## The national culture impact on the New Public Management application: Algeria and some OECD countries' case studies Benslimane Najib Dr. Ferradj Tayeb

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ملخص

حاولت الجزائر على غرار العديد من الدول الأوروبية بما في ذلك فرنسا من خلال الإدارة الضريبية تجسيد الفعلي لنموذج إدارة بالأهداف للوصول إلى مستوى مقبول جدا من الأداء، خاصة بعد الموافقة على سياسة ترشيد الإنفاق العام لتحسين الوضع المالي للدولة.

من وجهة نظر تسييرية، تبحث هذه الدراسة في أثر الثقافة الوطنية على تبني تطبيقات الإدارة العمومية الجديدة (NPM) . وخلصت الدراسة إلى أنه في حالة ما إذا تم تبني فلسفة الإدارة العمومية الجديدة فيتجسد ذلك من خلال اختيار نموذج يتلاءم مع البيئة الثقافية للدولة.

كلمات مفتاحية: الإدارة العمومية الجديدة، الثقافة الوطنية، إدارة الجودة الشاملة، الإدارة الدقيقة، الإدارة بالأهداف.

#### Abstract

As much of European countries in particular France, Algeria tried through its tax authorities to apply management by objective in order to arrive at rather acceptable performance level, particularly, after the approval of the policy of the rationalization of the public expenditure to improve the budget situation of the state.

From a managerial approach's point of view, this study attempts to explore the impact of the national culture on the New Public Management's applications. It concludes that even if one NPM' application is chosen, it can have different models according to the specific cultural environment of the state.

**Key-words**: New Public Management, National Culture, Total Quality Management, Lean Management, Management by Objectives.

## Introduction:

The 2008 crisis has made many countries in a difficult budgetary situation. As consequences, the responding to the issue of fulfilling the diversified needs of citizens was difficult too. Among philosophies that discuss the public affairs with a new vision, the New Public Management (NPM) appears to make a cut with the traditional mode of dealing with the public question. The important characteristics of the NPM compared to the traditional public management can be summarized as follows : the decentralization of management in return of achieving public organizations goals, the definition of a measurable goals by defining standards and parameters of performance to enhance the quality of the outputs of the public organization for a substitution of the principle of the need for observing the rules and procedures in particular for administrative activities, the move beyond the rigid flow charts to the flexible flow charts, the abandon of the principle of public yearly budgeting to introduce tools of economic management such as costs accountancy and management control, the adoption of the citizen/customer orientation as an evaluation base of the public organization outputs.

Many developed countries as such Germany, the United States and other OECD countries have adopted the concept of the new public management, but its application differed between them depending on their national cultures. So, Germany has adopted the lean management approach as an application of the NPM, whereas the United States has adopted the total quality management (TQM) as an application of the NPM and some OECD countries have adopted the management by objectives as an application of the NPM, too. The benefit from applying the NPM model has been highlighted in different studies. For example, the study by (Pfiffner, 2004)<sup>1</sup> has showed the considerable effect of the new public management on the satisfaction of the diversified needs of clients-citizens under constraint of the limitation of the budgetary resources.

# 1- The Traditional Public Management's reproaches

The analyses of Weber, Fayol, and Taylor, have made much contribution to what has become known now as the traditional public management. Weber that is considered as one of the first pioneer of the public management theory, has defined a bureaucracy model characterized by a number of features: a fixed and formalized division of labor, a clearer definition of hierarchy, a system of stable and explicit rules, and separation between personal rights and means and the official rights and means; staff selection and their career are based on the criterion of technical skills. In the view of Weber, these characteristics constitute an ideal model, that he called "bureaucracy". In comparing his bureaucracy model to charismatic modes of organizations, Weber argues that his model is based on a legal-rational authority. Weber puts forward the benefits of essentially a tyrannical organization (based on a command unit), based on the principle of rules and hierarchy, and has the advantages in terms of accuracy, timeliness and stability (Weber M.1963)<sup>2</sup>

Although the traditional public management model is far more superior to the other organizational modes of management existing at that time in terms of efficiency, and becomes widely adopted by different countries, the model however, is in nowadays industrialized economies criticized due to its complexity, inefficiency and rigidity.

