Corporate social performance: Key Performance Indicators

Performance sociale des entreprises : Indicateurs clés de performance

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Abstract

Nowadays, and in a changing world, social performance at work is more and more targeted by companies, in order to improve their activity and competitiveness. The concept of social performance has been the subject of several studies for a long time, it was defined at the beginning according to the model based on the inter-linkage of three dimensions: the principles of corporate social responsibility (economic, legal, ethical and discretionary), philosophical trends in management, that is to say the methods of using its principles (social sensitivity) and the societal relationship. This research work aims to present the concept of social performance; its aspects; the most reliable indicators and method of measuring social performance. The main intention is to draw up a state of art of the orientations defining scientific research around this theme, and to grasp the major and different theories and approaches in order to validate our concern and to orient our future research project around the theme the role of social performance for the overall performance of the company.

Keywords: CSR; Performance; strategy; company; KPI.

Résumé

De nos jours, et dans un monde en pleine mutation, la performance sociale au travail est de plus en plus recherchée par les entreprises, afin d'améliorer leur activité et compétitivité. Le concept de la performance sociale était la question de plusieurs études depuis une fort longtemps, elle était définie au début selon le modèle basé sur l'inter liaison de trois dimensions: les principes de la responsabilité sociale de l'entreprise (économiques, légales, éthiques et discrétionnaires), les courants philosophiques en management c'est-à-dire les méthodes d'emploi de ses principes (sensibilité sociale) et la relation sociétale. Ce travail de recherche a pour ambition de présenter le concept de la performance sociale ; ses volets ; lesindicateurs et la méthode là plus la fiable de mesurer la performance sociale. L'intention principale est de dresser un état des lieux des orientations définissant la recherche scientifique autour de ce thème, et d'appréhender les grandes et différentes théories et approches afin de valider notre souci d'orienter notre futur projet de recherche autour de la thématique du rôle de la performance sociale pour la performance globale de l'entreprise.

Mots clés : RSE ; Performance ; stratégie ; entreprise ; salarié.

Introduction

For a few years, companies have been facing competition in the market which wants to secure therefore they are always striving for optimization or the achievement of their performance (Demeestère, 2002). First of all, it is crucial to clarify the concept of performance, the word "Performance" comes from the old French "Parformer" which means in the 13th century accomplishment, achievement, execution from a perspective of classification in relation to others or to ourselves (Petit Robert). According to (Marion A., Asquin A., Everaere C., Vinot D., & Wissl, 2012), performance is the result, the success or the means of an action. According to (Notat, 2007), performance is the overview of a result obtained from an expected objective. The old vision of performance was focusing on the financial scope (economic performance) which was called into question by the appearance of the new vision, that of overall performance. According to (Baret, 2006), overall performance is the aggregation of economic, social and environmental performance which are the three dimensions of sustainable development and for Germain and Trébucq, it is the meeting of financial performance, social performance and societal (environmental) performance (Germain & Trébucq, 2004). It can be said that the concept of performance is multidimensional that makes sense only in the context where it is used. Nowadays, taking the social dimension into account is a crucial concern in the business world, hence the appearance of the concept of social performance (CSP), a concept which has been tackled in several research studies afterwards. The question that arises is: what is social performance, its indicators and how to measure it? To answer this question, we will attempt to define this concept and discuss its indicators and the means of measuring it.

1. Definition and concept

The concept of social performance has been the question of several studies for the past fifty years, starting with (Carroll, 1979) who proposed a model to define social performance based on the interrelation of three dimensions: the principles of corporate social responsibility (economic, legal, ethical and discretionary), philosophical trends in management, that is to say the methods of using its principles (social sensitivity) and societal relations. According to (Wood, 1991), social performance is defined as the configuration of the principles of social responsibility, processes of social responsiveness, policies, programs and observable results since they relate to the societal relationships of the company. "A business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships.

