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What should a Judiciary Administrator do to Monitor the Manager-Employees Relationship? Evidence from a Sample of Tunisian Confiscated Companies

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Abstract

Using Churchill's paradigm and the principal components analysis, this paper aims to specify the main tasks that should include an effective judiciary administrator mission to monitor the employee-manager relationship in the context of a sample of Tunisian confiscated firms. Findings revealed two main sets of tasks. The first set is composed of specific tasks that would permit monitoring the conflicting manager-employees relationship, as established by the agency theory. The second set highlights tasks that would permit to monitor eventual manager-employees complicit relationship and which may favor the manager entrenchment. Our findings would contribute to the debate concerning the judiciary administrator performance determinants. Especially, it would help practitioners and regulatory instance to rethink and to redefine tasks that should include an efficient judiciary administration mission. Our paper would also, contribute to the existing literature which seems silent regarding this issue dealing especially with the judiciary administrator mission and the confiscated companies.

Keyword: the confiscated companies, the quality of the judiciary administrators, the manager-employee relationship, the Churchill paradigm.

I. INTRODUCTION

The political revolution that Tunisia experienced in 2011 has caused among others, the confiscation of several businesses belonging to the ex-President and his family. Indeed, a confiscation plan has been implemented, according to which, more than 500 entities belonging to the former Tunisian President and his family have been entrusted to judicial administrators, by the decree-law no. 13 of March 14, 2011, supplemented by the provisions of decree-law no. 68 of July 14, 2011, relating to the creation of a national management commission, established at the ministry of finance.

The main objective of the appointment of the judiciary administrators is to administer and manage the confiscated companies and institutions to preserve their social and economic continuity, despite the difficulties and administrative and financial issues they face.

However, after several years of confiscation, the financial situation of the majority of these companies has deteriorated sharply (please see the 30th auditors court of the Republic of Tunisia). Moreover, experts and practitioners often argued that the poor conduct and incompetence of judiciary administrators are primarily responsible for this low performance (see among others the 2018 Confederation of Citizen Businesses of

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Tunisia report, the summary of economic and financial policies published by the World Bank group in 2014, and the official statements from the Minister of State Property published in 2015...). We nevertheless think that this assessment might be rather hasty since and according to the law no. 2016 – 36 of 29 April 2016, the judiciary administrators are appointed based on their skills and their professional aptitudes to preserve the economic performance and the social continuity of the confiscated companies.

This is why we think it would be important to identify the determining factors of the quality of work provided by judiciary administrators. Several practitioners argue that judiciary administrators suffer from numerous difficulties, preventing them from properly managing the companies placed under their management (see official statements by the chairman of the confiscation commission and Noomane-Béjaoui, 2014). Mainly, the social tensions and the financial pressures exerted by the various stakeholders characterizing the confiscated companies would be sufficient to hinder the effective conduct of the mission of the judicial administrator.

Furthermore, the judiciary administrator finds himself acting within a limited regulatory framework. Especially, the regulation of the judiciary administrator due diligence is silent in several respects (see official statements by the chairman of the confiscation commission, given in the 5th footnote). This regulatory uncertainty might so increase doubt and affect the effectiveness of decisions made by the judiciary administrator.

Thus, the main objective of this study is to propose to specify the pertinent tasks that should include an effective judiciary administrator mission dealing with the confiscated companies especially, in monitoring internal agency relationships. This issue would importantly contribute to the current fervent debate dealing with the decreasing performance of the Tunisian confiscated companies. Especially, our findings would help practitioners and legislators in specifying the determinant of judiciary administrator effectiveness in reducing internal agency conflicts and consolidating the regulatory framework. Finally, our paper might also contribute to the existing literature which seems silent regarding the judiciary administrator quality issue.