Merton for instance, argues that the traditional public management that is characterized by discipline and standardized behavior, result in a goals displacement. He adds that the regulations are no longer considered by the agents as a functioning means but as an end in itself, and cause increasing rigidity and public discontent (Merton R. K., 1957)<sup>3</sup>

Gouldner points out that the model makes a vicious circle. The bureaucratic rules intended to reduce the tensions created by the subordination and control actually cause side effects and dysfunctions, which eventually increase tensions and dismotivation (Gouldner A. W., 1954)<sup>4</sup>.

Simon focuses on inefficient decisions in bureaucratic structures. In particular, the authors analyze situations where the ineffective application of too general rules can lead to specify more clearer rules, numerous, more constraining ,which will firstly create increased complexity for the public policy maker, and on the other hand, encounter exceptions and contradictions. This phenomenon may then lead to blockages or behaviors aimed at circumventing the rules (Simon and March, 1958)<sup>5</sup>.

These works were reconsidered and incorporated by the sociologist Crozier when observing the French administrations. He particularly shows that, even in the most bureaucratic organizations, in which the constraints of decisions are very strong, the individual retains autonomy in view of the organization and develops a strategy that aims primarily to maintain or improve his position in the system. Hence, the functioning of the organization perceived as too constraining by its actors will be diverted from its theoretical conformity and progress, as a consequence of the individual's strategies to face the rule (Crozier M., 1963)<sup>6</sup>.

Piffner (1999)<sup>7</sup>, argued that the large size and rigid structures of the traditional system are too cumbersome for the new era of instant communication and an economy in which economic value is based on information and its manipulation rather than industrial production. Production is still important, of course, but it is increasingly based on information systems.

# 2- The New Public Management's focus: the performance

The term new public management (NPM) encompasses a wide range of techniques and perspectives that are intended to overcome the inefficiencies inherent in the traditional model of public management.

Under the new public management, the factors such as flexibility, decentralization, and market mechanisms are viewed as the key to performance measurement and improvement. Behn  $(2001)^8$  defines the new public management as the entire collection of tactics and strategies that seek to enhance the performance of public sector. Pifffner (1999) <sup>9</sup> argued that, the new public management favors decentralized administration, delegation of discretion, contracting for goods and services, and the use of the market mechanisms of competition and customer service to improve performance. Performance measures will take the place of tight control from the top through rules and regulations.

The idea from the above statements would mean that the NPM system focuses on measuring performance for evaluating the programs and the performances of public organizations, rather than on measuring inputs as is the case in the traditional public management system.

Yet, a definition of performance measurement must be made to mark the departure from the traditional public management system. There are four major difficulties that are related to the definition of performance measurement. These are:

- The meaning to give to the concept itself

- The definition of the performance expected for the organization considered;

- Methods and procedures of obtaining of the aforesaid performance;

- Identification of the criteria and indicators of performance, and thus, of the question-key of the evaluation.

Performance is the fact of obtaining a result, which implies of course that this result must be good. This good performance for a public organization is very difficult to measure, and there is no consensus among researchers regarding performance measurement. Hence, the most common measures of performance would consist in studying its compliance with laws and regulations (Castagnos J.-C., 1987)<sup>10</sup>.

## **3-** National Culture and NPM

The national cultural specificities are still influential factors on the public entities behavior (Bouckaert and Pollitt, 2004)  $^{11}$ . Many European public administrations have been reformed, focusing on budget savings, whatever their national or EU based.

The national cultural specificities of an public entity contain two parts; the changed part and the set one, which consists in a complex mixture between an historical and social legacy, legal structures, professional values and, finally, compromises between various political priorities (Peters, 2008)<sup>12</sup>.

There are over 160 different definitions of 'culture' in the literature (Groeschl and Doherty, 2000)<sup>13</sup>. Kluckholn (1995)<sup>14</sup>, defines the culture as a concept that consists of patterns, explicit and implicit of and for behavior acquired and transmitted by symbols, constituting the distinctive achievement of human groups, including their embodiment in artifacts: the essential core of culture consists of

traditional (i.e., historically derived and selected) ideas and especially their attached values;culture systems may, on the one hand, be considered as products of action, on the other, as conditioning elements in a future action.

Hatch (2004) <sup>15</sup> indicates that the cultural dynamics can be theorized by categorizing cultural change studies as being one of two types: change from within and change from outside.

