

The Role of Social Controlling in Improving Cooperative Performance: A Literature Review

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Abstract: Cooperatives have made a significant contribution to the growth of Morocco's economic system. Agricultural cooperatives now account for 67% of all Moroccan cooperatives, growing from 3,272 in 2006 to 10,542 in 2016 (ODCO). Cooperatives are however forced to adopt new and innovative managerial functions in order to steer their performance while maintaining their cooperative principles and values in the face of growing market and competitive pressures that jeopardize their sustainability. Agricultural cooperatives are convergent with social management control, which helps the organization perform better in carrying out its missions of managing human resources and the analysis and control of social data, at the same time by prioritizing people. execution of a study on Moroccan agricultural cooperatives using empirical data. We shall make an effort to illustrate the critical role that social management control will play in enhancing the performance of agricultural cooperatives in this regard and through a study of the literature. With the completion of an empirical study of Moroccan agricultural cooperatives, the current research has, on the one hand, added to the body of knowledge about Morocco and, on the other, encouraged researchers to think more deeply about the topic.

Keywords: Agricultural Cooperatives; Performance; Social Management Control

Introduction

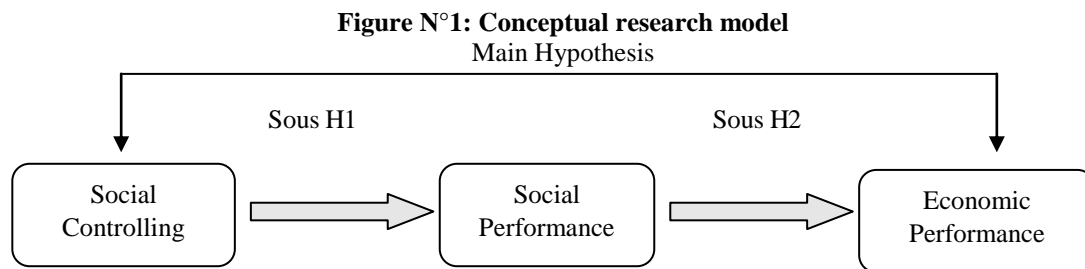
Faced with the multiple constraints of economic, social and environmental development, the social and solidarity economy, distinct from capitalism and socialism, continues to confirm its leading role in the development of Morocco's productive fabric, fulfilling a major role in combating poverty and social exclusion, creating jobs and wealth, and integrating small producers into the market. It is the third pillar of the economy, alongside the private and public sectors. Its main players are cooperatives, which are present in all sectors. The social/solidarity-based economy also includes mutual societies, foundations, associations and non-governmental organizations. Its founding pillars are the principles of voluntary commitment, equality between individuals, solidarity between members and economic independence (Draperi, 2007). It seeks to reconcile economic activity with social equity. (Lacroix and Slitine, 2016; reprinted by Cherradi & Elkharraz, 2018)

However, these organizations, while distinct from capitalist companies in terms of objectives, converge with the latter in terms of competitive market constraints. Indeed, with a major objective - that of preserving their cooperative principles - cooperatives have lagged behind in the instrumentation of managerial functions, key factors in performance and preservation of sustainability. Our article addresses this issue, highlighting the problem of agricultural cooperatives' quest for performance, given that they account for 67% of all Moroccan cooperatives. As a solution, we propose the implementation of social management control, a managerial function that will enable the socio-economic steering of the cooperative and, consequently, the measurement of the cooperative members' contribution to performance, as well as the monitoring of the various indicators essential to the smooth running of the agricultural cooperative.

This research is intended as a literature review, responding to the following problematic: What is the contribution of social controlling to improving the performance of agricultural cooperatives? Our main hypothesis is as follows: Social controlling makes a positive contribution to improving the performance of Moroccan cooperatives. Two sub-hypotheses follow from this hypothesis:

- Sub-Hypothesis 1: The introduction of social management control tools in Moroccan agricultural cooperatives helps to improve their social performance.
- Sub-Hypothesis 2: the social performance of Moroccan agricultural cooperatives is positively linked to their economic performance.

