**Contingency factors in management control and organizational performance of Cameroonian smes**

**ABSTRACT**

The performance of local small and medium-sized enterprises (SMEs) crystallises citizens' expectations in terms of effectiveness, efficiency and relevance, which can no longer be ignored today. This research aims to assess the impact of contingency factors in management control within SMEs on their organisational performance. The study used a positivist epistemological approach involving a quantitative methodology. The non-probabilistic sampling technique used made it possible to construct a random sample based on reasoned choice. The verification of the hypotheses put forward is underpinned by the implementation of ordinal logistic regression tests on data collected through a questionnaire among 50 SME managers in the service, industrial and commercial sectors in three main cities of Cameroon. The results obtained confirm that organisational contingency factors in management control significantly influence the organisational performance of Cameroonian SMEs at the 1% threshold. The test of behavioural contingency factors on organisational performance proved insignificant. These results enable Cameroonian SME managers to identify the contingency factors (size, structure, environment, etc.) that boost their organisational performance. While optimising the management of these factors, it is also important to monitor changes in behavioural contingency factors (manager training, decision-making style, etc.), given their importance in the choice of strategic objectives and the decision-making process in SMEs.

**Keywords:** contingency factors, management control, organizational performance, SMEs.

**Introduction**

Since the early 1980s, SMEs have grown in prominence in the West due to the key role they have come to play in the business world following the industrial crisis of the 1970s, the COVID-19 pandemic and the repercussions of the war between Russia and Ukraine. To be sustainable, SMEs should take advantage of networks to access strategic resources such as knowledge, technology, financing and skills that enable them to innovate and grow (OECD, 2023). Through investment and consumption, SMEs create added value and produce a wide range of goods and services. This contributes significantly to financing public services and revitalising the local economy. SMEs are a valuable asset for development, driving growth and acting as a powerful tool for redistribution.

According to the OEF (2025)[[1]](#footnote-1), SMEs account for around 90% of businesses in sub-Saharan Africa, generate between 60% and 80% of jobs, and contribute 40% to the region's gross domestic product (GDP). SMEs are considered a driving force in this sense, as they make a considerable contribution to the rest of the economy in terms of job creation, production diversification and the use of local productive resources. As in most countries, the productive fabric of Cameroon is characterised by the predominance of this category of enterprise. According to Law No. 2015/010, which amends and supplements certain provisions of Law No. 2010/001 of 13 April 2010 on the promotion of SMEs in Cameroon, an SME is defined as any enterprise, regardless of its sector of activity, that employs no more than one hundred people and whose turnover, excluding taxes, does not exceed three billion CFA francs. According to the MINPMEESA statistical yearbook (2024)[[2]](#footnote-2), SMEs represent 98.8% of Cameroonian companies. Of these, 79.3% are very small enterprises (VSEs), 19.4% are small enterprises (SEs), and 1.3% are medium-sized enterprises (MSEs). In terms of sectors, 77.2% of these entities operate in the tertiary sector, 22.7% in the secondary sector and 0.1% in the primary sector. Despite their high number, VSEs' contribution to added value remains marginal at 1.90%, compared to 78.50% for MSEs.

SMEs are the main source of employment for young people, accounting for 69.46% of permanent jobs. Despite their central role in the economy, almost 40% of SMEs have difficulty accessing finance (World Bank, 2019). In Cameroon, SMEs suffer from not only a lack of liquidity, but also low debt capacity, an unfavourable business environment, and a lack of managerial skills. These issues have resulted in the bankruptcy of numerous SMEs, particularly in the financial sector, and have brought the topic of SME performance to the forefront of concerns for managers, public administrations and management science researchers alike. In order to become more efficient, companies must equip themselves with effective systems for decision-making, planning and control (Boubakary, 2016). Management control practices in developed countries have been studied for around 20 years. As management tools evolve, we are witnessing a shift from direct to participatory control. This has been made possible by taking into account internal and external contingency factors within companies' management control systems. While several studies have examined the characteristics of SMEs, very few have addressed the specific features of their management control systems. A decisive shift in this trend occurred in the 1990s with the work of Chapellier (1997), Fernández et al. (1996), Van Caillie (2002) and Lavigne (2002). While the results are mixed, these studies adopt a contingent approach and offer insights into management control within SMEs (Nobre, 2001; Abi Azar, 2005; Ngongang, 2010; Ouazzani Chahdi & Tahrouch, 2023). A number of variables have been identified as contributing to an understanding of the nature of management control, including the size of the SME, the manager's profile, decision-making style, market conditions and level of competition (Chappelier, 1994; Kalika, 1987).

The role of management control in organisational management remains a topic of debate among specialists in the field. As well as ensuring the implementation of strategy and the management of organisational performance, management control also plays a more interactive role in informing managerial decisions. To this end, modern management tools such as balanced scorecards have been implemented by Kaplan & Norton to boost organisational performance. However, the question of how contingency factors influence corporate control systems remains pressing. Contingency theory (Fiedler, 1960) suggests that these factors should be considered. This theory posits that an organisation's structure depends on its own characteristics and the environment in which it operates. The company is therefore considered an open system consisting of a set of subsystems that are in constant interaction with each other. Several authors have used contingency principles to improve their understanding of management control systems and organisational performance.

One of the first studies to adopt a contingent perspective in management accounting was conducted by Hofstede in 1980. The author identified three types of factor: economic, technological and sociological. Flamholtz (1985)[[3]](#footnote-3) recommended studying the issue of control from three perspectives: sociological, administrative and psychological. Since then, the influence of contingency factors in management control has given rise to numerous studies. Some of these have focused on behavioural contingency factors, such as manager characteristics (Lavigne, 2002; Schulze et al., 2003; Ngongang, 2010; Boukary, 2016). Others have considered contingency to be more structural, examining factors such as company size and age, degree of computerisation, choice of differentiation strategy, characteristics of management control and information systems, product diversity, degree of decentralisation and environmental uncertainty (Govindarajan & Gupta, 1985; Moores & Yuen, 2001; Germain & Gates, 2010; Chenhall, 2003; Zhang, 2013; Boujarfou & El Ghazali, 2021). Few studies in the existing literature have addressed the issue of contingency factors in management control in relation to organisational performance. Most have focused on corporate governance systems (Mendy, 2014; Pigé & Sangué-Fotso, 2014), cultural values (Hernández, 2007) and ethical practices (Chitou, 2013).

In the Cameroonian context, this research aims to address this gap by assessing the impact of organisational and behavioural contingency factors on the performance of Cameroonian SMEs. Specifically, the aim is to assess the effect of organisational and behavioural contingency factors on the organisational performance variables of Cameroonian SMEs. To achieve these objectives, we will present, in turn, the theoretical and empirical literature, the theoretical framework, the methodological framework and the results.

**MATERIALS & METHODS**

1. **Contingency factors in management control and organisational performance in SMEs: a debate.**

Over the past decade, the increasing complexity of the environment in which SMEs operate and the resulting dramatic rise in uncertainty have led to the emergence of a function with specific tools that enable both operational control and the achievement of objectives. As a support function, management control aims to guide and monitor organisational activities, providing managers with essential data for decision-making and performance improvement (Bouquin, 2010). However, it is dependent on a series of internal and external contingency factors that influence the operation of control systems and their contribution to organisational performance.

**1.1 Study of contingency factors in management control within SMEs**

Before studying contingency factors in management control, it is important to define the key characteristics of this concept. In general, the term 'control' has two meanings: it means 'to verify', i.e. to ensure that the implemented processes produce results that comply with a standard. It also means 'to master', ensuring that events comply with the desired outcomes. This dual meaning creates an ambiguity that has long been recognised, yet still often persists in the perception of management control.

**1.1.1 Historical and conceptual approaches to management control**

Management control is a relatively recent discipline within management science. It emerged in the early 20^(th) century (Bouquin, 2011), alongside the establishment of large management firms and changing needs in terms of control and performance optimisation. According to agency theory, the role of management control is to ensure that the operational manager's actions align with the executive's expectations. Over the past twenty years, several approaches to this concept have been discussed (Lavigne, 2017; Pendaries, 2017; Griguer, 2023; Touicher & El Idrissou Rioui, 2024), which we summarise in this paragraph.

* ***Instrumental or Process-Based Management Control***

This is the management control perspective of the 1950s and 1960s, influenced by the work of Alfred Pritchard Sloan Jr. (1963), Robert Newton Anthony (1965) and Alfred DuPont Chandler Jr. (1977). Building on the principles of unity of command in hierarchical structures (Fayol) and the division of labour and fragmentation of tasks (Taylor), Sloan proposed a model for structuring work: the divisional structure. This model involves organising the company into different divisions. This vertical segmentation distinguishes between different activities, with each division acting as a specific entity. To surpass Ford, Sloan (1963) recommended that General Motors' (GM) divisions should be complementary and cross-functional, with each achieving an optimal level of performance that contributes to the company's overall performance. Additionally, the evolution of responsibility centres into financial centres led to an expansion of management control practices. Financial resources are defined by centre and actions are harmonised through vertical and horizontal coordination to achieve the overall objective (Bollecker, 2004, p. 23).

Gradually, the role of management control and the responsibilities of controllers have shifted towards producing reports on company activities and performance, as well as designing appropriate management tools (Lambert, 2005, p. 13). Building on Sloan's work, Donaldson Brown developed tools such as planning, budget management, return on investment (ROI) and economic value added (EVA), which formed the basis of modern management control (Bouquin, 2012).

Robert N. Anthony's work at Harvard Business School focuses on the strategic development of American companies after World War II. Considering the three levels of decision-making within an organisation, Anthony (1965, p. 17) positions the analytical framework for management control between strategic planning and operational control. He defines management control as 'the process by which managers ensure that resources are obtained and used effectively and efficiently to achieve the organisation's objectives'. This definition treats management control as a performance management tool, with the manager as the main actor. Its primary objectives are to achieve established strategic and operational goals (effectiveness) while preserving resources (efficiency): two of the historical objectives of management control (Bouquin, 2011; Pendaries, 2017).

Alfred Chandler (1977)[[4]](#footnote-4) is a key figure in the development of management control. According to him, economic transformation and the increasing complexity of businesses have made it easier to transition from a capital-based model to a highly hierarchical structure based on task division (divisional structure)[[5]](#footnote-5) and comprehensive control. Furthermore, Chandler sheds light on the human and social dynamics that have led to the emergence of this structure. Management control is evolving into a strategic tool that facilitates performance management, the rational use of resources and growth. Chandler's work signalled the shift from centralised companies to divisional companies, in which management control became a core function.

