

The contribution and impact of management control on the performance of public hospitals in Morocco: moving beyond the "New Public Management"

La contribution et l'impact du contrôle de gestion sur la performance des hôpitaux publics au Maroc : au-delà du "New Public Management"

CHERKAOUI DEKKAKI Achraf

Laboratory of Research in Management Sciences of Organizations

National School of Business and Management of Kenitra, Morocco

Ibn Tofail University of Kenitra, Morocco

cherkaoui.dekkaki.achraf@gmail.com

ELHAMMA Azzouz

Laboratory of Research in Management Sciences of Organizations

National School of Business and Management of Kenitra, Morocco

Ibn Tofail University of Kenitra, Morocco

elhamma_azzouz@yahoo.fr

Date de soumission : 08/03/2024

Date d'acceptation : 14/05/2024

Pour citer cet article :

CHERKAOUI DEKKAKI. A. & ELHAMMA. A. (2024) «The contribution and impact of management control on the performance of public hospitals in Morocco: moving beyond the "New Public Management"», Revue Internationale du chercheur «Volume 5 : Numéro 2» pp : 570-591

Abstract

The various crises over the past decades have prompted the State to rationalize its budget management and establish governance instruments to instill a sense of responsibility among organizations and their stakeholders, often associated with the movement called "New Public Management" (NPM). In Morocco, the public sector reform through NPM has impacted all areas, especially healthcare. However, hospital structures have yet to experience significant evolution to meet the population's changing needs in terms of care provided despite constraints related to human, financial, and logistical resources. This situation raises questions about the actual benefits of NPM (and its implementation) in organizing the public hospital sector. This article proposes a framework for analyzing the principles and tools of NPM, with particular emphasis on "Management Control," to expose its development in the public sector, specifically within public hospitals. It also examines the role of management control in improving hospital performance in the face of various inquiries regarding the contributions made by NPM to the Moroccan public sector.

Keywords: New Public Management ; Performance ; Management control ; Public sector ; Hospital.

Résumé :

Les diverses crises survenues au cours des dernières décennies ont incité l'État à rationaliser sa gestion budgétaire et à instaurer des instruments de gouvernance afin d'insuffler un sens de responsabilité chez les organisations et leurs acteurs, souvent associés au mouvement appelé « New Public Management ». Au Maroc, la réforme du secteur public à travers le NPM a impacté tous les domaines, en particulier celui de la santé. Cependant, les structures hospitalières n'ont pas connu une évolution significative pour répondre aux besoins changeants de la population en termes de soins fournis malgré les contraintes liées aux ressources humaines, financières et logistiques. Cette situation soulève des questions sur les véritables avantages du NPM et sur sa mise en œuvre dans l'organisation du secteur hospitalier public. Cet article propose un cadre d'analyse des principes et des outils du NPM, mettant notamment l'accent sur le "Contrôle de gestion", afin d'exposer son développement dans le secteur public, plus spécifiquement au sein des hôpitaux publics. Il examine également le rôle joué par le contrôle de gestion dans l'amélioration de la performance des hôpitaux face aux divers questionnements concernant les contributions apportées par le NPM au secteur public marocain.

Mots clés : Nouveau Management public ; Performance ; Contrôle de gestion ; Secteur public ; Hôpital.

Introduction

The issue of public management performance has become a significant priority for both developed and developing countries. In this context, the latter have embarked on a significant process to reform the public sector, notably by establishing a fluid and academic management control system within public organizations. The "New Public Management" (NPM) has formulated a governance model for the public sector, ensuring the proper use of public funds and providing quality services to the population and citizens. The core idea of this governance model is to import tools and management practices from the private sector, primarily "Management Control," to enable the public sector to overcome performance deficiencies and shortcomings (El kezazy & al., 2024).

NPM began as a managerial doctrine led by British and American reforms, which was subsequently adopted by other countries, including Morocco. The reforms undertaken in recent years, armed with NPM tools, aim to profoundly change the management of the public sector in Morocco within a framework that promotes transparency and good governance of public organizations. It signifies a shift in the culture of managers and officials, stipulating the establishment of a performance management model based on an efficient management control system adapted to the context of the public sector, intertwining two dimensions: Financial (Performance) / Human (Public service dedicated to citizens).

However, in recent years, NPM has been questioned regarding the management tools it has introduced, notably "Management Control," within the framework of an effective governance model for the public sector. Management control in the public administration is a managerial tool that originated in the private sector and was introduced to the public sector within the NPM managerial movement (El kezazy & Hilmi, 2024). As the public sector evolves, public entities must adapt to meet the demands of modern, effective management. In this context, the integration of management control within these entities is proven to be a critical instrument in addressing the major difficulties they face (Ngouloubi, 2024). From a disciplinary perspective concerning public hospitals in Morocco, this contribution addresses several questions regarding the constraints and threats of the former NPM in managing public hospitals in Morocco. Is it an effective model for better-managing establishments within the public health sector, or is it a theoretical model applied without tangible results? In the current context, has the "New Public Management" indeed given

way to new alternatives? Or is it a change in conception and an adaptation of management control to the requirements of public hospitals, which are now endowed with a mission of profitability and performance management in addition to their medical and social missions?

