

The Performance Prism of Cooperatives

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Abstract— Performance is a polysemous, multidimensional concept whose meaning depends on the context in which it is used. It is generally based on the notions of effectiveness and efficiency, making it possible to assess the ability of an organization to achieve the objectives set while optimizing the resources employed. Managers are increasingly looking for information on the level of performance of their organization in order to design strategies and implement action plans to achieve the objectives set and reassure their stakeholders. This article mobilizes stakeholder theory to analyze the behavior of a cooperative in the face of multiple and sometimes contradictory expectations through the Performance Prism approach [1].

Keywords— Performance, cooperatives, stakeholder, prism of performance.

I. INTRODUCTION

This In a competitive world where organizations are faced with multiple constraints, managers are increasingly looking for information on the level of performance of their organization in order to design strategies and implement improvement plans. Action necessary to achieve the objectives set and reassures their stakeholders. In this sense, performance is therefore assessed by various stakeholders, each of whom pursues various and sometimes contradictory objectives. Thus, a question arises for decision-makers: how can they meet the different expectations of their stakeholders and ensure the performance of their organization? What tools and methods should be used to measure this performance?

Since the 1980s, performance measurement systems have continued to evolve. Many theoretical and design frameworks have been proposed. We have now moved from financial control, focused mainly on financial indicators, to broader control based on financial and non-financial indicators. Although these conceptual frameworks and methods make it possible to remedy the shortcomings of traditional systems, they still remain limited and questionable in terms of the selection of performance indicators in relation to the organizational context. Indeed, these performance measurement models and methods are not applicable to any organizational form. In the social and solidarity economy sector, we noted the insufficiency of work and research dealing with the performance of these organizations. Few of the models offer adequate indicators taking into account the specific characteristics of this sector. In this sense, the objective of this paper is to contribute to the understanding of the performance of cooperatives by referring to the performance prism approach [1] and by mobilizing the theory of stakeholders.

The article is structured in three parts. The first deals with the state of the art of the concept of performance and the cooperative model. For the second part, it addresses the conceptual framework of our research, namely, the stakeholder theory and the performance prism, while analyzing the contribution of these approaches to performance measurement. As for the third part, is an empirical illustration of the performance measurement of cooperatives through the case

study of the Tighanimine cooperative according to the Prism of Performance approach [1].

II. LITERATURE REVIEW

Performance is a complex notion, difficult to describe and define, due to the diversity and heterogeneity of the fields that deals with and the multitude of contexts in which the concept is employed. Commonly, performance refers to the ability of an organization to generate value in the future while relying, paradoxically, on data from the past. It is generally based on the notions of effectiveness and efficiency making it possible to assess the ability of an organization to achieve the objectives set while optimizing the resources employed.

A. Performance concepts

The performance represents a central notion in the management literature. It is a complex concept to grasp. A cursory overview of the literature demonstrates the abundance of definitions of performance, which gives the notion the appearance of a "suitcase word" admitting many meanings [2] [3]. This diversity of definitions highlights the divergences of the fields affected by this concept and moreover proves difficult to reach a priori a consensus around its definition [4], [5], [6], [7],[8]. Today, the notion of performance is mobilized in the managerial literature to assess the implementation of sustainable development strategies by organizations [9], we now speak of overall performance. This trend shows the evolutionary aspect of the concept, given that the dimensions, the evaluation criteria and the knowledge develop over time, which increases the difficulty of apprehending it. The performance perceived by Taylor in the 1980s is quite divergent from that seen by the authors of our time. For Taylor, performance is associated with the division of labor, standardization, scientific selection of workers, the improvement of their knowledge, etc. For Hollnagel, performance corresponds to organizational resilience [10]. In economics and management, performance is defined as the combination of effectiveness, efficiency and relevance [11], [12]. For Lorino [13], "everything and only that which, contributes to achieving the objectives. It is a subjective notion that depends on the perception of whoever defines it. It is difficult to observe and assess directly, and cannot be conceived

as a one-dimensional concept measured with a single indicator [2]. Rather, it is a construct, perceivable and representable by several indicators. According to Morin [14], performance is a fundamental condition for ensuring the sustainability of the organization and it is necessarily linked to the values of the people and interest groups that measure it.

