Fornerino, 2005). This evolution, characterized by a shift from a mechanistic approach to a management-focused orientation, challenges the traditional separation between strategy, management control, and operations (Bouquin, 2008; Otley, 1994).

The new model of management control adopts a cross-functional approach focused on creating value, abandoning the previous vertical composition (Porter, 2003). Modern management control plays a crucial role in formulating strategy, acting as a link between strategy and operations. To accomplish this mission, it integrates new management tools (Bouquin, 2008). Modern management control tools and methods include Activity-Based Costing (ABC) and its variation, "TD ABC," as well as Activity-Based Management (ABM). ABC aims to establish a correlation between internal flows and product costs, with the goal of tracing interdependencies between activities (Argyris & Kaplan, 1994). "TD ABC" simplifies the ABC process by eliminating certain phases, making it more accessible while retaining its power (Kaplan & Anderson, 2007). ABM, inspired by Porter's value chain, focuses on value-creating processes and identifies parameters to reduce costs (Cauvin & Neunreuther, 2009).

The dashboard, an action instrument with financial and non-financial indicators, is also an essential tool of modern management control. It must be balanced to ensure better organization-wide transversality and include indicators related to quality, social measures, customer satisfaction, and innovation (Bouquin, 2008; Kaplan & Norton, 1996).

The role of the management controller evolves in this new context. Unlike the traditional controller focused on surveillance, the modern management controller engages in advisory and decision-support activities, becoming a "business partner" or "internal business consultant" (Nielsen & Sorensen, 2004). Expected roles of a management controller include communication, educational, operational, technical, and human aspects (Godener & Fornerino, 2005).

Non-profit organizations, subject to legislative and economic developments, see the need to develop management control systems. However, the direct transposition of tools and methods

developed in other contexts is often ineffective (Sponem & Chatelain-Ponroy, 2010). Traditional control techniques are limited in the context of non-profit organizations, characterized by ambiguous and non-quantifiable goals and the coexistence of three types of rationalities (Chatelain-Ponroy, 2008). These organizations require advanced control systems, integrating qualitative elements and involving consultation with different stakeholders (Hofstede, 1981).

Within Departmental Councils, the management controller faces dual hierarchical and functional attachment. Two main combinations of attachments are possible: either to the central management control direction or to the head of the operational unit (Lambert, 2010).

At the level of local authorities, unlike state administrations subject to the Organic Law on Budget Laws (LOLF), no legal obligation compels the implementation of management control. Its adoption within local authorities is not motivated by profitability and survival imperatives, but rather by the need to embrace steering practices, strategic management, and rigorous resource management. The local context, characterized by stagnant or decreasing resources and growing social demands, imposes precise trade-offs and a focus on specific priorities. Local authorities must also ensure the quality of their decisions and be accountable for this quality to their citizens, voters, and taxpayers (Carlier et Ruprich-Robert, 2005).

## **2.4 - Public Management Control: Applicability and Contextual Factors**

The adherence to the doctrine of New Public Management has led public organizations to decentralize decision-making, empower officials, and measure results, thereby blurring the boundaries between the public and private sectors (Bartoli & Blatrix, 2015). This modernization revolves around the integration of private sector management tools, notably management control, playing a decisive role in the organizational change process (Perray-Redslob & Malaurent, 2015).

The instrumentalization of management in public organizations is crucial for reform, introducing the concept of governance (Lapsley, 2009). In the context of the state, management control becomes a means of legitimizing its actions externally, a necessity that permeates all levels of public organizations. In the public sector, management control acts as a means of self-control for operational personnel, a decision-making tool for managers, and an indicator of governance (Fort, 2018).

- **Applicability of Private Management Tools to the Public Sector:**

The transposition of private sector management control tools to the public sector requires adaptation to the specific characteristics of public organizations. Two approaches are considered: the first, technicist, views the tools as neutral and rational, attributing difficulties to issues of adherence and training. The second, sociotechnical, acknowledges the mutual impact of material and human factors, emphasizing the need for a richer logic that considers public specificities. Thus, management control incorporates a qualitative component, measuring governance beyond financial profitability.

- **Contextual Factors Encouraging the Emergence of Management Control in Local Authorities:**

In a challenging economic context, local authorities must address financial challenges. Contingency theory emphasizes the relationship between organizational characteristics and control systems. Size, ownership structure, and the sector of activity influence control practices. Territorial management control adapts to a complex environment using tools such as activity dashboards. It can be used diagnostically or interactively, and different organizational control approaches, such as results-based control, bureaucracy, and clan control, are identified.

- **Prerequisites for Public Management Control:**

The integration of management control into the public sector requires a deep understanding of organizational strategy. Internal tensions and the difficulty of defining objectives in the public sector complicate this process. The use of new information technologies is supposed to contribute to better governance, but public management control is often more a response to external stakeholder pressures than an internal management necessity. Neo-institutional theory explains the similar adoption of management tools by public organizations, distinguishing coercive, normative, and mimetic isomorphism. The integration of management control aims to enhance public performance through a progressive approach centered on improving governance.

### **3 - The Role of the Territorial Management Controller and Good Governance**

The objective is to analyze the role of the management controller within local authorities, highlighting the territorial environment. According to Evah-Manga (2012), the territorial environment encompasses geographical dimensions, resources, and specific techniques. Maurel

(2007) emphasizes that changes in accounting nomenclature, the diffusion of management informatics, and a shift in values contribute to the legitimacy of the management controller.

