Review of Business & Finance Studies
Vol. 6, No. 3, 2015, pp. 57-70
ISSN: 2150-3338 (print)
ISSN: 2156-8081 (online)

IBFR
www.theIBFR.com

LET'S TALK PERFORMANCE! SOME HINTS

Mohammed Belkasseh, Hassan 1st University of Settat, Morocco
Morad Lemtaoui, Hassan 1st University of Settat, Morocco

ABSTRACT

This paper presents five key aspects of organizational performance: the relationship with the environment, the consistency with the objectives and the set out strategy, the importance of the human element, the effectiveness and efficiency concern, and the contribution of TQM as a guarantee of compliance. We highlight the predominant place for these objectives within the organization. This is sometimes done by highlighting expected performance levels and other times as a tool through which performance measurements rule on the level of assurance and compliance of organizational functioning. This implies a strong mastery of organizational processes and adaptability as a tool to leverage of growth and development.

JEL: M00, M10

KEYWORDS: Organizational Performance, Measurement, Compliance, Adaptability

INTRODUCTION

Numerous points of view and conceptions have been developed based on theorists and practitioners from the early management (A. Smith, 1776, H. Fayol, 1949, F. W. Taylor, 1911, M. Weber, 1947, G. E. Mayo, 1949), A. Maslow, 1943 and others). Based on these theories the company as an organization tends to converge the views as progress stimulates and business development and growth advance. Indeed, taking globalization into consideration, the technological progress, the increased trivialization of information, the markets complexity and turbulences and the resulting requirements demonstrate there can be no design or definition of the company and its functioning as an organization out of that complex setting. Some new concepts have emerged to help us better define today's organization and its new preoccupations. In this new era, organizational success is closely linked to learning and knowledge development, sustainability, continuous improvement, adaptability and other factors. All these elements are enriched by compliance maintaining and supporting spirit which is quantified and monitored by performance measuring. In fact, resource scarcity, amplified by the current situation of economies worldwide, leaves no choice for companies but to ensure continuous monitoring and assessing of consumptions and achievements regarding realistic and detailed forecasts to continually keep informed about realized performance levels.

This attention given to performance allows the organization to have the information needed about the correspondence or deviation of its functioning over a given perspective. It is an entirely new managerial approach, according to Ashkenas et al. (1998), which implies an expected transition. The authors state that sustainable success in the medium and long term comes from the ability of an organization to leverage its resources in a changing economic environment. For the authors, the reason many organizations fail to switch from short term cost management to long term sustainability through resources leverage is that the form of management required for the latter is very different from what most people have experienced so far. Rowden (2001) mentions that under highly turbulent and unpredictable business conditions, the ability of an organization to learn as it goes is the only true source of competitive advantage. It is the functioning mastery supported by performance measuring that allows organizations to adapt to changes and develop their learning approach. Pettigrew and Whipp (1991) notes, that competitive performance is linked to the ability of the company to adapt to major changes in the environment and thus, by implication, to its level of learning. This allows organizations better survive in a constantly changing world Schein (1993). Vecchio and Appelbaum (1995) observed the essential role expected from management about this issue. They noted that high performance is based on the implementation of solutions to problems so that management has a deliberate action that ensures the achievement of the objective. According to the authors, thanks to this mechanism, organizations manage performance by means of support and stimulation that enable empowerment and accountability at the right levels. This enriches the idea of learning mentioned above. Senge (1990) goes further into this perspective by stating that, in the future there will be two stages of companies: the losers, dying slowly or suddenly, and learning-based organizations that have the ability to learn and react faster than their competitors in a fluid market.

This paper highlights the prominence of performance as a highly recommended concern for any business to ensure its survival and prosperity in the long term. But also as excellent leverage of the organizational functioning mastery on which depend several future achievements. We proceed with a literature review presenting five components that we consider fundamental as far as organizational performance in general is concerned. We present them as hints enabling the search for compliance tracks, adequacy, and organizations' vital adaptability. These components include: the relationship with the environment, the consistency with the objectives and the set out strategy, the importance of the human element, the effectiveness and efficiency concern, and the contribution of TQM as a guarantee of compliance. And we will try to make some conclusions in the light of those aspects.

LITERATURE REVIEW

The Relationship with the Environment

The company's environment continuously reveals a wide range of reflections on possible links relevant to be identified and understood. The usual designing of any business influences and is influenced by its environment. Some of the more surprising connections between the firm and environment tend to combine environment characteristics with the innermost functions of the business. This leads to a possible formula to describe the concept of performance.

Neely (1999) shows the reasons behind increasing interest given to contemporary performance measuring that can be summarized in: the changing nature of work; the increasing competition; specific improvement initiatives; the national and international quality awards; changing organizational roles; changing external demands; and the power of information technology. These implications of economic progress that take into account environment specificities are no longer a luxury that only a few companies are able to take advantage of. Today, these specifics are at the heart of the conception of any organization.