B. Performance measurement

For Lebas [6], performance only exists if it can be measured. This means that it can only be presented through a set of more or less complex measures (or indicators).

Following the organizational evolution, the information system, which is the main decision-making tool within organizations, has in turn undergone significant development with the aim of effectively measuring the performance of organizations. With this in mind, performance measurement systems have been the subject of numerous adaptations to competitive strategies and to the dynamism and complexity of the external environment of the organization [15], [16], [17]. Several researches and works recommend integrating to the traditional quantitative representation, a qualitative representation which is realized by the association of operational and non-financial information [18]. In 1993 Kaplan and Norton came up with the Balanced Scorecard. This is the most famous tool in terms of strategic performance management systems [19],[20]. Neely [1] also proposed the prism performance, which provides a multidimensional system based on the analysis of the needs of all of the organization's stakeholders (customers, shareholders, staff, suppliers and the local community).

These performance measurement tools have limits and face a common challenge which lies in the balanced use of financial and non-financial indicators and the consolidation of the link between strategy and action plans [21]. In this sense, we are witnessing an increase in the importance accorded to all stakeholders, contrary to the traditional purely financial vision which focuses on the expectations of shareholders. As long as financial and non-financial measures are combined in the same model, performance can be measured in several domains simultaneously, thus promoting effective and strategic decision-making [22],[23]. In the context of social organizations, in this case the cooperative, performance depends on several factors, the understanding and analysis of which is delicate and must take into consideration the specificities of its organizations. The following part presents the cooperative model and emphasizes its main characteristics and challenges to be faced in order to achieve performance.

C. The performance of cooperatives

The cooperative is considered to be a form of economy distinct from the capitalist economy and the public economy. It manifests itself through a dynamic of social change and sustainable development making it possible to face up to the economic, ecological and social crises noted on an international scale. This sector, based on a logic of proximity and solidarity, seeks to respond more effectively to the needs of the community while reconciling the principles of equity and social justice with economic development. The aim is to provide a

basis for a balanced and inclusive economy alongside the public and private sectors. These organizations have the potential and the means to mobilize and create significant wealth, both material and immaterial.

a. The cooperative model

Cooperatives are an important part of entrepreneurial and social development, globally, nationally and locally. They operate in almost all sectors of activity: agri-food, housing, financial services, education, health and social services, etc. They promote economic, social and political stability and diversity and thus contribute to equitable access to goods and services. These organizations are considered to be an important lever for socioeconomic development in rural areas and in remote and marginalized areas [24]. It is also an economic model recognized for its resilience, particularly in times of economic crisis [25],[26].

The particularity of the cooperative model stems from an idea that is both simple and complex: to offer the users of an organization – whether they are customers, beneficiaries, employees or service providers – the possibility of also being its owners and managers [27]. Indeed, a cooperative is first and foremost an association of people who share a common need and collectively create a business to meet it [28]. Beyond their diversity of forms, sectors and sizes, cooperatives share common values and principles. These are part of the “cooperative identity” [29], and constitute the basic principles of legislation concerning cooperatives [30],[31].

Cooperatives are distinguished from other traditional forms according to three main characteristics. First, the collective aspect of the cooperative ownership structure: the owners are also the users of the organization's services, who have decided to create a society, of which they are members [32]. Indeed, the capital of the cooperative is appropriated collectively and put at the service of the individual and common needs of the members [33]. Secondly, democratic governance is fundamental in a cooperative. As a result, management and voting are person-based rather than capital-based (the “one member = one vote” rule) [34], which symbolizes the ideal of equality among members [35], and materializes the utopian vision of the primacy of man over capital within the organization [36]. Third, the cooperative provides its members with two main advantages. The first is to respond to their individual needs to which neither the state nor the private sector have provided an effective and satisfactory response. The second advantage corresponds to the financial surpluses generated by the cooperative's activity, which are distributed among the members according to usage, ie in proportion to the operations carried out by each (services used, goods consumed, hours worked).

