Control systems for overall performance management: exploratory study of three socially responsible companies.

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Abstract:
The literature on CSR focuses mainly on its ethical aspects or the relationship between CSR and performance. There are few researches on the mediating role of control systems in the adoption and implementation of CSR. Therefore, this work attempts to analyze control systems to frame and deploy a comprehensive performance strategy including the CSR dimension. The question studied in our work attempts to identify which control systems are in place and mobilized to deploy a CSR strategy and then drive overall performance within the company. To do this, we adopt a qualitative exploratory approach based on three companies and mobilize the grid of levers of control (Simons, 1995).

Keywords : Corporate social responsibility, Management control system, Overall performance, CSR strategy

1- INTRODUCTION

The theme of corporate social responsibility evolved over the last two decades, both for practitioners and for academics. However, until now, little research in the Moroccan context have focused on control systems for implementing a Corporate Social Responsibility strategy (CSR) to achieve a level of overall performance.

Control systems are the essential tools for integrating the social, environmental and economic dimensions of CSR into business strategy, which can help organizations achieve their CSR goals and create value (Arjales and Mundy, 2013, Crutzen & Herzig, 2013) and enable overall performance management. Appropriate use of control systems is considered a necessity for the adoption and successful implementation of any new strategies (Simons, 1995), which positively impacts the Overall performance of the company.

While the literature on CSR focuses primarily on its ethical aspects and the relationship between CSR and performance, not much has explored the mediating role of control systems on the adoption and implementation of CSR. Therefore, the objective of this study is to make an original and significant contribution in addressing the lack of research linking the three areas of CSR, Overall performance and control system in the Moroccan context.

This work attempts to analyze the control systems to supervise and deploy a overall performance strategy including CSR dimension. The question studied in our work attempts to identify what are the control systems and mobilized to implement a CSR strategy and manage the Overall performance within the company.

To do this, we will mainly mobilize the theoretical framework of control levers (Simons, 1995) as a grid for analyzing control systems. We also mobilize the theoretical framework of stakeholders as a grid for analyzing CSR determinants in the context of a developing country: Morocco.

Our approach is based on an exploratory qualitative study through 3 cases of Moroccan companies with CSR accreditation. We studied these companies for several months to observe all their formal and informal control systems and interviewed various top / middle managers in order to cross-check and make the information collected more reliable.
The qualitative approach allowed us to study in depth the control systems that are established to initially frame and deploy CSR strategies and, secondly, manage the Overall performance.

The results of the research conclude the presence of the four control systems:

- A boundary system and a belief system that allows the framing of CSR strategies;
- An interactive control system to deploy new CSR strategies;
- A diagnostic control system through which the company measures and drives its overall performance.

2- LITERATURE REVIEW

A review of work on (1) the evolution of the concept of CSR allows us to identify several research themes. Some studies have focused on (3) CSR control systems and (2) others in examining their contribution to overall performance management integrating the economic, societal and environmental dimensions.

2.1- EVOLUTION OF THE CSR CONCEPT

To better reflect the emergence and historical development of CSR as a paradigm that has gradually built inside management studies field (Pasquero, 2005), we present the most important phases in the conceptual development of this field of study since the late 19th century to the present day.

The 1950s saw the first theoretical problematic of the concept of social responsibility in 1953 by the publication of the book "Social Responsibilities of the Businessman" by Howard Bowen who put forward the first definition of the social responsibilities of businessmen (or CSR1).

In the 1970s, two main concepts entered the Business & Society research area: Corporate Social Responsiveness (CSR2) and the company's societal performance. These two concepts are a response to criticisms of the notion of CSR in terms of its vague content and non-operational nature (Sethi, 1975). Two integrative theoretical frameworks were developed during the 1980s, business ethics and stakeholder theory.

The period 1970-1980 was characterized by the transition from CSR2 to Corporate Social Rectitude (or CSR3), which is supposed to go beyond the vague and subjective character of the moral position defended by CSR1 supporters and the purely pragmatic nature of the work that falls within the logic of CSR2 (Frederick, 1978).

