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Discovering Thoughts, Inventing Future

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By Fawwaz Tawfiq Awamleh

Abstract- This study aims to clarify a theoretical model to explore how a charismatic leadership style can overcome employee resistance to the organizational change process. A qualitative method is used in a case study based on "Queen Alia International Airport" where a charismatic leadership style is observed in defending the organization's position in overcoming employee resistance against the chosen organizational change. The results suggest that charismatic leaders employ a set of coherent communication strategies in bringing up change in organizations and on the control of individuals and groups. Understanding the role of charismatic characteristics and features of leadership style gives us important insights into the role of the charismatic leader as well as his influence on his followers and their perceptions. Perhaps more importantly, it helps us understand how leaders can use, or at least take advantage of, organizational change processes and control of individuals and groups.

Keywords: charismatic leadership, employee resistance, followers, organisational change process.

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Charismatic Leadership Style to Overcome Employee Resistance to the Management of Organizational Change Process

Fawwaz Tawfiq Awamleh

Abstract- This study aims to clarify a theoretical model to explore how a charismatic leadership style can overcome employee resistance to the organizational change process. A qualitative method is used in a case study based on "Queen Alia International Airport" where a charismatic leadership style is observed in defending the organization's position in overcoming employee resistance against the chosen organizational change. The results suggest that charismatic leaders employ a set of coherent communication strategies in bringing up change in organizations and on the control of individuals and groups. Understanding the role of charismatic characteristics and features of leadership style gives us important insights into the role of the charismatic leader as well as his influence on his followers and their perceptions. Perhaps more importantly, it helps us understand how leaders can use, or at least take advantage of, organizational change processes and control of individuals and groups.

Keywords: charismatic leadership, employee resistance, followers, organisational change process.

I. Introduction

The organizational change process is a critical issue, it has a huge drawback on employee performance (Kavanagh and Ashkanasy, 2006). Companies are observed to rely on their leaders to control these changes to minimize the risk and to restrain the resistance of the employees (Melhem and Ibrahim, 2008). Failing in managing the consequences of the change process may harm the company's performance and interrupt the consistency of the brand promise (Bateh et al., 2013).

A charismatic leader is an effective person with superior forms and characteristics in influencing followers and individuals (Mhatre and Riggio, 2014). A leader is followed by people who see him/her as an extraordinary person, supernatural or superhuman, or at an extraordinary minimum (Weber, 1976). Thies and Nadler (2001) put it that there is not enough qualitative analysis carried out on the role of leadership in the application process of organizational change for long-term success. Walter and Bruch (2009) argued that previous research lacks input on charismatic leadership characteristics and has gaps in its development and investigations. There is also insufficient interest in previous studies in studying the role of charismatic leadership in looking for and managing organizational change (Abbasiyannejad et al., 2015).

Employees' resistance to change is a personally constructed phenomenon that is created and interpreted by interaction, where the employees' use of self-promotion strategies in reaction to a menace to them makes company identity stronger (Van Dijk and Van Dick, 2009). The success of employee resistance to change and maintaining the status quo is due to managers' failure to guide change (Paais & Pattiruhu, 2020). The leader has to consider the relevance of the organization to fit the goals of change and to achieve them through a successful leader seeking for change based on the beliefs of the organization arising by education and training (Pardo et al., 2003).

Previous studies on charismatic leadership style and employee resistance to organizational change process have targeted companies in developed countries (Abbasiyannejad et al., 2015). Such results may not be generalized for third-world countries because of cultural, economic, social, political, and religious differences (Wanasida et al., 2021). This study is a source of subsequent studies on the role of charismatic leadership style in overcoming "employee resistance" in the management of organizational change processes in the context of a developing country's business environment. Thus, the problem addressed in this study is to determine whether charismatic leadership might be an effective factor in overcoming employees' resistance to change and defending the sustainability and success of any institution in this context an environment (Saleh et al., 2022). Based on the above argument, the questions of the study could be framed as:

1. Does a charismatic leader enhance or impede the organizational change process?
2. Does a charismatic leader enhance or impede "employee resistance" to organizational change?
3. Does a charismatic leader enhance or impede followers to the organizational change process?
4. How does a charismatic leader augment the organizational change process and the two jointly have a positive effect, to enhance the ability to influence followers then increase control over

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"employee resistance" to achieve organizational change desired?

This study proposes a theoretical model to explore how a charismatic leadership style can overcome employee resistance to the organizational change process. Accordingly, the case study approach has been conducted. The data was collected by the fieldwork observation at Queen Alia International Airport in Jordan for one year.

II. Literature Review and Hypotheses

The leader must be qualified and trained enough to make changes in an organization to ensure that the employees accept the changes applied by the change process (Kavanagh and Ashkanasy, 2006). Leaders, who aim fororganizational change, seek to overcome the difficult challenges they face to gain the consent of the employees (Michela and Burke, 2000). The interfaced between successful leaders arises in identifying many propositions that find solutions that support their goals within the organization by understanding the problems and challenges that stand as a solid barrier in the way of change (Awamleh & Ertugan, 2021). In previous studies, the "great person" theory of successful leadership skills has been adopted and has had a significant impact on success in many organizations (Judge et al., 2002).

Every leader moves organizational members from the present to the future to achieve the desired vision and change where charismatic leaders can classify lack in current circumstances and express an idea that represents the power of exiting current circumstances and making their idea a source of inspiring insights to the achieve desired change (Kavanagh and Ashkanasy, 2006). These trends of charisma are explored on an equal footing with the change of society in the individual but this model provides an insight into the behavior of perceived leaders who are often passionate about adhering to charismatic qualities effective leadership and the role of the charismatic leader in generating a vision and personal emotional support will influence their followers to facilitate the change process, as leadership intensifies training skills for employees that generate a positive sense of change (Oreg and Berson, 2011). To formulate this into a testable proposition, we need to take into account all the possible types of charismatic leadership discussed in this paper:

Proposition1: If a charismatic leader is chosen in the stage of change, then the role of the leader to motivate the organizational change process will lead to positive outcomes for the organizational interests as a whole.

Many studies conclude that resistance to change is one of the most important problems faced by those involved in the change process. However, it can be noted that there is no consensus on clarifying the resistance to changeaspast researchers studied the concept from diverse perspectives. The phenomenon of employee resistance to change, defined as a measure to protect the individuals from the effects of change like actual or supposed action, identifies resistance as an act to maintain the current situation (Senge, 2006). Leaders are advised to distinguish between the causes of resistance and the resulting symptoms of it (Melhem and Ibrahim, 2008). Among the most prominent symptoms of the resistance of the employees include complaints about a particular method or procedures followed in the organization, attacking new proposals and ideas. They can be frequent criticisms, spreading rumors, non-compliance with work rules and procedures, high turnover, absenteeism rates or low rates output, also individuals' insistence that change is not fair or that many questions are asked of employees and some indifferent to change, in addition to some individuals trying to influence others by convincing them that staying on the status quo is better than change (Petrini and Hultman, 1995). This leads to a second proposition:

Proposition 2: If there is strong employee resistance to organizational change threatening the interests and values of the organization then the role of the charismatic leader will be to defend, change and manage that situation.

Change processes in organizations face employee resistance for personal reasons or fear of change. Successful management is needed to overcome such resistance. This can be achieved by managing the actions of individuals through controlling their emotions and behavior (Erwin and Garman, 2010). The charismatic leader rejects traditional attitudes in seeking the status quo and doesn't search for new commitments in the workplace. The task of the leader is to change and strive for the best whilst working in the most charismatic way. He/she doesn't hesitate in breaking tradition or negative habits to keep up with the present and achieve future growth. Charisma is a supernatural power as it is the ability to control the minds of people, changing their thoughts and beliefs from fear of the unknown; by redirecting them in the right way.

This simple idea of charisma has been developed and revised in many ways. To illustrate this, it has been suggested that charismatic leaders transfer and reorganize the standards of their followers using their influential characteristics (Seyranian and Bligh, 2008). It has also been suggested that charisma is a common vision and which best illustrates how its followers succeed by overlapping interactions with unrepresented characters (Ladkin, 2006). This leads to a third proposition:

Proposition 3: If there is a talented leader with a convincing vision on the benefits of organizational

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change then there will be no fundamental difference in the relationship between the leader and his followers to defend the organizational change process.

The employee assessments and the effectiveness of change will affect the employees themselves in the context of the organization they work for. A good assessment procedure will provide opportunities for the employees, while a poor assessment will make the employees feel their position at risk and often suffer from depression and abuse (Van Dijk and Van Dick ،2009). Both Cartwright and Cooper (2014) point out that during periods of change in an organization the rapid development or change in operations is will tighten control systems imposing restrictions and pressure on employees. Leaders face resistance to change in different ways while restructuring the organization. The details of employee resistance to change and its consequences must be understood well to develop effective strategies against any resistance (Senge, 2006).

The application of loyalty performance measuring tools has different effects on employee performance. This is due to the possessiveness in conservative practices of some companies with management perspectives that resist change. Such practices lead to a defensive state in organizations which may result in low confidence and a cultural shock. Employee interactions can be analyzed by four stages: Discomfort; chaos and then boredom; trying to bargain, and approval (Van Dijk and Van Dic, 2009). Galvin et al. (2010) argued that the use of charismatic leadership style helps to understand, or at least benefit from, social networks and flow of information in organizations. This perceptive may provide an insight into how large relationships are linked between individuals and leaders.

