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Optimizing Performance in Moroccan Hypermarkets: Analysis of the Interaction between Strategy and Management Control

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Abstract: This article deals with performance optimization in Moroccan hypermarkets by analyzing the interaction between strategy and management control. It begins by highlighting the impact of strategy on management control by presenting the Porter and Miles & Know typologies. Strategy has become an essential contingency factor in explaining management control systems The study then explores Miles & Snow's typology, which classifies companies into four categories: prospectors, defenders, analysts, and reactives, according to their cycle of adaptation to the environment. Similarly, Porter's classification of cost dominance, differentiation, and focus is examined. Each strategy implies distinct approaches in terms of organization, control procedures, and incentive systems. Successful implementation of these strategies requires different resources and skills. In addition, the analysis reports on the influence of these strategies on management control systems, highlighting divergences in cost and performance control. Finally, a hypothesis is formulated, suggesting that prospect-focused hypermarkets have a higher propensity to adopt and implement a management control system than superstores. To assess this hypothesis, reliability and factor analysis measures are carried out, demonstrating high internal consistency and data suitability for factor analysis.

Keywords: Strategy, Management control, Hypermarkets, Typology, Performance, Factorial analysis.

I. INTRODUCTION:

In an ever-changing economic environment, the relentless pursuit of performance is central to corporate strategy. Hypermarkets, as the mainstay of the mass retail sector, are no exception to this quest. In Morocco, these gigantic chains occupy a prominent position in the commercial landscape, playing a crucial role in satisfying consumers' daily needs. In this context, optimizing performance in Moroccan hypermarkets has become a strategic priority, requiring in-depth analysis of the interaction between the strategy adopted and the management control mechanisms in place.

The impact of strategy on management control is at the heart of this study. It is essential to understand that, for a long time, strategy was underestimated in management control research. This trend changed radically, particularly from the 1980s onwards, with the growing recognition of the influence of strategy on management control. Chapman pointed to the absence of operational typologies to define the variable "strategy" as the reason for this neglect. Today, strategy has become a major contingency factor, essential for explaining management control systems in organizations.

In this context, two major typologies will be analyzed: that of Porter and that of Miles&Snow. The Miles&Snow typology classifies companies according to their adaptation to the environment, identifying four distinct types: prospectors, defenders, analysts and reactors. On the other hand, Porter's typology distinguishes three major generic strategies: cost domination, differentiation and focus. Each of these strategies implies specific approaches to organization, cost control and incentive systems. Companies mustchoose wisely the type of competitive advantage they seek, and the scope of activities in which they pursue it.

The aim of this study is to analyze the consistency between the strategy adopted by Moroccan hypermarkets and the management control systems implemented. In particular, we seek to determine the extent to which prospecting-oriented hypermarkets are inclined to adopt and implement management control systems compared with superstores. To reach this conclusion, we assess the reliability and validity of the measures used to define the "strategy" variable, and carry out an in-depth analysis of the interaction between strategy and management control. This analysis will inform practitioners and researchers on best practices for optimizing performance in Moroccan hypermarkets, while taking into account the specificity of their strategy and environment.

II. Theoretical framework:

1.1 The impact of strategy on management control

In this section, we'll look at two key typologies: Porter's and Miles&Snow's. We'll also examine their influence on the adoption of management control. Secondly, their influence on the adoption of management control.

1.1.1 Strategy: type and positioning

K. Langfield-Smith found that prior to the 1980s, strategy was a neglected phenomenon in management control research.

Subsequently, management control literature recognized the influence of strategy on management control. Chapman explains this oversight by the absence, until the late 1970s, of typologies that could operationalize the variable "strategy" as a contingent variable. Today, strategy is a contingency factor that plays an increasingly important role in explaining control systems.

In this context, we will analyze the two types of typologies mentioned above.

1.1.2 Typical strategy: the Miles&Snow typology

Miles and Snow's typology was based on sixteen case studies of educational publishing companies, supplemented by a study of forty-nine companies in the electronics and agri-food sectors, and tested in nineteen hospitals.

For them, every company is characterized by its cycle of adaptation to the environment. They believe that different corporate strategies result from the way in which companies decide to address three fundamental problems:

- **Entrepreneurial problem:** how a company should manage its market share (choice of products/markets).

- **Technology problem:** how a company should implement its solution to its problem.

- **Administrative problem:** how a company should structure itself to manage the implementation of solutions to the first two problems.

Miles and Snow's central argument is that despite their diversity in structuring and strategy, companies in all industries can be grouped into four broad types:

=> Prospectors:

These are companies seeking to exploit new market opportunities. They develop new products and/or services and create new markets. They often favor creativity over competence.

