

JEL Classification: L15, M20, M49, L26

Naas Abdelkader,
University Oran 2, Algeria
<https://orcid.org/0009-0008-8189-1365>

Berass Dalila,
University Oran 2, Algeria
<https://orcid.org/0009-0003-9162-6964>

OPTIMIZATION OF THE VALUE CHAIN THROUGH MANAGEMENT CONTROL: CASE STUDY OF A PUBLIC ENTERPRISE

Received 03 November 2024; accepted 21 November 2024; published 03 December 2024

Abstract. *Management control is a crucial strategic tool for optimizing the value chain. By providing a detailed analysis of internal processes, it enables managers to identify inefficiencies, such as bottlenecks or low-yield activities, and implement targeted solutions. This data-driven approach empowers leaders to make informed strategic decisions while ensuring the methodical monitoring of operational performance. As a result, managers can drive corrective actions that not only improve productivity but also strengthen the company's competitiveness in an ever-evolving environment. The case study presented demonstrates the effectiveness of this approach, illustrating that adaptability and responsiveness to market changes are key factors in ensuring long-term sustainability and growth.*

Keywords: *value chain, performance, management control, enterprise.*

Citation: Naas Abdelkader, Berass Dalila. (2025). OPTIMIZATION OF THE VALUE CHAIN THROUGH MANAGEMENT CONTROL: CASE STUDY OF A PUBLIC ENTERPRISE. Economics and Finance, Volume 13, Issue 1, 98. [http://doi.org/10.51586/2754-6209.2025.13.1\(98\)](http://doi.org/10.51586/2754-6209.2025.13.1(98))

Introduction

Optimizing the value chain through management control is essential for enhancing the overall efficiency of operations. By conducting operational analysis, management control identifies areas of waste and underperformance that hinder the company's performance. To address these inefficiencies, it recommends targeted corrective measures aimed at maximizing added value at each step of the process. This approach promotes optimal use of available resources and the reduction of unnecessary costs. Beyond cost optimization, management control plays a crucial role in coordinating the various functions of the company, fostering collaboration and collective efficiency, which enhances market competitiveness. This process serves as a powerful strategic lever to boost the company's growth and profitability by improving overall performance, generating additional margins, and strengthening the competitive position in the market.

This research focuses on how to maintain and enhance operational excellence by optimizing the value chain through management control to boost company performance.

In this context, the study addresses three main areas. First, it examines the analysis of the value chain, allowing for an understanding of the different stages of the value creation process within the company. Next, it explores the role of management control as an essential tool for improving and driving the company's performance. Finally, it includes an empirical study conducted within a Public Economic Enterprise (PEE), providing a concrete and practical perspective on the concepts discussed.

Literature Review

The Value Chain: a Key Tool for Strategic Analysis and Innovation

Introduced by Michael Porter in his seminal work “Competitive Advantage” (1985), the concept of strategic optimization of the value chain has become a cornerstone of strategic analysis in business (Johnson et al., 2005). This approach involves breaking down a company's activities, from procurement to distribution, to evaluate their contribution to customer value creation (Treacy et al., 1991). It offers significant perspectives for continuous improvement and innovation.

Dissecting Operations to Identify Optimization Levers

Analysing the value chain allows operations to be broken down into distinct activities, uncovering levers for optimisation and innovation to strengthen the customer value proposition.

- The activities are divided into two major categories:
- Primary activities: Inbound logistics, operations, outbound logistics, marketing, sales, and after-sales service. These activities generate visible value for the customer.
- Support activities: Infrastructure, human resources, and technology. These activities ensure the smooth functioning of primary activities.

The Need for an Evolving Approach

However, this strategic improvement approach to the value chain must be regularly re-evaluated to adapt to market changes and shifting customer needs (Cima, 2014). The business environment and consumer expectations are constantly evolving, necessitating continuous reassessment of processes and activities to maintain a sustainable competitive advantage.

