

THE INTERACTION BETWEEN THE COMPONENTS OF THE MANAGEMENT SYSTEM OF THE FIRM: A COMPARATIVE ANALYSIS BETWEEN PUBLIC AND PRIVATE ENTERPRISES IN TUNISIA

Mohamed Karim AZIB

Faculty of Economic Sciences and Management of Tunis

University of Tunis El Manar, Tunisia

Research Unit General Management Studies (GEMAS)

E-mail: MohamedKarim.Azib@fsegt.rnu.tn

—Abstract—

This research work aims to study the management of the firm by a systemic approach. The conceptual part was dedicated to the analysis of the mutual influences between the components of the management system selected: the ethics, the mode of functioning and the procedure of regulation (Azib and Frioui, 2012). The empirical results have validated the existence of interactions between these components and revealed the importance of procedure of regulation in determining the ethics and the mode of functioning in the private sector in Tunisia; while ethics is the component that exerts the most important influence on the mode of functioning and the procedure of regulation in Tunisian public organizations.

Key Words: *Management system, Ethics, Mode of functioning, Procedure of regulation, Public sector, Private sector.*

JEL Classification: M10, L32.

1. INTRODUCTION

The management of the firm involves consideration of several factors relating to internal cultural model, organizational practices established and criteria for assessing and monitoring the work. These aspects determine the internal characteristics of the managerial activity and should be analyzed according to a systemic approach to understand better the nature of the relationship between each component determining the configuration of the management system of a company. This research aims to answer the following question: What is the nature of the reciprocal influences that are practiced between the components of the management system of the firm? This research will include a presentation of different approaches defining the components of the management system, the

proposal of the various means of influence implemented by components and an empirical assessment of the relative importance of the mutual influence exerted between the elements that configure the management system in public and private companies in Tunisia.

2. THE COMPONENTS OF THE MANAGEMENT SYSTEM: THE DIVERSITY OF APPROACHES

The systemic approach of the managerial activity involves the identification of the various interacting components. Mèlèse (1968, 1972) adopts a managerial system based on the exchange with the environment, the information flow, the operating activities with a physical system, the management rules and the targets serving as referential during the evaluation. Kast and Rosenzweig (1970) have proposed an approach of the management system with several sub-systems according to cultural, technological, psychosocial, structural and managerial fields. The managerial subsystem is considered by Bertrand (1991) as the most important, because it defines the plan to follow, through, the objectives to realize, the resources to exploit and the monitoring to evaluate the activity. Tabatoni and Jarniou (1975:52-159) consider that the managerial system includes the finalization, the organization and the animation. The system of finalization establishes the objectives by taking into account the preferences of leaders. The system of organization includes responsibility centers with resources to fulfil their mission. The animation system should promote motivation and coordination of the various activities for the channelling of energies and achievement of the goal. The Laflamme's conception (1979:31) of the managerial system is based on the coordination of six subsystems associated with values, decisions, planning, organization, leadership and control. The values' system determines the corporate culture and establishes references that guide the goals, choices and behaviours. The decision-making requires the use of an information system in order to reduce uncertainty and exchange the data necessary for the activity of other subsystems. The planning system classifies targets and establishes budgeted programs. The organization system sets the decision process, defines the field of competencies, determines the level of responsibilities and the resources available for everyone. The leadership system promotes motivating goals. The control system should, firstly, detect the differences between the observed results and benchmarks for comparison and, secondly, consider adjustments or changes. Capet et al. (1986:47) propose the managerial system "OPERA" based on the "organization" (coordination, specialization and regulation), the "preferences" (motivations and aspirations), the "environment" (business sector, relationship with other actors, behaviours shown and means of influence to deploy by the firm), the "results"

