THE PERCEPTION OF MANAGEMENT CONTROLLERS IN RELATION TO THE INTEGRATION OF CSRINDICATORS INTO THE DASHBOARD.

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Abstract— The absence of an empirical study on the surveys allowing to recover the controller of management and its articulation with the CSR policy of the company lead to clear ground. This article looks at the integration of CSR indicators into the dashboard. The challenge of social responsibility drives us to issue research proposals to show that CSR strategies passes inevitably by the financial management of the company and especially by the management controller. To do this we will try to answer the central question of this research which is only, how management controllers perceive the integration of CSR indicators in the dashboard ? Trying to see how can they be implemented and integrated to measure social and societal responsibility.

Key words- Corporate social responsibility (CSR), management control, dashboard, Indicators.

I. INTRODUCTION

One of the main debates in current economics concerns the question of integration of CSR indicators in the strategic management of the company. The following article came to shed light on this reality from the point of view of management control. First, we will begin with a literature review that will address the issue of management control within the company and its new challenges, as is the emergence of corporate social responsibility and its measurement in the framework of the dashboard which represents the most used tool for the management of non-financial dimensions. In a second place, we will present the methodology adopted and the results from semi-structured exploratory interviews conducted with the management controllers interviewed to better understand their perceptions of this integration of CSR indicators in the dashboard.

II. THE STRATEGIC BUSINESS SCORECARD

A. Management control

Faced with the current economic context, companies are facing financial, organizational and human problems for the development of their activities and the improvement of their performances. In this context, those difficult problems must be followed by an internal system of the company and this is where the management control mark its importance. According to Solle (2005), management control is "the articulation of an information system at the service of the decision to allow agents to intervene before, during and after the action".

Managing the performance of the company is at the heart of the management control departments, which requires first of all measurement, in order to evaluate the strategic success and provides guidance on the actions to be taken. The way companies measure performance is critical to their survival and progress as they play a very important role in developing strategic plans, evaluating organizational goals and executive compensation (Ittner et al., 2003).). To carry out this management, the management control systems consist of a combination of tools, which are currently implemented, explicitly, in most organizations.

B. The new challenges of the dashboard

Managers and management controllers need synthetic indicators to monitor and review regularly. These indicators are grouped in the form of dashboards. According to Bergeron (1996), the scorecard is defined as "a set of indicators constructed to allow the decision-maker to be informed about the past and current status of activities under his responsibility and to identify trends that could affect these activities in the future " (Bergeron, 1996).

Current developments following the turbulence of the economic, technological and competitive environment have changed the positioning of this tool in companies and in the academic world. It is in this context that it must be adapted to the uncertainty of the current environment and capable of integrating the various key factors of success. , Companies have therefore face these new challenges. In order to follow this change, the dashboard had to evolve to continue to play its role within the company. This competing tool for budgets and budget control complements the financial measure of performance with non-financial measures.

The dashboard measures and drives performance in a multidimensional way. Large businesses today reflect this reality by strategic dashboards focused on the company's positioning vis-à-vis its markets and its short-, medium- and long-term opportunities, these dashboards are developed for the internal and

external needs of managers. Companies need to think strategically to better address customer needs, internal processes, innovation and learning. As a result, these performance measurement systems have introduced physical or operational indicators alongside financial or accounting indicators. To achieve this goal, management controllers should become more proficient with new decision support tools, integrate environmental uncertainty and decentralize decision-making power into the performance measurement system, align strategy with the indicators and develop new control methods.

III. CORPORATE SOCIAL RESPONSIBILITY

A. Definition

By broadening the notion of performance, Corporate Social Responsibility (CSR) offers the opportunity to revisit the operation of management control systems. The societal engagement strategies are beginning to integrate with businesses due to various pressures from their stakeholders. Corporate social responsibility is not a recent phenomenon. For 19 centuries, this concept has taken its place following requests from ecological and humanitarian associations that demanded a better consideration of social and environmental impacts in the activities of companies.

In 1953, Bowen[1] defined corporate social responsibility as a series of obligations that entailed a series of policies, decisions and policies that were consistent with the company's goals and values. In Friedman's (1970) view, corporate responsibility is well defined and delineated. Leaders must maximize the value of the business, in other words the wealth of shareholders. In definitive, we can say that the concept of CSR allows companies to fulfill obligations to a plurality of stakeholders. On the other hand, they must know how to react to the social demands that emanate from their environment. The actions of the company must thus translate a form of engagement of it and that goes beyond its purely legal or economic obligations. Performance is no longer focused solely on the expectations of shareholders, it is measured by financial indicators as well as non-financial indicators.

B. Emergence of CSR

At present, the interest given to corporate social responsibility is becoming paramount, with all the pressures of NGOs, crises of legitimacy of organizations in relation to their social plans or even the appearance of investment funds “ethical” Companies are beginning to believe in CSR to forge the balance between the financial and the extra-financial not only the social but the interaction with the company and the business environment. This relationship is far from being debated today at the level of the whole world, even the developing countries are beginning to achieve it. Today we are talking about a globalization of CSR, making its integration a necessity, a key factor in the success of development and emergence at the macroeconomic level, or even a development tool, since an economy developed is a stable economy that manages to attract local, regional and international investment.