The relationship between organizational performance and the external environment starts by highlighting this set of fluctuations and turbulences closely related to the generic term change. This change obliges the company to reorganize itself internally, on a small scale, to improve its ability to adapt. This allows it to realize desired performance levels. In this sense, Ledford et al. (1989) discuss the concept of large-scale organizational change and performance). They define it as the change made in the character of an organization that significantly affects its performance. According to Porras and Silvers (1991), it is a way to better adapt the organization to its environment or to create future environments. When this change takes place in the environment and is matched as correspondent and compliant with the skills of the organization, the latter could better be able to realize a positive step forward regarding in its adaptability abilities which give their fruits in terms of performance. Haveman (1992) shares that when changes taking place are related to organizational skills, financial performance is then improved in organizations.

Authors including Armstrong and Baron (1998) and Kennerly and Neely (2002) examined measures adopted when dealing with performance. They note that performance management practices including measurement systems must be continually reviewed and modified to better suite and meet the requirements and the changing circumstances of each organization.

Cyert and March (1963) place more emphasis to the environment as an essential element to consider in the context of the interpretation of the realized performance levels. They discuss it as part of the feedback performance theory. They begin by focusing their attention on how the organization adapts to its external environment. They emphasize the decisions of strategic importance such as price, quantity and resources allocation. They pay attention also internally to highlight the intra-organizational decision-making as a key component. Thus, they develop their thoughts by stating that the organization interacts with the environment through the performance feedback process. For them, the environment provides feedback on the performance objectives set by the organization, and it is up to managers to use this feedback to their performance process control and decision making.

These reflections make us think about how any organization must remain attentive to the environment as an external source of information that must continuously be compared to the various internal sources from the company's functioning. It is this form of comparative analysis that informs the organization about its compliance, correspondence and complicity with its external environment and therefore informs about the performance levels achieved consequently.

Moreover, Peters and Waterman (1982) were quick to point out that the most competitive firms are those most likely to listen to their environment in general, but first and foremost, to their customers' needs. In this sense, Belkasseh and Lemtaoui (2014) highlight the importance of an intelligence system installed to continuously monitor the environment and even anticipate it to better adapt to it. They advocate the adoption of an information monitoring system able to capture changes in the environment. This allows the company to have the maximum amount of information from which only the most relevant and reliable will be retained by the intelligence system mentioned which, after their collection and careful analysis, will enrich the decision making process.

Jackson (1998) also pushes the interests of gathering information to a more developed use. He noted that this information can still be used to enrich other information in more developed systems to stimulate human reasoning namely the Expert Systems. The latter have indeed much to bring to the consolidation and the exponential development of performance levels.

However, Kaish and Gilad (1991) warn organizations that keeping in perspective what belongs to the classic features of the external environment as the latter remains a source of profitability inter alia. They note that the development of monitoring activities, when companies realize sufficient profitability, makes managers focus more on management internally. They abandon the search for new opportunities when they have reached a level of satisfactory performance.

<u>The Consistency with the Objectives and the Set out Strategy</u>

Another interesting aspect related to performance in the organization is ensuring sustained adequacy with the objectives of the organization that allow its strategy to be implemented the way it should be. This puts organizational performance at the heart of strategic management and accounting disciplines (Venkatraman and Ramanujam, 1986). Performance measuring, in that way, acts as a communication interface supporting and consolidating the dialectical relationship between the strategic and operational level. On one hand, one cannot speak of performance evaluation without reference to preset objectives based on realistic forecasts and calculated goals. Moreover, these budgeted data are components used in the formula for calculating performance levels. On the other hand, these calculations inform strategic management of the ongoing operational level. By doing so, the organization would be able to ask the right questions about overruns or withdrawals achievements compared to budgeted previsions. It can develop the reasoning by questioning the realism of the strategic objectives formulated.

Overall this strategy-implementation relationship, where the performance measure is a crucial element, is a critical point for many organizations as noted many authors like Pryor et al. (2007), Egelhoff (1993) and Sterling (2003). They consider this a major drawback that can place organizations in an inferior position. Indeed, Pryor et al. (2007) argue that an ineffective implementation may cripple the company. Performance levels below expectations, on one hand, can indicate failure in assessing implementation capacities of the organization (prior to the final formulation of the strategy). No one can implementation of a strategy for which he does not have the needed means. On the other hand, may question the whole process of implementation in the organization. Some have the operational capacity to implement the strategy but do not ensure the adequate operational functioning. Egelhoff (1993) and Sterling (2003) join that reasoning and give a possible explanation for the inability of firms to execute their strategies. For them, it would be due to the lack of attention given to the organization's implementation capacities. The compliance degree of implementation efforts indicated that performance indicators communicate, according to Bigler (2001). This is emerging as one of the critical sources of sustainable advantage in the twenty first century.

Other authors like Ataman et al. (2008), Chimhanzi and Morgan (2005), Kostova and Roth (2002) and Nutt (1998) attempted to decorticate the concept of strategy implementing to better be understood by organizations. They indicate that results of strategy implementation refer to internal outcomes (e.g. Adoption by employees of behaviors in consistency with strategy) and are external to the organization (e.g. Achieve the brand image expected in clients' perception).