Essential Roles of the Value Chain in Business

The key roles of the value chain are defined along the following lines:

- Identifying value-creating activities: The analysis determines which activities contribute most to customer value, optimizing them to enhance satisfaction and competitive advantage (Johnson et al., 2005).
- Understanding interdependencies between activities: The value chain reveals the links between activities, identifying friction points that hinder overall efficiency.
- Detecting improvement opportunities: Examining the value chain helps identify possible improvements in various areas, leading to gains in quality, customer satisfaction, and operational efficiency.
- Evaluating competitive advantage: Comparing activities with those of competitors helps identify sources of advantage and strengthen market positioning.
- Supporting innovation and sustainable value creation: By adapting to market and technological changes, the value chain fosters innovation, developing new products and services for sustainable value (Johnson, Scholes, & Whittington, 2005).

Evolution of the Value Chain Concept: Contributions and Perspectives

The initial concept of the value chain, as presented by Porter, has evolved significantly thanks to contributions from other authors.

- Hamel and Prahalad (1994) introduced the notion of the virtual value chain, emphasizing that collaboration with external partners can also contribute to customer value creation.
- Kanter (1995) highlighted the importance of networks in value creation, allowing companies to offer more attractive propositions to customers by integrating effectively into networks with other actors.
- Kim and Mauborgne (2005) propose an alternative approach by advocating for the creation of new values for customers, which may require rethinking the traditional value chain to offer innovative solutions.

Performance Management Through Management Control: Changes and Trends

In today's competitive landscape, management control plays a crucial role for organizations aiming to optimize their performance. It is a strategic process designed to guide and evaluate a company's activities to achieve its objectives. Various contemporary approaches highlight the importance of management control for organizational performance.

Interactive Control Approach

A recent study by Simons (1995) highlights the “interactive control” approach, which focuses on adaptability and flexibility. This approach acknowledges the complexity of organizational environments and encourages the implementation of control systems that enable rapid responsiveness to external and internal changes.

Integration of Advanced Technologies

The integration of advanced technologies in management control has become an essential trend. According to research by Caglio and Ditillo (2021), the use of techniques such as predictive analytics and artificial intelligence allows companies to improve the accuracy of their forecasts, better anticipate risks, and optimize decision-making.

Holistic Approach to Management Control

Furthermore, a holistic approach to management control, as presented by Brown (2008), emphasizes the importance of considering not only financial aspects but also non-financial factors such as quality, innovation, and customer satisfaction. This approach enables a more comprehensive assessment of organizational performance, leading to more informed decisions and better resource management.

Strategic Alignment

Management control, a key component of performance-driven management, ensures the coordination of actions to achieve organizational objectives (Mollard, 2006). Evolving towards "performance management," it reflects a constantly evolving strategy (Berland, 2009). Its essential role in performance evaluation, whether quantitative or qualitative, as well as in short- and medium-term forecasting, underscores its strategic importance (Alazard and Sépari, 2004). It significantly contributes to the optimization of competitiveness and operational efficiency, two fundamental pillars of organizational management.

Moreover, research by Ittner and Larcker (2003) highlights the importance of alignment between objectives, performance measures, and the overall company strategy, with a positive impact on organizational performance.

In summary, management control remains an indispensable element for achieving organizational objectives. Its continuous adaptation towards interactive, technological, holistic, and strategic approaches confirms its relevance in contemporary contexts.

Methods

The Empirical Study

The National Company for the Transformation of Long Products (ENTPL), established in 1983 in Algeria, specializes in the manufacturing of long steel products, aiming to maintain its national leadership through quality, innovation, and continuous growth. Active in the building, public works, and hydraulic sectors, it faces increasing competition. ENTPL sources materials both locally and internationally, with customers mainly in the construction sector, including public and private entities. Its product range includes construction steels, drawn wires, and welding products. Simultaneously, the company is investing in digital transformation to optimize costs, enhance system security, and foster innovation.

Results

Value Chain for ENTPL

The company's organizational chart, adapted to Porter's value chain, distinguishes between primary functions and support functions, as illustrated in the figure below.

On the one hand, the primary functions include marketing and sales, development and operations, as well as production, which is distributed across units nationwide. These units cover all stages, from receiving raw materials to shipping finished products. Commitment to quality, efficiency, and customer satisfaction is reflected through high compliance standards, the use of advanced technologies, and optimized supply chain management.

