

Towards a perspective of overall understanding of the performance of the businesses

Hanane MAHIDA

PhD candidate, University of Tlemcen, Algeria

Email: mahida.hanane@hotmail.fr

Sarah BOURI

PhD, , University of Tlemcen, Algeria

bouritlm@hotmail.fr

Mohamed Khalifa REGUIG¹

PhD, University of Tlemcen, Algeria

Email: mk_reguig@yahoo.fr

Abstract

L'appréhension globale de la notion de performance, nous pousse à entendre dire que la performance est un des mots les plus fréquents dans le lexique des managers, sauf que la recherche en sciences de gestion a pu témoigner de la prédominance de l'approche plus financière dans la réflexion qu'autre chose, mais bien qu'aucun consensus ne se fasse autour d'une définition finale et précise de la performance, tant au niveau théorique qu'empirique, il existe un compromis méthodologique sur cette réflexion avec l'intégration de quelques concepts, qui suivent l'évolution de la performance.

Nous mettrons le cap dans notre analyse, dans l'étude approfondie du concept de performance et l'évolution théorique de la conceptualisation qui demeure un enjeu central pour la recherche en gestion.

Keywords: Performance, environment

1. Introduction:

From a scientific perspective, the concept of performance and its articulation with other notions, deserves to be defined with more rigor than it is today, the progress in this area we seem to skip by an epistemological reflection. The model of constructivist inspiration which guided the company invited to associate the performance at the objective dimension of the reality, the consistency to its rational dimension and the relevance to its intentional dimension (Bessire 1999).

The financial performance is no longer enough to assess the performance of a company, now the companies must measure their progress from a performance more comprehensive, including, outside the economic dimension, the social and environmental dimensions. The overall understanding of the concept of performance, we pushed to hear him say that the performance is one of the words the most frequent in the lexicon of the managers, and in their activity reports, except that the research in management science has been able to testify to the predominance of the approach more financial in the reflection on the performance that other thing, but although no consensus around a final definition and precise performance both at the theoretical and empirical, there is a methodological compromise on this reflection with the integration of a few concepts and of qualitative

¹ Corresponding Author: Dr. Mohamed Khelifa REGUIG, Faculty of Economics and Management, University of Tlemcen, BP 226, Tlemcen, Algeria. Tel/ Fax: +213 (0à 43212166

procedures which follow the evolution of the concept since it arises more from a set of improvement and progress that of The evolution of results figures.

2. The concept of performance

According to (Giraud & al 2009) performance would exemplify a master controlling his vessel by assuming the responsibility of maneuvers and actions undertaken to edge. Nautical metaphor : If the marin was a father of a family as a promenade , the good market of his boat would be before any to reach port in guaranteeing the security of its crew (his small family) with a warm and friendly atmosphere on board; on the other hand , if he was skipper of a sailing vessel engaged in a top-level competition , the effects would be appreciated in radically different terms: hence it will be to dominate the race and its competitors to try to win the race; and the deadlines will take a major importance , then they would be relatively minor in the configuration of the father of the family . Except that in both cases a performance is achieved, but its nature is diametrically different from share the inequality of the environment of the two sailors and especially by the difference of the objectives to be achieved. (Khemakhem 1977) in his book "Dynamic management control "demonstrated the difficulty and the ambiguity of the concept of performance" performance is a word which does not exist in French classic. As all the neologisms, it caused a lot of confusion ...” The term (performance) is widely used without that its definition to be unanimous agreement, the term implies the word "action" in the general sense (activity, work, mission etc.) perform an action addressed to both the performance of a work, the result (of this action) and thus, the record (results are exceptional) of the same action. The performance has therefore been built by all these "actions" and each" action" contributed to the dimension of apprehension of the performance (Bourguignon 1995) .This fact reflects the polysemy of the word.

