

## **SOCIAL AUDIT AS A LEVER FOR FINANCIAL PERFORMANCE IN THE ERA OF DIGITAL TRANSFORMATION**

### **L'AUDIT SOCIAL COMME LEVIER DE LA PERFORMANCE FINANCIÈRE À L'ÈRE DE LA TRANSFORMATION DIGITALE**

**EL GHAZALI M'barka**

Enseignant chercheur

L'Ecole Nationale de Commerce et de Gestion de **Casablanca**

Université Hassan II

Laboratoire de Recherches Prospectives en Finance et Gestion (LRPFG)

Casablanca, MAROC

**LABIAD Hala**

Doctorante

L'Ecole Nationale de Commerce et de Gestion de **Casablanca**

Université Hassan II

Laboratoire de Recherches Prospectives en Finance et Gestion (LRPFG)

Casablanca, MAROC

**BOUTGAYOUT Badr**

Doctorant

L'Ecole Nationale de Commerce et de Gestion de **Casablanca**

Université Hassan II

Laboratoire de Recherches Prospectives en Finance et Gestion (LRPFG)

Casablanca, MAROC

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## Abstract

With the rise of new technologies and IT projects, a new era has emerged in the business world, commonly called digital transformation. The latter is a response to the new needs of companies in terms of managing the financial performance of their activities. Thus, the success of any transformation requires a profound change in the company's processes. This article has a double objective: on the one hand, it aims to present the impact of digital transformation on financial performance based on theoretical work and models developed on the subject. On the other hand, it also aims to highlight the importance of the HR component in any digital transformation project, an analysis that will be carried out by relying on the social audit of organizations, whose importance continues to grow in the context of digitalization. Indeed, it will be presented as a lever for the success of social dialogue in the current context.

In line with the theories of usage and the social construction of technological solutions, the digital transformation participates in the digital strategy of organizations by playing a structuring role.

**Keywords:** Digitalization ; audit ; performance ; management ; change.

## Résumé

Avec l'essor des nouvelles technologies et des projets informatiques, une nouvelle ère a émergé aujourd'hui dans le monde de l'entreprise, communément appelée transformation digitale. Cette dernière est une réponse aux nouveaux besoins des entreprises en termes de pilotage de la performance financière de leurs activités. Ainsi, la réussite de toute transformation nécessite un changement profond des processus de l'entreprise. Cet article a un double objectif : d'une part, il vise à présenter l'impact de la transformation digitale sur la performance financière à partir des travaux théoriques et des modèles développés sur le sujet. D'autre part, il vise également à mettre en évidence l'importance de la composante RH dans tout projet de transformation digitale, analyse qui sera réalisée en s'appuyant sur l'audit social des organisations, dont l'importance ne cesse de croître dans le contexte de la digitalisation. En effet, il sera présenté comme un levier pour la réussite du dialogue social dans le contexte actuel.

Dans la lignée des théories des usages et de la construction sociale des solutions technologiques, la mutation numérique participe à la stratégie numérique des organisations en jouant un rôle structurant.

**Mots clés :** Digitalisation ; audit ; performance ; management ; changement.

## Introduction

Just as the industrial revolution has turned the business world upside down, digital transformation currently represents a very influential scourge to the business model of companies today. Indeed, digital transformation is now an unprecedented revolutionary phenomenon, deeply impacting companies in terms of their organizations and business processes, which imposes a continuous adaptation in relation to this news, and an agility that allows the company to remain competitive in a volatile environment.

Thus, the digital transformation of companies corresponds to all the processes and technological levers that enable them to successfully integrate the new digital tools at their disposal. It is the operationalization of a revolutionary change with two dimensions: an organizational dimension, through the modernization of business processes "reengineering" and change management, which aims to ensure the support of human resources to this transition; and a technological dimension, which corresponds to the investment and choice of digital tools in harmony with the needs of the company and its business context.

This inevitable change represents a challenge to which no function is spared, in particular the social audit, which occupies a central place in the organization, given that it contributes to the strategic choices of the company by ensuring a social watch to improve the practices of human resources management, the efficiency of the company by helping it to achieve its objectives, and its image in the eyes of third parties which is part of its CSR policy.

The social audit will also intervene in the context of digital transformation, in order to accompany the change through processes and practices to ensure an agile management while preserving the social climate within the company. More deeply, it will focus on identifying the available skills and the risks associated with the evolution of jobs in the era of digitalization. This is a crucial step in the management of change that conditions the success of the transition to this new world, which is often confronted with resistance to change. A recalcitrance that results mainly from psychological factors of human resources, motivated by natural fears of change, risk of replacement, and obsolescence of skills, etc.

