

# Management Control Tools in the Performance of Students' Professional Integration: The Case of Graduates of the Faculty of Economics and Management of the University of Yaoundé II (Cameroon).

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**Abstract:** *This scientific essay focuses on management control tools in the performance of students' professional integration: the case of graduates of the Faculty of Economics and Management of the University of Yaoundé II (Cameroon). It is part of an authentic and current theme with regard to the use of internal control tools and the evaluation of the functioning of services in higher education. What is problematic here is the level of student unemployment and the need for the student to find a professional integration into the labour market. In view of this, we formulated our research problem in the form of a question as follows: What are the management control tools that determine the performance in the successful professional integration of students in the human resources management specialty? Around this main question, there is a lack of effectiveness and a lack of efficiency in the pedagogical system to manage the value-cost couple allowing students in higher education to obtain a job at the end of their academic career. In the methodological framework of our investigation, we used both the quantitative and qualitative methods. The fieldwork carried out by means of a questionnaire was carried out on a sample of (one hundred) 100 students holding a Bachelor's degree in Management Sciences from the classes of 2021 and 2022 from the Faculty of Economics and Management of the University of Yaoundé II; Data collection was conducted from 04 January to 28 March 2024. At the end of the survey, despite the government's efforts to facilitate the professional integration of students, it appears that only 30% of operational management control tools are made available to graduates to get a job, which is insignificant to facilitate the performance of the successful professional integration of graduates of the Faculty of Economics and Management. The main results obtained show that the quality of mobilization of market management tools; the value of the tools to support the management of the company and the evaluation of a model of management control tools guarantee the performance of the professional integration of graduates of the Faculty of Economics and Management. At the end of our analysis, we have suggested some possible solutions, namely: policies must seek to obtain results in the context of the objectives set, university governance must break with idleness and waste, human resources management (HRM) must adapt to a better organization for the successful professional integration of graduates of the Faculty of Economics and Management.*

**Keywords:** Management control tools, Performance, Market management, Business management, Professional integration

## 1. Introduction

The science that helps with better decision-making is management. This science is present in several academic institutions with a view to linking the tools of strategic management to those of operational management. It is within this framework that we believe that for an organization to perform well, it must be governed by the principles of governance. Good governance must be integrated into the professionalisation of higher education training, and the mobility of the student's movement between university and business must be more prescribed in our universities. In this way, we will see the full role of the management tools for the types of training in our universities in the question of the professional integration of learners. Our topic is formulated as follows: "Management control tools in the performance of students' professional integration: the case of graduates of the Faculty of Economics and Management of the University of Yaoundé II (Cameroon)" The general objective of this research work is to set up a governance model that interacts

between the quality of market management and the management situation of the company in order to guarantee the performance of a good professional integration of graduates of the Faculty of Economics and Management. The purpose of education in Cameroon in the context of an individual's training is defined by the provisions (of "Loi N° 98/004 du 14 avril 1998 de l'orientation de l'éducation") which specify in article 4 that: The general mission of education is to train the child for his or her intellectual, physical, civic and moral development and for his or her harmonious integration into society, taking into account economic, socio-cultural, political and moral factors<sup>1</sup>. This purpose sums up the current problem of management control, which can be understood as: an information system for a company; A frustrating and unclear environment. We cannot talk about the purposes of education in Cameroon without mentioning the missions of management control tools within the Cameroonian education system, which are: planning, monitoring, motivation and performance methods (Davies: 2009)<sup>2</sup>. For Demeestère (2002)<sup>3</sup>, Management control links

<sup>1</sup> Loi N° 98/004 du 14 avril 1998 d'orientation de l'éducation au Cameroun.

<sup>2</sup> Davies, M. (2009). Effective working relationships between audit committees and internal audit – the cornerstone of corporate

governance in local authorities: A Welsh perspective. *Journal of Management and Governance* : 13. Pp. 41-73.

