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## THE SHAPING OF THE TAX DECISION OF MOROCCAN COMPANIES: WHAT FOUNDATION?

**Summary:** With the dawn of Digitalisation, the Moroccan company endures more than ever to control its fiscal thing, given the amalgamation between the electronic and the physical deposit of tax documents in this transient circumstance. Digital certainly eliminates the constraints of distance and time, but screening, the vigilance and agility of decision makers take precedence over those best endowed with capital. Yet researchers do not provide direct managerial involvement in their scientific writings that are likely to serve the company. Thus, this modest contribution is willing to answer the following question: How do Moroccan companies shape their administrative tax decisions? In order to provide elements of answer to this problem, we are going to proceed by rebuilding the facts analysed retrospectively. The results concluded the development of an administrative tax decision model representing a reference framework towards the tax administration. This formalization essay will serve as a starting point for making their tax decisions more rational and effective.

**Keywords:** tax decisions, shaping, administrative tax decision model.

**Résumé :** Avec l'aube de la digitalisation, l'entreprise marocaine endure plus que jamais pour piloter sa chose fiscale, vu l'amalgame entre le dépôt électronique et physique des documents fiscaux dans cette circonstance transitoire. Le numérique élimine certes les contraintes de la distance et du temps, mais la veille, la vigilance et l'agilité des décideurs priment sur ceux les mieux dotées en capital. Pourtant, les chercheurs ne fournissent aucune implication managériale directe dans leurs écrits scientifiques susceptibles de servir l'entreprise. Ainsi, cette modeste contribution a pour objet de répondre à la question suivante : Comment les entreprises marocaines façonnent leurs décisions fiscales administratives ? Pour apporter des éléments de réponse à cette problématique, nous allons procéder par reconstruction a posteriori des faits analysés. Les résultats ont conclu l'élaboration d'un modèle décisionnel fiscal administratif représentant un cadre de référence vis-à-vis du fisc. Cet essai de formalisation servira comme point de départ pour rendre leurs décisions fiscales plus rationnelles et efficaces.

**Mots-clés :** Décisions fiscales, façonnement, modèle décisionnel fiscal administratif.

## INTRODUCTION

Digital is a contingency factor of an organization, bringing it constraints or opportunities. Regardless of their size, companies benefit from the same access to information. However, the importance of the intangible and the ease with which they can reach information alleviate material burdens.

Rossignol (2010) reports that the control system deployed by the administration has increased considerably. This coincides perfectly with the Moroccan context which is in full gestation, where the tax administration has changed its mode of delivery of services, by opting for digitalisation in order to tie up qualitatively and quantitatively the taxable material.

While Pupion and Amount (2004) assert too that tax optimization requires an important information effort that companies are not all able to provide. As a result, even if these companies seek the advice of experts, Chakraborty (1996), who play the role of filters, Chotin (1994) may not be able to "capture" and integrate all tax information. The cognitive limits of decision makers place certain organizations in a state of radical uncertainty. Also, Mfopain (2007) points out that the effectiveness of their choices or options depends on the level of knowledge of the texts and tax mechanisms, which is an unbendable condition in controlling the cost of tax information.

Further more, weak direct managerial fallouts of scientific writings are notable. According to the April issue of the magazine "Economia"<sup>1</sup>, a survey on the managerial contribution of scientific writings by Pearce and Huang (2012) shows a significant decrease in the percentage of articles proposing concrete managerial actions between 1960 and 2010. Out of more than 420 articles published in two magazines amongst the most prestigious and the most quoted in Management Sciences "Administrative Science Quarterly" and "Academy of Management Journal", the authors showed that 65% of the articles were accompanied by clear managerial actions in the years 60 against 19% in 2010 for the "Administrative Science Quarterly"; And that 43% of the articles were assorted by clear managerial actions in the years 60 against 24% in 2010 for "Academy of Management Journal".

For this state of cause, and while being aware of the opacity resulting from the detailed turbulence in which the Moroccan company is drowning in front of the fiscal thing, we have decided to register the present research in a purely practical framework in order to try to produce modest knowledge that can serve the managerial action. "How do Moroccan companies shape their administrative tax decisions?" represents our battle horse. To achieve this, we are going to proceed by the reconstruction a posteriori of the real practise of decision makers. By tracing the evolution of their administrative tax decisions in the form of a tax decision model.

### 1. PROBLEMATIC AND THEORIES USED:

In order to deepen the interest of taxation in companies, Mfopain (2007) advocates a study concerning the impact of tax information on the process of their management. His

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<sup>1</sup> File No. 31 April 2018 of the magazine "ECONOMIA": "What can research do for the company?"

arguments relate to the fact that the taking into account of tax information is often misapprehended, whereas at every moment in the life of a company, this one is most of the time punctuated by tax consequences.

Charron and Separi (2014) define decision as a choice between several possibilities; Within a company there are always multiple decisions to take, of different nature and range, in short, medium or long term. For Mèlèse<sup>2</sup> decision is the behavior of the man who operates choices in a situation of partial information. As for Nizard<sup>3</sup> decision is a line of action consciously chosen among a number of possibilities, aiming to reduce a perceived dissatisfaction towards a problem; This choice implies the processing of information according to criteria of choice and a will of achievement. While Mintzberg<sup>4</sup> analyzes decision as a process that consists of being placed permanently in front of choices.