In this sense, cooperatives are recognized internationally through their identity built on their definition, values and principles, which guide their cooperative actions. From now on, the performance of these organizations has become a major issue, where economic and social logics seem to oppose each other. The challenge encountered is to succeed in establishing a balance between the search for economic performance and the response to social expectations.

b. Cooperatives facing performance challenges

In recent decades, there has been a great evolution and renewal of the cooperative sector, which has led to the increase in the number of cooperatives and, consequently, the increase in competition, the level of demand from its customers, the funding needs and growing expectations from the community itself. This pressure has led these organizations to adopt strategies to meet the new demands of their stakeholders and to stand out from other organizations. In this context, cooperatives have started to renew their management process and monitor their organizational performance. They are required to demonstrate their performance vis-à-vis their partners to guarantee their support and commitment, through the establishment of an evaluation system. Indeed, the implementation of a performance evaluation system is often accompanied by certain limits associated with the level of complexity of the organization itself. Moreover, this field of research is still embryonic, and requires more attention and reflection to find solutions to overcome the difficulties encountered by these organizations when it comes to managing their performance.

Our research mobilizes stakeholder theory to analyze the behavior of cooperatives in the face of multiple and sometimes contradictory expectations, through the observation of the process of managing the expectations of a cooperative's stakeholders.

III. THE CONCEPTUAL FRAMEWORK

Performance evaluation is fundamental in the development of an organizational strategy [37]. It is a practice that emerges at a time when the organization needs to design different economic scenarios, create different valuation perspectives, gauge results and generate a basis for decision-making.

The organizational performance management process, in addition to financial perspectives, has valued non-financial perspectives. Among the main models is the performance prism [1]. One of the main contributions of the performance prism is the integration of the contribution of stakeholders to the performance of the organization [1]. Indeed, defining the role of stakeholders is essential to plan, implement and provide feedback on proposed improvement actions from different organizational perspectives.

Stakeholder theory is a useful tool to explain how stakeholders influence and are influenced by the organization and other stakeholders [38], [39], [40], [41]. Searcy [42], commented from a literature review on the relevance of studying stakeholders and evaluating performance, but he did not generate empirical evidence.

We can conclude that it is possible to study how stakeholder theory helps to understand and even broaden the perspective of stakeholders from the prism of performance. This study becomes more evident when examining the application of stakeholder theory and the performance prism in cooperatives, given the importance of Stakeholders satisfaction in performance measurement.

In the next part, we present the stakeholder theory, the performance prism model, to then propose our conceptual model developed on the basis of our literature review.

A. Stakeholder Theory

Stakeholder theory, developed by Freeman [38], defines stakeholders—referred to as interested parties or interest groups of an organization [43], as “...all persons or institutions that have, in any way, claims, interests, property rights in a company or its activities, in the present, the past or the future” [39].

According to the traditional view, shareholders are the owners of the organization. They are therefore privileged and have priority in taking their needs into account [38]. The objective is therefore profit. However, in stakeholder theory, there are other stakeholders including: employees, consumers, suppliers, financial institutions, communities, governments, political parties and groups, trade associations and businesses or workers, unions [38], [45].

Stakeholder theory extends the view of the organization to the external environment and advocates the use of non-financial indicators to analyze the influence of the external environment on organizational behavior [38]. In this sense, several actors are taken into account for decision-making and the development of strategies [46]. One of the contributions of stakeholder theory is that changing the management model can affect strategy [38]. This change leads to the integration of stakeholders in strategic planning and management [47].

After the emergence of stakeholder theory (1980s), several studies gained space with the aim of conceptualizing and categorizing stakeholder typologies. His studies offer different perspectives on the classification of stakeholders [39], [40], [41], [48]. According to Clarkson [39]. We distinguish:

- Main stakeholders: customers, suppliers, investors, employees, among others, committed to the survival of the company and maintaining a relationship of interdependence between stakeholders;
- Secondary stakeholders: made up of “those who influence or affect, are influenced or affected by the company, but have no direct contact with the transactions and are not essential to its survival” [39]. e.g. media, government and local community.

Mitchell, Agle and Wood [48] also created a model of stakeholder visibility with the aim of highlighting the importance of each stakeholder in the perceptions of managers. In this model, stakeholders are classified according to their power of influence, legitimacy and urgency.

In this context, the definition of stakeholders is a prerequisite for the evaluation of the performance of the company [38], [39], [40], [41]. To highlight this assertion, the performance prism model has been proposed.