Other authors such as Argyris and Schon (1978) and Kim (1993) introduce a potential cure for organizations to enhance their capacity to fulfill their expectations. The cure is organizational learning. According to the authors, it includes two major types of learning processes. The first is to do a better job of matching organizational actions to intentions (e.g. Correcting ineffective activities "single-loop learning"). The second is to improve organization knowledge (e.g. questioning and updating the standards, practices, underlying assumptions and beliefs already accepted in the organization "double-loop learning"). Atkinson et al. (1997) argued that contemporary performance measuring is characterized by giving the same degree of importance to the organization's goals and objectives as to the processes and other drivers of success.

Stiffler (2006) traces the basic philosophy and logic related to what has been mentioned above under the Organizational Performance management framework. It consists, according to him, on setting strategic objectives of the various entities that constitute the organization (business units, departments and production lines), budgeting, measurement entities according to objectives and budgets, reporting the results and using the information to determine how the different parts of the organization are performing. A logical thinking that Letza (1996) share absolutely. For this author, the main function of performance measurement in a strategic context is to bring the control means to achieve the required objectives and fulfill the mission and strategy. Many other authors such as Drucker (1954), Ansoff (1965), Hofer and Schendel (1978), Schendel and Hofer (1979) and Andrews (1987) share this perspective. They note that a fundamental aspect of management study is to understand the goals and objectives of the organization and the processes used to measure their performance. What is more, with an individualizing approach to cases, Herving (1999) states that there are no measures that could be applied to all companies. Each company must select performance measures related to its objectives, vision and strategy at the highest level.

The Importance of the Human Element

It took time before researchers realized the relevance of highlighting the human element at the center of any design-action relationship within the company (G.E. Mayo, 1949, A. Maslow, 1943, F.I. Herzberg

,1971 & 1987), and D. McGregor, 1960). The predominant role of women and men within the company is increasingly amplified by awareness of the existence of some aspects that continually complement our conception of the process of wealth creation. It includes the value concept and the new modes and elements promoting its creation namely corporate culture, the importance of its maintenance, its use in the service of the successful organizational functioning, and knowledge. On the other hand we describe a new type of capital to be enhanced and developed continuously in an organization. Mayo (2010) shares this belief noting that today's organizations are based on knowledge and value is driven more by humans than by any other factor.

Concerning the relationship of this social approach with performance, Chowdhury (2010) concluded that performance of an organization is determined by the performance of its employees. He added that knowledge is one of the most important factors in the success of a business. For him, if knowledge capitals increase, sales will increase as well. The author calls on organizations to measure the return on talent as well as the return on investment using the following formula: ROT= knowledge generated and applied / investment in talent. Ashkenas et al. (1998) argue that the basis of leverage is to have the ability to learn, share and deploy knowledge to transcend administrative barriers.

Moreover, the corporate culture that banishes barriers to bring together all shared norms and values in which everyone who has a talent in an organization can recognize, identify himself in and thus contribute to build the social consensus, Vecchio and Appelbaum (1995) argue sustainable success organizations improve their performance by making an agreement or consensus in which managers and employees work together to achieve mutually agreed upon performance goals.

In the same line of thinking, Kotter and Heskett (1992) review the relationship between culture and performance and realize that strong cultures have a moderate relationship with economic performance in the long term. Adaptive cultures financially outperform non-adaptive cultures. This refers back to a very interesting point. Of the factors enabling today's company to achieve this expected level of performance the recognition of adaptive spirit seems to be vital. To reach this, the company must take into account the different aspects of change sometimes as an external data from the environment and sometimes as an internal site undertaken to survive. This elucidates the essence of the performance measurement definition: that of calibrating a real state to the corresponding budgeted state. Burke and Litwin (1992) note that to mobilize change in organizations, we need first to identify behavior related to the desired state (including practices and management structure that fit the best the mission and strategy, and also systems that reinforce the desired culture) and then focus efforts on changing these behaviors.

The steps of performance measurement is examined by Hoque (2010) who considers measurement a fundamental part of any organization, belonging to the private or public sector. To connect his statements with human performance within organization, the author notes that performance measures are used to evaluate not only organizational performance but managerial performance as well. The author advocates quantifying the latter by key performance indicators that aligned to the business strategy, the working environment and employee's motivation.

According to Meyer and Gupta (1994), these measures would tend to lose their relevance and ability to differentiate between good and poor performance as long as the performance targets are achieved or that the behavior no longer reflects performance measurements targets. Hence organizations need to pay close and regular attention to its social aspect. Otherwise, some managers would be satisfied only with a participatory approach. Simon (1991) suggests that for the majority of employees, to identify to some extent with their employers organizational goals, helps them perform their tasks despite the fact that they are not constantly monitored. Wisner (2010) would not be completely agree. Wisner cites the case of financial performance indicating that the level of the latter in the organization follows the decisions of its managers and employees. That is to say that employees must contribute to the regular monitoring of operational performance indicators. The latter should be, according to the author, aligned with daily decisions, rather than a high level of financial measures that are reported monthly or quarterly.