According to Rouleau, L (2007)<sup>5</sup> To decide is to choose. In organization theories, we can study decision by taking into account the choice, the decider (decision maker) or the context. Some researchers are especially interested in decision as a choice consisting in doing a calculation of optimization and that does not involve neither the decision maker nor the context. It is what we call rational or optimal choice. Others are interested in decision by introducing the individual and looking at the choices that policymakers make in light of their limited rationality. Finally, the decision is also studied in a naturalistic way by considering the context. In this case, it is a question of observing and modeling the behaviour of the decision-maker in the situation of decision-making. To this last perspective, we decided to get interested.

To choose well is firstly to be well informed. To be informed is to have valuable information. The value of the information is a function of its quality and according to this quality will depend the quality of the decision. The information genuinely affects the decision, according to Simon, H-A<sup>6</sup> "through information, we can make decisions that change the environment, we are able to act and decide." However, not fully controlling the environment makes us subjective and the information received may be one-sided or partial. One can therefore have a maximum but not optimal apprehension of a given problem. GERVAIS, M (1990)<sup>7</sup> The main purpose of the strategic information system is to nourish the company's strategic decision-making process. LESCA, H It is "essential that the strategic information system is sufficiently thin and sensitive to capture weak signals, usually drowned in background noise"<sup>8</sup>.

Simon, H-A (2001) wants to understand the administrative process from logic and decision's psychology to constitute a theory of administration. In 1945, he proposed in

<sup>2</sup> Mèlèse, management by systems, Men and Techniques, 1979

<sup>3</sup> J. Nizard, 50 key words for Management, Privat, 1986

<sup>4</sup> H. Mintzberg, Structure and dynamics of organizations, Edition Organization, 1984

<sup>5</sup> Rouleau (2007), "Theories of Organization: Classical, contemporary and vanguard approaches". University of Quebec Press

<sup>6</sup> Nobel Prize in Economics in 1978

<sup>7</sup> GERVAIS (1990), "Management control and business planning". Economica, 3rd edition. Flight 2

<sup>8</sup> Humbert Lesca, information system for the strategic management of the company, Paris, McGraw – Hill, p. 8

"administrative Behavior", a first attempt to describe the administrative behavior. As for the decision-making theorists, they suggest to focus on human behaviour and to reconcile rationality and irrationality. The essence of their words is to develop a theory of decision based on the economic theory of choice and the psychological theorizing of behaviour. In fact, it is the notion of limited rationality that is at the heart of the decision theory that these authors propose. According to Charron and Separi (2014) Limited rationality is the behaviour of individuals facing decisions, integrating their values, objectives and ability to grasp all the dimensions of a problem. According to the same authors, decision theories analyze the nature of decisions and the behaviour of policymakers;

In real life, individuals tend to simplify the data of the problem to reduce uncertainty. Thus, Simon's "Administrative Man" does not maximize, he is unable to enumerate all the data of a problem and his preferences are far from stable. A number of factors limit the exercise of rationality: incomplete and imperfect information, complexity of problems, human information processing capabilities, available time, etc.

Simon and March (2001) observe that there are different types of decisions. These can be the subject of protocols and become programmable. In this case, they are rational. The structure and the formal organizational activities, that is the organized systems, ensure that life is more rational and effective. They add, that it is always possible to isolate a decision, to decompose it in order to make certain dimensions programmable and to get closer as much as possible to an optimal solution. In their work entitled, "Organizations," March and Simon (1958) Analyse decision-making issues and formulate general proposals for decisions. According to them, automation and rationalization of decisions should make the work of all, and particularly of managers, easier by creating an objective and easily understandable structure. In parallel, the question of limited rationality is the subject of many criticisms<sup>9</sup> aiming to advance the reflection towards more realistic models of decision-making. Hence, in the following decades, works on decision-making develop according to two models: the political model and the process model. It is to the latter that we have chosen to be inspired by it in our present paper.

In the process model, it is a question of understanding the complexity of processes leading to decision-making. (Cray and al., 1988; 1991) study how decisions are taken by trying to trace the evolution of the decision between the moment when it starts and when it ends.

Charron and Separi (2014) Define decision models as formalizations made by different authors to represent the different stages of the decision-making process. According to the same authors, the decision-making process defines a set of steps necessary to lead to a choice of decisions. They add that the decision-making models break down the steps of decisionmaking according to different conceptions of organizations and policymakers.

Several "classical" decompositions of the decision-making process exist, but they all boil down to a more or less fine declension of the three steps formalized by Simon<sup>10</sup> (1960)

<sup>9</sup> Etzioni (1961), Comparative Analysis of Complex organizations, New York, Free Press; C.B. Perrow (1976), Complex organizations: A Critical Essay, 2nd edition, New York Random House

<sup>10</sup> H. Simon, The New Science of Management decision, Harper and Row, 1960

from the years 50 and known under the name of the Model I. M. C "Among the first formalizations of the decision-making process:

- I: Intelligence of the problem: demarcation of the problem and the factors to be taken into consideration;
- M: Modeling: Identification and evaluation of all alternative solutions achievable by the company, by using models of reasoning;
- C: Choice: Determination of the criteria and their weighting in order to rank solutions and choose one.