(relative to the environment or within the organization) and the “activity” (nature of the proposed products). According to Desreumaux (1992), the management system includes the target (goals to be achieved), the monitoring (checking the effectiveness of the work), the evaluation (the empowerment of employees), the information and the communication (Livian, 1998:52). Darbelet et al. (2004:256-258) propose a managerial system based on the information subsystem (diagnostic of the management and the position in the environment), the control subsystem (decision-making procedures) and the operational subsystem (functioning of various responsibility centers). According to the approach of Frioui (2006:7), the management system is the result of coordination between ethics, mode of functioning and procedure of regulation. Ethics is dependent of the “values scale of stakeholders”, the “preference function of manager-leader” and the “social scale of values”(Frioui, 2006:8), it expressed, through, peremptory norms, values dedicated and professional practice perpetuated. The mode of functioning requires the allocation of material and immaterial “resources”, the use of a “leadership style” that defines how the power is practiced, inspires, motives employees and the establishment of an “organizational cutting” delineating the roles and responsibilities (Frioui, 2006:9). The procedure of regulation involves an assessment based on the “results” accomplished, the “behaviour” shown and the “effort” expended (Frioui, 2006:10). The synthesis of various conceptions has allowed proposing the elements interacting in the management system of a firm:

- The values devoted, the managerial culture practiced and the standards to respect forge "ethics" (Frioui, 2006:7) and guide the "will to action" (Azib and Frioui, 2012 :120);
- The organizational model adopted, the mode of exercising power applied and the decision procedure configure the "mode of functioning" (Frioui, 2006:7) establishing an “operating system” (Azib and Frioui, 2012:120);
- The mastery of the activity and its piloting by establishing a "procedure of regulation" (Frioui, 2006:7) with several "axes of evaluation" (Azib and Frioui, 2012:120).

This synthesis describes, firstly, the interaction and the coordination established between the various internal components of the managerial activity with the opening to the external environment; this synthesis integrates, secondly, the preferences of partners, the ethical imperatives, the management of interests related to the practice of governance, the allocation of tangible and intangible resources, the organizational structure defining the authority and responsibility of everyone and the assessment of the firm’s performance in its various dimensions.

3. THE MEANS OF ACTION DEPLOYED BY THE COMPONENTS OF THE MANAGEMENT SYSTEM

3.1. The influence of the ethics

Ethics is the realization of the “will of action” (Azib and Frioui, 2012 :120), the preference functions and scales of values (Capet et al., 1986; Darbelet et al., 2004; Frioui, 2006) relating the expectations and interests (particular or shared) of partners (or stake-holders), the visions and ambitions of leaders and the cultures, values, norms and societal traditions (Kast and Rosenzweig, 1970 Laflamme, 1979; Darbelet et al., 2004; Frioui, 2006:8; Azib and Frioui, 2012:120). The introduction of an ethical climate within the company should promote “transparency”, “regularity” (lawfulness and straightness) and “reciprocity” (Azib and Frioui, 2012:120). The transparency requires disclosure to the stake-holders of reliable information that reduces asymmetries sources of conflicts of interest and promotes confidence in decision-making procedures. Transparency limit uncertainty, empowers decision makers, improves the reliability of evaluation and promotes governance based on the fair balance of interests and accountability. The regularity requires fair and exemplary managerial practice in accordance with ethical and business regulations in force, respect of commitments, equity toward stake-holders; regularity helps to prevent conflicts, blockages, costly penalties and also abuses, damages against the stake-holders (Tarentino, 1997). The reciprocity implies the establishment of a transactional and relational network mutually beneficial for the company and the stake-holders, a cooperation and synergy between the organization and its partners; the reciprocity is associated to corporate responsibility and requires awareness from the firms about the impact of their decisions on the partners in order to promote a climate of trust by the constant search for balance between the interests of the company and the interests of stake-holders (Tarentino, 1997).

3.2. The influence of the mode of functioning

The mode of functioning configures the “operating system” (Azib and Frioui, 2012:120), through the nature of the activity (Capet et al., 1986), the processes established, the flows exchanged, the information system (Mélèse, 1968 , 1972; Darbelet et al., 2004), the communication mode (Desreumaux, 1992) and the rules (Mélèse, 1968, 1972). The mode of functioning is defined through the choice of leadership style to practice, the allocation of resources to be mobilized and the organizational cutting established (Frioui, 2006:9; Azib and Frioui, 2012:121). The leadership style adopted defines the decision-making process (Laflamme, 1979), the mode of exercising power adopted by the leader to animate (Tabatoni