". This model of social performance is more improved than that of (Carroll, 1979), because it breaks down the principles of corporate social responsibility (CSR) into three levels: institutional, organizational and individual. Wood also shows also processes for evaluating stakeholders, the environment and the social challenges arising from organizational actions. Next, (Clarkson, 1995) detailed the stakeholders of Wood's model, namely: employees, shareholders, suppliers, customers and competing companies, because for him social performance is the capacity of the company to perform well and good stakeholder's management. But for (Ingley, 2008), we must first understand a concept that is broader than social performance: it is CSR, because for him CSR is the process by which the company targets the social performance "The terms used, sometimes interchangeably, to describe CSR include business ethics, corporate citizenship, corporate accountability and sustainability. Definitions and interpretations of these concepts range from a basic level of engagement to the most demanding degree of commitment, system wide. ". However, the acronym CSR has been cited several times and with different definitions in the literature (Carroll, A three dimensional conceptual model of coporate social performance, 1979) (Carroll, 1999) (Wood, 1991) (Wood & Raymond E, 1995) (Moir, 2001) (Dahlsrud, 2008) (Aguinis & Glavas, 2012) (Dahlsrud, 2008) (Glavas & Glavas, 2016) (identified in his work about thirty definitions and to determine the five most discussed dimensions: the emphasis on stakeholders, the social component (which concerns the whole population), the economic component (since the CSR actions must be sustainable for the business model), the voluntary nature and the component of the natural environment. In simple terms, CSR is the way in which companies integrate their economic, social and environmental responsibilities in the actions of their company, because in the literature there is not a single definition of CSR as it is of social performance: the example of the definition of (Wood, 1991) of social performance (the definition mentioned above) which seems to affect both social performance and CSR, and that of the recent definition of (Oikonomou, Yin, & Zhao, 2017) which is more restrictive "The term CSP is usually used to capture the outcome-based measurement of a firm's stance toward CSR-related issues" which means social performance is the description the result of a socially responsible enterprise. Based on these definitions, we can affirm that CSR is the way of acting of a company and the social performance is the real repercussion of its actions.

In more in-depth studies (Aguinis & Glavas, 2012) examine the three levels of influence on the social performance: institutional, organizational and individual.

Regarding the first level, the stakeholders put pressure on the company which has a positive impact on social performance, especially when they are more influential or legitimized. This pressure does not mean that the company will have a social performance, but the presence of these stakeholders directs the firm to an optimization or the achievement of the social performance. The emphasis on social performance in the media, the behavior of responsible customers and the involvement of the local community in business issues also lead to improved social performance. When it comes to regulations, the focus on compliance and general public expectations is associated with better social performance, while certifications (ISO for example) and standards reduce CSR efforts.

For the second "organizational" level, (Aguinis & Glavas, 2012) prioritized the personal motivation of the company to seek and reach a better social performance in an environment in which it operates to face the competition which is becoming more and more vigorous. Indeed, weak competition will reduce the incentives to optimize and / or reach the social performance (Campbell, 2007), the need for legitimacy, the sense of management, justice and responsibility and / or the existence of possible explicit gains.

It can be said that if the company aligns its objectives with its CSR values, it would imply an improvement in the social performance, especially with the participation of managers and shareholders (Johnson & Greening, 1999). The importance and influence of the public affairs unit within a company is also associated with a positive relationship of the social performance. Organizations that accept outside technical support have better social performance. The heritage and customs of a company have an impact on the social performance (Galbreath, 2010). Finally, (Campbell, 2007) hypothesizes that companies whose financial health is poor and operate in a negative or pessimistic economic environment should be less likely to act in a socially responsible manner, for lack of means.

For the third "individual" level, we can say that the involvement of managers, officials and executives in the first place contributes to high social performance. Internal CSR managers lead to the social performance. People with formal CSR training, managers with a sense of CSR and employee participation in specific CSR events are all linked to better social performance. Social traditionalists can have a little negative impact on the social performance (Mudrack, 2007).

2. Social performance indicators

There are plenty of performance indicators that are considered as measurement tools allowing to assess the social performance of the company, in general, it can be said that the social performance indicators are based on elements which can be divided in two parts that emerges from the definition of well-being in the company, it brings together the concepts of good health, pleasure and self-realization. The Eudemonic part: which means, psychological well-being and the Hedonic part: it refers to the subjective well-being. In this section, we will present the different measures of the social performance which can fall under one of these two components.