The national culture influences managers and employees' behaviors. It is a geographical distinction between societal cultures around the world based on the physical boundaries of the nation state. Researchers have discussed some descriptive management cultural definitions based on geographical zones (east, west, north, or south) distinction: Western management is action oriented; Northern management is thought oriented; Southern management is family oriented; and Eastern management is group oriented (Gatley and Lessem, 1995)<sup>16</sup>. Researchers have been pointing out that there is a benefit in being able to see patterns of behavior within cultures (Silverthorne, 2005)<sup>17</sup>. Therefore, the cultural values are capable of broad influences on emotions, thinking, and behavior as well as standards that guide and determine action, attitudes toward objects and situations, and ideology.

Several researchers have assembled classifications of value differences among cultures (Schwartz, 1992)<sup>18</sup>. The following list presents four cultural dimensions and their definitions:

Cultural	Definition
Dimension	
Power distance	The extent to which the less powerful person in a society accepts inequality in
	power and considers it as normal
Individualism	Individuals look primarily after their own interest and the interest of their
	immediate family (the relative importance of individual goals compared with
	group or collective goals.)
Masculinity	The extent to which the dominant values in society are masculine that the goals
	of men dominate those of women. Masculine cultures expect men to be
	assertive, ambitious, and competitive to strive for material success and to
	respect whatever is big, strong, and fast.
Uncertainly	The extent to which people within a culture are made nervous by situations that
avoidance	they consider to be unstructured unclear, or unpredictable, and the extent to
	which they try to avoid such situations by adopting street codes of behavior,
	and a belief in absolute truths.

## Table n1: Dimensions of the national culture

Source: adapted from Hofstede G., and M.H. Bond. (1998) <sup>19</sup>

Using Hofstede's cultural framework, it can be seen that the cultural profile of each country is different. Given that, the cultural profile of a nation may influence: (a) The criteria by which service quality is evaluated, and

(b) How a service quality evaluation occurs (Kettinger et al., 1995)<sup>20</sup>.

The identification of a method of differentiating nations based on their cultural values serves as a useful step in generating additional insights into the conceptual domain of the service quality construct.

Another differentiation in the literature about national cultures has been made between developed and developing countries in terms of geographical location, economy, demography, and socio-cultural environments. (Mendonca and Kanungo, 1996) <sup>21</sup>Developing countries tend to be located in specific parts of the world- in East and West Africa like Senegal, Djibouti, Central and Latin America such as Chile, Peru, the Middle East as Syria, Iraq, Saudi Arabia and some parts of Eastern Europe as Bulgaria- can be characterized by weak infrastructure, abundance of unskilled labor, low technological developments, political instability, rigid social structures, distinct gender roles, and strong religious influences.

## **3-1-The National-Organizational Cultures' connection**

There is a strong connection between national culture and organizational culture especially in cultural continuity and coherence (Silverthorne, 2005) <sup>22</sup>. The national values have a considerable impact on organizational practices, thought, and the shared values of organizational members.

Many studies focus on the different national cultural values and their effects on organizational cultures in developed and developing countries (Mendonca et al., 1996)<sup>23</sup>. They point out that managers from developing countries are more likely to assume that their employees:

- Have an external locus of control;
- Have limited and fixed potential;
- Operate from a time perspective that is past and present oriented;
- Have a short time focus.
- Encouraging a passive or reactive stance to task performance;
- Judging success on moralism derived from tradition and religion;
- Favoring an authoritarian or paternalistic orientation;

- Accepting that consideration of the context overrides principles and rules are attitudes and beliefs of managers in developing countries.

# 4- The NPM's application in USA: the TQM

The United States of America considering its status of the new world can be seen as a civilization in its very early stage. The new world consists in gathering a multitude of races from the four point of the globe which constitutes the American melting pot (a melting pot of several cultures). That cultural melting pot has facilitated to establish the pragmatism as a common culture which search for the optimal way to accomplish work. The American administration has estimated that the Total Quality Management is the best way to accomplish its public aims. The quality initiatives in USA are not a characteristic of a one single entity. There is a consensus between politicians and administrators, that quality is equivalent to pursuing, as it brings with it side-effects potential benefits.

Keehley considers that the best models for implementing TQM are those that "...start at the top of the organization and work their way downward over time to introduce quality management to all levels." (Keehley,1992)<sup>24</sup>. He thinks that a top-down organization "cascading" can conduct to a lack of consensual direction for improvement, and thus proposes a four-step model for implementing TQM that focuses on assessment, planning implementation, and institutionalization.