and Jarniou 1975; Capet et al., 1986), to mobilize and to supervise all functions. The tangible and intangible resources are necessary for the continuity of the operating cycle, the available resources determine the technical system (Kast and Rosenzweig, 1970; Laflamme, 1979), the capacity of the company and, therefore, the feasibility of choices to consider. The organizational cutting establishes structural system (Kast and Rosenzweig, 1970; Laflamme, 1979), delineates responsibility centers and status-role of each member of the company. The mode of functioning contributes to set “referential” methods and procedures of work, reveals, through the “appreciation”, the situation of the company and its business sector and provides the vector for “manifestation” and realization of choices, preferences and orientations of managers (Azib and Frioui, 2012:121). Established referential practices are the result of knowledge, know-how, innovations and distinctive competencies capitalized within the organization. Recognition of managerial practices as referential, implies the possibility of being assimilated, adapted, imitated and therefore distributed within the company and in the rest of the business sector by other organizations wishing to reach the results of the best companies or even exceed them (Brilman, 1998; Magakian, 2002). The appreciation involves the disposal of the organization to question, to learn (Edmondson and Moingeon, 1999) and to improve their skills after the diagnosis of the management system. The assessment identifies the strengths (skills and competitive advantages) and weaknesses (indentifying risks, malfunctions and preventing abuses). The assessment leads the company to use the benchmarking in order to assimilate and adopt the best techniques, tools, methods, processes or products (Brilman, 1998). The appreciation determines the perception of the situation and risks by the managers and, therefore, their expectations, their visions, their confidence, their managerial behaviour and the quality of their decisions. The operational nature of the mode of functioning involves the transition from conception to application by the manifestation of decisions and orientations that can result from psychological factors (Allison, 1971), may be based on rationality, limited rationality (Simon, 1983) or even irrationality (Cohen et al., 1972), can reflect an effort to reconcile between a variety of alternatives, objectives and actors strategies (Crozier and Friedberg, 1977) or emerge as a result of a political process (Cyert and March, 1970).

3.3. The influence of the procedure of regulation

The procedure of regulation has different “axes of evaluation” for managerial action (Azib and Frioui, 2012:120) and it is based on the expected objectives, the benchmarks for comparison, the measurement standards, the criteria for assessing, the potential to develop, the evolutions and deviations in order to consider

measures of adjustment, correction or change (Mélèse, 1968, 1972; Tabatoni and Jarniou, 1975; Capet et al., 1986). The procedure of regulation establishes a control system for the mastery and steering of the activity while setting an evaluation favouring the recognition of merit (Laflamme, 1979; Desreumaux, 1992). The objectivity involves a multidimensional assessment incorporating the results of the action, the behaviour for achieving the choices and the effort in the realization (Frioui, 2006:10; Azib and Frioui, 2012:121). The recourse to the procedure of regulation could lead to the “maintain of the status quo” in the case of a satisfactory evaluation, to the “monitoring of the evolution” in case of finding differences and delays compared to the progress and trends found in the company and in the business sector, or to the “initiation of the change” in order to be distinguished, to anticipate events and to create a competitive advantage (Azib and Frioui, 2012:121). Maintaining the status quo can reflect stabilizing behaviour seeking to neutralize the situation (Herbert and Deresky, 1987), can result in an attitude characterized by conservatism, conformity, wait or passivity. Maintaining the status quo reveals an intention to reduce uncertainty, to preserve a favourable position (competitive advantage) and to save the acquired (zone of influence, positioning and relationship network). Maintaining the status quo could serve to perpetuate and entrench devote practices or newly established managerial culture. Monitoring the evolution for a company involves updating the tools, techniques and methods to prevent obsolescence, be among the best and keep pace with the environment (Turgeon and Lamaute, 2002). Monitor behaviour involves intelligence and adaptive capacity, through the flexibility and mobility that allow, firstly, the questioning of the systems and procedures faulty or outdated, secondly, the change of orientation, if necessary. The initiative of change demonstrates the deliberate intention of the company to make adjustments, corrections, modifications or restructuring of its business in order to satisfy management's imperatives; The initiative of change aims to challenge systems established, to anticipate managerial and environmental evolutions, to propose innovations, to seize an opportunity, to avoid risk, to prevent problematic situations and to achieve operational or strategic choices to have a competitive advantage against rivals firms.

