

The impact of human management control practices on commercial performance Case of the automotive sector.

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Conflit d'intérêts : L'auteur ne signale aucun conflit d'intérêts.

Pour citer cet article : BENDAHHOU .F & DOUARI .A (2025) « The impact of human management control practices on commercial performance Case of the automotive sector », African Scientific Journal « Volume 03, Num 33 » Pp: 1745 – 1764.



DOI : 10.5281/zenodo.18164287
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Abstract

The Moroccan automotive sector is experiencing sustained growth and now occupies a strategic position within the national economy. The establishment of major international manufacturers such as Renault and PSA Peugeot-Citroën has strengthened Morocco's appeal as a competitive industrial hub in the global automotive landscape.

This article examines practices related to the human dimension of management control and their influence on commercial performance within this sector. Drawing on academic research, local case studies, and expert insights, it highlights how human factors shape the effectiveness of management control systems and contribute to improving commercial outcomes in Morocco's automotive industry.

Keywords: Human dimension - management control - commercial performance

Introduction

The Moroccan automotive sector has become one of the main drivers of the national economy, contributing significantly to job creation and attracting foreign investment. This growth is primarily due to the establishment of major automakers such as Renault, which opened a large factory in Tangier in 2012, and PSA Peugeot-Citroën, which followed by setting up a plant in Kenitra in 2019 (Boutaleb, 2020). Consequently, Morocco has established itself as a strategic platform for automotive exports to Europe and Africa.

In this context, companies must constantly optimize their commercial performance to remain competitive. Management control is a key tool for monitoring and improving performance but cannot be confined solely to technical and financial aspects. The human dimension, encompassing human resources management, motivation, leadership style, and corporate culture, also plays a determining role in the effectiveness of management control systems (Simons, 1995).

The automotive sector in Morocco is highly competitive, requiring companies to continuously improve their commercial performance to stand out. In this context, management control plays an essential role in providing tools and indicators to effectively steer activities. However, beyond the technical and financial aspects of management control, the often-overlooked human dimension is crucial for optimizing the performance of sales teams and, by extension, companies.

The objective of this article is to analyze how human factors (such as managerial behaviors, organizational culture, communication practices, and employee involvement) influence the effectiveness of management control systems and, consequently, commercial performance in Morocco's automotive industry. The study aims to contribute to the literature on management control by highlighting the importance of the human variable in achieving commercial objectives and exploring how integrating human dimension into management control practices constitutes a key lever for enhancing commercial outcomes in a rapidly growing.

The article is structured around an overview of the sector and relevant literature, followed by a conceptual and methodological framework based on academic research, local case studies, and expert insights, leading to an analysis of findings and a discussion of managerial implications for enhancing performance through human-centered management control practices. The article concludes by synthesizing the main findings and outlining their theoretical contributions and practical recommendations for managers seeking to improve commercial performance through human-centered management control practices.

1. Management Control and the Human Dimension

Traditionally, management control is associated with quantitative tools designed to measure organizational performance through financial and operational indicators. However, this approach often overlooks the human dynamics underlying these results (Flamholtz, Das, & Tsui, 1985)¹. Studies have shown that overly rigid or poorly adapted control mechanisms that fail to meet team expectations and dynamics can not only lose effectiveness but also generate resistance among employees (Argyris, 1977)².

In the Moroccan automotive sector, where the pressure for performance is particularly high, human dimensions such as talent management, motivation, and communication play a key role in the effective implementation of management control (Ramdani & Mellahi, 2016)³. For instance, inclusive leadership and transparent communication can enhance team buy-in to organizational objectives, thereby reducing tensions and resistance to changes introduced by control systems (Neely, Adams, & Kennerley, 2002)⁴.

Management control systems are essential for ensuring organizational efficiency and strategic alignment. However, the success of these systems largely depends on how individuals and teams interact with them. Behavioral and psychological aspects play a crucial role in this interaction.

