

Essay of modelling of the practices of strategic alignment within the Moroccan companies

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Abstract :

In this article, we will try to put the point on the determiners which interfering in the implementation of a process of strategic alignment in a 1st place, and the approach of global strategic alignment in one 2nd time, and it by the exploration of the temporal and spatial dimensions of its articulation, so to emphasize the role that can play the strategic planning and the function of management control in the accompaniment in this process of implementation. By emphasizing the strategic road maps and the forward-looking dashboards. We are going to try to answer the questions below: how the valuable offer is defined at the level of the Moroccan company? At what level the alignment could intervene to make a success of the exploitation of this valuable offer? In the fault which tools

Key words (6 au maximum): managment control, organization, performance indicators, strategic alignment

Résumé :

Dans ce travail, nous cherchons à mettre le point sur les déterminants qui interfèrent dans la mise en place d'un processus d'alignement stratégique dans un 1^{er} lieu, et l'approche d'alignement stratégique global dans un 2nd temps, et ce par l'exploration des dimensions temporelles et spatiales de son articulation, ainsi mettre l'accent sur le rôle que peut jouer la planification stratégique et la fonction de contrôle de gestion dans l'accompagnement dans ce processus de mise en place, en mettant l'accent sur les feuilles de routes stratégiques et les tableaux de bord prospectifs. Nous allons essayer de répondre aux questions ci-après : Comment l'offre de valeur est définie au niveau de l'entreprise marocaine? A quel niveau l'alignement pourrait intervenir pour réussir l'exploitation de cet offre de valeur ? Au travers quels outils?

Introduction

The theories of organization give a big importance for the value creation at the level of business units, where we can find the various products, the departments, the customers, the markets, the technologies which characterize them. The attractiveness of this valuable offer allows to be afterward identified as being the best offer which may be invested

Since the seventies of the 20th century, few tries of studies were realized to model the strategic practices of alignment. Through this article, we retained a number of reports, to formulate basic premises for our work of doctoral research.

In this context, our quest is to model these practices of alignment and to measure the impact of the systems of control over the promotion of a corporate culture which favors the value creation. So, we are going to examine it by means of the strategic road maps and the forward-looking dashboards.

Problem:

Since the appearance of the function of management control in the 70s of the last century, and the definition of the performance and the value within the company seems the main mission of this discipline, which underwent over the years changes, not only at the level of its position within the organization, but also at the level of its measurement tools for the performance and for the value.

In parallel, the definition of the value also changed over the years, by limiting itself at first to the simple economic and financial value of the organization, but it was that this part is similar of the Iceberg. Indeed, with the development of the human resources and the function of the R*D, several factors seem to become determining in the definition of the real value of the organization such as the innovation, the reactivity of the organizational actors in front of changes of the environment, as well as the notion of the sustainable development which begins to be imperative during the last years within companies, especially those who try to put a lot into the green economy and to create an economic model of reliable and sustainable value creation.

So, the problem which we are going to answer at the level of this article is: how the valuable offer is defined at the level of the Moroccan company? At what level the

alignment could intervene to make a success of the exploitation of this valuable offer? In the fault which tools?

Methodology

Thus it is an exploratory study, which has for purpose essential to determine the factors which act on the success of the strategic practices of alignment in the Moroccan companies. This is made in order to prepare the ground for another study which will be much sharper on these quantified criteria. However, it is necessary to underline that within the framework of this study, we rested on data quantified to develop afterward qualitative reports.

We however mobilized in our study, as basic theories: the theory of agency, the theory of the stakeholders, and the theory of contingency.

This confrontation of the theories allowed us to retain four factors of contingency which are as follows:

The adopted strategy: whose main attribute is the leadership, where these companies are focused on their basic job. The direction asserts wanting to be the best of the sector.

The flexibility of the organization: whose essential attribute is the structure of the organization itself.

Review of literature and reformulation of hypothesis

1- *The concept of alignment*

Kaplan and Norton (2007) put the point on the main determiners of this valuable offer, of among which:

- Sale price: this must be attractive compared to the competitors, so as to realize satisfactory one degree of coherence between the subject of offer (that is of products or departments) and the proposed price
- The leading product: as being an objective to achieve afterward, this could well have a positive impact on the existing performances.
- Global Solutions: the increase knowledge level allows to face better the various problems which this offer can meet

- The reference: often presented as road maps and balanced scorecards which allows to:

a strategic consensus between the various stakeholders

- The communication of the strategy adopted to the various employees to make sure of their commitment in the implementation of these strategies.
- The allocation of the resources necessary for the predefined strategy
- The piloting of various actions which lead to the realization of these strategies

And to reach this stage, the success of a good policy of alignment is essential. And by it, the company has to align all its business units, of support functions and units to insure a synergy between its components¹.

2- *The strategic alignment vs the operational alignment*

This alignment allows to release an added value stemming from this synergy, as we often call it values due to the group ². As an example, a company can realize an economy of scale if it shares an expensive and essential resource.