4. THE INTERACTION BETWEEN THE COMPONENTS OF THE MANAGEMENT SYSTEM: THE RESEARCH PROPOSAL

The analysis of the management system (MS) requires consideration of the coordination and the mutual influence between its components. The ethics (E) contributes to create a climate of trust and partnership in labour relations, to the accountability of decision-makers, to a loyal and efficient use of resources; ethics

favours the credibility, the objectivity and the sincerity of the evaluation. The mode of functioning (MF) determines the feasibility of the values affecting the managerial behaviour and produces meaningful information for assessing the activity of the company. The procedure of regulation (PR) is used to adjust, to correct or to change decisions, methods, procedures and techniques adopted in the functioning of the organization; the conclusions resulting from the control process reveal the suitable managerial behaviour and guide the choice regarding norms, values and practices to devote, to emerge or to abandon. The coordination between ethics and mode of functioning guides and legitimates the management practices (feasibility of principles and methods proposed; transparency in the implementation and evaluation of management practices; regular practices and decisions considering referential standards governing the exercise of the profession; reciprocity encouraging expressions of interest and the establishment of partnerships and cooperative relations). The interaction between ethics and procedure of regulation contributes to devote the credibility of the assessment and accountability of managerial action (evaluate the appropriateness of the use of management principles; transparency in communicating accurate and reliable results supporting the monitoring and the evaluation; establishing and maintaining a climate of trust conducive to reciprocity in business; regularity of managerial behaviour and initiatives). The relationship between the mode of functioning and the procedure of regulation determines the purpose to achieve and promotes a mastered steering of managerial activity. (multidimensional evaluation and monitoring the progress of the activity; assess the status of the activity, considering, firstly, the strengths and the weaknesses and, secondly, the effectiveness, the efficiency and the relevance of managerial action in order to maintain and to enhance achievements and gains; use of benchmarking to identify referential practices and follow the evolution; evaluate the opportunity of the decisions to be taken and initiate changes). This research proposal brings to provide several hypotheses. The first hypothesis (H_1) provides that ethics influences the mode of functioning (H_{11}) and the procedure of regulation (H_{12}) through: transparency, regularity and reciprocity; the second hypothesis (H_2) considers that the mode of functioning acts on the ethics (H_{21}) and the procedure of regulation (H_{22}) through: the appreciation, the referential and the manifestation; the third hypothesis (H_3) envisages that the procedure of regulation determines the ethics (H_{31}) and the mode of functioning (H_{32}) through: the maintaining the status quo, the monitoring of the evolution and the initiating of change. In each formulated hypotheses, the importance of the action of a component may be exercised identically (H_4) or differently (H_5) on the other elements of the management system with which it interacts.

5. THE EMPIRICAL VALIDATION OF THE INTERACTION BETWEEN THE COMPONENTS OF THE MANAGEMENT SYSTEM: A COMPARATIVE ANALYSIS BETWEEN THE PRIVATE SECTOR AND THE PUBLIC SECTOR IN TUNISIA

5.1. The empirical approach

The empirical approach was based on a probabilistic sampling method, precisely, the disproportionate stratified sampling (Evrard et al., 2000) with two categories of firms differentiated by ownership of capital (public and private sectors). The sample set comprises 122 firms operating in Tunisia (a sampling rate of 12.63% based on a population of 966 organizations with 863 private and 103 public companies): 88 private companies (limited companies and limited liability companies not totally exporting with a workforce higher than or equal to 100 employees; source: National Institute of Statistics, 2008) with a sampling rate of 10.19% and 34 public companies (ranking of public establishments according to the decree No. 2006-2579 dated 2 October 2006) with a sampling rate of 33%. Collecting responses from managers was conducted through a survey by questionnaire based on a Likert scale with five levels of evaluation to appreciate the relative importance of the management system and their means of action. Consequently, the survey results depend on the opinions of managers interviewed and will be presented according to three levels of analysis: a global analysis (Ov) with the 122 firms (public and private organizations), an analysis of the private sector (Pv) with 88 companies and an analysis of the public sector (Pb) concerning only 34 organizations.

