Abstract
Nowadays, organizational change has become the rule of stability and exception (Vandangeon-Derumez, I., 1998). Faced with the natural nature of change (Giroux, N., 1991), it is difficult to distinguish between prescribed change and constructed change, between voluntary change and imposed change, or between the content of the change and its impact on the organization and on the processes. (Soparnot, R., 2005). Organizational change affects several facets of the evolution of the company's skills. Sometimes we see a desired change, and sometimes an imposed change, but it remains a crucial element to move the business forward. In addition, an organizational change can have positive or negative repercussions on the company, as it can develop skills or it can easily destroy others. This is why change should be practiced with great vigilance. In this period of pandemic that the world is experiencing, we can say that an organizational change will be necessary to revive the economy by the creation and / or the deletion of new skills, the creation, the emergence or the disappearance of needs or behaviors. All these elements will be analyzed in this research paper in order to answer the following question, "How will the entrepreneur be able to relaunch his activity in post COVID19?"

KEYWORDS:
THEORIES OF CHANGE - TPME - COVID 19 - DISASTER RECOVERY PLAN.

I. INTRODUCTION

The development of any economy does not happen only through state-owned enterprises, the market consists of public, private for-profit and other non-profit enterprises. These companies are divided according to several parameters, such as legal forms (SNC, SARL, SNC, Cooperative,), and size (small business, SME,), the classification of these parameters varies from one country to another country.

The theme of this article concerns the Moroccan market, which consists of different legal forms. For profit-making companies, such as the SARL, SARL AU, SA, Cooperative, they make it possible to separate the assets of the company and those of the entrepreneur, unlike the "physical person" form, which does not distinguish between the assets of the business,
and those of the entrepreneur. For non-profit companies, we find associations and foundations. In this article, we are going to focus on the SME, and particularly the very small and medium-sized enterprises in the Rabat-Salé-Kénitra (RSK) region in Morocco. The MSME at the level of the RSK Region represents 14.7% of the total fabric of MSMEs nationwide. This percentage seems low, but by combining it with national coverage, it allows the region to find itself in second position after the Casablanca-Settat region, which stands at 38.5%. The Moroccan economy is composed of 93% of SMEs, which explains the difficulties encountered in the development of the country's internal economy. Bearing this in mind and particularly in this exceptional event experienced in the world, namely the COVID19 pandemic. This pushed the Moroccan state to impose containment and teleworking on some sectors with the exception of the sectors of food distribution, health, banks and large industries in order not to end up with a situation of total stoppage of economic activity. We have chosen to debate the following question, "How will the business be after the containment?"

Organizational theories:

Any company operates in a constantly changing market, which requires a set of internal and external changes to ensure its own development. Organizational theories focus on all the internal and external changes of the company. The notion of the organization is an abstraction that is part of an intangible world. It belongs to the universe of imagined objects. An imagined object is not necessarily less real than an object physically present in our senses (Whitehead, 1925). However, its apprehension presents both a problem of ontology and of epistemology: the problem is not only of to be able to visualize it (conceptualize) but also to be able to verify it, by concrete evidence of the properties of an object, which owes its existence only to the imagination.

The theories focusing on organizational changes started to take place since the end of the 20th century. They were conceived mainly with the idea of responding to organizational constraints seeking to optimize the performance of activities. These theories derive from the scientific organization of Taylor's work, which proves that the strength of a company is not in its capacity to adapt to the market, but it stems from the capacity of the company to set up a stable organizational model.

In general, it can be said that the concept of change intersects with many disciplines.
refers to a theory of time as far as it is necessary to refer to a before. To speak of change, it is to ask the question around the dichotomy "stability / change", it is to find oneself in a terminological vagueness where one deals with stability, permanence, immobility, inertia, rigidity, continuity, durability, as well as change, variability, improvement, movement, modification, transition, mutation, metamorphosis, hybridization, passage, transformation, adaptation, evolution, reform, resilience, rebound, even innovation. As for the treatment of change, it is applying this perspective to the field of organizations made specific to other changes "with epithets", be it social change, or political change, or technological change. This brings us to the presentation of potential factors favoring organizational change.

**Potential factors for organizational change**

The factors of organizational change take into account the external and internal environment of the company, both macro and micro factors, which can be considered as follows:

**The economic climate**

The "economic climate" means the state of the economy as a whole. In the event of difficulties, a company may find itself obliged to reduce its workforce by opting for a dismissal of workers, and / or a post transformation, or any other actions allowing the restructuring of the company to optimize the expenses, as well as the company’s financial and economic resources.

**Consumer needs and behavior**

Companies operate in a market to satisfy customers whose lifestyles and consumption patterns vary from one category to another. With the appearance of the technological world, we notice a radical change in these behaviors, which obliges all companies to adapt their products / services to their consumers.