In light of the far-reaching changes launched under the auspices of New Public Management, our research focuses on the contribution and influence of management control on the performance of public hospitals in Morocco. We intend to conduct an extensive literature analysis to examine the contributions and impacts of managerial control on the many dimensions of hospital performance, taking into consideration the Moroccan environment.

To thoroughly understand the issues raised, it is necessary to adopt a three-stage approach. The first stage will define NPM, tracing its origins and highlighting its objectives, which include the introduction of management control. The second stage will look at the adoption of NPM objectives in the Moroccan hospital sector. Finally, the third stage will propose a review of the literature on the contribution of management control to the performance of public hospitals, emphasizing the need for its effective implementation.

1. "NEW PUBLIC MANAGEMENT": Literature Review

1.1. Origin and development of the NPM movement in the public sector

According to Amar and Berthier (2007), the NPM emerged (c. 1980) in the wake of various unsatisfactory attempts at modernizing public structures, such as the "Planning Programming Budgeting System" (PPBS) in the United States or the "Rationalisation des Choix Budgétaires" (RCB) in France.¹ The reasons behind the unsuccessfulness of these attempts included (but were not limited to) insufficient consideration of the political context, followed by a lack of transparency and governmental collaboration, as well as an excessively centralized vision and inadequate training of administrative staff in these new methods (RCB and PPBS).

Amar and Berthier (2007) further emphasize that although financial crises have been recognized as the primary factors justifying the implementation of NPM, none of these reasons in isolation suffice to explain its adoption (p. 3). The inception of NPM can be attributable to a combination

¹ One should note that there were other attempts to modernize public management. In the 1980s, new reforms were carried out in countries like the United Kingdom and New Zealand.

of internal and external pressures exerted on the public sector, which interact and strengthen each other to different extents.

Thus, the strategic challenge to make public services more efficient has been to minimize, if not eliminate, the complexities and difficulties in exercising public functions. The rise of the audit culture, which questions performance measurement and gives rise to new ways of controlling bureaucracies, legitimizes the shift to this new management mode. NPM not only questions the management of public administrations but also the role of the state and its missions. Such a reorientation implies a change in achievable objectives.

Laufer (2008), in his article "Where Has Public Management Gone?" focuses on the idea encompassed by the term public management and emphasizes that it is difficult to find a single and specific definition. Several social scientists identify public management as an administrative and public action approach. For instance, in his article "One or Four Public Managements?" published in 2008, Gibert confirms that one can perceive the expression of public management as an art, a science, a movement, and a mode of legitimization. Public management has had to adapt to multiple socio-environmental circumstances and changes so that the state can effectively provide public services in line with the population's expectations. NPM reflects the adaptation of management from a public to an economic character.

However, reality reveals fewer clear aspects. Firstly, traditional control mechanisms of public organizations need to be improved for the New Public Management. Moreover, the proliferation of autonomous structures leads to an increasing complexity of their interactions and accentuates the challenges related to directing the policies of these structures. These two elements partially challenge the achievements associated with the managerial autonomy granted to organizations, thus justifying particular attention.

Figure 1: Characteristics of the traditional and the NPM-like control and accountability system

CHARACTERISTICS OF SYSTEM	THE TRADITIONAL WEBERIAN CONTROL AND ACCOUNTABILITY SYSTEM	THE NPM-LIKE CONTROL AND ACCOUNTABILITY SYSTEM
Dominant mechanisms	Bureaucratic mechanism (Strong bureaucratic control cycle)	Market mechanism
Dominant focus	Inputs and procedures	Results (and transactions)
Dominant moments	Ex ante	Ex post
Dominant criteria	Legality, fairness, integrity, procedural correctness, economy	Efficiency, effectiveness, cost-effectiveness, quality
Dominant actors within central government	Horizontal ministers with their respective control agents	Spending minister with their respective control agents

Source : (Verhoest, 2005,p.6)

Integrating New Public Management principles has significantly transformed the modalities of control and accountability between the government and organizations. The table above provides a comparative analysis of the coordination and control mechanisms prevailing in the traditional public sector (Weberian bureaucracy), vis-a-vis the reformed one, following the principles of NPM (Verhoest, 2005).

In the case of Morocco, the latter embarked on the modernization of the public sector in 1998 by establishing a pact for good governance that aimed to institute a modern administration.

Public administration reform gained significant attention in the Economic and Social Development Plan (PDES) 2000-2004, which introduced objectives including bringing the administration closer to citizens, rationalizing human resource management, and developing the administration's capacities. A national symposium on the theme "Moroccan Administration and the Challenges of 2010" was held in Rabat in 2002, proposing 162 measures to modernize the administration.