In the Moroccan context, the human dimension of management control includes managing the local workforce, motivating employees, fostering intercultural communication, and adapting management practices to the cultural and economic specificities of the country. Recognizing cultural diversity and addressing socio-economic challenges are critical to the success of these systems.

1.1. Employee Motivation

Employee motivation is a fundamental aspect of the human dimension of management control. Well-designed control systems should not only monitor and evaluate performance but also encourage desired behaviors. Motivation theories, such as those proposed by Maslow and

¹ Flamholtz, E. G., Das, T. K., & Tsui, A. S. (1985). *Toward an integrative framework of organizational control*. *Accounting, Organizations and Society*, 10(1), 35-50.

² Argyris, C. (1977). *Organizational learning and management information systems*. *Accounting, Organizations and Society*, 2(2), 113-123.

³ Ramdani, B., & Mellahi, K. (2016). *The relationship between strategic management and organizational performance in the automotive industry*. *International Journal of Management Reviews*, 18(2), 233-247.

⁴ Neely, A., Adams, C., & Kennerley, M. (2002). *The Performance Prism: The Scorecard for Measuring and Managing Business Success*. London: Financial Times/Prentice Hall.

Herzberg, highlight the importance of addressing employees' physiological and psychological needs to enhance their engagement and productivity (Herzberg, 1959)⁵.

In the Moroccan context, employee motivation is influenced by various sociocultural and economic factors. The theories of Maslow and Herzberg can be adapted to meet local specificities.

Employee motivation is a key driver of engagement and productivity. In Moroccan automotive factories and companies, continuous training programs and reward systems are essential. For example, Renault Tanger Med has implemented professional development initiatives and performance-based rewards, which have significantly improved employee satisfaction and productivity (Renault Maroc, 2023).

1.1.1. Maslow's Theory in Morocco (1954)⁶ :

Maslow proposes a hierarchy of needs in which physiological needs (food, shelter) must be met before safety, social, esteem, and self-actualization needs can be fully addressed. In the context of management control, ensuring that employees' basic needs - such as job security and working conditions - are met is essential. This is particularly important in a labor market where stability is highly valued. Once these fundamental needs are satisfied, employees can focus on achieving higher professional objectives.

1.1.2. Herzberg's Two-Factor Theory (1959)⁵ :

Herzberg distinguishes between motivation factors (intrinsic factors) and hygiene factors (extrinsic factors). Motivation factors, such as recognition and achievement, are crucial for driving employee engagement, while hygiene factors, such as working conditions and salary, must be adequate to prevent demotivation.

In Morocco, hygiene factors, such as competitive salaries and good working conditions, are essential to avoid demotivation. At the same time, motivation factors, such as recognition and career advancement opportunities, need to be strengthened to maintain a high level of employee engagement.

1.1.3. : McClelland's Acquired Needs Theory ⁷:

David McClelland's Acquired Needs Theory, developed in the 1960s, emphasizes the idea that individuals' needs are developed through experience and social interactions. Unlike other motivation theories, such as those by Maslow or Herzberg, McClelland argues that needs are

⁵ Herzberg, F. (1959). *The Motivation to Work*. New York: John Wiley & Sons.

⁶ Maslow, A. H. (1954). *Motivation and Personality*. Harper & Row.

⁷ McClelland, D. C. (1961). *The Achieving Society*. Princeton: Van Nostrand.

not innate but are acquired over time. He identifies three main types of needs that directly influence individual behavior in professional and organizational contexts:

- Need for Achievement (N-Ach): The desire to excel, set and achieve challenging goals, and take personal responsibility for results.
- Need for Affiliation (N-Aff): The need to establish and maintain friendly and close interpersonal relationships.
- Need for Power (N-Pow): The desire to influence, control, or have authority over others and make an impact.

In the Moroccan organizational context, these needs manifest in unique ways due to cultural and social dynamics, requiring tailored management strategies to effectively motivate employees and foster engagement.

