

Ten years of research in Accounting, Controlling and Audit in Morocco: a bibliographical approach.

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Abstract:

The disciplines of accounting, controlling and audit, are a relatively new area of research although the origins of accounting practices date back centuries, management research in Morocco for its part has started in the 90 century last.

However the results of the research activity in the field of management and specifically the accounting, management control and audit were never done hence the usefulness of this work.

This work is based on an exhaustive survey of graduate theses (Diploma of Higher Studies, Ph.D. National and State Doctorate) supported in the area of the CCA in the most productive universities in Morocco, during the past decade.

This work is structured around four main axes. First, we propose at first a brief review of the literature and the methodology will be presented in a third point will be presented the results and finally we will conclude on avenues of research.

Keywords:

Accounting, Controlling, Audit, Research bibliographic factor h

Introduction

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1. the research situation in Morocco

This state of the art in this case is very important for two main reasons. First, because it is, to our knowledge, the first paper that presents descriptive analyzes of these studies covering institutions that have integrated graduate studies in accounting audit controls in the Moroccan context then, because it tends to reflect on the subject through a qualitative survey of the main areas of research, the methodologies used and the Directors of the most productive research.

But before presenting the results of these analyzes, it is interesting to locate the place of Morocco at the scientific research in general, to define the subject of research in the accounting field and finally the question of the existence a research community in this area in Morocco.

1-1 The situation of Morocco in terms of scientific research

In academia, research led to a process of knowledge creation published in scientific journals (Gordon et al., 1991) or books, which ensures quality control peer "certify" the robustness of scientific approaches and quality of results by a blind review process of articles submitted.

What about Morocco? In his thesis on the institutionalization of scientific research in the Maghreb, Paule Laberge could conclude that in 1980 the so-called researcher, Morocco, was very often a teacher or staff member who had little or no research.

Similarly, for Abdelali KAAOUACHI, In the Shanghai ranking and that of THES (Times Higher Education's), no Moroccan university is ranked in the statistical tables of all past editions, the fact that the criteria adopted are not met by Moroccan universities. Similarly the project Webometrics, the June 2010 edition of a very poor position to give nine Moroccan establishments listed in Table 1.

So according to this classification Morocco is not looking good at the international scientific research, the first Moroccan university, Cadi Ayyad University of Marrakech's highest-ranked 2365, and the eight universities ranked among the top 100 African universities, the UCAM comes in 24th place.

However we observe that the eight universities, the city of Rabat consumes 50% of the institutions mentioned, in fact the capital still retains a monopoly on research as most universities were in their creation of the annexes of the University Mohammed V Rabat .

1.2 The origin of management science and scoping of the research.

For Fournas The history of management science is, in terms of exact sciences millennia, very recently, management is a very young discipline, which has been in France for academic instruction taught by specialist teachers and research that in the late 60s and in Morocco in the early 90s of last century.

In France, management science, before their development and autonomy, were a specialty of economics and law. The teachers were aggregated management of business economics option.

The first challenge for this literature review in CSF is due to the scoping: it is particularly difficult to define what a thesis in CSF, as are many theories being at the articulation of several disciplines. Robert Reix there is no unit of the disciplinary field: "Accordingly, the present grouping of accounting

research in a set-control seems to be more a result of the legacies of history as a true ontological unity."

1-3 The Accounting, Controlling and Audit Research in Morocco

It should also be noted that in Morocco, we have no source of information providing a reliable and exhaustive list of supported research in various institutions and universities.

Concerning education and research in the disciplines of economics, N.El Aoufi N, we noted that the work proceed more from individual trial and error that a process of collective incorporating both the challenges of globalization and advances discipline at the international level.