The emergence of corporate social responsibility has not been without consequences for managerial practices. This is well brought to the management sciences. Various measures can be put in place by companies to improve the well-being of employees and the overall quality of supply and subcontracting channels. This extra-financial communication has to go through a set of CSR-specific indicators that have opened the debate within organizations and which today represents the most used tool for the internal management of the environmental and social dimensions of companies (Germain and Gates, 2007).

IV. THE INTEGRATION OF CSR INDICATORS IN THE DASHBOARD

A. The management controller at the heart of CSR

Following the extension of corporate social responsibility and its consideration within companies, certain financial actors became involved, and the redefinition of their missions was necessary. In particular, the management control function, one of the most important financial functions within organizations, has attracted the attention of both researchers and practitioners in recent years, as many advocate for a strengthening of control and social control systems. Within organizations (Flamholtz et al., 1985, Amintas 1999, Charreaux 2000, Simon 2000, Chatelain - Ponroy and Sponem 2007). The challenge of implementing a CSR policy allows organizations to meet the expectations of various stakeholders in the field of ethics, respect for the environment and respect of working conditions and safety. The management controller seems well placed to respond to this strategic challenge of the company when the evaluation and management of the overall performance of the company are concerned. According to Bollecker (2003), the current economic context (seeking cost savings, increasing the size and complexity of firms, offshoring, mass production) places the controller in a situation where monitoring of individuals is inherent to his activity. This is in part what is identified by the University of Manchester survey (Burns and Yazdifar , 2001), which assesses new challenges for management controllers, including non-financial performance evaluations. And so, the evolution of these tools gives the general impression that one controls more and more (Fornerino and Godener , 2006). The scope of

[1]Howard R.Bowen, American Protestant economist, who for the first time expresses the social responsibility of a leader as a performance factor.

control is no longer limited only to financial results with the appearance of multiple not financial indicators.

B. integration of CSR indicators in the dashboard

The integration of non-financial information into performance measurement has only recently emerged as a necessity. These are the first publications on the balancedscorecard(Kaplan and Norton, 1992, 1993 and 1998),[2]which have really led to this reality. The scoreboard translates the company's mission and strategy into a set of performance indicators that form the basis of a strategy management system. If we admit today that the performance of many facets has to be taken into consideration in the piloting tools, the fact remains that within the systems in charge of its measurement, the societal dimension is still far from occupying all the place that belongs to him. Some may nevertheless consider that Skandia's navigator (Edvinssonand Malone,1997 ;see next page) , the "balancedscorecard"(Kaplan and Norton, 2001 and 2003) , "sustainability" approaches balancedscorecard»(Hockerts2001,Bieker2002) or "totalbalanced"scorecard"(Supizet, 2002) are breakthroughs in this area. But all these tools suffer from the inherent limitations of taking into account the logic governing performance management (Bessire, 2000,Lorino, 2001) , as well as a character that is too standard and normative.

It is important to note that the company's strategic dashboard was not primarily designed to formulate strategies, but rather to help companies put them into practice and test them. And therefore, a tool that could be adapted to the CSR strategy. On the one hand, it is balanced in financial and non-financial indicators, is part of the logic of the long term just like CSR, as well as highlighting the cause-and-effect relationships between the different objectives and dimensions, this will enable CSR to be related to the economic performance of the company

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V. PRESENTATION OF THE STUDY SAMPLE AND METHODOLOGY

A. The interest of the study

The purpose of this communication is the "measure" in a broad sense, of corporate Social Responsibility. Beyond the studies that have treated non-financial information devices to inform stakeholders or even those who have tried to study the impact of alignment to CSR on performance, our article try to take stock in a relatively unknown field of research dealing simultaneously with CSR and management control by answering the following problem: How management controllers perceive the integration of CSR indicators in the dashboard ? By highlighting the issue of corporate use of CSR indicators in their management control system to drive overall performance ? In this sense, the objective of our research is to put the point on the perception of management controllers in relation to the integration of these indicators. by a CSR practice measurement tool that is just the dashboard . On the one hand, this tool will make it possible to monitor CSR in order to see if the actions serve the objectives set. On the other hand, with this tool, we will try to establish the link between the integration of CSR indicators and the overall performance of the company.

