

**NPM as a fundamental paradigm of public sector management: The
emergence of performance indicators**

**Le NMP comme paradigme fondamental de la gestion du secteur public :
L'émergence des indicateurs de performance**

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Abstract:

NPM was developed to address the management challenges facing contemporary public administrations. It integrates private sector practices with the aim of improving the performance of public services. By focusing on performance, NPM seeks to fundamentally transform the way public administrations operate.

This article analyses how NPM has contributed to the establishment of MCS within public administrations. It highlights the theoretical foundations and principles of NPM, and its integration into public management.

Keywords: New Public Management, public services, performance, management control systems

Résumé :

Le NPM a été développé pour répondre aux défis de gestion auxquels sont confrontées les administrations publiques contemporaines. Il intègre les pratiques du secteur privé dans le but d'améliorer la performance des services publics. En mettant l'accent sur la performance, le NPM cherche à transformer fondamentalement le mode de fonctionnement des administrations publiques.

Cet article analyse la manière dont le NPM a contribué à la mise en place des SCG au sein des administrations publiques. Il met en lumière les fondements théoriques et les principes du NPM, et son intégration dans la gestion publique.

Mots-Clés : New Public Management, services publics, performance, systèmes de contrôle de gestion

Introduction

NPM emerged in the 1980s to address administrative inefficiencies, drawing inspiration from private sector management practices. Its adoption by public administrations led to a series of reforms aimed at modernizing management practices, including the gradual introduction of management control systems.

This article explores the extent to which NPM has contributed to the introduction and development of management control tools in public organizations. This study explores how NPM, through the institutionalization of management control systems, has influenced the practices of public administrations.

To what extent has NPM contributed to the emergence of management control tools in public organizations?

Through this article, we will discuss the theoretical foundations and principles of NPM, then the emergence of New Public Management, and finally the gradual institutionalization of public administration control systems according to NPM.

1. NPM: Theoretical background and principles

1.1. Theoretical context

Public administration has long been criticized as slow and outdated, leading to various reforms aimed at improving management practices. Public services can no longer simply serve the public interest, but must operate more efficiently and optimally in accordance with management principles.

NPM is an evolving framework that challenges traditional bureaucratic models in favour of results- and performance-based management (Fall Papa Samba, 2019). The introduction of NPM would create an even more dynamic and results-oriented form of management, which would be based on decentralization, redefining citizens as customers and emphasizing performance.

The adoption of NPM in management represents the transfer of ideas and techniques from the private sector to the public sector. Audrey Bécuwe (2005) NPM is a notion of merging state management techniques with those of the private sector in a flexible manner, far from explicit formal rules and procedures.

NPM is a form of post-bureaucratic management that has been gradually adopted by some countries since the 1980s to modernize public administration. It can therefore be said that this new conception of the public sector was antithetical to Weber's ideal type of bureaucracy.

There is no generally accepted definition of New Public Management in academic circles. NPM exploits private sector practices to improve the effectiveness, efficiency and quality of public services. Its main characteristics include decentralization, performance contracts, evaluation and audit, and a client (user) orientation.

NPM is based on theoretical principles that have a profound influence on public sector reform. These principles provide a conceptual framework for justifying and sequencing changes for better management of public organizations (Hood, 1991). The theoretical framework of this research is based on the principles of NPM, which advocate management of public organizations based on private sector traditions. Among these theories of new public management are agency theory (which deals with the delegation of public functions to organizations) and contingency theory, which deals with the adaptations necessary for organizations to continue to operate in changing environments. These theories are important for understanding incentive mechanisms and changes in public sector organizations, as a feature of implementation control. New public management also includes integrated performance measurement systems and management by objectives as integral parts of the management control tool.

Agency theory

Agency theory, proposed by Jensen and Meckling (1976), aims to solve problems that arise in relationships where the principal delegates work to the agent. In the context of NPM, this theory focuses on control and motivation mechanisms designed to promote the interests of the principal citizen. Of the government (agents) and leaders of public organizations (agents).

