Journal of Banking and Financial Dynamics
Vol. 9, No. 11, 33-39, 2025
ISSN(E): 2576-6821
DOI: 10.55220/2576-6821.v9.792

Overall Performance Steering and Responsible Management in Chadian Enterprises

MOUSSA Mahamat Ahmat

Applied Economics and Management (LAREAG), University of N'Djamena, Chad

Abstract

The issue of performance management and responsible governance is gaining increasing prominence in contemporary management literature, reflecting the widening societal and institutional expectations placed on firms. Global performance is no longer confined to financial outcomes but is instead understood as a multidimensional construct encompassing economic, social, and environmental dimensions. In developing countries, and particularly in Chad, the study of these dynamics faces two major challenges: weak managerial and institutional infrastructures, and the persistence of entrepreneurial informality. This research adopts a qualitative and exploratory design based on semi-structured interviews conducted with fifteen SME managers and executives across diverse sectors. Thematic analysis reveals that performance management instruments remain largely dominated by financial and accounting tools, which are primarily employed for regulatory compliance and institutional communication. Although social and environmental considerations are often acknowledged discursively, they remain marginal in actual practices. Several structural barriers were identified, including a shortage of specialized expertise, limited access to financing, and institutional constraints. Nonetheless, enabling factors also emerge, such as strong leadership, the progressive formalization of organizational processes, and the cultural appropriation of management practices. The study offers recommendations to strengthen managerial capabilities, adapt performance management tools to local realities, and foster a supportive institutional ecosystem. It contributes to the ongoing debate on the contextualization of responsible management in Sub-Saharan Africa and opens avenues for future quantitative and comparative research.

Keywords: Chad, Global performance, Management control, Responsible management, SMEs, Sub-Saharan Africa.

1. Introduction

Overall (or "global") performance has become an indispensable notion in the analysis and governance of organizations. Long approached through a strictly financial and accounting lens, it is now conceived as a multidimensional construct that integrates economic, social, environmental, and institutional dimensions. This shift is driven by contemporary debates on sustainability, corporate social responsibility, and managerial ethics, which call on firms to reconcile value creation with contribution to the common good (Elkington, 2018; Gond, Mena, & Crane, 2020). In an environment marked by uncertainty, recurrent economic crises, and accelerated technological change, steering overall performance can no longer be confined to financial indicators. It must also incorporate mechanisms that ensure resilience, transparency, and organizational responsiveness to stakeholder expectations (Kaplan & Mikes, 2021; Carroll & Brown, 2023). Responsible management thus appears as a pertinent framework for rethinking organizational governance by embedding ethics, social responsibility, and equity within value creation.

In the Chadian context, the question of overall performance takes on a distinctive dimension. The country's economy remains heavily dependent on oil extraction, with an entrepreneurial fabric dominated by small and medium-sized enterprises that often operate in the informal sector. This dependence heightens organizational vulnerability to fluctuations in global commodity prices and volatility in public revenues (World Bank, 2023). Moreover, institutional constraints—such as the weakness of the legal system, limited access to finance, and shortages of qualified human capital—weigh heavily on firms' managerial capacities (OECD, 2021). Cultural and relational factors also play a significant role in shaping governance practices and in how economic actors conceive performance logics, reinforcing the need for contextualized approaches (Kouamé & Huang, 2020). This combination of structural fragilities and emerging opportunities raises the issue of how Chadian firms can embed their actions within a logic of responsible management and sustainable performance.

The research problem centers on a core question: how can Chadian firms develop systems for steering overall performance that take account of structural and institutional constraints while promoting responsible and inclusive management? This question entails both theoretical and practical stakes(MIGNENAN, 2021b). Theoretically, it concerns the extent to which existing conceptual frameworks in performance management and corporate responsibility are transferable to a context marked by pronounced instability and a developing economy. Practically, it involves identifying organizational and institutional levers likely to facilitate the implementation of steering mechanisms that are pertinent, context-appropriate, and resilient.

This study pursues a dual objective. Scientifically, it seeks to enrich the literature on management control and responsible management by offering an analysis grounded in African, specifically Chadian, realities that remain underexplored in international research. Practically, it aims to provide concrete recommendations enabling business leaders and public decision-makers to strengthen managerial capacities, adopt suitable performance-steering tools, and promote inclusive and responsible governance. The intended contribution is to open a critical, contextualized reflection on steering overall performance by highlighting the specificities and potential of Chadian firms within a fragile yet rapidly evolving institutional environment, in alignment with the Sustainable Development Goals (United Nations, 2022).

