

Performance Measurement in the Context of Public Administrations: What Application for Niger Customs?

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Abstract:- Performance measurement has been a central concern for managers for many years. Admittedly, it has mobilized more literature in the private sector, where production is commercial, but it was not long before it made its mark in the public sector either, according to the work of Hood (1995). It is reasonable to believe that the determining circumstances of this development include the birth of citizen movements and the advent of the Awards of Excellence. Thus, indicators and tools are developed to measure the performance of all kinds of organizations.

This paper raises the issue of measuring the performance of public administrations. Would it not be unfair to apply the concept of comprehensive performance of the company (Baret 2006) to a public administration? Wouldn't it be better to look for the determinants of its performance in the formal statement of its missions in relation to the individual performance of its staff?

Keywords:- *Performance Measurement, Public Administration, Trilogy, Formal Mission Statement, Choice of Indicators.*

I. INTRODUCTION

Public administrations in particular are faced with the new demands of human development. Human development enables people to live better by increasing their potential and freedom (Dubois, Mathieu & Poussard, 2001)¹. Indeed, human beings are becoming increasingly attentive to their rights and duties, and are demanding uncompromising enjoyment of them. The State, embodied by public administrations, is now aware that people's rights and the freedoms to which they aspire are inalienable; yet this progressive attitude, focused on quality of life, is becoming more widespread, leaving no political arena indifferent. This has given rise to socio-professional movements², local and international non-governmental organizations supported by powerful supranational instructions to promote the individual and collective freedoms of peoples.

As a result, drawing up and implementing development policies and programs is a fairly difficult exercise for governments today. Public administrations, which are at the heart of government policies, must confront their actions with the needs of the population.

Public administrations therefore have every interest in assessing their ability to meet citizens' needs, both in terms of quality of services rendered and in terms of other characteristics of public services.

However, to this anchoring may be added less-than-rational managerial behaviors such as mental excitement and intellectual snobbery. With the advent of the Award of Excellence, and the desire to belong to an elite benchmark, the head of administration may adopt a managerial operating approach aimed at consolidating his or her position.

Whatever the guiding principle, performance measurement must translate an administration's missions into measurable results, despite the difficulties of approach clearly expressed by several analysts (A. Dohou and N. Berland, 2007).

If Johnson and Kaplan (1987) are to be believed, performance measurement is not a recent concern for managers. However, the first attempts in this field were made in the private sector, and here again, the methods and tools used to measure performance quickly evolved. Other variables are now taken into account, such as corporate responsibility and environmental preservation (Reynaud, 2003). Even in this case, the traditional vision of performance has evolved.

In the public sector, this concern is more recent, but many management techniques that originated in the private sector are adaptable to public administrations. This is particularly true of quality management and environmental management, whose standards (ISO 9001 and ISO 14001) were first applied in business before being transposed to the public sector. Nyhan and Marlowe (1995), for example, presented performance measurement and total quality management as complementary management tools for public managers. Similarly, C. Hood (1995), in his work entitled

¹ In « la durabilité sociale comme composante du développement humain durable »

² Trade unions, associations and consumer groups.

“New Public Management”, set out the principles of performance measurement that govern public service management today.

The preference of public administrations for this approach stems from the fact that it is very complex to measure the performance of organizations whose aim is not the pursuit of profit, and where strong criticism is levelled at the value of measurement. As public-sector organizations interact with other players beyond their control, the sector is characterized by joint production, which is not the case in the private sector. This also means that public performance is influenced by the multiplicity of actors defining that performance (Assou and Chemlal, 2021). There is no clear-cut position on this research topic, which opens the way to an original operating approach that could give the best possible account of the performance of public administrations, whatever their missions, using the example of Niger's customs administration.

With specific reference to performance measurement in customs, a publication by the World Customs Organization (WCO)³ suggests that the first experiments took place in Cameroon in 2007. Since then, several customs administrations have embarked on the operating process. However, the work carried out to date on performance measurement in the customs context involves a twin mechanism, namely performance contracting (Cantens and *al*, 2014). This mechanism, which supports Key Performance Indicators (KPIs), seems to have unanimous support in the customs community; the idea being to get the entities or agents to be evaluated to give their best through personal and written commitments. The principle of contractualization involves a material stimulus (Simons, 1995), defined and made public by the umbrella authority. It thus becomes a determinant of performance

These are just a few examples of the writings that govern performance measurement in public administrations and, to a lesser extent, in customs circles.