Agency theory attempts to explain, on the one hand, the control and incentive mechanisms that allow all actors to converge their interests towards the goal of the organization, and on the other hand, the costs associated with agency work that lead to the effectiveness of the management of public organizations (Bégné, 2012).

The most successful organizations are those that manage to reduce their administrative costs, which explains the often superior financial and economic performance of private companies compared to public organizations. In private companies, the relationship between the agency and its clients is based on a management system considered relevant by shareholders, due to the multiple levers they have to influence their clients.

In the public sector, agency failure problems arise from the fact that some managers do not fully serve the interests of their principals, leading to inefficiencies and even abuses of power. To address these dysfunctions, New Public Management (NPM) proposes the establishment of inspection and control mechanisms, including performance management tools to inspect and evaluate the behavior of agents. These performance indicators and reporting systems play a key role in reducing information asymmetries and aligning the interests of agents with those of their principals.

Contingency Theory

Contingency theory provides another essential perspective for analyzing NPM and its implementation in the public domain. There is no single model of administration that is suitable for all organizations, but organizational practices must be conditioned by the contingencies of an environment for administration to be effective. In the public sector, this implies that performance management techniques, control systems, and incentive mechanisms must all be designed according to the available resources and institutional constraints of each specific sector.

Contingency theory also helps to understand why some management control tools work in some contexts but not in others. For example, management systems may function satisfactorily except in highly regulated environments or those with limited resources for the adjustments needed to

remain productive. Such an approach emphasizes the importance of flexible and context-specific operations in implementing NPM-inspired reforms.

Performance measurement systems and management by objectives

NPM places particular emphasis on the use of performance measurement systems and management by objectives, which are considered central elements of management control tools in the public sector. These systems make it possible to quantify the results of public actions and to assess the effectiveness of the policies implemented. Management by objectives, on the other hand, is based on the prior definition of clear and measurable goals, to which the performance of managers and administrations is then compared.

These practices, largely inspired by the private sector, are being introduced in the public sector to promote a culture of performance and accountability. Performance indicators, which may include financial criteria, service quality measures, or impact indicators, are used not only to assess results but also to guide strategic and operational decisions. Management by objectives makes it possible to align managers' actions with the priorities defined by public policies, by establishing a framework geared towards achieving concrete results.

The theoretical framework of this study is part of the new public management, as a fusion of agency theory, contingency theory and many other elements and aspects of performance measurement systems and management by objectives. For this reason, the aforementioned

theories and concepts are essential to understand the dynamics involved in the application of management control tools in the public sector within the framework of the new public management and the challenges and opportunities that accompany this change towards a more modern, efficient and responsible public management.

1.2. NPM Principles

NPM advocates a set of principles aimed at reforming public organizations to make them more effective, efficient and results-oriented.

Cost centers, competition, management, efficiency, control, performance, indicators and results are the components of the NPM doctrine that introduce private sector management techniques (Hood, 1995). The distinction between the private and public sectors must now be attenuated, it becomes less clear and more fluid.

In this general quest to question the functionality and structures of the public sector, NPM manifests itself in different forms in different countries. The most extreme changes lead to real market principles, while the most common forms want to maintain the specificities of the public sector. The main differences between a Weberian-style administration and an administration based on the New Public Administration are listed in the following table.

Table 1: Comparison of Weberian and NMP type administration

	Weberian administration	Administration NMP
Goals	Respect the rules and procedures	Achieving results, satisfying the customer
Organisation	Centralized (functional hierarchy, pyramid structure)	Centralized (functional hierarchy, pyramid structure)
Sharing of responsibilities between politicians and administrators	Confused	Clear
Task execution	Division, specialization	Autonomy
Recruitment	Competition	Contracts
Promotion	Advancement based on seniority, no favoritism	Advancement based on merit, responsibility and performance
indicators	Monitoring indicators	Performance indicators
Type the budget	Means-driven	Goal oriented

Source: Anne Amar, Ludovic Berthier, "New Public Management, Advantages and limits" 2007.