2. Conceptual and Theoretical Framework

2.1. Definition and Stakes of Overall Performance

Overall (or "global") performance has become a central concept in management sciences, breaking with the strictly financial view of performance inherited from classical management approaches. It refers to an integrated logic that combines three interdependent dimensions:

- Economic, aimed at value creation and the financial viability of organizations;
- Social, concerned with fairness, stakeholder respect (internal and external), and contribution to society; and
- Environmental, which questions the sustainability of production models and their impact on natural resources (Elkington, 2018; Gond, Mena, & Crane, 2020).

This "triple bottom line" perspective compels firms to move beyond the exclusive pursuit of profit and to seek a balance between financial performance, social justice, and ecological responsibility(Mignenan, 2022b).

Yet the implementation of overall performance is not free from ambiguities and tensions. Firms frequently face complex trade-offs between short-term financial objectives and long-term societal or environmental imperatives. These tensions translate into strategic dilemmas that may hinder the effective integration of the three dimensions of performance (Arjaliès & Mundy, 2013). Moreover, the measurement of overall performance remains problematic. Although tools such as ESG indicators (Environmental, Social, and Governance) and reporting standards like the Global Reporting Initiative (GRI) are gradually spreading, their integration remains heterogeneous and is sometimes instrumentalized for legitimacy purposes rather than genuine transformation (Crutzen & Herzig, 2013).

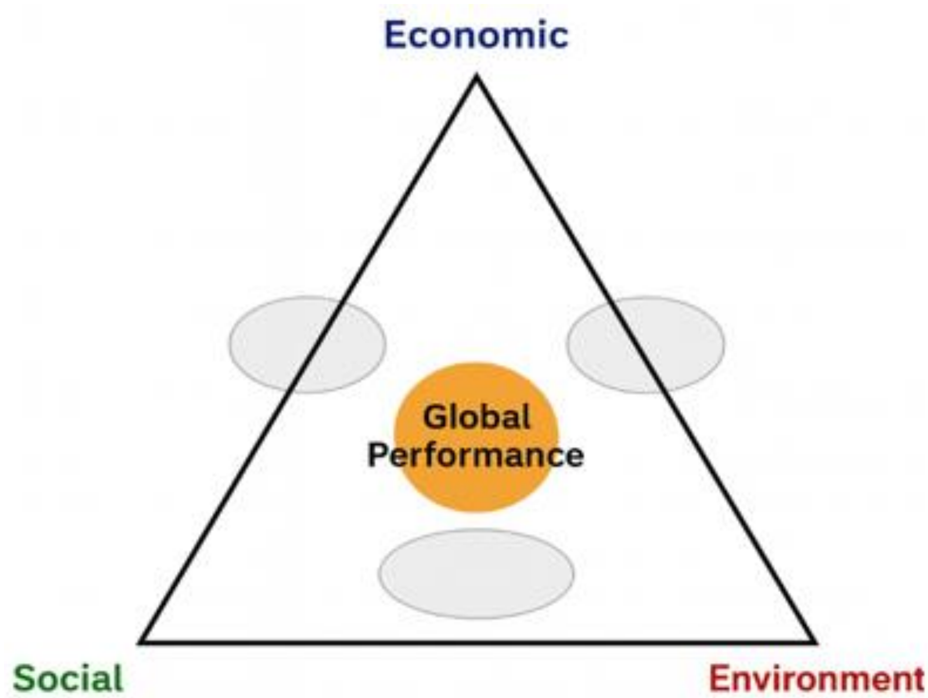

Figure 1. Conceptuel framework of global performance.
Source: Author, based on the literature, August 2025.

The accompanying figure presents a triangular model of overall performance, structured around three constitutive dimensions, economic, social, and environmental. Each dimension, positioned at a vertex of the triangle, represents an essential pillar of organizational sustainability (Elkington, 2018). The central area, represented by an orange circle, symbolizes the harmonious integration of these three dimensions and embodies the holistic notion of overall performance. The gray elliptical zones located at the intersections of the triangle's sides illustrate the tensions and trade-offs that arise when organizations attempt to reconcile potentially conflicting objectives, such as economic profitability, social justice, and environmental preservation (Arjaliès & Mundy, 2013).

