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RESEARCH ARTICLE

TOWARDS CONSTRUCTION OF A PERFORMANCE MEASUREMENT TOOL FOR BUSINESS INCUBATORS IN MOROCCO

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Abstract

With the increased interest in supporting startups, several measures (public and private) have been taken to upgrade the quality of projects and ensure their sustainability, the growth of business incubators around the world constitutes one aspect of this perspective. In Morocco, the number of business incubators boosting the entrepreneurial ecosystem is constantly increasing, which prompts several stakeholders (sponsors, public authorities, etc.) to question their professionalism and performance. Otherwise, they question their ability to play an active institutional role in their ecosystem. As part of this evolutionary work, we carried out an exploratory study which allowed us to conclude that business incubators do not adopt a tool for measuring and steering their performance. However, we decided, in the context of intervention research, to co-construct a tool inspired by management control. It is an adapted Balanced scorecard.

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Introduction:-

The issue of encouraging entrepreneurship is one of the main concerns of many governments around the world. This dates back to the success of the silicon valley experience of the 1970s. In this perspective, several countries have tried to create entrepreneurial ecosystems to boost the process of business creation, and support them to emerge and perpetuate their activities.

However, based on the assumption that each territory has its own economic, political, cultural and institutional particularities, several authors have argued for the necessity of stopping this sterile imitation while trying in vain to replicate concepts that are successful in other contexts and to focus instead on building their own entrepreneurial ecosystem according to their territorial specificities. In this same logic, Morocco continues to make efforts as well to complete the parts of its entrepreneurial ecosystem as to densify the latter. As a result, today we are witnessing a multitude of actors involved in this sphere, the actors in the support ecosystem, and business incubators in particular, are taking up the greatest importance.

Business incubators are diversified organizations that provide support to entrepreneurs. This involves providing services such as access to physical resources, secretarial services, access to financial resources, start-up assistance and access to networks. At present, there is a growing awareness of the devices of support structures and business incubators in particular. Indeed, these business incubators are generally NGOs financed either by state funds dedicated to the encouragement of entrepreneurship, or by foundations and big companies as part of their SER's

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strategy. This leads us to question their degree of efficiency and professionalism, or even their performance. In this wake, we carried out a first empirical study for exploration, which noted a lack of professionalism and a lack of tools, mainly the tools of performance measurement. Starting from the fact that performance is a multidimensional concept, we carried out a field visit, which targeted 90% of Moroccan incubators, funders and entrepreneurs. The purpose is to propose a measurement and performance management (piloting) tool adapted to the context of the Moroccan business incubator.

As part of this research, we will highlight the added value of the balanced scorecard in measuring the performance of business incubators. As a tool belonging to management control, the balanced scorecard makes it possible to make the link between the strategy of the incubator and its performance, we will then find the four levels of performance starting with the axis learning and innovation, then the management of the process and arriving at the satisfaction of the incubated. We presume that it is a measurement tool that takes into account the diversity of incubators, while respecting the "multi-dimensionality" of performance in the sphere of Moroccan business incubators.

From defining the incubator's institutional role to the need of measures its performance: theoretical background:

Business incubators: Definitions and classification:

Within the support ecosystem, incubators play a crucial role because they constitute the bridge between entrepreneurs (and project leaders) and the external environment of the incubator. These are structures for which a unique definition or a common typology will be difficult to find.

Definitions of business incubator:

Business incubators have been designed to provide support to project leaders, in order to facilitate their transition from a business idea to a marketed product. In France, the term "incubator" applied to the support structures requested in the first years of start-up, Sammut (2010). The Anglo-Saxon literature apprehends these structures through the concept "Business incubators" which can be translated into French by the term "incubateur d'entreprises". In the Anglo-Saxon conception, the term incubator refers to an hedge, meaning that groups together the various structures intended to support the entrepreneurs in business creation, Aernoudt (2004). This concerns projects before starting a business or post-creation.

From our literature review, we proceed to an assembly of the main definitions drawn from the investigations of the authors who were interested in the concept of business incubator.