They prioritize the development and innovation of new products and services to meet customer needs and create new demands. "Prospectors are usually organizations that initiate change in their sectors. As they face a higher level of contextual uncertainty, they invest significant sums in research and development and continually value teamwork."

"These prospecting companies are known for their organic structures.

=> Defendants:

Their strategy is contradictory to that of prospectors. They are mature companies in a mature industry, carrying out little R&D and manufacturing in large quantities, while concentrating their activities on a limited number of products.

They seek to protect their market position through efficient production. They compete on price, quality and customer service.

As a result, this category of company operates best in stable, mechanistically structured environments, which provide them with much more limited room for maneuver.

=> Analysts:

They form an adjacent category between prospectors and defendants.

These are companies that avoid excessive risk but excel at producing new products and services. They must ensure the competence of established products/services, while seeking to remain fluid in order to engage in new activities. Their vocation is to seek technical competence to keep costs down. On the other hand, they must focus on developing new products and services to remain competitive when the market changes.

=> Reagents:

These companies have not made apparent and distinct alternatives between previous actions. These are companies with little control over their external environment, lacking the ability to adapt to external competitiveness and competition, and with a weak internal control system. Indeed, managers frequently perceive changes in their environment but fail to respond effectively.

According to Gosselin, "Reactives have no well-defined strategy. The basis of Miles and Snow's theory is that if prospecting, defending or analytical strategies are correctly implemented, they will lead to substantial gains in performance".

=> Miles&Snow research summary:

As a conclusion to their study, Miles&Snow attest that "Defenders and prospectors are at the two extremes of a continuum, and analyzers are a combination of the defender and prospector types", so "Reactors are a residual type of organization that fail to adapt and as such are a non-stable form".

In Miles & Snow's work, explicit reference is made to organizational structures and control systems: they are congruent with the typology adopted.

For Miles and Snow, "the administrative problem (and therefore the control problem) must be solved in coherencewith engineering (production) and entrepreneurial (strategy) choices. The type of strategy should therefore largely influence control systems ".

B: Porter's strategic positioning

Porter's generic core strategies are one of the most important contributions to the field of strategy. There are three main categories in which a firm can distinguish itself from other firms in the sector:

- Cost domination/cost leadership: this means that a company aims to become the low-cost producer in its industry, it targets a wider audience and serves many segments, it maintains its margins, makes entry difficult for new competitors and weakens existing competitors;

- Differentiation: this strategy means that a company seeks to become unique, to stand out in its industry on a certain range of characteristics widely appreciated by buyers. In effect, it chooses one or more distinctive features in order to position itself uniquely to satisfy the needs of a well-defined clientele willing to pay a premium price;

- Focus: this implies that a company focuses on becoming the best in a segment or group of segments.

Each of these three basic strategies involves a radically different approach, linking a choice about the type of competitive advantage sought with a choice about the scope of the strategic target for which advantage is to be gained. Thus, according to Porter, "cost-dominance and differentiation strategies seek advantage in a wide rangeof segments within a sector, while concentration strategies aim to achieve cost advantage or differentiation in a narrow segment.

Table 1 The three basic strategies

		COMPETITIVE ADVANTAGE	
		Lower costs	**differentiation**
FIELD CONCURRENT	Wide target	Cost domination	Differentiation
	Targetnarrow	Concentrationbased on reduced costs	Concentration basedon differentiation

Source: Porter M. (1986), Competitive advantage, p: 24

In short, each company must choose the type of advantage it seeks over other competitors, and the scope of activities in which it will obtain them.

According to Porter, successful implementation of these strategies requires different resources and skills, including organizational modes, control procedures and systems thinking.

The following table summarizes these elements:

Table 2 Effects of competitive strategies on organizational structure

Basic strategy	Skills and resources generally required	Organization modes generally required
Global cost leadership	-Sustained investment and access to capital; -Technical skills at process level -Intense monitoring of the workforce; -Designing products to make production easier; -Inexpensive distribution system. -Strong commercial skills; -Product technology; -Intuition and creativity; -Significant basic research capabilities; - The company's reputation for quality and technological leadership; - Long tradition in the sector or unique combination of skills from other sectors; -Significant cooperation between distribution channels.	-Tight cost control; -Frequent and detailed inspection reports; Well-structured organization of responsibilities; -Incentives based on strictly quantitative targets
Differentiation		-Extensive coordination of R&D, product development and marketing functions; -Subjective rather than quantified estimates and incentives ; -Various advantages to attract highly skilled workers, scientists and imaginative people.
Focus	Combination of the above measures, directed at the particular strategic target.	Combination of theabove measures, directed at The particular strategic target.