Nevertheless, the importance to realize a balance ³ Between the strategic wishes of organizations, and the environment which characterizes them (Andrews on 1987), must be recognized in 1st place. In this context Componovo and al, (2004) preferred to study this question of alignment, according to three levels⁴ That the one completes the other one:

The strategic level which is considered as being the most obvious level. A 2nd level linked to the external environment of the organization, and there, their reflection rests particularly on the devices of IF who should allow to estimate this environment. A 3rd level which is dedicated to the conception of these IF, where the objective is to accompany the evolution of possible change of the strategy and the environment.

This is going to allow these organizations to design better the process of alignment, and to guarantee its success.

¹ A.D. Chandler Jr., *Strategy and Structure : Chapters in the history of the industrial Enterprise* (Cambridge,MA : Harvard University Press, 1999)

² J.Bower, « Building the velco Organisation », *Ivey Buisness Journal* (novembre-décembre 2003),P. 1-10

³ Andrews.K.R., *The concept of corporate strategy*, Dow Jones-Irwin, Homewood(Illinois) 1987.

⁴ Camponovo G., Pigneur Y., « information systems alignment in uncertain environments », *IFIP International Conference on Decision Support System DS'2004 : Decision Support in an Uncertain and Complex World*, Prato, Tuscany, 1-3 July 2004, P. 67-82.

Also, quite a lot of approaches and mechanisms were emphasized, to set up a sequence of alignment succeeds. Yet, before beginning this sequence, we are going to recite what the literature proposed to us at this level (Henderson and Venkatraman on 1999; Papazoglou and van den Heuvel, on 2000; Scheer and Nuttgens, on 2000; Wegmann, on 2003). Or, the approach which was the most noticed is the one of (SAM5); Strategic model of alignment (Henderson and Venkatraman, on 1999). So, the particularities of this approach are as follows: - supply operational directives to realize the strategic alignment.

- To allow the distinction between the external prospect of the information technologies of his development interns. It brings us to study domains⁶ of this strategic alignment, where the logic rests essentially on the levels, and mainly on the composition which characterizes every level of any studied structure.

These components can be perimeters of action, skills and governance for the external level. Infrastructure⁷; Skills and knowledge and process for the internal level.

And consequently, we can rank it:

Competitive strategy or strategy business: This level requires the consideration of the specificities of the internal environment of the organization in the stage of decision-making, and this could be compared with the categories of proposed products and/or to the positioning which occupies the company in the market.

Organizational structure: there, we shall often appeal to business processes.

So, it is essential to put the point on the difference between the operational alignment, and the strategic alignment which is the main objective which we try to model at the level this part.

Having said that, the strategic alignment⁸ is defined as being mechanisms which helps in the improvement of the organizational performance by means of the mobilization of these

⁵ Henderson, J.C., Venkatraman, N., « Strategic alignment : Leveraging information technology for transformation organizations ». IBM Systems Journal, vol 38 N° 2&3.

⁶ Papazoglou, M.P., Van den Heuvel, W.J. « Configurable Business Object for building evolving enterprise models and applicants » in van der Aalst, Desel and Oberweis (eds) Business Process Management. Springer, 2000.

⁷ Scheer, A.W., Nuttgens, M. « ARIS Architecture and Reference Models for Business Process Management. » in van der Aalst, Desel and Oberweis (eds) Business Process Management, Springer 2000

⁸ Amit, R. & Schoemaker, P.J.H., (1993). Strategic Assets and Organizational Rent, Strategic Management Journal, vol.14 P.33-46

devices of piloting, in this particular case the human resources and the technological capacities. Yet, the most determining factor in its definition consists in the interpretation of these capacities which should have a single purpose relative to the deployment of the resources of the organization (Amit and Schoemaker, on 1993).

However, the alignment operational⁹ Focuses in 1st place to realize the objective of adjustment with the way by which microcomputing strategies are implemented. It will show a control in prior of the existence of a coherence of the actions between the domains of strategic alignment explained previously (Wagner and al ., on 2006).

In this section, we are going to expose within the framework of this thesis, the collectively applied sequence of alignment.

*3- The sequence of alignment*¹⁰

Runner of the specificities of the valuable offer was already explained in money the previous chapters, the process of alignment arouses the implication of the entities of piloting and the operational units. This synergy supposes the deployment of certain tools namely: maps of strategic road and the boards of forward-looking edge

Yet, the most essential element in this process, is the success of the approaches of alignment of the various business processes of the company

a) Align entity of piloting and units operational¹¹

Following the example of the determination of the strategy of the company, and the locking up of the features which characterize, its valuable offer, business processes necessarily have to develop their action plan to set up this corporate strategy in microcomputing actions.

This process of alignment will afterward help to fix for every business unit its priorities. This is going to allow to target the customers of its valuable offer, and to master the development of their operating systems, so as to strengthen the internal control.

⁹ Wagner, H.T., Beimborn, D., Franke, J., & Weitzel, T., (2006). IT Business Alignment and IT Usage in Operational Processes: A retail Banking Case, 39th Hawaii international Conference on Systems Science, IEEE Computer Society.