Seyranian and Bligh (2008) underlined the compatibility of the relationship between the leader and his followers. Charismatic leadership can also be inspired by the influence of society and its orientation towards change. Effective leadership strategy is observed when vision and personal emotional support of followers facilitate the change process. The characteristics of the charismatic leader are innovation, cooperation, and participation in new decisions (Paulsen, et. al., 2009). Trust is created viainfluential innovations coming from the followers. The results of this study also show that the exploitation of the emotion of the followers creates an effective change in their behavior to follow the charismatic leader on new strategies (Michaelis, et. al., 2009). Bateh et al. (2013) underlined the importance of leadership effectiveness suggesting that creating employee participation through training and creating awareness of change enables managers to reduce conflict and increase collaboration to overcome employee resistance to change.

It can be underlined that the reasons for internal integration and acceptance of processes and procedures of change are until the “leader” begins to change himself shaping out the needed steps for leading the change and his power and his will to possess and apply the chosen strategies that are going to differentiate the organizational through the chosen change process (Pardo et al., 2003; Wikangas and Okumura, 1997). As Van Knippenberg and Hogg (2003) argued, it is important to acknowledge that change begins with the leader himself by setting an example for change, which motivates the employee to follow the leader. There are a lot of causes to encourage the expectation that shift and change through charismatic leadership style. This will enhance the employee's ability to accept change. The charismatic leadership style has gone beyond normative exchange to accept those who wish to, by establishing systems of unique importance to representatives (Gardner and Avolio, 1998). Moreover, successful leaders have become a change model and encouraged followers to think about current methods in a variety of ways; to motivate them; to outweigh their principles, behavior, and thinking (Van Dijk and Van Dick, 2009; Oreg and Berson, 2011; Seyranian and Bligh, 2008).

Charisma is an essential social style that influences and strengthens employee thinking, in a period of strategic change. The interdependence amongst individuals and their leaders will affect the inevitable ability to lead and the success of the chosen change process and its application (Paais & Pattiruhu, 2020). The unnatural style of a charismatic leader is built on manipulation of disbelief; thus, the resistance of the employee is expected to be overcome by perceiving the employee's attitude on the process, implementing different strategies on a perceptual basis (Saleh et al., 2022). Thus, have a successful positive outcome of the process. This leads to a final proposition:

Proposition 4: If a leader has an influential personality and ability to influence "followers” then it is likely to increase control over “employee resistance” who see it as a threat to their value and personal interests to achieve organizational change desired.

a) Conceptual framework

In formulating its propositions, this study has taken into account all that supported the organizational change process, charismatic leader, followers, and employee resistance as in the conceptual model in "Figure 1" below.

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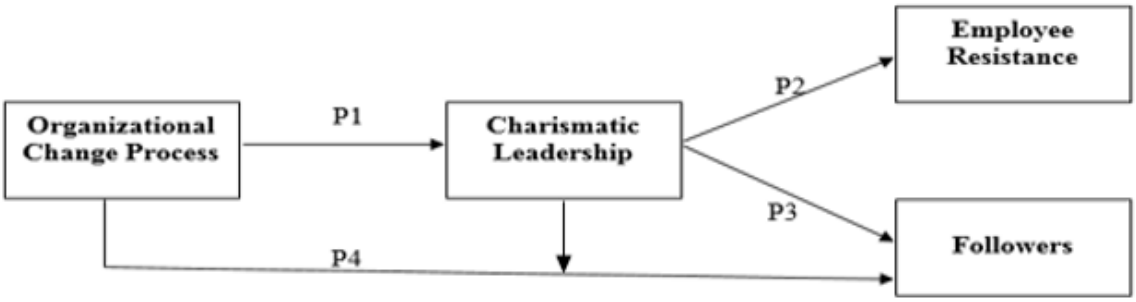

Figure 1: Conceptual Model

III. Methodology

The epistemological perspective is an interpretive perspective based on beliefs in multiple realities of the social world. Data collection methods have led to collect rich details of phenomena that have been studied. Data were collected over a year of observation and a set of qualitative in-depth telephone interviews with the organization. In addition, to investigate the participants' subjectivity of the study propositions have been constituted.

Both primary and secondary data were used in this study. The primary data were collected from " Queen Alia International Airport" by personal observation of the researcher during the work period of one full year, conducting several telephone interviews and using data via the Internet for the official airport sites. Whereas the secondary data is collected from a theoretical framework based on available information and documented in books, references, and published articles, as well as studies in different periodicals. International electronic databases such as Ebsco, Emerald, and ProQuest were also used.

a) Case Study Description

Queen Alia International Airport belonged to a traditional Jordanian family. The structure of the airport organization was also developed traditionally. In years, the family owning the organization decided to sell half of the shares to a private French company. The reason to share the company was that the traditional management facilities drove the family business to complex problems and financial conflicts. The management responsibility was given to the French partner; who decided to change the management style of the airport. The aim was to widen the location, have more international and internal flights and increase the capacity for profit. The change process was activated after hiring a French CEO who investigated one year the situation and the structure of the company. After one year, the change process was activated officially and faced resistance where the buy-in was located; the resistance came from the employees who were used to be managed by the traditional Jordanian organizational culture.

The CEO of Queen Alia International Airport seemed to be a prominent and distinguished figure who built a good reputation and a convincing personality in his field. He was the founder of the change process. More specifically, the chosen change process included the expansion of an organizational structure, transformation from traditional work programs to electronic and online work programs, conversion of the scope of work of the organization's employees to outsource companies on annual contracts, shifting the scope of employees from employees with different tasks in the workplace to one function or quality control and monitoring the commitment of the outsource companies with whom they had contracts. Also, new restrictions were imposed on employees not familiar with employees' previous management style as a fingerprint device to monitor employees during working hours and intensifying surveillance cameras to monitor the work procedures in the right way and took the old job of the account of contracted companies, which lost the employee the right to dispose of the scope of his old work. In addition, the employees of the outsourcing companies did not allow the airport employees to interfere in their work procedures which resulted in skirmishes, problems, chaos, and negative expression and have been shaped like a "non-acceptance, resistance to the change process".

To overcome the situation a positive intervention from the senior management was carried out on the order of the Chief Executive Director (CEO); to hold educational sessions and absorb the anger of the employees in a manner that is desirable by motivating and persuading employees to work promising the employees a better future through change and improvement. It has been explained clearly that traditional work generates boredom, problems and reduces profits, and attracts fewer passengers, which results in low salaries and the risk of loss of work for many employees.

The chosen process of change has achieved positive results which improved the physical and social status of the employees and the organization in general. The CEO served as a father to the employees and convinced them as he was coming down on the field of work and helping the employees in their formal work, which enticed passion and instilled awareness and will to work.

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b) Case Study Analysis

The case was analyzed based on seven core viewpoints. These viewpoints comprise our understanding of how a charismatic leadership style can defend an organization's position in overcoming "employee resistance against the chosen organizational change style" and supports the interests and objectives of the organization they work for. The importance of the change and who is responsible in addition to what motivates them. These viewpoints draw a crystal clear image about the subject on who is doing the change. While the on other hand, the responsibilities, who to deploy the change, the role of senior management, and the actual change will draw the missing puzzle of the conscience of the change process on the organization. Finally, the study sought another alternative to deal with such changes.

First core viewpoint, why the change was necessary: Queen Alia International Airport belonged to a traditional Jordanian family. The organizational structure was thus developed traditionally. In years, the family owning the organization decided to sell half of the shares to a private company. The reason to share the company was that the traditional management facilities drove the family business to become too complex to solve problems and financial conflicts.

The second core viewpoint, who initiated the change: The change process was started by the French company, by the French CEO. The CEO of Queen Alia International Airport seemed to be a prominent and distinguished figure who built a good reputation and who was a convincing personality in his field.

The third core viewpoint, how it was introduced and by whom: the change process was activated after hiring a French CEO who investigated the situation and the structure of the company for one year. After one year the change process was activated officially and faced resistance when the buy-in was located; the resistance was from employees who were used to be managed by traditional Jordanian organizational culture.

The fourth core viewpoint, how the responsibilities for implementation were allocated: the management responsibility was given to the French partner who decided to change the management style of the airport. The aim was to widen the location, have more international and internal flights and increase the capacity for profit.

The fifth core viewpoint, how "buy-in" to new ways of working were achieved: the chosen change process included the expansion of an organizational structure, transformation from traditional work programs to electronic and online work programs, conversion of the scope of work of the organization's employees to outsource companies on annual contracts, shifting the scope of employees from employees with different functions in the fields to multi to one function or quality control and monitoring the commitment of the outsource companies with whom they had contracts. To overcome resistance to change, a positive intervention from the senior management was carried out on the instructions of the Chief Executive Director (CEO); to hold educational sessions and absorb the anger of the employees in a manner that is desirable by motivating and persuading employees to work promising the employees a better future through change and improvement. It has been explained clearly that traditional work generates boredom, problems and reduces profits, and attracts fewer passengers, which results in low salaries and the risk of loss of work for many employees.