In the case of Morocco, the latter embarked on the modernization of the public sector in 1998 by establishing a pact for good governance that aimed to institute a modern administration. Public administration reform gained significant attention in the Economic and Social Development Plan (PDES) 2000-2004, which introduced objectives including bringing the administration closer to citizens, rationalizing human resource management, and developing the administration's

capacities. A national symposium on the theme "Moroccan Administration and the Challenges of 2010" was held in Rabat in 2002, proposing 162 measures to modernize the administration.

Since 2003, some measures promised in previous initiatives were implemented in the "Support Program for Public Administration Reform" designed with assistance from the African Development Bank, the World Bank, and the European Union. A new chapter began with the enactment of the Organic Law on Finance Law 2016 (LOLF), which emphasized the role and importance of results-oriented management and performance management in various sectors of the public scene in Morocco. This reform made management control systems more than ever necessary to improve performance. The public sector was required to adopt modern control and management mechanisms to promote effective management in the service of new governance, aiming to master management and enhance the public sector's performance (Hilmi, 2024).

1.2. The objectives of the "NEW PUBLIC MANAGEMENT"

To address public administrations' shortcomings and in order to enhance their performance, based on reforms led by the NPM, these administrations have adopted new organizational and managerial techniques consisting mainly of:

- Management control;
- Forecasting management of jobs and skills;
- Management by objectives;
- New information technologies and information systems.

The NPM has emerged as the new management framework for the public sector focused on improving the quality of services and optimizing allocated resources.²

The objectives of this approach are as follows: Efficiency: continuous improvement of public action for better quality of public services provided to the population with a meager error rate. Effectiveness: the need to optimize the means implemented to achieve the set objectives and expected purpose. Openness and accessibility: Public organizations are required to listen to users by identifying their needs and considering them as decision-makers in decisions regarding the

² LEVESQUE, B. 2012. La nouvelle valeur publique, une alternative à la nouvelle gestion publique ?

public service provided. Collective approval of responsibility: This consists of the need to participate in the responsibility and involvement of all actors in evaluating the effectiveness and efficiency of public administration.

1.3. C- The principles of "NEW PUBLIC MANAGEMENT"

Hood (1991) detailed the general principles of NPM in managing public organizations. He identified the principles upon which NPM stands:

- Decomposition of the public sector into strategic units organized by product;
- Introduction of competition between public organizations and between public and private organizations;
- Use of managerial techniques derived from the private sector;
- The movement towards control of public organizations by visible managers exercising discretionary power;
- More rational use of resources with an active search for alternative means of production at lower costs;
- Emphasis on measuring results and movement towards adopting more explicit, measurable, or controllable performance standards;
- Decentralization of power.

Bezes and al. (2011) based on Hood's work, summarized NPM into five principles:

- Separation of functions of strategy, management, and control from operational functions;
- Fragmentation of vertical bureaucracies by creating autonomous administrative units;
- Systematic use of market mechanisms;
- Transformation of the hierarchical structure of administration by strengthening the responsibilities and autonomy of the levels responsible for implementing state action;
- Implementation of results-based management.

Deploying these principles will enable public institutions to better measure their effectiveness and performance. These principles are often analyzed as market-oriented principles within public administrations. NPM is often associated with the privatization and commercialization of the state.

Thus, management within the public sector now favors a rationalization logic, meaning that public administrations and institutions are managed like private enterprises while adopting management principles oriented toward serving citizens following two observations: The principle of accountability, following a weakening of trust, leads to increased control and the assertion by actors that the way private organizations are managed is unique and the best.

The scope and scale of the reforms carried out in favor of the public sector in different countries around the globe have led to several management systems based on NPM. According to Abord de Chatillon and Desmarais (2012), the NPM has created different management systems based on cross-cutting components and techniques. These include: Strategic planning: Determine strategic objectives based on vision and strategic directions. Quality management: Ensure citizen satisfaction with the public services rendered and expected. Introduction of ICT: Introduce New Information and Communication Technologies to strengthen the management of public organizations and establish good governance that ensures transparency. HR management: Collect approval of strategies and objectives by human resources is the success of management within public institutions according to "NEW PUBLIC MANAGEMENT". Financial management: Ensure proper financial management of public funds in compliance with accounting and budgetary rules, ensuring financial balance. Management control: Deploy management control tools such as reporting and steering via dashboards will ensure monitoring of the various activities and services provided to citizens.

2. "NEW PUBLIC MANAGEMENT" and Hospital Management:

2.1. Reforms in the Public Hospital Sector in Morocco

Morocco has pioneered the NPM trend in Africa by adopting several public administrative and institutional reforms. The focus has been on implementing adequate governance to optimize resources and direct human capital towards results and citizen satisfaction. The aim is to create momentum around the country's attractiveness and (its) capacity to attract investments and equitable wealth sharing.