The Effectiveness and Efficiency Concern

Within an organization, the combination of effectiveness and efficiency is important because it represents two basic aspects of performance measurement. Each term calls a set of elements within the organization from a deep and detailed review of its operations. Mouzas (2006) asserts that efficiency and effectiveness are key terms used in evaluating the performance of organizations. Secondly, Drucker (1977) specifies what the two aforementioned aspects are about globally. He stated that efficiency is "doing things right." Effectiveness is "doing the right things." This distinction opens the debate on all conceivable events taking place within an organization and, consequently, conditions all its functioning. Indeed, every element of functioning has a purpose, that of contributing to the achievement of a particular goal. And also has a process of realization which is of a real preoccupation, especially regarding the permanent concern of optimization. For Hannan and Freeman (1977), "effectiveness" is used as a term referring to achieving the goal, while "efficiency" is used as a term for reducing expenses in this effort.

The measurement aspect begins to take shape where Waggoner et al. (1999) report that in general, the performance measurement can be seen as a process of quantifying the efficiency and effectiveness of determined actions and decisions. Dalton and Dalton (1988) and Naschold (1994) highlight the elements enabling the calculation of the difference occurring as a reference informing on the realized performance. They argue, efficiency describes the relationship between inputs and outputs while effectiveness is used to describe the relationship between outputs and desired outcomes. Mouzas (2006) and Asmild et al. (2007) insist there is complementarity of the inclusion of the two aspects determining performance. They judge that performance of an organization should be evaluated simultaneously both in terms of efficiency in the resource use process and in terms of effectiveness in achieving the set objectives. Ho and Zhu (2004) and Ho (2007) assert it clearly and directly. They note that the measure of performance is entirely derived as a product of the measures of efficiency and effectiveness, thus neglecting one of these elements provides an incomplete picture of the true performance of an organization.

Other authors such as Cohen (1992), Dess and Robinson (1984) and Barnard (1938) emphasize an existing nuance between effectiveness and efficiency. Overall, efficiency would be an "organizational" concern that gets all its objectivity from the process based technical functioning and the operational mode of the organization. Whereas efficiency, has a more subjective and complex side to contain and control. Cohen (1992), first notes that the definition of performance and its measurement can vary and begins with paying attention to effectiveness. In its closest sense, performance and effectiveness are synonymous as long as they are based on achieving objectives. Measuring objectives comes to compare the results with those originally established. He then discusses the relevance of the efficiency concern. He argues that in its broadest sense, performance becomes goals realization with the optimization of the methods in the best conditions of satisfaction. The author then deduces three components of performance measurement, namely, effectiveness on the one hand and efficiency on the other hand combined with satisfaction.

Barnard (1938) is more direct in dealing with this point. He presents organizational effectiveness as the achievement of organizational goals and efficiency as the degree of satisfaction of individual motives. The duo effectiveness-efficiency is not immune to all those organizational aspects that are particularly easy to define and understand but rather difficult and complex to implement. Nohria and Berkley (1998) agree that the manager's job is not to seek novelty but to ensure that the company gets results, Nutt (2003) understands that to budget a set of objectives and ensure their implementation is a hard nut to crack. The author notes that this inability to reconcile the expectations and reality is a common trap where decision makers fall. He continued by stating that these decision makers contract for performance gains and intensive development activities are then planned. But the outcome fails to show substantial results.

The Contribution of TQM as a Guarantee of Compliance

Considered a full-fledged organization mode, total quality management tends to be an excellent guarantee of compliance. It is better perhaps because more than any other management mode sensitive to measuring performance in a sustained and pervasive way, it does so first in the organization functioning internally, and second in everything that belongs to the external environment that affects the organization. Modeled on performance measurement, quality measurement is defined by Gogue (1997) as getting numbers and quality indicators expressing the degree of conformity of products and services with customer requirements. These remain the center of attention in any organization implementing a quality management system. When fully responding to them, the company ensures its business prosperity.

Moreover, this customer focus gathers the agreement and support of all the seminal work on the subject, including Crosby (1979, 1996), Deming (1982, 1986), Feigenbaum (1951, 1961, 1991), Ishikawa (1985) and Juran (1951, 1962, 1974, 1988, 1989, 1992). This is the basic strategy where TQM advocates the presence of a leadership in order to promote the adhesion of all individuals forming the social system of the organization. Samson and Terziovski (1999) fully support this statement by saying that leadership, people management and customer focus are the strongest meaningful indicators which best predict operating performance. That performance is earned and developed within a systemic approach framework. The latter conceives the organization as a set of elements interacting with each other and with the external environment. On this point, Hackman and Wageman (1995) state that one of the basic principles of applying a quality management system is to keep in mind that the TQM practices function as an interdependent system which, combined with other organizational assets, generates competitive advantage.

Deming (1986) and Dobbins et al. (1991) point out the importance of the system rather than the individual as a critical factor in determining performance. This systemic view of the organization calls for a second form of design to better decorticate the organizational system and detect better ways to improve performance levels. It includes the process approach where the entire operation is analyzed continuously consolidating all activities and processes followed and all the procedures undertaken by the working groups by activities Belkasseh and Lemtaoui (2014). This analysis and sensitivity to performance measurement is supported within a quality management system by statistical processes control methods as stated by Wisner (2010). These systems and processes are closely related to TQM. The author highlights these methods as useful to help managers assess whether or not their processes and products comply with specifications designed. By doing so, organizations are then able to improve productivity and reduce waste.