Table 1: A type of a contemporary decision-making process model

Year	Type of contemporary model	Description
1980	The Empirical model: Archer,E.A.(1980) <sup>11</sup>	It is based on the observation of the real practice of the decision makers. He tried to formalize a synthesis of decision-making processes by studying the decision-making process of more than two thousand American business executives. Its model includes nine steps presented (below).

Chart 1: The steps of the empirical decision-making model: Archer,E.A(1980).

#### STEPS

1	Delimit the environment of the problem
2	Specify the problem
3	Specify objectives
4	Establish a diagnosis
5	Explore possible solutions
6	Determine the methods of classification and the criteria for choosing the various solutions
7	Make a complete evaluation
8	Choose the best solution
9	Implement the Chosen Solution

<sup>11</sup> E. Archer, « How to make a business decision », Management Review, 1980.

Therefore, to wonder about the bases that shape the tax decision of Moroccan companies is a grandiose issue, which calls for a review of the methods of management in tax matters and to formalise the tax decision-making seen its magnitude on the becoming of any company. It is from this question that our present paper strives to provide elements of response.

Indeed, the scope of our problem is crucial to the point that the impact of a misapprehended tax information on the process of management of companies is blatant, as was previously reported by Mfopain (2007). By way of illustrating, and referring to law 5-96, which stipulates that the total of majorarions and minimum penalties for a fiscal year was estimated at 15.000 Mad for the trimestrial value added tax (V.A.T) (dispatched between 6,000 mad for Late deposit, and 9,000 mad for non-respect of the obligation of teledeclaration and telepayment), while for the monthly T.V. reached 27,000 mad (dispatched between 10,000 mad for late deposit, and 17,000 mad for non-respect of the obligation of teledeclaration and telepayment).

It would thus seem relevant to mobilize two main theories to clear up its contributions regarding the formation of the taken decisions, their sequence, the utility sought, and the final outcome of the interactions between the implied decision-makers, in this particular case the signal theory and the game theory.

## **1.1. Theoretical framework mobilized:**

### **1.1.1. The Signal theory:**

It is based on the existence of an incomplete and asymmetric information between the different individuals who are concerned with the life of the firm. As demonstrated by Akerlof (1970)<sup>12</sup>, the asymmetry of information in a market led to problems of moral hazard and adverse selection. In order to solve these problems and improve the functioning of markets, the economic agents will use signals conveying the information.

The transposition of this theory in the context of our study seems to be appropriate. Because the Moroccan tax administration has realized the subterfuge and it hardened its arsenal through an interface of electronic data exchange "E.D.I." towards a total dematerialization of the procedures. Faced with such a booming environment, the Moroccan company is annoyed more than ever to concrete its fiscal decisions in order to protect itself against the fiscal risks.

### **1.1.2. The Game theory:**

Panchal (2007) Game theory is a tool for analyzing human behavior. It allows to describe and analyze many economic and social relations under the shape of strategic games. A strategic game is characterized by a set of rules specifying the players (two players or more), the choices or strategies that can be adopted by each of them, the sequence of the taken decisions and finally the utility that each player will draw at the

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<sup>12</sup> Akerlof, G. (1970). The market for 'lemons': Quality Uncertainty and the market Mechanism. The Quarterly Journal of Economics, 84 (3), 488-500



end of the game for each combination of possible choices. Gliz (2010) This theory can be defined as a conceptual framework for analyzing the decision where this strategic interaction between policymakers is central to understanding the final outcome. According to Guerrien (2002) The fundamental hypothesis of the game theory is the one which states that each one seeks to maximise its gains regardless of how they are measured. Yildizoglu (2003) The Game theory proposes models that are very abstract representations of real situations. In this sense, Thepot (1998) defines balance as a set of strategies (one per player), each individual player must stick to his equilibrium strategy which he should rather never deviate from, if he admits that others are doing the same. As for the Fellingham and Neuman (1985) specify that the domains of application of the game theory are multiple namely economics, political science, marketing, finance, Accounting.... More specifically, this theory was used in the assessment of audit risk.

Several previous studies have used game theory to model the behaviour of the company and the tax administration towards to tax. This theory postulates the existence of a game between these two actors. Most of the studies based on this theory have been conducted in the Anglo-Saxon context.

In order to better understand the interaction as well as the behaviors of the two actors, it is useful to resort to the Game theory. This theory represents these behaviors in the form of a game, in which a decision taken by one of the two players depends on the decision taken by the other player. The utility of this theory is justified in so far that the control decision of the tax administration and the outcome of this control depend to a large extent on the decision of declaration of companies. This decision of declaration depends in her turn on the tax strategy of the company knowing that this strategy can be risk-tainted. It is the tax risks that influence the decision and the outcome of the control of the tax administration.

## **2. METHODOLOGY OF THE STUDY:**

### **2.1. The determination of the sample:**

The population of our study is established of the of companies installed on the city of Tangier subject to the taxation of the subdivision of moral persons, and our study sample is a service chosen at random among the services component The subdivision of the taxation of moral persons.

At the level of this service, we have exploited the portfolio of activities under its attribution power whose size is 162 companies in 2012, by using also the computer system of the professional tax in order to dissect the said portfolio into economic business sectors, with the aim of highlighting the intensity of the transport branch, taking into consideration only the first quarter of the year 2012.