By reverting back to the etymological origins, one finds that the French term and the English term are close and mean the accomplishment to mention by the suite the feat and the success, the word performance has its origins in the latin " performare "borrowed from the English to the Xvth century and meant accomplishment, achievement and actual results.

In effect "to perform" means accomplish a stain with regularity, method and application, the run and the lead to its fulfilment in a proper manner. The word has been introduced in French in the field of horse racing with the time and has extended the meaning of exploit, and then ability and finally to action.

In the sense of the French, the performance is the result of an action, see the success or the feat, the origin of the word dates back to the 19th century and designated the result obtained by a race horse and the success achieved by the race, and then the result of sporting achievement. In the 20th century, he stated in a manner figure the possibilities of a machine and by extension an exceptional performance. Except that in the current language, performance refers to a few major connotations which do not escape the true etymology of the word:

- The success: the performance refers to a positive result, and by the same to the representations of the success specific to each individual.
- The action: the performance designated simultaneously the results and the actions implemented to achieve "process". As the stressed Bourguignon in 1998.

In the area of management, the performance has always been an ambiguous concept used in management control by transposition of the English meaning. Thus, it is defined as "the achievement of organizational objectives irrespective of the nature and variety of these objectives. This achievement can be understood in the strict sense (result, outcome) or in the broad sense of the forked offs "(Bourguignon 2000).

The true approach to performance management is answered from the years 60 and remained dominant until the years 80 but unlike the visions for the short-term performance guided by the stock market appreciation of the value of the company, some companies have staked everything on the long-term performance, as the guarantor of their sustainability before all, in this design, the performance of the company stems from the value of his organization , this last is decisive and it is she who dictates his requirements to the social system at the day of

today. In this theory, the performance has been quite spontaneously tend to identify with the productivity. By extension: is considered as powerful the man or woman who achieved its objectives. In a more general way, in our analysis, the performance is included within the triptych: objective -means-result which characterizes any organization, the 'action of the business is underpinned by the existence of strategic objectives which commit the company in time.

Faced with these goals, the company as entity allocates the means, mobilizes a set of technical resources, human and organizational. It thus obtains a set of results following the implementation of these means in the short term. This generic definition of the enterprise puts forward two essential components of the performance: the efficiency and effectiveness: (Albanes 1978): " The performance is the reason for management positions, it implies the efficiency and effectiveness"

Thus the efficiency is to achieve its objectives such as achieving an increase of its turnover of 10% which was an annual goal. The effectiveness near the results obtained on the objectives set, it is not apprehended at the enterprise level view in its entirety but in distinguishing between three types of complementary measures, economic efficiency, social and organizational. Although this last is more particularly reference to the operation of the structure, we consider that these three aspects of efficiency are the outputs of the enterprise system. "The performance of an enterprise is a generic concept that covers various concepts such as competitiveness, efficiency, effectiveness, value creation, etc... ". (Dhouib 2006).

As for efficiency, the efficiency is to achieve efficiency at the lowest cost. For (Bourguignon 2000), it is best to manage the and at the lowest cost the resources implemented to achieve the objectives. Except that for (Capron & Quairel, 2005) "the concept of overall performance is mobilized in the managerial literature to assess the implementation of sustainable development strategies by enterprises "

The performance is then the matter of the maintenance of a "distance" with competitors through a logic of long-term development and is associated with the ability to call into question the advantages acquired to avoid the failure of a good concept, the definition of a system of desire for the long-term, the company's ability to find the sources of creative value of margins it could be then that of the maintenance of a "distance" with competitors through a logic of development in the long term . It is therefore associated with the ability to call into question the advantages acquired to avoid the failure of a good concept.

(Lorino 1997) claims that "... is performance in the company all that, and only that, which helped to improve the torque value-cost, that is to say to improve the net creation of the value (to contrario, is not necessarily performance which contributes to reduce the cost or increase the value, insulation, if this does not improve the balance value-cost or the ratio of value/cost) ... is performance in the company all that, and only that which, contributes to achieving the strategic objectives ... he adds also 'the performance of an activity does not exist. It only exists because the activity involved in producing chains of value. The actuation of the performance must be conceived as a process combining the different processes and activities. Each process specifically contributes to the strategic goals of the company ..."