From this, our conceptual model would be as follows:



Source: Autors

In order to answer our question and verify our hypotheses, we will first describe the characteristics of agricultural cooperatives (section 1). Secondly, we will review the work carried out on cooperative management control, since social management control is an extension of classic management control; then the work carried out on cooperative human resources management, since social management control is the application of management control to the human resources function (Section 2). Finally, we identify the contribution of social controlling to improving the performance of agricultural cooperatives (Section 3).

1. Particularities of agricultural cooperatives

Cooperatives are "an original form of organization, rooted in the industrial revolution, pauperization and the search for a certain balance of wealth within a socially destabilizing society, in the wake of the associationist movement of the 19th century" (Ferraton, 2007; taken up by Saïssset, 2016). These "a-capitalist companies draw their origins, principles and values from the founding experience of the "Société coopérative des équitablespionniers de Rochdale" (Saïssset, 2014; reviewed by Saïssset, 2016). According to the International Co-operative Alliance (ICA), "a co-operative is an autonomous association of persons united voluntarily to meet their common economic, social and cultural needs and aspirations through a jointly owned and democratically controlled enterprise". (Statement on Cooperative Identity, International Cooperative Alliance, 1995).

Moroccan law defines a cooperative as "a group of natural persons who agree to join together to create an enterprise responsible for supplying, for their exclusive satisfaction, the product or service they need, and to operate and manage it by applying the fundamental principles defined in article 2 below, and seeking to achieve the aims set out in article 3 of the present law. Legal entities fulfilling the conditions laid down by the present law may become members of a Cooperative." (Article 1 of law n°112-12 on the status of cooperatives).

Like cooperatives around the world, Moroccan cooperatives have benefited from institutional and fiscal support from the public authorities since 1963, with the creation of the Office de Développement de la Coopération (ODCO). It was restructured in 1975 to support cooperatives in their economic and social projects. In 2005, Morocco launched the National Initiative for Human Development (INDH), to act as a catalyst for the social economy and as a framework federating all initiatives aimed at promoting income-generating activities and jobs. In 2008, the public authorities implemented a development strategy for the cooperative sector. In 2010, the Ministry launched a project to provide institutional support to the cooperative sector, with financial and technical support from the World Bank. In 2012, the Solid' Exchange program dedicated to the development of Moroccan cooperatives was launched in partnership with Belgian economic operators. In 2014, Morocco reformed the law governing the cooperative sector by promulgating Law No. 112.12 through Dahir189.14.1 of November 21, 2014, with the aim of shortening the procedures for creating cooperatives and developing their products, as well as enabling them to benefit from support and financing. In addition, following high royal directives and with the support of the Ministry of the Interior's Direction Générale des Collectivités Locales, integrated territorial development strategies have been undertaken in several Moroccan cities to promote decentralization, participation and territorial governance.

This is achieved by strengthening the capacity of territorial actors to work in partnership to ensure inclusive development and enhance the attractiveness of their territories (El Azzouï & Mahmoudi, 2019). As a result, Moroccan cooperatives benefit from a regulatory and institutional environment that is conducive to their development.

On an international scale, cooperatives are managed according to seven fundamental principles, determined by the International Cooperative Alliance in 1895 (reformulated in 1995). These are: free and voluntary membership (open door principle), democracy in management and administration (one member, one vote), economic participation of members, education, training and information, autonomy and independence, cooperation between cooperatives, commitment to the community.

The cooperative is therefore an organization that recognizes the primacy of man over capital. In this sense, Ghazali & Diebold (1993), echoed by Cherradi & El kharraz (2018) have asserted that "the cooperative system is profoundly humanist, the set of values that constitute it reflect a constant valorization of the human, who is placed at the center of its social and economic constructs".