The 1990s saw a change in the level of CSR analysis that extended to scientific and religious perspectives in the framework of CSR4 (Frederick, 1998). This paradigm change was justified by the desire to deal with social and normative issues.

Since the beginning of the 2000s, another concept has been gaining increasing interest from Business & Society researchers: corporate citizenship is considered the final and widest achievement of the accumulation of CSR definitions. This concept emphasizes the need for the company to participate actively in the governance of civil society (Matten et al., 2003).

During the same decade, companies are modifying their overall performance vision with the integration of the CSR dimension. Quairel introduces Overall performance as “the company's contribution to sustainable development objectives. It is part of the control of CSR. It supposes a multiplication of the domains of control and an enlargement of their perimeter. It implies, in theory, the integration and balance between economic, environmental and social objectives.” (Quairel, 2006, p.1).

Our work focuses on this notion of overall performance inspired by the three dimensions of performance (Triple bottom line). This is the transposition of the concept of corporate social responsibility by evaluating the performance of the company (Andrew, 2006) from three angles: Social, Environmental and Economic.
2.2- DRIVING PERFORMANCE BY CSR

According to Capron and Quairel “CSR is about how the company responds to societal challenges by providing strategies, management systems, change management and methods of management, control, evaluation and yielding” (Capron & Quairel, 2007).

Control systems are the most appropriate tools of management, change management, control, monitoring and evaluation systems for implementing a CSR strategy. Our study evaluates the control systems that Moroccan companies mobilize to drive their overall performance.

Control systems are discussed in various ways in the literature:

- Anthony (1965, p.17) defined management control as "the process that ensure to managers that resources are obtained and used efficiently and effectively in the achievement of organizational objectives".
- Simons (1995, p.5) defines control systems as "formal routines, based on information and procedures used by managers to maintain or modify models in organizational activities".
- According to Malmi and Brown (2008, p.290), control systems are "systems, rules, practices, values and other management activities put in place to direct the behavior of employees ..."
- Control systems refer to a wider concept that includes both formal and informal control systems (Chenhall, 2003, Ouchi, 1979, Langfield-Smith, 1997). Formal controls are visible and include rules, operational procedures, budgeting, performance evaluation and reward criteria, while informal controls are less explicit and include unwritten policies of the organization (Langfield-Smith 1997, Dwyer 2004, Ouchi 1979).
- Chiapello and Delmond (1994) conclude the importance of integrating the performance management of non-financial information systems. The results of Pesqueux (2003) and Simons (2001) show that the management control systems are designed as environmental control systems, whose primary role is the monitoring of environmental performance through the tools provided by the management and control. This finding highlights the importance of social responsibility indicators in the management control system and the case of CSR in Moroccan companies.

Although various theoretical frameworks or typologies of control systems have been developed in the literature, the present study is inspired from the Simons Control Levers framework (1995, 2000), widely used in previous control system studies (by for example, Abernethy & Brownell, 1999, Chong & Mahama 2014, Kober et al., 2007, Bisbe and Otley, 2004, Henri, 2006, Widener, 2007, Su et al., 2015).
We also use stakeholder theory, which is frequently used as a framework for CSR analysis (Clarkson, 1995). According to Pesqueux (2003), Stakeholder theory is used to interpret the function of organizations in the identification of moral or philosophical guidelines governing the management of organizations.

**2.3- ANALYTICAL FRAMEWORK FOR CSR CONTROL SYSTEMS**

In a situation of strategic changes, as the adoption of CSR strategies and the management of overall performance, it is relevant to mobilize Simons’ framework of analysis (1991, 1994, 1995) since it presents an adequate and complete reading grid for control tools used by managers.

In 1987, Simons formulated a new definition of control systems. It qualifies them as all "formalized procedures and systems based on the information that managers use to maintain or modify certain configurations of the organization's activities" (Simons, 1987). This definition of control systems is by nature quite wide. It is not limited to the financial and economic dimensions of the firm, the information on which the system is based could be financial or not. The configurations of activities concern both commercial and economic activities, but also social, environmental, and so on.