Source: Porter M. E. (1982), "Strategic Choices and Competition", p: 44.

R. Anthony describes the anticipated effects of different competitive strategies on the management control function:

"In the 'cost leadership' strategy, management tries to produce at low cost, and the control system should insist oncost

control. This strategy is more relevant for commodity products. In the differentiation strategy, the emphasis is on developing products, distribution methods or any other characteristic perceived as unique in the industry.

Such a strategy emphasizes research into new products and market studies".

From this perspective, the strategies of cost domination and differentiation admit of dissimilar managerial orientations and, on the other hand, presuppose distinct perspectives for the management control system.

In particular, "companies that adopt a cost-dominant strategy implement strict cost control systems".

On the other hand, companies that opt for differentiation "develop other types of indicators relating to quality, the efficiency of promotional operations...".

Similarly, "Langfîels-Smith found that research into the relationship between strategy and control, carried out between 1972 and 1992, revealed that the characteristics of the control systems used by companies differ according to whether they follow a differentiation strategy or a cost leadership strategy".

1.1.3 Strategy and management control: coherence and relationship

In the foregoing, we have shown the different typologies that influence the adoption, design and operation of management control. This will enable us to compare these different typologies, while attempting to determine the impact of strategy on management control.

The typologies described above are considered to be the two main models for classifying companies according to their organizational type, or according to their positioning.

K. Langfield-Smith states that "there is a certain level of fit between the organizational and control characteristicsof defendants and cost-dominant organizations, and between prospectors and companies seeking to differentiate themselves".

Indeed, it seems illogical to adopt cost domination while being a prospector in a start-up phase. From his classification, we can conclude that, generally speaking, prospectors position themselves to differentiate themselves on products in the construction phase. Defendants, on the other hand, are in the maintenance or harvesting phase, and seek cost domination. From this point of view, we also refer to the fact that strategy must be conducted on thebasis of the product's life cycle.

In the introduction and growth phase, the aim is to increase market share. In the mature and declining phase, the aim is to maximize profit.

Anthony, drawing on the work of Gupta and Govindarajan, states: "For harvesting (mature) products, investments and any spending decisions are carefully controlled. A product in the construction phase (newly launched) needsan organization led by a manager who is daring and willing to accept ambiguity, imprecision or lack of rigor in information. Performance measurement is focused on the long term. Non-monetary measures (market share) are important. Decisions are more decentralized. An organization launching a new product should also be governed Langfield-Smith, K. (1997), by fewer, less restrictive rules; performance assessment is more subjective. This type of organization generally draws up more contingent plans than others. For products in the maintenance phase, management control is "typical situation management control".

This is explained by the fact that advocates of control tend to focus on results, while prospectors tend to focus on behavior.

As for K. Langfield-Smith's contribution, he considers that being a defendant, seeking cost domination or being in the harvesting phase has equivalent effects on the control system. Conversely, being a prospector, in the construction phase and seeking differentiation should also have the same effects on control systems.

Based on all these analyses, we adopt the following hypothesis:

Hypothesis: Hypermarkets focused on prospecting have a higher propensity to adopt and implement a management control system than superstores.

III. Methodology

The methodology adopted is based on the use of data generated from a questionnaire. This approach involves an exhaustive analysis of data collected from 83 decision-makers from hypermarkets in Morocco, including store managers, management control managers and area managers. These data were collected from a total population of 268 individuals, where we specifically targeted hypermarket managers as the main participants in this assessment. It is important to emphasize that, in line with the observations of Lacroix et al. (2011), the choice of managers as assessors contributes to the reliability of the results in this type of study. Our conceptual scheme is presented as follows:

Figure 1 Conceptual framework

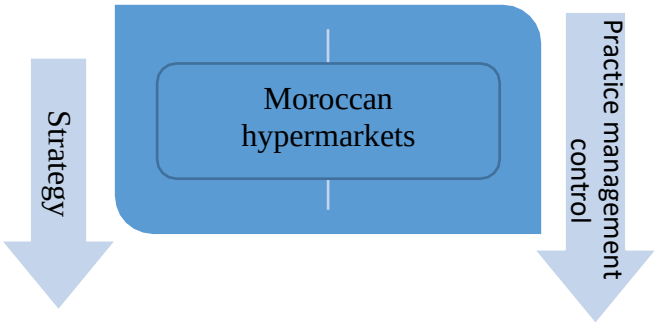

Table 3 Summary of hypermarkets surveyed

Region	Nobre de magasin	Sales area
Casablanca - Settat	11	93 162
Rabat - Salé - Kenitra	6	54 650
Tangier - Tetouan - Al Hoceima	5	25 048
Oriental	4	19 951
Beni Mellal - Khenifra	3	15 030
Marrakech - Safi	4	25 038
Fez - Meknes	5	26 800
Souss - Massa	2	14 540
Sahara	1	66 980
Total	**41**	**341 199**