Cooperatives make it possible to "organize job-generating activities, solidify them, pool forces and create a local dynamic by institutionalizing economic activities that previously existed in an atomized fashion, without visibility and often without efficiency". (Gillot, 2017; echoed by Cherradi and Elkharraz, 2018). In order to understand the particularities of cooperatives, it is customary to compare them with capitalist companies. Below is a table showing the main differences between a capitalist company and a cooperative:

Table N°1: Comparison between a capitalist company and a cooperative

Company status	Capital company	Cooperative
Denomination of capital Share	stock	Capital share
Definition	Legal title	Financial commitment in collective ownership
Remuneration	Dividendeet plus-value	Legally limited income
Disposal	No repayment	Repayment
Transfer value	Trading on the stock market	beyond the non-redeemable portion and reserves
Transfer value	Upward or downward unstable	At par Value Stable
Voting rights	Proportional to capital	One man, one vote
Stability of control	No	Yes
Possibility of buy-back	Yes	No

Source: Allam & Monier, 2010, (repris par Ed-dafali, et al., 2015)

According to Dumais (1976), echoed by Ed-dafali, et al., (2015), cooperatives are distinct from corporations in terms of: "instead of being called shareholders, the owners of a cooperative are called members or cooperants. Instead of holding shares, they hold social shares. Instead of receiving dividends, which are proportional to the capital invested, they receive rebates, which are proportional to the volume of business transacted by the member with the cooperative".

For Koopmans (2006), taken up by Cherradi & Elkharraz (2018), the difference between a cooperative enterprise and a capitalist enterprise lies in the object (it seeks to optimize profits for the user members instead of maximizing its own profit), the ownership (it is conferred on the members instead of being conferred on capital), the owners (they are the user members instead of the capital investors), voting (based on the principle of one member, one vote, instead of voting according to the number of shares held), management (management is accountable to the members, instead of management being accountable to investors), shares (choice between shareholding or no shareholding, in the case of shareholding, the value is constant and the number of shares is limited, instead of changing value of shares and no limit to shares held).

However, of all their specific features, it is practically the dual economic and financial commitment (or dual status of the member) that is the cornerstone of agricultural cooperatives, like other forms of cooperatives, and which the Anglo-Saxons refer to as the "user-owner principle" (Seeberger, 2012; taken up by Saisset, 2016). Nevertheless, despite the aforementioned dissimilarities between capitalist enterprises and cooperatives, the reality of the market and competition will allow their rapprochement.

2. Managerial functions in agricultural cooperatives: a necessity for their long-term survival

Like other economic organizations, cooperatives are also subject to the imperatives of management (planning, organization, direction and control) in order to achieve their objectives and ensure their sustainability. On the other hand, despite the development of managerial functions and tools within organizations, cooperatives, for their part, find themselves lagging behind, as they must "reconcile economic objectives (performance), social objectives (socio-economic situation of the member: training, education, satisfaction and well-being), and participation in local and national sustainable human development" (Boisvert, 1981; Coté, 2005; reprinted by Cherradi & Elkharraz, 2018). They must be neither "purely hierarchical as in the conventional company, nor devoid of the capacity to steer economic activity" (Pendleton, 2001; taken up by Oubal, 2016). Nevertheless, the introduction of managerial functions entails the risk of increasing the power of managers and consequently reducing member participation (Spear, et al., 2004; taken up by Oubal, 2016). Several solutions have been suggested by different researchers: reducing managerial autonomy by reinforcing control at governance level (Spear, 2004); recruiting an "appropriate" manager with a strong commitment to the

project and not seeking to accumulate maximum power (Chaves & Sajardo-Moreno, 2004). (Oubal, 2016).

From this, it should be said that cooperatives are not considered to perform as well as their competitor firms (small and medium-sized enterprises), following property rights theories (Alchian & Demsetz, 1972) and agency theory (Jensen & Meckling, 1976). (Reprinted by Maurel, 2008 and Boumeska, 2018).