The judiciary administration mission would indeed cover several financial, political, and social aspects. Nevertheless, we have chosen to focus on the mission of monitoring the manager-employees enigmatic relationship, arguing that employee involvement would be the main firm success factor (Robbins & Judge, 2006). Especially, the relationship that employees have with the manager would define their involvement, their firm affiliation as well as their objectives (Harrell-Cook et al., 2017). According to existing literature, we distinguish two theories that establish two opposite manager-employee's relationships. The agency theory states some conflicting manager-employees relationship, according to which employees would profit from the information asymmetry to serve their interests at the expense of the interests of the shareholders (Jensen & Meckling, 1995). And, in the other hand, we find the manager entrenchment theory which establishes some complicit manager-employee relationships through especially some implicit contracts between the manager and some of the employees (Klein et al., 1978, Breton & Wintrobe, 1982).

The rest of the paper is organized as follows: section 2 gives the literature review. Section 3 details the exploratory phase methodology. Section 4 focuses on the data characteristics and the methodology of the validation phase. The major conclusions are drawn in section 5.

II. LITERATURE REVIEW

Since there are mainly two main academic approaches dealing with the employees-manager relationship, we have distinguished two paragraphs. The first will resume the existing literature supporting that employees might develop some conflicting relationship with their manager, and the second paragraph would focus on the literature suspecting rather some complicit manager-employees relationship.

2.1. Role of the Judiciary Administrator in Monitoring the Internal Agency Conflicts

The conflicting relationship between managers and employees in a company has been the subject of large literature which has referred to the organization theories to investigate the fairly managerial and behavioral response to these of these tensions that will inevitably spill over into the company's performance (Williamson, 1983). By taking advantage of the asymmetry of information, employees can adopt behaviors against the interests of associates and managers by wanting to increase their utilities. According to Jensen and Meckling (1995), employees might convert the company's resources into their interest (accessible benefits in kind, predominantly social and union decisions, etc.). Also, they might manage the reported earnings and realizations management, allowing them higher compensation. Besides, the employees can reduce their efforts, since it would be difficult to control their activities (Christen et al., 2006).

We argue that the risk of having these conflicting manager-employees relationship might be even higher in the context of confiscated companies since the employees worry about the sudden change in management and the heavy threat of business termination (Hoge et al., 2015).

Since the importance of satisfied employees in the firm economic continuity, the judiciary administrator should manage these worrying relationships and should reassure all the stakeholders including the employees and the new shareholder which is the State.

To this end, the judiciary administrator would be forced to respect labor rights regulatory texts, reassuring then the employees. On the other hand, it is called upon to optimize salary costs to satisfy the shareholders of the companies.

Especially, and given the complexity of the confiscated companies, the judiciary administrator should monitor an increasing risk of unfavorable working conditions that might enhance information asymmetry and even increase the risk of manipulation and embezzlement (Chemangui, 2005). Moreover, the limited observability of employees' efforts may decrease productivity, hence the need to carry out a technical control of the performance of operational staff (Chemangui, 2005).

In general, and for the company to remain in good condition even after confiscation, the judiciary administrators must avoid conflicts between managers and employees, and therefore try to bring their respective interests together.

2.2. The Entrenchment of Managers through Employees and the Role of the Judicial Administrator

The literature subscribing to this approach insists mainly on the role of implicit contracts in the development of relations of complicity between the manager and the employers, and in promoting then the manager entrenchment.

An implied contract is an obligation that arises from a set of some agreed specific actions between the different stakeholders. Usually, the implicit contracts in the companies are made based on an agreement between the manager and the employees. Charreaux (1992) asserted that "the implicit contracts sold to staff in the form of career

promotion, job security, various benefits in kind, are often one of the major sources of creation of specific organizational capital for the firm”.

Klein et al. (1978) have also stressed the importance of the implicit contract in favoring flexibility in monitoring the management-employees relationship, besides the authors have noticed that the factor that allows the possibility of establishing these contracts is the organization’s reputation. Breton and Wintrobe (1982) have added that the manager has a very important role in establishing these commitments. Nevertheless, an implicit contract backed by the reputation of the manager can subordinate part of the value of the company to the continued employment of the manager and thus help to entrench. Moreover, Charreaux (1992) announces that “the manager who seeks to entrench has every interest in establishing implicit contracts with the most efficient employees”.