1.1.3.1. Need for Achievement (N-Ach) :

This need is characterized by the desire to accomplish challenging tasks and demonstrate competence. Individuals motivated by this need strive to achieve ambitious goals and are often performance-oriented. They avoid situations with excessively high or low risks, favoring scenarios where their personal efforts can make a significant impact.

McClelland highlights that individuals with a strong need for achievement tend to seek individual responsibilities and prefer constant feedback on their performance. These traits make them valuable in roles requiring initiative, precision, and results-driven strategies.

Example: In the automotive sector, managers with a high need for achievement are often those who consistently strive to reach new business objectives, such as maximizing sales or improving production process efficiency. Their strong performance orientation drives them to innovate and excel, contributing significantly to the organization's success.

1.1.3.2. Need for Affiliation (N-Aff):

Individuals with a strong need for affiliation seek harmonious relationships and strive to be accepted by their peers. They are motivated by the desire to build social bonds and belong to a group. These individuals tend to avoid conflicts and prefer work environments where interpersonal relationships are valued.

Example: An employee in an automotive factory might prioritize cooperation within their team and prefer work environments where communication and mutual support are emphasized. This focus on collaboration can positively influence their productivity and job satisfaction.

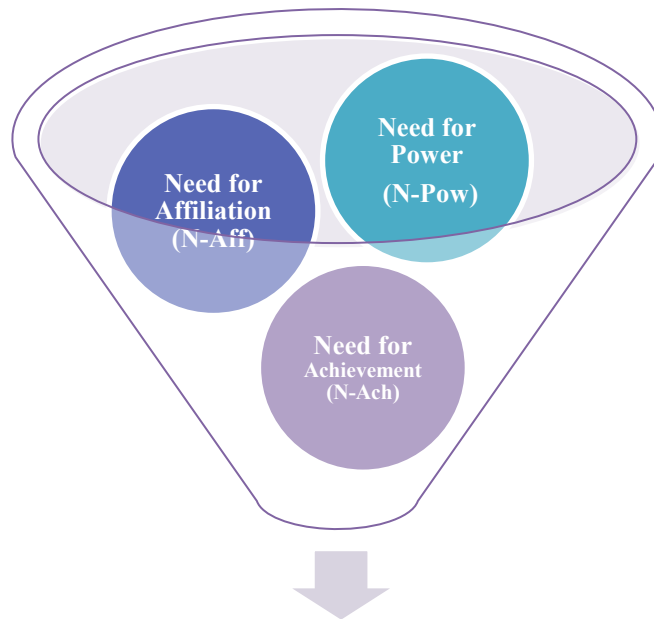
1.1.3.3. Need for Power (N-Pow):

This need is divided into two subcategories: personal power and institutional power. Individuals with a strong need for power seek to influence others or control resources.

- **Personal Power:** Often associated with the desire for dominance over others.
- **Institutional Power:** Focused on organizing and guiding groups toward achieving organizational objectives

Example: In an automotive company, a senior executive with a high need for institutional power might strive to maximize their team's efficiency to meet the company's goals while ensuring they retain control over strategic decision-making. These individuals are instrumental in driving organizational success through structured leadership and goal-oriented strategies.

Figure N°1: McClelland's Theory of Three Needs



Source : McClelland, D. C. (1961).
The Achieving Society. Princeton: Van Nostrand.

McClelland's theory can be particularly relevant for understanding motivation dynamics in the automotive sector, a highly competitive and performance-driven industry.

For instance, managers and sales teams driven by a strong need for achievement will be those who exceed business targets, while those with a need for affiliation will focus on strengthening team cohesion, which is essential in a collaborative production environment.

Moreover, leaders with a high need for power will be the ones seeking to influence the long-term strategies of companies by overseeing innovation projects or leading organizational changes, such as integrating new technologies or reorganizing production processes to remain competitive in the global market.

1.2. Communication and Leadership

Effective communication and strong leadership are essential for the successful implementation of management control practices. Leaders must clearly communicate objectives, expectations, and feedback to employees. Transformational leadership, which inspires and motivates employees to exceed their usual performance levels, is often linked to improved organizational performance (Burns, 1978)⁸.