Similarly, R. M'RABET Director of the Institute of Business and Management, the first major business school in Morocco, "solicited by a request in consultation often more profitable, teachers do not always spend enough time to research activities. Henceforth, the research and publication, eating great time, can see or not sometimes prefer a consulting business, usually greater participation in activities of training "

However, for J. Jallais reputation of IAE, a school, a faculty, is built more on the quality of research that exists there, as his teachings, even if they remain essential. It takes to perform a search in good conditions, availability of databases, both bibliographic, as on the characteristics of firms or markets studied.

Then draw up an inventory of research in CCA in Morocco is not easy. The obstacles are many and may even discourage, the identification of theses are not always available. Congresses, symposia and seminars take place without communications are published. Just as it has no research community in the management disciplines, and that researchers publishing in international journals and national magazines exist are rather general, and this is due to what he does no requirement for teachers to publish in journals classified.

1-4 Experience of the Francophone Association of Accounting Section, Morocco and experiences to be drawn for a more solid structure of the research

In a Popperian view of the dynamics of science (Popper, 1959), the academic community agrees on a number of hypotheses to explore, "hot" topics it is important to understand. The definition of research questions considered at some point as important by the academic community is built informally, in conferences, journals. Thus, the influence of researchers depends on both of their participation in international scientific and visibility in the scientific community.

For Marc NIKITIN, it would be dangerous to release this vigilance, as the temptation to make scientific statements to special interests can be strong. Between the practitioner, consultant and researcher, there could be, in terms of management methods, the same relations between the customer, the supplier and the consumer association. Management sciences have one hand a project report on how things happened, and

partly a function: to judge the seriousness of the utterances produced by the vendors of management methods.

Thus, Gosselin, in his article on 10 years of publication in the journal CCA, authors who publish in this review, the vast majority 96.4% are French (83.1%) and Quebec (13.3%), Other authors are from Switzerland, U.S., Germany, Belgium and Africa 3.4%. If the American Accounting Association (AAA) was established in 1916 (under the name Association of University Instructors in Accounting), the first Moroccan association dedicated to research accounting sciences was created in 2004 (French Association of Accounting-Section Morocco) ie 88 years later!

However, according Bessire et al, the French defeated the research goes, after the Moroccan section of the Francophone Association of Accounting died with its founder and the creation of a branch in Tunisia away. The Canadian colleagues, Belgium and Switzerland, meanwhile, do not consider that the publication in French as a second best, the research community in Moroccan Accounting, Controlling and lAudit which consisted of thirty members was dissolved after the retirement of its principal founders.

Moroccan researchers who work in management on the topics of accounting, management control and audit are also often isolated, few are attached to specialized teams. It seems important therefore to bring together these researchers to promote exchanges, build knowledge and bring out the specifics of this research in Morocco and relate it to what it does internationally.

However, there are now attempts to structuring research in Accounting, Controlling and Auditing at the African level as the first Congress in 2012, the COMREFAS in Ivory coast (Consortium for the Management of Fundamental and Applied research in Africa South of the Sahara) and engagement of the Francophone community through the Francophone Association of Accounting for the success of these research programs.

2- A bibliographic methodology

In Morocco, there is little, for the discipline of economics as in other scientific disciplines, indicators on the quality of publications in terms of both internal impact (of researchers) and external (on the economic environment) and international ranking. Given the lack of databases on this field of research, we chose a qualitative methodology.

Our methodology is based on a qualitative study done on the basis of a literature search of dissertations and interviews with teachers who have started training in the disciplines of Accounting, Controlling and Auditing in Morocco.

The methodology adopted is to identify theories with the theme of management accounting controls or auditing. Our primary source of information was university libraries including the institutions of the third degree with a degree in Management specialization in Accounting, Controlling and Auditing.

But we found that these libraries do not necessarily have an updated list of theses and dissertations. Thank you so strongly professors and researchers who have helped us to update, complete and reliable in our database.

The horizon was selected ten years from 1999 to 2009 inclusive, how to justify this period? It should be mentioned that at that time several management programs have been launched with the assistance of the National Foundation for Teaching Business Management (France).