B. The performance prism

Much attention has been given to performance management issues by the academic and professional community in recent years. The number of publications in this field attests to the importance of this discipline in organizations.

Over the past fifteen years, many works and studies in the field of performance measurement have resulted in the creation

of various models, frameworks and methodologies. Among them, the performance prism "Performance Prism" presented by Neely [1]. This framework includes five interrelated aspects:

1. Stakeholder satisfaction; who are the main stakeholders in the organization and what do they want and need?
2. Stakeholder input; what contributions does the organization require from its stakeholders?
3. Strategies; what strategies does the organization need to put in place to satisfy the wants and needs of these key stakeholders?
4. Process; What critical processes does the organization need to implement and improve these strategies?
5. Abilities; What capabilities does the organization need to operate and improve these processes?

These five performance perspectives can be represented as a prism.

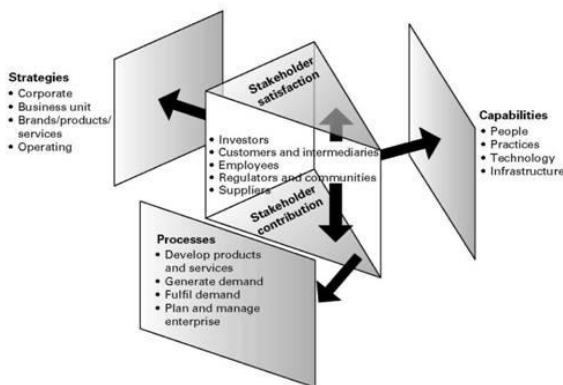


Fig. 1. The Performance Prism [1]

The prism illustrates the complexity of performance measurement. Performance is no longer one-dimensional. To fully understand it, it is essential to look from multiple and interrelated perspectives such as those offered by the performance lens.

Through this head approach, Neely [1] argue that one of the biggest mistakes in designing performance measures is that they are derived from strategies, when they should be formulated on the basis of stakeholders' wants and needs. Measures related to the mentioned facets, along with their results, trends, objectives, standards, initiatives and action plans are included in dashboards to facilitate performance management. The measures are related to each other through hypothetical relationships called "success map". This framework is best suited to organizations for which creating value for stakeholders is a priority, such as cooperatives. What's more, considerable additional levels of detail developed for each of the facets ensure that the framework is complete, allowing all measurements to be mapped so that gaps can be identified. Kennerley and Neely [49] view the framework as multidimensional, reflecting all aspects that influence or contribute to an organization's performance.

C. Conceptual model of research

Based on our literature review, we have proposed a model for representing and measuring performance, making it possible to elucidate the content of the performance of cooperatives and

to understand the relationships between its different stakeholders, thus contributing to the achievement of this performance.

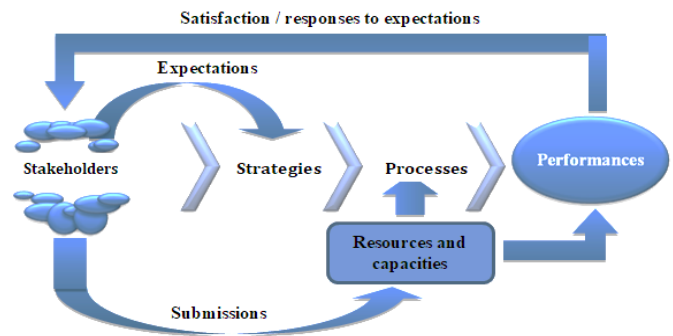


Fig. 2. Representation model of the performance prism

After specifying our conceptual model, in the next section, we will put it into practice through the case study of the Tighanimine cooperative.