* ***Organizational and Strategic Management Control***

From 1970 to 1990, management control evolved into an organisational and strategic function. According to agency theory, the primary responsibility of management controllers is to ensure that operational managers' actions remain aligned with the interests of executives and do not deviate from the intended objective. The control function shifted from verifying compliance with standards to becoming a tool for managing and distributing power. This marked the advent of budgetary control, accompanied by the development of cost and budget accounting, variance analysis and information systems. Unlike a supervisory function, this management support role involves advising managers, helping them to make good decisions, guide behaviour and implement strategy.

At that time, a crucial aspect of management control was performance evaluation, which positioned it literally between operational control and strategic planning within companies. The 1990s were characterised above all by a focus on strategic deployment, thanks to tools such as Kaplan and Norton's (1992)[[6]](#footnote-6) Balanced Scorecard, Simons' organisational control model (1995) and the ABC method (Kaplan and Cooper, 1988)[[7]](#footnote-7). These tools are based on both bottom-up and top-down approaches (Pressman & Wildavsky, 1984) and emphasise the organisational and strategic purpose of management control. The control paradigm is gradually giving way to performance management, with the aim of improving the autonomy of individuals and consequently their capacity for action and ability to represent and interpret (Le Moigne, 1990). During this period, several definitions illustrate the purposes of management control.

**Table 1**: Organizational and strategic approaches to management control

|  |  |
| --- | --- |
| Auteurs | Définitions |
| Anthony (1988, p.10) | *It is the process by which leaders influence members of the organization to implement strategies effectively and efficiently.* |
| Garmilis & al. (1992) | *It is the set of actions, attitudes, tools, and procedures that enable the company to set long-, medium-, and short-term goals and to continuously ensure that they are achieved.* |
| Burlaud & Malo (1988) | *It is one of the essential mechanisms of internal regulation and management. Its purpose is to mobilize the organization's human resources and ensure consistency between the activities of the various players within the company so that they contribute to the achievement of the common goal.* |
| Simons (1995) | *It is a formal information system that managers use to monitor organizational performance and correct deviations from predefined performance standards.* |
| Burlaud & Simon (1997) | *It is a system for regulating human behaviour in the exercise of one's profession, particularly when that profession is exercised within the framework of an organization.* |
| Alazard & Separi (1998) | *This refers to all measures taken to provide executives and various managers with periodic figures characterizing the company's market. Comparing these figures with past or forecast data may, where appropriate, prompt executives to take appropriate corrective action.* |
| Bouquin (1998) | *It is a set of processes and mechanisms that guide decisions, actions, and behaviours within organizations to ensure consistency with long- and medium-term objectives, supported by information systems.* |

**Source:** Author based on a review of the literature

* ***Transactional and Relational Management Control***

This type of management control emerged in the 1960s in response to widespread criticism of instrumental control. It is based on the interactive dimension of Simons' (1995) model. According to this author, models of instrumental and communicative rationality are associated with transactional and relational aspects (Broadbent and Laughlin, 2009)[[8]](#footnote-8). Management control is distinguished by the context or field of activity in which it is carried out, such as banking, healthcare, retail or industry, and various forms were developed during the 2000s. An example of this is environmental management control, which was first implemented by Seidler in 1976, and which has also been discussed by authors such as Epstein (1996) and Bebbington et al. (2001). Management control has gradually come to focus on intangible assets and human capital management (Cappelletti, 2012). In marketing, the aim is to align organisational goals with the business model by using dashboards as a management tool and considering resources and skills as areas for organisational learning and innovation (Meyssonnier, 2012). The establishment of a robust management control system promotes innovation (Nani & Safitri, 2021; Readersdorf & Martínez-Díaz, 2018) and encourages companies to implement appropriate systems.

* ***Management Control and Organizational Consistency***

During the 2000s, the main focus of management control remained performance management. In scientific literature, performance is generally defined as a process involving two key concepts: consistency, or the correspondence between objectives and resources, and relevance, or the adequacy between the subject and the actions undertaken. Management control was initially designed as an instrumental tool to serve the interests of certain stakeholders. Its function is divided between reporting to management bodies and process control in the field (Bouquin & Fiol, 2007).

Management control ensures horizontal and vertical coordination and integration. Horizontal coordination enables departments to cooperate with each other, while vertical coordination ensures that strategy is implemented across the organisation and monitored (Bollecker, 2007). Management controllers are at the heart of information exchange, enabling them to gain a better understanding of overall performance. Anthony (1993) likened the role of the controller to that of a telecommunications company, ensuring that messages flow through the system clearly, accurately and quickly, thus affirming this role. This interpretation is also supported by authors such as Morales and Lambert (2013), Renaud (2014) and Godener and Fornerino (2017).

The role of the co-pilot has become less significant, with controllers now focusing on keeping stakeholders on track to ensure vertical consistency. As part of the digitisation process, management systems are becoming automated to better manage uncertainty and the increasing complexity of the environment. According to Boisselier (2005), *“Management control seeks to design and implement information systems intended to guide the behaviour of employees and managers, enabling them to act in a way that achieves overall economic consistency between objectives, resources, and achievements. It should be considered a tool for managing the company since it controls the efficiency and effectiveness of actions and resources to help the organisation achieve its objectives.”*

Management control involves establishing strategic guidelines, operational monitoring and performance assessment. This three-dimensional approach helps to organise and structure various management tools, such as cost accounting, budgeting and performance indicators (Durand, 2021; Leroy, 2022).

Subsequent developments demonstrate the variety of approaches to management control, supporting the notion that various factors influence the extent of a controller's responsibilities. This reflects the contingent nature of their assigned role (Bouquin, 2001). Contingency theory is based on the idea that there is no universal management control system, as set out in the traditional Taylorist model. The contingency approach is based on the idea that environmental, strategic and organisational factors differ from one situation to another and can influence the management control system (Chenhall, 2003).

* + 1. **Analytical presentation of contingency factors in management control**

Given their large number, the study was limited to organizational and behavioural contingency factors.

* + - 1. ***Organizational or structural contingency factors***

The structural contingency of an organisation refers to how dependent its structure is on the characteristics of its operating environment. This concept was developed in the mid-1960s by Lawrence and Lorsch (1967). They believed that there was no single ideal structure; rather, the optimal structure would take into account various contingency factors. Numerous structural contingency factors have been identified in the literature. These include structure, age, size, technology, environment, culture and power relations (Caillé & Mintzberg, 1985); the nature of the company's activities (Chapellier, 1993; Chanhoun & Lankpokinto, 2023; Mayimbi Ekuli Ngokana & al., 2021); and the size, age and culture of the company, its use of technology and its environment (Brennemann & Separi, 2001; Olabamiji O, 2021). In this paper, we will only study the most common factors.

**Table 2** : Structural contingency factors selected

|  |  |
| --- | --- |
| Company size | A factor considered in the work of Burns and Stalker (1961); Lawrence and Lorsch (1967); Pugh et al., (1968) on contingency. According to Mintzberg (1982), the size of a company is measured by the number of employees, turnover, budget volume, capital amount, or investments made. |
| Organisational or ownership structure | In terms of organization, SMEs are characterized by a low degree of task specialization. According to Kalika (1987), the smaller the company, the fewer formalized processes there are and the more decisions are centralized with the owner-manager. As the firm grows, organizational levels increase and work becomes more specialized (Mintzberg, 1982). Organizational[[9]](#footnote-9) structures influence the type of hierarchical regulation and require the objectives and roles of the various players in the company, particularly the management controller, to be adapted. Most research on ownership structure has focused on capital concentration and the nature of shareholders. |
| Business environment | Contingency studies place significant emphasis on changes in the external environment of the company. These changes are due to instability, uncertainty, and dynamism that impact organizational structure, management, and control systems (Fisher, 1998; Tiona Wamba et al., 2020). |
| Nature of the company's business | An activity can be defined as a set of tasks corresponding to a phase of the division of labour within a company. It is a basic unit of work that participates in whole or in part in a process, a responsibility centre, or a function of the company (Evraert (1997, p. 420). The scope of action of a management controller therefore varies according to the company's sector of activity. The latter defines the object being controlled, which may be industrial, commercial, or social management control. |
| Information technology | Management control generally relies on information systems (Reix et al., 2011) or information technologies (ERP, Business Intelligence, Big Data). These technologies are a set of physical resources, software, standards, protocols, methods, services, and data. They combine computing and telecommunications and can be presented at the physical, software, and service levels (Zaouia, 2015, p. 231). |

**Source:** The author

* + - 1. ***Behavioural contingency factors***

The behavioural aspect broadens contingency theory by incorporating a human dimension. The behavioural characteristics of each individual are likely to influence the management control practices of companies. This perception complements the objective (structural) approach to contingency theory by considering the individual as a research subject whose behaviour can affect the management control of SMEs (Zian, 2013). While several factors describing managerial behaviour are often raised (Bayad et al., 2006), we will focus only on the most essential ones.

**Table 3:** Behavioural contingency factors studied

|  |  |
| --- | --- |
| Executive training | The literature shows that the training of managers determines the accounting and management control practices implemented by SMEs. Managers with a background in management (accounting) are proficient in the use of the most complex management control tools. Indeed, a manager's lack of specialization directs the controller's tasks toward cost analysis rather than strategic management (Van Caillie, 2002). |
| Priorities of the leader | The priorities of a leader are made up of variables that express their personality and reflect their vision for the future. Amboise (1982)[[10]](#footnote-10) asserts that the origins of a company's development can often be found in the personal values of its leader. The priorities of SME leaders have been highlighted in numerous studies. Torres (2001) distinguishes between corporate entrepreneurs and liberal entrepreneurs. Marchesnay (1988) refers to PIC (Sustainability, Independence, Growth) leader who prioritizes sustainability in their business and wishes to preserve financial independence slightly more than business growth; and the CAP (Growth, Autonomy, Sustainability) leader who, on the contrary, favours risky, high-growth activities and seeks decision-making autonomy but is not concerned with sustainability. |
| The decision-making style | A key characteristic of small businesses is the very specific role played by their leaders. SME leaders exert a strong influence on their management systems (Lefebvre, 1991). As the founders of their companies, they tend to personify the business according to their personal and professional motivations and backgrounds (Coupal, 1994). When making decisions, SME managers rely exclusively on their judgment, intuition, and experience (Mintzberg, 1976). They are reluctant to delegate their powers and responsibilities to others and make little use of formalized management information systems. |

**Source:** The author

* 1. **Extract from the literature on the organizational performance of SMEs**

In recent years, there has been a shift from a financial representation of performance to an organizational approach. Other actors (stakeholders) have emerged, and the concept of performance has seen resurgence in use.