Table 1:- An overview of the main definitions of the incubator concept:

AUTORS	DÉFINITIONS	CONTRIBUTIONS
Kunegel (2019)	The main assets of an incubator are to facilitate access to funding, thanks to the networks and expertise provided, which strengthen the credibility of a project and reduce information asymmetries. Also, the accompaniment of a project by an incubator or a science park makes it easier to access public funding. [Page: 118]	-Access to funding (public and private) thanks to the expertise and network of incubators
Arlotto et Al (2015)	An incubator is an organization that helps and supports business creation. Its main mission is to assist the bearers of an innovative project with a view to creating a company. There are different types of incubators. Public incubators depend on the Ministry of Higher Education and Research. They support project leaders who have won the national competition to help create innovative technology companies for 24 months. [Page: 27-28]	-The incubator has a role of "assistant" to the creation of innovative companies; -Focus on the role of the public incubator.
NBIA (2016)	The incubator is an organization which helps start-up companies by providing various support services such as assistance in the preparation of the development plan and the marketing plan, the construction of the management team, the obtaining of capital and the " access to other	-The range of services offered is professional and personalized (accommodation, technical, financial services, etc.); -The incubation period can be up to

	more specialized professional service ranges. In addition, it provides flexible space, shared facilities and common administrative services. New businesses generally stay in the incubator for about two and a half years, after which they graduate to become self-employed.	two and a half years.
Chabaud (2010)	The business of the incubator is conceived as that of manager of social networks of the young company. The legitimacy of project leaders is appreciated in terms of social networks accessible and mobilized by the support structure and according to the possible embedding of the project leader in these networks. [Page: 2- 3]	-The role of an incubator is largely linked to the network, it provides to its project leaders;
Hackett et Diltz (2004)	The Business incubators is an environment specifically organized to stimulate the growth and development of new businesses by providing the resources necessary for the development and marketing of new products or services, it is an organization that offers start-up businesses "premises" with shared offices "and a" strategic value-added intervention system "and management assistance. [Page: 56-57]	-The incubator's contribution results in an accommodation offer and a range of technical services.
Albert (2003)	Incubators are "support structures for business creation, which provide specialized resources dedicated to supporting and assisting companies before their creation or during the first years of their life". [Page: 28]	-The incubator intervenes during the first years of creation; -No deadline for the incubation period; - Support requires specialized resources.
Brooks (1986)	The incubator is a facilitator for multi-tenants who offers entrepreneurs: "(1) flexible rents of small sums for inexpensive spaces; (2) a pool of shared office services to reduce overhead costs; (3) some forms of professional and managerial assistance; and (4) access or assistance in acquiring seed capital. " [Page: 25]	-In addition to technical support and accommodation, the incubator must intervene to facilitate access to seed funding for its incubators.
Smilor et Gill (1987)	The goal of the incubator is to create a synergy between several factors (talent, technology and knowledge) to develop entrepreneurial behavior, accelerate the commercialization of technology and encourage the development of new businesses. [Page: 11-13]	-It is an actor who develops the entrepreneurial spirit through the creation of a synergy between the services offered.
Allen et Al (1985)	Incubators are designed to help entrepreneurs develop their business projects in a supportive environment. Without an incubator, most entrepreneurs will not be in business or would not struggle to stay in business. [Page: 14]	-In the absence of an incubator, companies do not develop resistance to changes in the business ecosystem.

Taking into account the characteristics of our Moroccan context that we were able to meet through unstructured interviews as well as participant and non-participant observations, and as part of this research we decided to draw inspiration from Albert's approach. (2003) to build our definition. This approach seems to us the most adapted to our context and our particularities. The author does not make a radical distinction between incubator and "Pepinière". For him, the role of incubator is not exclusive to an incubation phase (before or after creation).

By combining Albert's approach (2003) as well as the practical observations that we have been able to develop through our field observations, we have been able to construct the following synthetic definition: Business incubators are support structures that stimulate creative spirit and provide technical, logistical, psychological, HR and even financial support. These are generally NGOs sponsored by public funds (National Strategies for the Encouragement of Entrepreneurship), or private (CSR strategies).

Business incubators: Organizations with heterogeneous typology:

From our literature review, we assume that there are several classifications of business incubators. The historical classification draws a distinction between profit and non-profit status, Amezcua (2010). For the firsts, the purpose is

to generate a return on investment for their investors, the seconds are interested in supporting companies that act for the resolution of social challenges in a community (promotion of employment, fight against disparities, women's empowerment, ...).

Also based on our literature review, it argues that incubators have the lion's share of the entrepreneurial support ecosystem, Spigel (2015), Adner, Oxley and Silverman (2013); Engel and Teece (2012); Isenberg (2010). However, the first source of complexity is related, above all, to the typology of existing incubators on the sphere.