In contrast to Weberian bureaucracy, NPM has a decentralized organization with more autonomy, flexibility, and responsiveness. It clarifies the distinction between political and administrative functions, allowing public officials to define what they want to achieve while delegating to civil servants and agencies what they can achieve.

2. The emergence of NPM

The shift from traditional public administration to modes of management and interaction within government in public management is considered to have metamorphosed with the advent of

NPM. Appearing in most Anglo-Saxon countries in the 1980s, such as the United Kingdom and the United States, this technique has finally spread internationally.

2.1. Approaches to public management: the Francophone model and the Anglophone model

The literature review identifies two major approaches to public management: the Francophone model as it appears in the modernization of France; and the Anglophone model as it appears in

the reforms in the United States and the United Kingdom. These countries have attempted to do away with traditional public management techniques in order to adopt radical alternatives.

Francophone model

Modernization in France began in 1982 with the introduction of decentralization, marking a radical shift in the public sector. This reform of the 1990s aimed at a comprehensive and multidimensional transformation.

The main objective of French modernization was to enable operational managers to set objectives and make effective decisions, avoiding the traditional approach of having to follow regulations from the center. The organic law of August 1, 2001, which transfers credits from central administrations to regional agencies through annual or multi-year contracts, aims to increase local accountability. In addition, decentralization began in 2002, which introduced new rules regarding the state and local authorities that have played an important role in the provision of public services.

Anglo-Saxon model

The Anglo-Saxon model is composed of two main experiences: that of the United Kingdom and that of the United States.

In the United Kingdom, the modernization process began in 1988 with reforms aimed at privatizing loss-making public bodies. These bodies were transformed into autonomous entities responsible for providing public services, previously managed by ministries. This increased autonomy led to greater accountability and competitiveness, allowing the provision of quality

services at lower costs. Privatization also aimed to resolve accumulated deficits, with the belief that the private sector would improve the effectiveness, efficiency and profitability of public companies. The reform also placed emphasis on the citizen as a customer of public services, focusing on results.

In the United States, three important reforms led to the modernization of the public sector. The first, launched in 1993, aimed to improve management and administration. The second, published in 1994, concerned the role of the State, while the third, published in 1997, focused on performance management. These reforms are part of an overall modernization effort.

These reforms aim to improve the effectiveness, efficiency and budgetary management of the public sector.

2.2. The emergence of NPM in the public sphere

The adoption of this approach is necessary to address public sector inefficiencies, overcome existing financial crises and change public administration (A. Amar and L. Berthier, 2006). The management methods used in the private sector have spread to the public sphere, constituting the NPM movement (Thierry Le Nedic, 2009).

This process has affected many countries:

Table 2: The Extension of Private Management to the Public Sector

United Kingdom	The emphasis is on improving the performance and accountability of public managers. - The privatization of many public companies, - The subcontracting of public services, - The privatization of certain public services, - Management by objectives, - Market principles in public services,
USA	The focus is on performance improvement, decentralization and improvement of public services. Results-based management

Australia	The "Financial Management Improvement Program", implemented in and "Corporate Planning"
France	The integration of NMP principles into public action, with the new Organic Law on Finance (2001) or the General Review of Public Policies (2007).
Continental Europe	European countries have adopted NPM principles in a more selective and moderate manner. The emphasis is on improving performance.
Latin America	Privatization, decentralization and improved public financial management were all part of the influence of international financial institutions.
Africa	Many reforms have been undertaken under structural adjustment programmes.
Asia	Asian countries have adopted NPM-inspired reforms to improve the efficiency and responsiveness of their public administrations.
Singapore	Singapore, in particular, is often cited as a model of effective public management, combining NPM principles with strong centralisation and strategic planning.

Source: Authors

The implementation of these reforms may be strongly influenced by country-specific contextual factors. These may include economic constraints, political pressures, and institutional capacities. Some countries have adopted NPM principles strictly, while others have adopted NPM principles more selectively and moderately, adapting them to their particular national circumstances.

3. NMP: Towards efficient public management

After presenting the methodology of the study, we discuss the contributions and limitations of the adoption of NMP. These latter allow us, by way of conclusion, to put forward some elements of reflection on the impacts of LOF n° 130-13 on public management methods and management control.