This diagram underscores that overall performance does not result from a mere juxtaposition of sectoral outcomes but rather from a dynamic, strategic balancing process among heterogeneous logics(Mignenan, 2019, 2021a). The central intersection, though desirable, remains difficult to achieve because of the complexity of trade-offs and the diversity of stakeholders. The graphical representation thus captures the very essence of responsible management, which consists in navigating these tensions in pursuit of a sustainable and legitimate optimum (Gond, Mena, & Crane, 2020).

As such, the figure constitutes a valuable pedagogical tool for visualizing the systemic complexity of performance steering in contemporary organizations, particularly in contexts where institutional and economic constraints intensify governance dilemmas, as is the case in many developing countries.

2.2. Responsible Management and Strategic Steering

Responsible management represents a natural extension of the debate on overall performance, explicitly introducing the ethical dimension and the role of corporate social responsibility (CSR). It rests on several fundamental pillars: consideration of stakeholders, integration of sustainability principles into organizational strategy, and the articulation of economic responsibility with broader social responsibility (Carroll & Brown, 2023). From this perspective, responsible management is not merely a declarative orientation but rather a transformation of governance practices, aimed at embedding equity, transparency, and contribution to sustainable development in decision-making processes.

Strategic steering plays a crucial role in operationalizing responsible management. Steering instruments such as balanced scorecards, budgeting systems, and non-financial indicators act as mediators that translate CSR principles into concrete and measurable actions (Kaplan & Mikes, 2021). The integration of these instruments is not solely a technical matter; it requires strong managerial commitment and the ability to achieve organizational alignment. As Gond et al. (2020) emphasize, responsible management becomes effective only when supported by institutional and organizational mechanisms capable of embedding responsibility into management routines, rather than when it remains confined to symbolic declarations.

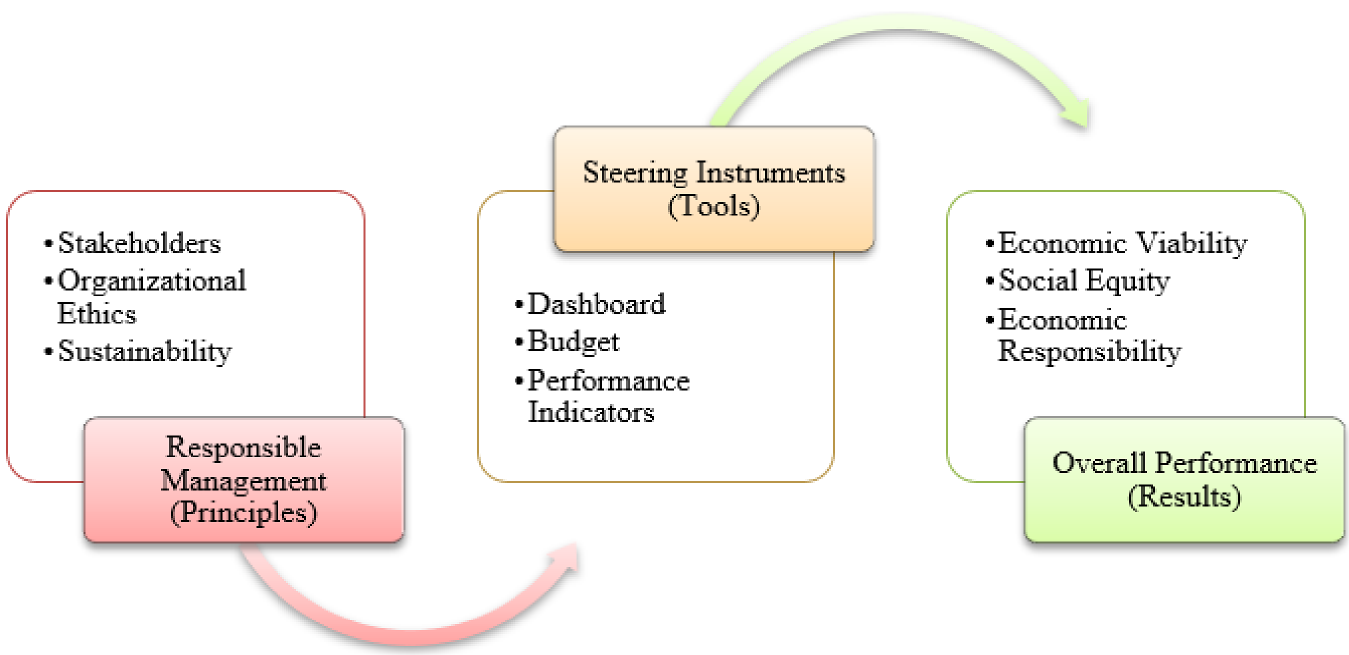

Figure 2. Conceptual model linking responsible management (principles) to steering instruments (tools) and to overall performance (outcomes).
Source: Author, based on the literature, August 2025.