The sixth core viewpoint, the level of "buy-in" achieved: The chosen process of change has achieved positive results which improved the physical and social status of the employees and the organization in general. The CEO served as a father to the employees and convinced them as he was coming down on the field of work and helping the employees in their formal work, which enticed passion and instilled awareness and will to work.

The seventh core viewpoint, how the whole process may have been handled differently: The Chief Executive Officer and his followers used to provide influential phrases and future offers to the employees that benefit their position, and training courses were also intensified to raise awareness among employees. Therefore, the employees' opposition to change was overcome using the preferred leadership style or the charismatic leadership to defend the change to achieve the interests and objectives of the company.

IV. Discussion

The case study above and the literature review carried out on the previous studies analyzed leadership. Choosing a charismatic leadership style on organizational change processes and overcoming employee resistance to change can be considered as an effective decision for maintaining the sustainability, and success of the company.

The change process was started by the French company, by positioning the French CEO. As shown above, the charismatic leader is a catalyst for change. It has been shown in Proposition 1: that choosing a charismatic leader in the stage of change is motivational and defends the organization's goals in general. This is in agreement with Weber (1976) and Mhatre and Riggio (2014). Effective charisma is an influential basis for social change, and also corresponds to a concept of charismatic leadership style that corresponds as a power for change and is adopted by most of the researchers in the field (eg. Shamir and Howell, 1999; Waldman and Javidan, 2013; and Beyer, 1999). It differs from Levay (2010). The character of the charismatic leader in maintaining the status quo has been emphasized as distinct by most of them.

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Proposition 2: the consequences of the charismatic leader have an effective role in confronting resistance and persuading employees about the benefits of the change and the company as a whole. The leader had a strong diplomatic orientation and effective rhetoric in negotiating with employees and enticing their passion in a sufficiently effective manner to defend the organization's goals and overcome employees' opposition to change and convince them that this change was beneficial to the organization as a whole. This is in agreement with Van Dijk and Van Dick (2009) who mentioned a leader's interactions with the employee through four stages. They are considered as discomfort that begins with disapproval and fear; Chaos and then boredom; Trying to bargain; then Approval. As Bateh et al. (2013), argued about leadership effectiveness by creating employee participation as an initiator of change through training and creating awareness of change enables managers the management to reduce conflict and increase collaboration around employees. The results of a study conducted by Oreg (2006), show that the reason for the domination of employees on the organization by creating negative feelings of resistance, generated as a result of a collective intention to leave the job, can be summarized as the lack of strong leaders capable to defend and motivate the desired change.

Proposition 3: It turns out that the processes of influencing acts of the leader individually and the exercise of his activities that haven't been done before affected the emotional status of the followers and also affected the values and their perceptions about their company identity. This was the work of guidance and job description of the new system adopted. This provides an opportunity to develop in future cases an example to reduce the shock and vision of the employees of organizations that suffer cases of resistance by creating objections before the occurrence. Therefore, the study carried out needs a proposition for a solution: A leader attracts the group, which tends to the leaders of the commander through his decision to provide a convincing vision. This point is in agreement with the finding of Wikangas and Okumura (1997) and Pardo et al. (2003), who found that the lack of skill of the leader in motivating followers to change their behavior will lead to failure in the procedure of change as an outcome of resistance of individuals to this change. They underlined the reasons for internal integration and acceptance of processes and procedures of change that are dependent on the leader. The leader begins to change his behavior and the power of the leader then his will to possess high charismatic perceptive features on employee' develops the change. Several studies have also shown the power of the charismatic leader to influence his followers to help him in the organizational change process, creating a common relationship to seek the desired change. (Eg. Michaelis, et al. 2009; Oreg and Berson, 2011; Seyranian and Bligh, 2008). Van Knippenberg and Hogg (2003) argued and stated that change begins with the leaders themselves first by setting an example for change, which is going to motivate the employee to follow their leader's charismatic characteristics. The consequences of the study proved that the leader enjoys characteristics such as the innovative, imaginative, visionary, inspiring, and personal power that affects all members of the firm and that successful and satisfactory results can be visible to the company. The perception of employees on the process and their emotional commitment will switch the entire organization to a positive outcome.

Proposition 4: Through the above-mentioned case of the Queen Alia International Airport, the leader, and his followers had a strong enough position in the organization to overcome the employee's resistance to change convincing them in a gracious and sophisticated manner that this change was beneficial to the organization as a whole and was making them successful. This is in agreement with Erwin and Garman (2010) who mentioned the procedures of change developed under the control of a charismatic leader. According to the Charisma theory (Weber, 1978; Abbasiyannejad, et. al., 2015), charismatic leaders have a better power level and understand better the ideas and expectations of the employee due to emotional capability and close relations (less power distance). Paulsen and his colleagues (2009) showed that one of the characteristics of a charismatic leader is innovation, where he seeks successful change and creates opportunities for his support to change and dominate the organization and control followers to achieve successful results of the change.

There are some limitations and opportunities for future studies. Consequently, this phenomenon should be studied in future research, and proposals that summarize the results of this study should be developed as a guide. In addition, similar studies in different environments should be carried out to test the propositions developed by this study under different circumstances. This study was a single leadership style that did not take into account other leadership styles to compare results and analyze leadership roles and their impact on change processes and the need to intensify studies and create gaps in organizations that are a barrier to change processes in business organizations.

V. Conclusion

Understanding the role of charismatic characteristics and features of leadership style gives us important insights into the role of the charismatic leader as well as his influence on his followers and their perceptions. Perhaps more importantly, it helps us understand how leaders can use, or at least take

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advantage of, organizational change processes and control of individuals and groups. Specifically, looking at the characteristics and behaviors of the leader provides insights into how to identify the employee reasons for resistance to change and how to control them by the ability of the leader to influence the organization by creating awareness and training to can get sustainability and keep up with the development of social change. The charismatic characteristics here are more subtle and pluralistic than the homogenous strategy described by previous researchers, and they support in influencing "devote followers and employee resistance to accepting the desired change". However, this study has described potentially strong influences on organizations and perceptions of followers. This understanding may provide greater clarity for individuals who have no direct interaction with the leader may develop with the same strength and consistency of the leader's perceptions as those individuals who have a great interaction. At the macro level, this understanding may provide insights into how large-scale movements are associated with charismatic leaders to achieve desired change process and control over individuals and groups across organizations, communities, and cultures.

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Dilution of Ownership and Disciplinary Control of the Manager within Companies in Cameroon

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Abstract- The traditional agency conflict between shareholders and managers reflects the existence of a control body within companies. Thus, the Board of Directors, because of its efficiency, can be used to defend the interests of shareholders. This leads us in the context of this research to focus on the analysis of the influence of the dilution of ownership on the effectiveness of the board, more specifically in terms of disciplinary control of managers. In view of the importance of the board of directors in corporate governance, the purpose of this work is to attempt to demonstrate through a hypothetico-deductive research, the existing relationship between the dilution of ownership and the disciplinary control of the manager. Within companies. The result obtained on a sample of 61 companies confirms the presupposed link between these two groups of variables and suggests the need for companies to engage in a truly proactive approach in terms of dilution of ownership.

Keywords: board of directors, dilution of ownership, disciplinary control.

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Dilution of Ownership and Disciplinary Control of the Manager within Companies in Cameroon

Dilution de la propriété et contrôle disciplinaire du dirigeant au sein des entreprises au Cameroun

M. Gorsou Mohay Paye Patrick Arthur [α], M. Djouberou Jean-Louis [σ] & M. Djobsia Emmanuel [ρ]

Abstract- The traditional agency conflict between shareholders and managers reflects the existence of a control body within companies. Thus, the Board of Directors, because of its efficiency, can be used to defend the interests of shareholders. This leads us in the context of this research to focus on the analysis of the influence of the dilution of ownership on the effectiveness of the board, more specifically in terms of disciplinary control of managers. In view of the importance of the board of directors in corporate governance, the purpose of this work is to attempt to demonstrate through a hypothetico-deductive research, the existing relationship between the dilution of ownership and the disciplinary control of the manager. Within companies. The result obtained on a sample of 61 companies confirms the presupposed link between these two groups of variables and suggests the need for companies to engage in a truly proactive approach in terms of dilution of ownership.

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Résumé- Le traditionnel conflit d'agence entre actionnaires et dirigeants traduit l'existence d'un organe de contrôle au sein des entreprises. Ainsi, le Conseil d'Administration (CA), du fait de son efficacité peut être utilisé pour la défense des intérêts des actionnaires. Ce qui nous amène dans le cadre de cette recherche à nous orienter sur l'analyse de l'influence de la dilution de la propriété sur l'efficacité du CA, plus précisément en matière de contrôle disciplinaire des dirigeants.Au regard de l'importance du CA dans la gouvernance d'entreprise, le but de ce travail est de tenter de démontrer au travers d'une recherche hypothético-déductive, la relation existante entre la dilution de la propriété et le contrôle disciplinaire du dirigeant au sein des entreprises. Le résultat obtenu sur un échantillon de61 entreprises confirme le lien présupposé en ces deux groupes de variables et suggère la nécessité pour les entreprise à s'engager dans une démarche véritablement proactive en matière de dilution de la propriété.

