

**Organisation Post Covid-19 : entre adoption de nouvelles  
pratiques de gestion et poursuite des objectifs étendus**  
**Organizations post Covid-19: between adoption of new  
management practices and pursuit of stretch goals**

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**Résumé :** La frappe de la pandémie de covid-19 n'est autre qu'un appel imminent au changement. Si cette crise sanitaire figure pour certains des perspectives de développement, elle demeure pour d'autres de nouveaux défis à relever avec des objectifs, assez nouveaux et complexes pour être qualifiés de stretch. Cette étude met en lumière le contexte organisationnel post-covid, ouvre un champ de réflexion pour le pilotage de la performance, et ponctue la place du contrôle de gestion dans ce nouveau monde post-covid. La première étape de cette étude consiste en une revue de littérature, afin d'identifier les facteurs induisant potentiellement à la fixation des objectifs étendus (stretch goals) et à la digitalisation. La deuxième étape de notre manuscrit vise à analyser les organisations en période de crise sanitaire, en particulier la situation après la maladie covid 19. Une étude qualitative basée sur un entretien semi-directif réalisé auprès de deux entités, portant sur les décisions prises par différents acteurs pendant et après la période de crise sanitaire. Du fait de ces turbulences, la digitalisation accrue et le recours au contrôle de gestion sont devenus au cœur de nouvelles stratégies organisationnelles. Le résultat attendu vise à confirmer que la fixation d'objectifs étendus par contrainte en raison de la complexité de l'environnement externe est devenue l'une des principales initiatives entrepreneuriales. En parallèle, le recours à la digitalisation permet de s'adapter à un univers post-covid sans avoir à recourir aux objectifs étendus.

**Mots-clés :** Post Covid-19, Stretch goals, Digitalisation, Contrôle de gestion, Pilotage de la performance.

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**Abstract :** The strike of the covid-19 pandemic has been translated into an imminent call for change. This health situation is for some people development prospects or for others new challenges with targets, quite new and complex enough to be qualified as stretch. This study highlights the post-covid organizational context, opens up a field of reflection for performance management, and punctuates the place of management control, in particular with the new world post-covid. The first step of this study consists in a review of new articles, in order to identify factors potentially associated with the motivation to fix stretch goals and digital development. The second step of our script aim to analyze organizations in health crisis era, especially the situation after covid disease. A qualitative study based on a semi-structured interview made with almost two companies, focusing on the decisions taken by different actors during and after the period of health crisis. In result of these turbulences, the digital acceleration induced by the health crisis as well as the use of management control have become at the heart of new organizational strategies. The expected result aim to confirm that the setting of stretch goals by constraint due to the complexity of the external environment has become one of the main entrepreneurial initiatives, in need. In parallel, the most use of digitalization allow adaptation to a post-covid universe without having to set stretch goals.

**Keywords:** Post Covid-19, Stretch goals, Digitalization, Management control, Management Performance.

## INTRODUCTION

The Covid-19 pandemic has had major consequences on the world, in multiple areas, particularly socio-economic development. At the beginning of 2020, when the virus was already present in China, it took very little time for its spread to wreak havoc around the world. The impacts of this crisis have prompted governments to take strict measures such as total and partial confinement of the population as well as distancing, which has pushed organizations to act in a complex and uncertain environment.

The various restrictive measures caused a remarkable imbalance between supply and demand, an unprecedented economic crisis, especially since the government was mainly focused on the health sector. During this time, most organizations have faced significant challenges in managing risk and responding.

Instinctively, an organization in a critical situation must ensure its survival by all means. Under certain conditions, it uses very ambitious goals, also known as stretch goals. These objectives are pursued as a last resort in a desperate attempt to save the life of the entity in question and contribute to safeguarding its competitiveness and functionality.

The particularity of a Stretch goal is in the need to use new methods, not tested by the company at the time of its definition, in the hope of generating breakthroughs. Indeed, such a goal implies venturing into completely unknown territory where, at the moment of its adoption, no model of achievement exists. Thus an organization adopting a stretch goal to face the threat of the external environment constitutes what we call by paradox of survival.