This paper raises the issue of how to measure the performance of public administrations, which cannot be assessed through accounting results⁴. It presents a modeled operating approach to this measurement in the context of Niger's customs, with an original background of a theory that can be applied to all administrations of the same type. To this end, the paper first presents analysts' views on the notion of performance; then, the theoretical framework for analysis; and finally, the empirical framework for analysis, which presents the results of research based on an original trilogy of indicator choices in the context of public administrations.

³ The How and Why of performance measurement and contractualization, WCO, 2014.

⁴ This criterion is outdated even for companies whose activities are geared to maximizing profit.

II. LITERATURE REVIEW

Performance is used without moderation whenever a result is expected. We can talk about the performance of a company, an athlete, a Formula 1 driver, a machine or an economy, speaking of a country. The examples are numerous, but the meaning is unique, since performance always reflects the result of work.

Performance measurement should be seen as an iterative, periodic process within an organization, like Juran's (1988) ideal spiral⁵ in quality management. It should not be a one-off process, as the reforms undertaken by government departments require evaluation to ensure that adjustments are made at the right time. The costs generated by reforms oblige institutions to keep up the momentum.

A. Performance Approaches in the Private Sector

So, what is performance? For a long time, performance in the corporate world was assessed in financial terms, but today it's measured on a comprehensive scale. This is how the concept of comprehensive corporate performance is gaining ground. Baret (2006) defines it as “the aggregation of economic, social and environmental performance”, while Reynaud (2003) sees it as “the combination of financial, social and corporate performance”. The spirit of these similar understandings is that a company cannot be said to be performing well, regardless of its positive financial results, as long as it fails to take into account the concerns of its stakeholders due to the negative externalities arising from its activities. Not only does the new managerial literature demand that the measurement of a company's performance also take into account its corporate responsibility, but it also opposes a hierarchy between the economic, social and environmental dimensions (Brignall & *al*, 2000). In the private sphere, where the meaning of business is the pursuit of profit, the main criticism that can be levelled at the idea of comprehensive performance is that it requires companies to be evaluated on the basis of their ancillary activities, which result from financial performance. Indeed, there is no doubt that a company that fails to perform financially will not be able to meet its corporate responsibilities. The three dimensions must therefore be dissociated. Every organization needs to be assessed on its *raison d'être*, since concern for stakeholders is normally an integral part of the company's overall strategy. For this reason, it would be wiser to define indicator models that best reflect the purpose pursued by the organization.

B. An Attempt to Define Performance in the Public Sphere

In the public sector, the determinants of performance are not easy to grasp. Studies have shown that a number of definitions borrowed from the private sector are often too general, encompassing all types of organization. Carassus and Gardey (2009) also recognize that the concept of public

⁵ Joseph Moses Juran (1904-2008) is one of the founding fathers of the quality approach. He designed the spiral that bears his name to represent a never-ending evolutionary process in business management. His name is often mentioned alongside those of Deming and Ichikawa.

performance is not precisely defined, nor framed by common practices, hence the difficulties faced by public managers who are evaluated on the basis of criteria that have not been adopted (Hood 1995).

After a cross-analysis of the characteristics and dimensions of models from different sources, four authors (Carassus, and *al*, 2009) succeeded in defining public performance. However, these models aim to ensure performance by standardizing a managerial approach that emerged in the 1990s called “*New Public Management (NPM)*”, Hood (1995). These authors have arrived at a definition that is as general as the following: the public sector is a highly atomized environment made up of a multitude of services pursuing different objectives, some of which are opposed to others, such as the tax authorities, which mobilize resources, and the Treasury, which spends them.

This is to say that the determinants of public administration performance must be sought in the missions of each one of them, which are clearly visible through their operational processes. A university, for example, does not have the same missions as a municipality, so their operational processes are different. Similarly, a hospital's mission is to care for the sick, whereas the Court of Auditors is responsible for monitoring the regularity of public spending. In view of these examples, there is no longer any need for a single performance analysis model that would be valid for all public departments⁶.