3.1. Methodology of the study

In order to study the integration of new concepts of public management based on the theoretical axes of NPM, in particular those proposed by Hood.¹

The methodology will be qualitative in nature based on a single case study of RAET Beni Mellal Khénifra. This qualitative approach is the most appropriate in relation to our objectives. The research will integrate various methods, such as interviews, observation and documentary research. All this will have been done through a complete process that guarantees the collection of rich data and relevant information.

Baumard et al. (2003) distinguish between primary and secondary data, emphasizing their complementary roles in research. We find that methods such as documentary analysis, observation, and interviews are particularly suitable. The use of triangulation allows for the identification of both concordances and discrepancies between participants' perspectives, their observed actions, and the data from the documentary analysis.

The qualitative methodological approach uses techniques such as interviews, observation, and documentary research. By integrating these methods, researchers can achieve a comprehensive

¹ Christopher Hood est professeur émérite de l'Université d'Oxford, spécialisé dans l'étude du gouvernement, de la réglementation et de la réforme du secteur public

understanding of the phenomenon being studied, as documentary analysis provides a theoretical framework while interviews and observations offer nuanced insights into human experiences. The study uses thematic analysis to examine the content of the interviews, allowing for the identification of common themes across the interviews. Data collection included interviews and existing documentation, with a synthesis of themes conducted after each interview. The analysis aims to describe the nature of emerging themes rather than to confirm or refute existing patterns.

3.2. NMP: Contributions and limits

According to A. Bartoli, NMP is defined as "the set of processes for finalizing, organizing, leading and controlling public organizations aimed at developing their general performance and steering their evolution in accordance with their vocation."

NPM seeks to address the shortcomings of traditional bureaucracy. It proposes to reduce the rigid formalities of bureaucracy, often accused of slowing down initiatives and hindering effective management. By eliminating certain bureaucratic principles, such as strict compliance with written rules, NPM allows for greater flexibility and better adaptation to the needs of citizens.

Public administration must evolve towards a more decentralized, results-based organization, and rewards associated with personal performance, unlike the rule-centered, seniority-based bureaucratic pyramidal organization.

NPM gives more power to managers to respond effectively to the needs of citizens while respecting the principles of transparency and accountability.

NPM focuses on achieving results. It aims to align public sector management practices more closely with those of the private sector. This alignment emphasizes the importance of performance in public administration. Overall, NPM represents a shift toward more efficient and effective management in the public sector.

New Public Management (NPM) has significant limitations and has not been entirely successful in countries that have implemented it. One of the main criticisms is its questionable assumptions about the flexibility of the public sector compared to the private sector, as well as the perceived rigidity of the civil service status. NPM dysfunctions are manifested in resistance to change by civil servants, who fear for their pay, recognition, and autonomy. Implementation of NPM is complicated by limited resources, insufficient training, and problems of corruption.

3.3. The integration of NPM in Moroccan public management

Morocco has made the modernization of public management a priority, with in-depth studies on public expenditure, administrative structures and the civil service having made it possible to develop tools to improve the efficiency of state expenditure and administrative performance. The main objective of these reforms is to promote economic, social and cultural development, and to justify the State's levies on national wealth to finance its expenses.

In recent years, to improve the functioning and performance of public administration, Morocco has launched structural reforms.

Table 3: Morocco's Key Reforms in the 21st Century

	Reform	Objectives	Results
2002	National Strategy for the Modernization of Public Administration	Strengthen governance, improve the quality of public services, increase transparency and accountability.	Implementation of the first principles of NMP, start of administrative modernization and improvement of the management of public resources.
2004	Public accounting reform	Introduce asset accounting and improve the	Better management of state assets and liabilities, introduction of modern accounting tools.

		management of public assets.	
2006	Revision of the finance laws	Strengthen budget transparency and introduce a performance framework in budget management.	First step towards results-based management, improved monitoring of public expenditure.
2011	Revision of the Constitution	Strengthening governance, accountability and citizen participation in public management.	Increased transparency and accountability of public authorities, emergence of a legal framework for budgetary reforms.
2015	Organic Law relating to the Finance Law (LOF)	Improve the efficiency of public spending and strengthen the autonomy of public managers.	Introduction of a performance-based management framework, with performance indicators and objective contracts for public managers.
2019	Implementation of the program budget	Emphasize the results-based approach, strengthen budgetary discipline and improve resource allocation.	Widespread adoption of programme budgeting in public administrations, improvement of financial management.