Barnard, 1968 sees the functions of management as "maintaining and steering a dynamic equilibrium between members' interests, the common goal and the means of coordination", which is in line with the work of Stryjan (1994) and Cornforth (1995) on democratic firms. (Oubal, 2016). Furthermore, the cooperative is a consecration of participatory governance (Boumeska, 2018). The principle of ownership and control by members refers to the notion of "democratic governance". This dimension is based on the active participation of members: attendance and voting at general meetings, participation in internal life (Saisset, 2016).

Par conséquent, la conception des fonctions managériales adaptées au contexte démocratique doit prendre en considération les éléments suivants : l'association de la dimension démocratique et participative à des activités économiques concrètes, la prise en considération du caractère dynamique des fonctions managériales, la prise en considération des impacts des fonctions managériales sur les deux niveaux : organisation du travail et gouvernance. (Oubal, 2016).

More concretely, some researchers have taken an interest in the management tools used by social enterprises. Codello-Guijarro & Béji-Bécheur (2015) distinguish three postures with regard to the apprehension of management tools by social and solidarity economy organizations. These are: the rejection of tools to ward off the threat of managerialization they pose to the organization; the relatively literal adoption of tools, leading to the marginalization of the organization's socio-political project; and finally, halfway between these two postures, hybridization exercises in which the players accept that the managerial logic carried by the tool comes to color the organization, while seeking to set limits to this influence. It's a question of negotiating with the tool a form of compromise designed to preserve the cooperative's socio-political registers of action. In addition to these three postures, Jaumier, et al. (2018) have added a fourth posture, namely the practical reinvention of the management tool, which transfigures its managerial nature to conform to the demands of the sociopolitical project defended by the organization.

Given our focus on social management control, we will look at research related to the management control function and the human resources function within cooperatives.

According to Ouchi (1977), echoed by Maurel (2008), in organizations belonging to the public sector or the social economy, managerial theory assumes predominantly value-based or cultural control. Moreover, the management control system of cooperatives is influenced by their financial specificities (Belley and Mevellec, 1993) and their governance (Desforges and Vienney, 1980). (echoed by Jaeger, et al., 2007; Maurel, 2008). This is in line with the idea that the management control system, as a modality of organizational control available to managers, is inherently contingent to the organization. (Bouquin, 2004; taken up by Maurel, 2008).

The study carried out by Maurel in 2008 on a sample of 80 French production cooperatives, analyzing their management control procedures, revealed little specificity in the management control tools used by cooperative companies, and a high level of reporting.

importance of reporting. As a result, the control system used by cooperatives is characterized by a combination of elements from Theory Z (a high degree of communication, the design and formalization of vertical upward and downward information flows, covering all hierarchical levels and horizontal information flows, to meet the need for coordination between departments at the same hierarchical level, helping employee-members to participate in numerous collective decision-making processes) and the management control tools used in SMEs (relatively well-developed financial monitoring and activity dashboards). The information extracted from control by results reinforces control by values.

As for the study carried out by Boumeska in 2018 on 342 agricultural cooperatives in the Souss Massa region of Morocco, analyzing the factors influencing the cooperative's management control system, demonstrated that the older the cooperative, the larger it grows, the more formalized its activities, the more it applies a strategy and uses ICT, the more management control dimensions it will have. This confirms the contingency aspect of the management control function cited by Bouquin (2004) and Maurel (2008).

The objective of HRM is part of a management logic, which implies the notions of analysis, decision-making, implementation and control (Autissier & Simonin, 2009). Like management control, human resource management has been perceived as a threat to cooperative principles, in particular to collectivist and democratic functioning (Bretos, et al., 2017; Valéau, 2013; Everaere, 2011; taken up by Jaumier, et al, 2018). This is mainly due to the conflict of interest between employees and managers. However, several studies have been carried out to demonstrate the hybrid aspect of its practices and the role that the Human Resources function can play in strengthening the economic performance of cooperatives without weakening their socio-political logics (Gand, 2015; Jaumier, et al., 2018). In this sense, Juban (2015) argues that human resource management in

cooperatives differs from that of capitalist companies in its "blending" of economic and democratic conventions (Jaumier, 2018).