Mots clés: conseil d'administration, dilution de la propriété, contrôle disciplinaire.

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I. Introduction

Dans le domaine de la gouvernance et du management stratégique, la performance est le résultat des efforts des différentes parties prenantes de l'entreprise. L'intervention du Conseil d'Administrationdans la gestion stratégique de l'entreprise a été régulièrement inscrite dans l'agenda des débats professionnels et des recherches académiques au cours des deux dernières décennies. La pertinence de ces débats s'est révélée à la bourse de Toronto à la suite de la faillite de nombreuses sociétés canadiennes à travers la question ultime : « *Where were the directors ?* ». La faillite du siècle d'Enron (2001) aux Etats-Unis, le scandale de Bernard Madoff en décembre 2008, les tragédies financières de Vivendi Universal en 2002 entre autres sont autant d'exemples vivants qui témoignent de la portée de cette question et des conséquences de l'inefficacité du contrôle disciplinaire effectué par le CA. Mfouapon et Feudjo (2013) affirment que dans le contexte camerounais, le capital est encore très concentré entre les mains d'hommes d'affaires certes fortunés mais moins instruits. Le choix des administrateurs par ces derniers remet en cause la qualité de la structure de détention du capital. Les efforts sans succès des pouvoirs publics, allant des politiques de promotion des grandes firmes, des PME/PMI, aux privatisations auxquels s'ajoutent les pressions extérieures fait de la structure de l'actionnariat dans les entreprises camerounaises un enjeu important de l'efficacité du CA (Tajer et *al.*, 2021).

Cette étude effectuée dans le contexte camerounais se propose donc de répondreà la question de savoir quelle est l'influence de la dilution de la propriété sur le contrôle disciplinaire du dirigeant ?

Ainsi, le présent papier est organisé en trois points. Premièrement, il sera question de présenter le cadre conceptuel et les hypothèses de la recherche (1). Deuxièmement, la méthodologie de la recherche sera abordée (2), et troisièmement, les différents résultats seront exhibés puis discutés.

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a) *Le contrôle disciplinaire du dirigeant résultant d'une dilution de l'actionnariat: cadre conceptuel et hypothèses*

L'étude des mécanismes de gouvernance d'entreprise assigne au Conseil d'Administration une place centrale. Chargéde représenter les intérêts des actionnaires, il apparait comme l'organe privilégié de contrôle des dirigeants. Le Conseil d'Administrationpeut être plus ou moins efficace selon le type de société et la géographie du capital.

Demsetz (1983), Shleifer et Vishny (1997) et Yougang (2018) suggèrent que la concentration du capital est un gage d'efficacité du contrôle de la gestion des dirigeants par les actionnaires. En effet, dans une firme dont le capital est trèsdispersé, aucun des propriétaires n'est incitéà investir dans le contrôle des dirigeants car il sera seul à en supporter le coût alors que l'ensemble des actionnaires bénéficiera de cette action. Il est donc possible d'observer des comportements de « *free rider* » au sein d'un actionnariat diffus et par conséquent des dirigeants peuvent laisser libre cours à leur opportunisme dans la gestion de la firme.

En revanche, les actionnaires détenant une part significative du capital pourront trouver un intérêtà assumer le contrôle des dirigeants dans la mesure où ils s'approprieront une part non négligeable des bénéfices supplémentaires ainsi réalisés. Ils seront donc incités davantage à l'activisme de façonà orienter la stratégie de l'entreprise dans le sens d'une meilleure valorisation de leurs titres et défendant ainsi l'intérêt commun des actionnaires. Leur incitation à agir constitue la meilleure garantie de leur efficacité et probablement la moins onéreuse en termes de coût d'agence. Ces actionnaires majoritaires disposent également d'avantages importants par rapport à un ensemble d'actionnaires minoritaires isolés. D'abord, ils peuvent mobiliser plus aisément des moyens importants pour contrôler les dirigeants et protéger leurs investissements.

De plus, le nombre des voix qu'ils possèdent leur permet d'influencer les votes lors des assembléesgénérales ou éventuellement convaincre les petits actionnaires d'adhérerà leurs décisions et de les soutenir en cas d'opposition avec la direction de l'entreprise (Mtanios et Pasquerot, 1999). Ces arguments avancés dans le cadre de la théorie de l'agence montrent bien que la présence d'actionnaires majoritaires constitue un facteur très important pour une bonne gouvernance d'entreprise (Bimene et Ngouen, 2020). De ce fait, on peut s'attendre à ce que le pouvoir disciplinaire du Conseil d'Administration soit faible dans les sociétés dont le capital est concentré, puisque la discipline sera assurée directement par les actionnaires dominants, à moins que ces derniersfassent partie intégrante du CA; ce qui est pour la plupart évident.

Par ailleurs, Jensen et Meckling (1976) et Moungou Mbenda (2017) affirment que plus la part du capital détenue par les dirigeants est importante, plus la divergence entre leurs intérêts et ceux des actionnaires est faible. En d'autres termes, le dirigeant détenant une portion élevée des actions a peu d'intérêtà maximiser sa richesse personnelle par des comportements opportunistes préjudiciables pour le patrimoine de la société, puisqu'il en subit les contrecoups (baisse de la valeur de ses actions). De ce fait, on peut s'attendre à ce que le rôle disciplinaire du Conseil d'Administration soit moins important dans les entreprises où la propriété managériale est élevée (Hermalin et Weisbach, 1991; Mbaduet et *al.*, 2019).

La structure de propriété de l'entreprise peut également influencer la taille du conseil et ce dernier à une influence sur l'efficacité du CA. Celle-ci devrait être plus faible dans les entreprises de type familial et plus importante dans les sociétés contrôlées. Charreaux et Pitol-Belin (1987), defaçondescriptive, ont mis en évidence que la taille est fonction de la catégorieà laquelle appartient la société. L'étude de Kini et *al.* (1995) illustre l'effet de la structure de propriété sur la taille du Conseil d'Administration. Le changement dans la structure de propriété de l'entreprise a la suite d'OPA disciplinaire (avec changement de dirigeant) et non disciplinaire (sans changement de dirigeant) se traduit par une réduction de la taille du conseil, réduction qui touche plus les administrateurs externes que les administrateurs internes. Selon Charreaux et Pitol- Belin (1990), les administrateurs externes peuvent utiliser leurs compétences particulières et leur détachement pour apporter une vision critique des problèmes ou projets soumis par les dirigeants. De même, ces derniers fournissent leur point de vue de manière indépendant et impartial. Ceci leur permettant d'exercer un jugement objectif de la performance des dirigeants.

Ainsi, le pourcentage de capital détenu par les administrateurs externes met en relief les incitations de ces administrateurs en tant qu'actionnaire à remplir efficacement leur fonction de contrôleur (Alexandre et Paquerot, 2000). Cet avis est partagé aussi par Kini et *al.* (1995) qui affirme que le meilleur moyen pour qu'un administrateur s'apparente dans son comportement à un actionnaire c'est d'être lui-même un actionnaire. Ceci peut s'expliquer par le fait qu'un administrateur ayant une participation importante au capital est susceptible de défendre plus âprement ses intérêts et donc de contester les propos de la direction car ces décisions auront un impact sur sa propre richesse (Feudjo et Tchankam, 2018). Dans le même sens, Jensen (1993) avance que la détention d'un pourcentage du capital de l'entreprise constitue un moyen permettant d'aligner les intérêts des administrateurs avec ceux des actionnaires et d'exercer ainsi un contrôle efficace de la gestion de l'entreprise.

Plus l'engagement financier des administrateurs externes est important, plus la marge de manœuvre du dirigeant sera faible. Or, en cas de dilution de propriété,

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le pourcentage de capital détenu par les administrateurs va significativement diminuer; ce qui entrainera un conflit d'intérêt entre les administrateurs et les actionnaires. Tout ceci nous conduit à formuler les hypothèses suivantes:

H1: Plus la part du capital revenant au principal actionnaire est faible plus le nombre d'administrateurs externes est élevé.

H2: Plus le capital est dispersé, plus le Conseil d'Administration dispose de comités spécialisés de contrôle.

II. Méthodologie

a) Cadre d'échantillonnage et taille de l'échantillon

Compte tenu de la particularité de ce sujet devant étudierl'impact de la dilutionde la propriété sur le contrôle disciplinaire du dirigeant, la démarche hypothético-déductive est adoptée d'une part, et un choix raisonné a été fait en faveur des S.A et S.A.R.L d'autre part. Etant donné que l'échantillon sera confronté àcertains tests statistiques, une enquête a été réalisée dans le but d'obtenir un échantillon dont la taille est d'au moins trente (30) individus exploitables. Aussi, sachant qu'un échantillon de grande taille reproduit avec plus de précision les caractéristiques de la population, 61 S.A et S.A.R.L des villes de Douala, Yaoundé et Maroua ont été interrogées.