* + 1. **Definitions and characteristics of performance**

In the field of management sciences, there is a wealth of literature on the concept of performance. Nevertheless, it remains a difficult concept to define, a “catch-all term” that covers several meanings (Lebas, 1995). An initial approach to performance is provided by Bourguignon (1995), who considers that it covers three main meanings: success, result, and action.

* *Performance is success*: it does not exist in itself, but depends on representations of success, which vary according to the company and the individuals involved.
* *Performance is the result of action*: performance measurement is “understood as the ex post evaluation of the results obtained” (Bouquin, 1986, p. 114). Performance is measured by comparing the result obtained with the objective set, and it is this approach that is used in management control.
* *Performance is action*: it is seen as a process and “not a result that appears at a point in time” (Baird, 1986). While performance results are merely the outcome of action, performance action is understood in terms of the means, processes, skills, and qualities used to achieve those results.

The three-pronged perception of performance is reflected in the analysis by Solle and Rouby (2003), who consider that performance is built over time and through collective action. It reflects both successes, the result of an action, and the action itself. It is the optimal result obtained through the most effective and efficient use of the resources deployed.

Due to the influence of owners in the decision-making process (Saulquin & Schier, 2007), performance has long been viewed as a one-dimensional concept, measured solely by profit. From this perspective, performance measurement aimed solely to create value for shareholders. It was therefore unsurprising that company management focused on this value creation and how to manage it. However, this financial-based logic has been widely criticised in existing literature (Berland & Dohou-Renaud, 2007; Bouquin, 2004; Lebas, 1995) as it fails to consider the various stakeholders involved in a company's development, such as managers, employees and customers. In order to gain a better understanding of the concept of performance, authors such as Kalika (1995), Kaplan and Norton (1992 and 1993) and Morin et al. (1994) have proposed a broader view of results. They suggest incorporating various indicators, such as product or service quality, employee engagement, work climate, productivity and customer satisfaction. The meaning of performance is relative and varies depending on the nature of the performance being studied and the approach taken (perception or evaluation) (Akrich, 2006).

* + 1. **Conceptual approach to organizational performance**

Organisational performance is a multifaceted concept that encompasses diverse realities. It has attracted the interest of many management science researchers since the mid-20th century (Djimta et al., 2022). The meaning of performance can vary considerably from one individual or group to another. Consequently, there is no universally accepted, objective definition of organisational performance other than 'the achievement of strategic objectives' (Lorino, 2011). Despite being widely discussed in literature, this concept remains ambiguous. The complexity of performance stems from its polysemic and polymorphic nature, which varies according to the individuals, organisations, and fields of activity involved. Originally, organisational performance was approached from a functional perspective, referring to the achievement of objectives. Georgopoulos and Tannenbaum (1957) defined it as “the degree to which an organisation, as a social system with resources and means, fulfils its objectives without overburdening its resources and means and without putting undue pressure on its members”. This definition shows that performance depends on a reference point, i.e. an objective, and is said to be multidimensional when there are multiple objectives. According to Lorino (1997), performance in a company is 'everything, and only everything, that contributes to achieving strategic objectives'. Bourguignon (2000, p. 934) defines it as 'the achievement of organisational objectives, regardless of the nature and variety of these objectives'. This achievement can be understood in the strict sense (i.e. result or outcome) or in the broader sense of the process.

* + 1. **Dimensions of organizational performance**

For many authors (Lusthaus et al., 1998; Audigier, 2008; Djimta et al., 2022; Mohe, 2025), the conceptualization of organizational performance highlights four key dimensions: effectiveness, efficiency, relevance, and financial viability.

* ***Organizational effectiveness***

The effectiveness of an organisation is defined as the extent to which it fulfils its mission, achieves its goals (Lusthaus et al., 1998; Audigier, 2008) and provides a quality service to its customers (Marion, 2012). In order to measure this, the organisation must establish precise performance indicators and set objectives to be achieved. Although the concept of effectiveness is easy to define, it remains a complex issue. This is because the missions and goals of organisations are not always well defined, nor are the indicators used to measure them.

* ***Organizational efficiency***

Every organization must be able to achieve its objectives while minimizing costs. When results are measured in terms of resources, the performance criterion at stake is efficiency. According to Amblard (2007), performance evaluation is crucial in any organization whose survival depends on efficiency. It is the ratio that reflects the comparison between the results obtained and the costs incurred to achieve the objectives (Audigier, 2008). The performance of an entity is increasingly evaluated on the basis of its efficiency (unit cost of services, annual productivity per individual, etc.), which means a good balance between quality and volume on the one hand, and cost on the other (Lusthaus et al., 1998). Thus, an organization is considered efficient if it uses fewer resources to achieve its production objectives in terms of quality (improvement), cost (reduction in production costs), and time (acceleration of the production process).

* ***Organizational relevance***

Effectiveness and efficiency alone are insufficient for assessing organisational performance. Today, organisations must be relevant to all stakeholders. Relevance is perceived as an organisation's capacity to fulfil the requirements of key stakeholders and earn their trust in both the short and long term. In this context, relevance refers to an organisation's capacity to adapt to a changing environment. In order to survive, an organisation must be able to adapt to changes in its environment and skill requirements, and ensure that its mission, objectives, programmes and operations are aligned with the aspirations of its key stakeholders and sponsors (Lusthaus et al., 1998; Salgado, 2013). Relevance enables performance to be assessed at a strategic level by linking objectives or resources to environmental constraints, i.e. competitive advantage based on an evaluation of the alignment between the components of the offering (value generators) and market requirements (Salgado, 2013).

* ***The financial viability of the organization***

To survive and grow, organisations must ensure their financial viability. Without a solid financial foundation, an organisation risks going bankrupt. However, entities can sometimes be successful, efficient and relevant to most of their stakeholders while nevertheless being on the verge of bankruptcy (Audigier, 2008). To ensure sustainability, a company must always ensure that its resources are sufficient and that its cash inflows exceed its cash outflows (Bimeme Bengono, 2023). The figure below illustrates the key dimensions of organisational performance.

**Figure 1**: Dimensions of organizational performance

**ORGANISATIONAL PERFORMANCE**

**Source:** Author, adapted from Gilbert 1980.

As Lusthaus et al. (2003) suggest, the dimensions shown in the previous figure can be considered generic elements applicable to any organisation. Depending on the nature of the organisation and its activities, other dimensions may be integrated.

1. **Theoretical framework and review of empirical literature**

Several theoretical approaches and empirical studies explain the link between contingency factors and organizational performance.

* 1. **Theoretical framework adopted**

The theoretical framework adopted includes contingency theory, agency theory, and transaction cost theory.

* + 1. **Contribution of contingency theory**

Contingency theory has become the dominant logic in management control research. It presents management control as being highly adaptable to different types of organisations (Pariente, 1999). According to contingency theory, there is an interaction between management control tools and certain contingency factors, such as size, strategy, structure and technology. In order to build an effective management control system, it is first necessary to understand the organisational, strategic and environmental specifics of each company. Contingency theory can be viewed from two angles: structural and behavioural contingency.

The structural contingency school is an offshoot of the neoclassical school. It demonstrates that there is no universal organisational model and that organisations adapt to their environment. The theory of structural contingency was developed by Lawrence and Lorsch (1967 & 2000), who built upon the work of Woodward (1958). The objective of the theory is to analyse how companies adapt to internal and external environmental constraints in order to achieve efficiency. It challenges the concept of the 'One Best Way' derived from traditional management theories. According to the theory, there is a relationship between organisational structure, distinctive characteristics and operating context (Ngongang, 2007).

Several authors (Affes & Chabchoub, 2007; Santin & Van Caillie, 2008) have suggested moving beyond the 'objective' aspect of contingency theory (structural contingency) in order to incorporate elements of behavioural contingency. This type of contingency can be observed at two levels: the organisation as a whole, which is influenced by its specific environment; and management, which is determined by the nature of the organisation in which it operates. Thus, the organisation's management control system and/or subsystem is subject to the same determinants, albeit to a greater or lesser extent.

The theories outlined above provide a fundamental basis for understanding the factors that determine the dynamism, development and configuration of management control systems. Contingency theory explains the shift from traditional management control, which was based on the pursuit of efficiency using limited tools, to an approach that adapts to management contexts. Management control is therefore subject to contingency factors in order to respond to the company's management's strategic orientations. The application of contingency theory to management control is based on the idea that organisational efficiency is improved by implementing management control systems (Covaleski et al., 2006). Organisational performance is an essential element of contingency theory. Van de Ven and Drazin (1985) argue that organisational effectiveness stems from aligning various contingent variables, such as environment, strategy, culture and structure. Contingency theory provides companies with a variety of factors on which to base the design of their organisational performance dimensions.

* + 1. **Contribution of agency theory and transaction costs**

Although Smith (1976) first addressed the problems caused by agency relationships (Charreaux, 1987), it is Jensen and Meckling (1976) who are credited with developing the theory. Agency theory stems from the relationship between a 'principal' (the person who delegates decision-making power) and an 'agent' (manager). It forms part of a contractual view of the firm in which actors are united by agency relationships and it explains that achieving the convergence of all actors' objectives naturally is not possible. Company performance is linked to the alignment of managers' objectives and behaviours with those of all company members.

Therefore, the principal must constantly monitor the agent's behaviour using an effective monitoring system. According to Jensen and Meckling (1976), an agency relationship is 'a contract whereby one or more persons (the principal) engage another person (the agent) to perform any task on their behalf that involves delegating a certain amount of decision-making power to the agent', taking into account the divergence of interests between the parties and the asymmetry of information (Boisselier et al., 2013). This context of information asymmetry provides fertile ground for opportunistic behaviour. Williamson (1975) distinguishes between ex ante opportunism (the adverse selection problem), involving the withholding of information that leads to cheating before the contract is signed, and ex post opportunism (the moral hazard problem), involving breaches of obligation by one of the parties during the execution of the contract. Three types of costs arise from the agency relationship: monitoring and incentive costs, obligation costs, and opportunity costs (Jensen and Meckling, 1976).

From an economic perspective, the emergence of management control depends on transaction cost theory (TCT). Attributed to Ronald Coase (1937) for his work on the theory of the firm, this model, as proposed by Williamson (1981), is a hybrid of the market (competition) and internalisation (hierarchical power). This model enables arbitration between different situations in order to reduce transaction costs. TCT comprises three underlying concepts - the limited rationality of managers, the opportunistic behaviour of partners and the specificity of assets - and three types of cost: the cost of obtaining information, the cost of executing and negotiating contracts, and the cost of control.