According to (Lebas 1995) the performance calls for an interpretation. It only exists if we can measure and this measure may in no case be limited to the knowledge of a simple result. For what is the concept of overall performance, it is mobilized in the managerial literature to assess the implementation of the sustainable development strategies by enterprises (Capron & Quairel, 2005) and account for their societal responsibilities to various stakeholders,

For Nicole Notat, "the question of the economic performance in the service of what, who, and in what conditions is central; corporate social responsibility means that performance cannot be measured solely by the yardstick of the financial result and the maximization of the value for the shareholder. The sustainability performance of the enterprise requires the consideration of the interest of the employees, the territories, the clients, the natural environment, and now of future generations. Rebalance the weight of each performance and establish among themselves a correct articulation, it is ultimately the meaning of the analysis of performance in social responsibility. "

According to (Quach T-K-O 2009) the concept of pure performance is located as a duality inseparable with the strategy .The relationship between the performance and the strategy is positioned on a consistency of internal and external elements of or the role of the managerial context which becomes particularly essential, from this fact if the performance involves the fact" to see, interpret a reality", it is also important to remember that this same reality is not chosen by accident.

Similarly, relying on the torque value-cost, Lorino (1997) concluded that “the performance of an activity does not exist. It only exists because the activity involved in producing chains of value. The actuation of the performance must be conceived as a process combining the different processes and activities. Each process specifically contributes to the strategic goals of the company... ". It infers that the performance can be made manifest through different versions, each version is justified in a context and it no longer translates of the same meaning without this context bound.

This conclusion is important, since it subsequently explained the choice of approach to measure performance in each context, and of the evaluation criteria put in place for this measure. According to (Pinto 2003) the court of the performance can be summed up in two notions extremely simple:

- The growth of the turnover of organic, because it is the true testimony of the client performance and the relevance of the offer;
- The operational result because it reflects the ability of the company to exploit its resources in the best and to remunerate the capital invested by the shareholders.

These two criteria are performance criteria endogenous; they reflect finally the intrinsic capacity of the business to succeed and deviate from any speculative phenomena. As for the sustainable performance, by returning to a universe which we is completely familiar, that of the enterprise, the sustainable performance is a game winner for the whole of the actors inside the enterprise (leaders, employees) and outside (shareholders, customers, suppliers). The former and the latter are a form of stability that allows them to actually invest and become allies’ objectives of the enterprise.

The 4 pillars of sustainable performance which maintain synergistic relationships very strong: The values, the markets, the men and the trades. Each of these pillars represents a major challenge to performance.

- The vitality for the pillar of values
- The competitiveness for the pillar market
- The production for the human pillars
- The profitability to the pillar trades.