The typology mentioned above depends on the purpose expected by the business incubators, their strategic objectives, funders, their added value, intervention phase, target audience, services offered, etc. Aernoudt (2004); Barbero & al (2012); Carayannis and Von Zedtwitz, (2005); Grimaldi and Grandi (2005). According to these criteria, five types of incubators regularly return: economic development incubators, academic incubators, social incubators, technology incubators and private incubators. Firsts are a platform for promoting the regional economy and creating jobs in the area, Von Zedtwitz and Grimaldi (2006). The seconds aim to transfer technologies and facilitate access to academic networks, Grimaldi and Grandi (2005). The thirds aim at the reintegration of people in difficulty and the emergence of social innovation, Aernoudt (2004). The goal of the fourth typology of incubators is to promote new technologies and support high-tech startups the lasts are primarily guided by a logic of profit. They seek to invest in projects that will allow them to realize a gain in the short or medium term, Carayannis and Von Zedtwitz (2005).

In addition to the problem of typology, comes the issue of the variety of services offered. Carayannis and Von Zedtwitz (2005) summarize these services in five main types: access to physical resources, administrative services, access to financial resources, entrepreneurial support at startup, access to the network. The first service is accommodation for incubated businesses and space facilities (offices, furniture, sports facilities, etc.). The second is for logistics infrastructure and office services (secretarial, printing, mailing, fax, etc.). The third offers access to financial resources such as business angels, venture capital companies, public financing institutions, etc. The fourth concerns business consulting on management, accounting, finance or legal and tax advice. The fifth provides access to a strong network to facilitate the emergence and development of start-ups, Bøllingtoft (2012).

1. Economic Development Incubators
2. Academic and scientific incubators
3. Social incubators
4. Technological incubators
5. Private incubators

Following this classification, we can say that the diversity of actors and the evolution of the ecosystem lead incubators to position themselves and develop strategies that will allow them to gain competitive advantages and survive, Philippart (2017), Messeghem and Al (2013), Bruneel and Al (2012). That said, business incubators are obliged to think of strategic alignment in accordance with their specificity as well as that of their ecosystem. Otherwise, rethink the close link between the deployment of their strategies and the needs and expectations of their stakeholders.

We decided to adopt this classification to deal with the theoretical and empirical framework of business incubators. Our choice is motivated by several reasons:

1. It's a classification that summarizes the previous classifications,
2. These are the five dominant typologies in the literature, which will allow us to take advantage of the wealth of available work;
3. An up-to-date classification, taking into account the new changes in the entrepreneurial ecosystems;
4. A classification that approaches the Moroccan reality. Through our non-participating observations and our first exploration of the field, we concluded that the different existing incubators necessarily belong to one of the typologies proposed by Theodoraki and Al (2016). This will help us build a context-sensitive tool.

The performance of business incubators: a concept not much highlighted:

From good practices towards the measurement of performance:

As part of the research prospects, several researchers have turned to the proposal of guides of good practices of accompaniment or incubation in particular. The purpose of these proposals was to suggest practices to business incubators, which will enable them to ensure a successful incubation process and adapted to the expectations of their

incubates. We noticed during our literature review that currently, there is no common guide for business incubators, we concluded that this is due first of all, to the diversity of incubators and incubators services offered, and then to the nature of what is requested by the project promoters, all the more so that the incubation process must be personalized and adapted to this request.

What has pushed us to highlight this evolution of good practices towards the measurement, and the control of the performance is that the proposal of the good practices or their application, is not a purpose in itself for us. Indeed, the proposal of good practices upstream without setting up performance measurement supports downstream, seems to us a sterile contribution. This is how we decided to discuss the measurement and performance management of business incubators, or even propose a measurement tool for them. We will come back to it later in this paper.

The business incubator: A node of interest between several stakeholders:

As we have seen previously, the business incubator provides a space to move from the project idea to a start-up structure, as part of an incubation process involving relations of cooperation, competitions and even cooperation. These relationships reflect the links established between the business incubator and its stakeholders.

Thus, in accordance with the recommendations of Mitchell et al. (1997) after the presentation of their model, it is a question of paying a lot of attention to the final stakeholders of the organization. As a result, performance measurement and monitoring for incubators should be done in response to the expectations of its stakeholders. Otherwise, business incubators are in a situation of need and obligation to measure their performance, which will be perceived from different angles (Sponsors, incubated, incubators's managers).

According to Messeghem (2010), the business incubator is designed as a black box that must meet the needs of its incubates, rethink its entrepreneurial policy to avoid the pressure of funders, succeed in recruiting and federate the accompaniers, and finally create a climate of innovation and learning. These four variables constitute according to Messeghem (2010), the pillars of incubator's performance.