These design and analysis efforts make that within a TQM implementation, a set of data is generated to communicate organizational functioning and claims therefore a sine qua non confrontation with forecasts. TQM highlights information arising from the operational side or from the external environment. They are fundamental to the deduction of performance levels from factual and reliable information on which depend all decisions taken in order either to prevent or to correct. Shores (1992) notes that information derived from the analysis of change must be used to change the process responsible to boost continuous improvement.

In a useful and pragmatic way, TQM emphasizes the importance given to the relationships the organization has with its suppliers as partners whose role is decisive as far as organizational performance upstream and downstream is concerned. In this sense Swinehart and Green (1995) call producers to work with suppliers over the long term to eliminate defects of all outputs and ensure that they provide inputs that meet the requirements of end users. The spirit of conformity on which TQM is based, is the essence of sustained performance measurement and it's maintaining effort over time. It is crowned by the concept of continuous improvement. It is a process which, according to Mann (1992) and Shetty (1987) is an effectiveness and efficiency optimization exercise. This is accomplished by improving process control and strengthening internal mechanisms to better respond to changing customer requests. This process accelerates, according to Kotler (1994), Tillery and Rutledge (1991) and Zairi (1998), when performance is measured and benchmarked against the best in the world. As a result, productivity, performance and efficiency can then increase.

A PATH FORWARD

This article not only presents some hints to be considered by the organizations when dealing with performance. It also has a purely scientific vocation. Indeed, and in order to highlight existing discrepancies, the linking of performance measurement to predefined standards in the 5 points stated above challenges us touse the scientific approach. This is highly apparent when there is matter of a claimed impact on performance enhancing.

Concretely, contributions in Organizations' Management are rich and varied. Once a design of new modes and management techniques takes shape, the debate about them is opened. Many questions arise as to the nature of these new contributions, their strategic importance, the possible ways of their implementation or the weight of organizational change they entail. The very purpose of the adoption of those given management configurations should consequently be expressed.

It would be natural, for any researcher to spread all conceivable arguments as to the appropriateness of adopting a way of management what he defend. To do this, studying the impact on performance remains a relevant way to shed light on a possible added value to the organizational functioning. Along any study, two questions are likely to arise: 1- Would the researcher attempt to study the impact of the implementation of a given management system on performance (organizational, financial, individual, environmental...)? If so, then the study should be conducted on the basis of the starting standards in terms of the organizational, financial or individual state desired after implementation. In this way, we would consider the measurement of the impact on performance in its basic definition which is a kind of calculating the difference between a present situation A and a desired situation B. For instance, one of the key conclusions that could result from such a study is that the implementation of that given management mode would enable the organization to achieve its preset objectives.

Otherwise, the second question would be: 2- Shall the researcher study the impact of the implementation of a particular management system on performance indicators? In this case, he would study only the impact on the development of performance indicators after the adoption of a management method from an organizational side (financial, personal or environmental). The difference between the two approaches seems subtle but it finds its full meaning in the context of a sound scientific contribution.

CONCLUDING COMMENTS

Through this literature review, we identify the relevance of measurement and sustainable performance monitoring within the organization. It occurs in an active way within the relationship undertaken by the company with its changing environment where the latter is considered both a source of information in the form of feedback (that should find its echo at "the objectives set" side) and as a permanent challenge of enhancing adaptability of organizational functioning through its organizational skills. The mastery of this process is a competitive advantage with a high added value.

Performance has also a role to play in the triangle of strategy formulation, setting related objectives, and operational implementation. Measured performance is both a hint providing information about the level of compliance of the organizational functioning to forecasts and a purpose end in itself. Indeed, by budgeting a set of data within a realistic and detailed configuration, management is defining performance levels to reach.

Performance management doesn't neglect the importance of the human element within the organization. It is the individuals' efforts that lead to expected performance levels. The challenge for management is to bring together all these efforts around the achievement of predetermined objectives through a strong corporate culture. The latter promotes empowerment and accountability and requires a healthy communication with enough openness and transparency especially when it comes to the performance side. Effectiveness and efficiency explains the basics of performance measurement as a set of indicators or an excellent tool to examine all processes conditioning the company's functioning. On the other hand, it invites managers to continually look forward to highlighting the real value of their decisions and actions within the organization.

Finally, we were able to present TQM as a management mode very conscious about organizational performance within the frame of compliance and continuous improvement methods. In fact, TQM shows this through its eight basic principles listed by the ISO 9001 standard: customer focus, involvement of people, leadership, system approach to management, process approach, factual approach to decision making, mutually benefic relationships with suppliers and continuous improvement.

REFERENCES

Andrews, K.R. (1987), *The Concept of Corporate Strategy*, Homewood, IL: Richard D. Irwin.

Ansoff, H.I. (1965), *Corporate Strategy: An Analytic Approach to Business Policy for Growth and Expansion*, New York: McGraw-Hill.