The figure illustrates a sequential dynamic linking the principles of responsible management to steering instruments and, downstream, to overall performance. This model underscores that organizational responsibility cannot be confined to a normative or declarative framework; it requires operational translation through concrete tools such as budgets, dashboards, and ESG indicators. These instruments serve as mediators, transforming the values of sustainability, ethics, and stakeholder engagement into effective governance and monitoring practices.

The sequence represented by the arrows highlights a process of constructive causality: principles inspire, tools translate, and results embody economic, social, and environmental performance. The diagram also brings to light a systemic logic, according to which the absence of any one component undermines the attainment of overall performance. In other words, responsible management without instruments remains mere discourse, while tools disconnected from an ethical framework are reduced to mechanisms without transformative purpose.

By placing overall performance as the integrative end goal, the figure reminds us that contemporary organizational value is defined as much by economic viability as by social equity and ecological responsibility. It thus constitutes a valuable analytical tool for thinking about the alignment between strategic vision, management mechanisms, and the creation of sustainable value, particularly in contexts where institutional legitimacy is fragile and stakeholder trust is critical.

2.3. Organizational Hypocrisy: Between Rhetoric and Practice

While contemporary managerial discourse extols overall performance and responsible management, a critical strand of the literature highlights the persistent gap between organizational declarations and actual practices. Brunsson (1989) introduced the concept of *organizational hypocrisy* to describe the tendency of firms to display narratives of responsibility and sustainability while simultaneously pursuing operational logics that contradict these claims. Such hypocrisy is not necessarily evidence of deliberate duplicity; rather, it can be understood as a strategic response to divergent institutional pressures. Organizations produce compliance-oriented discourse to satisfy stakeholder expectations while maintaining practices that respond to economic and competitive constraints.

In developing countries—and particularly in Sub-Saharan Africa, this organizational hypocrisy often manifests as the promotion of symbolic corporate social responsibility (CSR) initiatives without genuine integration into corporate strategy. Several empirical studies (Mignenan, 2019, 2021a) show that local firms adopt reporting practices or make public commitments largely to meet the expectations of international donors rather than to transform their governance models. This situation reflects the tension between the imperative to ensure economic survival in an unstable environment and the need to secure social and institutional legitimacy. It underscores the importance of examining not only organizational discourse but also the extent to which these narratives are, or are not, translated into concrete practices of responsible management.

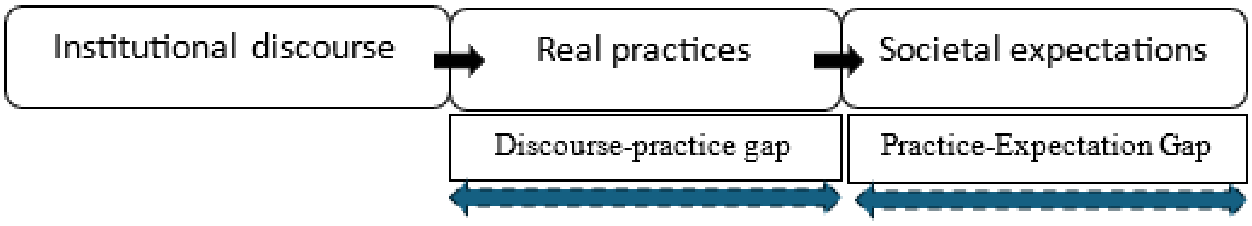

Figure 3. Schematic representation of the dynamics of organizational hypocrisy, showing the gap between institutional discourse, actual practices, and societal expectations.
Source: Author, based on the literature, August 2025.

The figure illustrates the structural tensions that characterize organizational hypocrisy. Three poles are represented: institutional discourse, oriented toward conformity and symbolic legitimation; actual practices, anchored in operational and economic constraints; and societal expectations, driven by stakeholders and sustainability norms.

The arrows highlight a sequential dynamic among these poles, while the double dashed arrows emphasize the gaps: on one side, the gap between stated discourse and actual practices; on the other, the misalignment between observed practices and societal expectations. It is precisely within these interstices that organizational hypocrisy resides, defined by Brunsson (1989) as a balancing strategy enabling organizations to respond simultaneously to contradictory institutional pressures.