¹⁰ Wegman, A. The Systemic Enterprise Architecture Methodology Business and IT Alignment for Competitiveness. LAMS-IC-EPFL CH-1015. 2003. Lausanne. Switzerland.

¹¹ Kaplan et Norton : l'alignement stratégique ; tableau de bord prospectif, 2007

However, the implication does not have to limit itself that in the stakeholders, because the global synergy also supposes that these business units have to contribute to this synergy, and it by the integration and the coordination of their various actions which lead to the generalization of sources that is essential to the value creation

b) Align business processes in the resources of the company

As we specified it in the previous part, business processes necessarily have to develop their own action plans, to support the implementation of corporate strategies. However, these processes are often considered as being centers of discretionary expenses, where the company has to take into account its specificities during the establishment of its annual budgets. Furthermore, their discretionary characters their impose a special treatment which does not favor their alignment for the benefit of their customers.

It is where maps of strategic road and the boards of forward-looking edge intervene, to allow to create a remarkable added value, thanks to the alignment of the commercial objectives in a 1st order.

Kaplan and Norton (2007) shows that companies followed has this effect, of new ways to integrate these business processes within the framework of a coordination into the scale 12.

c) Align the external partners

Following upon the alignment of the business processes of companies, the company has to go to its external environment where the risks multiply. To be made, the company is brought to spread the same tools used for the alignment of the processes. We speak action plans, sheets strategic roads and dashboards there

Yet, the particularity lives in the orientation. So, it is necessary to question the relations with the customers, the suppliers and the joint ventures.

The tool of forward-looking dashboard intervenes there, to align the wishes of the shareholding with the commitments duly noticed with the various partners of the company.

And so, this tool will be presumed as being the best way to communicate the informational 13 Necessities in the shareholding, Kaplan and Norton (2007), show in this frame that

¹² R.S. Kaplan et D.P. Norton, Strategy Map : Converting Intangible Assets into tangible outcomes (Boston,Harvard Business School Press, 2004).

¹³ Kaplan et Norton : l'alignement stratégique ; tableau de bord prospectif, 2007

"some go farther, by creating with the advice itself strategic road maps and forward-looking dashboards. These tools define the objectives of the advice concerning the investors, the shareholders, the supervisory bodies and the community, and determine the essential processes which must be led with rigor to meet the expectations of concerned parts. They identify besides the skills, the information and the culture that we expect from the advice and the deliberations»¹⁴.

Leaving of it, it is necessary to put the point that during the establishment of a dashboard directed to an external partner, the definition of the objectives necessarily have to be made according to a consensus which is based on the mutual confidence, what will afterward allow to make a success of the deliberate alignment, and consequently, of the creation of an additional added value, while mastering the increase of risks. In this context, we speak costs of the transactions, resulting from problems of alignment which can exist between the stakeholders.

d) To Align strategy finances

The financial alignment¹⁵ is considered as the most determining alignment of the success of the mechanism of general alignment, where the synergies behave differently, and it depends on the structure which connects the entity of piloting and operational units, Kaplan and Norton (2007), emphasized the most recurring example in this context, it is naturally the case of holding company¹⁶ and its subsidiaries.

Yet, it is necessary to emphasize first of all the types of synergies who operate in this kind of structure:

Intuition: the majority shareholders mobilize their fitness to find the entities less estimated to create some value about is its type.

The arrangement of information is imperative upon this level, to allow them to seize the best opportunities.

The effective governance system: the entities of piloting intervene directly in the common management of the staff, so as to facilitate the hiring and the deployment of the key staff, and consequently create some individual value.

¹⁴ Kaplan et Norton : l'alignement stratégique ; tableau de bord prospectif, 2007 page 26-27

¹⁵ Opus cité

¹⁶ R.S. Kaplan et D.P. Norton, The Strategy Focused Organisation (Boston, Harvard Business School Press, 2000).

And it is in this context, that the used financial indicators fall the measures classic as the economic added value, as well as the return on the used capital. These indicators will allow afterward, to establish a reference to estimate the performance of every subsidiary.

4- Politics of alignment

According to Kaplan and Norton (2007), the golden rule to manage of an approach of alignment of the processes and to handle the alignment he even as being a process, and it to avoid the muddled actions which can be linked.

In this sense, it implies to integrate a new element into the strategy of alignment, this element is often called a process of alignment.

The importance of this concept is perceived during the modification of the plans. The company is in a rather turbulent situation, what urges to them to make the bad decisions, for lack of the absence of an instructions for use which allows them to know what to do, at the convenient moment, what returns this essential concept.

" The process of alignment is inevitably to be cyclic and top down»¹⁷

We go however, to mark eight control points ¹⁸ Of the alignment who allow to manage the alignment as being a process.

These control points establish stages of validation of the approach of alignment adopted by the company:

- The degree of clarity in the definition of the principles Heads of Strategy.
- The threshold of control exercised by the board of directors to pilot the general strategy.
- The degree of translation of the general strategy in the support functions of the company
- The level of incorporation of the priorities of the company in microcomputing strategies (those of the business units).
- The level of clarity of microcomputing strategies towards the entire elements of these business units.