**Table 2: Companies installed on the city of Tangier disaggregated by transport activities (1st quarter of the year 2012)**

Number of companies 2012 Transportation activity	Grand Sum
TRANSPORT OF GOODS	3
TRANSPORT OF GOODS ON BEHALF OF OTHERS	1
TRANSPORT OF PERSONAL	5
TRANSPORT OF PERSONAL AND GOODS	1
NATIONAL and INTERNATIONAL FREIGHT TRANSPORT	2
<b>Grand Sum</b>	<b>12</b>

*Source: Elaboration of the author*

## 2.2. Data collection:

The data collection is mainly based on the exploitation of our preestablished and archived internship report, which represents information with the status of secondary data for the present paper. They also represent factual data allowing to reconstruct what really happened. Also, we took advantage of our active membership in the "Northern financial Club", to request the testimony of practitioners of the field to judge the veracity of the results obtained, because they were based on ancient facts which go back to the period (2011-2012), and to avoid being "omniscient".

## 2.3. The chosen method :

We have chosen to proceed by the reconstruction a posteriori of the analyzed facts, which rests on the technique of investigation on archives. The choice of such a method is justified by the concern evoked previously to contribute by a knowledge susceptible to be exploited by the company, while capitalizing our modest experience lived in the "Regional Direction of Taxes of Tangiers", where we were registered as part of a "research-action" (Liu, 1983) or "research-intervention" (Moisdon, 1984), it's for this reason, the production of this knowledge comes as much from the experience as from the concept.

## 2.4. The spatial and temporal organization of the facts lived:

More specifically, the facts lived go back to two internships with a total duration of 5 months, dispatched as follows:

The first internship was for a duration of 2 months, it is dated from August 8th, 2011 till September 30th of the same year, during which we were assigned to the subdivision of the physical persons, at which level we dealt with the topic of "Control of the Declaration Of the global income tax", which allowed us to get acquainted with the workings of the Regional Tax Direction of Tangier, to knot relationships of trust and conviviality, and allowed us to learn about the indexicality of the tax activities Observed.



As for the second internship, it has been for a duration of 3 months, it is dated from February 15th, 2012 till May 15th of the same year, having been assigned this time to the subdivision of the moral persons, to focus on the theme entitled "The treatment of transport operations in Moroccan tax Matters '. At that level, we were loaded with all the attributions of a service manager. Referring to the internship form, the description of the work done by the trainee (ourselves) is detailed as follows:

- Realization of creation and identification tasks of companies.
- Issuance of tax certificates.
- Participation in the receipt campaign of declarations of corporate tax returns (I. S).
- Relaunching of late-comers.
- Seizure of declarations.
- Instruction and follow-up of purchase certificates exempt from Value Added tax (T. V. A).
- Investigation of the carriers ' claims for reimbursement.
- Litigation review.

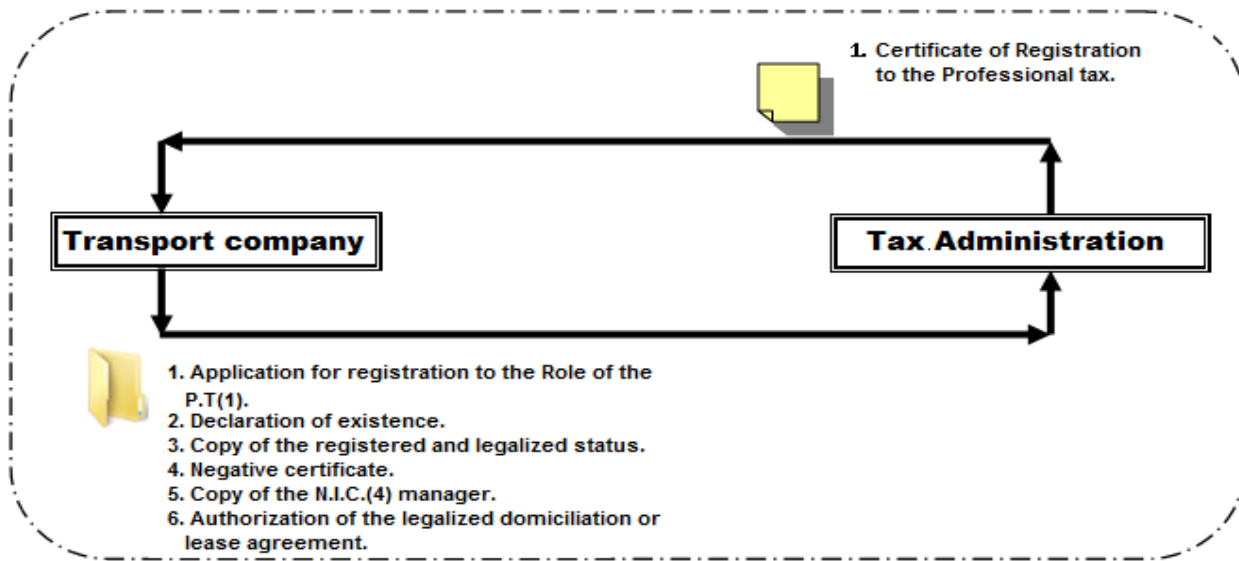
## **2.5. The conduct of the action:**

First, we have tried to exploit the formalised information flows (see Chart 1) resulting from the interaction between 12 Moroccan transport companies and the Regional Tax Direction of Tangier, the exploitation of their taxes files listed in the archives of the administration tax, and also the exploitation of their tax situations recorded on the computer system used called "Integrated Taxation system". In order to show the frequency of their relationships, as well as the intensity of the documentary paperwork that interact with each other.