The implicit contracts represent then the best solution to attract employees to managers. These implicit commitments offer several future benefits to employees (job security, faster promotion, more attractive remuneration, or more favorable working conditions).

Such a complicit relationship would suppose the adherence of employees to the manager’s project to the detriment of the development of the company and the detriment of the interests of shareholders (Holmsirorn, 1981; Shleifer&Summers, 1988).

Dealing with the confiscated companies, the judiciary administrator would be called upon to monitor two different manager-employee’s relationships: (1) conflicting relationship as stressed by the agency theory; and (2) complicit relationship as stated by the implicit contract hypothesis. So, the judiciary administrator should on one side monitor conflicts between the manager and employees to enhance production and increase the employees’ productivity, and on the other hand to break the implicit contract between manager and employees which would favor manager entrenchment and misappropriation of firm wealth.

From this literature background, we propose the following hypothesis:

The quality of the judicial administration in monitoring the internal relationships between manager and employees would be composed essentially in:

- (1) Reassuring the employees to resolve any conflicting relationship.
- (2) Breaking down any implicit contract that would exist between employees and the manager.

III. RESEARCH METHODOLOGY

To fulfill our objective, we have referred to the Churchill paradigm (1979). The choice of this methodology is justified by at least three reasons:

- 1) First, this approach has been used for the development of measurement scales for processes as complex as the judiciary administration process. It captures the complexity of the concept of the quality of the administration process by expressing it through multi-item scales. These scales make it possible to reflect the different levels of intervention quality of the judiciary administrators in the confiscated companies and their technical complexities.
- 2) Secondly, this approach proposes a rigorous methodology in eight stages combining simultaneously qualitative and quantitative studies.
- 3) Third, it integrates consultation with experts throughout its various stages, which makes it possible to refine the measurement items and consequently improve the reliability and validity of the scales (Churchill, 1979; DeVellis, 1991).

This approach supposes to propose items that might include an efficient judiciary administrator mission. Especially, we have sought the appropriate items through the existing literature as well as through interviews and discussion with the judiciary administrators.

3.1. Interviews and Discussions with Judiciary Administrators

Discussions with court administration professionals were initiated with a dual objective:

- (1) Purify and improve the list of items already prepared from our review of the literature.
- (2) Include in the item list new pertinent element that might be suggested by the judiciary administrator.

We chose a heterogeneous group of five judiciary administrators to extract a maximum of information. Table 1 details the respondents' characteristics.

Table 1

Characteristics of Respondents of the First Interviews

University Specialty of Respondents	Workforce
Law Studies	1
Accounting	4
Management Science	0
University Level of Respondents	Workforce
License (Master's Degree)	0
Mastère	5
Others (Accounting Expertise, Doctorate, etc.)	0
Respondents' Experience	Workforce
Between 10 years and 15 years	2
Between 15 and 20 years old	1
Over 20 years	2

We have adopted the "think tank" approach (Bonds, 2016) which would allow us to keep a discussion style that would allow us to identify the items applicable to most of the functions of the judicial administration in the Tunisian economic and legal context. This approach consists of the following steps (Bonds, 2016):

- (1) Firstly, distribute a list of articles (not classified by dimensions and themes), representing the concept of "quality of judicial administration in confiscated companies' determinants". Next, we asked the judicial administrators to discuss these items and eliminate those that are redundant or insignificant.
- (2) Next, we distributed a second list of items, classified by dimensions and themes, representing the construct "quality of judicial administration determinants". This second list took the form of a questionnaire, which was drawn up to validate the responses of first responders. We asked the respondents to confirm their choice to eliminate certain items from the first list and to possibly provide us with new items.

This two-stage process enabled us to draw up an adjusted list of items representing the concept of "quality of judicial administration determinants" which will be used later in the development of the preliminary questionnaire to be sent to judicial administrators. Table 2 drops the list of 11 items retained to represent "the quality of judicial administration in confiscated companies" especially in monitoring the internal agency relationship, and which were classified by theme.