¹⁷ Référence citée

¹⁸ R.S. Kaplan et D.P. Norton « the Office of Strategy Management », Harvard Business Review (Octobre 2005), P.75-80

- The degree of communication of these priorities as well for the customers, as for the internal customers (the employees of the company).
- The degree of incorporation of the priorities of the suppliers and the other partners in microcomputing strategies.
- The level of compatibility of the corporate strategy and the various microcomputing strategies expressed by the units operational.

Kaplan and Norton (2007), indicates that these 8 points establish a reference for the company to set up better its general strategy, as well as master the process of whole alignment, and possibly the synergies which can occur in this context.

However, we cannot speak about success of process without emphasizing the importance of the human factor which has to too become integrated in this context. Nevertheless, its integration supposes its good understanding of the strategy adopted and good of the other factors, to push it in this process of implementation.

And to conceptualize better these elements, we are going to study in the next chapters, the tools which allow to measure the alignment and its echoed on the internal management of organizations, the objective of which will be to describe the valuable offer as concept. A work which will be mainly articulated around the strategic road maps and the forward-looking dashboards.

5- Management of the process of alignment

Given that the main mission of the alignment of the entities which compose the organization, is to create a synergy illustrated within the framework of the strategic road maps. However, the most crucial element in this process is situated in one of the control points that we questioned in the previous part.

This point indicates that the fastening of the strategies of business units with the valuable offer of the company is conditioned by the consideration of the measures which indicate the level of control of the piloting of the alignment.

Kaplan and Norton¹⁹ (2007) Highlighted the reference table this later to measure it.

¹⁹ Kaplan et Norton : l'alignement stratégique ; tableau de bord prospectif, 2007 page 283

Alignment checkpoint	Sub-process indicators ²⁰	Process Indicators
Value of the company	Defined Offer Defined Company Dashboard	100%
Aligning Board / Shareholders	Responsibilities of the board related to the strategy through the general scorecard	100%
Support function for the group and the seat	% Of support functions with linked dashboards	100%
Headquarters and operational units	% Of operational units linked to headquarters	100%
Operational units and support functions	% Of business units aligned with support functions Linked dashboards Service contracts	55%
Business Units and Customers	% Of Key Customers with Balanced Scorecard or Service Contracts	40%
Operational Units and Suppliers / Alliances	% Of Key Vendors with Balanced Scorecard or Service Contracts	30%
Support functions for operational units and group	% Of support functions of the operational units linked to those of the group	80%

Figure: Measuring organizational alignment

And just after this stage which consists in planning of the process of alignment, it is essential to fix the determiners of the management of this process, and it is often illustrated by the strategic cards of alignment.

Certainly, these theories of organization did not give to the strategic alignment the place which it deserves, seen that the organization is often presented as being a set of operational units²¹ Where the processes are inter functional. In other words, the functions operate independently some of the others.

However, the valuable offer of the company requires to spread the mechanisms of strategic alignment, in this particular case, the strategic road maps and the forward-looking dashboards, so that the control exercised by the entities of piloting brings its fruits In the same context, Kaplan and Norton (2007) insists on the way by the which this process of alignment must be managed. A process which should, indeed, be proactive and mastered by an entity which treats the accounting data, to assure his success.

²⁰ Indice d'alignement organisationnel : les entreprises choisissent des coefficients de pondération parmi les indicateurs des huit points de contrôle en fonction de leurs priorités d'alignement.

²¹ Source cité

6- *Deployment of the processes*

Given the diversity of the ways which the professionals use to reach the alignment of their actions and the corporate strategy there, there is three there:

Begin with the summit, and afterward, spread the process of alignment following the hierarchical line.

Begin with the operational level, and this before using the techniques of following-up the deployment of this process of strategic alignment. In this particular case the forward-looking dashboard, and maps of strategic road

Begin with a part of the company, to test the coherence of this alignment, before widening the process in a vaster space, and consequently to all the units of the organization

We go given more importance of the following part for the mechanisms of deployment, and there Kaplan and Norton²² (2007) Have emphasizes the cases this later:

" The franchises, for which the decentralized units have a strictly identical valuable offer; and holding companies, in which the operational companies are autonomous and have their own valuable offer ".

For the case of the franchises, the approach is called top down; she supposes the deployment by means of a dashboard, which is used in an organization made up of entities decentralized geographically, but which are however, homogeneous.

However, the performance indicators which are used will be directed to the axis customers. And consequently, their ultimate objective will be on one hand, the increase of the figure of business, and one somewhere else the improvement of the cost price. So, information systems have to reach the necessary data on the satisfaction, the preservation and the skills of the employees there.

Once these indicators rose in a dashboard, it should be communicated with the various entities which compose this organization.

The simplicity which offers this approach allows to insure the clarity of the used performance indicators, and the coherence of the road maps which the company can draw

²² Kaplan et Norton : l'alignement stratégique ; tableau de bord prospectif, 2007 page 195-215

to define better these priorities. It can also save time who could be dedicated to the analysis and to the additional work at the local level.