Following this analysis, measuring the performance of business incubators requires a tool that takes into account two key conditions:

1. The diversity of incubators: This leads us to question the possibility of proposing a generic performance measurement tool, taking into account the typologies that we quoted in the section before;
2. The "multidimensionality" of the performance of business incubators: As we stated in our choice of stakeholder approach, the performance measurement tool should take into account the expectations, sometimes divergent, of the stakeholder's incubator. Specially their incubated entrepreneurs.
3. From this perspective, we assume that the balanced scorecard is the adapted tool for the needs of business incubators and the expectations of the different stakeholders. The BSC is a tool for measuring and monitoring multidimensional performance, and supports organizations in balancing strategy deployment with stakeholder interests, Errami and Al (2018, 20014, 2013), Aliouat and Al (2017), Benzeraf (2007). It is a flexible tool that can be adapted to different contexts.

The Balanced Scorecard: An Adapted Tool To The Particularity Of Business Incubators:

Description of the balanced scorecard and its contributions:

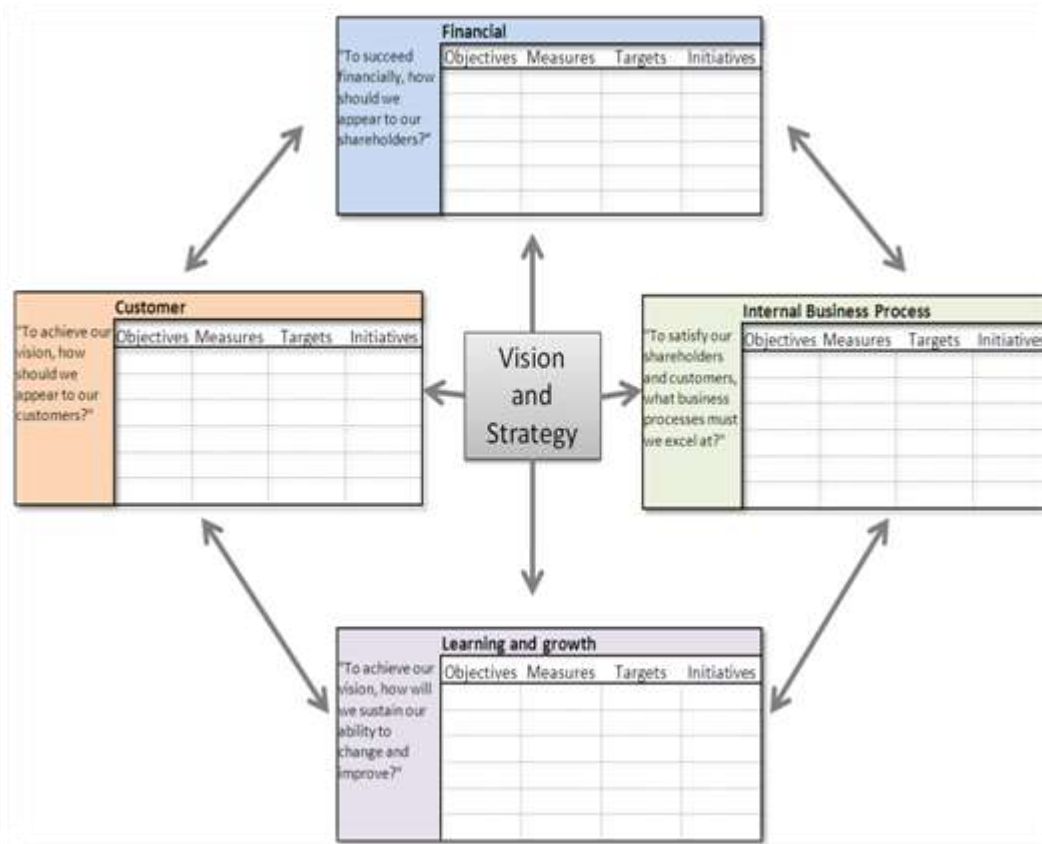
The Balanced Scorecard is a management tool proposed in The Harvard Business Review by Robert S. Kaplan and David P. Norton (1992). This approach will be further refined in a book edited by Kaplan & Norton, The Strategy-Focused Organization (2001).

In fact, the BSC is perceived as an approach that calls into question, the assimilation of corporate performance in the Anglo-Saxon context to purely financial and quantitative indicators. Kaplan and Norton's early writings on the issue date back to the 1990s, when they referred to the loss of corporate management control due to the exclusive focus on financial criteria and measures alone.