The model addresses the American penchant for desiring quick results as well as the reality of the long-term commitment required to achieve quality. The name 'Twin-Track" came from its simultaneous focus on short-term improvements coupled with long-term evolution of operations.

Assessment starts the cycle. At this stage, top management charts the current state of its organization to find out what effect daily processes and the working environment have upon the postulated organizational goals. It attempts to determine the true nature of daily operations, and uses several different types of survey tools. Included in assessment are such tasks as determining customer-supplier relationships, eliciting satisfaction levels of customers and employees, determining the cost of quality, and assessing management practices in light of quality management criteria. Most importantly, assessment provides a benchmark against which to measure improvements over time.

Once the results of the assessment are known, planning for improvement begins. The three objectives of planning are to form an effective top management team, establish improvement priorities, and communicate priorities to the organization. Also, planning at this stage involves how TQM will be installed in the organization. This is somewhat different from Juran's quality planning, which is aimed at process planning rather than at developing the strategy to implement TQM itself.

As the model moves into implementation, the twin-track approach becomes evident. For the short term, process action teams begin to tackle some of the processoriented problems uncovered during the assessment phase. This brings relatively quick results, but within an organizational framework that is relatively unchanged at this point. For the long term, a combination of management teams, improvement teams, and systems developers take on the task of developing far-reaching, perhaps revolutionary, improvements in the organization that can help achieve larger-scale improvements in organizational quality measures.

Institutionalization is the stage where the organization has adopted quality management principles as a guiding force. In Keehley's words, 'This includes developing the internal capacity to provide ongoing training to personnel, communications, and other factors that ensure continuous improvement." This is also where lessons learned from short-term improvements are integrated with long-range initiatives to set the stage for the next cycle's round of improvements. Interestingly, there is a certain kinship between this model and the Juran Trilogy diagram. It could be said that one model provides the analogy for the other, because as mentioned above, they describe different processes.

# 5-The NPM's application in Germany: the Lean management

Poor quality has not generally been something with which the Germans had to concern themselves over time. For example, there was no history of shoddy products as there had been in Japan. There was also no quality crisis in Germany, as there was (or is) in the United States. It is a nearly stereotypical phenomenon for things German to be synonymous with quality, and in the latest 17-country survey, Germany maintains its place in terms of consumer evaluation of product quality.

With the rise of craft guilds came a large measure of the ideas associated with quality in German culture. According to Juran, the growth of the guilds was the fourth evolution in the techniques and methods of trade, and this brought with it an entirely new spectrum of processes. The guilds grew as a combined result of the post-medieval population growth in Germany, the growth of towns after the decline of chivalry, and the division of labor which established itself within these large communities.

Given the circumstances, demand arose for products and services provided by free artisans and craftsmen who would supply the citizens with their wares, such as bread, cloth, meat, furniture, and so forth. The development of ware-specialized guilds was, in part, a defense mechanism designed to insure the livelihood of the artisans. As such they organized themselves, forming product monopolies and establishing a statutory code which regulated everything from social and professional conduct to training to product quality.

Organizing in this fashion had some interesting side-effects. In order to sustain and protect the livelihood of each guild member, standards of work and specifications of quality were fairly rigid. Therefore there was little innovation; members were more concerned with their role in the guild and had little desire to 'rock the boat.'

In effect, the quality mission consisted of conformance to rather static product specifications and manufacturing methods, rather than trying to make the best product for the changing needs of consumers. Nevertheless, one could at least be assured of certain predictability in the quality of wares produced by a town's craftsmen.

As trade became international, however, competition and industrialization changed the way the world did business. The guilds were forced out of their rigid

behavior. But rather than scrapping their traditions, the German guilds adapted themselves to the new environment. Methods and techniques used in other countries (even the Taylor system) were adapted to German conditions and culture. This has made for a more gradual metamorphosis in German methodology over time, while maintaining standards of quality and craftsmanship.