By extension to the initial definition of Simons, Essid (2009, p.2) postulates that "CSR control systems represent the set of procedures and formalized systems, based on extra-financial, environmental and societal information, that managers use to maintain or modify configurations of activities of the organization to improve the overall performance of the company.

According to Simons (1995, p.175), four control levers serve to:
- Inspire the adherence of entities to the goals of the organization;
- Mark the territory of experimentation and competition;
- Coordinate and manage the execution of the strategies of the moment;
- Stimulate and drive the research for future strategies.

![Fig.2. Levels of control, how managers use innovation control systems to drive strategic renewal.](source: (Simons, 1995, p. 157))
Simons' work helps us to analyze how to use control systems to develop a CSR strategy. This theoretical framework focuses more on how the tool is used by managers to achieve their objectives, rather than the way in which these systems are composed and articulated.

3- QUALITATIVE EXPLORATORY STUDY

Control systems and corporate social responsibility focus on social performance, which is now considered as an integral part of organizational performance (Essid, 2007). In this work, we conducted an exploratory qualitative study to evaluate the control systems of three Moroccan companies socially responsible according to the control levers grid (Simons, 1995).

3.1- QUALITATIVE STUDY APPROACH

We studied the case of three companies with an audited CSR strategy in accordance with the CSR Charter of the General Confederation of Moroccan Companies (CGEM). This audit was conducted by contract external auditors to minimize the bias of objectivity. The surveyed companies belong to different sectors (public transport service, food industry).

To study these three companies, we interviewed 11 managers (Table 1) and used semi-structured interviews. This type of interview enabled us to approach our research theme while maintaining the respondent's freedom and the flexibility of the interview (Giordano, 2003).

<table>
<thead>
<tr>
<th>Case 1</th>
<th>Case 2</th>
<th>Case 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sector</td>
<td>Company « ETP1 »</td>
<td>Company « ETP2 »</td>
</tr>
<tr>
<td>Structure</td>
<td>Service</td>
<td>Industry</td>
</tr>
<tr>
<td>RSE commitment</td>
<td>CSR Label Group CSR Charter</td>
<td>CSR Label</td>
</tr>
<tr>
<td>interviewed</td>
<td>• Management Control: 2 interviews (CM1.1 et CM1.2) • CSR Management: 1 interview (CSR1)</td>
<td>• Management Control: 3 interviews (CM2.1, CM2.2 et CM2.3) • CSR Management: 1 interview (CSR2)</td>
</tr>
</tbody>
</table>

The interview guide developed consisted of 3 phases:

- After introducing the subject of the study, we interviewed the interviewees about their positions and their own vision of the CSR strategy.
- Next, the discussion focused on the company's environment, with a focus on the company's structure and strategic vision in general and CSR vision in particular.
- Finally, the last phase focused on the nature of the control systems and the tools mobilized to supervise and deploy and then drive their CSR strategies.

The interviews ranged between 60 and 120 minutes, with an average of 80 minutes per interview. During the interviews, the interviewees answered all open questions but the discussion focused on the control systems put in place by the company. The interviews were all recorded and transcribed. The answers obtained was analyzed through a qualitative content analysis (Thiétart et al, 2014).

Each interview was analyzed according to an analysis grid that was both vertical (by studied case, each case has 3 interviews on average) and horizontal (by question addressed, comparing the different answers). These are the results of this analysis that we present in the next section.
3.2- QUALITATIVE STUDY RESULTS

The qualitative analysis allowed us to evaluate (1) the perception of CSR and the perception of the overall performance by the companies studied then (2) the variables that influence the CSR strategic orientations of companies, (3) the control systems established within the companies studied, and finally determine (4) the management practices of overall performance within companies.

3.2.1- Perception of CSR Strategy and Overall performance

According to the literature, stakeholders have an important place in the vision of the interviewed about the processes and implications of their business in CSR. Also, contingency variables significantly influence the CSR strategies adopted.