On the other hand, the support functions include headquarters management, legal affairs, management control, information systems, finance and accounting, and human resources.

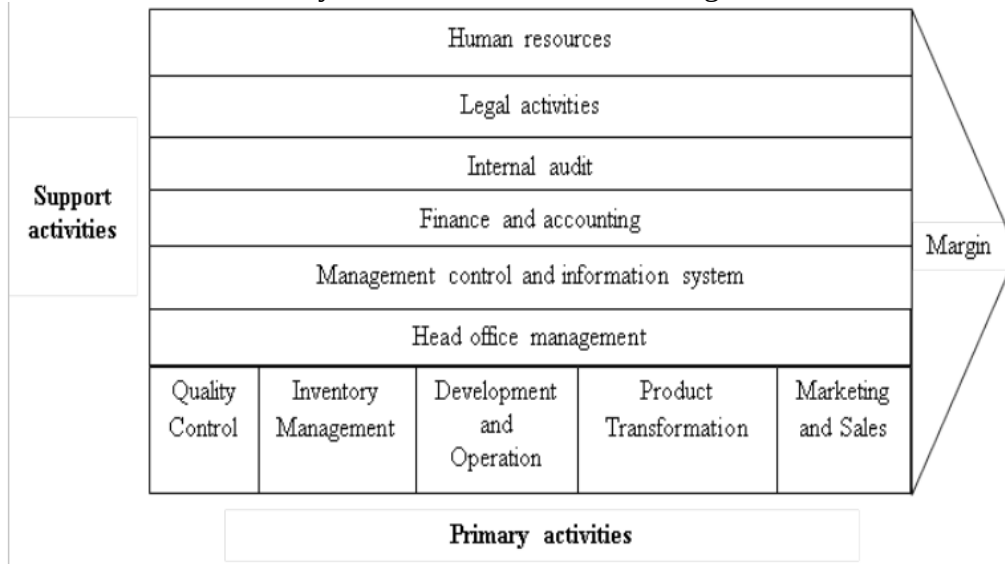


Figure 1. The value chain of ENTPL

Surse: Figure created by authors

This structure allows the company to offer a diverse range of products tailored to various industrial sectors, thereby solidifying its reputation as a reliable and innovative partner while remaining committed to environmental sustainability.

Primary Activities

The primary activities of ENTPL are essential for generating value by ensuring the supply of products, supported by other functions that enhance their efficiency. The company implements a comprehensive process, from receiving raw materials to shipping finished products. With 80% automated quality control, it guarantees 100% compliance with customer standards and requirements, reducing human errors by 20%. An automated inventory management system ensures optimal turnover at 95%, while the automation of preparation processes enhances efficiency and safety, increasing productivity by 25%. For transformation, the use of cutting-edge technologies ensures the quality of finished products with 99% precision. Finally, for the shipment of finished products, real-time logistics tracking ensures 98% on-time delivery, increasing customer satisfaction by 10%.

Product Transformation: Excellence and Precision

The company engages in a rigorous and optimized process for transforming long steel products, ensuring impeccable quality and maximum customer satisfaction. It starts with meticulous raw material reception, achieving a 99% on-time reception rate. Its rigorous storage system ensures optimal material preservation, with losses limited to only 0.5%. Next, it ensures efficient and secure preparation, with 85% of processes automated, resulting in a 20% productivity increase and a 15% reduction in accident risks. In the transformation process, the use of advanced technologies ensures

99.8% precision, minimizing scrap and waste and reducing production costs by 8%. Concurrently, it maintains strict quality control, with 99.9% of finished products meeting client standards and requirements, with inspections at every stage. Finally, it guarantees reliable and timely shipping, with 97% of products delivered on time, ensuring complete transparency through real-time logistics tracking. In summary, the company offers a comprehensive long steel product transformation service, characterized by operational excellence at every stage, impeccable product quality, and unmatched customer satisfaction, standing out as a trusted partner in this demanding field.