Table 2
The Dimension “Judicial Administrator Work as Part of Monitoring Internal Agency Relations”

Thèmes	Items
The intervention of the judicial administrator in the manager-employee relationship according to the hypothesis of a divergence of interest between managers and employees	Make field visits (especially for industrial companies).
	Monitor working conditions within these companies.
	Check whether compliance with the requirements of laws, protocols, or directives is adequate for employees.
	Study and analyze reports and activity reports produced at the operational level.
	Participate in tactical and operational decision-making
	Based on the audit report, check whether the corrective actions proposed by the auditors are taken into account by the heads of the sectors.
The intervention of the judicial administrator in the relationship of employee managers according to the thesis of the rooting of managers through employees	Participate in the implementation of procedures to evaluate salaries for each month (evaluation sheet,).
	Know all the operational sequences at periodic intervals
	Participate in the recruitment process.
Total items	Monitor the benefits in kind and pecuniary given to executives and employees.
	Compare the forecast production capacity against the actual production.
Total items	11 items

3.2. Exploratory Phase: Circularization of Questionnaires and First Purification of the Measurement Scale

3.2.1. Qualitative tests of the exploratory questionnaire

It is often recommended that the distribution of the questionnaire cannot begin without a preliminary test of the content and physical (or visual) appearance of the statements (Churchill, 1995; Bearden & Netemeyer, 1999). The qualitative pre-testing of the questionnaire is seen as a way of testing items on a small sample to detect and correct possible problems of comprehension or confusion (Churchill, 1995). In particular, the wording of questions is a fundamental element in ensuring the face validity of the construct (Chemangui & Manita, 2007). We add that this analysis must take into account the cultural characteristics and professional language used by court administrators. Consequently, several drafts of the questionnaire were submitted to the court administrators to arrive at a final presentation.

To draw up these questionnaires, we have relied on bibliographical analyses and in particular on the questionnaire deployed by Chemangui (2005).

Five court administrators were chosen to form the test group. We asked these professionals to give us their comments on the intelligibility and accessibility of each element of the exploratory questionnaire. We have tried to formulate readable questions because we assume that court administration practitioners are not familiar with certain theoretical terms from our research, such as agency relationships, the entrenchment theses. We have also tried to formulate readable questions because we assume that court administration practitioners are not familiar with certain theoretical terms from our research, such as agency relationships, the entrenchment theses, etc.

The exploratory questionnaire having been finalized, we began the quantitative experimentation phase of our proposed items to measure the quality of judiciary administrators in confiscated companies.

3.2.2. Preliminary sample details

It should also be noted that our observations relate to the work of court administration carried out and not to judiciary administrators. To do this, we sent a questionnaire to investigate the judiciary administration mission. Hence it would be possible to send several questionnaires to a single judiciary administrator, who has carried out several judicial administration missions.

Our second test sample is made up of 30 confiscated companies that were the object of 30 judicial administration missions. We found that the 30 missions are carried out by 20 judicial administrators. Table 3 details the characteristics of the final judiciary administrator sample.

Table 3

Characteristics of the Final Sample Respondents

University Specialty of Respondents	Workforce
Law Studies	0
Accounting	9
Management Science	9
University level of respondents	Workforce
Bachelor	7
Master	11
Others (Accounting Expertise, Doctorate, etc.)	0
Respondents' experience	Workforce
Between 10 years and 15 years	0
Between 15 and 20 years old	16
Over 20 years	2

Nevertheless, we have collected only 22 correctly completed questionnaires, for a response rate of 73 % (22 missions are carried out by 18 judiciary administrators).

IV. RESULTS AND DISCUSSIONS

Judiciary administration work carried out within the framework of monitoring internal agency relations is measured using 10 items. Table 4 gives the code and the related descriptive statics of each item.

Insert Table 4 here.

We remark that Cronbach's alpha is satisfactory (0.523) that after the removal of ICONIN8, although there are some items with weak correlations and negative correlations with the overall score of the scale. We decide to keep them for the validation step while changing the reformulation of some items since some items might be poorly understood by the judiciary administrator.

The inter-item correlation given in Table 5 confirms our first findings. It appears that the items ICONIN: 1, 3, and 10 have a negative correlation with all the items. This leads us to make the first reservation on the robustness of these items. We can also underline the satisfactory level of correlations for the rest of the statements.