* 1. **Empirical literature review**
     1. **Impact of organizational contingency factors in management control on the organizational performance of SMEs**
* ***Impact of size on organizational performance variables***

The management control literature specifies that companies adapt the design of their performance measurement systems according to their size. Degos and Zian (2014) observe that, as SMEs grow, the scope of control necessarily expands due to an increase in hierarchical levels. Most of the literature confirms the positive and significant relationship between organisational contingency factors and the performance of SMEs (Ngo Biheng et al., 2020; Benyoussef & Oubouali, 2020). According to contingency theorists, company size significantly impacts the formal existence of the management control function. Indeed, when a company expands to the point where an informal system becomes ineffective, the entrepreneur must establish a structured management system to regain control and guide performance (Gasse, 1989). Therefore, the larger an organisation is and the more hierarchical levels it has, the more it requires enhanced coordination and structured planning and control systems (Livian, 2005).

* ***Effect of environment and structure on organizational performance***

Analysis of organisations through the lens of contingency theory has shown that organisational effectiveness stems from the fit between the organisation's attributes (such as its structure)[[11]](#footnote-11) and one or more contingent factors that explain the company's current situation (El Bakkouchi et al., 2022). Such factors include technology (Woodward, 1965), the environment (Burns and Stalker, 1961) and organisational strategy (Chandler, 1962). Changes in the external environment necessitate the integration of additional contingency factors. Indeed, organisations can be perceived as open systems whose structure and management are shaped by the particularities of the environment (Tiona Wamba et al., 2020). Gul and Chia (1994), based on a study of 100 business managers in Singapore, analyse the combined effect of the level of decentralisation and the perception of environmental uncertainty on managerial performance through the characteristics of management accounting systems (extensive or aggregated scope). They found that a high level of decentralisation and an extensive accounting information system (more or less complex) negatively impacted the performance of managers with a low level of apprehension about environmental uncertainty. Conversely, under similar conditions, they observe a beneficial impact on performance among managers who perceive a high level of uncertainty in their environment.

* ***Impact of computerization on organizational performance***

Initially, Woodward's empirical work (1965) focused on using technology to explain the role of organisational structure. According to Woodward, technology varies according to the mode of production and the complexity of the organisational system. Entities with comparable production systems tend to have similar organisational structures, and the development of structures adapted to existing technological systems influences organisational performance. Other research has examined the impact of information technology on management control system selection. Kalika (1995) found that companies with the least advanced management control systems tend to have few or no IT tools. Conversely, the most sophisticated management control methods are generally found in companies that have digitised their management systems (Chapellier, 1994). The incorporation of IT leads to significant changes in management control methods (Davis & Albright, 2000). This automation of management enables large volumes of information to be processed quickly and improves decision-making. Indeed, integrating information technology within SMEs promotes better access to information, simplifies operational supervision and improves the efficiency and reliability of data (Kama & Diouf, 2021).

Based on the above, we retain the following specific hypothesis: ***organizational contingency factors have an impact on the organizational performance of SMEs****.*

* + 1. **Influence of behavioural contingency factors in management control on the organizational performance of SMEs**
* ***Influence of executive training on organizational performance***

^,

The acumen of leaders stems from their particular skills, which are a crucial aspect of their profile. These skills enable them to adapt to any situation and manage the company effectively (Lekane, Donfack & Sekadjie, 2021). According to the theory of dynamic resources, competencies and capabilities (Barney, 1991), companies that stand out for their performance possess rare resources that are difficult for competitors to replicate and leverage. A company's competitive advantage typically depends on the effective management of its resources, which is linked to its distinctive competencies. Empirical research shows that management or supervisory expertise has a positive impact on company performance (Storey et al., 1989; Dunkelberg & Cooper, 1982; Boukar, 2009; Pinta Mefenza, 2020).

* ***Impact of leadership priorities on organizational performance variables***

The personality of the leader is a key factor in the management of SMEs and influences their performance. Two main entrepreneurial archetypes emerge from their generic skills: experts (SIGs) and developers (GASs) (Julien & Marchesnay, 1996). While the SIG profile prioritises financial independence, the GAS profile prioritises decision-making autonomy. According to Boisvert (1996), the GAS profile characteristics align with those of traditional management control, which is directive in nature and involves ex post monitoring. In contrast, the SIG attributes correspond to the characteristics of renewed management control, which is participatory, proactive and motivational in nature.

* ***Decision-making style and organizational performance***

For many years, management style has been considered a method of approaching organisational performance. Of particular interest to business leaders, it refers to their attitudes, behaviours and management methods (Yamb & Tibi, 2023). There is a positive correlation between managers' cognitive styles and organisational performance (Sun, 2002). Considering the unstable environment, Sadler-Smith (2004) identifies a link between an intuitive management style and a company's financial and non-financial results. The above literature enables us to formulate the following specific hypothesis: ***behavioural contingency factors influence the organisational performance of SMEs***.

Our conceptual model of the research is presented in Figure 2. This model contains a general hypothesis (GH) which posits that contingency factors in management control improve the organisational performance of Cameroonian SMEs. The specific hypothesis (SH1) establishes the link between structural contingency factors and organisational performance variables, namely effectiveness, efficiency, organisational relevance and financial autonomy. The specific hypothesis (SH2) establishes the link between behavioural contingency factors and the same performance variables.

**Figure 2** : Conceptual model

**SH2**

**SH1**

**CONTINGENCY FACTORS IN MANAGEMENT CONTROL**

Structural

Contingency Factors

Behavioral

Contingency Factors

**ORGANISATIONNAL PERFORMANCE**

Organisational Effectiveness

Organisational Relevance

Financial Independence

Organisational Efficiency

**GH**

**GH:** General Hypothesis**; SH1:** Specific Hypothesis 1**; SH2**: Specific Hypothesis 2

**Source:** Author (2025)

1. **Foundations of empirical research**
   1. **Epistemological and methodological considerations**

Our epistemological paradigm is positivist and the methodological approach adopted is quantitative, as it involves stipulating hypotheses based on a review of the literature and seeking to test them against a reality considered to be the most representative, from both a quantitative and qualitative point of view (Karl Popper, 1965-1971)[[12]](#footnote-12).

* 1. **Sampling and data collection**

Sampling involves selecting a limited number of individuals, objects or events, the observation of which allows conclusions to be drawn about the entire population from which the selection was made (De Landsheere, 1975). Due to the unavailability of a sampling frame, the non-existence of a management control function in many Cameroonian SMEs, and the objectives of the study, non-probability sampling by “purposive sampling” was chosen. A survey was carried out by means of a questionnaire administered face-to-face to the managers of these SMEs. Of the 85 questionnaires distributed, only 50 were usable. The 50 SMEs in the sample were distributed by region/town in Cameroon as follows: central region (Yaoundé: 9); coastal region (Douala: 35) and western region (Bafoussam: 6). These SMEs operate in different sectors, industrial (30%), commercial (20%) and service (50%) sectors.

* 1. **Data analysis process**

Three items were used to measure the size and nature of the company's activities. Fourteen items (Zian, 2013) were used to measure organisational structure, environment and computerisation, and these were ranked on a 5-point Likert scale (1: Strongly disagree to 5: Strongly agree). The same scale was used for behavioural contingency factors, but with five items (Ngongang and Noumouen, 2018). The same was true for organisational performance, which required ten measurement items.

Principal component analysis (PCA) was applied to the two study concepts to extract items relevant to the construction of factor axes. Cronbach's alpha (Laurencelle, 2021) was then used to ensure the internal consistency of the items in each selected factor. Ordinal regression was used to test our specific research hypotheses, with SPSS 20 software. The overall equation of the model is of the form:

*With :*

**ai** : Regression parameter (i = 1…n)

**xi** : Independent variable

**P** : Probability

**Logit(P/1-P) = a1*x*1+ a2*x*2+ a3*x*3*+*…..*+* an*x*n**

1. **Results and discussion**

We will begin with descriptive analysis, followed by hypothesis testing. Among the SMEs studied, 58% are limited liability companies, 16% are corporations, 14% are general partnerships, and 12% are limited partnerships. Most of them have been in existence for between 0 and 20 years (68% of the sample), with 22% having been in existence for between 10 and 20 years. A synoptic view of the sample shows that 73% of managers are male, compared to 27% female.

* 1. **Assessment of contingency factors in management control and organizational performance in SMEs**
     1. **Descriptive analysis of contingency factors in management control**

Table 4 below presents the results of the descriptive analysis.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Organisational or Structural Contingency | | | | | | |
| **Company size** | **Number of employees** | | | **Revenue** | | |
| 0-5 | 06-20 | 21-100 | 0-15M | 15M-250M | 250M-30ML |
| 30% | 46% | 24% | 54% | 42% | 4% |
| **Ownership structure** | **friendly** | | | **Non friendly** | | |
| 40% | | | 60% | | |
| **Business environment** | **Economic Env.** | | **Techno Env.** | | **Customer behavior** | |
| Stable | Unstable | Stable | Unstable | Predictable | Unpredictable |
| 21% | 79% | 46% | 54% | 32% | 67% |
| **Nature of the activity** | **Industral** | | **Commercial** | | **Service & others** | |
| 12% | | 54% | | 34% | |
| **Informatisation** | **System** | | **Management** | | **Steering (control)** | |
| Manual | Automated | Yes | No | Yes | No |
| 65% | 35% | 70% | 30% | 38% | 62% |
| Behavioural Contingency | | | | | | |
| **Executive training** | **Primary** | | **Secondary** | | **Superior** | |
| 16% | | 56% | | 28% | |
| **Priorities of the leader** | **SIG**  (Sustainability, Independenc, Growth) | | | **GAS** (Growth, Autonomy, Sustainability) | | |
| 65% | | | 35% | | |
| **Decision style** | **Intuitive or experience** | | | **Rational** | | |
| 62% | | | 38% | | |

**Table 4:** Descriptive analysis of contingency factors in management control

**Source:** Survey results

As shown in the table above, the SMEs studied have relatively low turnover and workforce numbers. Most have a non-family ownership structure and manual information systems. Fifty-four per cent of these SMEs operate in the commercial sector, which is characterised by high economic and technological instability. More than half of the managers have completed secondary education and prioritise sustainability, independence and growth (SIG) in that order. Their decision-making process is mainly intuitive.

* + 1. **Descriptive analysis of key organizational performance variables**

Table 5 below contains information on the effectiveness, efficiency, relevance, and financial autonomy of the SMEs studied.