At the end of the empirical studies conducted by the authors between 1984 and 1992, they developed a tool that incorporated both financial and non-financial dimensions, and in which neither dimension was favored over the other.

The generic representation of the Balanced Scorecard consisted of four main themes: Finance, Customer, Internal Processes and Organizational Learning. In concrete terms, these focus on indicators that reflect the Kaplan and Norton strategy (2001, 2004). In this sense, the establishment of the BSC is nothing other than a strategic alignment approach that is established through what Kaplan and Norton call "Strategic Maps". Which highlights the causal link between the different perspectives of the BSC.

Figure 1:- Representation of the balanced scorecard axes:

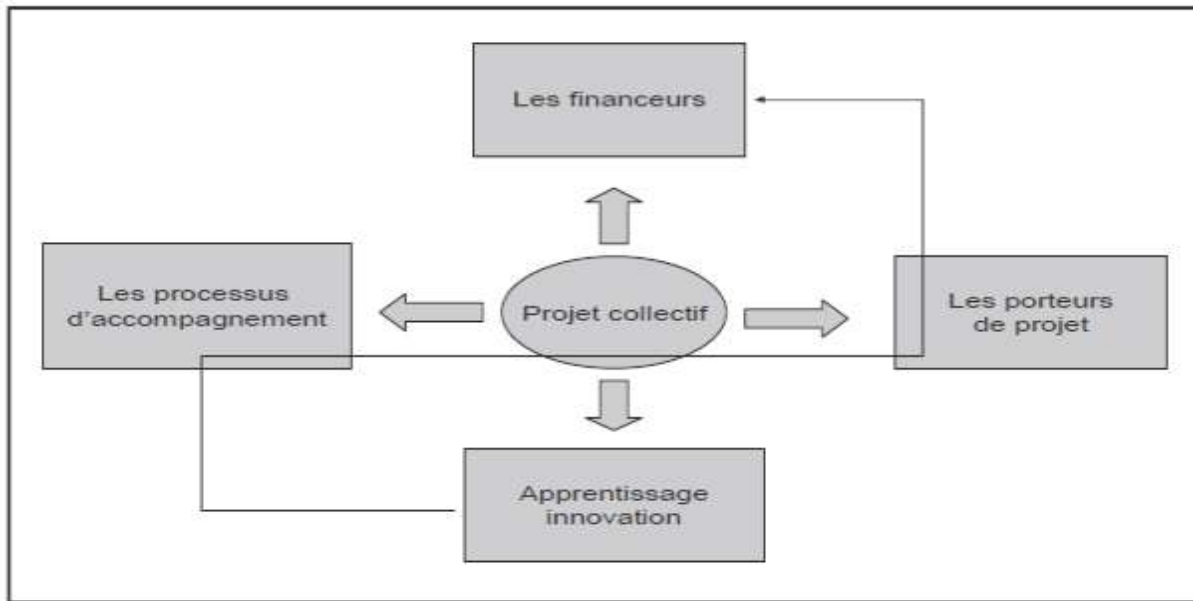


Adaptation of the balanced scorecard to the incubator context:

The BSC is a support for large companies to improve their performance, helping them achieve cohesion and convergence of their resources on a single strategy decided by the leaders, Kaplan and Norton (2001). This usefulness for companies is however not subject to a species barrier, for Kaplan: "Small and large companies benefit because each employee understands the strategy and applies it in his work daily".

Several authors have proved the usefulness and "operability" of the BSC within different typologies of organizations. Starting from SMEs and public administrations and arriving to non-profit organizations and hospitals Nobre (2001), Naro (2006,2008), Benzerafa 2007), Messeghem (2010), Bakkali et al (2013). These authors proposed different methods of rehabilitation of BSC within these structures. We are inspired by the one proposed by Messeghem (2010) which defends the possibility of introducing the BSC in business incubators.

Indeed, the authors propose to adapt the balanced scorecard to the context of the incubators. To do this, the four traditional axes of the model become: the "financiers" axis, the "project leaders" axis, the "support process" axis and the "learning-innovation" axis. These axes revolve around a collective project to support business creators.

Figure 2:- A BSC model for incubators (Messeghem et al., 2010):

Methods:-

A qualitative methodology within constructive perspective:

Trying to defend our thesis, we adopted an intervention research approach that was carried out in two stages: First, we proceed to a qualitative survey (by interview guide) with an exploratory aim. The purpose is to capture the perceptions and expectations of strategic stakeholders (incubated, funders, incubator's managers and / or coaches), and to be able to build a first draft of our balanced scorecard, while having as point the model proposed by Messeghem and Al (2010). The exploratory phase took place between November 2017 and April 2018. The survey targeted different geographical areas of the kingdom of Morocco: Casablanca, Rabat, Marrakech, Tangier and Agadir. We were able to have twenty-nine (29) semi-directive interviews that could be used: (16) semi-directive interviews with incubators, nine (9) with incubator managers and four (4) with donors.