Effective communication and leadership are critical to the success of automotive companies in Morocco. Managers must navigate between different cultures and communicate effectively with a diverse workforce. Transformational leadership, which inspires and motivates teams to achieve high goals, is particularly valued. PSA Peugeot-Citroën in Kenitra has adopted this leadership style, emphasizing innovation and quality (PSA Maroc, 2023)⁹.

Effective communication and leadership tailored to Moroccan cultural specificities are crucial for the successful implementation of management control practices.

1.2.1. Transformational Leadership (Burns, 1978) 8:

Transformational leaders are those who inspire and motivate their teams by creating a shared vision and encouraging innovation and creativity. They play a critical role in enhancing organizational performance by encouraging employees to go beyond their usual responsibilities.

In Morocco, leadership that inspires and motivates while respecting local hierarchies and cultural values is essential. Leaders must navigate between modernity and tradition to maintain team cohesion and motivation.

The Role of Leadership and Managerial Support in Perception and Adoption of Control Systems:

Leadership Style: Transformational leaders, who inspire and motivate employees through a shared vision, can facilitate the acceptance of control systems. In contrast, autocratic leaders may face greater resistance.

Managerial Support: Active managerial support, through training, coaching, and recognition, can enhance employees' confidence and competence in using control systems effectively.

In the Moroccan context, transformational leadership that balances cultural nuances with a forward-looking vision is particularly impactful for driving the acceptance and success of management control practices.

⁸ Burns, J. M. (1978). Leadership. Harper & Row.

⁹ PSA Maroc. (2023). Développement durable et performance commerciale : Rapport annuel 2023. Kénitra : PSA Maroc.

1.2.2. Two-Way Communication and Organizational Justice

Transparency and openness in communication are crucial for building trust and engagement. Open and transparent communication not only conveys important information but also gathers feedback from employees. This creates a more collaborative work environment where employees feel valued and heard. Managers should foster constant dialogue with employees, taking cultural sensitivities into account.

The Perception of Fairness and Organizational Justice Strongly Influences the Acceptance of Control Systems. The Role of Organizational Justice in the Acceptance of Control Systems:

- **Distributive Justice:**
 - ✓ Refers to the perception of fairness in the distribution of rewards and resources.
 - ✓ When control systems are perceived as fair in their allocation of outcomes, employees are more likely to accept and support them.
- **Procedural Justice:**
 - ✓ Refers to the perception of fairness in the processes and procedures used to determine outcomes.
 - ✓ Transparent and equitable processes enhance employees' trust and commitment to the system.
- **Interactional Justice:**
 - ✓ Refers to the perception of fairness in interpersonal interactions.
 - ✓ Respectful treatment and open communication strengthen the perception of justice.

In the Moroccan context, two-way communication and a focus on organizational justice can play a significant role in fostering trust and acceptance of management control systems, ultimately improving employee engagement and organizational performance.

1.3. **Organizational Culture**

Organizational culture plays a crucial role in how management control systems are perceived and accepted by employees. A culture that values transparency, collaboration, and innovation is more likely to encourage positive adoption of control measures, which can lead to improved business performance (Schein, 1985)¹⁰.

The organizational culture of automotive companies in Morocco is shaped by specific cultural and social factors, such as solidarity, respect for hierarchies, and innovation. A culture that emphasizes collaboration and transparency helps overcome challenges, enhances business performance, and promotes positive adoption of control measures. Corporate Social

¹⁰ Schein, E. H. (1985). *Organizational Culture and Leadership*. Jossey-Bass.

Responsibility (CSR) initiatives integrate community values into the company culture, further strengthening employee engagement (ANPMA, 2023)

1.3.1. Definition of Organizational Culture (Schein, 1985)¹⁰ :

Edgar Schein (1985) developed an influential model of organizational culture by identifying three distinct levels that constitute an organization's culture. According to Schein, organizational culture is a set of shared values, beliefs, and assumptions within an organization that influences the behaviors and decisions of its members. The three levels of organizational culture are:

1.3.1.1. Artifacts

Artifacts are the visible and tangible elements of organizational culture. These include observable aspects such as office architecture, employee attire, explicit rules, language, rituals, and shared institutional stories.