Moreover, according to the vision of all the interviewees, and unanimously, CSR is closely linked to the environmental aspect of its ecological dimension.

The service company (ETP 1) focuses about the brand and the satisfaction of the stakeholders (citing the customer and the consumer in particular).

« …CSR is generally an approach that encourages an organization to respect the principles of sustainable development to satisfy its customers and consumers and also protects the environment. »  
Source: Interviewee CSR1

Industrial companies (ETP 2 and 3) mentioned the creation of added value and financial profitability before mentioning the social and then the environmental aspects.

« According to my vision and my experience, the company is there to make profits, to do business without it has a moving impact on the social aspect or the environment. »  
Source: Interviewee CM2.1

The three companies' corporate social responsibility guidelines focus on three areas:

- Environmental, focusing on good environmental practices (reduction of water and energy consumption (ETP 1, 2, 3), greenhouse gas emissions (ETP1), solid waste treatment (ETP 3), ...)
- Societal, by getting involved in the life of local communities, by conducting citizen awareness actions, by acting for social and urban cohesion, by promoting responsible purchasing or by involving suppliers in the CSR approach.
- Social, by mobilizing all women and men so that they can exercise their mission with pride and passion, improve their skills ...

For the three companies studied, according to the respective confirmations CSR managers, CSR approach is a "voluntary" commitment. However, we were able to identify another type of "compliance" commitment, particularly within ETP2:

« The strategic nature of our social responsibility approach is also reflected in its management delegated to the Compliance Department. »  
Source: Interviewee CM2.1

In the company ETP3, the CSR commitment can be characterized both voluntarist for some CSR actions and utilitarian for other actions:

« The contribution of CSR in the ETP3 development strategy involved the increase industrial performance through lower energy and water consumption and tool set-up for recycling water ... »  
Source: Interviewee CM3.1

The exploratory study showed that the companies studied are fully conscious that Overall performance goes beyond financial performance, according to the literature review. The table below (Table 2) structures the
information collected describing the dimensions of Overall performance according to the vision of the 11 interviews conducted:

**Table 2**
Dimensions of Overall performance

<table>
<thead>
<tr>
<th>Company</th>
<th>Creating Value</th>
<th>Governance practices</th>
<th>Societal contribution</th>
<th>Social cohesion</th>
<th>Environmental Integrity</th>
</tr>
</thead>
<tbody>
<tr>
<td>ETP 1</td>
<td>++</td>
<td>+++</td>
<td>+++</td>
<td>+</td>
<td>+++</td>
</tr>
<tr>
<td>ETP 2</td>
<td>+++</td>
<td>+</td>
<td>+++</td>
<td>-</td>
<td>+</td>
</tr>
<tr>
<td>ETP 3</td>
<td>+++</td>
<td>+</td>
<td>+++</td>
<td>+</td>
<td>+</td>
</tr>
</tbody>
</table>

level of importance: +++ High, ++ Medium, + Low, - inexistent

Source: the authors

However, there are some differences between the contribution of each dimension in the overall performance of the company. Indeed, ETP1, in connection with its ecological public service activity, gives more importance to its societal contribution and its environmental integrity. Companies ETP2 and ETP3, on the other hand, give more importance to the financial profitability. The three companies give few or almost no importance to the social actions, they just respect the Moroccan social regulations.

### 3.2.2- CSR strategy frame variables

The second axis of analysis of our qualitative study are the variables framing CSR strategy.

The analysis of the content of exploratory semi-structured interviews allowed us to identify two types of framework variables for CSR strategies.

The variables involving stakeholders from the literature review and taking into account the contextualization of the Moroccan ground, not all have the same weight in our various interviewees. The Figure below shows the importance of stakeholders for each company studied on a scale of Liquert of 1 to 7.

![Fig.3. Impact Level of CSR strategy by stakeholders](image)

Source: the authors

We record a significant disparity between the various stakeholders that impact the frame of the CSR strategy within our field of study.

Each stakeholder impacts differently CSR strategy within the same company:
The 3 cases studied commonly grant average importance to their respective employees, they do not consider themselves as charitable associations and simply apply social law.