Morocco implemented numerous reforms in the public health sector during the period (1995-2000) to improve the effectiveness and efficiency of healthcare facilities in the country. When we talk about efficiency and effectiveness and add relevancy, we refer to "performance," which for the

NPM is one of its concerns. Significant importance was given to the planning process, which materialized through the adoption of several strategic plans for the health sector in Morocco, namely:

- "Health Action Plan 2008-2012";
- "Health Sector Strategy 2012-2016";
- "Health Plan 2025".

The "Regional Healthcare Offer Scheme" also defines the infrastructure, means, and healthcare activities needed to effectively and efficiently meet a region's health objectives. This scheme presents several advantages, mainly strengthening equity of access to healthcare services as advocated by the current regulations, notably Law 65-00 of the medical coverage code.

Governance in the health sector has evolved from a management mode that favors the centralization of responsibilities and decision-making centers, which formulated health policies and intervened in their execution, towards a mode based on decentralization materialized by regionalization and decentralized responsibility centers. These centers are tasked with implementing strategies and participating in the conception of deployed strategies.

NPM has introduced the notion of performance and "Results-Based Management." The healthcare system in Morocco has seen the introduction of a monitoring and evaluation system for the performance of healthcare facilities at both the financial and quality of care levels. "Results-Based Management" is identified as a strategic axis aiming to delineate the set objectives and allocated resources with annual evaluation within the framework of a triennial program or vision.

These reforms and changes in healthcare sector management in Morocco have brought changes to the operating system of hospital institutions. However, several questions have been raised regarding evaluating outcomes achieved "Service Quality vs. Financial Performance" (Cherkaoui Dekkaki and Elhamma, 2021).

2.2. "NEW PUBLIC MANAGEMENT": Failures or Unmet Expectations for Public Hospitals

Some authors have developed new management models and practices in hospital management, especially in the public sector, in response to the shortcomings of reforms based on NPM Martineau (2014), in an article titled "PROPOSITION OF AN ANALYSIS GRID OF THE USE

OF MANAGEMENT TOOLS: APPLICATION TO A HOSPITAL REPORTING TOOL," emphasizes the importance of management tools implemented to improve the effectiveness and efficiency of healthcare systems. Several researchers have questioned the effectiveness of reforms carried out under NPM, especially after several financial crises. They highlight the need to implement a new generation of "post-NPM" reforms to improve NPM (Garidi, 2020).

Blatrix and Bartoli (2015) stated that the success of change in the public sector requires the satisfaction of certain objectives often overlooked or underestimated by reforms undertaken for the public sector through NPM. Similarly, Christensen and Fan (2018) consider the "Post-NPM" wave a systematic response to major problems of NPM, such as decreased quality and efficiency of public organizations and increased social inequalities, especially in the healthcare sector.

Concerning the healthcare sector, the fundamental principles of new trends will rectify NPM mistakes. At the same time, staff in public hospitals face a dilemma of performance compared to objectives and patient health: The principle of the "hospital as a business" eliminates the notion of public hospital service and replaces it with a service that must necessarily generate profit and added value.

To illustrate the difference between the old public hospital and its new conception, the table below summarizes this "mutation":

Figure 2 : Changes in the hospital system

Sous-systèmes	Bureaucratie professionnelle Valeurs : compétences et humanisme	Modèle gestionnaire Valeurs : performance et efficience
Objectifs	<ul style="list-style-type: none"> – Valeurs d'un service public : accueil de tous, accessibilité « La santé n'a pas de prix » 	<ul style="list-style-type: none"> – Recherche d'équilibre financier, de retour à l'équilibre – Recettes/dépenses – Patients « rentables »/patients « non rentables » « La santé a un coût que nous ne pouvons plus assurer »
Structure	<ul style="list-style-type: none"> – Hiérarchisation des hôpitaux/ capacité de lits/région – CHU => Hôpital Local 	<ul style="list-style-type: none"> – Regroupement public/public de certains hôpitaux ou encore public/privé pour une coopération et un partage de moyens
Technique	<ul style="list-style-type: none"> – Observation clinique, diagnostique, colloque singulier 	<ul style="list-style-type: none"> – Actes, investigations : technologie/ technique
Culture	<ul style="list-style-type: none"> – Vocation : acceptation des contraintes organisationnelles, horaires, etc. « On choisit l'hôpital et on y reste... on lui reste fidèle » 	<ul style="list-style-type: none"> – Recherche équilibre vie personnelle et professionnelle « Le médecin, le soignant, a un plan de carrière, il développe un certain « nomadisme » entre privé et public »

Source : (Miremont and Valax, 2015,p.19)

The managerial model, which is often contrasted with the humanist model, is sometimes subjected to harsh criticism. The managerial model is frequently accused of incoherence and inhumanity, and negotiation is often likened to blackmail. However, it is uncommon to find concrete proposals for alternative management in these criticisms. The managerial model is frequently associated with excessive formalism and bureaucratic rigidity. The director is often depicted as a balancing act, tasked with navigating the complexities of heterogeneous management styles that depend on individuals.