**Table 5:** Descriptive analysis of organizational performance variables

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Organizational effectiveness** | **Achievement of objectives** | | | **Customer satisfaction** | | |
| Elevé | Moyen | Faible | Elevé | Moyen | Faible |
| 32% | 42% | 26% | 30% | 42% | 28% |
| **Organizational efficiency** | **Cost reduction** | | | **Risk management** | | |
| High | Medium | Low | High | Medium | Low |
| 20% | 62% | 18% | 30% | 48% | 22% |
| **Financial autonomy** | **Sources de financement** | | | **Mouvement de trésorerie** | | |
| High | Medium | Low | Negative | Neutral | Positive |
| 10% | 36% | 44% | 23% | 5% | 62% |
| **Organizational relevance** | **Stakeholder satisfaction** | | | **Adaptation to the environment** | | |
| High | Medium | Low | Good | Average | Weak |
| 25% | 55% | 20% | 15% | 47% | 38% |

**Source:** Survey results

Looking at the table, several performance indicators are average. However, the SMEs studied lack efficiency and financial autonomy, with relatively low frequency statistics for these two variables.

* 1. **Process for assessing the influence of contingency factors in management control on the organizational performance of SMEs**

Before testing the hypotheses, we performed factor analyses to identify the relevant variables to be retained.

* + 1. **Factor analysis of contingency factors in management control and organizational performance**

In the factor analysis process, we tested the suitability of the variables (items) for Principal Component Analysis (PCA) by applying Bartlett's sphericity test and the Kaiser-Mayer-Olkin (KMO) index. We then tested the internal consistency of the measurement scales (item reliability) using Cronbach's alpha test.

* + - 1. ***Factor analysis of contingency factors in management control***

The table below presents the results of the factor analysis on organizational and behavioural contingency factors.

**Table 6:** Results of the factor analysis of contingency factors

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Organizational contingency factors** | | | | | **Behavioural contingency factors** | | | |
| Bartlett's test (Sig.) | **0,000** | KMO index | | **0,729** | Bartlett's test (Sig.) | **0,027** | KMO index | **0,500** |
| Total variance explained (%) | | | | **53,534%** | Total variance explained (%) | | | **65,657%** |
| Component matrix  (1 component extracted) | | | « **FC-ORG »** | | Component matrix  (1 component extracted) | | « **FC-COM** » | |
| Cronbach's alpha | | | **0,890** | | Cronbach's alpha | | **0,866** | |

**Source :** Survey results

The KMO indices are sufficient and the Bartlett tests are all significant, allowing us to conclude that the data can be factored. Since the percentage of total variance explained is greater than 0.5, we were able to extract a single indicator after rotation for each category of organizational contingency factors “FC\_ORG” and behavioural contingency factors “FC\_COMP.” Cronbach's alpha coefficients are generally satisfactory.

* + - 1. ***Factor analysis of organizational performance variables***

**Table 7**: Factor analysis of organizational performance

|  |  |  |  |
| --- | --- | --- | --- |
| Bartlett's test (Sig.) | **0,000** | KMO index | **0,643** |
| Total variance explained (%) | | | **52,756%** |
| Component matrix | | **1** component extracted: « **PERF-ORG »** | |
| Cronbach's alpha | | **0,902** | |

**Source:** Survey results

As can be seen from the table above, the KMO index is satisfactory and Bartlett's test is significant (p < 0.001), indicating that the study data can be factored. The first principal component explains over 50% of the variance, enabling us to retain a single component, 'PERF\_ORG', to measure organisational performance. Cronbach's alpha test yielded a high result (0.902), demonstrating good internal reliability.

* + 1. **Results of tests measuring the influence of contingency factors in management control on the organizational performance of SMEs**

The tables below present the results of ordinal logistic regression tests between management control contingency factors and organizational performance.

**Table 8:** Omnibus test of model significance

|  |  |  |
| --- | --- | --- |
| **Omnibus Test**a | | |
| **Chi-square likelihood ratio** | **Ddl** | **Sig.** |
| 18,501 | 2 | 0,000 |
| **Dependent Variable**: ORGANIZATIONAL PERFORMANCE  **Model**: (Threshold), FC\_ORG, FC\_COMP | | |
| a. compare the adjusted model to the threshold-only model | | |

**Source:** Survey results.

This test confirms that the chosen model is statistically significant overall (at the 5% threshold), suggesting that at least one of the contingency factors of management control has an influence on organizational performance. The table below presents the model's effect tests.

**Table 9:** Testing the effect of contingency factors on organisational performance

|  |  |  |  |
| --- | --- | --- | --- |
| **Model Effect Tests** | | | |
| **Source** | **Type III** | | |
| **Wald khi-deux** | **Ddl** | **Sig.** |
| FC\_ORG | 11,227 | 1 | 0,001 |
| FC\_COMP | 0,810 | 1 | 0,368 |
| **Dependant Variable**: ORGANIZATIONAL PERFORMANCE  **Model**: (Threshold), FC\_ORG, FC\_COMP | | | |

**Source:** Survey results

At this level of significance, organisational contingency factors significantly influence organisational performance (significance = 0.001< 0.05), whereas behavioural contingency factors do not. Additionally, the Wald chi-square for organisational contingency factors is sufficiently high (i.e. 11.22) to confirm the observed effect. The table below specifies the relationships between the independent and dependent variables.

**Table 10:** Testing the effect of contingency factor items and organisational performance

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Parameter estimation** | | | | | | | | |
| **Parameters** | | **B** | **Std. Error** | **95% Wald Confidence Interval** | | **Hypothesis Test** | | |
| **Lower terminal** | **Upper terminal** | **Wald Khi-two** | **Ddl** | **Sig.** |
| Threshold | [PERF\_ORG=-Dyn\_env\_eco] | -3,205 | 0,6511 | -4,481 | -1,929 | 24,236 | 1 | 0,000 |
| [PERF\_ORG=-con\_dec] | -1,106 | 0,3416 | -1,775 | -0,436 | 10,481 | 1 | 0,001 |
| [PERF\_ORG=inf\_rea\_sim] | -1,004 | 0,3363 | -1,664 | -0,345 | 8,917 | 1 | 0,003 |
| [PERF\_ORG=inf\_bur] | -0,908 | 0,3321 | -1,559 | -0,257 | 7,469 | 1 | 0,006 |
| [PERF\_ORG=coll\_dec] | -0,732 | 0,3257 | -1,371 | -0,094 | 5,052 | 1 | 0,025 |
| [PERF\_ORG=Nb\_exist] | -0,478 | 0,3199 | -1,105 | 0,149 | 2,237 | 1 | 0,135 |
| [PERF\_ORG=Pref\_cl\_pev] | -0,393 | 0,3189 | -1,018 | 0,232 | 1,521 | 1 | 0,217 |
| [PERF\_ORG=ac\_com\_imp] | -0,215 | 0,3169 | -0,836 | 0,406 | 0,460 | 1 | 0,497 |
| [PERF\_ORG=struct\_pro] | 0,081 | 0,3161 | -0,538 | 0,701 | 0,066 | 1 | 0,797 |
| [PERF\_ORG=CA] | 0,415 | 0,3217 | -0,216 | 1,045 | 1,661 | 1 | 0,197 |
| [PERF\_ORG=Ac\_comp\_pre] | 0,786 | 0,3369 | 0,125 | 1,446 | 5,437 | 1 | 0,020 |
| [PERF\_ORG=anc\_ds\_ese] | 1,029 | 0,3512 | 0,341 | 1,717 | 8,586 | 1 | 0,003 |
| [PERF\_ORG=nb\_empl] | 1,289 | 0,3685 | 0,567 | 2,011 | 12,235 | 1 | 0,000 |
| [PERF\_ORG=inf\_act\_gest] | 1,431 | 0,3787 | 0,689 | 2,174 | 14,286 | 1 | 0,000 |
| [PERF\_ORG=nb\_exist] | 1,896 | 0,4182 | 1,077 | 2,716 | 20,562 | 1 | 0,000 |
| [PERF\_ORG= sys\_gest] | 2,079 | 0,4376 | 1,222 | 2,937 | 22,580 | 1 | 0,000 |
| [PERF\_ORG=prio\_pic] | 2,492 | 0,4899 | 1,532 | 3,452 | 25,880 | 1 | 0,000 |
| [PERF\_ORG=typ\_act] | 3,787 | 0,7654 | 2,287 | 5,287 | 24,483 | 1 | 0,000 |
| [PERF\_ORG=dec\_coll] | 4,540 | 1,0473 | 2,487 | 6,593 | 18,791 | 1 | 0,000 |
| **FC\_ORG** | | **1,157** | **0,3454** | **0,480** | **1,834** | **11,227** | **1** | **0,001** |
| **FC\_COMP** | | **0,249** | **0,2767** | **-0,293** | **0,791** | **0,810** | **1** | **0,368** |
| (Scale) | | **1**a |  |  |  |  |  |  |
| **Dependent variable:** ORGANIZATIONAL PERFORMANCE.  **Model:** (threshold),FC\_ORG, FC\_COMP | | | | | | | | |
| a. Set to the displayed value. | | | | | | | | |

**Source:** Survey results

The table shows that the results that are not significant at the 5% threshold are those relating to the relationship between behavioural contingency factors and organisational performance (lines 6 to 10). Negative beta parameters indicate a negative influence of the items on the explained variable. These results support the hypothesis that organisational contingency factors positively and significantly influence the performance of SMEs. This corroborates the findings of numerous previous studies (Woodward, 1965; Burns & Stalker, 1961; Chandler, 1962; Kalika, 1995; Chapellier, 1994; Davis & Albright, 2000; El Bakkouchi et al., 2022; Tiona Wamba et al., 2020). However, the hypothesis of a relationship between behavioural contingency factors and organisational performance was not verified, contrasting with the work of Boisvert (1996), Boukar (2009), Marchesnay and Julien (1990) and Lekane, Donfack and Sekadjie (2021).

**Conclusion**

To better understand our results, it is helpful to review the key aspects of our approach. We took a positivist epistemological stance and employed a quantitative methodology. The data used in the empirical study were obtained via a questionnaire survey of 50 SMEs, which were selected using a non-probabilistic sampling method based on reasoned choice. The survey was conducted in the cities of Douala, Yaoundé and Bafoussam. The main analytical tools used with SPSS software were frequency analysis, principal component analysis (PCA) and ordinal logistic regression tests. This study builds upon scientific research into the relationship between management control contingency factors and control tools, as well as organisational contingency factors and performance (Pettersen et al., 2011; Ndjambou & Sassine, 2014; Ngok Evina, 2014). This research is original in its examination of a little-studied link in Cameroon and in the nature of the results obtained. The analyses show that organisational or structural contingency factors significantly influence organisational performance in terms of effectiveness, efficiency, relevance, and financial autonomy. However, testing the influence of behavioural contingency factors on organisational performance proved insignificant.