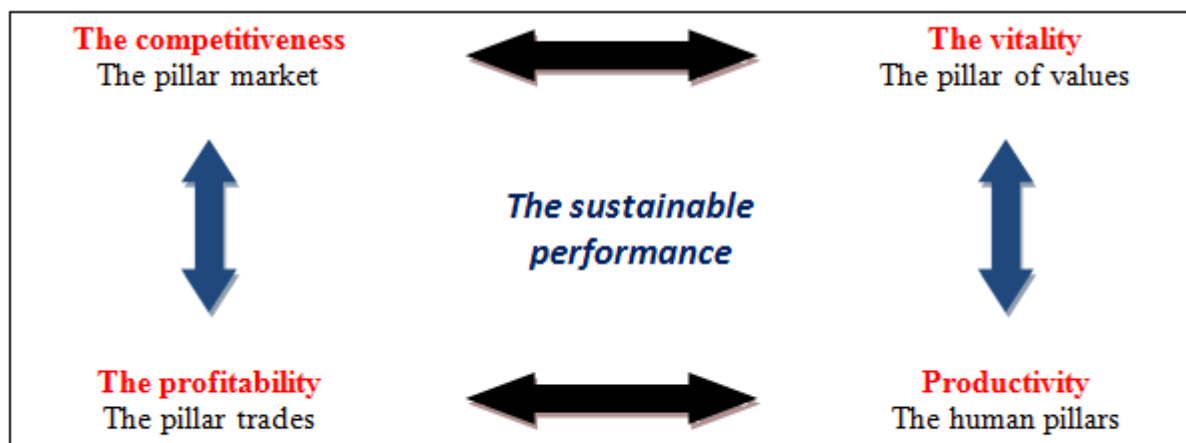


Figure 01: The four pillars of the sustainable performance according to PINTO 2003.

According to (Pinto 2003) the past, the present and the future intelligent coexistence in the sustainable performance; "respect for the past, passion for the present and duty to future ". Except that the sustainable performance relies as much on the present than on the ability to project themselves on the medium and long

term, the ability to forecast is also one of the characteristics of the sustainable performance which casts an eye toward the future, it would therefore be inappropriate to enroll in a vision of performance without arming themselves of ability to integrate the prospective dimension which rests on a constant problem which could jeopardize the future.

3. Typology of the performance

According to (Schindler 2009) Three main typologies of the performance of an organization exist: a typology involving beside a performance monocritere and a multicriteria performance, another typology differentiating a performance positioned in relation to the environment of a performance centered on the internal resources, and a third typology opposing a local performance at an overall performance. We will briefly introduce in this section so as to clearly define what we are talking about by the suite and to choose the mode of presentation of currents the most adapted to our study.

3.1 Performance versus monocritere multicriteria performance:

According to (Dixon et al 1990) and (Lebas 1995) the performance of an organization cannot be declined more only in function of the profit and the cost as at the time taylorienne or it was expressed only in term of profitability (financial performance), but also in functions of other criteria such as the quality, the time and innovation.

It is thus that the performance is therefore become multicriteria ; it may be scientific, societal, ethical or economic. The representation purely financial performance is increasingly challenged (Lorino 1995). This evolution of the concept of performance is part of the evolution of the context of markets, in particular the inversion of the report of the supply and demand classically described in three phases as follows (Dupont 1998) (Welsh 2000) (Giard 2003) the time evolution of the industrial context is summarized as follows:

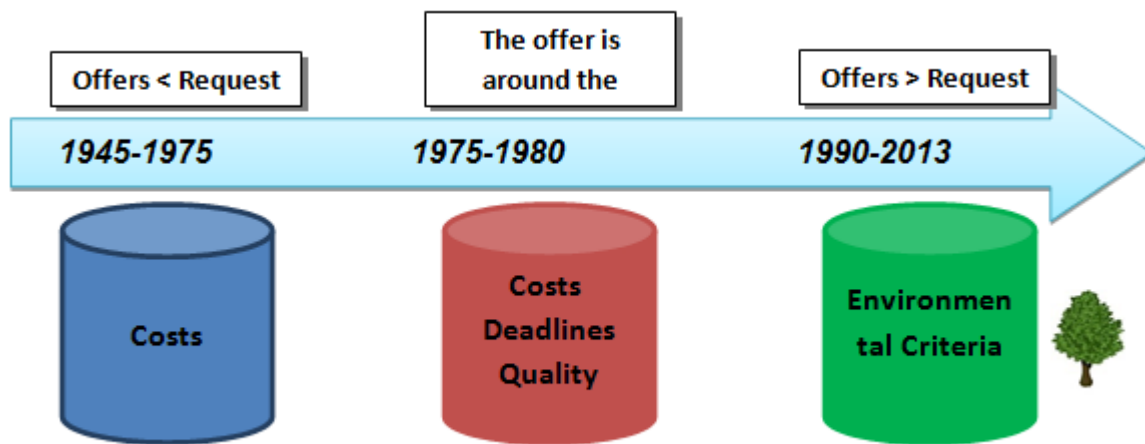


Figure 02: the time evolution of the concept of performance

In addition to this first typology between performances versus monocritere multicriteria performance, a second typology is juxtaposed between performances positioned in relation the environment versus performance centered on the internal resources