Source: The authors

The main objective of these reforms is to modernize budgetary and administrative practices within the framework of a performance-based approach, to strengthen the accountability of public managers and to increase transparency.

NPM aims to promote a more efficient public administration by modernizing governance practices, improving administrative efficiency and strengthening the transparency and accountability of public managers. This approach aims to integrate innovative tools and techniques to ensure a better allocation of resources and the achievement of the objectives set by the public authorities.

NPM is based on private sector management principles such as decentralization, accountability, competition and results orientation. In this context, many governments have adopted results-based management practices and established performance measurement mechanisms to assess the effectiveness and efficiency of public services. These reforms aim to improve the quality of services while optimizing the use of public resources (Osborne and Gaebler, 1992). The integration of performance concepts into public administration has marked a significant break with the rigid legal rules imposed by traditional bureaucracy. The transition from a bureaucratic logic to a managerial logic requires a reassessment of management practices within public organizations (Bourguignon, 2009). This shift towards managerial rationality highlights the need to adapt private sector management control instruments so that they are compatible with the specificities of the public sector. This adaptation is essential to ensure the successful integration of the principles of New Public Management, aimed at improving efficiency, transparency and accountability within public institutions.

In order to meet the requirements of quality, efficiency and optimization of means and resources, it is imperative for public bodies to set up formalized management control systems. By aligning available resources with strategic objectives, while ensuring efficient use of public funds, a management control system makes it possible to structure and evaluate the performance of institutions (Ménard, 2013).

The application of New Public Management in public administration shows that simple performance measurement is often limited to financial or operational indicators and is insufficient to ensure effective management. Governments increasingly recognize the need for stricter management controls to monitor and continuously improve organizational performance. This involves the use of techniques such as performance-based budgeting, benchmarking and management by objectives (Drucker, 2006).

Institutionalizing management control systems in the public sector requires integrating them into organizational processes. This may require legislative, regulatory, and policy reforms, as well as changes in management practices to support the systematic use of management controls (Meyer and Rowan, 1977).

The effectiveness of this management control requires training and skills development programs for civil servants and public managers. In addition, a cultural change within organizations, emphasizing responsibility, transparency and continuous improvement (Schein, 2010).

The transformation of public sector management control systems from New Public Management to institutionalization represents a trend towards more strategic and results-oriented management. This transformation enables public organizations to better measure, monitor and continuously improve their performance.

Historically, control systems in public administration tend to be traditional and difficult to adapt to the specificities of the public sector. Accountability of managers is not a priority for controllers, who are primarily concerned with external control of formality and compliance with procedures rather than performance measurement. The repeated failures of administrative agencies highlight the need to improve and adapt management approaches from simple controls to comprehensive management controls in order to improve organizational performance (Hood, 1991).

The introduction of NPM has promoted the emergence and institutionalization of management control tools in public organizations. Practices such as budgeting by objectives and the use of performance indicators have been widely adopted, strengthening the accountability of managers and improving the effectiveness of public policies.

The integration of performance indicators into public management has made it possible to better monitor and evaluate public policies using specific tools. However, their effectiveness depends on the ability of managers to use them optimally. Although NPM has strengthened accountability and improved efficiency, adjustments are still necessary to overcome the obstacles related to the appropriation of these tools. Furthermore, it is essential to take into account cultural and institutional specificities, which play a key role in their acceptance and effective use.

Performance indicators improve the management of public resources, allowing a transparent assessment of results in relation to established objectives. Their integration promotes management by objectives and values the responsibilities of managers. However, their effectiveness varies between administrations, and some managers consider these indicators as simple reporting tools rather than as management levers, which limits their impact.