5.2. The empirical validation of the elements of the research proposal

The values of Cronbach's Alpha (CA_i ; i: Ov, Pv and Pb) allow to confirm the reliability of the measurement scale and validate the internal coherence between the components and the means of action proposed (*Management System*: $CA_{Ov}=0,6524$; $CA_{Pv}=0,5396$; $CA_{Pb}=0,7904$ / *Ethics*: $CA_{Ov}=0,627$; $CA_{Pv}=0,581$; $CA_{Pb}=0,6902$ / *Mode of Functioning*: $CA_{Ov}=0,6332$; $CA_{Pv}=0,6693$; $CA_{Pb}=0,5518$ / *Procedure of Regulation*: $CA_{Ov}=0,715$; $CA_{Pv}=0,5092$; $CA_{Pb}=0,8344$). The results relating to the KMO_i (i: Ov, Pv and Pb) measure of sampling adequacy (*Management System*: $KMO_{Ov}=0,777$; $KMO_{Pv}=0,722$; $KMO_{Pb}=0,763$ / *Ethics*: $KMO_{Ov}=0,654$; $KMO_{Pv}=0,665$; $KMO_{Pb}=0,623$ / *Mode of Functioning*: $KMO_{Ov}=0,735$; $KMO_{Pv}=0,719$; $KMO_{Pb}=0,724$ / *Procedure of Regulation*: $KMO_{Ov}=0,712$; $KMO_{Pv}=0,650$; $KMO_{Pb}=0,764$) and the Bartlett's test of sphericity, significant in all cases, justified the use of principal component analysis that confirmed all means of action deployed by the components of the

management system in their reciprocal influences. All analyzes led to the extraction of a single factor (without use of Varimax method) from three proposed elements (03 components for MS and 03 means of action for E, MF and PR) which confirms the unidimensionality of the variables; in fact, the results relating to the total variance explained (extraction sums of squared loadings, $V_i = \% \text{ of variance} = \text{cumulative } \%$; $i: Ov, Pv \text{ and } Pb$) confirms ethics ($V_{Ov}=70,243$; $V_{Pv}=65,910$; $V_{Pb}=78,995$), mode of functioning ($V_{Ov}=80,803$; $V_{Pv}=77,319$; $V_{Pb}=88,602$) and procedure of regulation ($V_{Ov}=84,518$; $V_{Pv} =82,408$; $V_{Pb}=90,982$) as components of the management system ($V_{Ov}=79,210$; $V_{Pv}=75,328$; $V_{Pb}=86,823$).

5.3. The reciprocity between the components of the management system

The results of Pearson correlations (Table 1) confirm the existence of co-evolution enabling relations of reciprocity and, consequently, the coordination between the components of the management system.

Table 1: The correlations between the components of the management system

	E			MF			PR		
	Ov	Pv	Pb	Ov	Pv	Pb	Ov	Pv	Pb
E	1	1	1	0,678**	0,601**	0,807**	0,678**	0,623**	0,812**
MF	0,678**	0,601**	0,807**	1	1	1	0,708**	0,665**	0,789**
PR	0,678**	0,623**	0,812**	0,708**	0,665**	0,789**	1	1	1

The significance level is 0.01 for all the results of Pearson correlations ($**P < .01$).

The results show that, whatever the level of analysis, ethics presents the highest correlations with the procedure of regulation. The mode of functioning realizes the highest co-evolution with the procedure of regulation (global and private sector levels) and with ethics when it concerns the public sector. The correlations' values observed between the various components of the management system show the role of the procedure of regulation in the mastery and the steering of the business in order to establish a successful management. In fact, the control procedure identifies the progress still to be made based on the results achieved, the managerial behaviour manifested, the efforts engaged, the benchmarks for comparison and the possible gaps identified; which allows to consider adjustments, corrections or changes necessary to evolve the management system. Concerning the public sector, ethics is impregnated by the State interventionism as the main stake-holder and by the priority given to the general interest and the need for exemplary and regularity in the managerial behaviour of policy makers; the importance of the correlation of ethics with other components of the management system reflects the principles of fairness in the use of resources of

the community and the need for compliance with the guidelines and the established procedures.

5.4. The evaluation of the influence between the components of the management system

The results of the multiple linear regressions (by the application of “stepwise” method) confirm the reciprocity and the coordination between the components of the management system; these results reveal that the importance of the action of a component can be exercised differently (H_5 validated; H_4 not validated) on the other elements of the management system with which it interacts. The results (Table 2) show that ethics is determined by the combined influence of the mode of functioning and the procedure of regulation (validation of H_{21} and H_{31}).