Armstrong, M. & Baron, A. (1998) *Performance management: The new realities*, Chartered Institute of Personnel and Development, London.

Argyris, Chris and Donald A. Schön (1978), *Organizational Learning: A Theory of Action Perspective*. Cambridge, Mass.: Adison-Wesely Publishing Company, Inc.

Ashkenas, R., Ulrich, D., Jich, T. and Herr, S. (1998). *The Boundaryless Organization*. Jossey-Bass.

Asmild, M., Paradi, J.C., Reese, D.N. and Tam, F. (2007), "Measuring overall efficiency and effectiveness using DEA", *European Journal of Operational Research*, Vol. 178 No. 1, pp. 305-21.

Ataman, M. Berk, Carl F. Mela, and Harald J. van Heerde (2008), "Building Brands," *Marketing Science*, 27 (6), 1036-54.

Atkinson, A. A., Waterhouse, J. H., & Wells, R. B. (1997). A stakeholder approach to strategic performance measurement, *Sloan Management Review* (Spring), 25–37.

Barnard, C. (1938), *The Functions of the Executive*, New York: John Wiley & Sons.

Belkasseh Mohammed & Lemtaoui Morad (2014). "TQM: a strategic necessity within the changing economic paradigm context". *Review of Strategic and International Studies*. Volume VI Number I 2014. ISSN 2326-8085.

Bigler, William R. (2001), "The new science of strategy execution: how incumbents become fast, sleek wealth creators," *Strategy & Leadership*, 29 (3), 29-34.

Burke, W. W., & Litwin, G. H. (1992). A causal model for organizational performance and change. *Journal of Management, 18* (3), 532–545.

Chimhanzi, Jacqueline and Robert E. Morgan (2005), "Explanations from the marketing/human resources dyad for marketing strategy implementation effectiveness in service firms," *Journal of Business Research*, 58 (6), 787-96.

Chowdhury Subir (2010). “Return on Talent”, in *Effective Operations and Performance Management*. Bloomsbury Information Ltd.

Cohen Corine (1992). *Business Intelligence: evaluation and impact on Performance*. John Wiley & Sons, Inc. USA

Cyert R. M. and March J. G., *A Behavioral Theory of the Firm*, Prentice Hall, 1963.

Crosby, P., 1996. *Quality is Free: Making Quality Certain in Uncertain Times*, McGraw-Hill, New York.

Crosby, P., 1979. *Quality is Free: The Art of Making Quality Certain*. McGraw-Hill. New York. NY.

Dalton, T. C. and L. Dalton (1988). *The Politics of Measuring Public Sector Performance. Productivity and the Public Organization. Promoting Productivity in the Public Sector. Problems, Strategies and Prospects*. R. M. Kelly. Houndsmills and London, Macmillan Press: 19-65.

Deming, W.E., 1986. *Out of the Crisis*, Massachusetts Institute of Technology, Center for Advanced Engineering Study, Cambridge, MA.

Deming, W.E., 1982. *Quality, Productivity, and Competitive Position*, Massachusetts Institute of Technology, Center for Advanced Engineering Study, Cambridge, MA.

Dess G.G. and R.B. Robinson (1984), “Measuring Organizational Performance in the Absence of Objective Measures: The Case of Privately-Held Firm and Conglomerate Business Unit,” *Strategic Management Journal,* 5(3), 265.

Dobbins, G.H., Cardy, R.L., & Carson, K.P. (1991). Perspectives on human resource management: A contrast of person and system approaches. In G.Ferris & K.Rowland (Eds.), *Research in personnel and human resources management* (Vol. 9). Greenwich, CT: JAI Press.

Drucker, P. (1954), *The Practice of Management*, New York: Harper & Row.

Drucker, P. (1977), *An Introductory View of Management*, Harper College Press, New York, NY.

Egelhoff, William G. (1993), "Great Strategy or Great Strategy Implementation--Two Ways of Competing in Global Markets," *Sloan Management Review*, 34 (2), 37-50.

Fayol, H., (1949), *General and Industrial Management*, translation by Constance Storrs, London: Pitman Publishing Company.

Feigenbaum, A.V., 1951. *Quality Control: Principles, Practice and Administration*, McGraw-Hill, New York.

Feigenbaum, A.V., 1961, *Quality Control: Principles, Practice and Administration*, second ed. McGraw-Hill, New York.

Feigenbaum, A.V., 1991, *Quality Control: Principles, Practice and Administration*, third ed. McGraw-Hill, New York.

Gogue J-M. (1997), *Management de la qualité*, Economica, 2nd edn.

Hackman, J. Richard and Ruth Wageman 1995 "*Total quality management: Empiri-cal, conceptual, and practical issues.*" Administrative Science Quarterly 40: 309-342.

Hannan, M. T. and J. Freeman (1977). *Obstacles to Comparative Studies. New Perspectives on Organizational Effectiveness*. P. S. Goodman and J. M. Pennings. San Francisco, Washington, London, Jossey-Bass Publishers: 106-131.