The agency theory developed by Jensen and Meckling (1976) is applicable to the relationship between the public officer and his administration. Conflicts of interest, supported by asymmetric information, may exist between them, which will have a negative impact on the administration's performance. It is therefore essential to put in place strong mechanisms to control the actions of managers. This is why, on the one hand, public managers are evaluated for their professional responsibilities and, on the other, they benefit from contractual incentives. But here, the concept of public management excludes the roles and functions attributed to political authorities such as members of government; it refers to operational-level civil servants responsible for the design, planning and execution of public programs and projects (Mazzouz, and *al*, 2015).

In an environment where moral hazard is very high, the deductive method may be a better way of defining an administration's level of performance. Moral hazard is very high, for example, in non-digitized services where the interface between administrators and users is open to abuse. In such circumstances, performance evaluation of managers is essential. To ensure good results, it is then necessary to link the performance of administrative managers to incentive mechanisms. Incentives can be tangible or intangible, but when they are based on non-financial measures, they have a positive influence on employees, (Campbell, 2008). Clearly,

pragmatism is the key to better anchoring performance in the motivation of public managers, taking into account socio-cultural contingencies and the strategy of the organization.

Whatever the method of evaluation, whether it involves aggregating the performance of individual agents or using impersonal indicators, public managers are at the heart of administrative performance. In addition to the principle of accountability to which they are subject, it is up to them to define the indicators, manage them and create the interactions required to guarantee performance.

III. RESEARCH METHODOLOGICAL FRAMEWORK

Not all public administrations have the same objectives. Each one, in the legal act that created it, has its own very specific missions. For example, a military hospital does not have the same purpose as a prison. The former is responsible for treating military personnel, their families and war victims, while the latter is responsible for managing the prison population. Even within the same profession, missions can differ between institutions. For example, the Court of Auditors does not have the same vocation as the Constitutional Court. That's why performance indicators are specific to each organization, since they must reflect its missions.

In the private sector, to go beyond the financial indicators that are common to the sector, Kaplan and Norton (1992) introduced the *Balanced Scorecard* to help manufacturing and service companies gain a broader measurement framework across four important interrelated perspectives: financial profitability, customer orientation, internal processes, innovation and learning. The balanced Scorecard has also been applied by government agencies and non-profit organizations, but not without difficulties (Kaplan and Norton, 2001). Indeed, control methods are varied and depend on the complexity of public organizations (Mintzberg, 1996). Effective management tools elsewhere can prove destructive if they are not adapted to the reality of the institution (Bevan & Hood, 2006).

Specifically aimed at public managers, Hood (1991) presents his public management doctrine, consisting of seven benchmarks. This doctrine does not formulate performance indicators, but it does aim at sustainable performance planning. In fact, these are generic strategic axes that can be translated into operational objectives by public administrations, each according to its own specificities.

Standardization (ISO), which are used in both the private and public sectors.

⁶ This question is addressed one more time in the section dealing with performance measurement tools, in particular the standards of the International Organization for

IV. IDENTIFICATION OF MISSIONS

The legal act creating each public institution specifies its missions and defines the responsibilities of its main managers. To identify the indicators needed to monitor and measure its performance, the first principle is to refer to the

administration's formal mission statement. The second is to identify relevant or leading operational processes. The third and final principle is to identify processes that benefit from a majority allocation of resources. This trilogy can be summarized as follows:

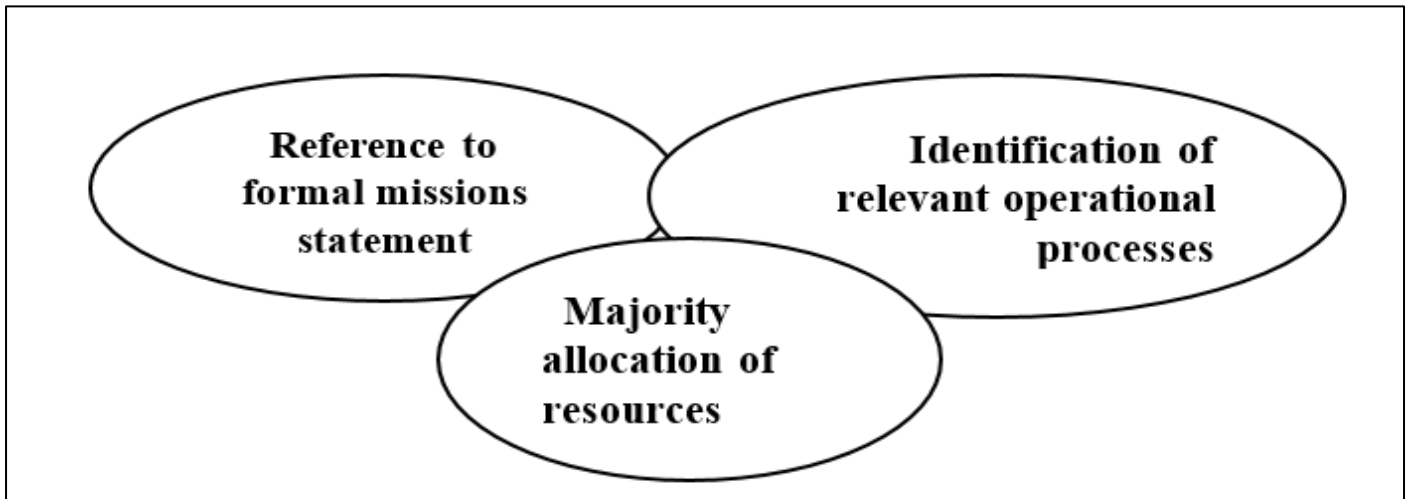


Fig 1: Trilogy

A. Reference to Formal Missions Statement

The formal statement of missions represents what is transcribed in the legal act creating the administration. The mission must be understood as the institution's *raison d'être*, purpose or vocation. In a first example, we can see that a hospital has two missions: permanent patient care and medical research. In a second example, we might say that a university has two missions: the teaching of knowledge and scientific research. However, these two institutions also play additional roles. The university provides academic statistics, and the hospital provides health statistics. What's more, although they are both public institutions, each generates financial resources: one collects student registration fees, the other collects various medical expenses.

Although statistics are essential to bring about reforms within them, and although they are important for the development of national policies and programs, the performance of the two administrations cannot be assessed on the basis of statistical production, as they were not created for this purpose. Nor would we refer to financial flows, since they do not seek profits.

According to the principle of formal mission statements, both entities must be evaluated using indicators that express the teaching of knowledge and scientific research for the university, and the continuity of patient care and medical research for the hospital.

B. Identification of Relevant Operational Processes

Taking the same example as above, for the purposes of performance evaluation, each of the two institutions needs to identify, among its operational processes, those that best reflect its missions. On a smaller scale, for a hospital for

example, there may be, among other processes, the "Patients process", which runs from admission to discharge. Performance measurement will therefore focus on the results of steering this process.

However, the formal statement of certain institutions presents many missions, some more important than others. This is the case for the customs administration or the police. Similarly, a town council has a multitude of missions, and consequently many operational processes. This is where the principle of majority resource allocation will be applied.

C. Majority Resources Allocation

Institutions operate within a system of interacting but distinct departments, branches, services and offices. These operational units receive regular allocations of resources (human and material) to carry out their functions. In his *Resource-based view*, Penrose (1959) argues that differences in performance between firms are due to the characteristics of their resources. These resources are therefore determinants of performance.

In the context of an institution with several missions, and especially if some of them are not very explicit, indicators should be based on the operational processes that use the most resources on a consistent basis.

Taking the example of customs and police, formal mission statements will look like the following, in some contexts:

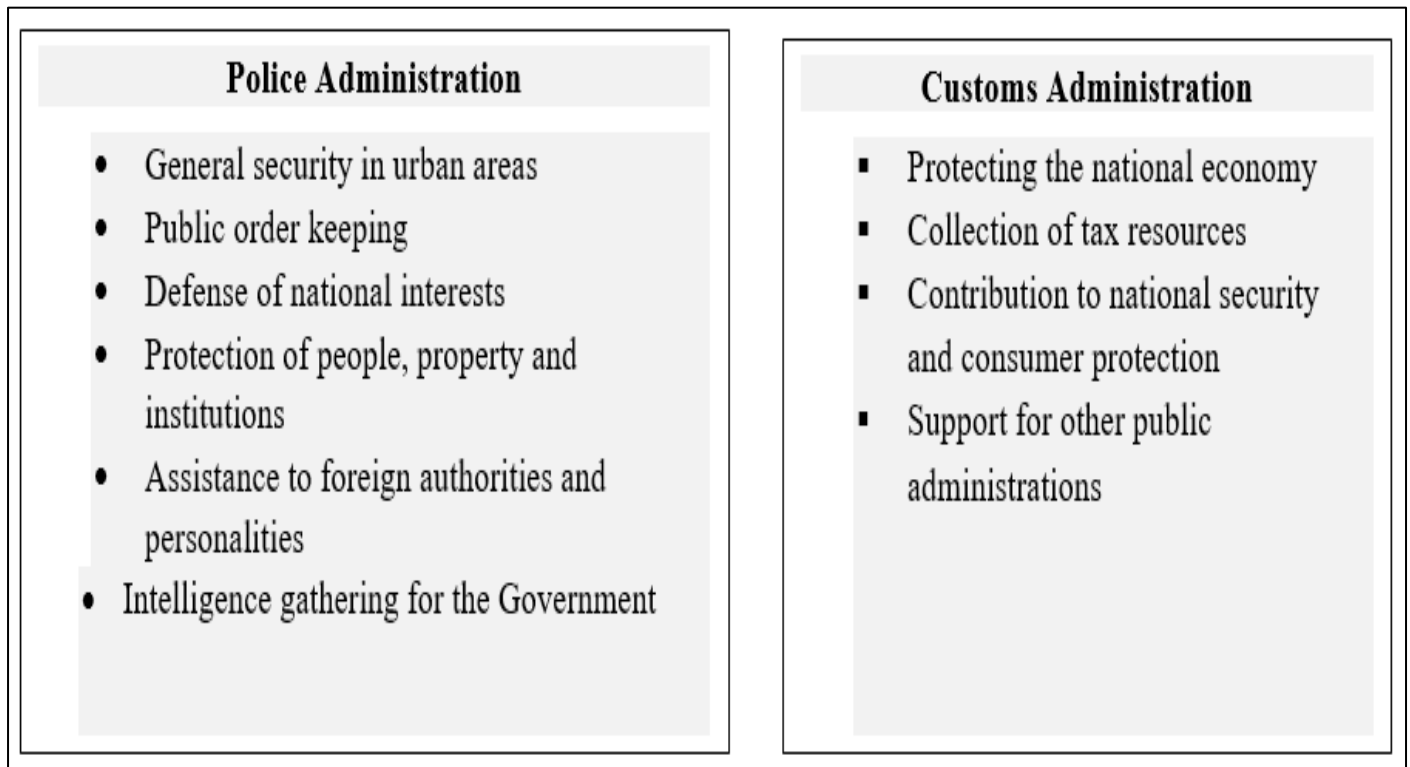


Fig 2: Administration

In both examples, the formal mission statements are complex, yet each mission must be translated into one or more operational processes. The processes that employ the most resources are, naturally, more representative of the institution's *raison d'être*. As a result, performance indicators must be linked to these processes, as they are more relevant.

How can we establish a hierarchy between processes and make a choice? After classification, at what value should a process be considered relevant for the addition of indicators? It is always possible to make choices based on the vision of the organization and its culture, which managers know quite well how to handle.

If it is not possible to establish a hierarchy between processes, the reasonable⁷ means method can be used to assess their relevance. Youri, (2015) reports “the manifest error of appreciation is a violation of the general principle of reasonable law”. Indeed, by virtue of the principles of accountability and reasonableness, every public manager knows that he or she can be held personally liable for the resolutions he or she makes in the performance of his or her duties. Duong (2005) has said that “the reasons for administrative acts must justify the resolution in law and in reason; in other words, the limit of discretionary power is determined by the principle of reasonableness, which prohibits the administration from making decisions that defy

reason, decisions that it is inconceivable could be made by an authority acting reasonably”. It is therefore appropriate to evoke the principle of reasonableness in administrative law without attributing to it a repressive meaning in the context of the choice of performance indicators.

In the context of performance measurement, if business processes are complex and it is difficult to allocate the use of resources between them, the reasonable means method will be, for example, to rely on a collegial resolution or emanating from a decision-making body⁸.

The application of this trilogy of three principles represents a break with the global performance approach that much of the literature tries to apply to public administrations.

Now that the criteria for selecting indicators have been defined, before highlighting them in a practical⁹ example, let's take a look at the measurement inputs.

D. Analytical Data

As performance evaluation is an iterative process, recurrent data analysis requires constantly available materials. Customs administrations are in this position. Indeed, measuring the performance of players in the customs clearance chain using data from automated customs systems (ASYCUDA, BADR and CAMCIS) is quite widespread.