It is important to analyze the components of the reforms carried out for the public sector to identify the limitations presented by the NPM. Indeed, these limitations become evident in research conducted by authorities and the efforts made to implement a model as it is based on experiences from other countries or the private sector. According to CHEMLA-LAFAY and al. (2006,p.36) :

*"States find it advantageous to imagine that there are standards applicable everywhere because displaying them allows them to be seen as reformers. Ministers who live in the short term of politics and are not always very familiar with the functioning of their administrations may see the benefit of adopting the image of the modernizer, especially by doing so about a specific and proven framework like the new public management."*³

3. Performance of Public Hospitals: Contribution of Management Control System

3.1. Definitions and Tools of Management Control System

Every organization aims to be performance-driven and strives to fulfill its mission by managing its resources optimally. Management control, a performance management tool, can assist in this optimization process.

The function of management control in the public sector has undergone a profound transformation in recent years. From retrospective and budgetary control, primarily based on a logic of means, to a new form of control, much more focused on steering and improving performance. Several authors and management researchers have proposed numerous definitions, including R. N. Anthony, A. Khemakhem, H. Bouquin, and Simons.

Anthony (1965) specifies, "Management control is the process by which managers obtain assurance that resources are acquired and used effectively and efficiently to achieve the organization's objectives." In 1988, he added another definition: "Management control is the process by which managers influence other members of the organization to implement strategies." For Anthony, management control presupposes the existence of predefined objectives that the manager aims to achieve through the actions of others while ensuring the implementation of defined strategies and the efficient and effective use of resources.

Khemakhem and Ardoin (1971) emphasize in their definition the flexibility of management control to take into account the specificities of each organization and situation. They also emphasize the mobility of energies and resources to achieve the intended objectives of the entity. They define management control as "the process implemented within an economic entity to ensure an effective and permanent mobilization of energies and resources to achieve the entity's objective."

³ Translated

According to Bouquin (2001), managers need devices and processes to define strategy and ensure consistency in individuals' daily actions. Therefore, management control is a behavior regulator. He specifies management control as "the set of devices and processes that guarantee coherence between strategy and concrete daily actions."

Simons redefines management control in a modern context as "the processes and procedures based on information that managers use to maintain or modify certain configurations of the organization's activities." The entity or structure must equip itself according to its strategy, vision, and objectives to effectively manage its operating cycle, with overall performance as the driving factor. The traditional, if not the oldest, management control tool is cost accounting. However, "new" cost calculation methods have recently been developed to address justified criticisms of traditional methods, such as the "Strategic Dashboards." One can summarize the tools of management control in three approaches:

- Cost calculation
- Budgetary management
- Development of dashboards.

According to Berland (2009) the management controller must-have tools for creating value within the organization. Among these tools, we can mention: Management Accounting, Internal Transfer Pricing (ITP) allows isolating each unit's performance as if they were independent, Budgetary management and Dashboard.

3.2. Hospital Performance: Demand for Hospital Management Control

Hospital management has become a significant concern for public authorities. In response to this concern, weaknesses have led countries to implement hospital reforms to assist public hospitals in providing healthcare services and improving financial and budgetary performance in a complex and specific context characterized by unlimited demand and limited resources (Cherkaoui Dekkaki and Elhamma, 2022).

Policymakers have directed their efforts towards implementing a set of management tools derived from the private sector (the NPM) to maintain the balance of this equation within hospital establishments.

Thus, a new movement of hospital management transformation has emerged in recent decades. It has implemented a set of managerial concepts that will gradually spread to all hospital structures belonging to the public sector, primarily including the management control system. In Morocco, recent studies focus on the contribution of management control determinants to the organizational performance of public hospitals. The demand for implementing hospital management control is based on economic and ethical concerns regarding the mission of public hospitals. Management control allows real-time evaluation of all activities, achievements, and resources. It is a system focused on the performance of services and healthcare provided by hospital establishments.

Faced with duties and requirements towards citizens, establishing efficient management control mechanisms within public hospital management is an obligation, with the primary objectives being to deliver quality healthcare services safely, control costs, evaluate achieved results, and ensure patient health. The quality of hospital services directly affects the population's health and, consequently, the productivity of the national economy.

A complex sector intersects the "Medical" and "Financial" aspects, simplified into a few supposed verifiable and measurable indicators. Therefore, reporting and dashboard indicators to monitor "Hospital" activities are used daily in the private sector when evaluating hospital establishment performance, covering only cash flow analysis or realized surpluses (Kono Abe and Lissouck, 2021). This mechanism used by management controllers is essential in steering the performance of private structures. However, concerning the healthcare structure, will the evaluation criteria be the same regarding public hospitals' conceptual and functional specificities? The management control system represents a set of tools and methods for managing hospital performance. However, the involvement of multiple stakeholders within public hospitals does not limit performance to financial requirements alone. Indeed, performance transforms into a multidimensional evaluation and is defined from the viewpoints of the various stakeholders of the public hospital. Freeman (1999) defines stakeholders as "individuals who can affect or be affected by the achievement of an organization's objectives." They contribute to determining overall performance as a set of cooperative or divergent interests. Rethmeier, (2010) defines a model that identifies internal stakeholders in the hospital, such as administrative staff, healthcare personnel, and external parties. Regarding the healthcare services provided to patients, it is simpler to quantify the number of surgical interventions in a hospital or healthcare service within a defined period or the daily cost

of hospitalization than to evaluate the quality and conditions of hospitalization and patient care and their families (Sy and Tinker, 2020). Donabedian (1988) proposes four levels of evaluation:

- Quality of care provided by medical and paramedical staff;
- Quality of patient reception infrastructure;
- Benefit to patients and their families;
- Quality of healthcare service at the territory level (accessibility, continuity, and coordination).

Evaluation reflects performance based on the quality and conditions of care and highlights the role and contribution of stakeholders. One needs to note that this evaluation has focused on the quality of care and does not consider the financial and human resources aspect. Sicotte et al. (1998) have developed an organizational approach to hospital performance that includes four dimensions:

- Social legitimacy;
- Resource adequacy;
- Quality of internal processes;
- Quality of human relationships.

The purpose of management control is to establish a balance between resources committed, activity developed, and results obtained within the framework determined by a prior strategic approach that has set orientations.

3.3. Rethinking / reconsidering management control in the face of hospital constraints

The NPM trend is considered dominant in the evolution of public sector governance. It starts from the desire to organize interventions vis-à-vis citizens' demands to the notion of efficiency and resource optimization. The NPM reflects the application of a managerial doctrine from the private sector to public organizations. The hospital is a business; its budget allows it to make purchases, manufacture, stock products, manage personnel, and distribute products and services (Murphy and al., 1986). This definition of the hospital undermines medical ethics, which stipulates that medical service is one of the social services guaranteed to citizens (Cherkaoui Dekkaki and Elhamma, 2023). On an international scale, the Universal Declaration of Human Rights states, in its article 25 - infra-1, that:

"Everyone has the right to a standard of living adequate for the health and well-being of himself and his family, including food, clothing, housing, medical care, and necessary social services; [everyone] has the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control."

At the national level, Article 31 of the Moroccan Constitution frames the role of the State and organizations in the health sector, stating that

"The State, public institutions, and territorial collectivities work to mobilize all available means to facilitate equal access for citizens to conditions enabling them to enjoy the right: to health care; social protection, medical coverage, and mutual solidarity organized by the State."

In fact, the Constitution is the basic text for the implementation of public management in Morocco insofar as it introduces the principles of decentralization, good governance, accountability, and participation of all stakeholders to improve the quality of public services (Bouferas and Chakir, 2023). As a result of the multiple changes currently affecting the global healthcare sector, hospital facilities are encouraged to improve their management methods to ensure the safety and quality of care provided to patients in the face of the strong push of scientific and technological innovation and budgetary constraints. Thus, the management control system will be forced to change and improve its tools, missions, and roles in the public hospital sector. However, it is essential to distinguish a public hospital from a private clinic, whose primary goal is to make its activity profitable and achieve positive results. There are always contradictions between the Physician and the Controller regarding their practices. The Physician is faced with the ethical and legal responsibility to meet the needs of his patients. The Physician holds the monopoly on producing healthcare services at the level of a structure such as the hospital. Professional bureaucracy, driven by highly qualified individuals, is evident in hospitals. The Controller is responsible for ensuring the efficiency of performance and the optimization of resources and means used. The Controller's fundamental mission often puts him in a problematic situation vis-à-vis that of the Physician because he must evaluate the results of objectives and answer one of the most important and decisive questions during a budgetary exercise: determining the revenue target for a healthcare facility. This type of confrontation between the Physician and the Controller encourages the Physician to challenge the usefulness and role of the Controller on the grounds that a colleague

can only evaluate healthcare services. Implementing a management control system for some healthcare practitioners constitutes a danger to the public hospital sector and the health of citizens. They believe that practicing medicine in the public sector can become a genuine commercial activity based on evaluating "Financial" performance.

Conclusion

The modernization of the public sector, inspired by the New Public Management paradigm, is distinguished by the adoption of new modalities of public management, among which the establishment of a management control system is considered paramount. This approach emphasizes performance within public actions and gradually leads public entities to integrate methods and tools derived from these principles. It is essential to emphasize that this work focuses on the evolution and current status of NPM in relation to management control and the general issue of management control and hospital management in the public sector. NPM has sparked theoretical debate regarding its relevance for public healthcare institutions. Adapting the public hospital sector to environmental changes and citizen expectations becomes an unavoidable obligation. Furthermore, NPM methods must better consider the nature and value of social organizations, especially those of a hospital nature.