We adopt a sociological and managerial approach to define the role, drawing inspiration from Coenen-Huther's (2005) "actor game" concept. The genealogy of the role concept, attributed to Linton and Nadel, dates back to antiquity and develops in the 19th century with James. Linton (1934) considers the role essential to status, while the Chicago school, notably Neiman and Hughes (1951), contributes to the emergence of the term "social role" in the United States in the 1930s.

The concept of Merton's (1949) "role sets" and Berger's (1963) interactionist approach emphasize the link between roles and personality development. Mintzberg (1984) defines roles as organized sets of behaviors identified with a function. Linton (1945) proposes an initial definition of the role as the set of cultural patterns associated with a given status.

Role conflicts, defined by Kahn and Katz (1966), are explored, including intra-sender, inter-sender, inter-role, and person-role conflicts. Conflicts arise from the actor's group of membership according to Rocheblave-Spenlé (1969). Individual factors, satisfaction, organizational involvement, and motivation are also related to conflicts.

Djabi and Perrot (2014) show, in a study on a railway company, that roles are subject to conflicts and ambivalences, highlighting the ambiguity of roles, defined by Wolfenberger and Thomas (1983, cited in Fougeyrollas, Roy, 1996)). This ambiguity concerns tasks and the socio-dimension, involving evaluation criteria and repercussions on performance.

The role of the territorial management controller is approached from a managerial perspective, using the role concept from sociology. Durand (2008) relies on the agency theory developed by Jensen and Meckling (1976) to describe the role of the management controller. Two distinct approaches are combined: the contractualist approach, positioning the management controller as a monitor of performance indicators, and the conventionalist approach, considering the management controller as a crucial informant and advisor for decision-making (Godener, Fornerino, Deglaine, 2002).

The tasks of the territorial management controller are explored, highlighting elements such as conviction, group work, listening, and interpersonal skills, according to a study conducted by Deglaine, Godener, and Fornerino (2003). The internal culture of the organization influences the role of the management controller, who has the ability to determine the nature and form of the information to be used (Bollecker, 2009). Lambert (2005) provides an in-depth analysis of the role through three dimensions: tasks, relationships, and image.

The relational role of the territorial management controller involves technical and interpersonal skills. The relational dimension is emphasized by Bollecker (2000), and the management controller is often in a delicate position within the "knowledge-power" dynamic. They can play a role as an instigator, a preparer for the future, and a trainer (Godener, Fornerino, Deglaine, 2002). The relationship between management controllers and managers can be complex, oscillating between constraint and opportunity (Durand, 2008).

The image of the territorial management controller plays a crucial role in the perception of their function. In-depth knowledge of the field influences trust in the management controller (Desiré-Lucinani et al., 2013). The concept of the "Business Partner" is introduced, emphasizing the role of assisting operational agents in evaluating their performances (Lambert, Morales, 2009). The image of the management controller can be impacted by factors such as their belonging to a "family" of controllers and the perception of their function as undervalued (Lambert, Pezet, 2006; Lambert, Morales, 2009).

According to Carlier and Ruprich-Robert (2002), the role of the territorial management controller has the primary mission of providing explanations, solutions, and corrections to managers, thus actively contributing to decision-making. This freedom of action can have adverse consequences, as by participating in the analysis and correction of actions, the controller may inadvertently restrict certain activities. The role of the management controller, according to the National Center for Territorial Public Service, encompasses various responsibilities such as identifying and analyzing the missions, activities, and services of the administration, contributing to internal steering and external control, and evaluating existing procedures.

Dashboards, defined as a set of indicators organized to measure and control performance, play a crucial role in territorial management. Territorial management controllers develop these dashboards, integrating indicators of activity, costs, quality, and service delivery results. However, unlike businesses, there are no standardized models for local authorities, and indicators must be adapted to the specific needs of each organization.

The relevance of indicators is emphasized, with a need to adapt measurement instruments to specifically target elements to be "under control." Dashboards also serve as tools for expertise, animation, and decision support, contributing to evaluating good governance.

The management controller plays a role as a liaison agent, building external links with other structures and internal links with members of the management. They are an active observer, scrutinizing the environment for information and facilitating management dialogue by

translating numbers into words and meaning. The more extensive the management dialogue, the more the management controller consolidates their credibility as an expert, becoming an indispensable actor in the management process.

## **Conclusion**

This article examines the evolution of managerial practices within public organizations, highlighting the correlation between management control, New Public Management (NPM), and good governance. These elements are interdependent to ensure the effectiveness and transparency of public administration. The research explores the relationships between management control, NPM, and the good governance of public services, emphasizing their role in promoting a culture of integrity, transparency, and accountability, essential for regaining citizens' trust amid the legitimacy crisis of public services.

NPM, introduced to modernize public organizations, comes with the adoption of management control as a strategic monitoring tool and interface between strategic and operational aspects. Adapting management control to the public sector includes integrating new parameters to align with this specific environment. The article underscores that the emergence of management control in local authorities is often linked to the promotion of good governance.

Management control provides accurate information on costs and performance indicators, helping public organizations understand their cost structure and optimize opportunities. It also contributes to expense monitoring, reducing unnecessary spending, and more efficiently utilizing resources. Implementing a management control system can promote the achievement of good governance standards in terms of transparency, accountability, and efficiency.

The influence of the dominant culture within public organizations is emphasized, playing a crucial role in determining management models and tools to adopt. The study particularly focuses on the specific role of the management controller within the local community, while recognizing the importance of considering the territorial environment in which they operate, including geographical aspects, resources, and available methods. The impact of the territorial management controller is explored in depth, highlighting its distinctive characteristics and influence in this specific environment.

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