Example in the Automotive Sector: In an automotive factory, artifacts might include the factory layout, production procedures, uniforms worn by employees, and daily team meetings. At Tesla, for instance, the emphasis on innovation is reflected in open meeting spaces and high-tech facilities.

1.3.1.2. Espoused Values

Espoused values are the explicit beliefs and values of an organization, often expressed in documents such as corporate charters, internal policies, or mission statements. These represent what the organization claims to value, though they may not always align perfectly with actual behaviors.

Example in the Automotive Sector: Automakers might claim to value innovation, sustainability, and customer satisfaction. For example, Renault highlights its commitment to environmentally friendly vehicles as a core value, guiding strategic decisions such as investing in electric vehicles and sustainable production practices.

1.3.1.3. Basic Underlying Assumptions

This level is the deepest and most invisible aspect of organizational culture. It includes unconscious and tacit beliefs that members of an organization take for granted. These assumptions shape how employees perceive, think about, and respond to different aspects of work and the external environment. They are often so ingrained that their validity is not questioned.

Example in the automotive sector: In a car manufacturing company, a basic assumption might be that "quality must always be prioritized" or "production deadlines must always be met."

These underlying beliefs unconsciously guide daily decisions and influence how teams interact and work together.

Schein's model highlights the complexity of organizational culture by emphasizing that it is not limited to visible aspects (artifacts) but also includes explicit values (espoused values) and deeply rooted beliefs (basic underlying assumptions) that are often harder to identify and change.

Key Insights:

- Organizational culture is defined as a set of shared beliefs, values, and norms that influence members' behaviors.
- A strong and positive culture can encourage desired behaviors, improve cohesion, and enhance team performance.
- Moroccan organizational culture is characterized by a strong respect for traditional norms and values, while gradually integrating modern management practices. A culture that blends these aspects can foster cohesion and improve performance.

The Role of Organizational Culture in Management Control Systems:

Organizational culture plays a crucial role in how individuals and teams interact with control systems. A culture that supports collaboration, transparency, and innovation can improve the acceptance and effectiveness of these systems.

1.3.2. Impact of Organizational Culture on Performance::

Organizational culture plays a critical role in shaping how individuals and teams interact with management control systems

- **Control Culture:** Organizations with a strict control culture value adherence to rules and procedures. In this context, control systems are often accepted as necessary tools for maintaining order and consistency.
- **Trust Culture :** Organizations that foster a culture of trust and autonomy may face resistance to control systems perceived as restrictive. In these environments, control systems need to be designed to support employee autonomy and accountability rather than stifling them.
- **Innovation Culture :** Organizations that value innovation and flexibility must implement control systems that encourage creativity and experimentation rather than inhibit them.

A positive organizational culture can enhance employee satisfaction, reduce turnover, and boost productivity. For instance:

- Toyota: The Company has successfully implemented a culture of continuous improvement (Kaizen) that involves all employees in the management control process, leading to significant performance gains.
- Renault Tanger: The organization has fostered a culture of continuous improvement and employee respect, which has contributed to its exceptional performance.

A culture that values employees and encourages innovation can lead to higher employee satisfaction and productivity, ultimately driving organizational success.

1.4. Employee Involvement in the Control Process

Employee involvement in the control process can enhance their engagement and sense of belonging within the company. Participative practices, such as consulting employees during goal setting and incorporating their feedback in performance evaluations, can improve motivation and job satisfaction (Locke & Latham, 1990)¹¹.

In Morocco, companies like Valeo have established consultation committees to involve employees in decision-making and gather valuable feedback. These participatory practices contribute to better adoption of control systems and overall performance improvements (Valeo Maroc, 2023)¹².