<sup>3</sup> Demeestère, R. Lorino, P. & Mottis, N. (2002). *Contrôle de gestion et pilotage de l'entreprise*. Nathan.

the action of market management tools (strategic management) to the action of company management tools (operational management) by relying on a structure itself. Planning, budgeting, dashboards, and management accounting are very important for forecasting the future (Kaplan & Norton: 1987)<sup>4</sup>. In order to evaluate the tools of management control in the professional integration of students of the Faculty of Economics and Management in order to highlight accounting techniques, management information, organizational analysis, sociotechnical and systemic analysis, the book entitled "Social foundations of thought and action: a social cognitive theory" was written by Bandura (1986)<sup>5</sup>. The book is set in a context of awareness of the needs and actions of Man and the conception he has of an organizational structure as a social system. To achieve the goals better, one must be competitive (Kaplan & Norton, 1992)<sup>6</sup>. With regard to this framework, a problem emerges: What are the fundamental tools of management control with a view to the professional integration of graduates of the Faculty of Economics and Management? This problem allows us to formulate our research questions, including; The main question: What are the management control tools that make it possible to measure the performance of the successful professional integration of graduates of the Faculty of Economics and Management? Our secondary questions are as follows: How do market management tools help to strengthen the professional integration of students? How do business management tools promote the professional integration of graduates? What is the regulatory solution that can help facilitate the reconciliation of management control tools in the success of a successful professional integration of graduates?

## 2. Case Study

The interest of this article lies in its relevance and its contribution to solving the problems of unemployment and underemployment of laureates related to the profession of economics and management at the end of their academic career. Many graduates of the Faculty of Economics and Management of the University of Yaoundé II (Cameroon) face the difficulties of professional integration, at the orders of which: underemployment and unemployment of the graduates. Although they have well-developed curricula and educational projects, Cameroonian politicians in charge of higher education for learners do not always manage to adapt the tools of production, of the structure and functioning of their organization to the success of a successful professional integration of the students of the Faculty of Economics and Management. This situation continues to increase youth

unemployment and underemployment in the country. It is in the same vein that the (Minepat: 2009)<sup>7</sup> in a document entitled "Cameroun vision 2035", mentions that employment in Cameroon is made up of 80-90% of the informal sector (Abessolo Ondigui: 2020)<sup>8</sup>. In order to take a better global view, the manager in charge of higher education must promote the association of learners' tactics with efficiency (Georgopoulos & Tannerbaum: 1957)<sup>9</sup> and the effectiveness of management control tools in the success of successful professional integration (Welbourne & Al: 2000)<sup>10</sup>.

In his book, by invoking the context of import-substitution in Cameroon in the process of professional integration, Abessolo Ondigui (2023: 80) states that the relationship between the import-substitution policy and the concern of young people leaving training and professional integration is based on the strengthening of value chains, the objective of which is to increase the supply of books on the market situation by limiting the volume of exports [...] <sup>11</sup>. For better professional integration, it is necessary to use management control tools that are crucial to guarantee the successful professional integration of learners (Swinkels: 2012). <sup>12</sup> The control management tools that guarantee the success of the insertion are: the tools of market management and the tools of the company. Market management tools include: strategic analysis, orientations, implementations and control. And speaking of the tools of business management we have: structure, decision-making systems, information systems and Human Resources Management (HRM) animation systems. Management control tools make it possible to guarantee the success of professional integration in an evolutionary approach to the organization.

## 3. Theories used in this study

Management control theories and contractual approaches to the organization: These include several schools of thought. There are two (02) main currents, including: transaction cost theory and agency theory.

- **Transaction cost theory:** R. Coase (1937), considers the necessity of organizations from the transaction cost; He believes that costs in a market economy limit the complete substitution of the market by organizations.
- **The positive theory of agency:** this allows the correlation by which a principal person hires another person (agent) for the purpose of performing a task that involves a delegation of authority. This approach means that a single

<sup>4</sup> Kaplan, R.S. & Norton, D.P. (1987). *Le tableau de bord prospectif*. Éd. d'Organisation.

<sup>5</sup> Bandura, A. (1986). *Social foundations of thought and action: a social Cognitive theory*. Englewood Cliffs, NJ: Prentice-Hall.

<sup>6</sup> Kaplan, & Norton. (1992). The balanced scorecard; measures that drive performance. *Harvard Business Review: Jan-fel*. Pp71-79.

<sup>7</sup> Ministère de l'Économie de la planification et de l'aménagement du Territoire. (2009). *Cameroun vision 2035*. Yaoundé.