**New technologies**

New technologies are reflected in the adaptation of new production skills by establishing a process based on the virtual world, which allows the presentation and marketing of products / services offered by companies.

This new approach creates a fierce competition in the market, whether for b to b or b to c.

**The competitive market**

In addition to the technological factor that creates competition between companies, the arrival of a new competitor on the market - with completely different and innovative commercial behaviors - forces other players
to align themselves, all the more so if this competitor manages to gain a market share.

**Government regulations or policies**

Institutional factors represent new legislation and / or new rules imposed by the competent regulatory authorities. Companies must not only respect them but must also adapt themselves to them so that they can continue to develop and market their products / services. The adaptation of the company to these laws sometimes creates obstacles that prevent the company’s development and expansion.

In order to better test and verify these potential factors of change, we are going to conduct an empirical study with companies to first determine the possible difficulties encountered for an organizational change, to then be able to suggest ways for improvement restructuring.

**I. Presentation of the study:**

In view of the alarming epidemiological situation in Morocco, following the spread of the "Covid19" pandemic, it is obvious that repercussions on the socioeconomic situation remain possible.

As a result, and despite the institutional measures and efforts undertaken in many respects, a good number of companies in the Rabat, Salé and Kénitra region have faced the dilemma of containment imposed by the State and the sustainability of their productive activity. Faced with this situation of declining workforce in the workplace, managers and employees can carry out the missions assigned to them from home by teleworking. While others remain, idle at home throughout the period of the containment and receive a part or all of their salaries.

It is with this in mind that we have decided to conduct a survey aimed at entrepreneurs (Women and Men) of small and medium-sized businesses, which represent a significant percentage of the entrepreneurial fabric in Morocco.

**II. Objectives of the survey:**

III. - Ensure good management and good governance of the company;

IV. - Propose corrective measures adapted to the Moroccan company allowing its sustainability.

**V. Methodology**

VI. Our approach focusses on the administration of a questionnaire. As part of this study and since it coincided with the containment due to the COVID19 pandemic, respondents could not be available for direct interviews. For this reason, the direct interview approach was discarded, and the questionnaire approach was favored in our research.
VII. The sample of our study includes fifty companies from the Rabat-Salé-Kénitra region divided between the service sector and the trade sector. These companies were selected on a probabilistic basis, we find those created by entrepreneurs or resulting from buyouts, bequests or franchises.

VIII. As far as possible, the transcription of the material was carried out with an impartial and open attitude. For data analysis purposes, we will collect all the responses and then extract them. The responses are extracted in a table, which allows general and specific information to be drawn from each interviewee. These extracts were then transcribed, and an analysis was made to highlight the frequencies of appearance, which made it possible to organize the categories and to establish links or relationships between the different variables. We present the results of the study in the following section.

II. **Analysis Results**

What is the legal form of your business?

This first question concerns the legal form of the company. Our sample is made up of 70% of SARLs, followed by auto-entrepreneurs, cooperatives and foundations, which are equally divided, representing collective social enterprises. This explains the diversity of the sample.

How many years has your business been created?

The seniority of the company plays a very important role in the strategic analysis, which will allow us to answer an important question "Does the company accumulate its experience and corrects its mistakes for a good social development?" -economic? ". As a result, we notice that 52% of the sample are over four years.
of existence, 34% have less than two years of experience, and 14% have between two and four years of existence. This will guide us to analyze the next answers.

**How many employees do you have?**

![Employee Distribution Chart]

The distribution of the workforce will allow us to follow an important determinant, which is the salary, which is part of the fixed costs of the company. 72% of the companies surveyed have a workforce ranging from 1 to 10 employees and 26% have a workforce greater than 21 employees, which shows that these are companies with high wage costs.

**Are your employees declared to the CNSS?**

![Employee Declaration Chart]

The answers to this question showed that 54% of the companies surveyed declare their employees to the CNSS, 22% do so partially, while 24% of these companies do not declare their employees to the CNSS. Declaring your employees has an impact on the conduct of the activity, the productivity rate and the unemployment rate. During this period of health crisis, companies that declared their employees were able to benefit from the advantages offered by the State.

**What is your field of activity?**

![Activity Distribution Chart]

The area of activity is considered an important element in risk and crisis management. The distinction between service and production will allow us to trace the optimal path to ensure a logical and real development of the company. The respondents' feedback showed that 92% of companies provide service while 8% do production.

**Do you have an additional insurance?**

![Insurance Distribution Chart]
Supplementary insurance plays a very important role in the health security of employees in all sectors of activity. We note that 62% of the companies surveyed have insurance while 38% do not subscribe to this perspective. According to the respondents, the fact of not taking out insurance is due to the heavy burden and the complexity of the procedures with the insurers.