Employee involvement in the control process is crucial for strengthening their engagement and sense of belonging.

1.4.1. Goal-Setting Theory (Locke & Latham, 1990) :

This theory emphasizes that specific and challenging goals, when accepted by employees, can lead to improved performance. Involving employees in setting goals ensures alignment with their expectations and capabilities.

1.4.2. Participatory Practices:

Companies can implement participatory practices such as:

- Working Groups: Encourage teams to collaborate on process improvement and innovation.
- Advisory Committees: Engage employees in decision-making processes.
- Regular Meetings: Provide a platform to discuss performance and potential improvements.

This collaborative approach fosters innovative ideas and enhances employee engagement.

¹¹ Locke, E. A., & Latham, G. P. (1990). *A Theory of Goal Setting & Task Performance*. Prentice-Hall.

¹² Valeo Maroc. (2023). *Rapport de performance 2023 : Stratégies de croissance dans l'industrie automobile marocaine*. Tanger : Valeo Maroc.

1.4.3. Cohesion and Group Dynamics

Involving employees in goal-setting and performance evaluation strengthens team cohesion and enhances interaction with control systems.

- Group Cohesion:

Highly cohesive teams can collaborate effectively to adopt and optimize control systems.

However, excessive cohesion may lead to groupthink and collective resistance to perceived disruptive changes.

- Norms and Roles:

Group norms and individual roles influence perceptions and usage of control systems.

For example, norms that encourage innovation can promote creative utilization of control systems.

By fostering balanced team dynamic and leveraging participative practices, companies in Morocco can ensure better integration of management control systems, improve employee engagement, and drive performance outcomes.

2. The Impact of Human Practices on Business Performance

Several case studies conducted in the Moroccan automotive sector have highlighted the importance of a human-centered approach to management control. A notable example comes from a study at Renault's Tangier plant, where a focus on continuous training and employee engagement led to significant improvements in productivity and production quality (Alami, 2018). This case demonstrates that investing in human skills and improving the social climate can directly impact business performance.

On the other hand, a study of another manufacturer, PSA, revealed that implementing adaptive management control systems that incorporate regular employee feedback helped better align individual objectives with those of the company (El Mernissi, 2020). These examples show that commercial success in a highly competitive sector like automotive increasingly depends on the ability to integrate management practices that promote employee participation and engagement.

2.1. Measuring Commercial Performance

Commercial performance in the automotive sector can be assessed through various indicators, such as sales, market share, profitability, and customer satisfaction. Management control practices that incorporate the human dimension can positively influence these indicators by improving operational efficiency and the quality of products and services.

The integration of the human dimension into management control has enabled these companies to sustain and enhance their performance in the international market.

2.1.1. Key Performance Indicators (KPIs):

Commonly used KPIs in the automotive sector include the number of vehicles sold, revenue per vehicle, market share, customer satisfaction rate, and operational profitability. Effectively managing these indicators requires a combination of quantitative data and qualitative feedback from employees and customers.

2.1.2. Impact of Human Practices::

Companies that integrate human management practices, such as employee recognition, continuous training, and transparent communication, can see improvements in their KPIs. For example, motivated and well-trained staff are more likely to deliver high-quality customer service, thereby increasing customer satisfaction and loyalty.

2.2. Improving Productivity and Quality

2.2.1. Employee Motivation and Engagement

Employee motivation and engagement are essential drivers of productivity. When management control systems address employees' psychological and emotional needs, they are more likely to invest effort in their work. For instance, continuous training programs and reward systems that recognize individual and team achievements can significantly boost productivity and improve work quality.

Example: Renault Tanger Med implemented training programs and performance-based incentives, leading to a notable increase in productivity and a reduction in downtime (Renault Maroc, 2023).

Example: Toyota Morocco's initiatives to implement Lean Management techniques drastically reduced production defects, improving customer satisfaction and lowering warranty costs (Toyota Maroc, 2023).