These results show that SMEs should place particular emphasis on organisational contingency factors and utilise them to improve organisational performance. The study also reveals that organisational contingency factors, such as SME size, ownership structure, environment, activity type and computerisation, improve SME effectiveness, efficiency, relevance and financial autonomy. However, attention should also be paid to behavioural contingency factors due to the central role that managers play in decision-making within SMEs. Managerial training and decision-making style are often decisive in determining the type of management control to implement. While this study is interesting, it is not without criticism. Firstly, it was primarily explanatory in nature and offered fewer contingency factors than a qualitative study based on semi-structured interviews (Gavard-Perret et al., 2012). Secondly, the sample size and structure were criticised as it consisted solely of Cameroonian SMEs. Given these limitations, it would be beneficial to expand the study by working with a larger sample size and incorporating more contingency factors, which could be identified through qualitative research. Using a second-generation hypothesis-testing method (LISREL or SmartPLS) or a mixed method could also improve the scope of the study.

Disclaimer (Artificial intelligence)

Option 1:

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

**References**

Abi Azar, J. (2005). Les outils de contrôle de gestion dans le contexte des PME : cas des PMI au Liban, <https://shs.hal.science/halshs-00581105v1>.

Affes, H., & Chabchoub, A. (2007). Le système d’information comptable : les déterminants de ses caractéristiques et son impact sur la performance financière des PME en Tunisie. *La Revue des Sciences de Gestion*, Direction et Gestion, N° 224-225, pp. 59-67-France.

Akrich, S. (2006). Contribution à la compréhension de l’apport du contrôle de gestion à la performance des entreprises marocaines. Thèse de Doctorat en sciences de gestion. Université CADI AYYAD.

Alazard, C., & Sépari, S. (1998). *Contrôle de gestion - DECF n° 7 : Manuel et applications*, Dunod, Paris.

Alazard, C., & Sépari, S. (2018). *Contrôle de gestion DCG 11 : Manuel et applications*. Dunod, 5è Ed.

Amblard, M. (2007). Performance financière : vers une relecture critique du résultat comptable. *XVIème Conférence Internationale de Management Stratégique*, Montreal,

<https://shs.hal.science/halshs-00266955v1>, Submitted on 26 Mar 2008.

Anthony, R. N. (1965). *Planning and Control Systems, A Framework for Analysis*. Division of Research, Graduate School of Business Administration, Harvard University, Boston.

Anthony, R. N. (1988). *The Management Control Function*. Boston: Harvard Business School Press.

Anthony, R. N. (1993). *La fonction contrôle de gestion*. Publi-Union, Paris.

Audigier, N. (2008). L’évaluation organisationnelle au sein de services non marchands : quelques éléments de réflexion. *Communication & Organisation*, 34/2008, 178-201.

Baird, L. (1986). Managing Performance. John Wiley, New York.

Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99-120. <https://doi.org/10.1177/014920639101700108>

Bebbington, J., Gray, R., Hibbitt, C., & Kirk, E. (2001). Full Cost Accounting: An Agenda for Action. *London: Certified Accountants Educational Trust*.

Benyoussef, N., & Oubouali, Y. (2020). Taille, structure, culture de l’organisation et mesure équilibrée de la performance : une revue de littérature. *Revue Internationale des Sciences de Gestion*, Volume 3 : Numéro 4, pp : 965-1001.

Berland, N., & Dohou-Renaud, A. (2007). Mesure de la performance globale des entreprises. 28ème congrès de l’AFC, Mai, IAE de Poitiers, Poitiers. halshs-00544875

Bimeme Bengono, (2023). Contrôle de gestion et pérennité des institutions de microfinance en Afrique subsaharienne. *Revue de Management & Innovation*, N°7, pp 140 à 165.

Blanchot, F. (1999). La Connaissance Objective de Karl Popper : principales thèses et apports pour les recherches en gestion. *Finance Contrôle Stratégie* - Volume 2, N° 3, septembre, p. 25-62.

https://www.researchgate.net/publication/4797402

Boisselier, P. (2005). *Contrôle de gestion*. 3ème édition, Vuibert Paris.

Boisselier, P., Chalençon, L., Doriol, D., Du Jardin, P., Mard, Y., & Mayrhofer, U. (2013). *Contrôle de gestion*. Édition Vuibert.

Boisvert, H. (1996). Le contrôle de gestion vers une pratique renouvelée. *Comptempory Accounting Research*, vol 12, no 4; pp. 223-228. https://doi.org/10.1111/j.1911-3846.1995.tb00488.x

Bollecker, M. (2004). Les mécanismes de contrôle dans un contexte de différenciation des systèmes d’information. *Revue Finance, Contrôle et Stratégie*, vol. 7 n° 4, décembre, p. 59 - 85.

Bollecker, M. (2007). La recherche sur les contrôleurs de gestion : État de l’art et perspectives. Comptabilité, Contrôle, Audit 13 (1) : 87-10.

Boubakari, (2016). Influences de facteurs de contingence sur le management des entreprises africaines : Le cas du Cameroun. *Revue africaine de management*, Vol. 1 (1), pp.133-148.

Boujarfaoui, M., & El Ghazali, M. (2021). La diversité des systèmes de mesure de la performance des coopératives : un essai de modélisation. *Alternatives Managériales Economiques*, Vol 3, No 1, pp 616-628.

Boukar, H. (2009). Les facteurs de contingence de la croissance des micro et petites entreprises camerounaises. La Revue des Sciences de Gestion, (3-4), 75-83.

Bouquin, H. (1986). *Le contrôle de gestion*. Presses Universitaires de France.

Bouquin, H. (1998). *Le contrôle de gestion*. Presses Universitaires de France, 4ème éd.

Bouquin, H. (2004). *Le contrôle de gestion*. Presses Universitaires de France, 6ème éd.

Bouquin, H., & Fiol, M. (2007). Le contrôle de gestion : repères perdus, espaces à retrouver, *Comptabilité et environnement*, Paris, France. pp.CD-Rom. ffhalshs-00543107

Bourguignon, A. (1995). Peut-on définir la performance ? *Revue Française de Comptabilité*, 269, 61-66.

Bourguignon, A. (2000). Performance et contrôle de gestion. Dans : Bernard Colasse (éd.). *Encyclopédie de comptabilité, contrôle de gestion et audit*, 1ère éd. Economica, p. 931-941.

Brenneman, R., & Separi S. (2001). *Économie d’entreprise*. Éditions Dunod.

Burlaud, A., & Malo J-L. (1988). Complex Organizations: A Challenge to Traditional Management Control Methods. *Revue Française de Comptabilité*, 187, pp. 58-64.

Burlaud, A., & Malo J-L. (1988). Les organisations complexes : un défi aux méthodes traditionnelles de contrôle de gestion. *Revue Française de Comptabilité*, 187, pp. 58-64. halshs-02145354

Burlaud, A., & Simon, C. J. (1997). Le Contrôle de gestion. La Découverte, *Collection Repères* n°227, pp 121-1997 ⟨halshs-00405155⟩.

Caillé, N., & Mintzberg, H. (1985). Le manager au quotidien, les dix rôles du cadre. In: *Politiques et management public*, vol. 3, n° 3, pp. 170-174.

https://www.persee.fr/doc/pomap\_0758-1726\_1985\_num\_3\_3\_1861\_t1\_0170\_0000\_3

Cappelletti, (2012). *Le contrôle de gestion de l’immatériel-Une nouvelle approche du capital humain*, Dunod. https://id.erudit.org/iderudit/1025095ar

Chandler, A. D. (1962). *Strategy and Structure: Chapters in the History of the American Industrial Enterprise*. Cambridge, MIT Press.

Chandler, A. D. (1977). *The visible hand:* *The Managerial Revolution in American Business*. Harvard University Press, Belknap. https://doi.org/10.2307/j.ctvjghwrj

Chapellier, P. (1997). Profils de dirigeants et données comptables de gestion en PME. *Revue internationale PME*, 10 (1), 9-41. https://doi.org/10.7202/1009016ar

Chapellier, P., (1994). Comptabilité et système d’information du dirigeant de PME : essai d’observation et d’interprétation des pratiques. *Thèse de Doctorat en Sciences de Gestion, Université de Montpellier 2*.

Charreaux, G. (2000). La théorie positive de l’agence : positionnement et apports. In: *Revue d’économie industrielle*, vol. 92, 2è et 3è trimestres 2000.

Chenhall, R. (2003). Management Control Systems Design Within Its Organizational Context: Findings from Contingency-Based Research and Directions for the Future. *Accounting, Organizations and Society*, pp. 27-168.

Chitou, I. (2013). Ethics and Managerial Practice in Public Enterprises in Sub-Saharan Africa: Why So Many Difficulties? The Case of Togo. *Journal of Management and Public Management*, Vol. 1, No. 4, pp. 23-35.

Coase, R. H. (1937). The Nature of the Firm, translated into French in issue 1 of volume 2 of the *Revue française d’économie*, 1987 by Coase, R. H., Gillis, X., & Bourreau, M., pp. 133-163.

Coupal, M. (1994). La PME, copie conforme de son fondateur. *Revue Organisation*, Vol 3, No1.

Covaleski, M., Evans III, J. H., Luft, J., & Shield, M. D. (2006). Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration. *Handbook of Management Accounting Research*, Vol. 2, pp. 587-624.

Davis, S., & Albright, T. (2000). The Changing Organizational Structure and Individual Responsibilities of Managerial Accountants: A Case Study. *Journal of Managerial Issues*, 446-467.

Delpeyrou, J., Burns, T., & Stalker G. M. (1961). The Management of Innovation, 1961. In: *Sociologie du travail*, 5ᵉ année n°1, Janvier-mars. pp. 97-98.

https://www.persee.fr/doc/sotra\_0038-0296\_1963\_num\_5\_1\_1134\_t1\_0097\_0000\_2

Djimta, F., Mfouapon, G.K. & feudjo, J.R. (2022). La performance organisationnelle des sociétés anonymes est-elle fonction de l’hétérogénéité des caractéristiques observables de l’équipe dirigeante ? *Revue Française d’Economie et de Gestion*. 3, 3 (mars 2022).