<sup>8</sup> Abessolo Ondigui, R.L. (2020). Tools for Planning Education and Professional Insertion of Students. *International Journal of Science and Research: 9(12)*. Pp.472-477.

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<sup>10</sup> Welbourne & Al. (2000). Guest editor's comments: Special issue on human resource management and the SME: Toward a new synthesis. *Entrepreneurship Theory and Practice: 25(1)*. Pp. 7-10.

<sup>11</sup> Abessolo Ondigui, R.L. (2023). *Inadéquation formation/emploi des diplômés du métier du bois : le cas des élèves de la spécialité ameublement-ébénisterie (AMEB) du Lycée Technique de Mbalmayo (Cameroun)*. Thèse de Doctorat/Ph.D., Université de Yaoundé I.

<sup>12</sup> Swinkels, W.H.A. (2012). *Exploration of a theory of internal audit: a study on the theoretical foundations of internal audit in relation to the nature and the control systems of Dutch public listed firms*. Doctorat, Faculty of Economics and Business University of Amsterdam.

actor cannot have control over all tasks (Charreaux: 1999)<sup>13</sup>.

These theories of management control are closely linked to our study in this sense that they allow us to put into perspective the correlation in educational costs (Ronen & Yaari: 2008)<sup>14</sup>, that is to say, the evolution of the process of valorization of skills and effort, of the mastery of management tools within the education system must promote the achievement of the success of the performance of the professional integration of learners (Protiviti: 2013)<sup>15</sup>.

The limitation of these theories lies in their contribution to the way managers extend and apply management control in the search for better competitiveness (Quinn & Rohrbaugh: 1981)<sup>16</sup> of human resources and finance (Munro & Stewart: 2010)<sup>17</sup>. It turns out that those who are in charge of people's employment institutions do not concern themselves with the issues of unemployment and underemployment.

## 4. Research Hypothesis and Methodological Framework

### 4.1 Research Hypotheses

According to Grawitz (2004: 209), a hypothesis is a tentative explanation of the nature of the relationships between two or more phenomena<sup>18</sup>. It aims to establish a relationship between two (02) or more facts or phenomena that need to be confirmed or refuted. The general hypothesis of our study is formulated as follows: Market and company management control tools make it possible to measure the performance of the successful professional integration of graduates of the Faculty of Economics and Management. Our specific assumptions are formulated as follows:

- 1) **Specific hypothesis n° 1:** The quality of the mobilization of market management tools determines the strengthening of the performance of students' professional integration;
- 2) **Specific hypothesis n° 2:** The value of business management support tools influences the performance of graduates' professional integration;
- 3) **Specific hypothesis n° 3:** The evaluation of a model of management control tools guarantees the performance of the professional integration of the graduates.

### 4.2 Methodological framework

Our methodological framework is qualitative and quantitative, as it is part of a type of exploratory research. The said scientific essay is said to be exploratory because of the reading of the documents and the interviews. Exploratory research makes it possible to delineate a study phenomenon

and the choice of data collection methods capable of providing information about the research study.

We have carried out a research project whose research objective is to set up a governance model that interacts between the quality of market management and the management situation of the company in order to guarantee the performance of a good professional integration of graduates of the Faculty of Economics and Management. This research further allows us to describe the management control tools that interact in the professional integration of graduates of the Faculty of Economics and Management in order to examine or measure the performance and value of the purpose of the education system.

### 4.3 Data Collection Techniques

In our research, we use descriptive statistics methods to organize, synthesize and produce the values of the information collected in the field. The data collected from the study population are represented as percentages so that we can better aggregate them as mean values of dispersion; These are values for the data that we've measured. The descriptive analysis in this study allowed us to present the data collected on statistical tables. For the analysis of the information collected, we used the computer software "SPSS (Statistical Package for Social Sciences) 17.0. To obtain percentages, the formula is applied:

$$X = ni \times 100 / N$$

X: Average in percentage

ni: Sample size

N: Population size

We opted for the Chi-square ( $X^2$ ) whose goal is to check whether the relationship between the dependent variable and the independent variable is significant. After the analysis of our data, we obtain observed frequencies ( $f_o$ ) according to the modalities, then it is up to us to calculate the theoretical frequencies ( $f_e$ ) in a contingency table. It is on the basis of these frequencies that we calculate the Chi-square ( $X^2$ ) and whose formula is written:

$$X^2 = \sum ((f_o - f_e)^2) / f_e$$

$\sum$  = Sum

$f_o$  = observed frequency

$f_e$  = theoretical frequency

Tc = total headcount in contingency table column

Tl = total headcount in the contingency table row

$f_e = (Tc \times Tl) / N$

N = total sample size

$X^2$  = Chi-square

<sup>13</sup> Charreaux, G. (1999). La théorie positive de l'agence : lecture et relectures, Chapitre 2, in G, Koenig (éd), De nouvelles théorie pour gérer l'entreprise. *Economica: Paris*. Pp. 61-141.

<sup>14</sup> Ronen, J. & Yaari, V. (2008). *Earnings management: Emerging insights in theory, practice, and research*, Springer Series in Accounting Scholarship. Springer:3.

<sup>15</sup> Protiviti. (2013). *Achieving High Performance In Internal Audit*, 5<sup>th</sup> Edition. Sydney: Protiviti & Institute of Internal Auditors.

<sup>16</sup> Quinn & Rohrbaugh, J. (1981). A competing values Approach to Organizational Effectiveness. *Public Productivity Review: June*. Pp.122-140.

<sup>17</sup> Munro, L. & Stewart, J. (2010). External auditors' reliance on internal auditing: the impact of sourcing arrangements and consulting activities. *Accounting and Finance: 50(2)*. Pp. 371-387.

<sup>18</sup> Grawitz, M. (2004). *Lexique des sciences sociales*. Paris: Dalloz.

After calculating the chi-square ( $X^2$ ), we then determine whether or not there is a relationship between the independent variable and the dependent variable. To find out if the relationship is strong, moderate or weak, we calculate the contingency coefficient (cc), the formula is written:

$$cc = \sqrt{\frac{(X^2 / c)}{(X^2 / c + N)}}$$

$X^2$  = Calculated chi-square

N = total number of employees

cc = contingency coefficient

The values of the Contingency Coefficient (cc) are therefore explained as follows:

- Between 0 and 0.10 the zero or very weak binding;
- Between 0.11 and 0.20 the weak bond;
- Between 0.21 and 0.30 the average link;
- Between 0.31 and 0.40 the strong bond;
- Between 0.41 and 1 very strong bond.

#### 4.4 Presentation of results

**Table 1:** Distribution of the Sample by Gender

Gender	Frequency	Percentage (%)
Male	35	35
Female	65	65
Total	100	100

This table shows that our sample is more female (65%) than male (35%). This representation makes it possible to understand that women are more interested in management sciences.

**Table 2:** Market Management Control Tools

Market management control tools (strategic management tools)	Frequency	Percentage (%)
Very insufficient	03	03
Insufficient	07	07
Sufficient	34	34
Very sufficient	56	56
Total	100	100

**Table 5:** Summary Table for Testing Research Hypotheses

Hypothesis	Alpha	Critical Value	Average	Coefficient of correlation	Position of influence	Decision
HR1	0.05	0.00	1.56	0,44	1 <sup>ère</sup>	Accepted
HR2			1.07	0,32	3 <sup>ème</sup>	Accepted
HR3			1.26	0,42	2 <sup>ème</sup>	Accepted

The general hypothesis of this study is: Market and company management control tools make it possible to measure the performance of the successful professional integration of graduates of the Faculty of Economics and Management. At the end of the audits, It appears that our three (03) research hypotheses have been verified and our general hypothesis (GH) is confirmed, there is then a significant link between management control tools and the performance of the professional integration of graduates of the Faculty of Economics and Management of the University of Yaoundé II.

#### 5. Interpretation and Discussion

The first interpretation of our results on the quality of mobilization of market management tools in order to strengthen the performance of the professional integration of

A reading of this table shows that 03% of respondents believe that strategic management control tools are very inadequate, 07% say that market management control tools or strategic management control tools are insufficient, and 34% and 56% think that these management control tools are sufficient and very sufficient.