For hospital establishments to succeed in this endeavor, they need to adapt the tools for management control to match the specific organization and functioning of the medical domain, not the other way around. Healthcare institutions in Morocco offer a vast and fluid field of research in management sciences. The management controller is tasked with identifying peculiarities linking various disciplines to design and implement an effective system in the country's public institutions. The exercise of this profession in the hospital context requires establishing an inclusive strategy comprising a range of tools linking the financial dimension to medical performance.

The role of the hospital management controller is wider than implementing and monitoring an action plan, participating in budgetary processes, and ensuring their application by accounting and budgetary rules. It also involves a deep and fluid understanding of the care delivery process. The objective is to assess the quality of patient care within the public hospital. The implementation of an effective hospital management control system lies not only in achieving financial balance but

also in balancing medical professional standards with the prevailing managerial culture in the public sector, aiming to meet patient requirements while controlling costs. By focusing our efforts on this analyzed perspective, we aspire to contribute to the development of scientific research in this field, which includes management control, public sector performance, and hospital management.

Assessing performance in public hospitals presents a particular challenge due to their unique organizational structures and public service status. Our research aims to establish a clear relationship between management control practices and hospital performance, taking into account ongoing reforms in the Moroccan public sector. Our approach is to draw up an exhaustive inventory, based on a review of the theoretical literature, of the questions and issues raised concerning the contributions and limitations of New Public Management (NPM) in the Moroccan public sector.

As an extension of this work, we plan to conduct an empirical study based on interviews with managers and management controllers in Moroccan public hospitals. This study will enable us to deepen our understanding and assess the level of integration of the NMP. The main objective is to provide methodological and managerial solutions to the challenges encountered when implementing management control in Moroccan public hospitals, thereby contributing to the modernization of hospital management.

References

- Abord de Chatillon, E., & Desmarais, C. (2012). Le Nouveau Management Public est-il pathogène ? *Management international / International Management / Gestión Internacional*, 16(3), 10-24. <https://doi.org/10.7202/1011413ar>
- Amar, A., & Berthier, L. (2007). Le Nouveau Management Public : Avantages et Limites. *Gestion & Management Public, Recemap*, 5(1), 1-14.
- Anthony, R. N. (1965). *Planning and control systems: A framework for analysis*. Harvard Business School, Boston. <https://cir.nii.ac.jp/crid/1130282272059584896>
- Berland, N. (2009). *Mesurer et piloter la performance*, e-book. Management free. fr.
- Bezes, P., Demazière, D., Le Bianic, T., Paradeise, C., Normand, R., Benamouzig, D., Pierru, F., & Evetts, J. (2011). New Public Management et professions dans l'État : Au-delà des oppositions, quelles recompositions? *Sociologie du travail*, 53(3), 293-348.
- Blatrix, C., & Bartoli, A. (2015). *Management dans les organisations publiques : Défis et logiques d'action*. Dunod. <https://hal.science/view/resolver/hal-01543392>
- BOUFERAS N. et CHAKIR N. (2023) «Le Nouveau Management Public dans l'Administration Publique Marocaine » *Revue du contrôle, de la comptabilité et de l'audit* « Volume 7 : numéro 3 » pp : 170-193.
- Bouquin, H. (2001). *Le contrôle de gestion*. 5ème édition mise à jour, PUF, Collection Gestion.
- CHEMLA-LAFAY, A., AULUCK, R., Céline, C. H. O. L., Brigitte, C. O. U. É., DELEPLACE, M. T., DENGLER, B., & MARÉCHAL, M. (2006). 25 ans de réforme de la gestion publique dans les pays de l'OCDE. *Population (national, estimation 2004)*, 293(907), 000.
- Cherkaoui Dekkaki, A, Elhamma, A (2021). La renaissance du « NEW PUBLIC MANAGEMENT » : Apport et contribution du contrôle de gestion dans la performance de l'hôpital public au Maroc, 7ème Workshop Contrôle de Gestion & Management Public (CG&MP), Dijon, France.
- Cherkaoui Dekkaki, A, Elhamma, A (2022). La généralisation de la couverture sociale : enjeux et défis majeurs du financement du secteur hospitalier au Maroc, *SANTE ET PROTECTION SOCIALE AU MAROC, REGARDS CROISES* (p.38-58). Social and Media Studies Institute.
- Cherkaoui Dekkaki, A, Elhamma, A (2022). NPM et pilotage de la performance des établissements publics : cas du contrôle de gestion dans un établissement public marocain, *Forum international de l'administration et des finances*, Rabat, Maroc.
- Cherkaoui Dekkaki, A, Elhamma, A (2023). Le Maroc face au défi de la généralisation de la protection sociale : Emergence de la financiarisation au sein du secteur hospitalier, *Revue Marocaine d'Audit et de Développement*, 2(53), 45-64.

Dahir n° 1-02-296 du 25 rejev 1423 (3 octobre 2002) portant promulgation de la loi n° 65-00 portant code de la couverture médicale de base, Maroc.

Dahir n° 1-11-83 du 2 juillet 2011 portant promulgation de la loi cadre n° 34-09 relative au système de santé et à l'offre de soins, Maroc.