The need for a social audit approach adapted to the context of digitalization is further confirmed, in order to play a sinequanone role in the development of individual competencies (professional and managerial), the creation and development of a collective potential through management processes and organization, mobilization and adherence to technological and organizational change under a participatory logic. In terms of auditing, this approach encourages the

examination of social policies in their ability to create and develop the intellectual capital of an organization.

The major interest of digital transformation lies in the simplification and rapid processing of data, in order to assist in the management of numerous variables of the company's financial performance. Today, this objective is confronted with the flexibility and agility brought by the evolution of the current technological environment, which constitutes both an opportunity and a challenge to this performance management.

A financial performance conceived by a combined effect of effectiveness and efficiency, and which requires the management of variables both endogenous and exogenous to the company, in particular strategic-organizational and technological variables, to which the company is obliged to adapt in a logic of contingency to ensure its durability.

Given its importance, social auditing can be defined at this stage as a function that integrates organizational constraints (endogenous variables), particularly in terms of human resources management, and that intervenes in the context of digital transformation, to contribute to the success of this challenge, and to make it a financial performance lever for the company.

Impatience has always been widespread and continues to develop in other forms until today. It feeds the hopes of tomorrow but obscures the reality of today, it destroys while believing to build by sowing the disorder in the present moment for the benefit of a disorder to come. It goes from the simple individuals who never stop thinking about tomorrow, from the politicians who wait for the next election to the organizations that never stop thinking about going faster. It irrigates all social bodies, all organizations, even if some of them have kept their old methods. But on the other hand, this impatience has allowed the world to benefit from several advances and inventions. In fact, this desire that pushes individuals to always think about what will come next has made the world of organizations, in particular, progress in a very rapid way.

"The world of public and private organizations is constantly evolving, sometimes with temperature spikes that accelerate change. The social audit function cannot remain indifferent to these changes. Indeed, for more than sixty years, social auditing has been striving to be in tune with the concerns of its time and thus contribute to strengthening the serenity of organizations while helping them improve their financial performance. This impatience is also present in the auditor's mind, constituting a great debate where opinions diverge. Technical means are then used, such as statistical sampling, which has long been interpreted as a technical

means to improve the effectiveness and efficiency of independent audits (Carpenter & Dirsmith, 2002).

It then takes different forms, including the one we will discuss in this article, namely digitalization. This last one allows today, in a few clicks, to make bank transfers from one's home, to travel in subways without a driver, or to order a meal that perfectly meets one's requirements without having to go anywhere. Many operations are becoming easier and faster with the introduction of digitalization. The same is true for organizations, whether they are public or private. Starting with the banking sector, digitalization has taken root in several other sectors and has changed the working methods and procedures normally followed, which has had an impact on the social audit function, which, depending on the type of organization, has had to adapt and therefore have new auditing tools that best fit the new way of proceeding in each entity. Except that the audit function, as everyone knows, has its own particularities. Indeed, a social audit mission requires patience, concentration and a process to follow.

However, the issue identified in this situation revolves around the following question:

**Can social auditing in the era of digital transformation lead to financial performance and how?**

To answer this question, this literature review is divided into two parts. The first part is dedicated to the presentation of the following concepts: Social Audit, Financial Performance, Digital Transformation. The second part is devoted to studying the impact of social auditing and its contribution to financial performance in the era of digital transformation.

The financial performance of companies is one of the major concerns of management, which relies on several levers to achieve this objective, including social auditing. The role of the social audit consists in helping the management of the digital transformation in the current context, in particular on the plan of change management and its success with regard to the human resources of the company. This digital transformation aims to provide management with new steering tools, upgrade internal processes, and optimize decision making in a logic of performance. At this stage, the two concepts, namely social audit and digital transformation, converge towards a single goal, which is the financial performance of the company. Through our research work, we will highlight the contributions of digital transformation to financial performance, and the role of social auditing in consolidating the levers of this performance.

In order to answer all these questions, we must first understand the concepts related to the following terms: Social Audit, Human Resources Management, Financial Performance and Digital Transformation.

We will then move on to a contextual reading of social auditing and its contribution to the financial performance of companies in the era of digital transformation.

### **1. Digital transformation and social audit: from organizational learning to financial performance**

Digital transformation refers to "organizational change driven by the use of digital tools and business models to improve performance," (Wade, 2015).

Transformation is fundamentally about change, and organizational change is the foundation of digital business transformation. This organizational change is related to people, processes, strategies, structures and competitive dynamics, which is where most of the challenges and opportunities lie. It therefore implies profound changes in the way the company operates. It is about implementing new practices, linked to the digital world, that add value and improve the way the company conducts its business, so this change can be split into two parts, an organizational change and a technological change.