Through these correspondences received and transmitted, which are maintained at a varied time horizon, according to the needs of the enterprises, and respecting the fiscal calendar required by the tax administration; These companies unconsciously convey and accumulate information signals for the tax administration on a varied time horizon, on the basis of which their fiscal files whether physical or electronic containing their tax situations are established ; This perfectly matches the contribution of the signal theory mobilized.

In this paper, we do not proceed by a determinist approach, but every evolution of the situation gave rise to interpretations at the time the facts were taking place. Since we were immersed in the field, by our status as an observer and professional, and practicing the participative and ethnomethodological observation.

Chart 2: First step. Creation of a tenant Transport company



*Source: Elaboration of the author*

We have time and hindsight, but the scope of events to be taken into account in analyzing the situation leading to the tax decision was not broadened as we pleased, but based on (Gray and Al., 1988, 1991).

And by transposing the contribution of the Game theory in our present study, it turned out that the rules of the game were enacted by one of the players who is the tax administration, the sequence of administrative tax decisions respect the tax schedule required, and also the needs of the internal management of the company, the balance is achieved if the company honours its commitments in terms of compliance with teledeclaration and telepayment and by making the deposit in a timely manner. On the other hand, the tax administration issues tax certificates concerning moral persons. The utility that the company will withdraw at the end of this game is to master its tax risks. Obviously each of the two players (the company and the tax administration) seeks to maximize their earnings; To achieve this the company is supposed to be categorized. As for the strategies that can be adopted by each player are as follows: The company carries out requests, declarations, notices of payment of claims and other documents, in return, the tax administration issue a panoply of certificates. On the basis of this exchange of information flows and by making appeal to other information sources in particular cross-cutting, from internal sources (with audit and other services) or external, reconciliations between the different declarations, comparisons with other similar entities, the tax administration can carry out the control of the company to verify the rightness of its tax situation constituted on the basis of the final outcome of its Interactions with the tax administration. This control may lead, where appropriate, to the detection of tax risk and to sanctions. The latter may exceed the tax penalty in order to impact the company's financial performance as well as its reputation.

### 3. RESULTS AND DISCUSSIONS

According to Archar, E. A (1980) We have tied all the information flows maintained and formalized in the same way as the chart1, afterward we quantified 18 successive administrative tax decisions redrawing the entire fiscal life of a Transportation Company we were able to identify 65 documents minimally required by the tax administration, at different times, against 20 certificates received, and should be presented by a single transport company that has travelled through the whole process of tax decisions Presented in the following table 1.

Table 3: The process of administrative tax decisions  
of a transport company

Step	Entitled
1	Creation of a tenant Transport company
2	Creation of an owner Transport company
3	Creation of a branch of a Transport company
4	Change in the name of a Transport company
5	Change in the activity of a Transport company
6	Change (transfer) of the registered office of a Transport company
7	Justification of the start of activity
8	Justification of the turnover declared (C. A)
9	Justification of the fiscal regularity (1)
10	Justification of the fiscal regularity (2)
11	VAT subjugation
12	Local Purchase in exemption of VAT
13	Import purchase in exemption of tax
14	Justification of regularity for the granting of suspensive regime
15	The benefit of the tax system
16	Purchase in suspension of VAT
17	Reimbursement
18	Radiation of a Transport company

*Source: Elaboration of the author*

Considered separately, these weak tax signals have little or no interest. On the other hand, reconciled with each other, cut and put together in the way of a puzzle, they will gradually reveal the whole sections of the firm's tax strategy.

Initially, we tried to find a unique explanatory scheme of the behaviour of the actors in the situation by listening attentively to the multiple rationalities that were expressed in the logic of the action in real time. This allowed us to be free from the risk of crushing

our research object by substituting our own logic for those of the actors, that is, by injecting coherence and by giving reform to problems that did not have this coherence, nor this form in the eyes of the actors when they act in real time without knowing how the situation would evolve. We proceeded objectively by clear and clean restoring.

Later, we have tried to question the logic that governs the facts analyzed which is essentially based on the circulation of information which is a fundamental aspect of the management of taxable matter, which has become more and more complex.

Secondly, it is the effort of contextualisation that allowed us the theoretical generalization of the results of the research to all the Moroccan companies operating in the different sectors of activity. The 18 administrative tax decisions previously indicated, generalized, grouped and categorized into 4 administrative tax procedures shown in the following table:

Table 4: Administrative procedures for tax decisions of a Moroccan company

<b>Procedure</b>	<b>Entitled</b>
<b>1</b>	<b>The procedure of the creation of a company</b>
<b>2</b>	<b>The procedure of justification of the start of activity ;of turnover; of tax regularity.</b>
<b>3</b>	<b>The procedure of the change of name; of activity; of the headquarters transfer.</b>
<b>4</b>	<b>The procedure of the radiation of a company</b>

*Source: Elaboration of the author*

The latter formalized and chained together constitute an administrative tax decision model carefully represented in the annexes. So the "reconstitution" becomes "reconstruction".