Also, this approach also allows to make the message circulate in a most efficient way, as well as the division of best practices²³ Between its employees, and seen that the company shares the same vision and follows the same strategy and uses the same ways of evaluation of the performance. That also allows them to identify the most successful units on a particular indicator, and to leave the nest where it goes badly from a given indicator.

In another context, it is necessary to emphasize the importance of the inconveniences which the top down approach can question, in a 1st place, this approach (initiative) does not leave enough margins of laborers with business units. So, it can bring echoed denials on their commitment.

Kaplan and Norton (2007) emphasized two scenarios which can be considered as being two results that are the outcomes of this situation: the 1st is the refusal of any initiative that the entity of piloting can put to improve their performance. As for the 2^{ème}, it is the acceptance forced by these initiatives.

For the case of holding companies, it is rather the bottom up approach that intervenes. Used often by the companies which consist of homogeneous units, where the used dashboard must be focused on financial indicators, and concerning mainly the return of investment and its components.

But the peculiarity of this approach learns by the conception of the strategy which is made at the level of operational units, and dashboards which their corresponds. And naturally, the entity of piloting develops only a strengthened dashboard which allows to give a global vision onto the financial indicators used on the decision-makers.

Yet, it is necessary to emphasize the existence of certain formulae where both steps are used. The objects of this formula are favored to be at the same time organizations consisted of identical decentralized entities, and which distinguish themselves as for the assembly of their local strategies.

This new approach called often " Proceeded cross ", has for purpose to dread better the tool of management to be employed on the follow-up of performance

²³ Balanced scorecard report , « Govern to make strategy a continual process », Janvier-Février 2005

7- *The contribution on the total strategic alignment*

The evolution that the forward-looking dashboard since its introduction in 1992 knew, has allows it to become the basic pillar of the management system of the strategy. By resting on the description of features of the strategy by means of road maps strategic, and then its utility to mark the link which has to exist enter the strategy as objectives in the management system, which is a much more practical element. And it arrives by the exploration of these temporal and spatial dimensions illustrated by Deming, where we shall appeal to its model of PDCA²⁴ , Which consists in describing the model of simple management of PDCA²⁵

In the figure this later, we are going to present the main ideas which were developed within the framework of the modelling ²⁶ Of this strategic alignment, and it in the fault the implementation of the principles which it is necessarily necessary to respect to align well the business processes of the company, and to manage then this alignment as being a process in itself.

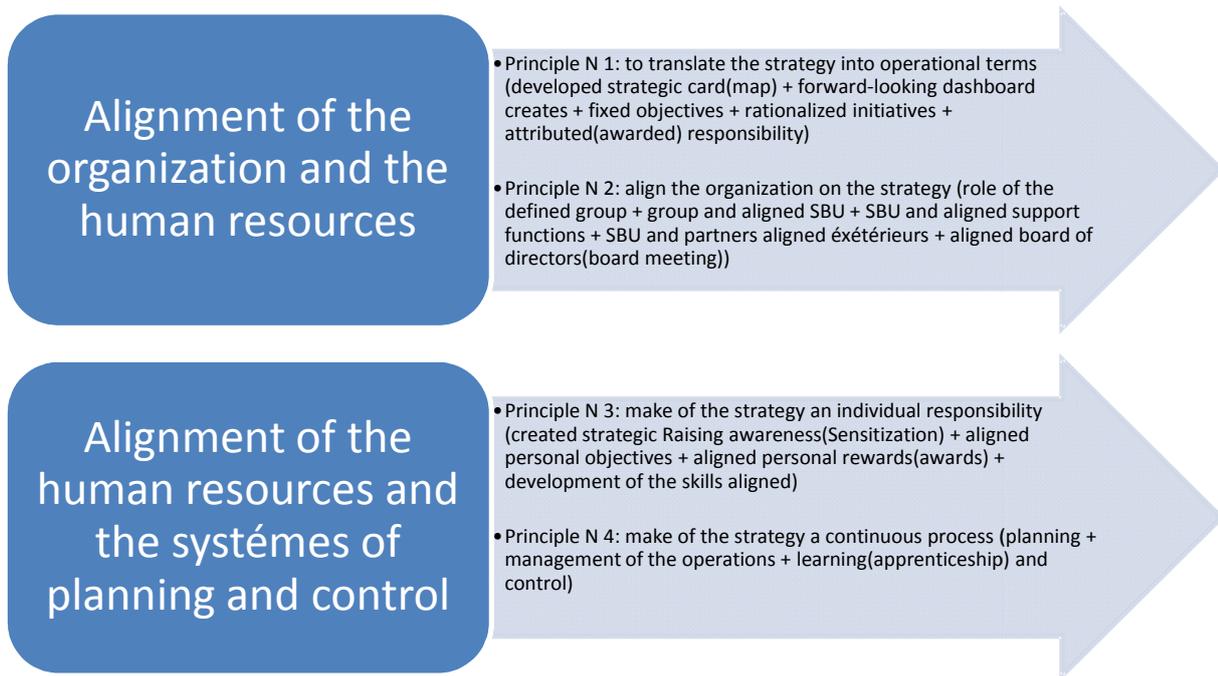


Figure: Alignment of best management practices.