Dohou, A., & Berland, N. (2007). Mesure de la performance globale des entreprises. Congrès de l’Association Francophone de Comptabilité. https://shs.hal.science/halshs-00544875v1

Donfack, T. R. L., & Sekadjie, D. C. (2021). The Impact of Owner-Manager Profile on the Performance of Cameroonian SMEs: Case of the Western Region. *International Journal of Accounting, Finance, Auditing, Management and Economics*, 2(4), 268-285.

Drazin, R., & Van de Ven, A. H. (1985). An Examination of Alternative Forms of Fit in Contingency Theory. *Administrative Science Quarterly*, vol. 30, N°4, pp. 514-539.

https://doi.org/10.2307/2392695

Dunkelberg, W. C. & Cooper, A. C., in Vesper, K. H. (1982). Frontiers of Entrepreneurship Research. Proceedings of the Conference on Entrepreneurship.

Durand, T. (2021). La stratégie d’entreprise. Éditions Eyrolles.

El Bakkouchi, Y., El Azizi, O., Mkharbcha, B., & Ouad, F. (2022). Effet de l’environnement externe sur la performance organisationnelle : cas des universités marocaines. *Revue Alternatives Managériales Economiques*, Vol 4, N°2, pp. 437-458.

Epstein, R. (1996). *Cognition, Creativity, and Behavior: Selected Essays*. Westport, Connecticut: Praeger.

Evraert, S. (1997). Comptabilité de l’activité. In Joffre, P., & Simon Y. (Ed.). *Encyclopédie de gestion*. Economica, Paris, p. 476-487.

Fernandez, V., Picory C., & Rowe F. (1996). Outils de gestion et espaces concurrentiels des PME. *Revue Internationale des PME*, vol. 9, n° 1, p. 79-102.

Fiedler, F. (1964). A contingency model of leadership effectiveness. In: Berkowitz, L. ed., Advances in experimental social psychology. *New York: Academic Press*, p. 149-190

Fisher, J. (1998). Contingency theory, management control systems and firm outcomes: past results and future directions. *Behavioral Research in Accounting*, vol.10, p. 47-65.

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

Garmilis, A., Arnaud, H., & Vignon, V. (1992). *Le contrôle de gestion... en action*. Ed. Liaisons.

Gasse, Y. (1989). L’utilisation de diverses techniques et pratiques de gestion dans la PME. *Revue Internationale de Gestion des PMO*, vol. 4, n° 1, p. 3-11.

Geordano, Y., & Jolibert, A. (2016). Pourquoi je préfère la recherche quantitative/Pourquoi je préfère la recherche qualitative. *Revue internationale P. M. E*, Volume 29, numéro 2, 2016, p. 7-17.

Georgopoulos, B. S. & Tannenbaum, A. S. (1957). A Study of Organizational Effectiveness. *American Sociological Review*, Vol. 22, No. 5, pp. 534-540.

Germain, C., & Gates, S. (2007). Le niveau de développement des indicateurs de responsabilité sociale dans les outils de pilotage de contrôle de gestion : une analyse des pratiques des entreprises. *Congrès de l’Association Francophone de Comptabilité*, May 2007, France. pp.CD-Rom. ⟨halshs-00534798⟩.

Godener, A., & Fornerino, M. (2005). For Better Managerial Participation in Management Control. *Accounting, Control, Audit*, 11(1), pp.121-140.

Govin Darajan, V., & Gupta, A. (1985). Linking control systems to business unit strategy: Impact on performance. *Account. Organ. Soc*., Vol. 10, No. 1, 51-66.

Griguer, S. (2023). Family businesses: a successful model? A theoretical model. *African Scientific Journal*, 3(19), 640.

Gul, F. A., & Chia, Y. M. (1994). The effects of management accounting systems, perceived environmental uncertainty, and decentralization on managerial performance: A test of threeway interaction. *Accounting, Organizations and Society*, 19(4-5), 413-426.

Guy Degos, J., & Zian, H. (2019). Le tableau de bord : Outil de pilotage de la performance dans les petites et moyennes entreprises. *Revue Marocaine de Contrôle de Gestion*, N°8.

Hernandez, E.M. (1997). *The management of African businesses*. Paris, Harmattan.

Hofstede, G. (1980). Culture and organizations. *International studies of management & organization*, 10(4), 15-41. https://doi.org/10.1080/00208825.1980.11656300

Jensen, M.C., Meckling, W.H. (1976). Theory of the firm: managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, Vol 3, issue 4, pp 305 – 360.

Julien, P. A., & Marchesnay, M. (1996). *Entrepreneurship*. Paris, Economica, Gestion/Poche collection.

Kabir Saleh, M., Takoudjou, A. N., & Seid Abakar, S. (2022). Cognitive Characteristics of Board Directors and the Performance of Public and Parapublic Enterprises in Chad. *International Journal of Economic Studies and Management* (IJESM), 2, No. 2, 400-416.

Kalika, M. (1988). *Structures d’entreprises*. Paris, Economica (2e tirage, 1995).

Kalika, M. (1995), *Structure de l’entreprise : réalité, déterminants et performance*. Éditeur Economica, Paris.

Kama, J. N., & Diouf, M. (2021). Analyse des facteurs d’appropriation des outils de pilotage dans les PME sénégalaises. *Revue congolaise de gestion*, N° 32, Juil.-Déc.

Kaplan, R. S., & Norton, D. P. (1992). The Balanced Scorecard: Measures That Drive Performance. *Harvard Business Review*, July-February, pp. 71-79.

Kaplan, R. S., & Norton, D. P. (1993). Putting the Balanced Scorecard to Work. *Harvard Business Review*, September-October, pp. 134-147

Ksir, Y., & Jellouli, T. (2022). Mise en place d’un Balanced Scorecard et facteurs de contingence, quels liens ? : Une exploration théorique. *Revue Internationale des Sciences de Gestion*, 5, 2 (May 2022).

Lambert, C. (2005). The Management Control Function: A Contribution to the Analysis of the Place of Functional Services in the Organization. *Thesis for the Degree of Doctor of Management Sciences*, Paris Dauphine University-Paris IX.

Laurencelle, L. (2021). L’alpha de Cronbach, ses émules, la consistance interne, la fidélité : une mise au point. *The Quantitative Methods for Psychology*, 17(1), 46-50.

Lavigne, B. (2002). Contribution to the Study of the Genesis of Accounting Information Systems in SMEs: An Empirical Approach. Proceedings of the 23rd Congress of the French Accounting Association, Toulouse.

Lawrence, P. R. (2000). The Contingency Approach to Organizational Design. In *Handbook of Organizational Behavior, Revised and Expanded* (pp. 29-40), Routledge.

Lawrence, P. R., & Lorsch, J. W. (1967). *Organization and Environment: Managing Differentiation and Integration*. Boston: Harvard Business School Press.

Le Moigne, J.-L. (1990). Modeling Complex Systems. Dunod.

Lebas, M. (1995). Yes, Performance Must Be Defined. *French Accounting Review*.

Lefebvre, E. (1991). Profil distinctif des dirigeants de PME innovatrices. *Revue internationale PME économie et gestion de la petite et moyenne entreprise*, vol.4, no.3, pp.7-26. <https://doi.org/10.7202/1008068ar>

Lekane Donfack, T. R., & Sekadjie, D. C. (2021). The Impact of Owner-Manager Profile on the Performance of Cameroonian SMEs: The Case of the Western Region. *International Journal of Accounting, Finance, Auditing, Management and Economics*, Volume 2, Issue 4 (July, 2021).

Leroy, M. (2023), *Management et contrôle de gestion DCSG 3*. Edition Gualino, un savoir-faire de l’extenso.

Livian, Y. F. (2005). *Organisation. Théories et pratiques*. Paris, Dunod, 3ème édition.

Lusthaus C., Adrien M-H., Anderson G., & Carden F. (1998). *Améliorer la performance organisationnelle, Manuel d’auto-évaluation*. Edition CERDI.

http://hdl.handle.net/10625/23731

Lusthaus, C., Andrien, M.-H., Anderson, G., Carden, F., & Plinio Montalvan, G. (2003). *Evaluation organisationnelle, Cadre pour l’amélioration de la performance*. Presses de l’Université de Laval.

Madani, W. E., & Khlif, W. (2010). Effects of Ownership Structure on the Performance of Tunisian Firms. *La Revue des Sciences de Gestion*, (3), 63-70.

Marchesnay, M. & Julien, P. A. (1990). The Small Business: As a Transaction Space. *Entrepreneurship and Regional Development*, No. 2, pp. 267-277. https://doi.org/10.1080/08985629000000017

Marchesnay, M. (1988). La mercatique de la petite entreprise. *Revue internationale PME, Volume 1*, numéro 3-4, pp. 259-276. https://id.erudit.org/iderudit/1007884ar

Marion, A., Asquin, A., Everaere, C., Vinot, D., & Wissler, M. (2012). *Diagnostic de la performance d’entreprise, Concepts et Méthodes*, Dunod.

Mayimbi Ekuli Ngokana, P. & Al. (2021). Les déterminants de la nature du contrôle de gestion des PME Africaines : Cas de la République Démocratique du Congo. *Revue Française d’Economie et de Gestion*, Volume 2 : Numéro 1, pp : 131-155.

Mendy, M. (2014). Analyse des pratiques de gouvernance dans les entreprises sénégalaises. *Vie & sciences de l’entreprise*, 2(198), 55-72.

Meyssonnier, F. (2012). Management Control in Services: A Reflection on the Foundations and Instrumentation. *Accounting-Control-Audit*, 18(2), 73-97.

Mintzberg, H. (1976). Planning on the Left Side and Managing on the Right. *MA: Harvard Business Review*. Brighton, pp. 49-58.

Mintzberg, H. (1982). Structure and Dynamics of Organizations. Les Editions d’Organisation.

Mohe, E. (2025). Program budgeting and organizational performance of DTA in Cameroon. *Journal of Economics, Management and Trade*, 31 (7).

Moores, K., & Yuen, S. (2001). Management accounting systems and organizational configuration: a life-cycle perspective. *Accounting, Organizations and Society*, vol. 26, p. 351-389.

Morales, J., & Lambert, C. (2013). Dirty work and the construction of identity. An ethnographic study of management accounting practices. *Accounting, Organization and Society*, 38, 228-244.

Morin, E. M., Savoie, A., & Beaudin, G. (1994). The effectiveness of the organization-Theories Representations and Measurements, Gaëtan Morin editor.

Muli, M. K. (2023). Strategic Choice and Organizational Performance of SMEs in Mombasa County, Kenya. *Asian Journal of Economics, Business and Accounting*, 23(21), 82-95.

https://doi.org/10.9734/ajeba/2023/v23i211119.