## **CONCLUSION**

This contribution has promised to provide answers to how to shape the administrative tax decisions of Moroccan companies and to try to produce modest knowledge that can serve the managerial action.

The results of the research concluded the census of 18 administrative tax decisions, generalized, grouped and categorized into 4 administrative tax procedures, the latter formalized and chained constitute together an administrative tax decision-making model.

However, the decision-making model presented in appendices can have positive impacts on the Moroccan company, as it offers a framework of reference, landmarks towards the tax administration, and it also allows to control and legitimize its administrative tax decisions.

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**ANNEXES :**

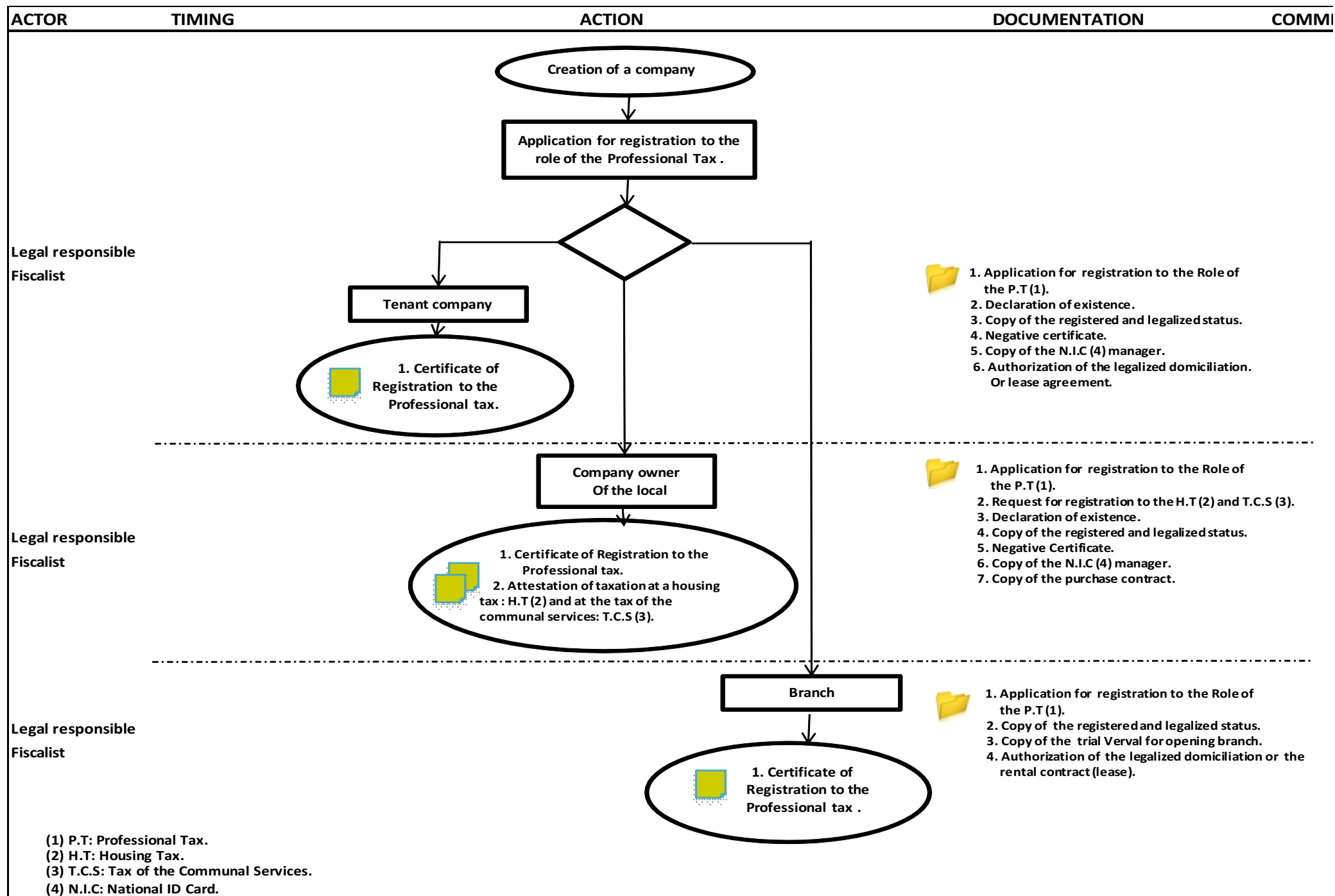


Figure 1. The procedure for the creation of a company.