In this wake, this paper is progressing so we are content for the moment to expose the main results of our exploratory survey. The output of our research intervention will be the subject of a later paper.

Selection of the sample:

The incubated entrepreneurs sample consists exclusively of entrepreneurs who have a minimum viable product (MVP) and are in the process of twelve (12) months of incubation. This choice is motivated by the fact that at this stage the project leader will be able to express these needs and expectations in a more precise and targeted way, and will be able to bring us a critical feedback of his incubation experience.

In addition, the sample of business incubators was based on the definition of the incubator concept, which we discussed in the first part. We have ensured that our panel is diversified and has different typologies of incubators (social, technological, private, social). We have chosen business incubators that are more than two years old and have accompanied at least two (2) promotions of incubated entrepreneurs.

Finally, for sponsors we cannot speak at this level of a "choice" of sample, due to the small number of sponsors who finance the activities of business incubators or granting seed money to incubated. However, we made sure to interview different categories of sponsors. In this sense we interviewed a company that finances business incubators to promote entrepreneurship (As part of its CSR actions), the guarantee fund (national strategy for the financing of startups), international foundation (encouraging the creation social enterprises), ... Our interviews took place between Casablanca and Rabat.

Data processing and analysis:

During the interviews, the discussions were quite deep and naturally revolved around the themes of the interview guide, while ensuring an atmosphere conducive to discussion, something that was not obvious enough in some of the meetings where the interviewee rushed towards further questions, stimulus techniques were used to remedy this situation.

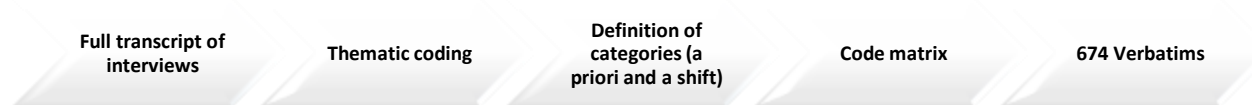
Transcription of data:

The interviews were all recorded using a tape recorder or via the call recorder application (downloaded via "Play store") for phone conversations. The transcription was done within twenty-four hours (24 hours) after the interview in order to preserve the fidelity of the said transcription, sometimes with slight rephrasing of the interviewee's comments to facilitate the analysis phase, particularly with regard to extraction of verbatim. In order to put the interviewees at ease, and according to their choice, the interviews were conducted in two (2) languages: Arabic (Moroccan dialect) and French. To centralize all interviews on the same analysis document, a translation into French of the interviews conducted in Arabic was made.

Coding of data:

Coding is a process that aims to explore line by line, step by step, the texts of interviews or observations (Berg, 2003 cited by Andreani, Conchon, 2005). It consists of describing, classifying and transforming raw qualitative data according to the analysis grid. This is a heavy and painstaking process that is done by hand, and for which there is no automatic system. To carry out this coding, we have defined a number of categories upstream of the coding process, from our literature and interview guides. However, we have been required to add categories during the coding process mainly to allow for a more rapid categorization. This mission was facilitated through the MAXQDA software

Figure 3:- Data processing path via MAXQDA:

**Discussion of Main Results:-****A diversified typology of business incubators in Morocco and its services:**

We have traced a heterogeneous typology of business incubators in Morocco. However, the common point remains the degree of innovation of incubated projects. Whether specialized in social, technological, private or economic development incubation; Business incubators surveyed come together on the "innovation" condition to select incubated projects.

According to the nine (9) interviews conducted with incubator managers, the latter offer a hosting service in shared work spaces still called "coworking spaces", this space is dedicated to incubates that have been selected to be accompanied, the duration of the accommodation varies between 6 and 12 months.

In addition to accommodation, these incubators organize generic and specific training. The first are oriented towards the corporate world and its management (accounting, management, marketing, taxation,), while the latter are looking at the field of activity of the future startup. In addition to these training sessions, most of these incubators offer mentoring services based on start-up activities, while the minority simply organizes "success stories" sharing sessions.

All the incubators surveyed give networking or at least networking opportunities to their incubated entrepreneurs, through the organization of events or meetings where they can pitch their projects or by direct relation with potential customers, suppliers or any other mode of partnership. The term opportunities here is relative.