2.2.2. Collaboration and Communication

Effective communication and enhanced collaboration fostered through transformational and participatory leadership improve task coordination and optimize resource utilization. Employees who feel valued and heard are more likely to contribute positively and proactively.

Example: PSA Peugeot-Citroën in Kenitra adopted open communication practices and cross-team collaboration, improving production activity synchronization and reducing errors and delays (PSA Maroc, 2023).

2.2.3. Case Studies: Successes and Failures

2.2.3.1. The Case of the Toyota Production System

Toyota's case is often cited as a success in integrating the human dimension into management control. The philosophy of the "Toyota Production System" (TPS) is based on two main pillars:

respect for people and continuous improvement (Kaizen). Toyota encourages employees to identify and solve problems, leading to constant innovation and increased efficiency. This approach has enabled the company to maintain exceptional commercial performance (Liker, 2004)¹³.

2.2.3.2. **General Motors' Failure (Dyer & Gregersen, 2016) :**

In the 2000s, GM faced significant quality and customer satisfaction issues, partly due to a rigid organizational culture and a lack of employee engagement. The company needed to undergo restructuring and implement new human management practices to recover. GM's notable failure highlights that neglecting human aspects can lead to inefficiencies and performance crises (Dyer & Gregersen, 2016).

2.2.3.3. **The Case of Renault Tanger Med**

Renault Tanger Med stands out as a success in integrating the human dimension into management control. The Tanger plant implemented the "Renault Production System" (RPS), inspired by the Toyota Production System. The RPS emphasizes employee involvement in continuous improvement and problem-solving. The plant introduced training programs for employees and CSR initiatives to support local communities. These efforts resulted in improved production quality and increased exports, strengthening Renault's position in African and European markets (Renault Maroc, 2023).

2.2.3.4. **The Case of PSA Peugeot-Citroën in Kenitra**

PSA Peugeot-Citroën successfully integrated human management practices by establishing open communication structures and fostering innovation. However, the company faced challenges related to managing cultural diversity and adapting European management practices to the Moroccan context. These challenges required continuous adjustments to enhance commercial performance (PSA Maroc, 2023).

2.3. **Innovation and Adaptation to Market Changes**

Innovation is a key driver of commercial performance in the automotive sector. Management control practices that encourage creativity and innovation, through flexibility and recognition of employee efforts, can lead to significant competitive advantages.

Tesla and Innovation (Vance, 2015): Tesla has revolutionized the market with a corporate culture that values innovation and agility. This serves as a prime example of success in automotive innovation. By fostering risk-taking and encouraging employees to think

¹³ Liker, J. K. (2004). *The Toyota Way: 14 Management Principles from the World's Greatest Manufacturer*. McGraw-Hill.

differently, Tesla has transformed the market with high-performing and technologically advanced electric vehicles.

2.3.1. Encouraging Innovation

Innovation is a crucial driver of commercial performance in the Moroccan automotive sector. Companies must continuously innovate to meet the demands of the global market.

Yazaki Morocco invests in research and development to enhance its products and processes while adapting its management practices to encourage employee creativity and initiative (Yazaki Maroc, 2023)¹⁴.

Management control practices that support innovation encourage employees to propose new ideas and experiment without fear of failure. Such systems drive creativity, resulting in improved products and processes that create competitive advantages.

2.3.2. Adapting to Market Demands: Innovation in the Moroccan Automotive Sector

Morocco is striving to become a leader in electric and hybrid vehicle production. Promoting innovation through continuous training and investment in R&D is critical to remaining competitive.

Companies that prioritize innovation are better equipped to adapt quickly to market changes and new customer demands, enabling them to remain competitive and respond effectively to opportunities and threats.

Example: PSA Peugeot-Citroën adapted swiftly to new environmental standards thanks to its research and development initiatives, thereby strengthening its position in the market (PSA Maroc, 2023).

2.4. Customer Satisfaction and Retention

2.4.1. Enhancing the Customer Experience

Customer satisfaction is directly tied to the quality of products and services provided. Control systems that ensure high quality and on-time delivery contribute to a better customer experience.