⁷ This concept is used in the 1995 WTO agreement on customs valuation, based on the principle of the transaction value of goods. The concept refers to a situation where no data exists to determine the customs value of goods imported into a given country.

⁸ All internal decision-making bodies.

⁹ For a better understanding of this trilogy, a practical example based on Niger customs administration is given in point 6.

For the analyses carried out, the data is drawn from the Niger customs clearance system. These include the number of itemized¹⁰ declarations, the number of manifests recorded, the personal data of customs inspectors involved in the clearance chain, the revenue collected, the time taken to process documents, the monetary value of tax evasion and the tax adjustments made by inspectors.

E. Analysis Tools in a Research Context

The data to be analyzed is collected in the course of day-to-day work via information systems. A financial institution, for example, which works in a network with its branches and certain privileged customers, can efficiently collect all kinds of information on its customers and staff.

Analysis tools are mainly programming languages such as Python and *MySQL*, and in-house databases designed on Oracle. Data visualization tools such as *Table Software* are used, along with other statistical software such as *Excel*, *Stata* and *Eviews*, to process data exclusively from the information system.

A. Indicator and Computing Model

Table 1: Example of Formal Mission Statement

Customs Administration is Responsible for:	Identified Operational Processes	Resources Allocation
1. Protecting the national economic space and promoting the competitiveness of local industries	Fighting fraud	1000
	Trade facilitation	500
2. Collecting tax resources	Customs goods clearance	2000
3. National protection in collaboration with other public forces	Fighting against fraud	(-) ¹²

It is remarkable that the “goods clearance” process, which is the manifestation of the mission to collect tax resources, receives a more significant allocation of resources; it being understood that resources include material resources, human resources and technical capital.

This is why Niger's customs administration has chosen, as a first step, to measure its performance through the customs clearance process. Indicators over which it has full control are then added to this process. Secondly, it has chosen to rely on the individual performance of the main internal players in the

The other key elements of performance measurement not detailed here, i.e. reference values, target values and the dashboard, are clearly shown in the example of application of the indicator selection trilogy applied to Niger customs.

V. EMPIRICAL RESEARCH FRAMEWORK: INDICATOR AND MODEL

While the answer to the main question¹¹ is scattered throughout the text, it should be remembered that the focus of this paper is the innovative principle that the performance of public administrations should be assessed according to their formal mission statement. The question of negative externalities that underpins the principle of overall performance is secondary, since these externalities are internalized and absorbed by other public structures created for the purpose. The focus here is on the general public administration that embodies the State.

The application of the operating approach based on formal mission statements in this section provides sufficient insight into this new approach to the choice of performance indicators.

customs clearance chain. These players are customs office managers and customs auditors.

The evaluation is based on data collected by the customs clearance system. The field of analysis is therefore a computerized environment on which Key Performance Indicators (KPIs) are based, entirely piloted by customs office managers¹³ and auditors; it being understood that the stakeholders concerned participated in the entire process of formulating the indicators.

Table 2 : Indicator Monitored by Customs Office Managers

KPI	Target value	Model
Time required to complete customs clearance formalities	16 hours	$d = L + B$ Where L = average liquidation time B = average time to issue discharge slip $d \leq 16$ hours

¹⁰ The itemized declaration is a paperless document filed by companies in the customs system for the purpose of clearing goods through customs.

¹¹ The question of whether it is fair to apply the principle of comprehensive corporate performance to public administration.

¹² The fight against fraud is a cross-functional process. The same allocation of resources affects the other processes

¹³ The customs office is a unit dedicated to goods clearance, either at the border or within the customs territory. As for the verifier, he/she is the customs officer responsible for checking the legality of declarations made by customs operators for the purposes of clearing goods through customs.

KPIs and target values are defined on the basis of reference values deemed unsatisfactory. These target values can be pushed back to the optimum if they are not at the outset. Indicators are then constantly reviewed, as in Juran's spiral (1951), since they are accompanied by a contract. The contract is validated if the target values are reached.

It should be remembered that the data analyzed to report on the performance of the various players is collected exclusively from the automated customs clearance system. A *PostgreSQL* database is used to store analysis results.