Source : Authors

IV. Results and discussion

Evaluation of the quality of the measurement scale for the variable Strategy:

Table 4 Selected measures of the "Strategy" variable

Codes	Items
Strat1	1. The organization's strategy influences the design of the management control system.
Strat2	2. The performance objectives of the management control system are defined in line with the organization's strategy.
Strat3	3. The management control system facilitates the alignment of operational actions with theorganization's strategy.
Strat4	4. The performance measures of the management control system are linked to the organization's strategic objectives.

Strat5	5. The management control system monitors the implementation of the organization's strategy.

Table 5 Reliability statistics

Cronbach's Alpha	Cronbach's Alpha based on standardized items	Number of elements
0,754	**0,792**	5

Cronbach's Alpha equal to 0.792, which explains an acceptable level of internal reliability. More precisely, this suggests that the items measured are consistent enough with each other to form a reliable scale. However, it should be noted that higher Cronbach's alpha values, approaching 1, are generally preferable, as they indicate higher item consistency.

Table 6 Evaluation of the KMO index and Bartlett's test for principal component analysis of the "Strategy"variable

Kaiser-Meyer-Olkin index for measuring sampling quality.		0,751
Bartlett's sphericity test	Chi-square approx.	154,625
	Ddl	10
	Meaning	0,000

The Kaiser-Meyer-Olkin (KMO) index is a measure of sampling quality used in factor analysis. It assesses the suitability of data for factor analysis by measuring the proportion of variance in observed variables that is due to underlying factors. The KMO index ranges from 0 to 1, with values closer to 1 indicating greater suitability for factor analysis.

A KMO index of 0.751 is generally considered quite good. This suggests that the variables in our sample are adequately correlated with each other, which is important for factor analysis.

Bartlett's sphericity test is used to assess whether the variables in the sample are sufficiently correlated to warrant factorial analysis. If it is significant, this indicates that the variables are not totally independent of each other, and factor analysis may be appropriate.

In our case, Bartlett's sphericity test is significant, suggesting that the variables in your sample are not totally independent and that a factorial analysis might be relevant.

In summary, a KMO index of 0.751 indicates fairly good sampling quality for factor analysis. The significant Bartlett's sphericity test reinforces this idea, indicating that the variables are not totally independent. This suggeststhat you can pursue factor analysis on your data.

Table 7 Representation qualities

	Initials	Extraction
The organization's strategy influences the design of the management control system.	1,000	0,618
The performance objectives of the management control system are defined in line with the organization's strategy.	1,000	0,588
The management control system facilitates the alignment of operational actions with the organization's strategy.	1,000	0,740
The performance measures of the management control system are linked to the organization's strategic objectives.	1,000	0,734
The management control system is used to monitor the implementation of the organization's strategy.	1,000	0,154

Extraction method: Principal component analysis.

Table 8 Total variance explained

Component	Initial eigenvalues		
	Total	% of variance	cumulative
1	2,834	56,685	56,685
2	0,939	18,786	75,472
3	0,629	12,580	88,052
4	0,341	6,811	94,862
5	0,257	5,138	100,000

Extraction method: Principal component analysis.

Factor analysis revealed two principal components. The first component explained 56.68% of the total variance, while the second component explained 18.78% of the total variance.
Looking at the second column of the eigenvalue table, we see that two factors have an eigenvalue greater than 1, indicating that they have a significant contribution to the variance of the data. However, in order to determine the optimal number of factors to extract, we seek to identify the point at which a significant change in eigenvalues occurs. To do this, we look at the eigenvalue graph and search for the point where the Cattell bend breaks.
The eigenvalue graph is used to visualize the eigenvalues of each extracted factor. It displays the eigenvalues in descending order. By examining the graph, we look for a point where there is a significant decrease in eigenvalues between successive factors. This point is often referred to as Cattell's "bend".
The aim is to choose the number of factors before the Cattell's kink, as this indicates the number of significant factors to extract. Once we've identified the kink, we can decide on the optimal number of factors to retain for our analysis.
In summary, having extracted two principal components explaining respectively 56.68% and 18.78% of the total variance, we examine the eigenvalue graph to identify the breaking point of the Cattell bend. This will help us determine the optimal number of factors to retain for our analysis.