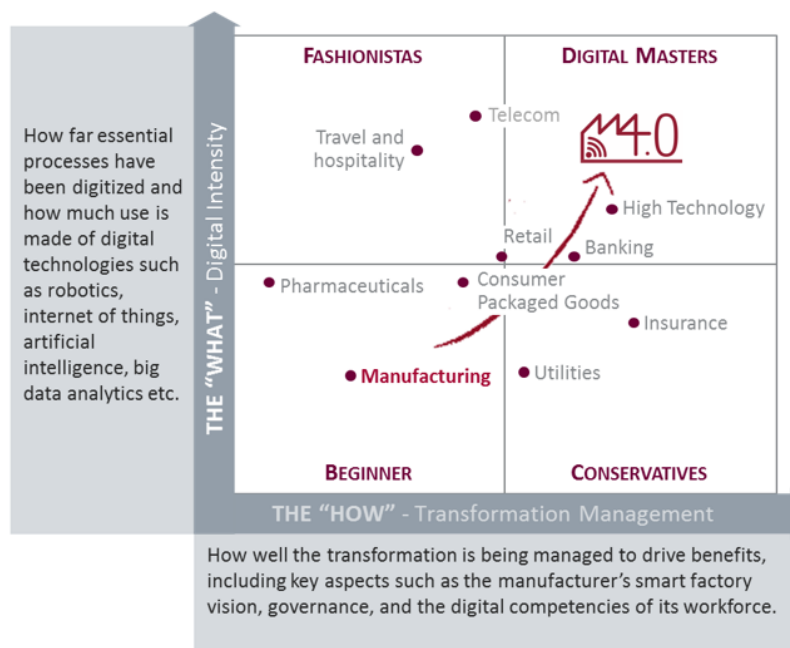
#### **1.1 Digital transformation: from organizational change to financial performance**

According to (Moutot, 2010) a change is a questioning of the existing operational (practices), managerial (mode of management and tools), contractual (results), cultural (customer culture) and strategic (goals and objectives) levels in a voluntary way.

Thus, the digital transformation puts a strain on the traditional structures of the company, given the depth of the change involving a modification of its DNA and its culture. A change that requires new communication and collaboration practices that disrupt established models.

The integration of these technological and organizational constraints leads to the establishment of a score representing the degree of digital maturity of the company, a concept formalized in the form of a measurement matrix of digital maturity levels.

This matrix represents the results of a global study conducted by Capgemini Consulting and the MIT Center for Digital Business over a three-year period on the topic of digital transformation based on interviews with executive directors of international companies, involving more than 469 executive directors of 391 companies in 30 countries. These companies are large enterprises with revenues in excess of \$1 billion.

**Figure N°1: -Digital maturity matrix - MIT Center for Digital Business & Capgemini****Source : Authors**

This matrix makes it possible to measure the level of digitalization of a company with 4 configurations according to the number of digitalized processes and the digital culture, making it possible to apprehend the impact of digitalization on two axes:

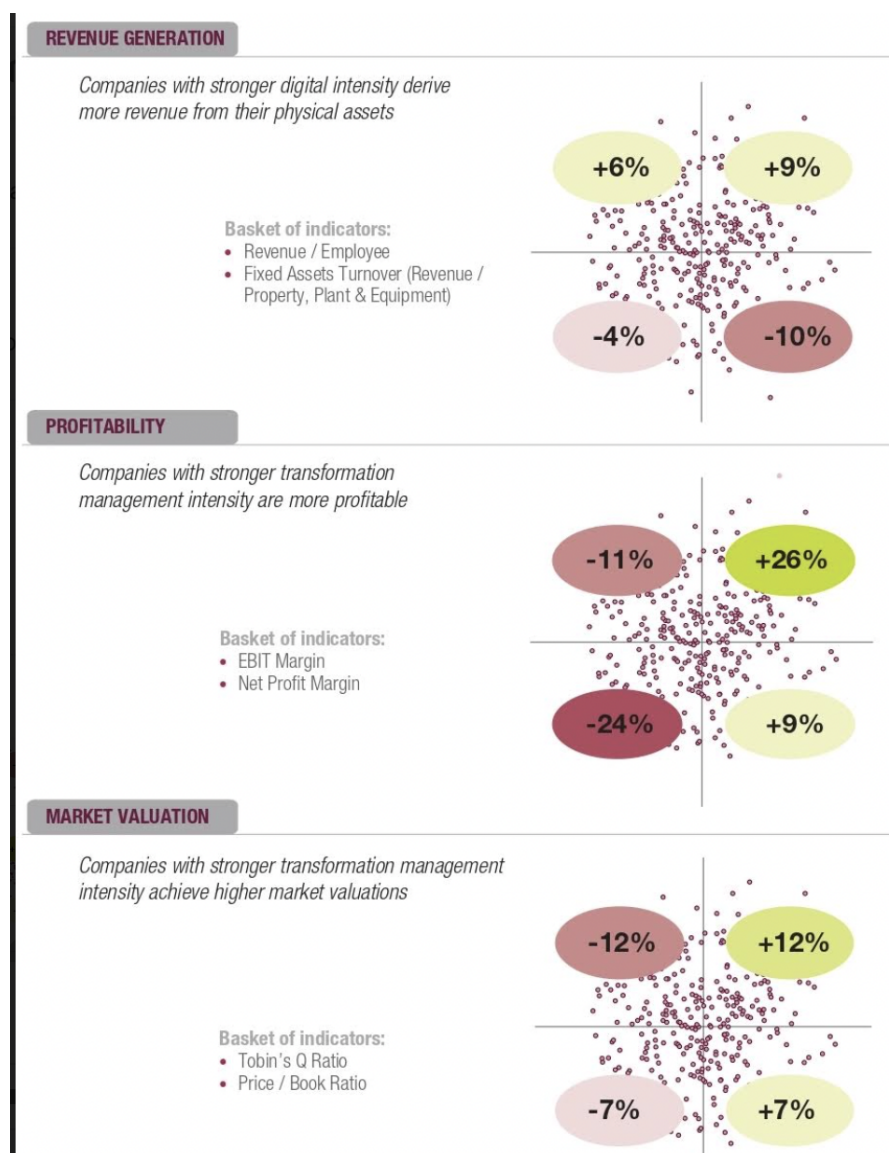
- The first axis is the digitalization of the company's processes. This consists of listing the organization's processes, ensuring their digital eligibility and measuring their level of digitalization. This produces a percentage representative of the digital efforts made in an organization.
- The second axis is that of the intensity of digital support by the managerial line and how the latter appropriates the issues, methods and postures of the digital transition while becoming aware of the change of posture that is taking place at their level. This second axis is key because it does not focus on the technology but on an organization's ability to support the changes required for this technology to be deployed.

The intersection of the two axes produces a matrix that provides a typology of organizations. Companies that are mature on the digital intensity dimension (vertical axis in the matrix) are better at driving revenue through their existing assets. Digital intensity helps companies gain and manage more volume with existing physical capacity.

On the other dimension, companies mature in transformation management intensity are more profitable. On average, Curators and Digital Masters are 9-26% more profitable than the

competition, including on EBIT margin and net profit margin. For these companies, strong vision and governance help align investments to a single direction, eliminate activities that run counter to the future vision of the transformed company, and engage their employees in identifying new opportunities.

**Figure N°2: Financial performance - MIT Center for Digital Business & Capgemini**



Source : Authors

### Digital maturity is synonymous with financial performance

The study establishes a real superiority of companies that have accomplished their digital transformation.

These companies, called "Digital Masters" in the study, outperform their competitors financially.

Compared to their industry average, they generate :

- +9% more revenue per employee,
- +26% more profitable and better valued,
- +12% higher valuation by the financial markets.

### **1.2 Social audit: from organizational learning to financial performance**

“A manager of an organization uses a social audit to verify and evaluate the existence of a gap between the organization's current situation and pre-established decisions and provisions.” (Safaa, 2022)

The specificity of social auditing has emerged progressively by differentiating itself from general and financial auditing by the field studied and the expectations raised.

A first synthetic definition of social auditing was proposed by (Stephens, 1970) for whom "social auditing is the analysis of the policies, programs and practices of an organization, and the evaluation of their efficiency and effectiveness". But this definition does not sufficiently specify the method used and the different stages that the auditor must go through.