Periods of crisis, due to their dark nature, constitute a period when everything is called into question, in particular the quality of management and working methods. We are no longer on a professional routine predefined by repetitive tasks. Indeed, it is a question of going out of the ordinary and trying to place oneself on an unknown and sometimes risky ground, in order to find revolutionary solutions for the organization as a whole. The aim is to allow both adaptation to the said period and continuity. This is how certain elements are forced to build a kind of legitimacy due to their place in the new world.

This research highlights the triptych legitimacy of management control: the function; man and tools. As well as the legitimacy of digitalization accompanying practical changes within a company. And place the role of the two notions in a multi-relational framework in order to designate their impact on the pursuit of a stretch goal.

Admittedly, legitimacy concretely means legality, but according to our research it is indeed an even broader term, it can thus be explained either by the habits and behaviors of the majority individuals which have the effect of granting or not granting a level of importance to a rule, which we can translate by the social recognition "obey to be obeyed". It can also mean anything that is legal and in law legality is law.

The literature attaches great importance to Management Control, and now to digitalization. These are two functions that have developed over time and have created their place within organizations, but what about today? The first function plays an important role especially at the level of the orientations for the decision-making, and the second function provides a competitive advantage and an automated operational luxury.

The working method used in this research is a mixture of state of the art and case studies focused on the decisions made by the different actors.

## 2. MANAGERIAL LEGITIMACY IN COVID-19 ERA

The entrepreneurial era thus becomes conditioned by the need to make decisions, which will lead to what academic authors nowadays call "new normal" (Tahir Sufi, 2021).

Management plays an important role in decision-making. The Four Basics of Management, also known as P.O.M.C. (plan, organize, motivate and control), used by Abodohoui et al. (2020), will be able to explain how managers conceive and practice in times of crisis and will make it possible to analyze the challenges that a company could face.

### P. Planning,

Planning consists of determining the objectives set and the means to achieve them. However, most companies are exposed to difficulties such as the lack of managerial skills, especially in underdeveloped countries including the African continent. Indeed, as explained by Abodohoui et al. (2020), this managerial deficit will nevertheless prevent innovation, but will make decision-making difficult in an uncertain environment.

In the same concept, the lack of sufficiently competent management tools or reliable information systems, or even of entrepreneurial practices, particularly within the framework of the decision-making process, play a major role in crisis management. Indeed, in some cultures, including very often in Africa, it is natural for the entrepreneur to make a decision and impose it on the employees.

Other challenges include management styles where in some countries are characterized by rigidity and bureaucratic slowness.

For Abodohoui et al. (2020), these difficulties put firms at a disadvantage in terms of resources and capabilities, including technological development and experience.

Thus, in this period of health crisis, entrepreneurs are required to take up such difficulties in order to save the life of their entity.

#### O. Organization,

According to the same authors, the organization consists in the precise determination of the activities and the way in which these should be organized in order to achieve the objectives set. In this sense, work organization, coordination, delegation of power and management style stand out as initial challenges that entrepreneurs should stick to.

In Africa as in China, Abodohoui et al. (2020) adhere to the idea that hierarchy is seen as the natural way to control social relationships. This makes it difficult to delegate responsibilities. Chinese and African leaders are often made to behave in a paternalistic and autocratic manner, so the management style within its companies tends to focus on paternalistic and authoritarian approaches as a means of control.

Other authors cited in the same article (Horwitz et al., 2006) have mentioned yet other convergences with management methods in Africa and Asia in general, particularly work motivation, salary and job retention. employees.

#### M. Management,

Management involves the methods used by leaders to positively influence the members of the Organization in order to involve them in the achievement of objectives.

As such, leaders must encourage employees to share their knowledge to achieve a level of collective intelligence. This approach, justified by Abodohoui et al. (2020) as an initiative towards employees who refuse sharing in order to protect themselves and remain competitive for fear of losing their place. This behavior is quite common in China (Tsui et al., 2009).