Marketing and Sales: Expertise at the Service of a Diverse Clientele

ENTPL positions itself as a preferred partner for a diverse clientele, including major players in the public and private sectors such as COSIDER Construction, COSIDER Public Works, COSIDER Piping, and dynamic private companies. The company's unwavering commitment lies in meeting the specific needs of each client, regardless of their activity sphere. With its steel expertise, the company offers tailored solutions for each field. Its range of impeccable quality products is perfectly suited to the specific needs of each sector:

- Construction and public works: Ensuring solid structures that meet the strictest standards, with a 95% compliance rate.
- Agriculture: High-quality equipment strictly adhering to hygiene and food safety standards.
- Food industry: Certified products ensuring 99.9% compliance, guaranteeing the safety and impeccable quality of processed foods.
- Craftsmanship: Tailored solutions with 98% product availability, allowing for the creation of quality, durable items.
- Other Manufacturing Industries: A wide range of high-quality steel products for various applications, with a 97% compliance rate.

Analysing the value chain allows operations to be broken down into distinct activities, uncovering levers for optimisation and innovation to strengthen the customer value proposition. In the context of its commercial expansion, the company is committed to deploying a dynamic strategy focused on the efficiency of its marketing and sales actions through a series of key strategic axes, including:

- Effective promotion of products and services, with a clear and coherent strategy in line with its commercial objectives, representing 2% of revenue in budget allocation.
- Optimization of sales processes, involving the recruitment, training, and motivation of a high-performing sales force, the implementation of a structured and efficient sales process, and the provision of exceptional customer service.
- Strengthening market presence through participation in trade shows, development of strategic partnerships with other companies, and consolidation of brand recognition through conferences and publications in specialized journals.

Inventory Management: Excellence in Supply Chain Management

At the heart of ENTPL's success lies a robust and sustainable supply chain, established through strategic partnerships with suppliers, service providers, and equipment manufacturers, achieving remarkable results:

- Quality and reliability: A 95% reduction in the risk of delays and defects.
- Sustainability: A supply chain displaying 99% responsibility and sustainability.
- Profitability: A 5% cost saving achieved through long-term partnerships.
- Impactful initiatives are implemented to reinforce the excellence of ENTPL's supply chain:
- Supplier audits: Environmental and social impacts are reduced by 20%.
- Innovative solutions: Collaboration with suppliers reduces the carbon footprint by 15%.
- Advanced technologies: Increased production efficiency and precision are observed.
- Preventive maintenance: Downtime is minimized and machine performance is optimized by up to 99%.

- Service provider monitoring: Cost management optimization by 5%.
- Strategic Partnerships: Supply disruption risks are reduced by 90%.

Through these initiatives, ENTPL positions itself at the forefront of supply chain excellence, demonstrating its commitment to quality, sustainability, and customer satisfaction. The company thus strengthens its leadership position in its industry and presents itself as a model for sustainable business practices.

Development and Operations

ENTPL, a leader in the Algerian steel industry, stands out through a strategic approach based on two pillars: development and operations. In the development phase, 2% of revenue is allocated to R&D, with a team of qualified chemists and partnerships with research institutions. About 5% of the annual budget is dedicated to engineering, while project management maintains a success rate of over 90% using international methodologies. Additionally, approximately 1% of revenue is invested in market analysis for an in-depth understanding of markets.

In the operational phase, daily monitoring of activities is conducted with a focus on lean management to achieve maximum operational efficiency. Approximately 3% of the budget is allocated to maintenance, maintaining equipment availability rates above 95%. Procurement prioritises local suppliers to support the economy and reduce costs.

Continuous improvement is at the heart of ENTPL's strategy, with 3% of revenue invested in product innovation. The adoption of lean manufacturing has led to reduced production costs, improved product quality, increased productivity, and a better working environment for employees.

Thus, ENTPL positions itself as a model of operational excellence in the Algerian steel industry, contributing to the country's economic growth through its commitment to innovation, efficiency, and customer satisfaction.