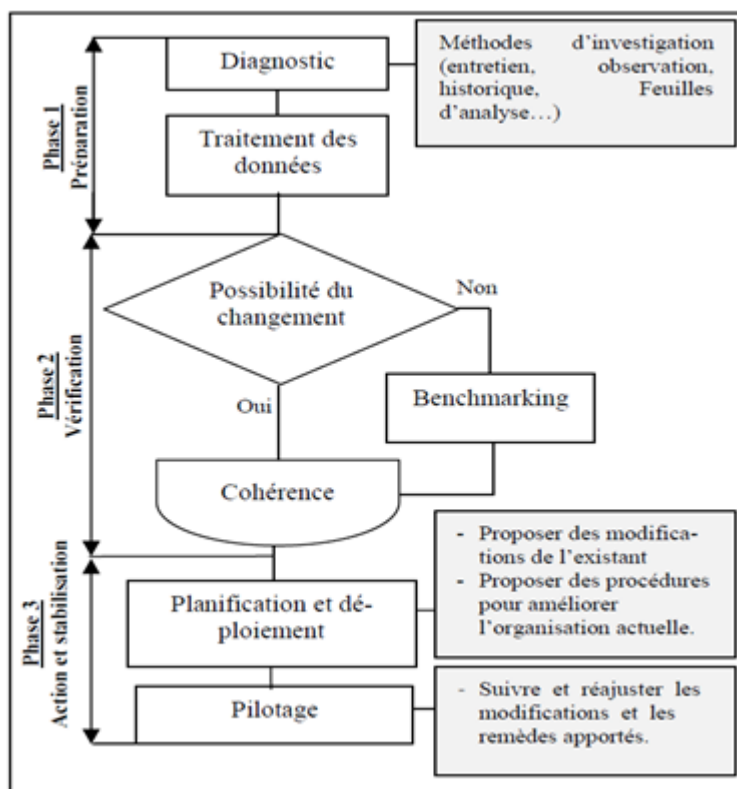
The one proposed by R. VATIER in 1980, is more focused on the methodology: "social audit is an instrument of direction and management and a process of observation, which, like financial or accounting audit, in this field tends to estimate the capacity of a company or an organization to master the human or social problems that its environment poses to it, and to manage those that it itself creates by the employment of the personnel necessary for its activity". As for Alain COURET and Jacques IGALENS, they propose a more succinct definition: "the social audit's mission will be to analyze each risk factor and to propose recommendations likely to reduce them".

Thus, the social audit can be considered as an objective, independent and inductive process of observation, analysis, evaluation and recommendation. It is based on a methodology and uses techniques that make it possible to identify, in a first step, the strong points, the problems induced by the employment of personnel, and the constraints, in the form of costs and risks. This leads to a diagnosis of the causes of the problems detected, to an evaluation of their importance and finally to the formation of recommendations or proposals for action that are never implemented by the auditor.

In other words, any company or institution, whatever its size, can benefit from a Social Audit. Whether faced with a particular difficulty or wishing to initiate a new policy, the company that wants to make the best use of all the internal resources at its disposal, can even transform such an audit into a powerful management tool, especially in the context of digital transformation requiring a revolutionary change in organizational aspects.

Indeed, the complete examination of the organization and functioning of the Human Resources Process allows everyone to take their place in the company's development dynamics. Under this participative logic, the social audit intervenes in the context of digital transformation as a moderating variable of the organizational change, which ensures the successful adoption of the change by human resources.

**Figure N°3: Change management process (Talbi A. et al., 2012) - Prise en compte de la gestion du changement dans une démarche de déploiement d'un système de management intégré**

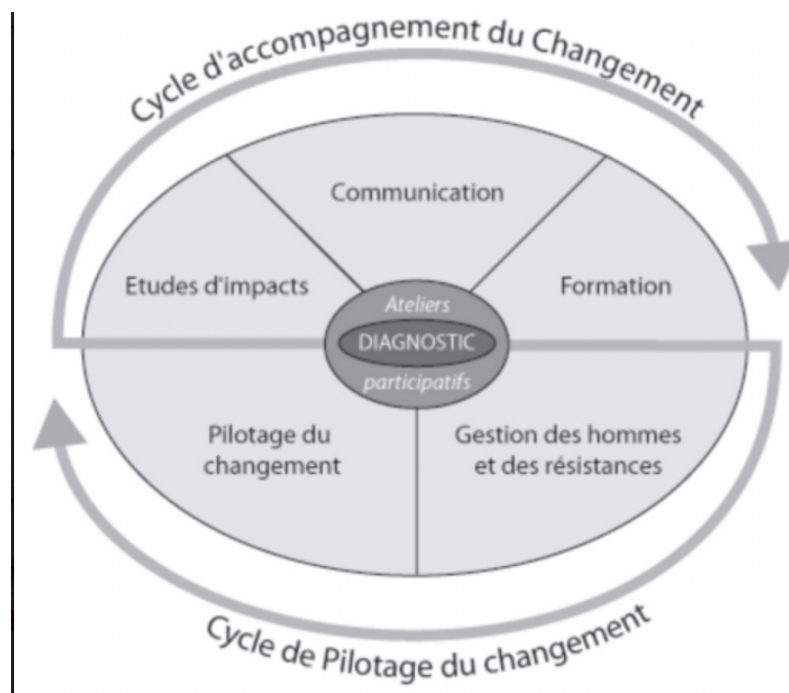


Source : Authors

The social audit, placed at the center of change management, as a lever for the success of the organizational transformation, plays a central role throughout this process, whose action plan, which is spread over the three phases, is as follows

- **Preparation phase:** the social audit intervenes to establish the social situation of the company, and as a diagnostic tool of the causes and problems that could present an obstacle to the initiation of change.
- **Verification phase:** The role of the social audit in this phase is to evaluate the compliance of the HR change management process with the company's social policy and its reference framework, legal compliance and procedural compliance.
- **Action and stabilization phase:** At this stage, it is a question of evaluating the effectiveness and risks in the field of HR, to be an aid to decision-making and a forecasting tool to make the necessary readjustments and modifications.