**Table 3:** Enterprise Management Control Tools

Business management control tools (operational management tools)	Frequency	Percentage (%)
Very insufficient	50	50
Insufficient	20	20
Sufficient	17	17
Very sufficient	13	13
Total	100	100

A reading of this table shows that 50% of respondents believe that operational management control tools are very inadequate, 20% think that these management control tools are insufficient, 17% and 13% respectively have sufficient and very sufficient opinions on operational management control tools.

**Table 4:** Evaluation of management control tools

Assessment of Management Control Tools	Frequency	Percentage (%)
Efficiency of management control mobilization tools	31	31
Effectiveness of operational support tools	35	35
Moral values of tools	34	34
Total	100	100

A reading of this table shows that 31% of respondents believe that management control tools are effective, 35% believe that they are efficient, and the rest of respondents give a percentage of 34% to the moral values of management control tools.

students of the Faculty of Economics and Management shows that: strategic analysis tools; The guidance policy tools, implementation and monitoring tools are particularly well developed but not implemented at all.

The second interpretation of our results on the value of business management support tools for strengthening the performance of the professional integration of graduates of the Faculty of Economics and Management presents that: the tools of the structure and the tools of the decision-making, information and human resources management systems are almost non-existent in the context of better competitiveness; This makes it very difficult for learners to integrate.

The third interpretation of our results on the evaluation of a model of management control tools for the professional

integration of graduates of the Faculty of Economics and Management shows that: the texts are well elaborated but their effectiveness (Anderson: 2004)<sup>19</sup> and their efficiency is not at all adequate; this hinders performance (Liouville & Bayad: 1995)<sup>20</sup> a good professional integration of graduates of the Faculty of Economics and Management.

Our research focuses largely on management control tools, thus forgetting to deploy the tactics of the successful performance of the professional integration of graduates of the Faculty of Economics and Management in this complex and uncertain context of employability. It is important for us to note that texts on policies related to the professionalization of teaching can be very well elaborated, but if they are not produced and applied, this will undermine the performance of the professional integration of learners. We can therefore have good strategic analysis and better orientations, but if the tools of operational management are not applicable and feasible, we will only suck the workforce out of unemployment and underemployment within the country.

## 6. Suggestions and Prospects

### 6.1 Suggestions for Government Policy

- Implement a supervision model that delimits and breaks with idleness and waste, the management of the control of human resources tools (HRM) must be better adapted to a better organization for the success of the performance of the professional integration of graduates of the Faculty of Economics and Management;
- Understand and develop the necessary information on management control tools to understand and solve problems on the performance of students' professional integration;
- Seek to obtain the results of the evaluation of management tools within the framework of the objectives set and promote the criteria of meritocracy, effort and work with the aim of fostering competitiveness among graduates in order to facilitate performance on the success of their professional integration in the world of employment.

### 6.2 Prospects

The research we carried out focused on management control tools that make it possible to measure the performance of the successful professional integration of graduates. However, the question of the quality of the management of the professional integration of learners still remains a thorny problem for the Cameroonian government, which continues to multiply colossal efforts to absorb this situation. Graduates are increasingly confronted with corruption, the purchase of jobs, the absence of objectivity criteria in competitive examinations, etc. All this allows us to elaborate the object of a future path on the very question of an integrated management of social equity in the recruitment of graduates. Similarly, having restricted our study to the Faculty of Economics and Management Sciences of the University of Yaoundé II, a future study could focus on the performance of

management control tools during calls for applications from teachers in our universities.

## 7. Conclusion

In the end, it was a question for us to talk about management control tools in the performance of the professional integration of students: the case of graduates of the Faculty of Economics and Management of the University of Yaoundé II (Cameroon). It appears that the quality of the mobilization of market management tools; the value of the tools to support the management of the company and the evaluation of a model of management control tools guarantee the performance of the professional integration of graduates of the Faculty of Economics and Management. All our hypotheses have been confirmed. In order to strengthen the performance of graduates' professional integration with a view to further optimising the quality of the mobilisation of market management tools, the value of tools to support business management and the evaluation of a model of management control tools, it would be appropriate to focus on a better model for supervising activities. Strategic management control tools must be in line with operational management control tools; the implementation of a fair evaluation of management control tools, thus making it possible to eradicate corruption and the purchase of positions during recruitment.

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