3.2 The performance positioned in relation to the environment versus performance centered on the internal resources:

Many schools deal with the performance of the organizations in strategy (Mintzberg & al 2005). Concerning the source of competitive advantage for an organization, two types of approaches are to quote: the approach which considers that the competitive advantage of a company comes from its positioning in relation to the environment in which it evolved, and the second which considers the competitive advantage in relation to the strengths and its internal resources.

3.2.1 The performance positioned in relation to the environment:

In Management Sciences the concept of environment is extremely widespread and is largely transdisciplinary. The performance positioned seeks a notion of performance, which appears in an economic sense for the company and its shareholders, since models the most known of the school of the positioning are those of competitive forces of (Porter 1979-1982) and the evolution of the value chain (Porter 1986).

The work of Porter are intended to adjust the firm to its environment (Teece & al 1997) enabling the analysis and the study of the competitive advantage of a firm in the ranging has the environment in which it operates (competing customers, suppliers)

3.2.2 The performance centered on the internal resources:

The performance positioned in relation to the internal resources of the company is facing what is happening within the company where it draws inwardly its competitive advantage. The approach by the resources (theory of resources) or Resource Based View (RBV) is the approach most known, initiated by (Birger 1984) and developed according to the VRIO attributes allowing to maintain the creation of a competitive advantage, it has been reviewed by, (Wernerfelt 1984) & (Barney 1991) and has become a reference for the currents of thought in business strategy at the time very exploited and very controversial.

Very multiple extensions are developed (Sirmon & al 2007) dealing with the prospect of the good functioning of the modes of management of the portfolio of resources of a firm. The theory of resources is today one of the theories the more mobilized in the study of the performance (Metais 2004, Ishikawa 2007), it has thus allowed the development of several approaches which are intended primarily to explore the fundamental concepts.

Of the (RBV) arises from a second approach which is the (KBV) Knowledge Based View (theory of skills) the approach by the dynamic capabilities (Nelson & Winter 1982) (Teece & al 1997).

At this stage the company must take advantage to the better skills of technology and knowledge, it gathers together these three elements which then become strategic and whose mastery becomes paramount. (Martinet & Reynaud 2001) consider that the true competitive advantage of a firm would be to reconcile the two approaches cited: exploit the unique strengths of the company in the highlighting while positioning themselves to the environment in which it evolved.

Active	Homogeneous Factor, external or internal, which contributed to the process of the creation of the value added of the company
Resource	Result of the fruitful process of the development of the asset, by the company owner in situation of competition in producing a sustainable heterogeneity and allowing the company to withstand the competitive forces
Competence	Organizational Capacity, repeatable, based on learning and therefore non-random to support the coordinated deployment of assets and resources and enabling the company to achieve and defend its level of competitiveness and its objectives

Table 01: Definition of key words in the theory of management by the court of skills (J- Freiling, 2004)

3.2 The local performance versus overall performance:

According to (Raymond 2002), there are three levels of apprehension of corporate performance: financial performance, operational performance and the competitive performance, to measure the performance simply to aggregate the different criteria depending on the level considered. For (Presqueux 2004) the concept of overall performance as materialization and aggregation of organizational performance is questionable. In another vision, the literature is divided ;some authors such as (Globerson 1985) have proposed systems taking into account only the multidimensional aspect of the performance, in falling under two main types which can thus be distinguished among the streams of research dealing with the control of the performance of the organizations; those who place themselves at the local level and those who put themselves in the overall level of an activity , the distinction treaty the measurement pane has fledged.