DENGLER, B., & MARÉCHAL, M. (2006). 25 ans de réforme de la gestion publique dans les pays de l'OCDE. Population (national, estimation 2004), 293(907), 000.

Christensen, T., & Fan, Y. (2018). Post-New Public Management: A new administrative paradigm for China? International Review of Administrative Sciences, 84(2), 389-404. <https://doi.org/10.1177/0020852316633513>

Donabedian, A. (1988). The quality of care : How can it be assessed? Jama, 260(12), 1743-1748.

Freeman, H. E. (1999). MAKING STAKEHOLDER THEORY WHOLE. Academy of Management Review, 24(2). <https://search.ebscohost.com/login.aspx?direct=true&profile=ehost&scope=site&authtype=crawler&jrnl=03637425&asa=N&AN=1893933&h=6PgLWtb%2FEGh%2BWHag8fRW%2F%2BwBzx80uKEaWEuvetW7nNj3MmiPcVSxRF2n7v7DT8BUoKtebtI9PVjHz3cIsi3FYw%3D%3D&crl=c>

EL KEZAZY, H., & HILMI, Y. (2023). L'Intégration des Systèmes d'Information dans le Contrôle de Gestion Logistique: Une Revue de Littérature. Agence Francophone.

el Kezazy, H., Hilmi, Y., Ezzahra, E. F., & Hocine, I. Z. H. (2024). Conceptual Model of The Role of Territorial Management Controller and Good Governance. Revista de Gestão Social e Ambiental, 18(7), e05457-e05457.

Garidi, S. (2020). L'adoption d'un système d'information à l'hôpital dans le contexte de la crise sanitaire du coronavirus. Logistique & Management, 28(3-4), 169-183. <https://doi.org/10.1080/12507970.2020.1837024>

Gibert, P. (2008). Un ou quatre managements publics? Politiques et management public, 26(3), 7-23.

Hilmi, Y. (2024). Cloud computing-based banking and management control. International Journal of Automation and Digital Transformation, 3(1), 86-92.

Hood, C. (1991). A PUBLIC MANAGEMENT FOR ALL SEASONS ? Public Administration, 69(1), 3-19.

Khemakhem, A., & Ardoin, J.-L. (1971). Introduction au contrôle de gestion. <https://cir.nii.ac.jp/crid/1130282269436356224>

Kono Abe, J.-M., & Lissouck, E. A. (2021). La gouvernance hospitalière publique, une question de régulation conflictuelle. Management & Avenir Santé, 8(1), 103-126. <https://doi.org/10.3917/mavs.008.0103>

Laufer, R. (2008). Où est passé le management public ? Incertitude, institutions et risques majeurs. *Politiques et management public*, Vol. 26/3, Article Vol. 26/3. <https://doi.org/10.4000/pmp.1498>

Martineau 1, R. (2014). Proposition d'une grille d'analyse de l'usage des outils de gestion : Application à un outil de reporting hospitalier. *Gestion et management public*, 2, 21-43.

Miremont, M.-C., & Valax, M. (2015). Vers un leadership partagé à l'hôpital pour une GRH plus éthique. *@GRH*, 15(2), 15-35. <https://doi.org/10.3917/grh.152.0015>

Murphy, L. R., DuBois, D., & Hurrell, J. J. (1986). Accident reduction through stress management. *Journal of Business and Psychology*, 1(1), 5-18. <https://doi.org/10.1007/BF01014163>

NGOULOUBI A. (2024) « Pratique du contrôle de gestion dans un établissement public à caractère administratif et social : cas du Centre Hospitalier et Universitaire de Brazzaville », *Revue du contrôle, de la comptabilité et de l'audit* « Volume 8 : Numéro 1 » pp : 34 - 52.

Plan de développement économique et social 2000-2004. Volume 1 : les orientations et les perspectives globales de développement économique et social

Plan d'action : Mise en œuvre de la loi organique N° 130-13 relative à la loi des finances, Septembre 2015.

Plan d'action santé, 2008 -2012 « Réconcilier le citoyen avec son système de santé », Ministère de la Santé, Maroc, Juillet 2008.

Plan « Santé 2025 », 3 Piliers / 25 Axes / 125 Actions, Ministère de la Santé, Maroc.

Rapport Général du 1er colloque national sur la réforme administrative au Maroc sous le thème : « L'ADMINISTRATION MAROCAINE ET LES DEFIS DE 2010 ».

Rethmeier, K. (2010). An outsider view : The journey of leadership. Part 5: Systems Thinking Creating synergies... *Management in Health*, xiv, 3-7. <https://doi.org/10.5233/mih.2010.0002>

Sy, A., & Tinker, A. (Éds.). (2020). *African Management : Current Practice and Future Trends*. De Gruyter. <https://doi.org/10.1515/9783110629026>

Verhoest, K. (2005). The impact of contractualization on control and accountability in government agency relations : The case of Flanders (Belgium). *Contracts, performance and accountability*, 135-156.