Table 4
Descriptive Statistics

Item code	Items	Average	Standard Deviation	Correlation between Item and the Scale Score	Alpha Coefficient without the Item
ICONIN1	Make field visits (especially for industrial companies).	4.6364	.58109	-.371	.605
ICONIN2	Monitor working conditions within these companies.	3.8636	.88884	.629	.361
ICONIN3	Check whether compliance with the requirements of laws, protocols, or directives is adequate for employees.	4.5000	.74001	-.223	.599
ICONIN4	Study and analyze the reports and activity reports produced at the operational level.	2.6364	1.64882	.361	.456
ICONIN5	Participate in the recruitment process.	3.9091	.61016	.508	.439
ICONIN6	Participate in tactical and operational decision-making.	2.7727	1.06600	.676	.310
ICONIN7	Based on the audit report, check whether the corrective actions proposed by the auditors are taken into account by the heads of the sectors.	3.4545	.85786	.731	.330
ICONIN8	Participate in the implementation of procedures to evaluate salaries for each month (evaluation sheet...).				
ICONIN9	Monitor the benefits in kind and pecuniary given to executives and employees.	4.3636	.58109	.390	.467
ICONIN10	Compare the forecast productive capacity with the actual production.	4.3636	.58109	.390	.467
ICONIN11	know all the operational sequences at periodic intervals	4.3636	.58109	.390	.467
Cronbach's alpha coefficient					.523

Insert Table 5 here.

Table 6
PCA Results with Varimax Rotation

Items	Factor 1	Factor 2	Factor 3	Factor 4
ICONIN1	-.867-	.184	.256	.349
ICONIN2	.582	.735	.038	-.213-
ICONIN3	-.324-	-.513-	.758	-.065-
ICONIN4	.742	.382	.103	-.442-
ICONIN5	.166	.121	.915	.155
ICONIN6	.845	.302	.166	.303
ICONIN7	.830	.218	.344	.138
ICONIN8				
ICONIN9	.039	.991	-.048-	-.007-
ICONIN10	-.031-	-.069-	.108	.960
ICONIN11	-.849-	-.127-	.202	.060
Total variance= 91.571 %				

Table 6 which illustrates the principal component analysis results, reveals four main components. We should notice that the orthogonal rotation does not show a clear factorial structure, as we find high contributions from several elements at the level of several main components. The Varimax rotation does, however, allow us to establish for the first time a factorial structure of our scale for measuring the quality of work of judiciary administrators in monitoring internal agency relations, as illustrated in table 6. Especially, we can identify the following structure:

The first factor is composed of ICONIN: 2, 4, 6, and 7, which represent the importance to monitor the employees' work to reduce information asymmetry, encourage more productive employees, and enhance the employees' involvement and adhesion in the firm objectives. Such a task would help to monitor the internal conflicting agency relationship by reassuring, and especially by empowering employees.

The second factor consists of ICONIN: 9 which represents the task to be performed by the judiciary administrator to monitor the evaluation procedure of the employees' monthly salaries. We should recall that this task comes within the framework of the manager entrenchment monitoring. Especially, the judiciary administrator should regularly intervene in the verification of salary scales intended for employees to limit any implicit contracts that would consolidate complicit relationships between the manager and employees.

The third factor is made up of ICONIN: 3 and 5 which represent the need for monitoring the recruitment process and the adequacy of the framework regulatory and directives with employees requirements. This factor seems to emphasize the importance of satisfied and reassured employees in monitoring conflicting internal agency conflicts.

The last factor is supported by ICONIN: 10 which calls judiciary administrators to monitor benefits in kind and pecuniary given to executives and employees. Such a task permits the judiciary administrator to monitor eventual complicit relationships between the manager and the employees.

4.1 Validation of the Retained Items

4.1.1. Sample and data collection

Our initial sample is a set of 122 confiscated companies (122 judiciary administration missions) headed by 63 judiciary administrators.