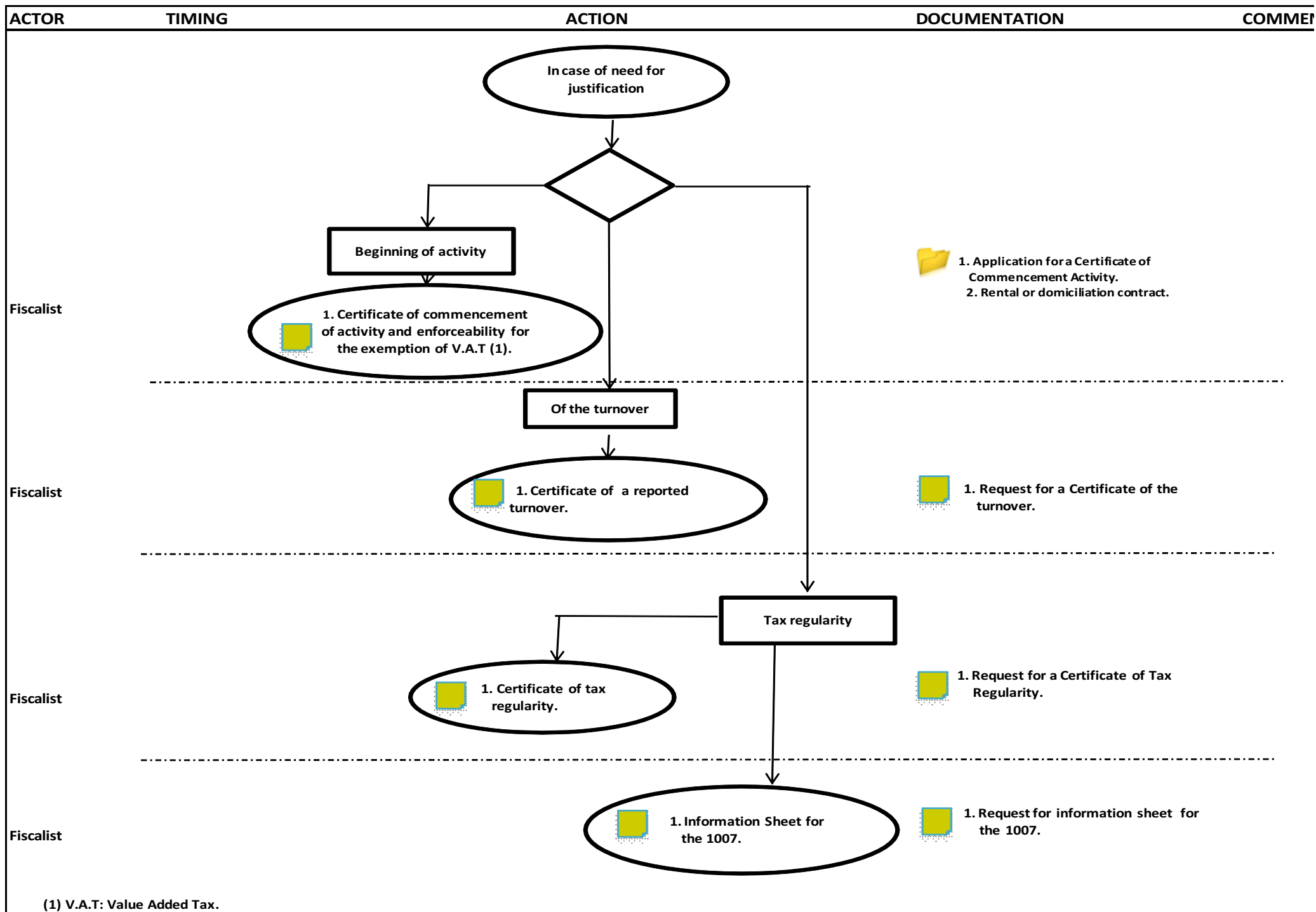


Figure 2. The justification procedure for: Start of activity, turnover, regularity of tax.