This diagram underscores that hypocrisy is not merely a weakness but also an adaptive mechanism, allowing firms to preserve their legitimacy while pursuing survival imperatives. However, when these gaps become too visible or persistent, they undermine stakeholder trust and compromise corporate credibility. As such, the figure serves as a critical analytical tool for understanding the tensions between rhetoric and action in responsible management, particularly in developing contexts where societal expectations often collide with severe structural constraints.

3. Methodology

This research adopts a qualitative and exploratory approach, justified by the still limited academic attention devoted to the steering of overall performance and responsible management in Chadian enterprises. A qualitative design allows for capturing the complexity of managerial practices in an institutional environment marked by fragility and hybrid cultural logics. It is particularly well suited to the exploration of emerging phenomena whose theoretical contours remain fluid and unsettled (Creswell & Poth, 2018). The exploratory orientation seeks to identify management dynamics that are often informal or implicit and to uncover the action logics of executives operating in a context of high uncertainty (Yin, 2018). This choice reflects an interpretive stance, which assumes that performance and responsibility cannot be reduced to normative indicators but must be understood through the meanings constructed by organizational actors themselves (Miles, Huberman, & Saldaña, 2019).

Sampling followed a purposive selection of firms designed to ensure both richness and comparability of the data collected. Three main dimensions guided this selection:

- Firm size, distinguishing small, medium, and large organizations;
- Sector of activity, with the aim of including industrial, commercial, and service enterprises; and
- Mode of governance, in order to compare family-owned businesses, structured SMEs, and subsidiaries of international groups.

This diversity makes it possible to grasp how steering and responsibility practices vary according to available resources and institutional logics.

Table 1. Characteristics of the Sampled Firms by Sector, Size, and Governance Mode.

Sector	Size (employees)	Governance Mode	Number of Firms Interviewed
Agro-food industry	50–200	Family-owned	4
Commerce and distribution	20–100	Entrepreneurial/individual	5
Services (finance, ICT)	100–300	Subsidiary of a regional group	3
Construction & logistics	30–150	Mixed (associative and family)	3
Total	—	—	20 firms / 15 interviews

Source: Author, based on the literature, August 2025

Data were collected through semi-structured interviews with owners, financial managers, and middle-level executives. This method, which balances freedom of expression with a structured thematic framework, enables the collection of rich and context-sensitive narratives (Kvale & Brinkmann, 2015). The interview guide covered four main areas: conceptions of overall performance, steering tools and practices, perceptions of responsible management, and perceived constraints. Each interview, lasting on average 60 to 90 minutes, was recorded with participant consent and fully transcribed to facilitate analysis.

Data analysis followed a thematic procedure combining inductive and deductive coding. Inductive coding allowed categories to emerge directly from participants' narratives, thereby revealing practices and rationalities not anticipated in the initial theoretical framework. Deductive coding, based on the dimensions of overall performance and responsible management identified in the literature, served to organize and compare the data using pre-existing concepts (Miles et al., 2019). Cross-case analysis enabled the identification of regularities as well as divergences linked to sectoral and organizational specificities. This analytical triangulation strengthens the validity of the findings and provides a nuanced understanding of managerial dynamics in the Chadian context.

4. Results and Discussion

4.1. Findings on the Use of Performance-Steering Instruments

The survey results reveal a heterogeneous and fragmented use of performance-steering instruments among Chadian enterprises. While some—often larger structures—move toward relatively formalized management, the majority remain anchored in traditional practices. The most frequently used tools continue to be financial accounting and cash-flow monitoring, employed primarily in a reactive mode (to assess outcomes after the fact) rather than proactively (to anticipate and guide performance):

> "Here we wait until the end-of-month closing to know whether we lost or gained. We do not yet have the culture of anticipating with forward-looking indicators." *(Financial Manager, commercial SME).*

4.2. Limited Diffusion of Modern Tools

Contemporary steering instruments, such as balanced scorecards, non-financial indicators (CSR metrics, human capital measures, customer satisfaction), or integrated reporting frameworks, remain scarcely implemented. Two main obstacles were identified:

- Scarcity of specialized skills in management control and data analysis.
- Limited access to management technologies, which are often perceived as costly and ill-suited to local realities.