These programs include training of trainers of the national schools of business and management, graduate schools of management, and finally the Moroccan section of the Francophone association management based in the graduate school of management Rabat-Agdal, etc.

So this base developed for the research that is under the academic research prepared for the graduation of Graduate Studies (DES) doctoral or doctoral state in the specialties mentioned above.

It has unfortunately excluded DESA theses (diploma of higher education in-depth), Master and DESS (specialized graduate degree) sustained during the same time in different universities or business schools, public or private has mesa lack of basic computerized data.

We then identified two theses OF (graduate degree), 22 PhD theses and seven national doctoral theses of state support over a period of 11 years, these 31 theses concern only theses in the disciplines of accounting, management control and audit.

We note from Table 2 that the theses of DES and Ph.D represent only 6% and 23% of all theses and this is mainly supported the reform of 1997 and that these two theories have been replaced by the new national doctoral degree.

We also note that the Mohammed 5 University positions itself in the lead with 18 theses or 58%, comes in second position Cadi Ayyad University of Marrakech with 6 theses, then the Hassan 2 University with four theses and last in a Mohammed first University of Oujda with 3 theses.

After describing the methodology of obtaining data, we will in the next section describe analysis of research.

3- The results of statistical analyzes of research theses

This qualitative research will focus on descriptive statistical analysis and univariate along the following lines:

- Institutional,
- For research director;
- And finally, by discipline.

3.1 Institutional Analysis.

Institutional analysis will cover four major Moroccan universities, namely University Mohammed V-Agdal Rabat, Cadi Ayyad University of Marrakech, Casablanca University Hassan 2 and Mohamed first's University of Oujda.

3.1.1 The University Mohammed V, Agdal Rabat

First university founded in 1957 modern Morocco, Mohammed V University formed the vast majority of senior officials of the Moroccan state and hundreds of teachers and researchers currently working in different institutions of higher education.

In terms of distribution by University, there is a continued dominance of the University Mohammed Rabat-Agdal 5 (58% of theses from 1999 to 2009, more than the three universities combined).

A-player analysis.

We note that Professor MR Sbihi the founder of the Morocco FTA section, accounts for most of theses supervised with six theses, that is to say 33% of the total produced from 1999 to 2009, and did more than double the Professor challenger L.Oulhaj.

B-Analysis by discipline.

The observation of fig 1, the arguments in accounting are the most dominant with 12 theses on 10 years, followed by the management control, auditing is poorly studied is observed also in other countries like France.

3.1.2 The University Cadi Ayyad Marrakech

Founded in 1978, the UCAM holds second place in the production of theses in CCA nationally with eight theses.

A-player analysis.

Concerning the directors of the most influential research, we see Professor A Ibenrissoul which 50% of theses supervised, followed by other teachers with each decade by a thesis which reflects the low productivity.

B-Analysis by discipline.

From observation of Figure 2, six theses were produced in 10 years by UCAM, three in accounting and another three year management control by the audit against is poorly studied.

3.1.3 The Hassan 2 University

Founded in 1974, the University of Casablanca Hassan 2, holds third place in the production of theses in CSF at national level with four theses.

A-player analysis.

The UH-2 with three most productive researchers in CCA's 4 theses, El Moutassim Z is more than double the teachers Rahj **Aboueljaouad M and M.**

B-Analysis by discipline.

It is found that the total production of theses does not exceed 4 theses over ten years, a productivity of 0.4, and we note that by framing the productivity is very low, but any time we must not forget that framing frames in Economics and also in management. Regarding the distribution by field, note the predominance of the field of management control with a 50% share, followed by 25% accounting and auditing 25%.

3.1.3 The University Mohammed 1^{er} Oujda

Founded in 1979, Mohammed 1^{er} University of Oujda, holds the last place regarding the production of theses in CSF at the national level with three theses.

A-player analysis.