Quality Control

To maintain its commitment to operational excellence and customer satisfaction, the company has implemented an integrated computerized quality control strategy, aiming at several crucial objectives. It commits to maintaining a 99.9% compliance rate with customer standards and requirements, minimizing the risks of complaints and product returns, while aiming to obtain and retain quality certifications such as ISO 9001 to enhance its credibility. In its efforts to reduce quality-related costs, the company aims to decrease non-quality costs by 8% per year by reducing defects and waste, as well as optimizing quality control processes to improve operational efficiency. To ensure compliance with international standards, the company allocates 1% of its revenue to the implementation and maintenance of the dedicated system, with regular internal audits representing about 0.5% of the budget. Key performance indicators include compliance rates with standards, the number of customer complaints, quality costs, and customer satisfaction, allowing for the evaluation of quality control practices' effectiveness and ensuring high-quality standards across the company's activities.

Support Activities

The support functions of ENTPL play a crucial role in its daily operations and long-term growth by identifying sources of value and highlighting their interdependence. Through effective coordination, the company optimizes its core functions to create value. Each category of support activities is broken down into distinct value-added tasks, thereby contributing to ENTPL's overall performance. The company pursues several strategic objectives:

- Maintaining existing products while developing new innovations to meet customer needs, aiming to increase customer satisfaction by 15% through the launch of innovative steel products. Concurrently, a strategy is in place to increase the company's market share by 10% by introducing differentiated products.

- Maintaining its position at the forefront of technology in the steel industry by filing 3 patents per year to protect technological innovations and strengthen its competitive position in the market.
- Improving efficiency and sustainability by reducing production costs by 8% through the optimization of manufacturing processes and decreasing energy consumption by 20% through sustainable practices. These measures will increase operational efficiency while reinforcing commitment to environmental sustainability.

Human Resources: Priority on Employee Satisfaction and Development

ENTPL recognizes that its employees are at the heart of its success and is committed to recruiting, training, and managing them effectively to support its strategic objectives. This human-centric approach aims to reduce employee turnover, improve their satisfaction, and develop their skills, thus contributing to a stable, engaged, and productive workforce.

- Reducing employee turnover: a commitment to stability

ENTPL aims to reduce employee turnover by 15% annually by focusing on employee satisfaction and development opportunities. Low employee turnover signifies a stable and high-performing team, thus contributing to the long-term success of the company.

- Investing in employee development: a source of value

The company allocates 2% of its revenue to employee training and development, increasing the number of trained individuals by 10% annually. The impact of training is measured on employee performance and goal achievement.

- Implementing performance management practices: recognizing excellence

ENTPL establishes clear and measurable performance goals for each employee, conducts regular evaluations, and implements a reward system to motivate and recognize achievements.

- Continuous training and development in quality control: a commitment to excellence

ENTPL ensures that all employees are well-trained in quality control principles and practices. It devotes approximately 2% of the annual training budget to organizing regular training sessions and actively encourages employee participation in continuous improvement initiatives, accounting for approximately 1.5% of total working time. By rewarding employees who contribute to quality improvement, approximately 1% of the rewards budget is allocated for this purpose, thus reinforcing the team's commitment to excellence.

By investing in its employees and fostering a supportive work environment, ENTPL ensures it has a skilled, engaged, and prepared workforce, committed to contributing to the company's long-term success.

Finance and Accounting

Managing the finances of the company in a responsible and efficient manner is a top priority for ENTPL, ensuring its sustainability and growth. In this regard, the company commits to:

- Reduce financial costs by 5% annually: The main aim is to achieve a 5% annual reduction in financial costs. ENTPL works towards this by optimising financial processes and securing favourable financing terms. This commitment is evident in the strict monitoring of financial costs and their benchmarking against sector averages. Through efficient financial management, the company frees up additional resources to reinvest in growth and development, thereby enhancing its long-term profitability.

- Implement rigorous financial control systems: ENTPL is committed to implementing rigorous financial control systems to ensure transparency and compliance with regulations. This involves developing clear and documented financial policies and procedures, conducting regular financial audits, and establishing internal control systems to prevent fraud and errors.