2.1. The eudemonic part of the social performance

Eudemonism is a term from the Greek which is a philosophical doctrine that is based on the happiness that appears for a person when he gives meaning to the life, activity or action that leads. In companies, we talk about the meaning that the person finds and gives within work and the way in which it is carried out. We can distinguish the following indicators in this section:

2.1.1. Involvement at work

This indicator can be defined as the relationship between the subject and an object: that is, the employee and his work (Rouquette, 1998) (Rateau, 2004). This relationship can be explained through three independent and distinct factors; the first factor is personal identification at work: it means, if there is a close relationship between the employee and the job, as well as the degree of this relationship (in other words, if the employee is concerned alone or everyone). For (Rouquette, 1998), it is a subjective perception and not an objective evaluation. The second factor is the valuation of the work object: it means, the importance of the issue associated with the work, whether it is important or not. The third factor is the perceived capacity for action on the job: that is, the ability that the employee possesses to control his work, but only from a feeling of control (Flament & Rouquette, 2004). In general, the employee may or may not be involved depending on these factors of involvement (Vinitila, 2005) (Baggio, 2006).

2.1.2. Organizational commitment

This indicator can be defined as the employee's attachment to his organization. Studies by (O'Reilly & Chatman, 1986) (Allen & Meyer, 1990) have made it possible to distinguish three types of organizational commitment: Affective engagement, which is a purely emotional attachment to the organization; normative commitment, which is the feeling of moral

obligation towards the organization - loyalty- and calculated commitment, which is a forced commitment to the organization - the employee has too much to lose, if he leaves the organization -.

2.1.3. congruence

The congruence is the fact of coinciding, in our situation, the existence of a match between the values of the employee and those of the organization. It may be, perhaps, an objective congruence between the values of the employee and his organization or a subjective congruence, in which the employee thinks of the degree of adequacy of his values with the organization. For the measurement of social performance, subjective congruence is more relevant, because we are more interested in how the employee perceives things (Stinglhamber & Vandenberghe, 2004).

2.1.4. Sense of work

The meaning of work refers to the consistency and balance between the employee, his work and his work environment (Morin & Cagné, 2009). Having a sense of work allows employees to develop their potential, achieve their goals in work. This indicator brings together three dimensions: work orientation, it means that the employee knows the objectives and the means to achieve them, the meaning of the work, that is to say a harmony between what is describes work procedures and the concrete reality of work and the existential purpose of work, i.e. agreement between the values, expectations and conduct of the employee with his work and the work environment (Sutter, 2011).

2.1.5. Value of work

The value of work is perceived as a vital and central condition in life, and it's considered as a mean for self-realization, accomplishment and pride (Davoine & Meda, 2008). Indeed, this notion is degraded these days, because more and more the employees tired and exploited by the organizational dysfunctions which are reflected on the place that the work occupies in their life. However, work remains an inseparable reference for man, because it gives him a positioning in society and allows him to create social ties (Meda, 1999). This value is evolving which reveals a kind of fulfillment in work.

2.1.6. Psychological well-being at work

Psychological well-being at work is a state of balance for the employee between self-acceptance, personal development, consistency with one's values and the feeling of social affiliation. This indicator is used by researchers (Kiziah, 2003), because it is often based on unclear and unfounded theoretical models (Ryan & Deci, 2001) (Dagenais-Desmarais, 2010).

2.1.7. The hedonic component of the social performance

Hedonism is a term from the Greek which refers to the pleasure or enjoyment sought by the individual and to avoid the maximum possible of suffering. These indicators have a subjective evaluation, because they are based on the employee's opinion, his experience within the organization and it is easily influenced by the employee's mood. We can distinguish the following indicators in this section:

2.1.8. Social climate

Social climate is the most important indicator in this hedonic part. It allows to measure the degree of dissatisfaction and satisfaction of the employees thanks to what they feel towards the organization (Brunet & Savoie, 1999) as well as the moment of tension (Landier & Labbé, Le management du risque social, 2005). Another way of saying that the social climate measures the employee's feelings towards management, the quality of management, the social governance of the organization (Philippon, 2007), the organization and its environment and even the employees between them.

2.1.9. Exposure to stressors (element that causes stress)

The stress factor is dealt with a lot by organizations to determine its causes and consequences. For the social performance, we deal with how the employee perceives them, which means, what he thinks when confronted with stressful situations or elements (Landier, Merck, Sutter, Baggio, & Loyer, 2009).

2.1.10. Subjective well-being at work

Subjective well-being at work can be seen from different dimensions; as the positive or negative emotions perceived by the employee towards his work and the effect that one causes on the other and their impact on work (Brun, 2008).