Nani, D.A., & Safitri, V.A.D. (2021). Exploring the relationship between formal management control systems, organizational performance, and innovation: The role of leadership characteristics. *Asian Journal of Business and Accounting*, 14(1), 207-224.

https://doi.org/10.22452/ajba.vol14no1.8

Ndjambou, R., & Sassine, M. (2014). Study of the relationship between manager profile, culture, and performance of Gabonese SMEs: Clarifying skills and vision. *La Revue Gestion et Organisation*, 6, pp. 7-19.

Ngo Biheng, E. A., Djoutsa Wamba, L., & Mama Onana, F. D. (2020). Efficacité des outils de contrôle de gestion dans le pilotage des performances des collectivités territoriales décentralisées au Cameroun. In *Revue Africaine de Management*, 5(1),110-128.

https://www.researchgate.net/publication/342083253

Ngok Evina, J. F. (2014). The Competitiveness of African Businesses: The Case of Cameroon. *Journal of Management Sciences*, 51-58.

Ngongang, D. (2007). Analysis of the Determinants of the Accounting Information System and Accounting Practices of Chadian SMEs. *Journal of Management Sciences*, No. 224-225, pp. 49-57.

Ngongang, D. (2010). Analysis of Cost Practices in Cameroonian SMEs. *Lebanese Journal of Management and Economics*, 3(5), 92-114.

Ngongang, D., & Noumouen Njoyo, J. G. (2018). Contingency Factors and the Nature of Management Control in Cameroonian SMEs. *Revue Africainne de Management*, Vol. 3(2), pp. 79-91.

Nobre, T. (2001). Methods and Tools of Management Control in SMEs. *Finance Control Strategy*, 4(2), 119-148.

Noudohouenou, E., & Doucoure, K. S. (2023). Contingency Factors and the Choice of Management Control Tools in Small and Medium-Sized Enterprises: The Moderating Role of Using People Who Speak the Same Language as the Manager of the Small and Medium-Sized Enterprise. I*nternational Journal of Accounting, Finance, Auditing, Management and Economics*, 4(5-2), 276-296.

OCDE (2023). *Perspectives de l’OCDE sur les PME et l'entrepreneuriat 2023*. Éditions OCDE, Paris.

Olabamiji, O., Ayo-Oyebiyi, G. T., Babalola, O. A., & Fasesin, O. O. (2021). Financial Management and Organizational Culture as a Hybrid for SMEs’ Performance in Nigeria. *Asian Journal of Education and Social Studies*, 21(1), 1-8. https://doi.org/10.9734/ajess/2021/v21i130496.

Onomo, C. (2019). Foreign Ownership, Investment, and Firm Performance in Africa: The Case of Cameroon. *International Management*, 23, 159-171.

Ouazzani Chahdi, T., & Tahrouch, M. (2023). Management Control and Performance in the SME Context: A Contingency Approach. *Journal of Control, Accounting, and Auditing*, Volume 7: Issue 2, pp. 435-470.

Pariente, P. (1998). Intérêt des approches contingentes en contrôle de gestion : le cas des collectivités locales. In: *Politiques et Management Public*, vol. 16, n° 4, 1998. pp. 1-18.

https://doi.org/10.3406/pomap.1998.2203

Pendaries, M. (2017). *Piloter la performance organisationnelle : une aide à la décision avec la Valeur Ajoutée Horaire*. Aix-Marseille : Presses Universitaires de Provence.

Pettersen. N., St-Pierre, J., & Brutus, S. (2011). Relation entre les compétences du dirigeant de PME et la performance de son entreprise : apport d’un instrument de mesure multi source. *Revue Internationale P.M.E.*, 24 (1), pp.167-193. https://doi.org/10.7202/1012555ar

Pigé, B., & Sangué-Fotso, R. (2014). La représentation de la performance des entreprises dans un contexte de faillite de la normalisation, le cas du Cameroun. *Revue Management & Avenir*, (70), 115-133. hal-01346552 , version 1

Pressman, J., & Wildavsky, A. (1984). Implementation. Berkeley, California: University of California Press.

Pugh, Derek, S., David, J., Hickson, Christopher, R., Hinings, & Christopher Turner, (1968). Dimensions of Organizational Structure. Administrative Science Quarterly, 13/1: 65-105.

Raedersdorf, S., Martinez-Diaz, C. (2018). Pilotage des processus d’innovation : étude exploratoire des outils et pratiques. *Transitions numériques et informations comptables*, Nantes, France.

hal-01907814f

Reix, R., Fallery, B., Kalika, M., & Rowe, F. (2011). Information Systems and Organizational Management, Vu ibert, 6th Ed.

Renaud, A. (2014). Le contrôle de gestion environnemental : quels rôles pour le contrôleur de gestion ? *Comptabilité-Contrôle-Audit* / Tome 20-Volume 2-Septembre 2014 (p. 67 à 94).

Robin Daniel. De Landsheere (Viviane et Gilbert). Définir les objectifs de l’éducation. In: *Revue française de pédagogie*, volume 37, pp. 42-45.

Sadler-Smith, E. (2004). Cognitive Style of Management in Small and Medium-Sized Enterprises. *Organization Studies*, 25(2):155-181.

Salgado, M. (2013). Performance: A Fundamental Dimension for Evaluating Companies and Organizations.

Santin, S., & Caillie, D. (2008). The Design of the Management Control System for SMEs: A Quest for Adaptive Stability. CD-ROM. https://shs.hal.science/halshs-00525973

Saulquin, J. Y., & Schier, G. (2007). Corporate social responsibility and performance: complementarity or substitutability? The Review of Management Sciences, (1), 57-65.

Schulze, W.S., Lubatkin, M.H., Dino, R.N., & Buchholtz. (2003). Exploring the Agency Consequences of Ownership dispersion among the Directors of Private Family Firms. *Academy of Management Journal*, 46(2), p. 179-194.

Seidler, L.J. (1976). Dollar values in the social income statement. *World, Peat Marwick Mitchell and Co*, 14-23.

Simons, R. (1995). *Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewa*. Harvard Business School Press.

Smith, C. (1976). Option pricing: A review, Journal of Financial Economics 3, nos. 1/2. 3-52.

Storey, D., Watson, R., & Wynarczyk, P. (1989). Fast Growth Small Businesses: Case Studies of 40 Small Firms in Northern England. Department of Employment, Research Paper No. 67.

Sun, R. Y. (2002). The Relationship Among Leadership Style, Organizational Culture, and Organizational Effectiveness Based on Competing Value Framework: An Empirical Study for the Institute of Technology in Taiwan. Unpublished Doctoral Dissertation, National Taipei University, Taipei, Taiwan.

Tiona Wamba, J. H., Ndjeck, N., & Dongoutio Tsopgni, P. A. (2020). Facteurs de contingence et difficultés d’adaptation au Système Comptable OHADA Révisé par les PME camerounaises. *Revue Internationale du Chercheur*, 1, 2 (Aug. 2020).

Togodo Azon, A., & Pichault, F. (2021). Le style de leadership de la direction des entreprises est-il lié à la trajectoire du propriétaire-dirigeant ? Une étude à partir des TPE béninoises. *Management & Avenir*, 6 N°126, p.63-84.

Torres, O. (2001). The Various Types of Entrepreneurship and SMEs in the World. *Management International*, Vol. 6, No. 1, pp. 1-15.

Touicher, O., & El Idrissou Rioui, S. (2024). Genesis and Evolution of Management Control: A Historical and Contextual Analysis. *African Scientific Journal*, 3(26), 513.

Van Caillie, (2002). Enquête sur les pratiques et les besoins en matière de contrôle de gestion dans les PME wallonnes. Cahier de Recherche, *Collection du Département de Gestion de l’Université de Liège*, pp. CD-Rom. halshs-00582820f

Wacheux, F., & Rojot, J. (1996). Qualitative Methods and Management Research (pp. 201-209). Paris: Economica.

Weick, K. E. (1989). Theory construction as disciplined imagination. *Academy of Management Review*, 14(4), 516-531.

Williamson, O. E. (1975). *Markets and Hierarchies: Analysis and Antitrust Implications*. New York: Free Press.

Woodward, J. (1958). Management and Technology (No. 3). HM Stationery Office.

Woodward, J. (1965). *Industrial Organization: Theory and Practice*. Oxford University Press. London.

Yamb, M. L. B., & Tibi, L. (2023). Differential Effect of Management Style: Manager Profile and Performance of Very Small Enterprises in Cameroon. *International Journal of Management Sciences*, 6(2).

Zaouia Abdellah. (2015). Customer Relationship Management (CRM) and Information Technology: Towards an Integration of Marketing and IT Tools, *REMA*-40-p-227-241.

Zian, H. (2013). *Contribution à l’étude des tableaux de bord dans l’aide à la décision des PME en quête de performances*. Thèse de doctorat, Université Montesquieu, Bordeaux IV. France.

1. Observatoire Economique de la Francophonie [↑](#footnote-ref-1)
2. Ministère des Petites et Moyennes Entreprises, de l’Economie Sociale et de l’Artisanat. [↑](#footnote-ref-2)
3. Cited y Ksir & Jellouli (2022) [↑](#footnote-ref-3)
4. The Visible Hand : The Managerial Revolution in American Business (La Main Visible des Managers : La Révolution Managériales dans les Affaires Américaines). [↑](#footnote-ref-4)
5. A multi-divisional organisation’s involves reconfiguring production into divisions corresponding to production activities or geographical areas. [↑](#footnote-ref-5)
6. The strategic dashboard comprises four areas: Innovation and organisational learning, Internal processes, Customer and Financial. [↑](#footnote-ref-6)
7. With four subsystems: formal belief systems (charter, code of ethics, etc.) and informal belief systems, delimitation systems (or safeguards) that regulate risk-taking, diagnostic or programmed control systems focused on performance deviations from objectives, and interactive control systems. [↑](#footnote-ref-7)
8. Cited by Pendaries, 2017. [↑](#footnote-ref-8)
9. Structure simple, bureaucratie mécaniste, bureaucratie professionnelle, [↑](#footnote-ref-9)
10. Cited by Togodo Azon & Pichault (2021) [↑](#footnote-ref-10)
11. The ownership structure is an internal governance mechanism that is essential for improving corporate performance. (Onomo & al., 2019; Madani & Khlif, 2011; Kabir Saleh. & al., 2022). [↑](#footnote-ref-11)
12. Cite by Blanchot (1999) [↑](#footnote-ref-12)