VI. RESULTS AND DISCUSSIONS

Table 3: Analysis Results

ide_cuo_nam	dec_exit	icpc3_ast_time (day)	icpc3_release_time (day)	icpc3_delai_global_mean (day)
B15**	518*	0.65	23.67	24.32**
B7	121	0.36	1.02	1.38
B12**	377	3.05	1.51	4.56**
B8	49	1.42	0.04	1.46
B2	2619	0.27	0.08	0.35
B3	643	0.21	0.25	0.46
B1	925	0.18	0.12	0.30
B10	300	1.71	0.18	1.89
B11**	2252	0.40	3.03	3.43**
B14**	257	1.10	10.13	11.23**
B4	1288	0.32	0.22	0.55
B5	828	0.35	0.22	0.58
B13**	38	5.09	0.96	6.05**
B6	762	0.26	0.35	0.60
B9	769	1.37	0.47	1.83
B=Office 1 day = 08 working hours				

➤ *This Table Shows the Evaluation Results of the Heads of Operational Offices in Terms of the Average Duration of Goods Under Customs Control. Thus:*

- The first column contains the names of the offices we have masked;
- The second shows the number of declarations recorded by each office. For example, B15 recorded 518 (*) declarations.
- The third column shows the time taken by inspectors from registration of the declaration to its settlement. For office B7, for example, this is 0.36 days, or 8 hours;
- The fourth column gives the time elapsed between liquidation and the exit of a cargo after customs clearance, which is 1.51 days for office B12.

- The fifth and last column is the overall duration of a customs clearance operation in an office; for office B8, this is 1.46 days, a day being equal to 08 hours of actual work.

For an objective with an average total duration of 16 hours, we note that the heads of offices B15, B12, B14, B11 and B13 (**) did not perform well. As a result, administrative measures can be taken against them to get them back on track.

These evaluation results are visualized using Table Software. We can see the high-performing office managers in green, and the low-performing in red.