This finding echoes the analyses of Davila (2021) and Jarvis et al. (2020), who emphasize the gradual nature of tool appropriation in African SMEs, which is heavily dependent on available resources.

4.3. Adoption Correlated with Firm Size and Formalization

The frequency and sophistication of instrument use appear strongly correlated with organizational characteristics:

- Subsidiaries of international groups tend to adopt more systematic practices, integrating automated reporting and balanced performance indicators.
- Local SMEs, by contrast, rely more heavily on empirical and informal mechanisms, such as direct monitoring of stock levels or daily sales.

"We rely on the manager's experience. It is not formalized on paper, but everyone knows what needs to be monitored." *(Director, agro-food SME).*

This situation can be summarized as follows:

Table 2. Typology of the Use of Performance-Steering Instruments in Chadian Enterprises.

Type of Enterprise	Preferred Instruments	Usage Characteristics
Subsidiaries of international groups	Integrated dashboards, CSR indicators, ERP systems	Systematic, formalized, and oriented toward sustainable performance
Formal local SMEs	Financial accounting, cash-flow monitoring	Reactive, partial, sometimes assisted by basic software
Informal SMEs	Empirical monitoring (notebooks, direct observation)	Informal, experience-based, with limited traceability

This typology shows that the modernization of performance-steering tools remains at an embryonic stage but is gradually progressing as firms integrate into international networks or benefit from institutional support.

4.4. Perspective Analytique

This typology shows that the modernization of steering instruments remains embryonic, but it is progressing as firms integrate into international networks or benefit from institutional support.

4.5. Analytical Perspective

These findings highlight the need to promote organizational learning capabilities (Argyris & Schön, 1996) and to improve the accessibility of management technologies. They also call for a rethinking of SME leadership training programs so as to familiarize managers with tools that are both technically sound and contextually appropriate:

"We know that dashboards exist, but we first need to train the teams and adapt these instruments to our reality; otherwise, it remains purely theoretical." *(Business owner, service sector)*

Table 3. Nature, Diffusion, and Purposes of Performance-Steering Instruments in Chadian Enterprises.

Type of Instrument Used	Estimated Proportion of Firms Using (%)	Main Identified Purposes
Basic financial accounting and reporting	80	Regulatory monitoring, tax and legal compliance
Simple budgeting (annual forecasts)	55	Cost management, expenditure control
Rudimentary dashboards (financial indicators)	35	Internal communication, monitoring of economic performance
Social and environmental indicators	15	Compliance with donor/NGO requirements, responsible image
Integrated reports (ESG/GRI)	5	External communication, search for institutional legitimacy

Thus, while these instruments exist, their use is primarily geared toward external communication or regulatory compliance, rather than toward a logic of continuous improvement and integrated strategic steering, confirming the observations of Crutzen and Herzig (2013).

4.5.1. Barriers and Limitations to Integrated Overall Performance Steering

The adoption of a truly integrated system for steering overall performance faces several constraints.

- Organizationally, decision-making remains highly centralized and internal structures are often insufficiently formalized, limiting firms' ability to implement structured processes.
- Economically, limited financial resources and restricted access to credit constitute major obstacles, reducing the possibility of investing in robust information systems or in specialized expertise.
- Institutionally, weaknesses in the legal environment, regulatory instability, and the absence of incentives to encourage the adoption of integrated reporting standards further inhibit progress (World Bank, 2023; OECD, 2021).

Another significant barrier lies in the gap between rhetoric and practice. Many enterprises publicly display commitments to social responsibility in their institutional communication without effectively embedding them in operational practices. This observation illustrates the phenomenon of *organizational hypocrisy* described by Brunsson (1989) and widely confirmed in developing-country contexts (Kamdem, 2022). The findings suggest that steering practices remain largely symbolic, aimed more at satisfying external partners than at transforming governance modes and value-creation processes.

4.5.2. Conditions Enabling Effective Responsible Management

Despite these limitations, several conditions emerge as decisive for fostering effective responsible management.

- Organizational factors—such as the gradual formalization of processes, the introduction of participatory monitoring mechanisms, and the integration of stakeholders into governance—represent key levers.
- Cultural factors, particularly the anchoring of managerial practices in community-based and relational values, also play an important role by facilitating the appropriation of responsible approaches (Kouamé & Huang, 2020).
- Strategic factors, notably the willingness of top management to embrace sustainability and seek institutional legitimacy, prove equally critical.