²⁴ W.Edwards Deming, Quality, Productivity and Competitive Positive (Cambridge, MA, Centre For Advanced Engineering Study, MIT, 1982),p.101-104

²⁵ M.E.Porter , « what is strategy » , Harvard Business review , Novembre-décembre 1997.

²⁶ M.Hammer et J.Champy , Reengineering of the corporation : A manifesto for business revolution (New York, Harper Business,1993)

8- Formulation of hypothesis

This leads us to formulate hypothesis above:

Hypothesis H1: the more the stage of planning is success (badly made), the more the conduct of the performance is effective and efficient (implies failure).

Hypothesis H2: the steering tools of the performance, in this particular case allow to make a success (do not allow), the policy of alignment of business processes.

Hypothesis H3: the forward-looking dashboard is (is not) the translation normal of the strategy.

Sample of 50 Companies

*1st stage: a study to model the practices of alignment in our representative sample of 50 Moroccan companies.

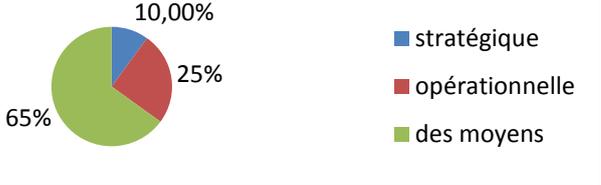
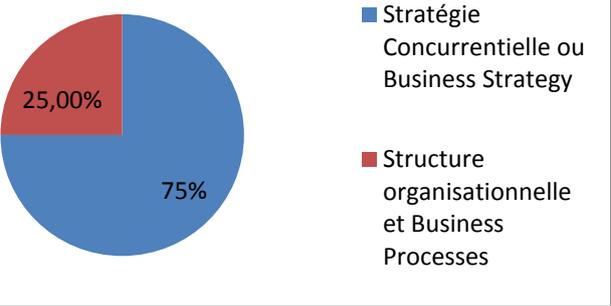
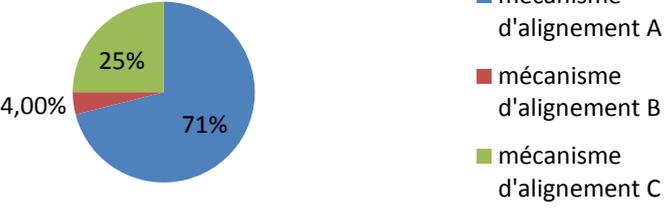
Used way(means): on-line Questionnaire, to facilitate the collection of the answers (with a quantified database, and a qualitative analysis)

Target sample: managers of 1st and/or 2nd level of decision-making, managing directors, CFOs, directors of management control, RAF and finally the persons in charge of management control.

Examples on the contacted companies: Retail holding company, ABC BOTTLING, Hotel Golden TULIP, bottom of Moroccan investment CDG, MARSIA Morocco, PLASTIMA, FANDY .. etc.

Obtained data:

Results	Comments										
<p>The organizational structure adopted</p> <table border="1"><caption>Organizational Structure Distribution</caption><thead><tr><th>Structure Type</th><th>Percentage</th></tr></thead><tbody><tr><td>centralisé</td><td>76%</td></tr><tr><td>matricielle</td><td>14%</td></tr><tr><td>divisionnelle</td><td>7%</td></tr><tr><td>fonctionnelle</td><td>3%</td></tr></tbody></table>	Structure Type	Percentage	centralisé	76%	matricielle	14%	divisionnelle	7%	fonctionnelle	3%	<p>Our sample is accentuated into a centralized structure (in this structure the leader has direct links with the whole staff - personal and informal relationships), with a low concentration in the matrix structures (mix of functional and divisional structures)</p>
Structure Type	Percentage										
centralisé	76%										
matricielle	14%										
divisionnelle	7%										
fonctionnelle	3%										