IV. THE PERFORMANCE OF THE COOPERATIVE: CASE OF THE TIGHANIMINE COOPERATIVE

A. Research methodology

To understand the performance of the Tighanimine cooperative, we conducted semi-structured interviews with the president and treasurer of this cooperative and 15 female members. The objective is to collect as much information as possible through an exchange guided by a set of questions on management methods, internal functioning, partners and strategies implemented. These elements will make it possible to learn the structure and its mode of operation. Our interviews with members also allowed us to know the degree of involvement of women members (income and development) within the cooperative while emphasizing their role in decision-making and management processes. Interviews were also conducted with customers of the cooperative to discover their expectations vis-à-vis the organization and to assess their degree of satisfaction with the quality of its products offered. Our study also involved the main institutional partners of the cooperative (the Ministry of Agriculture, INDH, ONSSA, ONCA, ANDZOA, HCEFLC, PAMPAT, ADA, etc.) in order to discover and understand their perspectives towards it.

To evaluate the performance of the cooperative, we proceeded by the performance prism approach [1]. In this sense, we first identified the stakeholders of Tighanimine, specifying the contribution and expectations of each. We proceed, in what follows, to define the strategies to be put in place to meet their expectations, to identify the processes to be undertaken for the implementation of said strategies, while specifying the capacities to be mobilized to support the processes. Then, and on the basis of our discussion with the president and the treasurer of the cooperative, we identified the performance measures allowing the assessment of each component of the performance prism.

B. Description of the case study

The women's cooperative TIGHANIMINE was created on 2007, whose ambition is to contribute to the improvement of the living conditions of the population of the Drarga commune, in particular that of the women members. The cooperative currently has 105 women members who have been able to prove their commitment and perseverance through the creation of a socio-economic project contributing to the economic and social dynamics of their territory. It thus offers a diversified range of products under the brand name "Tounaroz (jewel in Berber). This range is composed of various products (cosmetic and food Argan oil, Honey, beekeeping products, jams, marmalades, compotes, cactus oil, perfumery and cosmetics, household and toilet soaps, etc.) are the result of hard work,

In November 2011, Tighanimine was Fairtrade certified. It is a certification that attests to the effort of the cooperative as to how it values the work of women producers of argan oil. It is the first cooperative in the world to win this label. By obtaining Fairtrade certification, the cooperative was able to distinguish itself from its competitors in the field. At present, the cooperative sells its products to the French, English, American, Italian, Japanese and Spanish markets, and remunerates its members at a fair price, allowing them to have a decent income and to improve their well-being as well as that of their family.

C. Results and discussion

For the performance measurement of Tighanimine, we will put into practice our conceptual model designed based on the performance prism approach while mobilizing the stakeholders theory. This includes the following phases:

1. Identification of relevant stakeholders;
2. Definition of satisfaction and contribution of each stakeholders;
3. Definition of strategies, processes and capacities;
4. Creation of a "Success Map" based on the existing relationships between processes, strategies and capacities;
5. Definition of performance indicators.
6. After having defined the stages necessary for the implementation of the prism of performance within a cooperative, we present, in the following part, the stakeholders of the cooperative Tighanimine, object of our study.

a. Cooperative's Stakeholders : map of stakeholders

Any cooperative interacts with different stakeholders who form its social and economic environment. They participate directly or indirectly in its activity through their specific position or resources.

To become aware of the different actors likely to influence the activity of a cooperative, it is necessary to identify the different types of stakeholders and their relationships. Stakeholder mapping is the ideal tool for a stakeholder analysis. The mapping gives an overview of the stakeholders. It lists the relevant stakeholders and identifies the different types of stakeholders and their interrelationships.

According to the Stakeholders approach proposed by Clarkson [39], and in the context of our cooperative

Tighanimine, we have identified the stakeholders in the following map (fig.3).

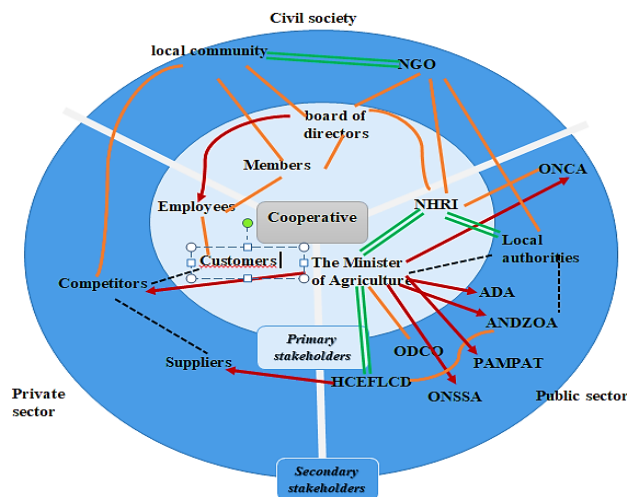


Fig. 3. Mapping of cooperative stakeholders

- Solid lines symbolize close relationships in terms of information exchange, frequency of contact, overlapping interests, coordination and mutual trust.
- ⋯ Dotted lines symbolize weak or informal relationships.
- == The double lines symbolize coalitions, alliances and strong cooperation formalized by contract or institutionally.
- The arrows symbolize the direction of the dominant relationships.