Le tableau suivant retrace l'administration du questionnaire dans les trois Régions:

Tableau 1: Répartition de l'échantillon par régions

Villes	Questionnaires					
	Administrés		Récupérés		Exploitables	
	Effectifs	%	Effectifs	%	Effectifs	%
Douala	48	55,82	37	54,41	34	55,74
Yaoundé	28	32,55	21	30,88	19	31,15
Maroua	10	11,63	10	14,71	8	13,11
Total	86	100	68	100	61	100

Source: Auteurs

b) Opérationnalisation des variables

i. *Opérationnalisation des variables relatives à la dilution de la propriété*

Il s'agit principalement de la part du capital revenant au principal actionnaire et la dispersion du capital.

Pour ce qui est de la variable « part de capital revenant au principal actionnaire », celle-ci est mesurée à l'aide d'une échelle d'intervalle et recherche à savoir s'il existe un groupe d'actionnaires détenant une part significative du capital mettant en évidence le niveau de dilution de la propriété. Elle prend la valeur 1 pour un niveau de détention de moins de 20% et la valeur 2 pour plus de 20%.

En revanche, pour la variable « dispersion du capital », elle est mesurée à l'aide d'une échelle nominale à 5 modalités visant à mettre en évidence le niveau de dispersion du capital. Ce niveau de dispersion est mesuré à l'aide d'une échelle de Likert avec supports sémantiques à cinq points: (+1) Absolument pas d'accord, (+2) Pas d'accord, (+3) Neutre, (+4) D'accord, (+5) Tout à fait d'accord.

	(+1)	(+2)	(+3)	(+4)	(+5)
Il n'existe pas un actionnaire ou groupe d'actionnaires majoritaires					
L'ouverture du capital est significative					
Le capital est dispersé entre les mains de plusieurs actionnaires					
Aucun actionnaire n'a un pouvoir de contrôle et de vote significatif					

ii. *Opérationnalisation des variables relatives au contrôle disciplinaire du dirigeant*

Le contrôle disciplinaire repose sur la présence de comités spécialisés de contrôle et sur le nombre d'administrateurs externes et indépendants.

La présence de comités spécialisés de contrôle est une variable qualitative dichotomique cherchant à mettre en évidence l'existence de comités spécialisés qui travaillent en collaboration avec le Conseil d'Administration. Elle prend la valeur 1 dans le cas où il existe au moins un comité et 2 dans le cas où le Conseil d'Administration fonctionne sans comité.

Pour ce qui est du nombre d'administrateurs externes et indépendants, cette variable quantitative est mesurée à l'aide d'une échelle d'intervalle permettant de savoir le nombre d'administrateurs externes et indépendants. Cette variable est codée de la manière suivante : elle prend la valeur 1 pour moins de 3 et la valeur 2 pour plus de 3.

c) Les outils d'analyse

Pour tester nos hypothèses formulées, certaines méthodes statistiques nous ont servi d'outils d'analyse. Il s'agit principalement du tri à plat, la méthode des scores, le test du Khi-deux et mesure

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d'association et de la régression linéaire simple. Ces analyses sont effectuées à l'aide du logiciel SPSS et les données ont été recueillies au préalable à l'aide d'un questionnaire adressé aux entreprises à Conseil d'Administration.

d) Les caractéristiques de l'échantillon

Les entreprises de l'échantillon se caractérisent par une prédominance de celle relevant du secteur des services. Ainsi dans la répartition, on a 31,1% d'entreprises de l'échantillon exerçant dans le domaine commercial, 11,5% dans le secteur industriel, 57,4% dans le secteur des services.

De même, suivant la forme juridique, les entreprises de l'échantillon sont à majorité sont des S.A (72,1%) suivies des S.A.R.L à 27,9%.

Pour ce qui est du statut juridique de notre échantillon, 73,8% des entreprises appartiennent aux sociétés indépendantes, 19,7% appartiennent aux sociétés filiales et 6,6% aux sociétés mères.

Concernant le capital, il ressort de l'analyse que 63,9% de notre échantillon ont plus de 500 millions comme capital tandis que 36,1% de l'échantillon ont moins de 500 millions.

Les statistiques sur les types de répondant de notre questionnaire précisent que 54,1% des répondants sont des dirigeants, 29,5% sont des administrateurs et 16,4% sont des actionnaires.

III. Résultats et Discussions

a) L'influence de la part du capital revenant au principal actionnaire sur le nombre d'administrateurs externes et indépendants

Il s'agit donc de procéder au test de l'hypothèse en question. L'idée qui sous-tend cette relation est que plus la part du capital revenant au principal actionnaire est faible plus le nombre d'administrateurs externes et indépendants est élevé.

Il s'agit d'effectuer d'abord un tableau croisé entre ces deux variables afin de ressortir le lien existant entre eux, ensuite nous analyserons le lien existant entre ces deux variables à l'aide des tests statistiques.

Tableau 2: Relation entre la part du capital revenant au principal actionnaire et le nombre d'administrateurs externes et indépendants

			Nombre d'administrateurs externes et indépendants		Total
			Moins de 3	Plus de 3	
Part du capital en pourcentage qui revient au principal actionnaire ou groupe d'actionnaire	Plus de 20%	Effectif	23	5	28
		Effectif théorique	15,1	12,9	28,0
		% dans la part du capital en pourcentage qui revient au principal actionnaire ou GA	82,1%	17,9%	100,0%
		% dans nombre d'administrateurs externes et indépendants	69,7%	17,9%	45,9%
		% du total	37,7%	8,2%	45,9%
	Moins de 20%	Effectif	10	23	33
		Effectif théorique	17,9	15,1	33,0
		% dans part du capital en pourcentage qui revient au principal actionnaire ou GA	30,3%	69,7%	100,0%
		% dans nombre d'administrateurs externes et indépendants	30,3%	82,1%	54,1%
		% du total	16,4%	37,7%	54,1%
Total		Effectif	33	28	61
		Effectif théorique	33,0	28,0	61,0
		% dans part du capital en pourcentage qui revient au principal actionnaire ou GA	54,1%	45,9%	100,0%
		% dans nombre d'administrateurs externes et indépendants	100,0%	100,0%	100,0%
		% du total	54,1%	45,9%	100,0%
X^2 cal = 16,393		ddl = 1	prob = 0,000	phi = 0,518	C = 0,460

Source: nos enquêtes

Parmi les 33 entreprises dont la part du capital revenant au principal actionnaire est de plus de 20%, 5 soit 17,9% ont plus de 3 administrateurs externes et indépendants. En revanche, 23 CA soit 82,1% ont moins de 3 administrateurs externes et indépendants. La valeur de X^2 cal (16,393) avec ddl=1, est fortement supérieure à la valeur du X^2 théorique (3,84) au seuil α de 0,05. La probabilité de significativité associée est de 0,000 donc bien inférieur à 0,05. Selon ce test, cela nous conduit à confirmer l'hypothèse de dépendance

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des variables et à rejeter par conséquent celle d'une absence de lien entre la part du capital revenant au principal actionnaire et le nombre d'administrateurs externes et indépendants. De même, les valeurs de phi et de C respectivement de 0,518 et de 0,46 viennent confirmer cette existence des liens. Tous ces éléments du tableau ci-dessus nous conduisent à confirmer avec un risque de 5% de se tromper de notre hypothèse H1. Il reste cependant à vérifier la relation entre ces différentes variables par la régression linéaire simple.

Par ailleurs, l'analyse de la régression simple entre la part du capital revenant au principal actionnaire et le nombre d'administrateurs externes et indépendants vient confirmer le test du Khi-deux.

Tableau 3: Analyse de la régressionentre la part du capital revenant au principal actionnaire et le nombre d'administrateurs externes et indépendants

Récapitulatif du modèle[b]

Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation
1	,901[b]	,812	,809	,2189

b. Valeurs prédites: (constantes), part du capital en pourcentage qui revient au principal actionnaire ou groupe d'actionnaires

ANNOVA[a]

Modèle	Somme des carrés	ddl	Moyenne des carrés	F	Sig.
Régression	12,222	1	12,222	255,097	,000[b]
Résidu	2,827	59	4,79		
Total	15,049	60			

a. Variable dépendante: nombre d'administrateurs externes et indépendants
b. Valeurs prédites: (constantes), part du capital en pourcentage qui revient au principal actionnaire ou groupe d'actionnaires

Coefficients[a]

	Coefficients non standardisés		Coefficients standardisés	t	Sig.
	A	Erreur standard	Bêta		
(Constante)	,173	,098		,000	1,000
1 part du capital en pourcentage qui revient au principal actionnaire ou groupe d'actionnaires	,898	,056	,901	15,972	,000

a. Variable dépendante: nombre d'administrateurs externes et indépendants
Source: Auteurs

Le premier modèle obtenu est significatif ($p<0,000$).En effet, le coefficient de détermination ou R-deux (R^2) du modèle de régression linéaire donne une valeur qui est nettement très satisfaisant (0,812) puisque supérieur à 0,5. Il est confirmé par le test de la robustesse du modèle dans la mesure où la valeur F est égale à 255,097 et est significative au seuil de 0,000 pour 1 et 59 degré de liberté. Le modèle de régression entre la part du capital revenant au principal actionnaire (X) et le nombre d'administrateurs externes et indépendants (Y) se présente de la façon suivante:

$$Y = 0,173 + 0,901\ X + \varepsilon$$

$$(15,972)$$

Comme on peut le constater, le coefficient de régression de la variable explicative (part du capital revenant au principal actionnaire) pour ce modèle a une valeur (t) de student supérieure à 2, soit 15,972. On note par ailleurs que ce coefficient de régression est significativement différent de zéro comme l'atteste le test de la valeur de (t). En effet, ce coefficient est différent de zéro au seuil de 0,000. On peut alors conclure que le nombre d'administrateurs externes et indépendants est lié à la part du capital revenant au principal actionnaire des entreprises camerounaises. L'hypothèse H1: plus la part du capital revenant au principal actionnaire est faible, plus le nombre d'administrateurs externes est élevé est validé. Ceci vient confirmer les propos de Charreaux et Pitol-belin (1990) qui affirment que lorsqu'aucun actionnaire ne détient une part significative du capital, les administrateurs externes et indépendants sont nombreux et efficaces.

b) L'influence de la dispersion du capital sur la présence des comités spécialisés au sein du CA

Il s'agit d'effectuer un tableau croisé entre ces deux variables afin de ressortir le lien existant entre ces deux variables.