#### C. Control,

Control generally, or management control in particular, ensures that the activities carried out produce results. Management control is put in place to measure performance.

Management control in the era of covid-19 plays an important role in data processing, hence the need to be informed daily of any activity that may have an influence on the company. To do this, management control systems occupy a primordial place in these times. Thus the various departments could rely on the relevance and reliability of essential information for making both strategic and operational decisions.

Moreover, control procedures are sometimes considered as threats (El Ghonnaji, 2015), moreover the legitimacy of management control is sometimes questioned. Indeed, one of the

challenges faced by organizations is therefore the questioning of such a function, which hinders the effective implementation of performance management.

## 2.1 MANAGEMENT CONTROL

Management control is thus defined as “the process by which managers influence other members of the organization to implement the strategies of the organization” (Anthony, 1988, quoted by Godener & Fornerino, 2005, p. 54-59), this definition rather shows that management control is a function at the service of company management; it ensures the link between the orientations and the strategic choices of the management and the daily actions.

Referring to Leroy (2018), the main definitions of Management Control remain as follows:

- Alfred Chandler defines Management Control as a tool which makes it possible to “coordinate, judge and plan”;
- For Henri Bouquin, Management Control consists of a set of "Devices and processes that guarantee consistency between strategy and concrete, daily actions". It is also “a decision support function through its alert, analysis and anticipation and monitoring systems. »;
- Robert Newton Antony emphasizes the "Process by which managers obtain the assurance that resources are obtained and used effectively and efficiently for the achievement of the objectives of the organization".

The two terms "Control" and "Management" are therefore inseparable for controlling an activity. The need for control is essential depending on the size of the activity and its complexity (Alazard and Sépari, 2010). This idea follows the evolutions experienced by the economic and technical world from the 16th century, when large industrial production units began to ravage, requiring machines and meticulous organization.

Generally, there are several types of control depending on the phase of the operation. For Bouquin (1994, quoted by Leroy, 2018), the three main ones are:

Upstream control relating to the finalization phase: consists of implementing preventive procedures to reduce the risk of malfunction. This type of control takes place in the pre-launch phase in order to ensure beforehand that the right conditions for success are available.

The on-going control relating to the piloting phase: intervenes following the launch of the project to deal with the unknown. Indeed, once the decision has been made, the follow-up phase is very subtle and the risk cannot be negligible. The strategy along the way emphasizes “adapting the strategy as it is implemented in order to take advantage of situations that emerge along the way. A strategy along the way is based on a principle of intentional intervention constantly reconsidered in the light of phenomena that occur during the action” (Avenier, 2000).

During this phase, two cases of adaptation are to be distinguished. First the first step, through which the relevance of the strategic action is questioned taking into account the skills available and the feedback on experience.

Then, during the action, with the first observations related to the evolution of the share price. The goal is to ensure continued consistency between action and strategy.

Downstream control relating to the post-evaluation phase: systematically, the management of a company is based on the setting of objectives, the launch and progress of the action as well as the results. Corrective control intervenes in this context to measure the results, compare them with the objectives set and propose, if necessary, corrective measures. In practice, this step coincides with the end of a cycle, for example, downstream of a production step. This is what we can call by the famous concept of cause-effect.

Inevitably, the three types of control target both effectiveness and efficiency with regard to the objectives set and the resources available. This is what we call performance. By definition, performance is "the process by which managers obtain the assurance that resources are obtained and used effectively and efficiently for the achievement of the objectives of the organization" (Anthony, 1965, quoted by Lambert and Sponem, 2009).

Performance measurement will be of particular interest in research analysis.

Any entity measures its degree of success by referring to its performance. In a more proportional framework, such a measure intervenes in a post-evaluation dimension in order to judge its effectiveness and efficiency. For this purpose, the management controller engages in a series of measures operated through dedicated tools, as explained in the next point.