**Figure N°4: Change management model (Autissier & Moutot, 2013)**



**Source :** Authors

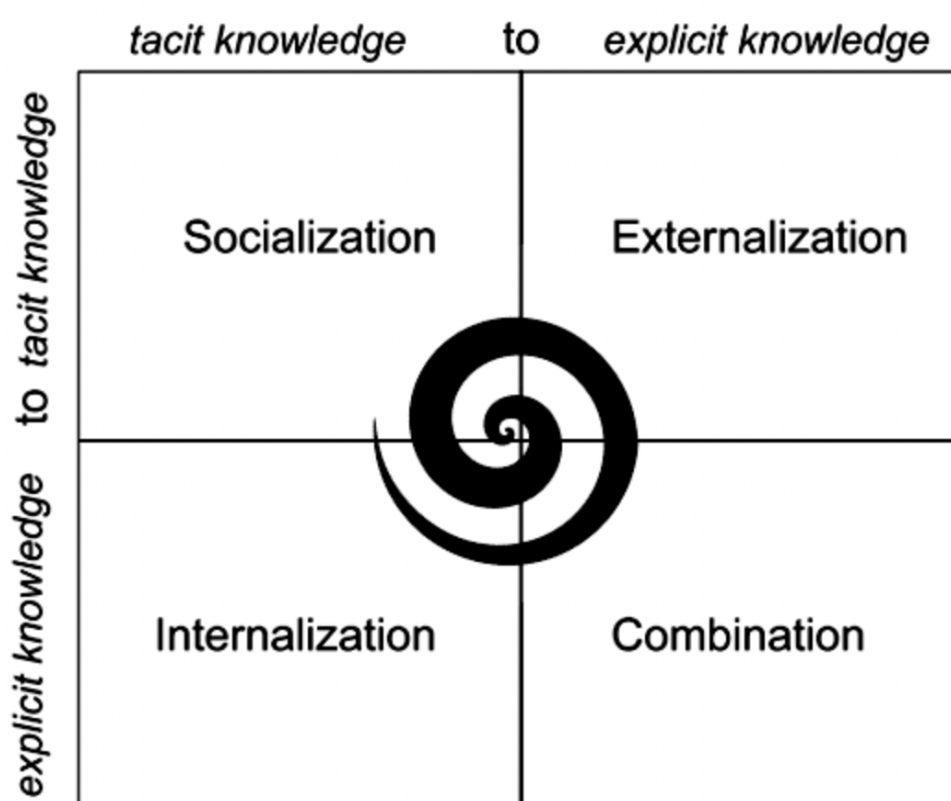
Autissier & Moutot modeled the design of change management systems according to Figure 4, with a central core of diagnosis and participatory workshops feeding a cycle of support actions and a steering cycle in a continuous logic, with a prioritization of workshops for the management of people, to guarantee adherence to change and learning. (Autissier & Moutot, 2013).

A need for training that is generally identified by the social audit, first in the preparation phase which establishes a social diagnosis of the company, and accompanied throughout the change process, through an exchange and sharing of organizational knowledge.

This reflection leads us to the modeling of the organizational learning process proposed by Nonaka and Takeuchi, according to which knowledge is created and disseminated, according to the authors, through the principle of social interaction. (Nonaka & Takeuchi, 1970)

The interaction between tacit and explicit knowledge is conceptualized under the notion of knowledge conversion. This basic principle then advocates a model made up of four modes of knowledge conversion, represented by the following diagram (Figure 5):

**Figure N°5: Knowledge spiral Nonaka and Takeuchi (Nonaka I. & Takeuchi H. , 1995)**  
*- The Knowledge-Creating Company*



Source : Authors

Nonaka and Takeuchi place these conversion patterns in a dynamic perspective which they describe as follows:

First, socialization usually begins with the construction of a field of interaction. This field facilitates the sharing of members' experiences and mental models.

Second, externalization is triggered by a meaningful "collective dialogue or reflection" in which the use of an appropriate metaphor or analogy helps team members articulate hidden tacit knowledge that is difficult to communicate

Thirdly, the combination is triggered by the networking of the new knowledge created and the knowledge held in other parts of the organization and crystallizing it into a new service, product or managerial system.

Finally, "learning by doing" triggers internalization.

Thus, organizational learning advocates the establishment of a social dialogue, which is defined as "the set of mechanisms within which the interests of employees and employers are confronted" (Bevort & Jobert, 2008). In this sense, the social audit focuses on the field of relations with the institutions representing the personnel present in the company, in order to provide an analysis of the management of the employees' professional training, the understanding of the different existing training systems, and the articulation of the HR policy with the general strategy of the company.