2.1.11. Job satisfaction

Job satisfaction reflects the favorable and positive feeling that the employee feels about his work (Locke, 1969) and the appreciation of the gap between what the employee wanted from his work and what he obtained (Cranny, Smith, & Stone, 1992) whether consciously or not (Herzberg, 1975).

2.1.12. Organizational justice

Organizational justice is perceived as the way in which the employee has the feeling of being treated within the organization, it means, if there is fairness (for example in a promotion, the privileges granted by the organization ... etc.), respect, courtesy and the repercussions of these ways on their work.

3. Measuring social performance

In order to measure social performance in the most reliable and informative way. We opt for three indicators, which do not pretend to be exhaustive, but they allow a good appreciation of the social situation of the organization:

3.1. 1st indicator: The social climate

The social climate is an indicator that allows us to make a diagnosis that allows us to highlight what is going on and what is wrong and to make forecasts, which means, the causes and consequences in order to determine possible solutions and corrective actions. According to several studies based on work by (Landier & Labbé, 2005) - example: the European Social Label "which is awarded by the European Social Label Institute, Sociodiag is a tool that belongs to Synergence SAS, the" Barometer of Social Climate " , developed by the cabinet mars-lab and the social barometer "Opentojob" was developed by the same cabinet -, we use a questionnaire developed from five families of irritants the social climate namely:

A - Perceived behavior of Management: example: Lack of recognition of work accomplished, inability to present a mobilizing project, absence of sufficient visibility of the policy pursued ... etc.

B - Perceived behavior of management: example: Insufficient presence in the field, lack of respect for staff, authoritarian behavior, etc.

C- Sociological composition of the establishment and staff representation: example: Quarrels between old and new, existence of an escalation between competing union organizations, existence of a tradition of social confrontation ... etc.

D - Perceived implementation of management methods: example: Insufficient general information, negligence in welcoming new hires, lack of serious periodic interviews, etc.

E - Perception of the future and and the company's relationships with its environment: example: Concern about the sustainability of the establishment or of employment, unfavorable development of practical trades, fear of downgrading due to insufficient skills … Etc.

3.2. 2nd indicator: the implication of the work

The involvement of work is an essential indicator in order to measure social performance, because it allows us to have an idea about the employee's commitment to the organization which directly influences his performance. This indicator is measured using the model of (Rouquette, 1997), which has broken it down into three components that give an image of the degree of involvement by questioning the employee about that. For personal identification, we ask to what extent the employee feels concerned by his work (the answer must be between "less concerned" to "very concerned"). For the valuation of the object, we ask the importance of the work for the employee (the answer must be between "is not important at all" to "is extremely important"), and for the perceived capacity for action we ask how he thinks he has the capacity to act in the organization (the answer must be between "not at all" to "a lot").

3.3. 3rd indicator: the value of work

The value of work is a sensitive indicator because it can easily influence other indicators. To measure it, employees are asked to give four words that go through their minds when they think of work, then analyze them according to two criteria; the frequency in which they are cited (often or rarely) and the classification in which they are cited (first or last), then classify them in a representative table:

Table N°1: Value analysis table work

		Frequency	
		High	Low
Ranking	High	Box 1	Box 2
	Low	Box 3	Box 4

Source: (Vergès, 1992) (Vergès, 1994)

Box 1: Central core: it contains the words that most represent the work, since they are cited frequently and first;

Box 2 and 3: Ambiguous area: it contains more ambiguous words in the sense that they are less defined and likely to change, that means, to become more representative (central core) or peripherals;

Box 4: Peripherals: it contains words which are rarely mentioned and rather last, so they are not representative.

Conclusion

Nowadays, research on social performance is not exhaustive. that is why, the general intention in this article is to try to approach this scientific aspect in depth, in order to define the different indicators conditioning the achievement of social performance and the way to measure the indicators in a more reliable and representative way.

Of course, other elements must be taken into account, because they influence social performance and how to see it, for example: the size of the company, field of activity, geographical factor, cultures, traditions… etc. Symptoms of poor social management are easily detectable in the organization such as turnover, resignations, absenteeism, sick leave, etc.

This article retraces as many new researchs perspectives and factors to take into consideration, it will offer future researchers a rich take-off run on performance.

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