However, it should be noted that this research has been limited to the design of HRM devices. Aware of the importance of HRM practices in managing tensions between economic and socio-political logics, Jaumier, et al. (2018) conducted a study to concretely demonstrate the role of HRM devices, notably that of individual employee appraisal interviews, in managing tensions between economic and socio-political logics. This case study of a cooperative looked at the way in which cooperatives

make practical use of human resources management tools. They analyzed the conduct of individual appraisal interviews in a Sociétécoopérative de production. The results validated the contextualist approach to HRM practices, and lent credence to the idea that no management tool can be decreed a priori incompatible with contexts even if they are far removed from the capitalist enterprises for which it was designed. Indeed, in their sample, the managers of the production cooperative succeeded in practice in bending the hierarchical, individualizing logic of the tool to the egalitarian, collective dynamics of their organization.

A study carried out by Christophe Everaere in 2011 on 25 social economy organizations, including 16 cooperatives in the Rhône-Alpes region, demonstrated that human resources management in social economy organizations shows links between the "human" values of this economy and HRM practices. These links are : the reluctance to resort to precarious employment contracts, reduced pay differentials, indulgence in recruitment (giving all candidates a chance, whatever their origin), the demand for democratic, transparent operation and collective ownership of the production tool, the importance of being firmly rooted in a given territory, combined with close, personalized, long-term knowledge of the players in that territory, a concern for a balance between employees' professional and personal lives, and the granting of a certain amount of freedom in the management of working hours, while respecting collective constraints.

3. Social controlling: a factor in improving cooperative performance

In view of their major role in poverty alleviation and social development, as well as the importance of profitability for the resources invested, cooperatives find themselves under pressure to improve their performance. This is to preserve both their socio-economic role in generating wealth for their members, and their long-term viability in the marketplace. The notion of performance is therefore present within cooperatives. It is defined as "the guarantor of the optimal allocation of local resources and social inclusion through the achievement of organizational objectives, whatever their nature and variety" (Bourguignon, 2000; taken up by Ahrouch & Ben Ali, 2016). It is a concept that is widely used in the field of management, and is carried out within the framework of a process that requires the procurement of resources at the lowest cost and their efficient use in order to achieve the objectives pursued.(Bouquin, 2004; taken up by Ahrouch & Ben Ali, 2016). Performance is multidimensional, Indeed, social performance "is the result - positive or negative - of the interactions of an organization's employees, in achieving its objectives" (Baggio & Sutter, 2017), taken up by Samira Touate & Amina Benouna, 2019). It concerns human capital. It stems from the company's desire to improve employees' well-being at work and subsequently increase their efficiency (Baggio & Sutter, 2017). A company is deemed socially successful when it is able to implement a human resources management practice that will identify the role of each individual within the company so that they are valued, motivated and attached to the company. (Colot, et al., 2008). However, as with any kind of performance, the measurement of social performance is also controversial. Indeed, since it is the tool that will enable human resources management to gain credibility, several researchers have attempted to measure it (Martory, 2018; Autissier, et al., 2009; Morin, et al., 1995; Marmuse, 1997), in addition to organizations that have tried to publish benchmarks containing social performance measurement indicators (Global reporting initiative, KLD consultancy, ...). But what about the measurement indicators adopted by cooperatives?

The major challenge for cooperatives is to adopt innovative and relevant management tools that reconcile the cooperative values, *raison d'être* and economic objective of the structure while integrating into a complex and competitive environment (Ahrouch& Ben Ali,2016).

Social management control, which emerged in the United States in the 1960s, is defined by Bernard Martory (2018) as: "one of the components and extensions of management control. It is a system for assisting the social steering of the organization, with the aim of contributing to the management of human resources in terms of performance and costs" is a permanent socio-economic steering tool that reconciles financial constraints, forecasting methods and social management within the company (Perreti & Piètrement, 2013). It lies midway between the finance and human resources functions (Collin, 2019). Through its specific management tools, it will enable cooperatives to combine their economic and social objectives. In other words, it will enable both economic and social performance to be achieved, because it puts people at the heart of its concerns, assesses their contribution to the organization's performance and consequently highlights their efforts.