The interest in training and the institutionalization of knowledge sharing will result in the mastery of the aspects of digital transformation by the personnel, in particular on a practical level by ensuring the proper use of the tools proposed, and the increase in employees' skills. Indeed, the main reason for the failure of transformation projects lies in the resistance to change by human resources, jeopardizing the achievement of the main objective of this digital transformation, which is the positive impact on the financial performance of the company.

## **2. The contribution of social audit to digital transformation: a financial performance approach**

Digitalization affects all the branches of a company. That's why, whatever their size or sector of activity, companies must review their business model and their organization to remain competitive. And financial services are no exception to the rule.

Indeed, even if these departments are often stigmatized and left aside, they are nonetheless in permanent contact with customers. It is therefore necessary to ensure that they also integrate innovative tools allowing to generalize performance to the whole value chain, and thus to put forward a modern image of the company.

The constant evolution of technologies, laws and practices are pushing financial services to become real players in the digital transformation, leading their businesses to evolve.

But what does the integration of digitalization within financial services imply?

## 2.1 Digital transformation as a support to financial performance

The digital transformation will lead to an upheaval in the organization of financial services by saving costs and time in data production and consolidation tasks. This reorganization directly impacts the role of accountants, financiers and controllers towards more strategic and analytical tasks with higher added value.

Indeed, accountants become "Business Process Analysts" ensuring that the various procedures are effectively implemented, while management controllers become "Business Analysts". These transformations will improve internal decision-making processes and thus allow for better management of the company's financial performance.

The position of CFOs will also change. The digitization of processes will push them to focus more on data analysis and the evaluation of financial and strategic performance, enabling them to become valuable players in targeting the best opportunities. In addition, the digitization of internal processes resulting in a real-time view of flows will allow CFOs to anticipate risks and ensure the best business relationships between suppliers and customers.

These different factors will make financial services an essential lever for the development of a company and no longer just a cost manager. This will lead them to expand their digital, statistical, operational and collaborative skills. Traditional reporting and expense controls will be replaced by real analysis and collection of the right data to extract the key information needed to drive the business.

The digital transformation within financial services involves new challenges:

- **The dematerialization of processes:** Under the impulse of new rules and procedures, financial departments are led to digitize all processes in order to make all these directives operational, but also to make exchanges more reliable and simpler. This is why tools such as electronic transmission of information, document archiving, electronic invoicing, and automatic control and validation procedures are new tools that respond to the "zero paper" strategy, but also help to increase efficiency in the areas of purchasing, finance, taxation and human resources.
- **The reliability and security of information:** In addition to the obligation of the various tax regulations, the financial services can take advantage of these new

digital tools to secure the entire chain of payments, from the order to the invoice, but also, to allow a real collaboration between the various speakers.

- **The relevance of the reports:** Collaboration between different teams considerably facilitates the exchange of data and information between all players in the value chain, both internally and externally. Thus, new technologies combined with collaboration generate more and more advanced reports, based on real time figures that are important in the decision-making process of companies.
- **Image of the company:** The new organization of the financial services allows employees to refocus on other tasks and orientates the whole company towards sharing and creating value, thus creating a new dynamic, responsiveness and source of innovation. These elements have a direct impact on customer relations and satisfaction, conveying an avant-garde and efficient image for the company.

However, we will have great levers of optimization of financial services generated by digitalization:

As we explained earlier, digital transformation is now extended to the entire value chain of an organization, with the aim of optimizing all these components.

To do this, companies can equip themselves with technological solutions that guarantee 5 major benefits:

- **Automation of repetitive, tedious tasks:** In order to improve response times, limit the number of errors or facilitate work between employees, tools using semantics or cognitive technologies are used to automate certain tasks and focus on activities requiring real business expertise.
- **Simplification, reduction or elimination of complex tasks:** The multiplication of external and internal constraints have pushed the agents' missions to become more complex. The use of software and its new technologies can simplify processes and mutualize certain tasks. The operational costs are then reduced, which leaves the possibility to the actors to concentrate on cases requiring more treatments.
- **New work layout:** The new organization of financial services is transforming the role of managers to become a real support for their teams and to serve the needs of customers. Indeed, with new digital technologies taking over with

artificial intelligence such as matching orders & receipts, reporting anomalies and error risks, project progress via a collaborative space, employees and managers interact better together generating a source of value for the company and beyond.

- **Infrastructure adaptation:** With the growth of data, connected objects and the development of new decentralized systems, organizations have to rethink their IT infrastructure in order to optimize their deployment as quickly as possible, while taking advantage of innovations.
- **Increase in value:** The automation of tasks as well as the better processing of collected data allow an increase in the competence of employees and thus the creation of value in more complex services.