Finally, through its incubators, future entrepreneurs will be able to benefit from financial support for their projects and this through seed funds that the incubator receives from organizations or companies that are socially responsible, these funds can reach 50,000 MAD. The funding may be in the form of a grant, this is typically the case for incubators that provide seed money through the "Innov invest" fund that arose from the partnership between the Moroccan Ministry of Finance and the World Bank, and managed by the central guarantee fund (CCG). The last way of financing startups is financing investment expenditure (with a ceiling of 300,000 MAD) and this is the case of the economic development incubator financed by the Mohamed V center for solidarity.

The funders claim a lack of professionalism from the incubator managers;

Moroccan entrepreneurial ecosystem is nascent (some interviewees used the term "immature"), which makes it somewhat unstructured. Incubator's managers think that there is a lack of professionalism in the coaching profession, this is mainly due to the absence of a law or charter governing both the creation of incubators (Except the law on associations) and the accompanying profession. In this wake, some incubator managers are even wondering about the real existence of such a job, as long as there is no "diploma" training in this sense. The lack of professionalism can also be explained by the weak collaboration between the actors of the ecosystem.

Absence of a tool for measuring performance in business incubators;

Our exploratory study highlights the absence of a multidimensional performance evaluation and performance management tool, which reduces their "professionalism" account. This is one of the main criticisms of the role of incubators. as a vector of entrepreneurial dynamism within their ecosystem. In fact, incubator's managers interviewed do not have a formal tool to measure their performance (let alone pilot it). This mission is carried out informally or by using some indicators "imposed" by their sponsors.

Based on the perceptions of incubator's performance, KPIs to assess performance:

We were able to confirm the notion of "multi-functionality" of performance within incubators since the definition of the concept is different for incubators, sponsors, or incubates entrepreneurs. For incubated, incubator performance is conditioned by both quantitative and qualitative determinants. More specifically, the number of startups created is certainly an indicator of performance, but it is still necessary to question the durability of these startups, the ability of the entrepreneur to manage his business by himself, to convince his customers. For their part, sponsors see the performance of business incubators from a different angle than that of incubators' managers or incubated. Generally, for these structures, the performance is rather related to the incubator's ability to meet the prefixed requirements, which are closely linked to the purpose of these funding structures or the impact they wish to have within the entrepreneurial ecosystem. Finally, for incubator's managers, their performance is a composite function that must meet the expectations of sponsors and incubators, but also make a contribution to the dynamization of the entrepreneurial ecosystem.

The BSC could be an appropriate tool to measure and pilot the performance of BI:

To our surprise, all incubator's managers interviewed expressed their interest in using the tool. For them, the BSC touches all the strategic parameters of the business incubator and will allow a good visualization of the "sources of performance" and consequently a follow-up in real time. Sponsors believe that it will be a platform to improve professionalism in the sphere of entrepreneurial accompaniment and could potentially be a criterion for granting funding. The BSC could be a tool of choice for incubated entrepreneurs according to the real need of incubated.

Brainstorming of the main KPI families to measure the performance of BI:

In an approach of co-constructing a performance measurement tool, given the multidimensionality of this tool and the commitments of business incubators to their stakeholders, we have tried to highlight the indicators reflecting the performance of these incubation structures, especially the potential KPIs that will form our BSC. This process is a continuation of the defining "the successful incubator" for incubated entrepreneurs, funders and incubator's managers.

We asked the funders and the incubated entrepreneurs about the main indicators to evaluate the incubator's performance, in accordance with their perceptions of this performance. In the same perspective, the incubator's managers also proposed a battery of indicators taking into account their strategies, typologies, vocations and the stakes of the accompanying profession.

Indeed, we list all the common indicators suggested by interviewees' panels, which will be our starting point for the development our framework's tool. For the sake of precision, the proposed indicators did not go through a construction process taking into account the methodology for developing indicators. This phase will be part of the next paper.