We eliminated the missions that had been the subject of an exploratory questionnaire (the preceding 22 missions), which brings our sample down to 100 missions led by 45 judiciary administrators. The addresses of the offices responsible for these missions were then collected from the list published by the Ministry of Justice.

Nevertheless, we collected only 85 questionnaires filled in by the interviewed judiciary administrators.

Moreover, we excluded three questionnaires that were incorrectly completed. The final number of questionnaires retained is 82, i.e. a response rate of 82%.

According to table 7, the characteristics of the respondents show that most judiciary administrators have more than 15 years of experience.

Table 7

Characteristics of the Final Sample Respondents

University Specialty of Respondents	Workforce	Rate (%)
Law Studies	1	2,5
Accounting	7	17,5
Management Science	32	80

To be continued from Table 7.

University Level of Respondents	Workforce	Rate
Bachelor	15	37,5
Master	21	52,5
Others (Accounting Expertise, Doctorate, etc.)	4	10
Respondent Experience	Workforce	Rate
Between 10 years and 15 years	6	15
Between 15 and 20 years old	19	47,5
Over 20 years	15	37,5

4.1.2. Preliminary statistical analysis

4.1.2.1. Reliability tests and simple factor analysis

Table 8

Statistics of the ICONDP Scale and Cronbach's Alpha Reliability Coefficient

Items	Average	Standard Deviation	Correlation between Item and Scale Score	Alpha Coefficient without the Item
ICONIN2	3.5976	.79907	.610	.570
ICONIN4	1.8049	1.29041	.467	.644
ICONIN5	3.9268	.64369	.076	.722
ICONIN6	2.4390	.86206	.563	.582
ICONIN7	3.3049	.67931	.587	.591
ICONIN9	4.1951	.59709	.252	.681
Cronbach's alpha coefficient				.679

According to Table 8, Cronbach's alpha is improved with the removal of ICONIN1, 3, 8, 10 and 11. The correlation between the items and the scale score has also seen a significant improvement even if the ICONIN5 has a weak correlation.

Cronbach's alpha is at an acceptable level (0.679) since it is close to the minimum set by Nunnally (1978)¹. Also and as stressed in table 9, the correlation of the items with the overall score also remains acceptable overall, which reassures us once again about the consistency of this scale and its internal consistency.

Table 9

Inter-Item Correlations

	ICONIN2	ICONIN4	ICONIN5	ICONIN6	ICONIN7	ICONIN9
ICONIN2	1.000	.546	.134	.475	.365	.218
ICONIN4	.546	1.000	-.151-	.477	.379	.130
ICONIN5	.134	-.151-	1.000	-.008-	.278	.230
ICONIN6	.475	.477	-.008-	1.000	.570	.119
ICONIN7	.365	.379	.278	.570	1.000	.217
ICONIN9	.218	.130	.230	.119	.217	1.000

Insert Table 10 here.

¹ The value of this coefficient and the acceptance threshold have been the subject of several different opinions by researchers in the field. The level that the alpha coefficient must reach must be for Chéron et al. (1984) between 0.50 and 0.60 for exploratory research with a maximum of 0.80 and at least 0.90 for applied (confirmatory) research. Evrard et al. (1993) place an acceptable alpha between 0.60 and 0.80 for exploratory studies and above 0.80 for confirmatory studies. Thietart et al. (1999) believe that a value of 0.70 is acceptable. Nunnally (1978) also recommends using 0.70 as an acceptable level.

The results of the principal component analysis given in Table 10 seem to produce however a different factorial structure that is supported only by two components.

- a) The first factor groups the following items: 2, 4, 6, and 7 which represent the tasks that should the judiciary administrator do to ensure fair and satisfactory work conditions as well as the adequacy of the regulatory framework. This factor seems to resume the tasks that would be able to monitor the eventual conflicting relationship between employees and the manager in the confiscated companies.
- b) The second-factor groups together items 5 and 9, which represent the essential tasks that should do the judiciary administrator to detect any implicit contract or an eventual existence of some privileged employees, that might favor the manager entrenchment through both the recruitment procedure or the elaboration of convenient salaries grid.