Legitimacy is *legitimus* in Latin, root of the words "legal", "legitimate", but also "loyal", that is to say everything that is fixed by the laws, in accordance with the law, with equity, with morality or reason. In other words, it is an expression of the principle of legality - a constitutional principle. Legitimacy is not only based on the law, but also on various criteria such as gender, age, origin, tradition, wealth, social status, honors, support, strength...

Legitimacy therefore has a broader meaning than legality. According to Weber's three types of legitimate domination (Weber, 1921, quoted by Laurent, 1971, p.49-53), sociologists, political scientists and philosophers have grouped legitimacy into three categories: "traditional, charismatic and rational legitimacy". However, if we want to update these notions in the contemporary world, we have found that traditional legitimacy and charismatic legitimacy are today "difficult to apply. The current examples still cited by some authors are so varied that they add to the confusion more than they enlighten. (Dogan, 2010, p.21-39).

According to Hannan and Freeman (1987), legitimation refers to the dissemination of knowledge about the organization. From the perspective of evaluators, reputation and status complement legitimacy as distinct forms of judgment that answer different evaluators' questions about the organization (Hannan and Freeman 1987, quoted by Bitektine, 2011, p. 157-160).

Adejuwon (2013) finds that corporate social responsibility also confers legitimacy (p. 55). Gardberg and Fombrun (2006) distinguish two motives for social activities: altruistic – doing good for self and instrumental – doing good for financial benefits (p. 329). Whatever the case, social activities are key elements through which an organization integrates with the community in which it operates, earns favorable reputation and, as a result, creates legitimacy (pp. 330-331).

Similarly, Suchman (1995) argues that firms known to regularly care for their customers through economic exchanges can be considered socially desirable (p. 578). For example, reductions in prices and bonuses are the means by which these exchanges can be facilitated. Therefore, companies known for these types of economic exchanges may be rewarded with greater public acceptance (Adejuwon, 2013, p. 57).

## 2.2 SUSTAINABILITY PERFORMANCE

Particular interest is now given to the notion of global performance leading to the emergence of specialized bodies in the field, as well as the regular adoption of related standards. “The measurement of sustainability performance involves the simultaneous use of economic, environmental and social indicators. Recently, the ecosystem scope of sustainability indicators has expanded to include impact on biodiversity as well as many other socio-economic and governance issues, including the cumulative impacts of multiple human activities” (Diouf, D. and Frini, A. 2019).

Distinctively from classic performance, the evaluation of such performance requires specific environmental, economic and social data which should be subject to regular monitoring and classification in the form of performance measurement indicators. performance.

Basically, a sustainability indicator targets measures such as sustainability. To this end, the United Nations Commission on Sustainable Development launched a program in 1995 to establish such indicators. Then, as an initiative, a test was carried out in around twenty countries in order to test a set of 134 dedicated indicators. Subsequently, the European Union adopted sustainable development as a development strategy added to its political agenda (Bovar et al. 2008).



Sustainable development is characterized by three essential pillars (Diouf, D. and Frini, A. 2019). ;

- Economic Growth
- The environmental Protection
- Social equity

Indicated by the same authors, the so-called standard indicators according to the GRI Global Reporting Initiative in economic terms are: economic performance; Market presence; indirect economic impacts; purchasing practices.

These diversified indicators support the multidimensional nature of sustainable performance, and include expectations from many interlocutors, instinctively integrating environmental protection, resource management and economic results.

Management control intervenes in this area as an element of measurement. If classic management control is oriented towards a logic of competitive, profitable and productive performance. Hence the need to adapt the function, as well as its indicators, to the ideals of the sustainability of the new performance (Akrich et al., 2017).

### 2.3 DIGITAL TRANSFORMATION

Several testimonies in favor of digitalization as the digital world spreads, then even more with the advent of the current crisis.

Indeed, if we take the case of telemedicine, an area at the heart of the health situation, the latter has been able to remedy several obstacles, in particular distance and inanity, thus meeting the need for distancing and care in the 'immediate. According to the study of Mubasheer and Ayesha (2021), the use of communication information technology in a Digitalized ambiguity has made it possible to adapt to the complexity of the external environment, allowing an adequate exchange of information, in particular with the case of the telemedicine platform which can be used for post Covid-19 management.