Haveman, H. A. (1992). Between a rock and a hard place: Organizational change and performance under conditions of fundamental environmental transformation. *Administrative Science Quarterly, 37,* 48–75.

Herring J. P. (1999), *Measuring the Effectiveness of Competitive Intelligence: Assessing and communications CI's Value to Your Organisation*, SCIP Publications.

Hoque Zahirul (2010). "Enhance Competitive Performance via Critical Key Performance Indicators". In *Effective Operations and Performance Management*. Bloomsbury Information Ltd.

Ho, C.T. and Zhu, D.S. (2004), "Performance measurement of Taiwan's commercial banks", *International Journal of Productivity and Performance Management*, Vol. 53 No. 5, pp. 425-33.

Ho, C.T. (2007), "Performance measurement using data envelopment analysis and financial statement analysis", *International Journal of Operational Research*, Vol. 2 No. 1, pp. 26-38.

Hofer, C.W. and D. Schendel (1978), *Strategy Formulation: Analytic Concepts*, St. Paul, MN: West.

Ishikawa, K., 1985. *What is Total Quality Control? The Japanese Way*, Prentice-Hall, Englewood Cliffs, NJ, (D.J. Lu,

Jackson, Peter (1998). *Introduction to Expert Systems.* 3rd ed. Boston, MA: Addison Wesley.

Juran, J.M., 1951. *Quality Control Handbook*, McGraw-Hill, New York.

Juran, J.M., 1962, *Quality Control Handbook*, second ed. McGraw-Hill, New York.

Juran, J.M., 1974, *Quality Control Handbook*, third ed. McGraw-Hill, New York.

Juran, J.M., 1988. *Juran on Planning for Quality*, Free Press, New York.

Juran, J.M., 1989. *Juran on Leadership for Quality: an Executive Handbook*, Free Press, New York.

Juran, J.M., 1992. *Juran on Quality by Design: the New Steps for Planning Quality into Goods and Services*, Free Press, New York.

Kaish, S., & Gilad, B. 1991. Characteristics of opportunity searches of entrepreneurs versus executives: Sources, interests, and general alertness. *Journal of Business Venturing*, 6: 45–61.

Kotler, Philip. (1994). *Marketing Management Analysis, Planning, Implementation and Control*. Eight Edition. Prentice Hall. New Jersey.

Kostova, Tatiana and Kendall Roth (2002), "Adoption of an Organizational Practice by Subsidiaries of Multinational Corporations: Institutional and Relational Effects," *Academy of Management Journal*, 45 (1), 215-33.

Kennerly, M., & Neely, A. (2002). A framework of the factors affecting the evolution of performance measurement systems. *International Journal of Operations & Production Management*, *22*(11), 1222–1245.

Kim, Daniel H. (1993), "The Link between Individual and Organizational Learning," *Sloan Management Review*, 35 (1), 37-50.

Kotter, J. P., & Heskett, J. L. (1992). *Corporate culture and performance.* New York: Free Press.

Ledford, G. E., Jr., Mohrman, S. A., Mohrman, A. M., Jr., & Lawler, E. E., III. (1989). The phenomenon of large-scale organizational change. In A. M. Mohrman Jr., S. A. Mohrman, G. E. Ledford Jr., T. G. Cummings, & E. E. Lawler III, *Large-Scale Organizational Change.* San Francisco: Jossey-Bass.

Letza, S. (1996). The design and implementation of the balanced business scorecard: An analysis of three companies in practice. *Business Process Management Journal*, *2*(3), 54–76.

Mann, Nancy R. (1992). The Keys to Excellence: The Deming Philosophy. Kuala Lumpur: S. Abdul Majeed & Co.

Maslow, A.H. (1943). A theory of human motivation.*Psychological Review*, 50(4), 370–96.

Mayo, Elton (1949). *Hawthorne and the Western Electric Company*. The Social Problems of an Industrial Civilisation. Routledge.

Mayo Andrew (2010). “Best Practice – Performance Measurement and Reporting, The Human Value of the Entreprise”. In *Effective Operations and Performance Management*. Bloomsbury Information Ltd.

McGregor, D. M. (1960). *The human side of enterprise*. New York: McGraw-Hill.

Meyer, M. W., & Gupta V. (1994). The performance paradox. In: B. M. Straw & L. L. Cummings (Eds), *Research in Organisational Behaviour* (pp. 309–369). Greenwich, CT: JAI Press.

Mouzas, S. (2006), “Efficiency versus effectiveness in business networks”, *Journal of Business Research*, Vol. 59 Nos 10/11, pp. 1124-32.

Naschold, F. (1994). Produktivitat offentlicher Dienstleistungen. Produktivitat offentlicher Dienstleistungen. F. Naschold and M. Prohl. Giitersloh, Verlag Bertelsmann Stiftung. Band 1 Dokumentation eines wissenschaftlichen Diskurses zum Produktivitatsbegriff: 363-413.

Neely, A. (1999). The performance measurement revolution: Why now and what next? *International Journal of Operations & Production Management*, *19*(2), 205–228.

Nohria, N., & Berkley, J. (1998). What ever happened to the take-charge manager? *Harvard Business Review on Leadership*, 199–222.