The guild spirit survived in Germany because, unlike the United States, industrialists were unable to weaken skilled labor through the application of mass production techniques. A powerful union movement limited management prerogatives, and so management had to reach an accommodation with the work force. In the Federal Republic, that accommodation has been enshrined in the legal doctrine of "Mitbestimmung" (Co-determination or participation). The "riddle of German quality" is resolved, not through modern management methods, but because of a standoff between management and labor which necessitates agreement on social equity. Such things as "quality circles" are possible in Germany because of the less confrontational relationship between management and labor. Thus, while codetermination may impose greater short-range costs, workers who enjoy job security and freedom from plant closings, layofis, and changes in work procedures cooperate for greater long-term productivity. In short, German management thought has not pursued new paths to quality because the existing system seems to be in good shape. Unlike the U.S., private-sector models therefore do not exist for public administration.

# 5-1-Bösenberq and Hauser: The Lean State

Many works describe a series of relatively uncoordinated steps taken by various entities to make German administration conform to von der Groeben's standard (he has considered that the good style was to administer economically, rapidly, and effectively, and that the citizen ought to have prompt access to clean and inexpensive administrative service.( von der Groeben, Karl, 1966)<sup>25</sup>). What has been missing so far has been a 'grand plan,' for lack of a better term To fill this need, Dirk Bösenberg and Renate Hauser (1994) have developed a overarching strategy they call "Der schlanke Staat," or "Lean State." This represents a development aimed at reform of public administration, built on the basis of Bosenberg's and Metzen's (1994) <sup>26</sup>"Lean Management" principles. At first glance, it sounds very much like TQM in its orientation and mechanisms. It goes beyond TQM, however, and has more in common with government reinvention as it is being explored in the United States.

There is a similarity between lean management and TQM. The emphasis on customer orientation, combined with notions of continuous improvement and correction of errors at the source is unmistakable. TQM incentives for the employee, to include teamwork, self-control, and personal accountability are also present. Interestingly, the authors see TQM as only a small part of lean management; they

discuss it as an adjunct to reduce the cost of poor quality, which is "enormously high" in government. Such topic areas as goal management, decision management and project management are seen as separate from quality management. A more generous interpretation of TQM might include more of such lean management methods than did that of the authors. What is important, however, is that a significant portion of the operating principles are common to both.

Privatization, while not a direct part of Bosenberg's conceptual pyramid, is a key feature of 'lean' strategy. In areas where it makes sense to do so, monopolies are privatized and forced to conform to market conditions. Doing so relieves the public sector of enormous financial burdens (particularly from the viewpoint of financing personnel and pension costs), allows it to concentrate on areas which are clearly the responsibility of the state, and gives the customer more responsive service. Here, lean management differs from the strategy of the American model. The American model did not call for privatization per se, but did call for competition between public and private institutions, in a Darwinian sense. If the public institution survives, so be it.

Lean management of the state faces some of the same hurdles in Germany as TQM-like reforms faced, or are facing in the U.S.A. The public outcry for greater efficiency in government is being heard, but the German system hesitates, except where privatization is concerned. One primary difference is that American administrators have legal and executive backing to proceed; this condition does not exist in Germany. Lean management is perhaps the strategy for German administration to come out of its traditional trappings and provide services to the citizens more effectively. But although Germans and their politicians are using the term publicly, they have not shown the political resolve to enforce these ideas as a matter of law or of practice.

Lean state management embodies the humanistic concepts he championed, which allows each worker to unfold to his or her full capabilities, and provides a much-improved work environment. It does conflict with his desire to avoid radical change, however. On the other hand, there does not seem to have been much evolutionary change in German administration toward this end. Perhaps the time is nearly ripe, but in the meantime, the Germans are not motivated enough to make some of the fundamental changes necessary to implement lean management on a large scale.

# 6- The NPM's application in the OECD: the MBO

The literature about administrative reform shows that institutional bureaucracies resist change, particularly when it challenges the prevailing practices and procedures (Olsen, 1991)<sup>27</sup>. The latter give continuity to institutional action through these internal rules, norms and routines, and these are assimilated by

participants and transmitted to newcomers. This is a source of the continuity that is embodied in the culture and reproduced according to the organization's 'genetic code' (Araujo, 2001)<sup>28</sup>.

The NPM-based reforms have found different adoption forms in the different countries. In its early stages, it constitutes a superficial phenomenon (Pollitt, 2000)<sup>29</sup>. Despite the fact that the administrative systems show new and modern structures, especially the use of TIC, internal operations and practices retain the traditional pattern of the old system. Many countries have taken up elements of the NPM agenda without adopting the entire package. This is the case in continental Europe, particularly in some countries that can be described as social economy of market like France, Greece and Spain, where the transposition of NPM ideas is doubtful (Kickert, 1997) <sup>30</sup>, because of their considering that the NPM consists to an hegemony of the private sector mechanisms on public sector and the erasing of its specificities.