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Tableau 4: la relation entre la dispersion du capital et la présence de comité spécialisé au sein du CA

			Le CA dispose des comités spécialisés		Total
			Oui	Non	
Dispersion du capital	Faible	Effectif	15	20	35
		Effectif théorique	20,7	14,3	35,0
		% dans dispersion du capital	42,9%	57,1%	100,0%
		% dans le CA dispose des comités spécialisés	41,7%	80,0%	57,4%
		% du total	24,6%	32,8%	57,4%
	Forte	Effectif	21	5	26
		Effectif théorique	15,3	10,7	26,0
		% dans dispersion du capital	80,8%	19,2%	100,0%
		% dans le CA dispose des comités spécialisés	58,3%	20,0%	42,6%
		% du total	34,4%	8,2%	42,6%
Total		Effectif	36	25	61
		Effectif théorique	36,0	25,0	61,0
		% dans dispersion du capital	59,0%	41,0%	100,0%
		% dans le CA dispose des comités spécialisés	100,0%	100,0%	100,0%
		% du total	59,0%	41,0%	100,0%
X^2 cal = 8,865		ddl = 1	prob = 0,003	phi = -0,381	C = 0,356

Source: nos enquêtes

Parmi les 28 entreprises ayant un capital fortement dispersé, 5 soit 19,2% n'ont pas de comités spécialisés au sein de leur CA. Par contre, 21 soit 80,8% ont au moins un comité spécialisé au sein du CA.

Dans le sous-ensemble des entreprises ayant un capital faiblement dispersé, 20 soit 57,1% n'ont pas de comités spécialisés au sein du CA. Par contre, 15 soit 42,9% ont au moins un comité spécialisé au sein du CA. Il reste cependant à vérifier la relation entre ces différentes variables. La valeur de X^2 cal (8,865) avec ddl=1, est fortement supérieure à la valeur du X^2 théorique (3,84) au seuil α de 0,05. La probabilité de significativité associée est de 0,003 donc bien inférieur à 0,05. Cela nous conduit à confirmer l'hypothèse de dépendance des variables et à rejeter par conséquent celle d'une absence de lien entre la dispersion du capital et la présence de comités spécialisés au sein du CA. De même, les valeurs de phi et de C respectivement de -0,381 et de 0,356 viennent confirmer cette existence des liens malgré le fait que les deux variables évoluent en sens inverse comme l'indique le Phi. Tous ces éléments du tableau ci-dessus nous conduisent à confirmer avec un risque de 5% de se tromper notre hypothèse H2. Il reste cependant à vérifier la relation entre ces différentes variables par la régression linéaire simple.

Tableau 5: Analyse de la régressionentre la dispersion du capital et la présence de comité spécialisé au sein du CA

Récapitulatif du modèle[b]

Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation
2	,876[a]	,768	,764	,2424

b. Valeurs prédites: (constantes), dispersion du capital

ANNOVA[a]

Modèle		Somme des carrés	ddl	Moyenne des carrés	F	Sig.
2	Régression	11,451	1	11,451	194,893	,000[b]
	Résidu	3,467	59	5,876		
	Total	14,918	60			

a. Variable dépendante: le CA dispose des comités spécialisés
b. Valeurs prédites: (constantes), dispersion du capital

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Coefficients[a]

	Coefficients non standardisés		Coefficients standardisés	t	Sig.
	A	Erreur standard	Bêta		
2 (Constante)	,133	,098		,000	1,000
dispersion du capital	,867	,062	,876	13,960	,000

a. Variable dépendante: le CA dispose des comités spécialisés

Source: Auteurs

En effet, l'analyse de la régression simple entre la dispersion du capital et la présence de comités spécialisés au sein du CA vient confirmer le test d Khi-deux. Le tableau ci-dessus montre que le coefficient de détermination ou R-deux (R^2) du modèle de régression linéaire donne une valeur qui est nettement très satisfaisant (0,768) puisque supérieur à 0,5. Il est confirmé par le test de la robustesse du modèle dans la mesure où la valeur F est égale à 194,893 et est significative au seuil de 0,000 pour 1 et 59 degré de liberté. Le modèle de régression entre la dispersion du capital (X) et la présence de comités spécialisés au sein du CA (Y) se présente de la façon suivante:

$$Y = 0{,}133 + 0{,}876\,X + \varepsilon$$

(13,96)

Comme on peut le constater, le coefficient de régression de la variable explicative (taille du CA) a une valeur (t) de student supérieure à 2, soit 13,96. On note par ailleurs que ce coefficient de régression est significativement différent de zéro comme l'atteste le test de la valeur de (t). En effet, ce coefficient est différent de zéro au seuil de 0,000. Pour cela, l'hypothèse H2: plus le capital est dispersé, plus le CA dispose de comité spécialisé pour contrôler les comportements managériaux des dirigeants est validé. Ceci vient infirmer les propos de Paquerot et Mtanios (1999) qui pensent que dans une firme dont l'actionnariat est dispersé, un actionnaire seul n'est pas incité à engager des ressources (créer des comités spécialisés) pour exercer un contrôle sur la gestion. En effet, il pense être seul à supporter les coûts ainsi que les risques alors que l'ensemble des actionnaires bénéficieraient de cette action.

Ces résultats viennent remettre en cause les travaux de Omri et Mehri (2003) et Mtanios et Pasquerot (1999). En effet, Omri et Mehri (2003) ajoutent que dans les entreprises à actionnariat diffus, les actionnaires minoritaires ne sont pas généralement incités à contrôler les dirigeants afin de les amener à gérer l'entreprise de façon à augmenter sa valeur. Mtanios et Pasquerot (1999). pensent que dans une firme dont l'actionnariat est dispersé, un actionnaire seul n'est pas incité à engager des ressources pour exercer un contrôle sur la gestion car il sera seul à supporter les coûts ainsi que les risques alors que l'ensemble des actionnaires bénéficieraient de cette action.

IV. Conclusion

L'analyse du rôle et des caractéristiques du Conseil d'Administration dans l'entreprise est de nos joursune thématique d'une grande importance pour les chercheurs en sciences de gestion. L'objet de ce travail était d'analyserl'influence d'une dilution de l'actionnariat sur le contrôle disciplinaire du dirigeant dans les entreprises camerounaises.

Les résultats obtenus permettent en effet de relever l'influence de la dilution de l'actionnariat non seulement sur le nombre d'administrateurs externes (H1) mais aussi sur la disposition de comités spécialisés de contrôle au sein du Conseil d'Administration (H2) et donc une influence sur le contrôle disciplinaire du dirigeant.

En effet, les entreprises camerounaises étant en majoritéà structure de propriété concentrée doivent revoir la géographie de leur capital en l'ouvrant à de nouveaux actionnaires. Cela permettra en effet d'acquérir une diversité de ressources et d'équilibrer le pouvoir des différents actionnaires. Toutefois, les entreprises dans ce contexte, à la suite desrésultatsobtenus doivent adopter une structure de propriété plus diluée pour parvenir à une meilleureefficacité de leur Conseil d'Administration et par conséquentàleur performance.

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Establishing Diversity Targets for Race and Ethnicity in the Organization

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Abstract- The demographic misrepresentation in organizations is a key business and social issue across the world in establishments of all kinds. In many institutions and businesses there is a conscious effort to improve diversity, but understanding and calculating what constitutes a diverse workforce is challenging. The purpose of this paper is to provide methodology for calculating diversity parameters for race and ethnicity based on country and business specifics.

Keywords: *diversity, analytics.*

GJMBR-A Classification: *JEL Code: M14, D7*



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Establishing Diversity Targets for Race and Ethnicity in the Organization

Galina Manahilova

Abstract- The demographic misrepresentation in organizations is a key business and social issue across the world in establishments of all kinds. In many institutions and businesses there is a conscious effort to improve diversity, but understanding and calculating what constitutes a diverse workforce is challenging. The purpose of this paper is to provide methodology for calculating diversity parameters for race and ethnicity based on country and business specifics.

Keywords: diversity, analytics.