Other authors have also shared their testimony on the role of technology and digital operations thus providing opportunities in the context of the digitalization of work and employees in a creative way (Tahir Sufi, 2021).

However, the ardent recourse to digitalization is not without consequences, particularly in the sense that stakeholders will see their working habits suddenly change, in particular with the integration of AI technology -artificial intelligence- in their daily lives.

Although new technologies provide comfort at work. However, most employees are threatened and risk being replaced by an automated complement framework. It is certainly beneficial to move more and more towards digitalization given that the post-covid-19 world favors it.

However, it is also necessary to establish a balance between the human-robot universe since it is the most rational choice (Tahir Sufi, 2021).

## **2.4 STRETCH GOALS**

In the circumstances of covid19, the decisions taken by governments to counter the spread of the virus have pushed companies to resort to miracle solutions to save their grip on the market, increased digitalization among others, and to set very ambitious objectives in in order to ensure their survival or, at least, to adapt to the conditions of the current environment. These initiatives that go beyond usual practices do what we call Stretch goals.

According to the study by Sim et al. (2011), an objective can only be qualified as extended – stretch – when it meets the following two criteria:

Criterion 1: Extremely difficult. This condition involves drastic expectations with goals that are very difficult, if not impossible, to achieve without considerable effort and in-depth study. The objective in question goes beyond the usual methods and surpasses current capabilities.

Criterion 2: Extremely new. This condition requires the use of new methods while radically breaking the routine, with a need for learning and training for employees. In principle, there is no model for the completion of the stretch goal at the time of its fixing.

Thus meeting the criteria of the extended objectives, digitalization and digital acceleration are at the heart of the main changes made by companies in order to adapt to the external environment. Insofar as a stretch goal is perceived as impossible, the latter can hinder or even slow down their pursuit. (Giustiniano et al., 2017).

Setting a stretch goal is primarily set to promote performance within a team. The latter is pursued beyond the normal objectives to stimulate innovation, productivity, involvement and enthusiasm within an organization.

However, it has been found that the advent of periods of crisis, thereby placing companies on survival alert, pushes managers to establish very difficult objectives, this is what we call by setting an objective by constraint.

## **3. METHODOLOGICAL AND EPISTEMOLOGICAL POSITIONING**

Among the causes of the difficulties that most organizations had to face during the advent of the pandemic and continuing to suffer its consequences, Tahir Sufi (2021) points his fingers at the place and role of leadership, namely incompetence and poor decision-making, consequently losing the support of different stakeholders.

Tahir Sufi (2021) also emphasizes the role of digitization in driving change, making it possible to restore AB2C trust, which prompts us to build the problem below.

Faced with an uncertain environment, what is the role of digitalization and management control in managing performance?

However, to go further in the announced research question, we formulated the three hypotheses below.

H 1: The demands of the external environment push organizations to use stretch goals.

H 2: Increased digitalization makes it possible to adapt quickly to a post-Covid world.

H3: Performance management in times of crisis is conditioned by the CG methods and tools used

To answer these questions, we relied on two theories:

- Theory of constraint;
- Contingency theory.

The contingency theory implies personalized results according to the criteria of a company. The interest lies in the analysis upstream of the implementation of a tool or making a change. This makes it possible to list the factors specific to each character and adapt the choice and the desired change to the standards of the corresponding company (Elbaqqaly, 2019).

The objective of our study is to improve our understanding of the legitimacy of the management control function, as well as the role that digitalization can play in a post-covid world. It aims to contribute, to a certain extent, to increasing knowledge relating to the concept of management control and tools and, above all, to contribute to the understanding of the interactions that there could be between both control of management / digitization and Stretch goals. From the review of the literature made in the first part, it emerged that the increased use of digitalization is becoming in a way a normality that the world now imposes.