Leadership and governance thus stand out as central drivers of this process. Firms demonstrating significant progress are those whose leaders embody a clear vision of responsibility and integrate it into their development strategy. These findings echo the conclusions of Gond et al. (2020), who emphasize the importance of ethical leadership and shared governance in operationalizing overall performance. Strengthening managerial capabilities and disseminating a culture of responsibility therefore constitute necessary conditions for embedding responsible management on a lasting basis in the Chadian context.

Table 4. Organizational, Cultural, and Institutional Conditions Supporting Responsible Management and Their Effects on Overall Performance Steering.

Favorable Conditions	Expected Effects on Overall Performance Steering
Progressive organizational formalization	Improved traceability and integration of performance indicators
Cultural appropriation of tools	Reduced resistance to change and greater social acceptability
Visionary and ethical leadership	Strategic alignment and stronger legitimacy with stakeholders
Institutional support and partnerships	Enhanced access to financing and specialized expertise

Source: Author, based on the literature, August 2025

4.6. Discussion of the Research Findings

The analysis highlights a marked tension between the ambitions expressed regarding overall performance steering and the actual practices observed in Chadian enterprises. While the contemporary literature emphasizes the need to integrate economic, social, and environmental dimensions within a coherent and systemic framework (Carroll & Brown, 2023; Gond, Mena & Crane, 2020), the empirical evidence confirms that the appropriation of these instruments remains incomplete and often largely symbolic.

Persistent Structural Barriers

At the organizational level, centralized decision-making and the absence of internal structuring mechanisms hinder the implementation of integrated practices. Limited financial resources, combined with restricted access to credit, constrain investment in robust information systems or the recruitment of specialized expertise. These constraints, compounded by regulatory instability and the weakness of institutional incentives (World Bank, 2023; OECD, 2021), help explain the fragmented and partial character of the instruments currently in use.

4.7. The Gap Between Rhetoric and Practice

A particularly salient finding concerns the discrepancy between declared commitments and operational practices. Many firms highlight principles of social responsibility in their institutional communication without embedding them into management processes. This phenomenon of *organizational hypocrisy*, theorized by Brunsson (1989), is vividly illustrated in the Chadian context:

"We speak of social responsibility because our donors require it, but in practice our priorities remain financial." *(Manager, local SME).*

4.8. Conditions for Sustainable Change

Despite these limitations, several factors emerge as decisive for fostering a transition toward genuinely responsible management.

- Progressive formalization of processes, the establishment of participatory monitoring mechanisms, and the integration of stakeholders represent major organizational levers.

- The cultural embedding of management practices, aligned with community-based and relational values (Kouamé & Huang, 2020), enhances their social acceptability.
- Finally, visionary and ethical leadership proves central: the most advanced firms are those whose leaders explicitly embed sustainability into their development strategies (Gond et al., 2020).

In sum, the findings invite us to view the steering of overall performance not as a simple transposition of exogenous models, but as a contextualized construction that combines available resources, cultural dynamics, and the strategic will of firm leaders. This process ultimately determines the possibility of anchoring responsible management in a sustainable manner within Chadian enterprises.

5. Conclusion and Implications

This research set out to analyze the practices of overall performance steering and their articulation with responsible management in Chadian enterprises. The study revealed that control and steering instruments remain largely dominated by financial and regulatory logics, while the social and environmental dimensions of performance remain marginal. Nevertheless, some firms are beginning to develop hybrid practices that combine progressive formalization with adaptation to local constraints, thereby confirming the need for a contextualized understanding of management control in Sub-Saharan Africa (Kouamé & Huang, 2020). The findings also confirm that leadership, resource availability, and organizational formalization constitute key determinants of the appropriation of steering tools (Davila, 2021; Ndemewah et al., 2021).

The practical implications are manifold. For Chadian enterprises, one of the primary recommendations is to gradually strengthen the formalization of performance steering practices, starting with accessible instruments such as participatory budgets or simplified dashboards, before migrating toward more sophisticated systems. Training for owners and senior managers is essential to ensure the sustainable and conte(MIGNENAN, 2021b, 2021c, 2022a, 2022b)xt-sensitive appropriation of management instruments, while simultaneously integrating the principles of responsible management. Likewise, partnerships with public, academic, and financial institutions should be encouraged to alleviate financing constraints and to disseminate digital solutions adapted to local realities. These recommendations echo the calls of the World Bank (2023) and the OECD (2021) for strengthening the African entrepreneurial ecosystem through the professionalization of management practices.