Some OECD countries have adopted the management by objectives as a NPM's application (Wholey, 1999) <sup>31</sup>. Drucker (1954) <sup>32</sup> had defined the managing for results as a tool of planning and control that relies on the idea that to get results, one needs to previously clarify the organization's business and to define the objectives it intends to achieve. Humble (1968) <sup>33</sup> shows that this is an interactive system that lead to integrate the need to achieve organizational objectives by focusing on their development through goal setting with the managers contribution, especially their influencing of individual motivation and commitment. That's what can convert the MBO into Performance-Based Management. Managing for results is part of an overall approach that articulates different levels of management – strategic, tactical and operational – and the concomitant types of objectives. It requires the adoption of new tools as well as a new attitude from managers and employees.

Many OECD countries as Austria, France, Sweden, and Great Britain adopt the performance-based management with different approaches according to their national cultures (Hugh Mosley et al., 2001) <sup>34</sup>. Those approaches were relatively developed that were introduced in (1980 -1990) decade when the Austrian experience was the most developed and the most complex, since the Labor market Service (AMS) policy -for instance -is based on the Austrian variant of corporatism ('Social Partnership-Model') and a strong Public Employment Services (PES) organization .The labor market policy's continuity is guaranteed by establishing the annual plans on the medium term goals' bases; on the other hand, these co-ordination demands constrain planning options. So, the Austrian experience is characterized by the continuous developing process with the participation of all stakeholders existing at different levels; national and local.

The Algerian tax administration and the French labor agency establish their annual plans on a multi-annual approach's base. This MBO approach consists in the

use of performance-based remuneration - it is the case for the complementary revenue fund in the Algerian tax administration- and the setting up of a strong central controlling department. Management by objectives plays an important role in France not only in directing PES activities but also in intensifying its legitimacy into its environment.

In Sweden, a triennial budget planning is the latest reform to establish the MBO cycle, which allows maintaining the system stability by keeping most of the goals for more than year.

The goals in the agency model take concrete form as a quasi-contract or performance agreements (like in Algeria; the contracts of performance between the Algerian tax head office and the local offices) between the ministry and the PES that stipulates the outputs to be accomplished and the resources to be made available. A kind of sub-contracts materializes goals in a local levels relatively centralized. The good practices can be exchanged by using Horizontal networks, which enables to reduce the hierarchical features of the system. The British agency model is more close to the standard NPM framework; i.e. a clear separation between policy-making, which is the responsibility of the Ministry, and service delivery through the implementing agency, the Employment Service (Hugh Mosley et al., 2001)<sup>35</sup>.

The degree of hierarchy and centralization has the main influence on goals planning. So, every country approach defines the role of the high level (ministry), the middle level (the national office), and the lower level (local offices). Generally, two main types appear clearly:

The first type, is an autonomous legally model, characterized by a high contribution of the social partners to its governing board. So, the entity is in charge of policy conception by using its given importance at governmental level, in addition of its carrying-out. But that doesn't mean the ministry role neglect, because this last keeps its political responsibility. The entity head office has a strong remit to defining strategic objectives and targets. The local offices influence highly the targets level definition and their local targets.

In the second model, the government defines precisely the politics and negotiates the national target of the entity. The entity hierarchy is more centralized; consequently the targets attribution is done automatically by using a kind of formulas. That model's conception is more similar to the British agency model. Conclusion

The objective of this research is to show the importance of the new public management to offer a new vision for managing the public affairs.

The study reveals that any management model choice is linked the country's societal culture. For instance, the United States as a pragmatic culture country has adopted the TQM style, whereas Germany as a specific refinement culture's country applied a model that can represent it closely. So, the Lean management approach responded to that societal culture requirement. Many OECD countries chose the MBO style with different models according to the socio-politico-economic environment of the state and to the international changes' context (financial crisis).

The Algerian tax administration is starting to implement some elements of the MBO in attempt to improving its performance, especially, after the adoption of a public expenditure rationalization policy in order to regulate the budget situation of the state.

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