The digitization of financial services, while initially responding to a managerial challenge, cannot be implemented without the support of modern technology adapted to the entire value chain of a company.

## 2.2 Social audit as an essential contribution to digital transformation

« ... The profession is currently undergoing unprecedented change as a result of technological breakthroughs, regulatory changes and the expectations of organizations. The latter have themselves undergone profound changes in their business model. To accompany them in these transformations, auditing has no choice but to evolve ». (Chauvin, 2018)

The main contribution of social auditing to digital transformation is to ensure that social performance is not sacrificed for social performance for the sake of profitability. Indeed, such a sacrifice would be both harmful to the company in the long term - which would not be able to strive for global performance and ensure its and harmful to the economic and social environment, since (from a CSR perspective), the organization's social and societal performance would be atrophied. To do this, the role of the social audit is to allow the preservation of a certain quality at work, through the identification of risks and failures in the management of human resources and production activity.

In an economic context marked by short-termism and the theory of institutional myopia (Drucker, 1986), social auditing makes it possible to temper the ardor of short-term profitability at all costs, which the digital transformation suggests, by preserving and strengthening by preserving and reinforcing the social and societal performance of the organization and the

pursuit of the CSR approach in a long-term vision. Moreover, social auditing can also play an important role in the immersion of digital transformation within the organization, because social analysis allows us to understand the problems that arise from an organizational transformation and to anticipate these problems in order to better avoid them (Jonquière, 2007). As J. Igalens and J-M. Peretti write,

“The contribution of social auditing is essential to support the implementation of changes.

Any change policy concerning the people in the organization creates a need for social auditing" (Igalens & Peretti, 2016). Indeed, the reinforcement that social auditing offers to digital transformation is justified because, "companies are not taking full advantage of digital technology in their development" (Fayon & Tartar, 2014). However, social audit, through its action on the social dimension of the organization, can promote the link between digital transformation and organizational change and thus enable the organization to take full advantage of the digital transformation.

Finally, the social audit allows the human factor to be fully considered, which is favorable to the digital transformation, through the management of motivation by reviewing all the processes that contribute to increasing processes that contribute to increasing employee motivation, commitment, loyalty and involvement, thus supporting the success of digital transformation, which - let's not forget - is driven by people (Igalens & Peretti, 2016).

This consideration of the human factor is also decisive in the process of organizational change itself, because "the human capital based on the notions of individual potential

of individual potential, motivation and commitment can be extended to the dynamics of transformation in a logic of collective learning and learning organization" (Autissier, et al., 2010). By integrating reference systems that enable the development of human capital the social audit contributes to the development of individual potential and motivation, which has a direct impact on the impact on the transformation dynamics of the organization and on the development of performance (Autissier, et al., 2010).

As a result, as the following figure illustrates, the relationship between social audit and organizational change is intertwined with the development of the actors' potential. Human potential, stimulated by the development of human capital, offers the possibility and the means for the organization's actors to directly influence organizational change, and therefore digital transformation and performance.

The contribution of the social audit approach to the integration of digital transformation is therefore valuable, because the social audit helps to ensure the successful integration of the digital transformation so that the organization can take full advantage of it; all while preserving and developing the social performance. The economic and social performance thus obtained by the association of the two approaches allows the organization to move towards achieving global performance and to be part of a CSR approach.

## Conclusion

The social audit approach and the digital transformation approach have similarities in the way they penetrate organizations.

similarities in the way they penetrate organizations. They are both legitimized by the need for organizations to constantly adapt to the environment. Moreover, social audit and digital transformation have a common mode of expression within the organization, through the organizational change they generate. Finally, they share a common goal, that of strengthening the efficiency and economic and social performance of organizations.

In light of the literature and the observations made in the research field, the association of the social audit approach with the digital transformation approach is of great interest in terms of fully taking into consideration the human dimension within the organization. More generally, the social audit approach makes it possible to overcome the weaknesses and biases of digital transformation in the area of social and societal performance.

However, the digital transformation of the organization also contributes to the efficiency of the social auditing process through the technical performances enabled by digital technology. Finally, the social audit approach and the digital transformation approach and the digital transformation process complement and reinforce each other. Their association thus contributes to enabling. The combination of these two approaches helps the organization undergoing change to achieve a higher level of overall performance than would have been possible if the two approaches had been implemented separately.

In response to the problematic: What are the contributions of social auditing to the digital transformation of the organization in a context of digital transformation of the organization in a context of organizational change? The contribution of social audit to digital transformation, allows the organization undergoing change to pursue more effectively its effectively pursue its objective of achieving global performance, i.e. to sustainably improve its organizational,

economic and performance, economic and financial, but also its social and societal performance, in accordance performance, in line with the CSR approach.

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