The mapping of cooperative stakeholders shows the diversity of actors and the complexity of the relationships between them. In this context, Tighanimine faces various challenges to meet the expectations of its partners and ensure its legitimacy. In this sense, and on the basis of our interviews with the president of the cooperative and the main partners, we deal with the needs and expectations of the Tighanimine's Stakeholders, as well as the contributions of each party to the achievement of its performance.

b. Stakeholder contribution and satisfaction analysis

Once the network of concerned stakeholders has been created, we present, at the level of this section, the respective components of the satisfaction and contribution of each stakeholder of the organization.

The analysis of the stakeholders of the Tighanimine cooperative illustrates the diversity of actors and the plurality of expectations to which it must respond to ensure its legitimacy within its environment. In what follows, we analyze the reaction of the cooperative, in terms of strategies adopted, processes put in place and capacities mobilized to satisfy its stakeholders and ensure its performance.

TABLE.1. Satisfaction/contribution of the stakeholders

Stakeholders	Satisfaction expectations	Submissions
Primarys	Members	Trust, involvement, commitment, work, raw materials, financing
	board of directors	Good governance
	Employees	Professional skills, innovation, collaboration, commitment
	Clients	Brand loyalty, reputation, loyalty, frequency of purchases, opinions and suggestions
	Suppliers	Efficiency, cost reduction, speed/deadlines, technological innovation
	Institutional actors	Financial and technical assistance and support, macroeconomic and political support, accreditation, authorization
	Competitors	Increased competitiveness, improved quality, benchmarks
Secondary	local community	Natural resources, labor, support and active participation, legitimacy
	NGO	Legitimacy and loyalty, partnership relationship and mutual trust
	Media	Notoriety, credibility, promoting the image and products of the cooperative

c. The performance prism of the cooperative

In this study, we were only interested in the stakeholders, including their satisfaction and their priority contribution to the sustainability of the Tighanime cooperative. We have listed, on the basis of our interview with the president of the cooperative, three main actors, namely: Members, institutional actors and customers.

TABLE.2. Analysis of the performance prism

Stakeholders	Members	Clients	Institutional actors
Satisfaction expectations	Empowerment or power to act Steady income	Quality Security	Contribution to local and national development Compliance with regulations Partnership - Compliance
Strategies	Business continuity Mobilization	Quality devices Innovation	Obtain commitment from partners Governance and Accountability procedure manual
Process	Business Continuity Plan Good governance practices Ongoing communication	Quality management Certificate	Ensure regulatory monitoring - Certification Legitimacy of the organization Professional skills relational competence ability to mobilize resources (human, financial, material) social utility project Number of projects carried out
Abilities	Technical and managerial skills Internal communication	Product diversity Financing capacity Research and development Customer relationship management	

To meet the expectations of its stakeholders, the cooperative has implemented strategies and initiated processes while mobilizing resources and capacities. We proceeded by the map of success (success map) to illustrate the performance prism of the cooperative (fig.4)

In the success map, the interactions between strategies, processes and capabilities have been illustrated. Even though this is a simplified version, it is possible to observe the complexity of the organization, including strategies to improve the operationalization of processes or capabilities needed to execute other strategies.

In the success map, the interactions between strategies, processes and capabilities have been illustrated. Even though this is a simplified version, it is possible to observe the complexity of the organization, including strategies to improve the operationalization of processes or capabilities needed to execute other strategies.

Thus, and following the results of our study, we measured the performance of the cooperative according to the five perspectives of the performance prism.