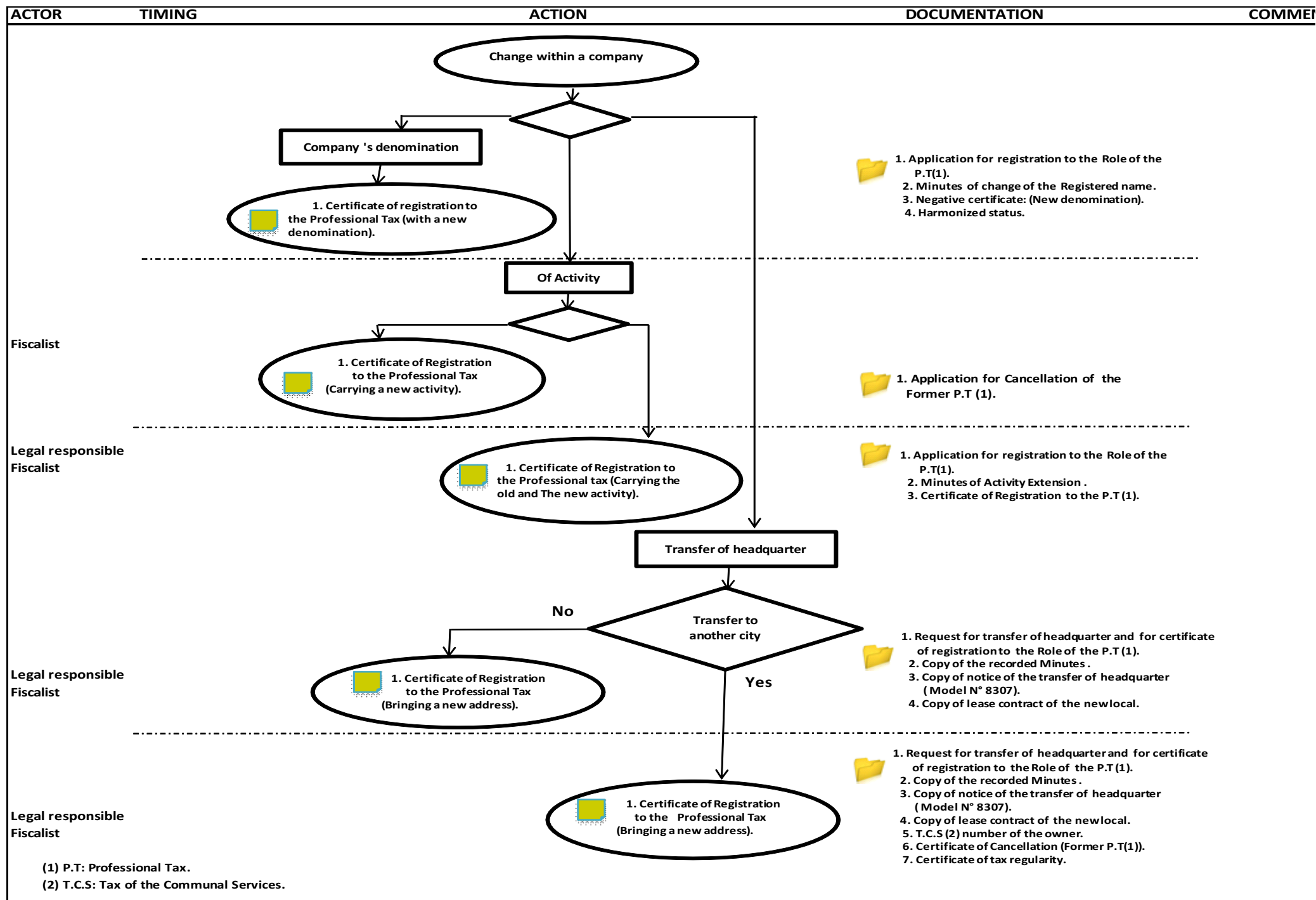
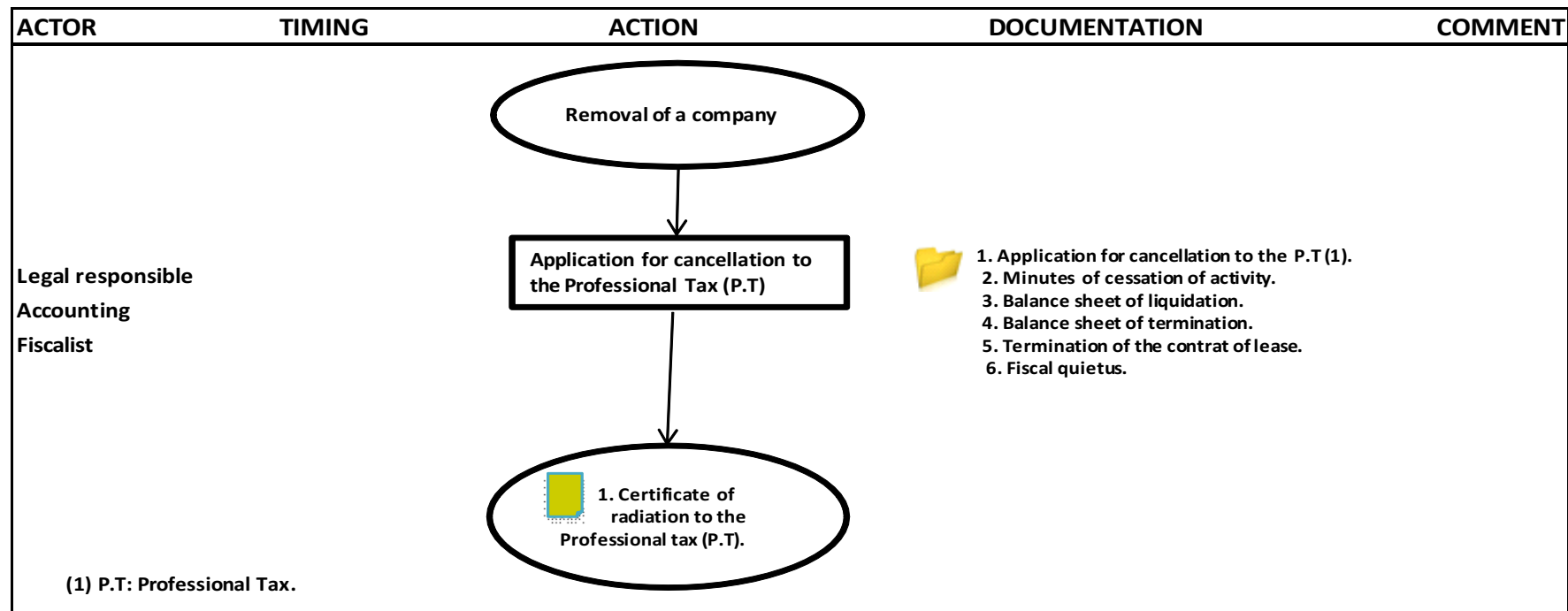


Figure 3. Procedure for change of: The name of the company, its activity, the transfer of registered office.



*Figure 4. The procedure for the cancellation of a company.*