<p>Typology of planning adopted</p>  <table border="1"> <thead> <tr> <th>Typology</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>stratégique</td> <td>10,00%</td> </tr> <tr> <td>opérationnelle</td> <td>25%</td> </tr> <tr> <td>des moyens</td> <td>65%</td> </tr> </tbody> </table>	Typology	Percentage	stratégique	10,00%	opérationnelle	25%	des moyens	65%	<p>Instead, our sample is planning a means for production, automated processing and dissemination of information. While operational planning, which is geared towards planning the development of IT projects resulting from the division of the information system into management domains, is poorly represented.</p>
Typology	Percentage								
stratégique	10,00%								
opérationnelle	25%								
des moyens	65%								
<p>Alignment policy adopted</p>  <table border="1"> <thead> <tr> <th>Policy</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Stratégie Concurrentielle ou Business Strategy</td> <td>75%</td> </tr> <tr> <td>Structure organisationnelle et Business Processes</td> <td>25,00%</td> </tr> </tbody> </table>	Policy	Percentage	Stratégie Concurrentielle ou Business Strategy	75%	Structure organisationnelle et Business Processes	25,00%	<p>Or the Organizational Structure and Business Processes is in the internal domain. In addition, an alignment perspective implies at least functional integration and strategic adjustment)</p> <p>And the Competitive Strategy or Business Strategy, is rather in the external level, regarding the decision-making in relation to the products and the positioning of the company in the market.</p>		
Policy	Percentage								
Stratégie Concurrentielle ou Business Strategy	75%								
Structure organisationnelle et Business Processes	25,00%								
<p>Alignment mechanism selected.</p>  <table border="1"> <thead> <tr> <th>Mechanism</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>mécanisme d'alignement A</td> <td>71%</td> </tr> <tr> <td>mécanisme d'alignement B</td> <td>4,00%</td> </tr> <tr> <td>mécanisme d'alignement C</td> <td>25%</td> </tr> </tbody> </table>	Mechanism	Percentage	mécanisme d'alignement A	71%	mécanisme d'alignement B	4,00%	mécanisme d'alignement C	25%	<p>Knowing that, The Alignment Mechanism A: The combination of functional integration and strategic adjustment. In other words, the connection between the anchor domain and the impacted domain</p> <p>The alignment mechanism C: Focus on change leads from within (or the impacted domain)</p> <p>The alignment mechanism B: Promote the change of the external environment (or the anchoring domain)</p>
Mechanism	Percentage								
mécanisme d'alignement A	71%								
mécanisme d'alignement B	4,00%								
mécanisme d'alignement C	25%								

*2nd stage: a case study, to analyze of meadows the practices detailed by alignment

MARSA MAROC company based in 2007. The company took advantage of construction sites which were launched since 1999 to modernize the Moroccan maritime infrastructure. This development allowed it to diversify sites of exploitation of ports, but its growth commença to slow down from 2012.

The strategic reflection allowed us showed that its activity could be spread to other countries to know sub-Saharan Africa.

Of more its network of sites in the biggest Moroccan cities established an excellent channel to open new sites outside Morocco.

This program of growth, in 1st place in its introduction to the stock exchange of Casablanca, to insure the necessary funds for their possible action of growth

And so, strengthen these experiences in terms of resources to go there in Africa to any strength. And it by means of:

Create synergies of distribution share the contact portfolio, as well for the customers, and for the suppliers.

Share the skill of the company in business terms (purchases, progress of the services, the terms of payment, credit .. etc.).

Share the key skills of management with the new updates of the products.

Financially, Marsa Maroc aimed for a double objective: keep its leading position on the local market and go there in force in Africa, and execute its plan of growth in a duration which does not exceed 10 years

The leaders of Marsa Morocco were aware that this strategy passed by a degree of alignment and exceptional teamwork on all the levels. Their ambition was that the customers considerate every service offer as an autonomous activity, but that all the business units collaboration spoke redistribution of funds and sharing of customers' lists, credit cards, suppliers, technology, key employees and knowledge. They authorized to manage of affected autonomous, and the teamwork required by the new strategy represented a major change.

And consequently, they call on to the forward-looking dashboard to help it to create the essential organizational alignment of affected following one:

Define clearly the strategy of the company for each of the business units and, in particular, affected to concern their action to create synergies.

Align business units on the corporate strategy

Align support functions on business units.

Create a process of governance which insures a continuous alignment.

The figure (mentioned in the bottom) presents the 1st stage of this process: the creation of a dashboard of company which indicates where from will come the synergies. The financial synergy will be obtained by using the cash surpluses of the mature activities to invest them in the growth of the new activities. The indicator growth of sellings by quay underlines that the points of loading(boarding) / landing existents have to participate in the plan of growth in international while the new sites of exploitation try hard to reach the growth targets of the figure of business. The dashboard of company also measures the amount of clear or invested cash.

The synergy customers comes from the division of existent customers' base of Marsa Maroc with new quays. The indicator's percentage of the sales resulting from common customers allows to pilot directly the situation compared to this objective, and the annual growth of blows by customers underline the importance of cross-sellings between the lines of service offers offered.

The balanced scorecard	Value of the company	Tableau de bord de l'entreprise
Financial Synergies	Internal financing of growth <ul style="list-style-type: none"> - Voluntary investment policy in growth activities - Generate cash in mature activities 	<ul style="list-style-type: none"> - Growth in sales (by site and by wharf) - Level of strategic investment for new sites - Cash available
"How to increase the value of our portfolio of operating units for the shareholder"	Customer Transfers <ul style="list-style-type: none"> - Transfer mature clientele to new growth activities 	<ul style="list-style-type: none"> - % of turnover generated by common customers. - Total turnover per customer (annual growth)
Customer Synergy		
"How to share the client interface to increase the total value for the client"	Building Key Benefits <ul style="list-style-type: none"> - Build key service delivery around dominant customer categories 	<ul style="list-style-type: none"> - Market share in a dominant category (eg oil .. etc)
Internal Process Synergies	Port operating sites <ul style="list-style-type: none"> - Establish clusters of sites in turnover centers to promote cross-selling 	<ul style="list-style-type: none"> - Turnover by dock - Maritime traffic
"How to manage business unit processes to achieve economies of scale or integration of the value chain"	Creating economies of scale <ul style="list-style-type: none"> - Establishing sustainable partnerships with host countries to ensure the sustainability of activities 	<ul style="list-style-type: none"> - Returns - Execution of orders^{27*}
Synergies training and	Build infrastructure	

²⁷ Aussi bien pour les clients directs qu'avec les autorités locales.

professional development			
"How to develop and share our intangible assets?"		<ul style="list-style-type: none"> - Share strategic positions and skills - Create alignment within the organization - Sharing key systems and knowledge 	<ul style="list-style-type: none"> - Availability of human capital - Rotation of key personnel - Alignment Index - Common systems (compared to plan) - Sharing best practices.