The answer to our research question is based on both conceptual and empirical data.

At the methodological level, our research was based on the case study. The option for the case study as a way of accessing reality stems from the problem studied and the constraints associated with it.

Our choice fell on an interpretivist position. Insofar as the digitization of the management control function, and the use of information systems is based above all on the obligations and the damage caused by the crisis of the covid 19 pandemic. The qualitative/interpretative approach seemed to us the better adapted to the study of the interactions that there could be between digitalization, stretch goal and management control, where the contextual variable is fundamental.

We have chosen the case of two Moroccan companies. Both of them having lived through the Covid period and came out of it with completely different results. Data collection was carried out using a semi-structured interview with two managers whom we will treat anonymously for confidentiality measures, to first deal with the Management Control function, the impact of the covid 19 crisis, the role of digitalization during the crisis, and finally the management of the recovery using digitalization.

We called the first company X and the second Y.

### **Company X**

The first is a large company specializing in consulting. The interlocutor having worked within the said organization since 2011.

Company X places management at the heart of its business, management control in this context plays an important role. Knowing that the decision-making process is first made following an in-depth study of the market and the environment, both internal and external, while taking into account the various advice from the management control entity.

The decision is also based on special risk maps relating to each country, each region, updated instantly. Indeed, as quoted by the interlocutor “Today the world is changing rapidly, and after the covid, decisions have become difficult because there is less visibility”. Thus performance is based on good advice, the relevance of the recommendations, the respect of deadlines, the rigor and the quality of the rendering.

### **Company Y**

The second is a small business specializing in finance.

Decision-making within company Y is done by decision of the general manager, without experts, following the movements. The practice of management control is based on a purely financial analysis.

In order to analyze the content of the interview, we opted for thematic analysis using a verbatim table. To this end, we have defined the words that most closely match our search: Performance; management control; Digitization; stretch; Covid. Each keyword constitutes an imperative research element within the framework of this analysis. This made it possible to generate the following verbatim table (Table 1: Semantic analysis).

Table -1: Semantic analysis

<b>Verbatim (entreprise X)</b>	<b>Verbatim (entreprise Y)</b>	<b>Themes</b>
Good advice, the relevance of the recommendations, the respect of deadlines, the rigor and the quality of the rendering	Necessity of experience	Performance
Improvement and optimization of expenses	Financial analysis, summary statement, forecasts. Allows less waste. Gives a clear image of the company. Summary state. Financial analysis.	Management control
Dehumanizes, an irreversible process, a technology that is increasingly being put in place, it creates jobs and destroys them at the same time, it provides savings	Lack of means, orientation towards a mainly administrative culture. Simplification of work	Digitalization
A practice that is being adopted more and more	State of alert and culture of crisis	Stretch goals
Containment and teleworking, reduced social contact, human relations; social instability, changing habits	Increased risk	Covid

This method of analysis allowed us to relate all the key themes in order to analyze the effective framework of each on all the constituent elements of our research.

We find that there is a direct link between the notion of performance and the term covid. Indeed, according to the interviewees, the management control service provides a link between the top of the hierarchy upstream and decision-making downstream.

However, in times of health crisis, rigorous performance monitoring has become crucial. In post covid, several changes have taken place, mainly in terms of working methods. Now it is necessary to perform performance monitoring very often. While learning from the experience accumulated at the time of the advent of the health crisis.

Also, according to the interlocutor of company X, covid 19 has favored the use of digitalization. Especially since the post-covid world based on the experience learned, will be focused on the use of digitalization at all levels to deal with any unforeseen events.

The use of stretch goals could be inevitable in the event of poor performance management.

Company Y, not having this digital culture, saw its condition worsen. And for lack of adaptation to the aggregates of the health crisis, it was forced to set an extended objective which led it to go bankrupt, given the difficulty of said objective but also for lack of managerial practices.

However, company X was able to adapt quickly and effectively thanks to the degree of digitalization that the organization was showing.