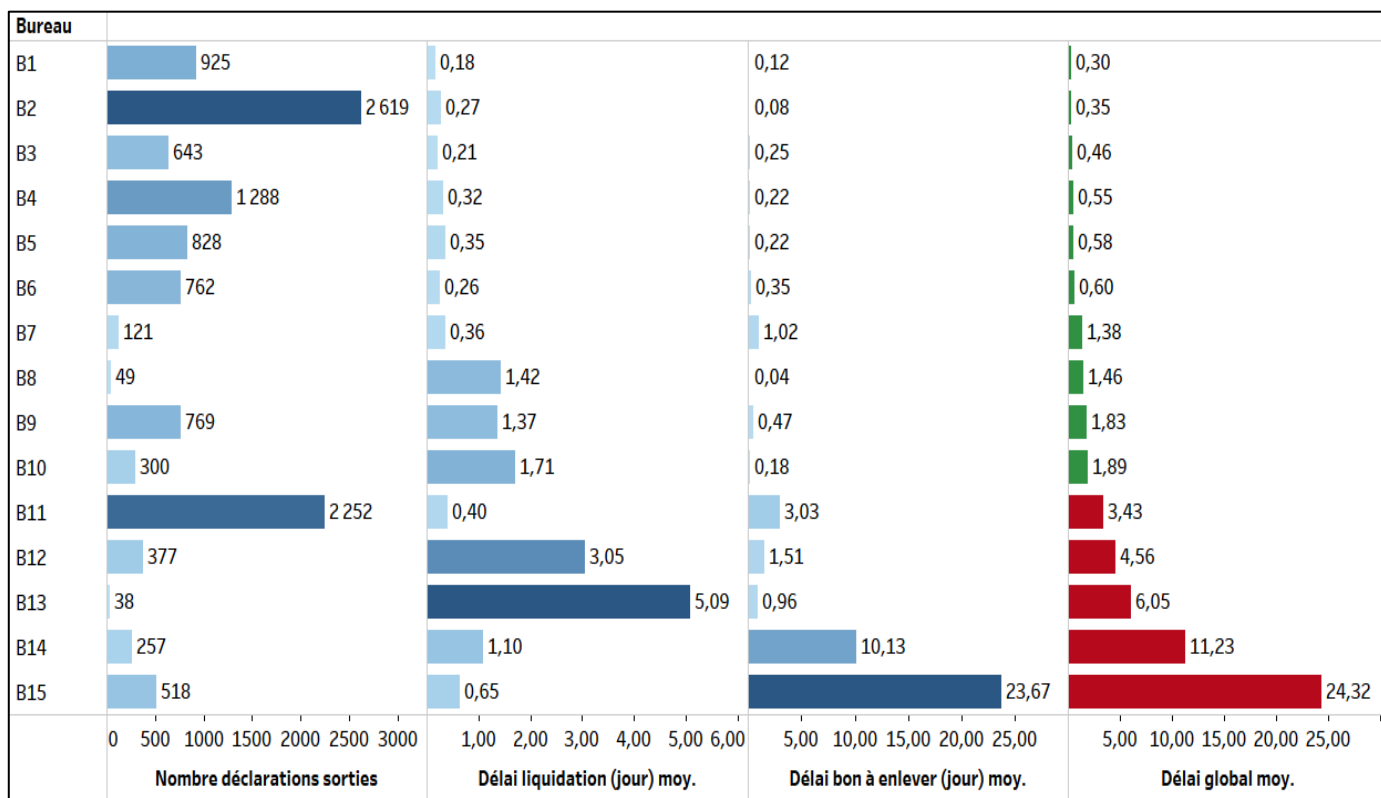


Fig 3: Office Performance Based on Data Analysis Results

The integrated procedure for collecting tax revenues is perfectly in line with the formal statement of customs' missions; it can therefore be judged on the time required for customs clearance. On the other hand, in the name of environmental protection, for example, it cannot be held responsible for the CO2 emitted by trucks as they pass through customs.

VII. SUPPORTING PERFORMANCE ASSESSMENT: CONTRACTUALIZATION

The concept of contractualized performance stems from the fact that members of an organization are more committed when they know that a specific commitment binds them to their employer, and that rights and duties flow from this commitment.

From this principle, the idea of the performance contract can be understood, as it has been extensively explained by *Cantens, Ireland and Revesz* (2014), in a paper entitled “*The Why and How of Performance Measurement and Contractualization*”, published by the World Customs Organization. For these authors, in the customs context, the performance contract “refers to the formalized agreement between a Director General or Head of Service and individuals whereby the latter agree to have their performance measured, with the understanding that good results will be rewarded and bad results penalized”.

Performance contracts are based on two objectives: a formal commitment by public managers to give their best, and official recognition of their efforts by higher authority.

This dual concern raises the question of the type of incentives (rewards and sanctions) that should be put in place to avoid their perverse effects.

In the context of public administrations, mainly in Africa, performance incentives must include both material and non-material stimuli linked to hygiene or ambiance factors in the sense of Herzberg (1971). Whether we're talking about senior executives or the working class, motivation to work could come from a combination of the two, if we are to believe the precariousness of public service jobs. Again, the choice of incentives is linked to the context.

Niger's customs administration, for example, is in line with this trend. It applies both material and non-material incentives, such as the valorization of functions through an inviolable division of prerogatives between the players and official recognition of merit.

VIII. CONCLUSION

Il n'est plus nécessaire de justifier la mesure de la performance dans le cadre des administrations publiques ; ni même de vanter ses mérites. En revanche, la question d'efficacité de cette mesure reste d'actualité. Le besoin de trouver un mécanisme qui soit efficace pour rendre compte de la performance réelle d'une institution publique n'est pas encore satisfait. Cette notion de mécanisme fait appel à une démarche globale pour mesurer et améliorer la performance.

La trilogie de choix d'indicateurs, associée à la contractualisation qui lie la performance des agents publics à celle de l'administration, se veut la clef de succès de cette mesure. En effet, chaque institution est créée pour un but précis. Elle ne peut être performante que par rapport à ses missions. La responsabilité sociétale et les externalités négatives qui hantent la communauté des chercheurs ayant donné la naissance au concept de performance globale de l'entreprise Baret (2006), n'ont que peu d'intérêts pour certaines institutions publiques.

There is no longer any need to justify performance measurement in the context of public administration, or even to tout its benefits. On the other hand, the question of effectiveness remains. The need to find an effective mechanism for reporting on the actual performance of a public institution has not yet been satisfied. This notion of a mechanism calls for a comprehensive operating approach to measuring and improving performance.

The trilogy of indicator choices, combined with the contractualization that links the performance of public agents to that of the administration, is intended to be the key to success in this measurement. Every institution is created for a specific purpose. It can only perform to the best of its ability. The corporate responsibility and negative externalities that haunt the research community giving rise to the Baret (2006) concept of comprehensive corporate performance are of little interest to some public institutions.

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