- Optimize cash management: Maximizing cash flows and minimizing financial costs is essential for the financial health of the company. ENTPL optimizes its cash management by:

- Negotiating favourable payment terms with suppliers and customers: This approach helps to minimise costs linked to interest and late payment penalties.

- Effectively managing inventory to minimize storage costs: By optimizing inventory levels, the company can reduce costs related to storage, insurance, and handling.
- Investing excess cash in a profitable manner: The company invests its excess cash in safe and liquid investments, thereby generating additional income.

ENTPL adopts a proactive approach to financial management, focusing on cost reduction (5% annually), financial control, and cash optimization. These efforts contribute to strengthening the financial stability of the company and supporting its long-term growth.

Management Control and Information System: a Strategic Duo for Performance

Management control and the Information System (IS) within ENTPL are essential strategic pillars of its performance, representing 95% of its success by promoting informed decision-making, resource optimization, and the creation of sustainable value. Their synergy is manifested at several levels:

- Financial performance management (85%): Management control develops financial management tools, while the IS ensures their implementation and exploitation, thus providing the management with key indicators and relevant analyses to identify strengths and weaknesses.
- Optimisation of production costs (70%): Management control analyses production expenses to identify potential savings, while the information system provides tools for monitoring and controlling costs, enhancing both efficiency and profitability.
- Support for strategic decisions (65%): Management control conducts financial studies, the IS provides data and tools to model different scenarios, thus enabling more informed investment decisions.
- Transparent communication and reporting (55%): Management control prepares clear financial reports, while the IS ensures their dissemination and accessibility, ensuring transparent communication on financial performance at all levels of the company.

Legal Activity: a Strategic Pillar for Security and Growth

Legal activity plays a crucial role as a strategic pillar for the security and growth of ENTPL. It intervenes at various levels:

- Protection of interests: Drafting and negotiating commercial contracts, ensuring compliance with legal requirements, and providing defence in the event of disputes.
- Risk management: Identification, analysis, and evaluation of risks, implementation of preventive measures, and support in incident management.
- Support for growth: Consulting on projects, audits, and protection of intellectual property.
- Promotion of a culture: Sensitization of employees, training, and workshops on specific topics, and creation of an environment respectful of laws.

Headquarter Management

Management at ENTPL's headquarters plays a pivotal role in aligning the company's strategic activities to meet its overarching objectives. It is responsible for setting the strategy, tracking performance, coordinating various functions, managing risks, and ensuring clear communication. Key areas of focus include strategy and development, management control, legal affairs, human resources, communication, and information systems. Leveraging its expertise, headquarters contributes to creating sustainable value for the company and its stakeholders by driving strategic direction and risk management. As the nerve centre of the organisation, it brings together the main company structures, supported by the necessary human and material resources to fulfil their roles effectively. Headquarters also oversees coordination, planning, and control across all Group activities, establishing and implementing policies on investment, renovation, and partnerships. It ensures that subsidiaries execute their plans in line with Group objectives, continuously assessing results and adjusting targets based on available resources and the management system in place.

Internal Audit: a Key Element for Governance and Performance

Within ENTPL, internal audit plays a central role as an essential foundation for governance and performance. Its expertise covers all operational aspects of the company, thus promoting optimization of risk management, compliance, and operational efficiency. Its responsibilities include:

- **Strengthening corporate governance:** Evaluating the effectiveness of internal control systems and risk management, identifying weaknesses, and proposing improvements. Providing objective recommendations to management to strengthen corporate governance and ensure compliance with regulations. Contributing to the promotion of a culture of ethics and responsibility within the company.
- **Enhancing risk management:** Identifying, analysing, and assessing operational, financial, regulatory, and strategic risks faced by the company. Proposing specific measures to mitigate these risks and safeguard the company's interests. Regularly monitoring the implementation of action plans to manage risks effectively.
- **Optimizing operational efficiency:** Evaluating the effectiveness of operational processes, identifying waste and inefficiencies. Recommending solutions to improve processes and reduce costs. Promoting good practices of management and internal control.
- **Ensuring the quality of financial information:** Conducting control tests and analytical reviews on the company's financial statements. Ensuring the reliability and compliance of financial information with current accounting standards. Contributing to fraud prevention and accounting error prevention.