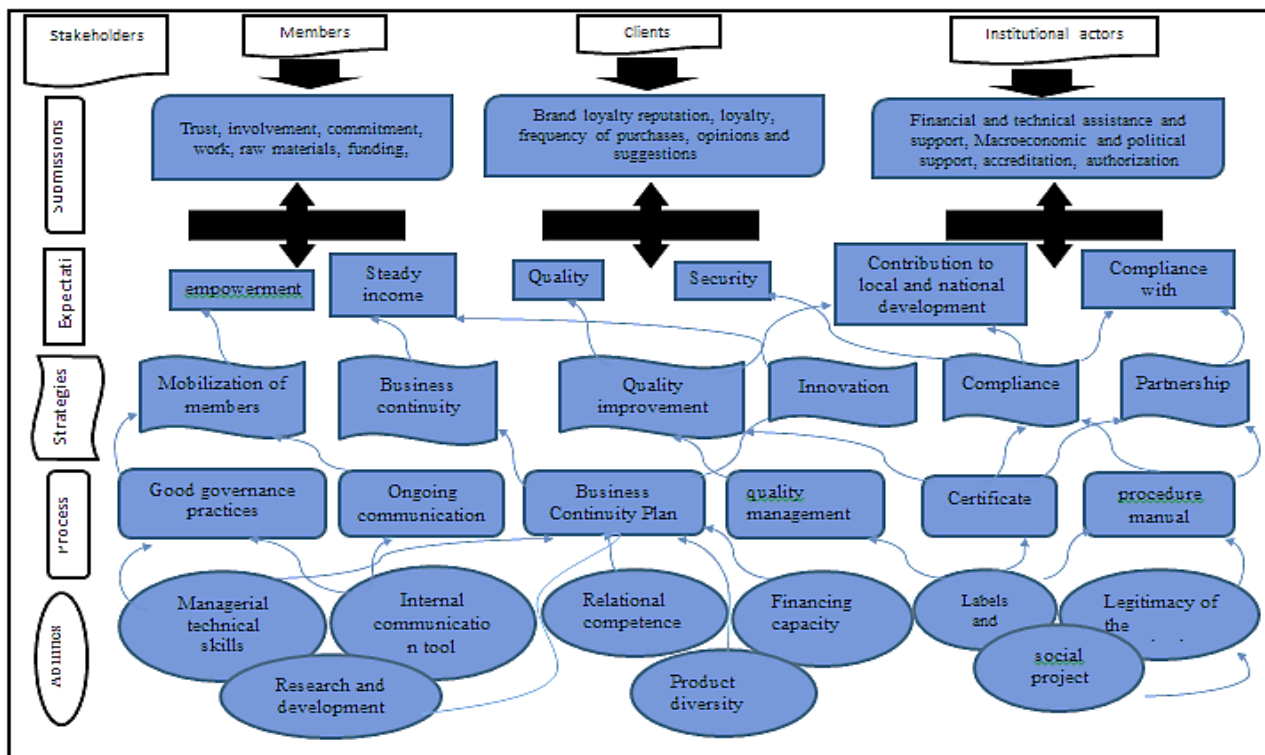


Fig.4. Cooperative success map

Table 3: performance measurement of the Tighanimine cooperative

SH	Expectations	Performance indicators	Performance of Tighanimine
Members	Steady income	Monthly income	Remuneration of women members amounts to 40DH per Kg of crushed amendments in addition to the annual remuneration linked to the distribution of the surplus generated.
		Activity level	Production capacity of the cooperative exceeds 12 tons per year
	empowerment	Number of members participating in the GA	Annual turnover exceeds 200MDH women members participate in the general meetings held annually.
	Good governance	CA election procedure Internal function	The cooperative is managed by a Board of Directors (CA) elected by the General Assembly (GA). The cooperative operates on the basis of internal regulations
Clients	Quality	Satisfaction rate	Customers surveyed are satisfied and loyal Continued growth in turnover
	Security	Number of labels and certification	"Best Product" Trophy ONSSA Certificate, Fairtrade Certification: "Fair Trade" Label, "BIO" Label, IGP Certification, Procedure Manual