The University of Oujda Mohammed 1^{er} two most productive researchers in CCA is 3 theses, and Mohamed Benabid Amamou Belkassem.

B-Analysis by discipline.

Regarding the distribution by field, note the predominance of the accounting field with a 67% share, followed by management control to 33%, meanwhile the audit is not well studied.

4. Discussion of results and avenues of research

Be discussed in the following production of graduate theses supported in the decade from 1999 to 2009, and also the disciplines of accounting, control and audit, trying to explain developments over this period. As regards the breakdown by discipline (Table 8 in annex), note the predominance of the field of accounting and management control with a share of 97%, the audit is in turn poorly studied with only a thesis on 10 years.

Table 9 shows that the average annual number of theses in CSF is supported by 3.1. The annual average over the period 1999-2002 is 1.67, whereas it is 7.33 for 2003-2006, and 2 over the period 2004-2009. The cruising speed was reached in 2003-2006 with the production of 22 theses (Table 8), then there's been a drop in production over the period 2007-2009 with only 4 to theses and this plateau the Voluntary Departure Retired major research directors.

How can we explain this record production of thesis in 2003-2006?

Note that this is due to our opinion on several factors:

- First, the period 1999-2002 to the creation of known post-graduate diplomas in management, Oujda, Rabat and Marrakech with degrees devoted to the Finance-Accounting (Graduate School of Management-Agdal Rabat), Audit in-Controlling (M1 University Oujda) or Strategy (UCAM Marrakech), and this first phase has been with the average production of 1.67 per year a period of learning and mastery of research in CCA.

- Similarly the commitment of the National Foundation for Teaching Management (FNEGE) next to the Moroccan universities for the establishment of qualifications dedicated to the management, exchange of teachers and students, and development programs have enabled Moroccan teachers and doctoral candidates from the basics right, and gave a great impetus to the production of theses.

A question then arises, what direction should borrow the teacher Moroccan researcher in the field of Accounting, Management Control and Audit?

It must be said at present with the requirement for young teachers to publish for empowerment, many researchers in Accounting, Controlling and Auditing seek to publish here and, regardless of their specialization origin.

So, there's a need to create a federal structure of teacher-researchers to boost Moroccan Moroccan section of the Francophone Association of Accounting, and look for the factors of continuity and so perpetuate his work.

Conclusion

In this work we tried to make an initial state of the art research in accounting, management control and audit.

We identified the directors and most influential institutions, by year and discipline, and the main research areas are management control and accounting. The main institutions are the University of Rabat Mohammed 5, followed by university caddy Ayad Marrakech.

The findings also emerged concerning the absence or lack of structure of management research in the field of Accounting, Controlling and Auditing, the experience of the Francophone Association of Accounting Section Morocco helped launch sites unfinished, and the need for return to action becomes urgent.

On the other hand the lack of database research in the field of management complicates the task of the researcher and forces him to use such a methodology used in this work.

Annexes :

Tableau 1 : Rangs des universités marocaines au niveau Africain et mondial

Université ou Etablissement	Ville	Rang au niveau National	Rang en Afrique	Rang mondial
Université Cadi Ayyad	Marrakech	1	24	2365
Université Al Akhawayn	Ifrane	2	35	3288
Université Mohammed V Agdal	Rabat	3	48	4142
École Mohammadia d'Ingénieurs	Rabat	4	52	4301
Faculté des Sciences Rabat	Rabat	5	53	4324
Université Abdelmalek Essaâdi	Tanger	6	65	5178
Université Mohamed Premier	Oujda	7	73	5590
Université Mohammed V Souissi	Rabat	8	91	7037

Source :Classement Webometrics 2010.

Tableau 2 : Répartition des thèses par universités et type de diplôme

Type de diplôme	Université M5 Rabat	Université CAM Marrakech	Université M1 Oujda	Université H2 Casablanca	Total	%
DES	2	0	0	0	2	6%
Doctorat National	16	3	3	0	22	71%
Doctorat d'Etat	0	3	0	4	7	23%
Total	18	6	3	4	31	100%

Pourcentage	58%	19%	10%	13%	100%
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Source : Réalisé par moi-même.