Example: Renault Tanger Med improved its supply chain management system to guarantee fast and reliable deliveries, enhancing customer satisfaction and strengthening loyalty (Renault Maroc, 2023)**Erreur ! Signet non défini.**

¹⁴ Yazaki Maroc. (2023). Rapport annuel de Yazaki Maroc : Performances et perspectives. Casablanca : Yazaki Maroc.

2.4.2. Customer Retention

Satisfied customers are more likely to remain loyal and recommend the company to others. Human management practices that promote a culture of quality and innovation help maintain high levels of customer satisfaction.

Valeo Morocco's initiatives in total quality management not only reduced defects but also enhanced customer satisfaction and loyalty (Valeo Maroc, 2023).

2.5. Reducing Turnover and Human Resource Costs

2.5.1. Employee Retention

Satisfied and engaged employees are less likely to leave the company, reducing turnover and the costs associated with recruiting and training new employees.

Professional development and recognition programs at PSA Peugeot-Citroën reduced turnover rates, improving workforce stability and operational continuity (PSA Maroc, 2023). (PSA Maroc, 2023)⁹.

2.5.2. Lower Recruitment and Training Costs

By reducing turnover, companies save on recruitment and training expenses, enabling them to reinvest these resources into strategic initiatives.

Example: Renault Tanger Med achieved a reduction in recruitment costs through better talent retention enabled by recognition programs and professional development initiatives (Renault Maroc, 2023)¹⁵.

2.6. Recommendations for Improved Performance

To enhance commercial performance, companies in the automotive sector are advised to:

- **Strengthen Training and Skills Development**

Invest in the professional development of employees to improve their expertise and adaptability. Continuous training programs can help employees stay updated on the latest technologies and industry practices.

- **Encourage Participation and Engagement**

Involve employees in decision-making processes and value their contributions. Employees who feel engaged and appreciated are more likely to fully commit to their work and contribute to innovation and continuous improvement.

¹⁵ Renault Maroc. (2023). Rapport d'activité 2023 : La stratégie de Renault au Maroc. Casablanca : Renault Maroc.

- **Promote a Culture of Innovation**

Foster an environment where new ideas are welcomed and tested. Companies can implement suggestion programs and working groups to encourage creativity.

- **Establish Effective Feedback Systems**

Use continuous feedback to adjust strategies and enhance performance. Feedback systems may include regular performance evaluations, employee satisfaction surveys, and 360-degree feedback meetings.

- **Adopt Transformational Leadership**

Train leaders to inspire and motivate teams to achieve ambitious goals. Leadership development programs can help managers acquire the skills needed to lead effectively and inspire their teams.

Conclusion

The human dimension of management control plays a crucial role in the commercial performance of companies in the automotive sector. By incorporating practices that emphasize motivation, communication, leadership, and organizational culture, businesses can not only enhance their operational efficiency but also position themselves to tackle future challenges. Case studies from Renault Tanger Med and PSA Peugeot-Citroën highlight the importance of this approach in maintaining a competitive edge in the global market.

Historically focused on financial and operational aspects, management control practices must now integrate the human dimension to address current challenges in commercial performance, particularly in the automotive sector. With increasing competition and constantly evolving customer expectations, automotive companies in Morocco must adapt their management systems to incorporate factors such as team motivation, engagement, leadership styles, and corporate culture.

An analysis of existing practices reveals that when management control systems incorporate human dynamics, they become powerful drivers of improved commercial performance. A participative, flexible approach to management control that aligns with the needs and aspirations of employees strengthens team engagement, enhances their ability to meet market demands, and optimizes the use of available resources.

Thus, considering the human dimension goes beyond simple workforce management—it becomes an essential lever for boosting commercial performance. The challenge for automotive companies in Morocco is to develop management control practices that balance technical rigor with the flexibility needed to manage human factors, while fostering a collaborative and innovative work environment. This integrated approach to management control could serve as a significant competitive advantage in an ever-evolving sector.

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