I. Diversity Definition and History

There are numerous definitions of diversity published in dictionaries, publications and books. The most comprehensive definitionis provided by the Global Diversity Practice organization: "Diversity is any dimension that can be used to differentiate groups and people from one another. In a nutshell, it's about empowering people by respecting and appreciating what makes them different, in terms of age, gender, ethnicity, religion, disability, sexual orientation, education, and national origin.". (Global Diversity Practice, 2022).

II. Analyzing Diversity in Organizations

Governments and large corporations have been taking actions to improve diversity and inclusion within their organizations. Many of them have formed medium to large teams with high level management and the predominant goal of improving diversity. One of the main data points that they review first is employee structure, in most cases, by gender and ethnicity. This information is usually available as part of the organizations' employee records. The subsequent set of essential data is to establish diversity targets.

Many companies have simply adopted the target of a broader society diversity. These organizations are hence being partial to the following definition by Wah: "Diversity", refers to an employee base that is representative of the differences apparent in the broader society (Wah, 1999, p24-30). If the definition is interpreted as simple as what it states, then, for example, if the USA female population is 50.8% (Census, 2022), subsequently 50.8% of employees should be female at any level. Through various experiences it has been shown that a majority of larger organizations have made the same assumption and are using the overall population distribution as the diversity target at all levels.

This approach should not be followed as there are factors that have an impact on the population count and distribution. These variables must be considered when diversity targets are created. This paper will review the following two criteria: labor participation rate and completed degree. For better precision other factors can be evaluated including but not limited to geographical distribution, industry requirements, experience, etc.

III. Diversity Target Calculations

For one to calculate the diversity target by level, the starting criteria should always be the national population. Based on Census, the estimated USA populations as of July 2021 is 331,893,745. The base population should be first adjusted with these numbers— 6% under 18 and 16.5% over 65 —as we are looking for people of working age. The updated population will then be adjusted for participation rate which varies by gender and race, and consequently the college gradate percentages will be applied.

The calculations will be made for Female, Asian Americans (Asian), African Americans (AA), Hispanic and White (Hispanic not included).

When the total population is adjusted for people of working age then the total population is changed from $332M to $257M, or a reduction of $65M. The assumption here is that the 6% under the age of 18 and 16.5% over the age of 65 are the same for all genders and races. An additional level of precision can be added if gender is reduced by the actual percent of under 18 and over 65 years old for each race mentioned above.

The percent split by race and gender remains the same: female 50.8%, AA 13.4%, Asian 5.9%,

The details for the calculations are provided in Table 1.

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Table 1: Diversity Calculations

Ovarall Population			Working W/0 <18 >66	Participation Rate			College Degree		
Total Population		331,893,745	257,217,652		159,109,695			59,568,212	
under 18	6%				163,607,918			49,826,147	
>65	16.50%								
Female	50.8%	168,602,022	130,666,567	56.2%	73,434,611	46.2%	38.3%	28,125,456	47.2%
Male	49.2%	163,291,723	126,551,085	67.7%	85,675,085	53.8%	36.7%	31,442,756	52.8%
White	76.3%	253,234,927	196,257,069						
AA	13.4%	44,473,762	34,467,165	60.5%	20,852,635	12.7%	25.2%	5,254,864	10.5%
AIAN	1.3%	4,314,619	3,343,829	61.0%	2,039,736	1.2%			
Asian	5.9%	19,581,731	15,175,841	61.0%	9,257,263	5.7%	56.5%	5,230,354	10.5%
NHO	0.2%	663,787	514,435	61.0%	313,806	0.2%			
Hispanic	18.5%	61,400,343	47,585,266	65.6%	31,215,934	19.1%	18.3%	5,712,516	11.5%
Two or more races	2.8%	9,293,025	7,202,094	61.0%	4,393,278	2.7%			
White alone	60.1%	199,468,141	154,587,809	61.8%	95,535,266	58.4%	35.2%	33,628,414	67.5%

Source: Own

a) Adjustment calculation for Participation Rate by gender and race

The labour force participation rate is the percentage of the working-age population — the civilian noninstitutional population age is 16 or older — in the labour force. The labour force measures how many Americans are working or are actively seeking work — it's the sum of the employed population and the unemployed population. Unemployed is defined by a person who is out of a job but has looked for work in the past month. Meanwhile, anyone who is not employed and has not looked for work in the past month is not considered to be in the labour force. (usafacts.com, 2022).

The data for the analysis in this paper is taken from the Bureau of Labor statistics (bls.gov, 2022). The following are the rates by race and gender: Female 56.2%, male 67.7%, AA 60.5%, Asian 61%, Hispanic 65.6%, and White 65.8%. When these rates are applied to the working age population, the percent for gender and race are adjusted as follows:

Female from 50.8% to 46.2%

Male from 49.2% to 53.8%

AA from 13.4% to 12.7%

Asian from 5.9% to 5.7%

Hispanic from 18.5% to 19.1%

White from 60.1% to 58.4%

Labour force participation is a dynamic number and should be constantly reviewed and subsequently the diversity calculations should be readjusted.

b) Adjustment calculation for College Degree by gender and race

Another important factor that impacts the population base and should be included in the diversity calculation is college attainment. Educational attainment refers to the highest level of education that an individual has completed.

The data for education attainment in this paper is founded on statista.com (statista.com, 2022)

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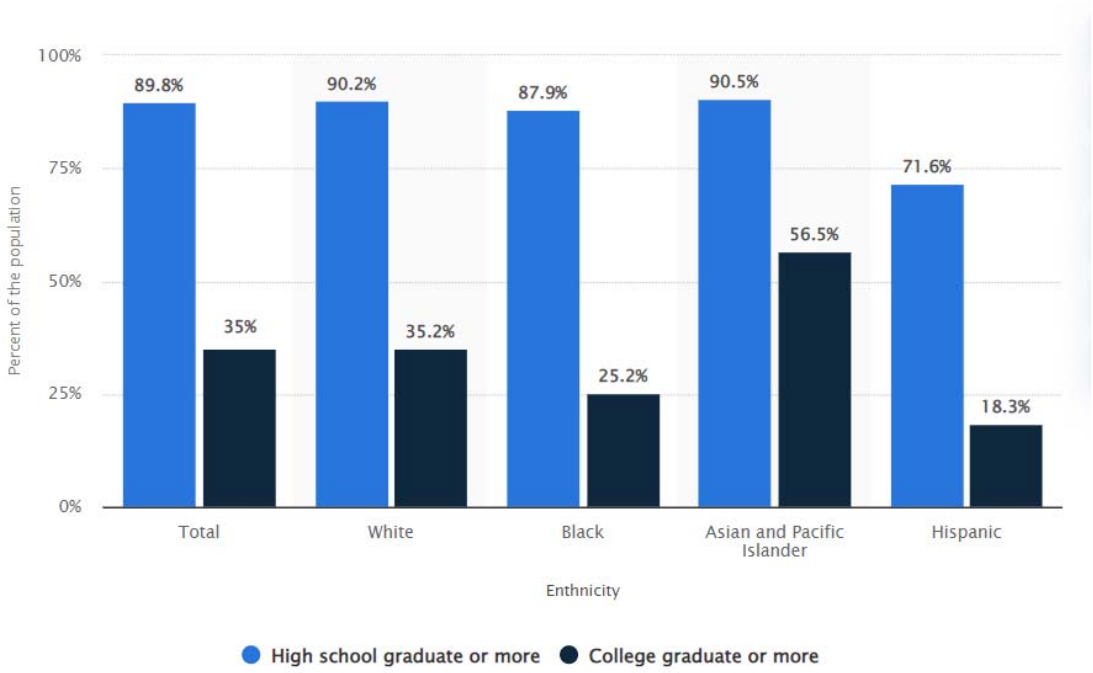


Source: statista.com

Figure 1: College attainment in USA by race

As you can see there are vast variances in education attainment by race.