After having passed and transposed the questions in relation to the managerial organization of the company, we arrive now to the commercial and financial analysis of the heart of the activity.

**Do you have any supplier debts?**

Like trade receivables, trade payables correspond to supplier invoices that have not yet been paid. From an accounting reading, a supplier debt materializes the difference that may exist between the recognition of a purchase recorded in the income statement, and the disbursement of the corresponding cash. Half of the sample surveyed have supplier debts. This leaves us neutral with respect to the company's financial analysis, and brings us back to asking ourselves

**What is your clientele composed of?**

In the economic sense, the customer refers to the person or entity who makes the decision to buy a good or a service, occasionally or habitually. The type of client is divided into two large families, a public that is represented by establishments with public status, and a private family representing a particular person or a company having a particular or liberal status. This categorization helps us to filter our surveyed
sample to deduce that 70% favor activity with the private sector for reasons of ease of access to the market and orders, against 26% who have a predominantly public clientele which remains a strategic choice standing out according to their answers.

To ensure a good follow-up of the development of your company, what tool or means do you use?

The Deming Wheel recognizes the principles of management under the PDCA (plan-do-check-act): Plan, Organize, Lead and Control. Likewise, at the start of the 20th century, Max Weber underlined in the definition of management, that these tools allow the company to develop at any phase of the life cycle of its activity. Regarding our sample, the results show that 62% of companies opt for the Business Plan which remains a detailed and effective tool allowing a global vision of the activity of the company, while 20% use the Business Model Canvas (BMC), while 18% use different tools such as action plans, simple dashboards etc.…

In summary, this explains why a culture of project development in a sample of 50 companies surveyed is quite advanced but remains insufficient to judge whether the company is managing its strategic forecasts to the best of its ability or not.

Do you have an Annual Action Plan?

An action plan is a document internal to companies, which defines a strategy to be applied to achieve a desired result. It is part of a three-step process comprising a development phase, an implementation phase and a monitoring and evaluation phase. The action plan remains a good practice for any company, which is approved by 62% of our sample who use it to map out their business strategy and financial policy. 36% of our sample do not use the annual action plan, due to lack of understanding of its usefulness, as well as its added value, which implies a lack of good forward planning. While a minority estimated at 2% uses a six-monthly action plan.
In the event of a temporary financial crisis in your business, you opt for

A phase of financial crisis can be temporary or permanent. A company in permanent difficulty directly risks filing for bankruptcy. It is for this reason that companies must always try to predict and avoid times of crisis while keeping a financial and commercial watch on the market. For the health crisis due to the COVID19 pandemic, which has caused an unpredictable financial crisis for the majority of companies all over the world, we asked our sample to present their ways of how to deal with this temporary financial crisis. Therefore, 46% opt for the extension of supplier payment terms, followed by 28% who opt for a bank overdraft and at the end of the day 26% who choose the reduction of collection times "vis-à-vis customers".

Morocco was unable to escape the COVID 19 pandemic which devastated the world, and to deal with it a set of emergency measures were taken to limit the spread of the virus, in particular, containment made it difficult stakeholder displacement 'enterprises. 86% of respondents confirmed that confinement upset the normal course of their activities, while 10% were not impacted, while the rest was shared between part-time work and the implementation of new practices professional and managerial.

Did your company keep its normal activity during the containment?

Teleworking is a practice that dates back to the 1950s when Nobert Wiener supervised his work  

1 Stakeholders: means suppliers, customers, banks...
in Europe from America; this practice has evolved in parallel with the evolution of information and communication technologies. 60% of the companies surveyed confirmed having opted for teleworking, in order to ensure good management of their activities. While 38% of the companies were forced to continue their activities by taking into account the preventive measures, in response to the spread of the COVID 19 pandemic, recommended by the health authorities and whose implementation and compliance with these provisions the competent administrative authorities ensure. While a minority has opted for teleworking partially.

**What steps are they taken to manage your customer relationship?**

![Pie chart showing customer relationship management strategies](image)

Satisfying a customer has always been the primary goal of any business, and in this time of crisis, its satisfaction becomes even more difficult. The pie chart shows that 48% of the companies surveyed confirm that credibility remains the most reliable way to maintain the company's customer portfolio, while 38% of the respondents try to be in the force of proposals vis-à-vis their customers while retaining them by setting up more suitable and innovative products and services, however 14% prospect for new customers.

**What are the difficulties encountered during confinement?**

![Circle chart showing financial and operational difficulties](image)

Containment is a strategy for reducing health risks, which oblige, under pain of economic or criminal sanctions, a population to stay in their home or in their specific location. Sanitary containment is sometimes used in the event of an epidemic or infectious disease (in particular emerging infectious diseases) to limit contact between people and therefore the spread of contagion. At this time of the Covid-19 pandemic, the term “containment” is widely used to designate all the hygiene and social distancing measures, known as “barriers”, presented at the international, national and local level in the various territories concerned by the health crisis as separate measures from the concept of containment. This explanation is well applied by
the companies surveyed, which has caused a set of difficulties for the good management of their activities. This shows that 50% encounter operational difficulties in direct relation with the production, which are due to the lack of experience in remote project management, and 46% stand out the financial difficulties encountered for the payment of the various fixed and variable costs of the company, while a minority encounter financial and operational difficulties.