The customer would have an important influence on the CSR strategies. Customer satisfaction is one of the most important variables impacting the overall performance (special financial performance) of the company.

Industrial companies (ETP2 and ETP3) are particularly engaged to suppliers of raw materials. They have created and developed a specific ecosystem that puts suppliers at the center of their societal priorities.

Shareholder impact on CSR strategies is one of the most important. The shareholders validate and encourage the CSR approach in the 3 companies studied.

The three companies studied are socially responsible companies and have been audited and Labeled according to CSR charter of the General Confederation of Moroccan Companies (CGEM). This important non-governmental organization would have a significant reputation on companies, that explain its direct impact on CSR strategies of the labeled companies.

« …, in Morocco, there is a CSR label of CGEM, a company in the size of ETP2 must necessarily adhere to the CSR charter of the CGEM and get its label… »

Source: Interviewee CM2.1

3.2.3- Organizational control systems

The control tools observed in the 3 companies, object of our exploratory empirical study, can be summarized in seven following practices:

- Strategic Planning: Long-term planning or "Business Plan" based on competitive environment forecasts covering a period of five years.
  Our three companies are developing their business plan at the "Forcast1" half-yearly reporting sent and defended before the Business Unit Managers Group for validation.
  Budgeting: This is a plan specifying the goals for the following year and used to track subsequent activities.
  Our 3 companies prepare their annual budget during the "Forcast2", half-yearly report sent and defended before the Group's Business Unit Managers for validation. Once the budget has been approved, it becomes the landmark for controlling achievements and analyzing and explaining variances.

- Financial measurement systems: More detailed than the information contained in the budget. Includes information such as return on investment (ROI) and economic value added (EVA).
  Financial performance will maintain its dominant position to Corporate Social and environmental performance. Our 3 companies attach great importance to some financial indicators and ratios to shareholders.

- Non-financial measurement systems: These are quantitative measures not expressed in financial terms and performance descriptors.
  For example, we observe that our three companies have a strong focus on the consumption of energy and water resources and gas emissions. In addition to these three environmental measures, each company adopts other measures according to its activity. ETPs1 developed a dedicated CSR reporting system (RODEO).

- Hybrid measurement systems: as a set of financial and non-financial indicators that assess the extent to which policy objectives are achieved.
  ETP2 and ETP3 adopt dashboards that present performance measures in graph form.

- Project Management: Used to review discrete blocks of organizational activity and ensure delivery on time and on budget.
  ETP1 is linked to its customer (public company) by a contract that requires the company to work by project or by phase to improve project attributes or delivery processes to customers.
• Evaluation and reward: The goal is to direct the efforts of individuals and groups within an organization. ETP1 and ETP2 include Sales volume criteria in the selling of their finished products to the reseller’s networks for bonus payments to network animators.

To better describe the control systems for each company, we present the table below (Table 3), which classify the control systems according to the four control levers (Simons, 1995) and the three cases observed.

<table>
<thead>
<tr>
<th>Control systems used by the Companies studied and the corresponding CSR control systems.</th>
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<tbody>
<tr>
<td><strong>Control levers</strong></td>
</tr>
<tr>
<td><strong>ETP1</strong></td>
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<tr>
<td>• EMS ISO 14000</td>
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<tr>
<td>• Law No. 54-05 on delegated management of public services,</td>
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<tr>
<td>• Moroccan tax and social regulations</td>
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<tr>
<td>• CSR Charter of the CGEM</td>
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<tr>
<td>• Sustainable Development Charter of the International Union of Public Transport (UITP)</td>
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<tr>
<td>• Global compact.</td>
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<tr>
<td><strong>ETP2</strong></td>
</tr>
<tr>
<td>• Moroccan tax and social regulations</td>
</tr>
<tr>
<td>• CSR Charter of the CGEM</td>
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<tr>
<td>• ONSSA Regulation food safety</td>
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<td></td>
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<tr>
<td></td>
</tr>
<tr>
<td><strong>ETP3</strong></td>
</tr>
<tr>
<td>• Moroccan tax and social regulations</td>
</tr>
<tr>
<td>• ISO14001 EMS</td>
</tr>
<tr>
<td>• OHSAS18001 health &amp; safety management at work</td>
</tr>
<tr>
<td>• CGEM CSR Label</td>
</tr>
<tr>
<td>• &quot;Halal&quot; and &quot;cashier&quot; label</td>
</tr>
<tr>
<td>• Regulation ONSSA food safety</td>
</tr>
<tr>
<td>Levels of presence of control levers: +++ High, ++ Medium, + Low, - inexistent</td>
</tr>
</tbody>
</table>