In relation to the characteristics of the context highlighted in this typology, namely: the diversity of criteria of the performance, the level of analysis to both global and local and to the uncertainty and the influence of the environment, we can specify the need in control mode in recital a multicriteria performance, conciliatory position in relation to the environment in which the firm operates and the centring on the internal resources of the latter at the local levels and global.

4. Toward a perspective of positioning of research on the theories of the multicriteria performance:

Economic thought on the performance includes a large horizon of different approaches which accentuate and emphasize the dynamic nature of economic processes. Businesses evolve in a context where they face four new major issues:

There is a panorama of characteristics multi-reflections addressing the reflection on the performance, the dynamism organizational fact therefore immerse the enterprise in a dimension of apprehension of the performance which is seldom stable because of the inseparable relationship with the strategic objectives expected, different theoretical currents augmenting this approach , we particularly stress on the research of the various theories that provide a particular light on the performance and that interested our need particularly on two methodological perspectives main: the contingency approach (contingency framework) and the evolutionary approach (evolution thinkingâ approach).

4.1 The contribution of the evolutionism on performance

4.1.1 The evolutionary thinking

The origin of theevolutionism is constituted, at the 19th century Darwin has denounced the notion of "spontaneous generation", addressed previously by Lavoisier, the "father" of the modern chemistry who had, in addition, said: "Nothing is lost, nothing is created. Everything is transformed". This design of the evolution, applied in economy, adopted two types of visions, those that affect the evolutionary theories and those affecting the evolutionary theories, without that the distinction between the two are categorical. The evolutionary theory the key mechanisms which produce the change while the evolutionary theory is committed to the trajectory of change and to its final destination.

The evolutionary theory of the firm has for object to demonstrate the developments affecting businesses and the mechanisms of innovation, the spiritual father of the thought may not be that (Nelson 1982) , in his book Year Evolutionary of Economic Change , it highlights this theory based on a set of routine rules which allow you to consider the economic dynamics of whole and which determine the performance by guiding the technological

trajectory, these rules are more or less tacit and specific to each company and their developments explain the trajectories that the company should follow.

The thinkers of this evolutionary theory, address the key concept of dependency the trail, expressing the idea that the trajectories the trajectories of firms are largely functions of their particular history and routines that they have accumulated. Thus, a choice made at the time (T) will influence the future development of a number of organizational routines and therefore the strategic choices future of the company. According to (Quach T-K-O 2006) the purely logical economic currents of neoclassical who insist on the duality (knowledge / learning) is challenged by the contribution of the thesis evolutionary.

The first component of the perspective of the evolutionists concerned the competition and performance, this vision says that the competition is at the source of any development of the performance for all organizational configurations "More the organization has been subject to the competition at a time T in the past, more than it has been able to acquire a better performance in the day of today". The company found itself in a context of "natural selection", to avoid being eliminate and to remain still in the running, the company will shine in possessing of "distinctive competencies of the learning", which will be that the company will distinguish by report to its direct competitors.

If the evolutionary approach presents the distinctive competencies as a force for the performance of the organization, she also addresses the dangers and the effect of weakness that the acquired skills could have, pulling the organization down and by driving in the opposite direction "competency trap ". The performance is, therefore, a result of a simple process of selection and organizational learning (avoid the competition or to oppose the competition would reduce the capacity and performance of the enterprise in small increments until that it is the subject of a elimination through a natural selection) the opening is therefore essential to evolve. The reflection evolutionist would refuse then the closed system by anticipating and incorporating the movements of the environment to new knowledge.

Similarly, in insisting on learning and the acquisition of knowledge, this theory attaches great importance to the criteria non-financial (qualitative) in the measurement of performance.

The second pane: from the perspective of the evolutionists Integrated contrary to the first approach the consideration that the evolution of the enterprise is not in harmony with the transposition by report to the environment , (Coriat and Weinstein,1978) deal with this point "itis the very nature of the skills accumulated within the firm, such as its ability to develop in her womb the necessary programming to continue to evolve in a changing environment which determines the trajectory or it will engage" a true compromise between the continuity (accumulation of programming) and open circuit (change of the path).