Nutt, Paul C. (1998), "Leverage, Resistance and the Success of Implementation Approaches," *Journal of Management Studies*, 35 (2), 213-40.

Nutt, P.C. (2003). *Why decisions fail: Avoiding the blunders and traps that lead to debacles*. San Francisco: Berrett-Koehler.

Peters, T. J., & Waterman, R. (1982). *In search of excellence: Lessons from America's best run companies.* New York: Harper & Row.

Pettigrew, A.M. and Whipp, R. (1991). *Managing Change for Competitive Success*. Blackwell.

Porras, J. I., & Silvers, R. C. (1991). Organization development and transformation. *Annual Review of Psychology, 42,* 51–57.

Pryor, Mildred Golden, Donna Anderson, Leslie A. Toombs, and John H. Humphreys (2007), "Strategic Implementation as a Core Competency," *Journal of Management Research* (09725814), 7 (1), 3-17.

Rowden, R. (2001). The learning organization and strategic change. *Society for the Advancement of Management Journal*, 66(3), 11–16.

Samson, D. and Terziovski, M. (1999). The relationship between total quality management practices and operational performance. *Journal of Operations Management*, 17 (4), pp. 393-409.

Schein, E. (1993). *Organizational Culture and Leadership*, 2nd edn. Jossey-Bass.

Schendel,D.E. and C.W. Hofer (1979), *Strategic Management: A New View of Business Policy and Planning*, Boston, MA: Little, Brown & Company.

Senge, P.M. (1990). *The Fifth Discipline: The art and practice of the learning organization*. Doubleday.

Shetty, Y.K. (1987). *Product Quality and Competitive Strategy*, Business Horizon, May/June: 46-52.

Shores, Richard, A. (1992). *Improving the Quality of Management Systems*. Quality Progress, June: 53-57.

Simon, H. A. (1991). "Organizations and Markets." *Journal of Economic Perspectives* 5(2): 25 44.

Smith, A., (1776), *An Inquiry into the Nature and Causes of the Wealth of ations*, republished as a selected edition in 1993 with an introduction and notes by Kathryn Sutherland in the Oxford World's Classics imprint by Oxford University Press.

Sterling, John (2003), "Translating strategy into effective implementation: dispelling the myths and highlighting what works", *Strategy & Leadership*, 31 (3), 27-34.

Stiffler A. Mark (2006). *Performance creating the Performance-Driven Organization*. John Wiley & Sons, Inc., Hoboken, New Jersey.

Swinehart, Kerry & Green, F. Ronald.(1995). Continuous Improvement and TQM in Health care: An emerging Operational Paradigm becomes a Strategic Imperative. *International Journal of Health Care Quality Assurance*, 8(1): 23-27.

Taylor Frederick W. (1911), *The Principles of Scientific Management* (New York: Harper Bros).

Tillery, K.R. & Rutledge, A.L.(1991). Quality-Strategy and Quality-Management Connections. *International Journal of Quality & Reliability Management* (IJQ). 8(1): 71-77.

Vecchio, R.P. and Appelbaum, S.H. (1995). *Managing Organizational Behaviour*. Dryden.

Venkatraman, N. & Ramanujam, V. (1986) 'Measurement of business performance in strategy research: A comparison of approaches', *The Academy of Management Review*, 11 (4): 801–14.

Waggoner, D.B., Neely, A.D. & Kennerley, M.P. (1999) 'The forces that shape organizational performance measurement systems: An interdisciplinary review', *International Journal of Production Economics*, 60–61: 53–60.

Weber, Max (1947). *The Theory of Social and Economic Organization*, translated by A. M. Henderson and Talcott Parsons. Edited with an introduction by Talcott Parsons. New York: Free Press.

Wisner Priscilla (2010). "Multidimensional Performance Measurement Using the Balanced Scorecard". In *Effective Operations and Performance Management*. Bloomsbury Information Ltd.

Zairi, Mohamed. (1998). Benchmarking for best practice: Continuous learning through sustainable innovation. Butterworth-Heinemann. Oxford.Anderson, J.C., Rungtusanatham, M., & Schroeder, R.G. (1994). A theory of quality management underlying the Deming management method. *The Academy of Management Review*. 19(3). 472-509.

ACKNOWLEDGEMENTS

I would like to thank all the people who helped me with the project, namely my supervisor and co-author Prof. Morad Lemtaoui for his guidance and availability. Our acknowledgement goes also to Hassan 1st University of Settat in the person of its President Prof. Ahmed Nejmeddine for his encouragement.

BIOGRAPHY

Mohammed Belkasseh (Ecole Nationale de Commerce et de Gestion de Settat, Hassan 1st University of Settat, Morocco) is a Ph.D student and lecturer. His areas of research include Organizational Management, Quality, Finance and Performance measuring. He can be reached at: simobelkasseh@gmail.com

Morad Lemtaoui (Ph.D. Ecole Nationale de Commerce et de Gestion de Settat) is a Professor of Management at Hassan 1st University of Settat, Morocco. His is a specialist in Quality Management. He can be reached at: lemtaouimorad@yahoo.fr