The boundary systems, represented by all the local regulations and laws, are important for the three companies. they are subject to the legal, fiscal, social and business regulations and respect them vigorously. In terms of CSR, the companies studied are CSR-labeled according to the CSR Charter of the CGEM. In addition, ETP1 and ETP3 adopt an environmental management system.
Our exploratory study is represented by subsidiaries of multinational groups. Belief systems are represented by the company culture and the culture implanted by the Group. ETP1 adopt a Group CSR charter and a CSR program (FACE) deployed at the level of all subsidiaries all over the world. Business activity (responsible mobility) influences the company's CSR strategy. ETP2 is also engaged in its responsible activities and considers CSR as a true culture within its company. Globally, the group sees itself as a “health partner” for its consumer and inculcate this culture in all its subsidiaries. ETP3 was recently bought by a multinational group which culture and values are still in the early stages.

Interactive control systems are systems that act on the operating part of the business and on the production line. They can control the performance to satisfy two main stakeholders: customers and executives.

3.2.4- Driving overall performance

ETP1 perceives the overall performance through Client satisfaction (public Company) and consumers (users of the public transport service). It engages the necessary control systems through a command and control post to maximize and standardize the quality of offered services. Its financial performance is partially related to its operational performance through a billing system correlated to the quality of services, the level of achievement of operating and maintenance objectives, business objectives, and its social performance. Their Environmental Management System (EMS) allows them to control their environmental performance in its ecological dimension. Their interactive control system allows them to manage the CSR strategies adopted through a continuous interaction between managers and operational staff in a perspective of overall performance management. Their diagnostic control system enables them to report to the client, the top management and the Group through a dashboard containing financial and non-financial indicators.

« The quality of the service presented to the customer and the users is paramount at ETP1. The control systems allow us to comply with international standards in terms of quality of service, but also respect the contractual and conventional requirements of the customer. We do not just execute a contract but we do a lot more, we accompany our client and we establish a lasting relationship and exchange. »

Source: Interviewee CM2.1

ETP2 deploys its Overall performance through consumer and shareholder satisfaction. It engages the control systems through its "Milk IT" business information system which processes and exposes the operating and maintenance information by focusing on continuous product quality. This same information system consolidates and transfers the data to top management with a frequency of 24 hours. the level of detail reported decreases as you move up the hierarchy. This business information system represents a control system that is both interactive and diagnostic. Indeed, it allows to interact in a continuous way with the operations and until the management of the warehouses and marketing, it also makes it possible to account and control the performance of the operations of the company as for the production process optimization and financial optimization.

« ... The whole is part of a global approach "Group ETP2 Government Operations" which is described as the way in which Groupe ETP2 manages its business and which includes: the strategy of the company aspect, the component purchase, the material flow management, internal control, operations control, etc. … »

Source: Interviewee CM2.3

ETP3 perceives its overall performance through the satisfaction of shareholders and suppliers. It is a monopolistic company spread across 7 Business Units across Morocco and recently was bought by a multinational group. This explains the absence of the group culture in the company, which plans to implement a major CSR strategy.

“The Group promotes and shares progress in all its dimensions: economic, environmental, social and cultural. Thus, the Group is committed to developing a culture of prevention, to control all risks related to health, safety and the environment.”