Table 2: The evaluation of the influence of the mode of functioning and the procedure of regulation on ethics (summary of significant models; sig.= 0,000)

Assessment of the relative importance of the influence of the components: standardized coefficients	Adjusted R Square	Analysis level
$E = 0,397 PR + 0,397 MF - 2,48 E-18$	0,531	(Overall analysis)
$E = 0,401 PR + 0,334 MF + 7,611 E-19$	0,438	(Private sector analysis)
$E = 0,465 PR + 0,440 MF + 9,729 E-17$	0,715	(Public sector analysis)

The results indicate that the procedure of regulation is the most influent component on the ethics; the impact of the mode of functioning is positioned in first position in the overall analysis (like the regulatory procedure) and in second position in the analysis of private and public sectors. The procedure of regulation evaluates the possibility of the realization, the emergence or the abandonment of norms, values and professional practices while revealing the benefits and difficulties associated with them; whereas the mode of functioning determines the imperatives of the business and, consequently, the critical conditions for application of the ethical principles. The results relating to the mode of functioning (Table 3) show that this component is influenced, in first position, by the procedure of regulation and, in second place, by ethics (overall and private sector results); concerning the public sector, the mode of functioning is more conditioned by the ethics of the enterprise (confirmation of H_{11} and H_{32}).

Table 3: The evaluation of the influence of the ethics and the procedure of regulation on the mode of functioning (summary of significant models; sig.= 0,000)

Assessment of the relative importance of the influence of the components: standardized coefficients	Adjusted R Square	Analysis level
$MF = 0,460 PR + 0,366 E - 1,24 E-18$	0,567	(Overall analysis)
$MF = 0,475 PR + 0,304 E + 9,584 E-18$	0,487	(Private sector analysis)
$MF = 0,488 E + 0,393 PR + 2,477 E-17$	0,684	(Public sector analysis)

The procedure of regulation promotes mastery of the operational system of the company in determining the level of performance (effectiveness, efficiency and relevance), the suitable behaviours to encourage and those to be avoided, how much effort must be deployed to achieve the mission and the objectives of the company. The mode of functioning of public organizations is impregnated by the ethics of public management based on service continuity, equal treatment, regularity in the use of funds of the community and the importance of conformity with procedures. The results of the linear regressions relating to the joint impact of the ethics and of the mode of functioning on the procedure of regulation (Table 4) show that this component is determined by the mode of functioning in the first position, and by ethics, in second place (both in the overall analysis and in the private sector); concerning the public sector, it is ethics that has the greatest influence on the procedure of regulation (validation of H_{12} and H_{22}).

Table 4: The evaluation of the influence of the ethics and of the mode of functioning on the procedure of regulation (summary of significant models; sig.= 0,000)

Assessment of the relative importance of the influence of the components: standardized coefficients	Adjusted R Square	Analysis level
PR = 0,459 MF + 0,367 E - 4,81 E-18	0,567	(Overall analysis)
PR = 0,455 MF + 0,350 E - 8,93 E-18	0,509	(Private sector analysis)
PR = 0,502 E + 0,383 MF - 1,31 E-16	0,692	(Public sector analysis)

Working methods, techniques adopted, implemented organizational model, the decision-making procedure, the mode of mobilizing resources, skills available and the nature of labour relations determine the performance of the company, the forces to enhance and the weaknesses to overcome. In the public sector, the ethics determines the type of significant results to be taken into account in the evaluation of the activity, the behaviour to be adopted by leaders and policy makers and the effort required to accomplish their mission of public service and general interest.

6. CONCLUSION

This research aimed to analyze conceptually the coordination between the components of the management system. The empirical results show the progress that remains to be done in promoting the role of ethics in the influence of other components of the management of private organizations operating in countries undergoing institutional transition like Tunisia where transparency, regular practices and reciprocity in the recognition of interest are primary conditions for the attractiveness and boosting the local economic system and the creation of a business environment based on trust and transaction security. The orientation towards market liberalization and privatization of public organizations management implies greater importance to the control process compared to the

requirements of compliance with bureaucratic, legal and procedural constraints; public enterprises should give priority to managerial performance, through the clarification of goals for better effectiveness of action, the efficient use of resources, the satisfaction of stake-holders, the improvement of competitiveness and the benchmarking. This research deserves to be enriched by studying the influence of the elements of the managerial system on operational and strategic decisions in the private and public sectors.