Those variances have an impact on the population for diversity as follows:

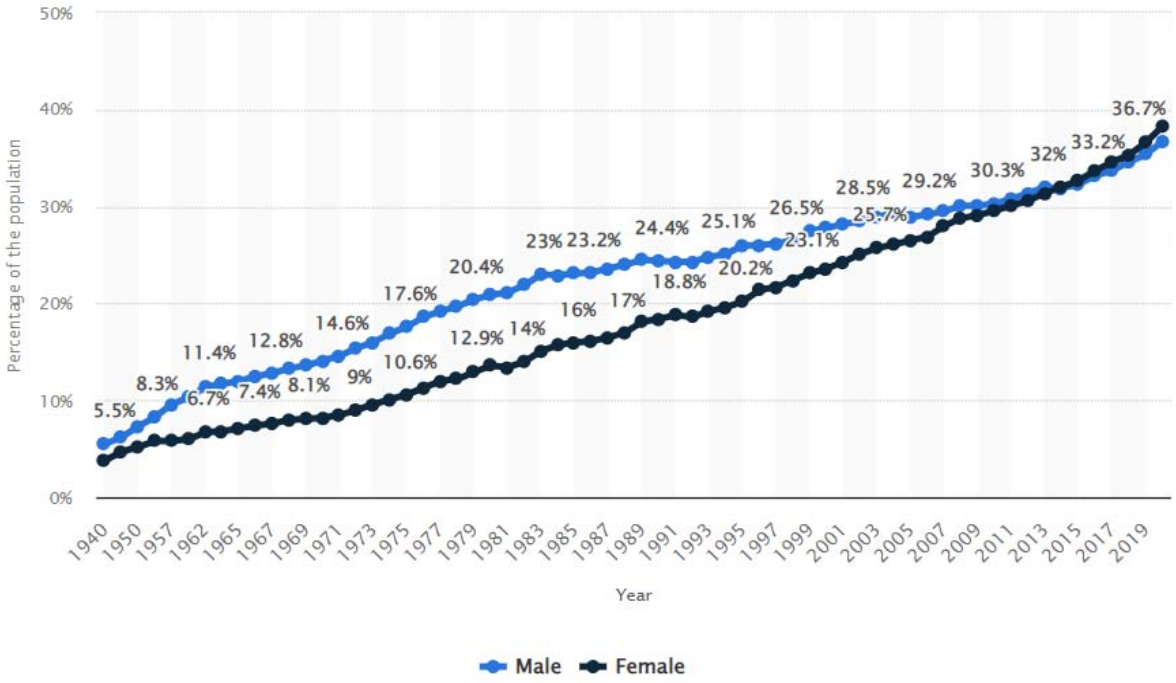
AA from 12.7% to 10.5%

Asian from 5.7% to 10.5%

Hispanic from 19.1% to 11.5%

White from 58.4% 67.5%

There is an impact based on gender and college attainment as well. The data is sourced from statita.com (statista.com, 2022). The most recent data shows that female college attainment is 38.3%, while male college attainment is 36.7%.



Source: statista.com

Figure 2: College attainment in USA by gender

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Based on gender and college attainment the diversity calculations will change as follows:

Female from 46.2% to 47.2%

Male from 53.8% to 52.8%.

The college attainment by gender number is dynamic, therefore the diversity calculation should be readjusted on a regular basis.

Diversity distribution numbers change whether the factors are population distribution by race and gender or other applied factors such as working population, participation rate and college attainment are adjusted for.

These are the recommended diversity targets based on the factors that were applied:

Female 47.2% (changed from 50.8%)

Male 52.8% (changed from 49.2%)

AA 10.5% (changed from 13.4%)

Asian 10.5% (changed from 5.9%)

Hispanic 11.5% (changed from 18.5%)

White 67.5% (changed from 60.1%)

Unfortunately, while there are more females with higher education than males, female work participation is lower than the forecasted female population that is appropriate for management level roles.

For the AA population and even more so for the Hispanic population, the factor that has the largest impact on reducing the population available for higher roles is their college degree. It is important to consider socioeconomic factors which may have an impact on these results. Therefore, nationwide programs should make higher education available to everyone equally.

On the contrary, increased college degree rates among Asians stand to increase the number of Asians suitable for higher level positions.

There are many other factors that should be considered when calculating diversity. These targets should be calculated by each level (entry, associate, senior) and should be based on each level's unique requirements. Each level will look different in terms of gender and diversity as these factors do not have the same population distribution.

IV. Conclusion and Recommendations

Large organization utilize analytics to make decisions daily, therefore doing these analytics correctly is essential. When analytics is used for sensitive topics such as diversity, it can have a huge impact (negative or positive) on the organization's productivity, legal responsibilities, and moral obligations.

When considering diversity targets there cannot simply be an overall population split that is expected to have the same distribution applied to all levels in the organization. The higher the role, the higher the expectations. Therefore, the job criteria will vary, and numerous factors should be considered while calculating diversity targets.

This paper does not provide the complete impact of all factors when calculating for diversity, but rather, it aims to show the basics for calculating diversity targets of an organization.

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16. Multitasking in research is not good: Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

17. Never copy others' work: Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

18. Go to seminars: Attend seminars if the topic is relevant to your research area. Utilize all your resources.

19. Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

20. Think technically: Always think technically. If anything happens, search for its reasons, benefits, and demerits. Think and then print: When you go to print your paper, check that tables are not split, headings are not detached from their descriptions, and page sequence is maintained.

21. Adding unnecessary information: Do not add unnecessary information like "I have used MS Excel to draw graphs." Irrelevant and inappropriate material is superfluous. Foreign terminology and phrases are not apropos. One should never take a broad view. Analogy is like feathers on a snake. Use words properly, regardless of how others use them. Remove quotations. Puns are for kids, not grunt readers. Never oversimplify: When adding material to your research paper, never go for oversimplification; this will definitely irritate the evaluator. Be specific. Never use rhythmic redundancies. Contractions shouldn't be used in a research paper. Comparisons are as terrible as clichés. Give up ampersands, abbreviations, and so on. Remove commas that are not necessary. Parenthetical words should be between brackets or commas. Understatement is always the best way to put forward earth-shaking thoughts. Give a detailed literary review.

22. Report concluded results: Use concluded results. From raw data, filter the results, and then conclude your studies based on measurements and observations taken. An appropriate number of decimal places should be used. Parenthetical remarks are prohibited here. Proofread carefully at the final stage. At the end, give an outline to your arguments. Spot perspectives of further study of the subject. Justify your conclusion at the bottom sufficiently, which will probably include examples.

23. Upon conclusion: Once you have concluded your research, the next most important step is to present your findings. Presentation is extremely important as it is the definite medium though which your research is going to be in print for the rest of the crowd. Care should be taken to categorize your thoughts well and present them in a logical and neat manner. A good quality research paper format is essential because it serves to highlight your research paper and bring to light all necessary aspects of your research.

Informal Guidelines of Research Paper Writing

Key points to remember:

- Submit all work in its final form.
- Write your paper in the form which is presented in the guidelines using the template.
- Please note the criteria peer reviewers will use for grading the final paper.

Final points:

One purpose of organizing a research paper is to let people interpret your efforts selectively. The journal requires the following sections, submitted in the order listed, with each section starting on a new page:

The introduction: This will be compiled from reference matter and reflect the design processes or outline of basis that directed you to make a study. As you carry out the process of study, the method and process section will be constructed like that. The results segment will show related statistics in nearly sequential order and direct reviewers to similar intellectual paths throughout the data that you gathered to carry out your study.

The discussion section:

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

Writing a research paper is not an easy job, no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record-keeping are the only means to make straightforward progression.

General style:

Specific editorial column necessities for compliance of a manuscript will always take over from directions in these general guidelines.

To make a paper clear: Adhere to recommended page limits.

Mistakes to avoid:

- Insertion of a title at the foot of a page with subsequent text on the next page.
- Separating a table, chart, or figure—confine each to a single page.
- Submitting a manuscript with pages out of sequence.
- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.



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- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
- Use present tense to report well-accepted matters.
- Use past tense to describe specific results.
- Do not use familiar wording; don't address the reviewer directly. Don't use slang or superlatives.
- Avoid use of extra pictures—include only those figures essential to presenting results.

Title page:

Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

Abstract: This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

Reason for writing the article—theory, overall issue, purpose.

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

Approach:

- Single section and succinct.
- An outline of the job done is always written in past tense.
- Concentrate on shortening results—limit background information to a verdict or two.
- Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

Introduction:

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.

The following approach can create a valuable beginning:

- Explain the value (significance) of the study.
- Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
- Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
- Briefly explain the study's tentative purpose and how it meets the declared objectives.

Approach:

Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

As always, give awareness to spelling, simplicity, and correctness of sentences and phrases.

Procedures (methods and materials):

This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

Materials:

Materials may be reported in part of a section or else they may be recognized along with your measures.

Methods:

- Report the method and not the particulars of each process that engaged the same methodology.
- Describe the method entirely.
- To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- Simplify—detail how procedures were completed, not how they were performed on a particular day.
- If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

Approach:

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

What to keep away from:

- Resources and methods are not a set of information.
- Skip all descriptive information and surroundings—save it for the argument.
- Leave out information that is immaterial to a third party.

Results:

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.



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Content:

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

What to stay away from:

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

Approach:

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

Figures and tables:

If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

Discussion:

The discussion is expected to be the trickiest segment to write. A lot of papers submitted to the journal are discarded based on problems with the discussion. There is no rule for how long an argument should be.

Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."

Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

Approach:

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

The Administration Rules

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Segment draft and final research paper: You have to strictly follow the template of a research paper, failing which your paper may get rejected. You are expected to write each part of the paper wholly on your own. The peer reviewers need to identify your own perspective of the concepts in your own terms. Please do not extract straight from any other source, and do not rephrase someone else's analysis. Do not allow anyone else to proofread your manuscript.

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Topics	Grades		
	A-B	**C-D**	**E-F**
Abstract	Clear and concise with appropriate content, Correct format. 200 words or below	Unclear summary and no specific data, Incorrect form Above 200 words	No specific data with ambiguous information Above 250 words
Introduction	Containing all background details with clear goal and appropriate details, flow specification, no grammar and spelling mistake, well organized sentence and paragraph, reference cited	Unclear and confusing data, appropriate format, grammar and spelling errors with unorganized matter	Out of place depth and content, hazy format
Methods and Procedures	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
Result	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
Discussion	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
References	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring

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