The attribution of performance indicators by public managers is a major challenge. A thorough understanding and institutional support are necessary for their effective use, but these elements are often insufficient. Organizational culture also plays a crucial role; in traditional environments, new management tools can be viewed with suspicion, which slows down their adoption.

Although budgeting by objectives and performance indicators have improved public management, their implementation remains uneven. Challenges related to insufficient training and partial adoption of new management tools indicate the need for adjustments to maximize their impact and ensure more complete and effective appropriation.

3.3. The implementation of NPM principles in the SEF

Throughout the interviews and the analysis of the speeches, strong expressions emerged, concepts such as the implementation of the strategy, the definition of objectives and indicators, confirming the presence of the foundations of New Public Management in the structure of the regional academies of Education and Training.

Document analysis constitutes an essential phase of the research, allowing to situate the introduction of management control tools in their historical and legislative context. It is based on texts such as the LOF, performance audit reports, and administrative publications. The documents are examined through a thematic coding to identify recurring themes and institutional dynamics influencing NPM reforms.

Table 4: Transposition of the results on the NPM theoretical axes

	Administration NPM	Transposition of results
Objectives	Achieving results, satisfying the user of the public service	The student, at the center of the AREF strategy attached to the mission of the education and training sector - Strategic vision of the 2015-2030 reform of the Moroccan education system - 2022-2026 roadmap for a quality public school - Framework law No. 51.17
Organization	Decentralized (delegation of skills, network structuring, governance)	Official organization chart
Sharing responsibilities	Contracts	Official organization chart
Task execution	Autonomy	Relatively related to the law
Recruitment	Contracts	Contractualization tested since 2016.
Promotion	Advancement based on merit, responsibility and performance	It depends on the status of the civil servant and the status of the teacher in Morocco.
Control	Performance indicators	Establishment of an audit unit, information system and indicator guides.
The budget	Goal oriented	Three-year performance project sent by the ministry to the Ministry of Finance, based on the annual reports sent by the RAET.

Source: The authors

Our content analysis also allows us to confirm the axes proposed by Hood in the NPM literature review.

Discussion on the integration of performance indicators in Public Management

The integration of performance indicators into public management has helped improve the effectiveness of public policies by providing precise tools for monitoring and evaluation. However, their impact depends on the ability of managers to use them optimally. Although New Public Management (NPM) has increased efficiency and accountability, adjustments are needed to address the difficulties of appropriating management tools. It is essential to take into account cultural and institutional specificities, as they influence how these tools are perceived and used.

Performance indicators have facilitated more transparent management of public resources, allowing results to be assessed against set objectives. Their integration has supported management by objectives and strengthened the accountability of managers. However, their effectiveness varies from one administration to another, with some managers considering them as simple reporting tools rather than management levers, which limits their impact.

The appropriation of performance indicators by public managers is a major challenge. A thorough understanding and institutional support are necessary for their effective use, but these elements are often lacking. Organizational culture also plays an important role; in more traditional environments, new management tools can arouse distrust, slowing down their adoption.

It is essential to adapt management tools to cultural and institutional specificities. NPM principles cannot be applied uniformly, as each public organization has its own particularities. A gradual approach, combining training and awareness-raising, is often necessary. Adjustments must take into account hierarchical structures and internal dynamics to ensure successful implementation.

For a better integration of management control tools, it is essential to invest in continuous training of managers, to promote a performance-oriented culture and to adapt the tools to local realities. Indicators must be adjusted to match local priorities, and discussion forums can be used to share good practices and challenges encountered, thus ensuring a smooth and effective adoption.

Conclusion

The adoption of NPM presents several challenges, including cultural adaptation and the need for continuous training to improve performance. NPM emphasizes management by objectives and performance evaluation, which are an integral part of the LOF legislative framework for successful implementation. Furthermore, the introduction of management control systems in the public sector aims to uphold the principles of national public administration, strengthen the transparency, accountability and efficiency of public services to better meet citizens' expectations and foster continuous improvement in public sector performance.

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