Tableau 3 : Répartition des thèses par universités

Université	Date de création	Nombre de Thèses	%
Mohhamed 5 Rabat	1957	18	58%
Cadi Ayyad Marrakech	1979	6	19%
Hassan 2 Casablanca	1974	4	13%
Mohammed 1 Oujda	1979	3	10%
Total		31	100%

Source : Réalisé par moi-même.

Tableau 4 : Répartition des thèses par Directeurs de recherche Université M-5

Directeurs de Recherche	Nombre Thèses	%
SBIHI Mohammed Rachid	6	33%
OULHAJ Lahcen	3	17%
ZEKRI Ahmed	3	17%
AMRANI Mohammed Raja	2	11%
BOUSSETTA Mohamed	2	11%
ELAOUFI Noureddine	1	6%
LAKHDAR Ghazal Farid	1	6%
TOTAL	18	100%

Source : Réalisé par moi-même.

Tableau 5 : Répartition des thèses par Directeurs de recherche à l'Université Cadi Ayyad

Directeurs de Recherche	Nombre Thèses	%
Ibenrissoul Abdelmajid	3	50%
Louitri Abdenbi	1	17%
Bensalah Zemrani Anas	1	17%
Marzak Mohamed	1	17%
Total	6	100%

Source : Réalisé par moi-même.

Tableau 6 : Répartition des thèses par Directeurs de recherche à l'Université Hassan 2

Directeurs de Recherche	Nombre Thèses	%
EL MOUATASSIM Zakia	2	50%
Rahj Mohamed	1	25%
ABOUELJAOUAD Mohammed	1	25%
TOTAL	4	100%

Source : Réalisé par moi-même.

Tableau 7 : Répartition des thèses par Directeurs de recherche à l'Université Mohammed 1

Directeurs de Recherche	Nombre Thèses	%
Benabid Mohamed	2	67%
Amamou Belkassem	1	33%
Total	3	100%

Source : Réalisé par moi-même.

Tableau 8 : Nombre de thèses produites par disciplines et par période

Disciplines	1999-2002	2003-2006	2007-2009	Total
CDG	3	11	2	16
Comptabilité	2	11	1	14
Audit	0	0	1	1
Total	5	22	4	31

Source : Réalisé par moi-même.

Tableau 9 : Nombre de thèses produites CCA par période

Période	Nombre de Thèses	Moyenne
[1999-2002]	5	1.67
[2003-2006]	22	7.33
[2007-2009]	4	2.00
Total	31	3.1

Source : Réalisé par moi-même.

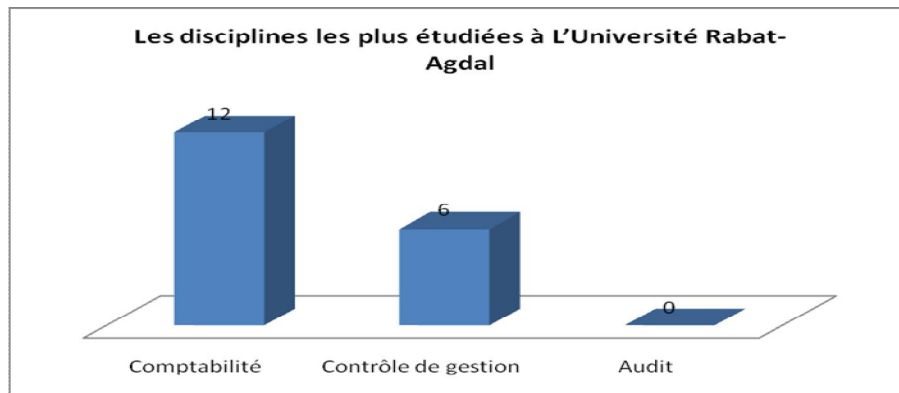


Fig.1:

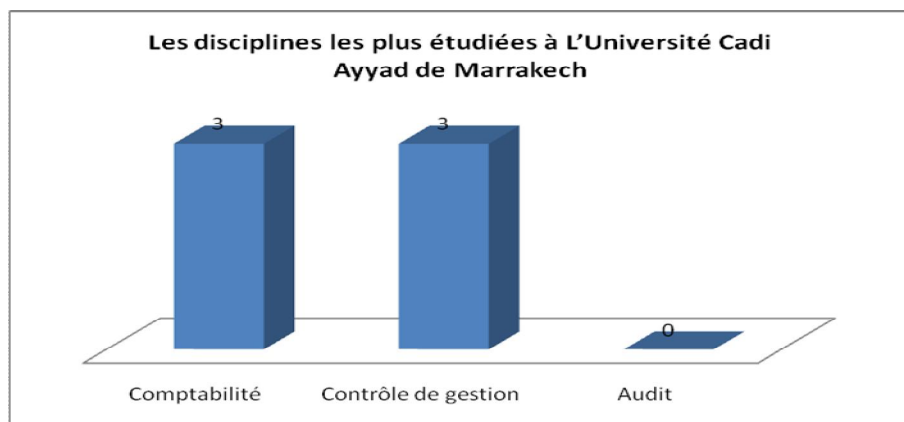


Fig.2:

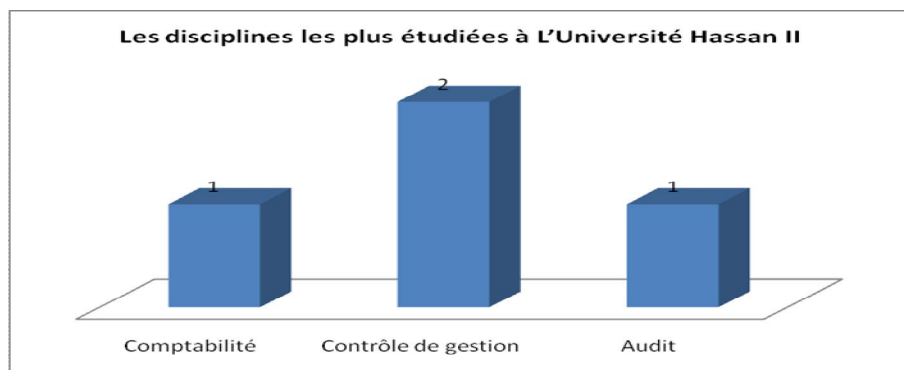


Fig.3

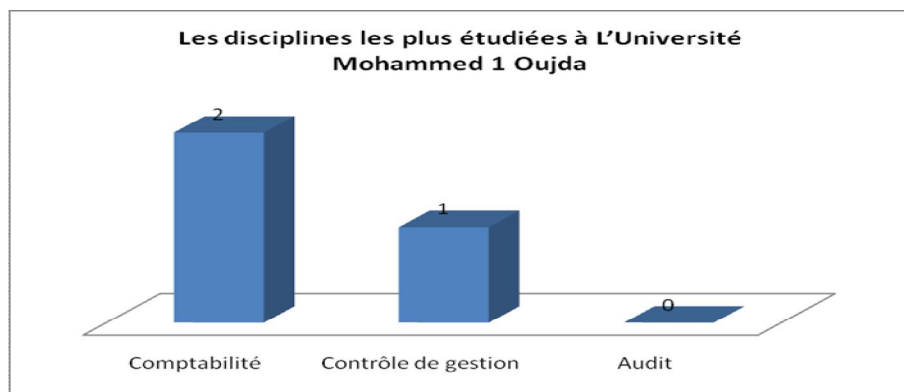


Fig.4:

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