4.1.2 The limits of evolutionary theory:

The theory in itself has been much criticized in the era of modern management in doing so much ink, since the report was not considerable by lack of realism in neglecting and putting aside the three factors likely that rely on three major points: The competitive costs, flexibility, and good quality.

The evolutionary perspective on the performance creates a slight amalgam, illustrating our approach, a company "multi-units" could survive through the selection process, according to this same logic, the selection would enhance learning and competition, this same company could survive by eliminating the units which are not suitable to achieve the expected performance. By deduction the very large enterprise will never have a competitive advantage as important as that of the first company cited. The solution envisaged by the manager would then be the decentralization of the structure in itself, in order to approach a flexibility , and thereby protect the company from a current that would be fatal ;in a single market .except that once the decentralization applied, it would be difficult to integrate the separate skills for the new structures, the company would gain the competitive advantage but would limit the learning process (source of future powers) the company would reduce its performance of its own leader.

The evolutionary theory reflects the impression that everything evolves without any modification, it could even make believe that the conscience is strongly minimized and neglected. The evolutionist's theories explain the phenomena that occur in the long term, however they are inappropriate to explain specific phenomena that are taking place on a small time scale.

4.2 Anchorage of the contingent approach:

The thought of dependence or of contingency is characterized by the break with the common conventional normative which encourage the existence of a unique structural form ideal in all cases having as currency the "one best way".

The conceptualization of the contingent approach relies on the contribution of the dynamism Environmental, in an orientation purely managerial and strategic, the contemporary thought stressed the importance of the constraints derived from the sociological context in which takes place the different processes of decisions intra and inter-organizational. In fact no choice cannot be done in isolation, in reference to a rationality immanent afforded, either as the light of the Holy Spirit, either according to a calculation process to constantly reinvent.

(Burns & Stalker 1964) present in their book *The management of innovation*, a study of explanatory factors on the structure of the organization, with the aim to select the key elements, their observation was that it is the environment that dictates the form chosen by the organization. If the environment is stable and the technologies are also; the organization will be also, if the environment is threatened by the complexity and the uncertainty the organization will mutate its structure in relation to the environment in which it operates; for hope a sustainability and continuity avoiding putting its survival at stake. For them the ideal structure does not exist, there is no adequate structure has taken into account and other not to review, any structure adapts to the environment in which it evolves, except that the change must demonstrate mastery to be effective.

According to (Rouillot-N 2009). The work of (Lawrence & Lorsch 1967), in their book "adapt the structures of the enterprises" demonstrates the uncertainty of the environment to the organization, are distinguished mainly by the separation of complex phenomena in simple items, in the aim of decrypt the relations that exist between the two (the analytical approach), in contrast to the systemic approach which classic treaty the complexity of phenomena in the raw state in their entirety, while mixing the temporal dimension of this fact, the two concepts: integration and differentiation would determine why an entity in such an industry could be more effective than a competitor : The differentiation: the organization will develop the specific characteristics (technical and human) in Function of the constraints of the environment. She reached the multiple attitudes but do not result from any of the specialization, beyond those that affect the division of labor. However, this differentiation may cause a breakup of the organization, for which reason the integration of integrators mechanisms to maintain the unity of the organization would be essential. For this which is of integration, it should be optimal in replying to a degree of differentiation.

The business that is more efficient is that happens to have the best integration with levels of differentiation adapted to the environment. The work of (Mintzberg 1978) complement the idea and generalize the relationship between the organization and the structure " The structure of an organization can be defined simply as the sum total of the means employed to divide the work into separate tasks and to then ensure the necessary coordination between these tasks ". This is explained by the interdependence of the structure, and the operation, with the characteristics of its context. A metaphor of the living organism: the enterprise is view by analogy as a cell in its eco -system definition which will be the subject of a particular analysis in a reading of organizational control by a suite.