BIBLIOGRAPHY

Allison, Graham (1971), *Essence of decision*, Boston: Little Brown.

Azib, Mohamed Karim, and Mohamed Frioui (2012), “The coordination between the institutional framework and the management system of the firm: comparative analysis between the public sector and the private sector in Tunisia”, *International Journal of Business and Management Studies*, Vol. 4, No. 2, pp. 117-128.

Azib, Mohamed Karim (2012), “La coordination entre le cadre institutionnel et le système de gestion dans le management de l’entreprise: analyse comparative entre le secteur privé et le secteur public en Tunisie”, Thèse de Doctorat en Sciences de Gestion (sous la direction de Mohamed Frioui), Faculté des Sciences Economiques et de Gestion de Tunis, Université de Tunis El Manar, Tunis.

Bertrand, Yves (1991), *Culture organisationnelle*, Québec: Presses de l’Université du Québec, Télé-Université.

Brilman, Jean (1998), *Les meilleures pratiques de management – Au cœur de la performance*. Paris: Editions d’Organisation.

Capet, Marcel, Geneviève Causse and Jeanne Meunier (1986), *Diagnostic, organisation, planification d’entreprise*, T.1: diagnostic et politique générale, Paris: Economica.

Cohen, Michael D., James G. March and Johan P. Olsen (1972), “A garbage can model of organizational choice”, *Administrative Science Quarterly*, Vol. 17, No.1, pp. 1-25.

Crozier, Michel and Erhard Friedberg (1977), *L’acteur et le système*, Paris: Seuil.

Cyert, Richard Michael and James Gardner March (1970), *Processus de décision dans l’entreprise*, Paris: Dunod.

Darbelet, Michel, Laurent Izard and Michel Scaramuzza (2004), *Notions fondamentales de management*, Vanves: Foucher.

Decree No.2006-2579 of 2 October 2006, “List of public establishments, considered as public enterprises”, Tunisia.

Desreumaux, Alain (1992), *Structures d'entreprise : analyse et gestion*, Paris: Vuibert.

Edmondson, Amy and Bertrand Moingeon (1999), "Apprentissage organisationnel et avantage concurrentiel", (in: Les Echos, Financial Times and PricewaterhouseCoopers-Ed., *L'art de l'entreprise globale. Guide de la mondialisation*), Paris: Financial Times Pitman, Village Mondial, pp. 42-46.

Evrard, Yves, Bernard Pras and Elyette Roux (2000), *Market, études et recherches en Marketing*, Paris: Dunod.

Frioui, Mohamed (2006), *Le cadre institutionnel et la problématique managériale. Cas vivants de management*, Tunis: Yamama.

Herbert, Theodore T. and Helen Deresky (1987), "Generic strategies: an empirical investigation of typology and strategy content", *Strategic Management Journal*, Vol. 8, No. 2, pp. 135-147.

Kast, Fremont and James Rosenzweig (1970), *Organization and management, a system approach*, New York: McGraw-Hill.

Laflamme, Marcel (1979), *Le management: approche systémique - théorie et cas*, Québec: Gaëtan Morin.

Livian, Yves-Frédéric (1998), *Organisation: théories et pratiques*, Paris: Dunod.

Magakian, Jean-Louis (2002), *100 fiches pour comprendre la stratégie d'entreprise*, Paris: Bréal.

Mélèse, Jacques (1968), *La gestion par les systèmes*, Paris: Hommes et Techniques.

Mélèse, Jacques (1972), *L'analyse modulaire des systèmes de gestion*, Paris: Hommes et Techniques.

National Institute of Statistics (2008), "National Directory of Enterprises", Tunisia.

Simon, Herbert A. (1983), *Administration et processus de décision*, Paris: Economica.

Tabatoni, Pierre and Pierre Jarniou (1975), *Les systèmes de gestion: politiques et structures*, Paris: Presses Universitaires de France.

Tarentino, Dominic (1997), "Si les entreprises faisaient la loi", *l'Expansion Management Review*, No. 85, pp. 6-15.

Turgeon, Bernard, and Dominique Lamaute (2002), *Le management dans son nouveau contexte*, Montréal, Toronto: Chenelière, McGraw-Hill.