Source: Interviewee CSR3
Through its desire to become socially responsible, ETP3 optimizes its overall performance through its commitment to the entire chain value. It assists farmers in technical, financial and social terms for a sustainable partnership which makes the company increase its financial and industrial performance. To do this, the company uses several control systems used in parallel mainly diagnostic: a business operating system specific to its industry that manages the agricultural part, a system for the management of the chain logistics in addition to several financial and reporting systems.

4- DISCUSSION, LIMITS AND RESEARCH PERSPECTIVE

4.1- DISCUSSION

The synthesis of the existing literature as well as the exploratory qualitative study which we conducted allow us to note that the CSR strategies are framed by the systems of boundary and beliefs, are deployed and piloted in parallel by the interactive and diagnostic control systems. The positive effect associated with the parallel use of the 4 levers of control is the control of the overall performance.

The relationship between organizational control and CSR strategy is not limited to the control of CSR via formal and informal tools, CSR can be understood as a control method in itself: control by belief systems and boundary systems. These dimensions are central to the integration of a CSR strategy in the companies that are the subject of our exploratory study. By clarifying the values, the dimensions of ethics and the management of stakeholders, CSR policies contribute directly to providing managers with levers for controlling beliefs (Gond, Igalens, 2012).

The fourth mode of control of Simons by the boundary or delimitation system is also used by the CSR strategy. In our exploratory research, it is a question of several legal regulations, and it is unanimously the voluntarist compliance with the CSR Charter of the CGEM.

The table below shows the four most important CSR and CSR control levers of our empirical field:

<table>
<thead>
<tr>
<th>Control levers</th>
<th>Contribution mode</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR Control</td>
<td></td>
</tr>
<tr>
<td>Diagnostic system</td>
<td>• Non-financial reporting systems</td>
</tr>
<tr>
<td></td>
<td>• Decision-making based on achievements</td>
</tr>
<tr>
<td></td>
<td>• Evaluation and reassessment according to CSR goals</td>
</tr>
<tr>
<td></td>
<td>• Integration of CSR strategy in control systems and information systems</td>
</tr>
<tr>
<td>Interactive system</td>
<td>• Mobilization of managers with operational staff around objectives</td>
</tr>
<tr>
<td></td>
<td>• Compensation system proportional to objectives</td>
</tr>
<tr>
<td></td>
<td>• Real-time action and reaction at the operations level</td>
</tr>
<tr>
<td>Control by CSR</td>
<td></td>
</tr>
<tr>
<td>Belief system</td>
<td>• Transmission of Strong cultures and corporate values</td>
</tr>
<tr>
<td></td>
<td>• Management focused on a value system adopted all over the group companies</td>
</tr>
<tr>
<td>Boundary system</td>
<td>• Group and corporate ethical codes</td>
</tr>
<tr>
<td></td>
<td>• Internal control systems</td>
</tr>
<tr>
<td></td>
<td>• CSR Charters and CSR Guidelines</td>
</tr>
<tr>
<td></td>
<td>• Compliance Audit</td>
</tr>
</tbody>
</table>

Source: Adapted by the authors from (Gond J.P, Igalens J., 2012)

4.2- LIMITS AND RESEARCH PERSPECTIVE

This study helped us better understand the control process within socially responsible companies and their vision of performance management. However, it does not remain free of some limits that open up interesting lines of research:

- First, despite reaching saturation at the end of the third case studied, it would be interesting to increase the sample size to better contextualize the results obtained, it would be interesting to study the control systems before and after the adoption of a CSR strategy and the implementation of a overall performance management strategy.
Then it would be interesting to study the evolution of the control systems with a longitudinal study. Indeed, interviewees often report that there is a move from an interactive control system to a diagnostic control system in accordance with Giddens' structuring theory (Giddens, 1984). This move is explained mainly by a cognitive overload in the processing of information in real time and in large capacity.

From an empirical point of view, future research could develop appropriate measurement tools to evaluate the benefits of adopting a CSR strategy. It would be interesting to generalize the study to all Moroccan companies with a CSR strategy approved through a quantitative study. This will contextualize and validate a model empirically.

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