Table 2:- Brainstorming indicator domains:

SPONSORS	INCUBATED ENTREPRENEURS	INCUBATORS'S MANAGERS
<ul style="list-style-type: none"> - Ability of startups to raise funds outside the incubator; - Conversion rate by promotion; -Perennity of accompanied startups; - Quality of training; - Profile of trainers and mentors; -Profiles of accompaniers; - Employability; -Evolution of the incubated profile; - Innovation of accompanied projects; - Expertise of the incubator; - Professionalism of the incubator. - Labeling of the incubator 	<ul style="list-style-type: none"> - Profile of the incubated; - Density of the portfolio of partners and collaborators, - Expertise of the incubator; - Profile of accompanying persons , - Level of activity startups creates; - Funding Opportunity (Minimum Seed Amount); - Number of project-specific training; - Profitability of incubated projects; - Evolution of the incubated profile, - Duration of accommodation; - Quality of the accompanying area (climate, equipment.) - Specialization of the incubator; 	<ul style="list-style-type: none"> - Number of startups created; - Sustainability of accompanied startups; - Viability of the business model of incubated projects, - Evolution of the skills of the incubates (negotiation, communication, ...) - Degree of alignment of business ideas with the vocation of the incubator (technological, social,); - Innovation of incubated projects; - The employability of startups created; - Number of financial partners; - Sustainability of the companies created; - Qualifications and expertise of the guides; - Density of the network of mentors;

We insisted that the interviewees, all panels combined, do a kind of brainstorming on indicators or indicator areas that will allow them to evaluate the performance of a particular business incubator. This stage also allowed us to justify our transposition of the classical balanced scorecard axes. So, the version we remember is the one below:

Table 3:- Rehabilitation of balanced scorecard axes:

Perspectives of classic BSC	adapted perspectives	The nature of KPIs
Shareholders	« funders and policy makers»	Indicators to meet the requirements of funders
Client	« incubated/incubee »	Indicators to meet the requirements of incubated
Internal process	« Incubation processus »	Indicators to assess the incubation process
Innovation and learning	«Innovation and learning»	Indicators to judge the level of learning and innovation within the incubator

Conclusion:-

The exposure of these indicators will serve as a roadmap in our research-intervention process, to build all the performance indicators (KPIs) based on the determinants of the performance of incubators according to the leaders of these structures and their stakeholders. Thus, if we want to stratify these indicators by family, the data in the table above will be summarized as follows:

1. Financial indicators;
2. Indicators related to the incubation process;
3. Indicators of human capital’s qualification;
4. Indicators relating to the Incubated Project Couple;
5. Indicators of impact and relations with the ecosystem.

The inclusion of this stratification by incubator managers, involves answering four fundamental questions in the process of evaluating and monitoring performance:

1. What would be my contribution (s) to my sponsors and my ecosystem;
2. For which reasons will the promoters choose my incubator to accompany them?
3. What incubation process should i adopt to ensure successful accompaniment?
4. What are the framework conditions that will allow me to promote the three previous axes?

That said, the performance measurement tool assumes to have axes, including indicators whose aim is to make a judgment on the ability of the incubator to answer these questions. Thus, the first level will include all indicators measuring the impact of the incubator as a vector for creating sustainable businesses in its entrepreneurial ecosystem, not only financially because even the sponsors are not looking for profit’s indicators exclusively. The second level will include indicators assessing the satisfaction of incubated from incubator’s "services", this satisfaction is conditioned by the quality of support and all opportunities presented, this is a measure of perception. The third level will focus on indicators reflecting the effectiveness and efficiency of the incubation process for project promoters. Finally, the last level will contain the means and factors to improve the criteria of the other three levels, we will be inspired by the philosophy of the hypothesis on the chain of causes and effects proposed by Norton and Kaplan (2001) to constitute the components of this level, which are nothing other than the skills of the human capital of the incubator, and their ability to create an environment conducive to creativity and innovation.

We will have the opportunity to detail the indicators making up each axis, but this time by adopting a methodology for constructing indicators based on the incubator's vision, its strategic and operational objectives, its context and its vocation or typology. For the moment, we will present below a first "Template" of our balanced scorecard (BSC) converted to the context of the incubator.

INCUBATOR: DATE: . / .. /	OBJECTIVES	INDICATORS	TARGET	INITIATIVES
Environment or entrepreneurial ecosystem "What would be my contribution (s) to my sponsors and my ecosystem?"	• .. • .. • ..	• .. • .. • ..	• .. • .. • ..	• .. • .. • ..
Incubated "For which reasons will the project leaders choose my incubator to accompany them?"	• .. • .. • ..	• .. • .. • ..	• .. • .. • ..	• .. • .. • ..
Incubation process "What incubation process should I adopt to ensure quality support ?"	• .. • .. • ..	• .. • .. • ..	• .. • .. • ..	• .. • .. • ..

Learning, innovation and human capital	• ..	• ..	• ..	• ..
"What are the framework conditions that will allow me to promote the three preceding axes ?"	• ..	• ..	• ..	• ..

Table 4:- Proposal of a first BSC template:

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