Internal audit is an indispensable partner. Its independent expertise and rigorous analysis enable the identification of gaps, proposing concrete solutions, and contributing to the creation of sustainable value for the company.

Conclusion

The value chain and management control of ENTPL unite to form a foundation for sustainable growth. By leveraging the insights gained from the analysis of this chain, ENTPL identifies sources of value creation, enhances them, and anticipates potential threats. Management control, by evaluating performance indicators, guides the company toward these opportunities by translating data into concrete strategies. This enables ENTPL's decision-makers to make informed decisions aligned with the company's long-term objectives. This collaboration between the value chain and management control allows ENTPL to maintain its leadership position, stimulate market growth by responding effectively to market changes, and promote sustainability by integrating sustainable principles into its practices. In summary, ENTPL's commitment to using its value chain and management control systems as strategic tools paves the way for a future characterized by sustainable growth, market leadership, and enduring success.

Funding: This research received no external funding.

Conflicts of Interest: The authors declare that no potential conflicts of interest in publishing this work. Furthermore, the author have witnessed ethical issues such as plagiarism, informed consent, misconduct, data fabrication, double publication or submission, and redundancy.

Publisher's Note: European Academy of Sciences Ltd remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.

References

- Alazard, C., & Sépari, S. (2004). *Contrôle de gestion : manuel et applications* (6e éd., DECF 7). Dunod.
- Berland, N. (2009). *Mesurer et piloter la performance* [Livre électronique]. Récupéré de <https://www.crefige.dauphine.fr/publish/berland/performance.pdf>
- Brown, S (2008). *Enterprise: Entrepreneurship and Innovation*. By Robin Lowe and Sue Marriott. <https://doi.org/10.1111/j.1467-9310.2008.00514.x>
- Caglio, A., & Ditillo, A. (2021). Reviewing Interorganizational Management Accounting and Control Literature: A New Look. *Journal of Management Accounting Research* (2021) 33 (1): 149–169. <https://doi.org/10.2308/jmar-18-082>
- Cima, L. (2014). *La chaîne de valeur : un outil pour l'analyse stratégique et l'innovation*. https://youtu.be/yWNgupn4l_c

- Hamel, G., & Prahalad, C. K. (1994). Competing for the future: Creating value with strategic partners. Harvard Business Review. <https://hbr.org/1994/07/competing-for-the-future>
- Ittner, C. D., & Larcker, D. F. (2003). Coming Up Short on Nonfinancial Performance Measurement. Harvard Business Review, 81(11), 88-95. PMID: 14619154
- Johnson, G., Scholes, K., & Whittington, M. (2005). Exploring strategy. Pearson Education Ltd. https://www.pearson.com/en-au/media/g10dyvte/9781292428741_sample.pdf?srsltid=AfmBOorzCGuj1QJL3guq7EOB8TtdU3QBxkaMvaVRn3dL9NkX-E95c9p
- Kanter, R. M. (1995). World class: Thriving Locally in the Global Economy. Simon & Schuster, New York.
- Kim, W. C., & Mauborgne, R. (2005). Blue ocean strategy: How to create uncontested market space and make the competition irrelevant. Harvard Business Press. <https://hbr.org/2004/10/blue-ocean-strategy>
- Mollard, D. (2006). Systèmes décisionnels et pilotage de la performance. Lavoisier.
- Porter, M. E. (1985). Competitive advantage: Creating and sustaining superior performance. Free Press.
- Simons, R. (1995). Levers of control: How managers use innovative control systems to drive strategic renewal (Rev. ed.). Harvard Business Review Press.
- Treacy, M., & Wiersema, F. (1991). The discipline of market leaders: Choose your customers, narrow your focus, dominate your market. Addison-Wesley. https://edisciplinas.usp.br/pluginfile.php/1704697/mod_resource/content/1/TreacyWiersema%20-%20Disciplinas%20de%20Valor.pdf



© 2025 by the author(s). Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).