Any human activity organized - for the creation of a toy to the sending of a man in space - gives birth to two fundamental needs and contradictory: the division of labor between various tasks to perform, and the coordination of these tasks in order to accomplish this activity. The structure of an organization can be defined

simply as the sum total of the means employed to divide the work between the specific tasks in order to ensure the necessary coordination between the tasks. A number of coordination mechanisms appear describe the basic means by which organizations can coordinate their work

5. Conclusion

We realized at the end of our analysis, a general study on the theoretical approach of the multi-criteria performance, according to the criteria derived from the characteristics of the context updated. Contributing to each a particular light compared to our object, l'interest of our analysis is to try and make the criteria of additional performance in the positioning in our research context. In addition, the theories studied, weave a link between operational performance of employees and overall performance of the organization, while taking into account the developments of the environment and its mouvance. We note already that there is a mess in our reading, the performance as a concept that has been approaching, took a multicriteria character.

References

- Albanes- (1978) "The Effectiveness of managers and organizations" (1978. p157)
- Barney J. B. (1991), "Firm Resources and Sustained Competitive Advantage", *Journal of Management*, 17, 99-120
- Burns -T and Stalker-G. M. (1964): *The management of innovation*. Tavistock Publications, 1964 .
- Bessire-D" define the performance "CREFIB. Francophone Association of accounting. 1999/ 2.
- Bourguignon-A. (1995), "Can we define performance? ", *French review of accounting*, n°269, July 1995
- Coriat B, Weinstein O. (1978) *The new theories of the firm*, Edition General Bookstore 1978-French
- Dhouib-D. (2006), "a model of hierarchical evaluation of the performance of manufacturing enterprises "Laurentian University, 2006, p32
- Dupont L. (1998), "industrial management". Paris, Hermes. 1998.
- Freiling-J. (1995), " A competence-based Theory of the Firm ", *Management Review*, vol. 15 (1) ,p27-52
- Giraud-F-Saumplic-O-Naulleau-G. (2009), "Management Control and actuation of the Performance" 2nd edition Collection Business Gualino
- Gomez P. Y. (1996), "The government of the company, economic models of the business and management practices ", Inter Editions
- Ishikawa.I "Toward a dynamic resource-based view" .*Organization Studies*, vol 28. 5 2007
- Lebas. (1995), " Yes, we must define the performance "french review of accounting" NO.269 July August 1995
- Kalika-MR. (1995), "Business Structures realities, determinants performance" (1995 . p11.
- Khemakhem-A. (1976), " The dynamics of management control " Dunod .
- Metais. E . (2004), "Strategy and resources of the company, theory and practice" *Economica*.Paris ;2004
- Mintzberg-H. , Alhstrand-B. and Lampel-J. (2005). "Safari in country strategy: the exploration of the major currents of strategic thinking ". Paris, Pearson Education France
- Sirmon D. J. , Hitt M.A. , Ireland R. D. (2007), "Managing Firm Resources in Dynamic Environments to create value: Looking inside the Black Box", *Academy of Management Review*, 32: 1, pp. 273-292.
- Pesqueux-Y (2004) "The concept of the overall performance" 5th international forum ETHICS, December 2004.
- Pinto-P. (2003), "The sustainable performance, resume with the fundamentals of individual companies that last "DUNOD 2003 p. 11.
- Teece D. J. , Pisano G. , Shuen A. (1997), "Dynamic Capabilities and Strategic Management". *M Strategic Management Journal*, 18:7, pp. 509-533.

QUACH Thi Kim Oanh. (2006) , " a research perspective on the performance of the organization " 23rd Annual Symposium of the Canadian Council of entrepreneurship and SMES, Trois-rivières, 2006
Wernerfelt B. (1984), "A Resource-Based View of the Firm", Strategic Management Journal , 5, 171-180.