Table 10
The Principal Components Analysis (PCA) with Varimax Rotation

Items	Factor 1	Factor 2
ICONIN2	.749	.187
ICONIN4	.828	-.157-
ICONIN5	-.097-	.869
ICONIN6	.814	.062
ICONIN7	.653	.437
ICONIN9	.182	.629
Total variance= 63.046%		

The factorial structure of judiciary administrator work in the context of monitoring internal agency relations might be resumed then in two main axes:

The first axe reflects the judiciary administrator's ability to monitor the asymmetry of information between employees and managers (according to the traditional thesis of conflicts of interest between managers and employees). So the judiciary administrator seeks to converge the interest of both managers and employees. Indeed, the judiciary administrators should be the conciliator able to play the role of the best recourse for both employees and managers of confiscated companies. Especially, he is called to help managers and employees to make correct decisions, according to the faced situations. Indeed, our results suggest that the judiciary administrator should improve the internal control system, improve employee's implication in the operational decision-making process, and the general working conditions.

The second axe states the need to monitor the eventual complicit employee-manager relationship that might favor the manager's entrenchment. In an attempt to limit, the asymmetry of information between the executive-employee coalition and the rest of the contracting parties (mainly the shareholders), this judiciary administrator work aims to detect the privileged treatments for certain employees and to reveal any eventual irregularities. An effective administrator work should be able to limit the entrenchment of managers through eventual implicit contracts with employees.

These results fully confirm our initial hypothesis underlying the presence of two essential themes in an effective judiciary administration in monitoring the internal agency relationships.

A judiciary administration mission would be effective when it favors the monitoring of both the conflicting and the complicit relationships that might be developed between the managers and employees of confiscated companies.

After checking the robustness of our approach and the reliability of our results, we can illustrate the main relevant tasks that should be included in the mission of a judiciary administrator, as shown in Figure 1.

To be able to control the conflicts associated with agency relationships between employer and employees, our research recommends that the judiciary administrator plan the following tasks:

- (1) Based on the audit report, it would be worth checking whether the corrective actions proposed by the auditors are taken into account by the heads of the section.
- (2) Study and analyze the activity reports produced at the operational level.
- (3) Focus on the working conditions and how they can be improved.
- (4) Participate in operational decision-making.

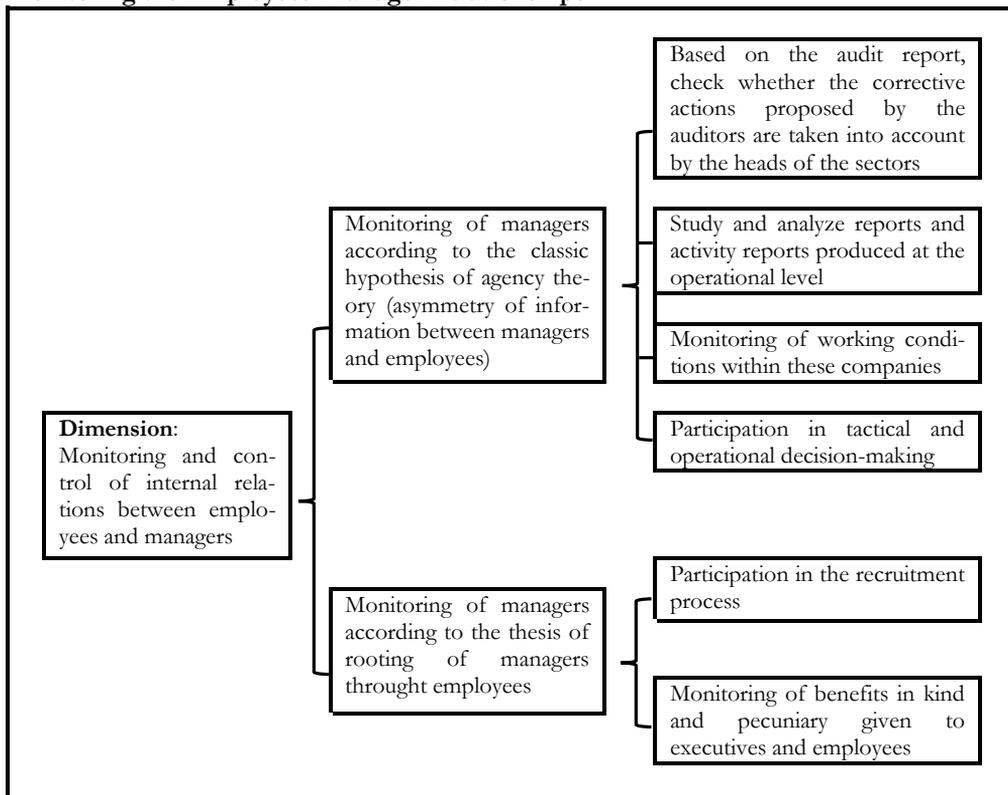
Moreover, and to break down any implicit contract that would enhance the manager entrenchment, the judiciary administrator should:

- (1) Participate in the recruitment process.
- (2) Control the pecuniary and in-kind benefits that might be given to executives and employees.

The results of our study would be useful to improve the quality of the judicial administrator’s mission. It would first contribute to improving employee motivation and involvement, and to reducing the direct and indirect costs that would be associated with the entrenchment of the manager and the conflictual relations between the manager and the employees.

Figure1

Illustration of the Main Tasks that should Include a Judiciary Administrator Mission in Monitoring the Employees-Manager Relationships



V. CONCLUSION

The main objective of this article was to identify a set of specific tasks that should include an efficient judiciary administrator mission in monitoring the enigmatic and determinant employees-manager relationships.

To fulfill our objective, we have referred mainly to the Churchill paradigm; especially we have elaborated and distribute a questionnaire to investigate 122 judicial administration missions concerning 122 confiscated companies. We have then eliminated 22 missions that were the subject of an exploratory questionnaire.

Following the Churchill paradigm, we have proceeded in two phases: the exploratory phase and the validation phase. The principal component analysis has revealed two main axes on which an effective judiciary mission should focus. The first axe suggests the need to monitor any conflicting manager-employees relationship, by recommending a set of tasks that might help in reassuring employees and that might contribute to enhance the employees' commitments and their belonging to the firm and the shareholder's objective. The second axe suggests the need to monitor rather any complicit manager-employees relationship that might favor the manager entrenchment, which would be possible by breaking down the implicit contract that might exist between the manager and some employees. Figure 1 gives details about the content of the main tasks that should include an efficient judiciary administrator mission.

Moreover, our study gets to validate empirically a set of specific tasks that would contribute to a judiciary administrator mission' efficiency in monitoring the internal manager-employees relationships.

We argue that our study would importantly contribute to help practitioners as well as to the regulatory insistence in implementing the main axe that should include an effective judiciary mission especially when it deals with a confiscated company.

The interest of our study increases further with the observed worrying and persisting deterioration of the economic and financial performance of Tunisian companies confiscated following the political revolution of 2011.

Besides, our paper would contribute to the existing literature, which while it's extensive about the audit mission, seems to be silent about the judiciary administration mission and the confiscated companies.

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Table 5
Inter-Item Correlations

	ICONI NI	ICONIN 2	ICONIN 3	ICONIN 4	ICONIN 5	ICONIN 6	ICONIN 7	ICONIN 8	ICONIN 9	ICONINI 0
ICONIN1	1.000									
ICONIN2	-.469-	1.000								
ICONIN3	.332	-.471-	1.000							
ICONIN4	-.691-	.809	-.312-	1.000						
ICONIN5	.171	.152	.527	.155	1.000					
ICONIN6	-.524-	.669	-.332-	.628	.333	1.000				
ICONIN7	-.512-	.585	-.150-	.661	.899	.899	1.000			
ICONIN9	.128	.746	-.554-	.393	.226	.226	1.000	1.000		
ICONINI0	.354	-.232-	.109	-.415-	.217	.235	.077	-.076-	1.000	
ICONINI1	.787	-.562-	.510	-.638-	-.087-	-.597-	-.569-	-.210-	.104	1.000