Figure: The dashboard at Marsa Maroc

Marsa Maroc counted on three sources of synergies in the process internal:

The use of a category of departments dominating to attract the customer in the site of exploitation of the port in question.

The division of its fixed assets in shopping malls by installing the clusters of sites and services (this is measured by sale by quay and by site, as well as the sea traffic).

Economies of scale in purchases (measured by returns and execution of the commands)

	Offer of value	Balanced scorecard	Growth Activities		Mature Activities	
			Boarding Activity	Landing activity	Activity Storage benefit	Maritime transport
Financial	Internal financing of growth	<ul style="list-style-type: none"> - Sales growth by wharf and by site - Level of internal investment - Cash available 	Sales Growth		<ul style="list-style-type: none"> - Sales growth by wharf and by site - Level of internal investment - Cash available 	
Clients	Transfer of mature clientele	<ul style="list-style-type: none"> - % of turnover generated per wharf and per site - Turnover per customer 	<ul style="list-style-type: none"> - Shared customer turnover - Turnover per customer - Customer Satisfaction 		<ul style="list-style-type: none"> - Shared customer turnover - Numbers per customer - Customer loyalty 	
Internal Processes	Building Key Benefits	Market share	<ul style="list-style-type: none"> - Recognition of the most profitable categories of services 			

			- Growth in sales by category			
	Docks and operating sites	- Turnover per dock and per site - Maritime traffic	- New clients acquired			
	Creating economies of scale	- Returns (may result from improper storage) - Execution of orders	Use the same indicators in the classic dashboard			

Training and professional development	Sharing strategic positions and skills	Use the same indicators in the classic dashboard				
	Alignment within the organization					
	Sharing Key Systems and Knowledge					

Figure: Alignment of the company and strategic operational units at Marsa Maroc

The face (figure) below precise how business units translate the dashboard or the main difference is situated between the mature activities and those who are growing.

Given that these mature activities have to generate positive finances, the objective of the company would be is to share its local customers portfolio with its eventual sites of exploitation in the African continent

We are however going to emphasize the case of the alignment of support functions within the framework of a forward-looking dashboard, and this is illustrated well in the figure above.

Finance	- Increase in inventory purchases - % of purchases made - Serv. Who did not exist 5 years ago - % consolidated revenue / expenses
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Key factors of success - Quality - Delivery - Execution of orders - Price - Time to execute and respond to complaints - Relationship management		Clients	<ul style="list-style-type: none"> - -% of penetration into a dominant category - Customer feedback (service contract) - Rating of perf. Supplies - Supplier feedback
		Internal Processes	<ul style="list-style-type: none"> - Nb. Executed orders - Service Rejection Rate
		Training and development.	<ul style="list-style-type: none"> - Availability of human capital - Mobility - Access to required information (employee surveys)

Figure: Alignment of support functions at Marsa Maroc

The figure below represents the forward-looking dashboard of the supporting function purchase-storage.

Nevertheless, to arrive at this stage, Marsa Maroc plans to rest on the market studies of an French consulting office known for its expertise in the projects of investment in the Moroccan continent were appointed, and it is motivated by the absence of a countable base which allows them to have the basic forecasts of the activity and the reference turnovers.

However, and following the example of all the documentation which was provided us with, we have to try to go up a typical model of card of strategic road which could their useful in their ambition conquer projects of exploitation of ports on the African continent.

This card of strategic road and this dashboard are connected(bound) with that of the business unit or the supporting function in which, a person should be appointed in the headquarters in Casablanca, in order to guarantee a vertical total alignment.

Conclusion

This search realized with a sample of 50 companies of different sizes installed in Morocco shows that, like that had been envisaged at the beginning of the search, with regard to the works concerning the change which could be well brought to the managerial practices, and possibly to create some value for the company. So, the companies which adopt a centralized management adopt more practices of management directed to the execution of

the downward actions of the top management. On the other hand, the large-sized and decentralized companies bet essentially on a participative management. Thing which contributes more to the increase of the level of knowledge of the various levels of the organization, and consequently the creation of an added value stresses on knowledge. The results obtained must be interpreted with caution in view of the limits of our search. So, two big methodological limits must be underlined: the non-taking into consideration of calculated factors of contingency such as the size. Etc. It will be remedied during the case study which we plan to make within the framework of our doctoral thesis.

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