Management control tools are social indicators, which are based on two logics: qualitative and quantitative, and individual and collective (Martory & Crozet, 2013). They are divided into situation indicators or so-called structure indicators (headcount, payroll, training budget, number of work-related accidents, working hours); movement indicators, which are performance indicators relating to human resources dynamics (headcount growth rate, turnover rate, promotion rate); the social dashboard, which is "a set of instruments made available to managers, gathering and presenting information with a view to fostering social decision-making" (Martory & Crozet, 2013); and the human resources information system.

As cooperatives are Z-type organizations, where internal top-down, bottom-up and cross-functional communication is of the utmost importance; in addition to the need to monitor training plans, and to measure the contribution of cooperative members to the achievement of the cooperative's objectives, social management control, through its dashboards, monitoring indicators and information system, meets the needs of cooperatives. Its missions - to inform (by monitoring data and measuring the results of social policies), to diagnose (by detecting malfunctions and identifying their causes), to forecast (by alerting management to malfunctions and anticipating changes), and to manage (by improving social management and guiding behavior in line with HR policies) - will lead the cooperative to improve its social performance, and consequently its economic performance.

However, despite the crucial role that social controlling could play, its Moroccan research field remains unexplored, with the exception of a case study conducted by Ahrouch and Ben Ali in 2016 on an Argan oil production cooperative. The results of the study showed that performance is the result of a long process of building and anchoring cooperative values. This process combines human and material resources, management methods and quality control. In addition, they confirmed the link between social performance and economic performance: "thanks to the increase in production sold, the cooperative contributes to poverty reduction in its area through the creation of direct and indirect jobs; in addition, the remuneration of women members rises; furthermore, the annual remuneration linked to the distribution of the surplus generated" and concluded that social performance is the guarantee of the smooth running of the cooperative structure, in addition to innovation in the organization's leadership style, and the adoption of more flexible working rules tailored to the needs of women members.

As for the social management control tools applied by the cooperative studied, Ahrouch & Ben Ali (2016) noted the following tools: tables to measure each woman's output, the cooperative's production capacity by period and the exact times to produce a quantity X, a quality control scheme specific to the cooperative, a table to monitor absenteeism among member women, a table of training courses carried out with the names of the women who attended, meetings to monitor and control employees' work, planned listening sessions to women's problems and needs.

In addition, the study enabled us to extract the success factors of the cooperative president's management. These are: transparency, good communication, good conflict management, consultation and visibility of methods and internal regulations.

Conclusion

In a difficult environment characterized by intensifying competition, the question arises as to the ability of the cooperative organization to survive and meet the challenge of developing its economic dimension without contradicting the principles and values that structure it.

In this literature review, we have attempted to focus on improving the performance of cooperatives through the adoption of managerial functions, in particular the social management control function.

We began by presenting management control in cooperatives and its specific features, followed by human resources management in cooperatives, and then social management control, which is an extension of classic management control and its application to human resources management. We have also been able to verify the hypotheses put forward at the start of our research. Indeed, the main hypothesis that social controlling contributes to improving the performance of cooperatives has been confirmed by the studies reviewed. In addition to the two sub-hypotheses 1 and 2 stipulating respectively that the implementation of social management control tools improves social performance, and that social performance is positively linked to economic performance.

However, in the absence of a shortage of empirical studies in this area, there are some research limitations. These mainly concern the cautious interpretation of the results and the impossibility of generalizing the findings to all Moroccan cooperatives. This leads us to plan an empirical study involving a considerable sample of Moroccan agricultural cooperatives, in order to test our hypotheses and gain a deeper understanding of managerial functions generally and social management control specifically within Moroccan cooperatives. Other avenues of research remain unexplored, notably the social dashboards of cooperatives, and the link between social management control and the financial performance of cooperatives.

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