The interview guide included questions relating to the two situations with a zoom on the role of digitization and then the digitization of management control, in particular in managing performance in a context of health crisis. Then the criteria that lead to the use of Stretch goals.

To finally come to a link between the degree of use of stretch goals and digitalization.

#### 4. RESULTS

As a result of this exploratory analysis, the various case studies demonstrate the key role played by digital transformation in supporting change. The choice and recourse to the adopted stretch goals result from the requirements of the external environment which leave little room for hesitation or intuition.

Indeed, periods of crisis, and particularly that of Covid-19, place companies in delicate situations where making the right decision becomes a decisive element for the survival of the entity. Among these decision-making initiatives, the definition of stretch goals.

However, a well-equipped organization, better prepared for the various environmental changes, will be able to cope well without having to set difficult objectives in order to survive. Defining a stretch goal is a major element of change within an organization, for managers, employees and, practically, the management controller. The latter is obliged to adapt these working methods to follow the developments and changes due to the health environment.

However, the entity in charge of management control could take advantage of the various turbulences caused by the pandemic to improve and innovate. To this end and while being aware of the place occupied by information in an unstable external environment, access to reliable, precise, detailed and relevant data is undeniably essential.

In this sense, the establishment of an information system and the digitization of management control will facilitate the collection, processing, distribution and archiving of data, and thus contribute to the construction of a solid basis on which the management controller can rest during his reports, by highlighting the discrepancies more comfortably, explaining the causes and indirectly contributing to decision-making through evaluation, control and correction.

#### 5. CONCLUSIONS

A period of crisis is synonymous with economic recession, bankruptcies, over-indebtedness, revaluation of the currency at the international level, and consequently, a drop in tax revenues. The social repercussions of the crisis are explained by the revenue and expenditure of public administrations as well as cyclical fluctuations (Bance, 2012). Among the difficulties that accompany this change, the modification of the habits of the employees thus leading to stress and complaints.

Today's world is not limited to circumstances due to the coronavirus health crisis. Henceforth, the environment characterized by the socio-economic world is described as multidimensional.

Companies have to apply themselves under pressure and in an uncertain world, where any decision taken is not without risk.

The obligation to face the pandemic by all means will encourage entrepreneurs to focus on the weak points of the firm, including training and improving the level of skills of employees. Such an initiative will allow innovation and development in the future. Moreover, prioritizing human capital in these health circumstances will encourage employees to voluntarily participate in achieving the objectives set, including stretch goals.

Even more, the obligation for certain companies to pursue extended objectives will push entrepreneurs to forge strategic alliances and to prioritize innovation, immediately allowing the organization to surpass itself and improve its qualities (procedures and products) to stand out and cope with environmental uncertainties (Lado et al., 2020).

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To this end, this need for digital change must be taken positively insofar as the integration of new adapted management software would be able to generate the relevant indicators for managing performance under the best conditions, and therefore contribute to the achievement of objectives, including stretch goals. But still, a good information system will automate and facilitate the administrative process, while saving time.

As for management control systems, they should interactively encourage the various actors to work cooperatively to promote innovation and decision analysis in order to counter strategic

uncertainties. In this context, the management controller will have to play a role of clarifying and accompanying change to facilitate the adaptation of the company to the increased complexity of its external environment.

On the other hand, it is necessary to pay great attention to the human capital of a company, namely the level of skills, training and knowledge management. According to a study carried out in Nigeria, training and development activities have a positive effect on the performance of Nigerien organizations (Abodohoui et al. 2020).

It is also necessary to pay increased attention to employees to engrave a positive trace in their minds, which will allow them to voluntarily participate in the achievement of the company's objectives, even within the framework of a stretch goal.

In the case of societies where power is concentrated mainly at the top in which only the entrepreneur can induce change and make adjustments at the organizational level, it will be better to take China as an example. Indeed, according to the case study of Abodohoui et al. (2020), in China employees value learning by doing or trial and error, moreover, public enterprises in this Asian country use modern evaluation measures as effective tools to improve efficiency and productivity.



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