**What corrective measures have you planned for your business after containment?**

Following the various difficulties encountered by companies during this containment period, a set of corrective measures will be taken to restart their activities. As a result, 56% of the companies surveyed sound the alarm on a financial and operational reorganization of their activities. Then 32% opt for the strengthening of the technical and managerial capacities of the teams, and finally a significant percentage of 12%

After any crisis, companies learn lessons regardless of their positions in the market. As underlined by the foundations of the market economy, 48% of the companies surveyed adhere to the principle of market uncertainty, which is always unstable and unpredictable. While 44% of companies opt to "see far - Invest" which will allow the company to project itself with the objective of broadening and extending its activity while measuring its risk. While 8%, prefer to learn to delegate tasks.

**What is your personal point of view with regard to the initiatives and measures taken by the State vis-à-vis companies, in particular very small and medium-sized enterprises (VSEs)?**

Since the appearance of the COVID19 pandemic, Morocco has taken a set of preventive measures
in response to the spread of the pandemic recommended by the health authorities, and in particular a set of economic and social initiatives. In this sense, we asked the companies surveyed to give their points of view in relation to these said measures, and below we list the feedback collected:

- A commendable initiative
- The possibility of deferring the payment of social charges as well as of benefiting from so-called “oxygen” banking facilities\(^2\) to offset day-to-day management costs;
- Courageous measures although the consequences are not yet visible;
- On the social level, efforts are considerable to preserve social peace, pending post-pandemic economic and social recovery initiatives for MSMEs in difficulty;
- No strategic visibility to reorient our economic model.

We have noticed that the returns of the companies surveyed are divergent but remain complementary, which will allow us to establish objective recommendations, which can be a reference or a line of thought that companies can adopt to relaunch their activities in a healthy way.

---

\(^2\) Oxygen: banking product offered by banks, intended for SMEs.

IX. Conclusion

We conclude our work with a set of recommendations that take into consideration the potential factors of organizational change. To this end, the impact of the change on companies in the Rabat-Salé-Kénitra region has affected the entire process of their activities during the COVID 19 pandemic. With this intention, we introduce the following recommendations:

1- At the Human Resources Department level: changes in behavior and working methods are recommended, by setting up a teleworking system for service and commercial activities and partly for industry and health.

That means, that the labor laws, the types of contracts and the bases of human resources must go through a revolution by analyzing this new way of working and seeing its impact on the quality of production and output. Therefore, companies will experience a great change in human resources, and those by the establishment of a system of sharing and delegation of tasks in order to achieve their objectives. Companies will also have to develop a business climate and adapt their organizations to external changes.
2- At the Financial Department level: This department deals with all expenses and financial resources of the company. However, during this pandemic, the company found itself faced with a set of constraints such as, extended supplier deadlines, imposed customer advances, deferred debt repayments, which caused a total imbalance of good management business financial. It is for this reason that a global and detailed vision of the budgets of the company is essential whatever its size or the sector of activity of which it is part. It is also recommended to use financial monitoring tools and to set up a financial transaction settlement for suppliers and for customers whether for sight or term payments.

3- At the Legal Department level: the study at this level revealed a set of legal loopholes, such as the absence of an employment contract, the absence of a service contract, the absence of social declarations for human resources. There is also a lack of information and a lack of monitoring of new jurisdictions, all of which poses a great risk for the company. We recommend that companies keep a legal watch and listen to commercial case law, so as not to lose their notoriety.

4- At the Technological Department level nowadays, companies are more and more open to technology; we are witnessing the computerization of information and the emergence of virtual markets. At the time of the pandemic, all public and private companies found themselves obliged to telework. The results of the study showed that more than 50% of the companies surveyed felt the importance of the adoption of technology in their production and marketing processes, which led to a remarkable and considerable organizational change. We recommend that companies compensate for this rapid and surprising change by monitoring the evolution of the technological market whatever their sectors of activity.

We can say that organizational change occurs as a reaction to a set of dysfunctions that need to be changed. Thus, awareness of the latter can give rise to frustration with an existing organization. In other words, the business may fail to fulfill a large customer demand due to lack of equipment and material; as a result, the business will lose a large market share. This vision of things will push the entrepreneur to think differently, by anticipating dysfunctions
and making changes. At this stage, the post-pandemic economy will require a major general review of all the potential factors favoring the development of the company.

Références