Institutional actors	Contribution to local and national development	Number of jobs created, level of production, number of exports	Distribution of products to the French, English, German, American, Italian, Japanese and Spanish markets Reduction of poverty in its environment through the creation of direct and indirect jobs
	Compliance with regulations	Number of fractions/ trophies and prizes	Trophy and prizes won by the cooperative

Through the analysis of the results of our study, and on the basis of the prism of performance, we found that my cooperative Tighanimine is efficient given the effort made to satisfy its stakeholders:

- Towards members: the cooperative pays its members a fair price, which allows them to have a decent income and improve their quality of life as well as that of their families. The increase in the level of production and the diversification of products have contributed to improving the remuneration of female members, as well as increasing their shares in the capital of the cooperative. According to the interviews with the women members, their membership in the cooperative has impacted both their personality and their well-being. The income received by women allows them to acquire financial autonomy to cover their own expenses. Similarly, the work within the cooperative has further strengthened patience, mutual respect and solidarity between the women, they help each other, plan joint activities and collectively develop their cooperative, which contributes to developing their knowledge, enhancing

their experiences and thus improving their power to act (empowerment). Regarding the governance of the cooperative, Tighanimine is managed by a Board of Directors (CA) composed of 6 members elected by the General Assembly (GA). The board meetings are held quarterly according to the statutes, but the members of the board meet each month with the adherent members to discuss the problems and difficulties encountered and the strategic orientations. In addition, the cooperative operates on the basis of internal regulations specifying the roles and responsibilities of each member, the conduct of production work, remuneration and sanctions.

o This situation has therefore favored the involvement of members at the level of the organization. Involvement depends on three criteria: "a strong belief and acceptance of the goals and values of the organization, the willingness to make considerable efforts for the organization and a strong desire to remain a member" [50]. Indeed, all the female members of the cooperative expressed, during our interviews with them, their emotional attachment to the cooperative performance and their commitment to achieving the objectives, and they do not envisage leaving or abandoning their organization. The involvement of the members is also confirmed by their natural contribution (the raw material), monetary (financial contribution) or technical (work) and they sacrifice their time and efforts for the success of the cooperative.

▪ Towards customers: the know-how of women and mastery of the production process have contributed to compliance with quality standards and product traceability. Indeed, the cooperative has always been aware of the importance of quality and certification systems to assure its demanding customers of the quality of its products and the reliability of these production processes. These practices have been rewarded with various trophies (gold medal at the SIAM show in Meknes (best product)), labels and certificates (ONSSA, IGP, BIO, ISO 22716,... (In progress)...) which have contributed to increasing customer satisfaction regarding the safety of the cooperative's products, and therefore promote brand loyalty and loyalty.

▪ Towards institutional actors: the cooperative maintains relationships of trust and commitment with the various public partners, which improves its reliability and credibility and increases its loyalty to its stakeholders. Indeed, the cooperative operates in strict compliance with current and old regulations for the protection of the environment and the preservation of resources. In addition Tighnimine participates in the creation of direct and indirect jobs and contributes to the economic and social dynamics at the local, national and international level. In addition, the cooperative's activity on the foreign market (French, English, German, American, Italian, Japanese, and Spanish, etc.), promotes the notoriety of Argan on a global scale and thus supports the kingdom's exports to develop its brand image. Such contributions of the cooperative have been recognized by public actors through solid and lasting partnerships, thus ensuring continuous support and adequate technical and financial support for all the projects carried out

by the cooperative.

V. CONCLUSION

Based on the stakeholder theory and dimensions of the performance prism model, we conducted our study to assess the performance of the Tighanimine cooperative. Three stakeholders were considered: members, customers and institutional actors. The choice of these stakeholders is aligned with the theory of stakeholders and stems from our interviews with the president of the cooperative. The objective is to know which PCs influence the performance of cooperatives.

The results showed that female members are looking for a stable income and involvement to contribute to the performance of the cooperative. For cooperative customers, they rather expect quality and safe products to guarantee their loyalty. Compliance and participation in economic and social development are the main expectations of institutional actors to ensure their support and technical and financial support for the cooperative.

Our research tries to show the importance of knowing the needs and wants, as well as the reward of the main stakeholders to achieve the objectives. This is a main condition to guarantee the legitimacy and loyalty, and therefore the success of any organization, in this case cooperatives.

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