The study nonetheless presents certain limitations. The relatively small sample size and the reliance on a qualitative methodology limit the generalizability of the results. Furthermore, the data collected are based primarily on respondents' declarations, which may introduce biases related to subjective perceptions. These limitations open up promising avenues for future research(MIGNENAN, 2021b, 2021c, 2022a, 2022b). Large-scale quantitative surveys would make it possible to measure the impact of steering mechanisms on the overall performance of Chadian enterprises. A longitudinal approach would also allow the analysis of the evolution of practices over time and their contribution to organizational resilience. Finally, comparative research across Sub-Saharan countries could enrich the understanding of regional dynamics and contribute to the development of theoretical frameworks better adapted to African realities.

In sum, this work helps to fill a gap in the literature on responsible management and overall performance in African contexts, while offering practical pathways to support Chadian enterprises in their transition toward more integrated, responsible, and sustainable management models.

References

Brunsson, N. (1989). *The organization of hypocrisy: Talk, decisions and actions in organizations.* John Wiley & Sons.

Carroll, A. B., & Brown, J. (2023). *Corporate social responsibility in the 21st century: Challenges and opportunities.* Routledge. https://doi.org/10.4324/9781003223240

Crutzen, N., & Herzig, C. (2013). A review of the empirical research in management control, sustainability, and CSR. *Journal of Management Control, 23*(4), 221–252. https://doi.org/10.1007/s00187-012-0152-7

Davila, A. (2021). Management accounting and control systems in SMEs. *Journal of Small Business Management, 59*(6), 1060–1082. https://doi.org/10.1080/00472778.2021.1883032

Elkington, J. (2018). 25 years ago I coined the phrase "triple bottom line." Here's why it's time to rethink it. *Harvard Business Review.* https://hbr.org/2018/06/25-years-ago-i-coined-the-phrase-triple-bottom-line

Gond, J.-P., Mena, S., & Crane, A. (2020). Corporate social responsibility and organizational governance. *Academy of Management Annals, 14*(2), 641–674. https://doi.org/10.5465/annals.2018.0066

Kaplan, R. S., & Mikes, A. (2021). Risk management and the new performance agenda. *Journal of Applied Corporate Finance, 33*(2), 8–19. https://doi.org/10.1111/jacf.12463

Kamdem, E. (2022). Gouvernance et pratiques de gestion dans les PME africaines. *Revue Africaine de Management, 13*(1), 22–41.

Kouamé, S., & Huang, L. (2020). Contextualizing management accounting research in Africa. *Accounting Forum, 44*(3), 245–270. https://doi.org/10.1080/01559982.2020.1767943

Mignenan, V. (2021a). Collective intelligence and entrepreneurial resilience in the context of COVID-19. *International Business Research, 14*(9), 1–20. https://doi.org/10.5539/ibr.v14n9p1

Mignenan, V. (2022a). Influence of digital transformation on relational capital and digital entrepreneurial resilience. *International Business Research, 15*(10), 1–16. https://doi.org/10.5539/ibr.v15n10p16

Mignenan, V. (2019). *Modèle de management des projets de transfert technologique et d'innovation* (Unpublished doctoral dissertation). Université du Québec à Chicoutimi.

Mignenan, V. (2021b). Pratiques de management et succès de projets d'innovation. *Revue Africaine de Management, 2*(6).

Mignenan, V. (2021c). Proposal of a model for building human capital in an organizational environment. *Journal of Organizational Psychology, 27*(4).

Mignenan, V. (2022b). Innovation management and overall business performance: Exploratory study in Chadian context in the two Logones. *International Journal of Business Administration, 13*(2), 18–38.

Ndemewah, S. R., Osei-Assibey, E., & Amoako, K. (2021). Management control practices and SME performance in Sub-Saharan Africa. *Journal of African Business, 22*(4), 475–493. https://doi.org/10.1080/15228916.2020.1830214

Organisation de coopération et de développement économiques. (2021). *Financing SMEs and entrepreneurs 2021: An OECD scoreboard.* OECD Publishing. https://doi.org/10.1787/0719a4f0-en

Organisation des Nations Unies. (2022). *Objectifs de développement durable: Rapport 2022.* Nations Unies. https://unstats.un.org/sdgs/report/2022

Banque mondiale. (2023). *World development indicators: Chad.* World Bank. https://databank.worldbank.org/source/world-development-indicators