Table 9 Component matrix

Items	Component 1
The organization's strategy influences the design of the management control system.	0,786
The performance objectives of the management control system are defined in line with the organization's strategy.	0,767
The management control system facilitates the alignment of operational actions with the organization's strategy.	0,861
The performance measures of the management control system are linked to the organization's strategic objectives.	0,857
The management control system is used to monitor the implementation of the organization's strategy.	0,392

Extraction method: Principal component analysis.
a. 1 extracted components.

Table 10 Reliability statistics

Cronbach's Alpha	Cronbach's Alpha based on standardized items	Number of elements
0,828	0,843	4

Cronbach's alpha of 0.843 indicates a high level of internal reliability. Cronbach's alpha is a measure commonly used

to assess the consistency or reliability of a multi-item measurement scale. It is expressed as a coefficient, ranging from 0 to 1.

Cronbach's Alpha of 0.843 suggests that the items measured are highly consistent with each other, indicating thatthe measurement scale is reliable for assessing the construct being measured. This means that the scale items arestrongly related to each other and all measure the same underlying concept in a consistent way.

A Cronbach's alpha value above 0.8 is generally considered good, and a value above 0.9 is considered excellent. In your case, with a Cronbach's alpha of 0.843, you have solid internal reliability for your measurement scale.

It should be noted that the interpretation of Cronbach's alpha must be considered in the specific context of your study and the items used. Some areas of research may require higher levels of reliability, while others may find a reliability of 0.843 quite satisfactory.

Table 11 KMO index and Bartlett test

Kaiser-Meyer-Olkin index for measuring sampling quality.		0,761
Bartlett's sphericity test	Chi-square approx.	144,705
	Ddl	6
	Meaning	0,000

A KMO index of 0.761 indicates sampling quality good enough for factor analysis. This suggests that the variablesin your sample are sufficiently correlated to justify such an analysis.

Table 12 Total variance explained

Comp	Initial eigenvalues			Sums extracted from load squares		
	Total	% of variance	%cumulated	Total	% of variance	cumulative
1	2,730	68,240	68,240	2,730	68,240	68,240
2	,656	16,402	84,642			
3	,341	8,520	93,162			
4	,274	6,838	100,000			

Extraction method: Principal component analysis.

The first component explains 68.240% of the total variance, which is relatively high. This component is the largestand captures a significant proportion of the variability in the data.

The second component explains 16.402% of the total variance, which is lower than the first component but still significant. It contributes to the additional capture of data variability.

In conclusion, the first two components extracted are the most important in explaining the structure of the data, while the third and fourth components contribute to a lesser extent. However, it is important to note that the use of just two components explains a significant proportion of the total variance.

Table 13 Component matrix[a]

Items	Component 1
The organization's strategy influences the design of the management control system.	0,795
The performance objectives of the management control system are defined in line with the organization's strategy.	0,758
The management control system facilitates the alignment of operational actions with the organization's strategy.	0,885
The performance measures of the management control system are linked to the organization's strategic objectives.	0,861

Extraction method: Principal component analysis.
a. 1 extracted components.

V. CONCLUSION

This study has highlighted the crucial importance of the interaction between the strategy adopted by Moroccan hypermarkets and management control mechanisms. As pillars of the Moroccan supermarket sector, hypermarkets have to navigate in a complex and competitive environment. From this perspective, the choice of strategy becomesa fundamental element that guides the implementation of management control systems.

We have examined two major strategy typologies, Porter's and Miles&Snow's, and found that each strategy generates specific management control requirements. Miles&Snow's typology, with its four distinct types of company, emphasizes adaptation to the external context as a determining element of strategy. Porter's typology, on the other hand, highlights the strategic choices essential to a company: cost domination, differentiation or focus.

In-depth analysis of Moroccan hypermarkets revealed that those focused on prospecting were more inclined to adopt flexible, innovation-oriented management control systems, aligned with their strategic orientation. On the other hand, superstores, often focused on cost domination, have implemented rigorous management control systems to optimize costs and improve operational efficiency.

The interest of this research is not limited solely to understanding the interactions between strategy and management control. It has significant practical implications for decision-makers in Moroccan hypermarkets and similar industries. By understanding the importance of the fit between strategy and control mechanisms, companies can fine-tune their management systems to effectively meet their strategic objectives.

Ultimately, this study encourages a proactive and thoughtful approach to the development and execution of strategy and management control. Companies need to constantly assess their environment, competitive position and strategy, and adjust their management control systems accordingly. By doing so, they can improve their performance and achieve their objectives, while remaining competitive and adapted to an ever-changing market.

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