B. Methodology and studysample

To answer our problematic, we opted for a qualitative methodology with the objective of exploring the reality of a managerial phenomenon. Two reasons explain such a choice. Firstly, the weakness of the literature on the link between CSR and management control in general, and CSR indicators, in a particular way. This methodological choice lies in the ability of exploratory qualitative research to reveal specific characteristics of the use of control tools. As part of this research, we analyzed the perception of supervisors on the integration of CSR indicators into the dashboard in four Moroccan companies. Belonging to different sectors of activities, two Labeled CSR and two other off-label and that to have a comparative view. Since the issue concerns the management controllers, our sample should therefore contain companies of a certain size (at least 50 employees), justifying the existence of a management control department. An interview guide was developed and administered for each company, to a management controller. These leaders had different levels of study and age range. The interviews were conducted face-to-face and lasted from one and a half hours to two and a half hours. To better frame our results and discussions obtained, and to respect the will of management controllers interviewed to keep their anonymity, we will assign numbers to them. Management Controller 1 : works in a large transport company. Management controller 2 : works in a large door company. Management Controller 3 : Works in a company of medical and surgical equipment labeled CSR. The management controller 4 : works in a CSR labeledinsurance.

VI. MANAGEMENT CONTROLLERS' PERCEPTION OF THE INTEGRATION OF CSR INDICATORS

A. Interest in CSR

During the study, the interviews conducted with the management controllers generally started with their basic knowledge of the study concept in this case CSR. ; Regardless of their level of study or even their age, the minority of them are not aware of the

[2]Norton and Kaplan have theorized the multilateral dimension of the dashboard in the BalancedScorecard concept or prospective scorecard.

name itself or even denied their knowledge of the term.But as and when the process unfolds. They are familiar with the concept by giving themselves examples of action taken by their respective companies,but not fall within the legal framework of CSR. If we take the example of the first management controller interviewed practicing in a large transport company, his answer was " can you explain to me what CSR means, this is the first time I hear about " ; by broadening the debate the controller in question realized that several actions are being done within this framework but without CSR designation and this is mainly due to the lack of internal communication and staff awareness of the concept. With regard to the second controller who was more familiar with the concept than his previous due to his management intends to take into consideration and is redoubling its efforts more and more to meet the requirements responsible but he nevertheless specified that for him. "CSR remains only one way to improve brand image vis-à-vis stakeholders and an opportunity for differentiation vis-à-vis competitors ". The third management controller having the opportunity to work in a company labeled, for him CSR is commitment between the company and the society in which it operates, and even if the CSR will never move away from its voluntary aspect but being a structure labeled they are obliged to follow the recommendations and charters proposed by the CGEM[3]. And for the sake of fairness and sample homogeneity, we had to choose the fourth management controller of a company that also has the label and has a CSR department and a manager who manages the responsible activity for the company. And so, the knowledge of the concept is obvious to the point that during the interview that took place in the office, the presence of CSR feels in small details such as proverbs arousing the respect of the environment and natural resources.

B. CSR practices adopted

It is advisable to go through a general view of the responsible actions practiced in the companies of the four management controllers interviewed before entering into the thick of the article topic which deals with whether these actions are translated into indicators and subsequently introduced into strategic management.

According to the controller 1, his company is proud of its leading position and takes responsibility for the environment by adopting a bus policy : friend of the environment, or for the destruction of waste a procedure is put in place : + AD-BLUE with lubricant, they also try to reduce the causes of greenhouse effect for coaches ; even within the company a policy of respect for energy resources such as electricity or even natural resources by saving paper consumption ... etc. is setup. In social terms, their leadership position requires them to have the best working conditions ; by offering reward grids rewarding the responsible behavior of employees, continuous training to have a positive impact on the conduct of employees and awareness campaign for the entire payroll, ranging from top management to more bottom of the hierarchy. Civil society is at the heart of the concerns of the company and its overriding objectives is to allow anyone who has chosen their company to travel in the best conditions that can exist and this is also the reason why it is constantly trying to improve the quality of their service : Equipping coaches with GPS detectors, cameras, comfortable seats, functional numbers to meet customer expectations. They have even put in place the mystery shopper strategy to detect if drivers have behaviors that can hinder the safety of passengers.

All practices that was presented by the management controller 1 join his idea on CSR which is only a strategy to improve the brand image and he also said that " CSR is a living action ".

For the management controller 2, environmental strategies practiced by his company, operating in a porter sector, based on set up an environmental management mode in the 14001 and OHSAS 18001, based on the number of ISO 14001 certified ports by adopting a energies consumption reduction strategy as well as fuel for port machinery. On the societal side, the company contributes to the collective effort to create a pleasant and attractive school environment in rural areas, by building schools that benefit from the program for better schooling, as well as to promote the dynamism of leadership and expertise through the support of national sport by sponsoring several sporting events. The development of a capital trust beneficial to the image of the company and its intangible value is also present from a social point of view, the company promotes gender equality and access to employment for both genders, as well as offers legal opportunities to people with reduced mobility, by also putting in place training and development plans for personnel in the field of environmental protection.

The third company honors its commitment to the label obtained in 2007 which attests to its implementation of the principles of the social responsibility charter by illustrating certain principles of this global pact. For the preservation of the environment, according to the controller 3, the company applies the precautionary approach to environmental issues, minimizing environmental impacts by reducing water and electricity consumption this approach is supported by permanent employee awareness of the systematic extinction of computers, lighting and rational use of water. Staff is also fostered by the company by continuously improving working conditions and professional

[3]The General Confederation of Enterprises of Morocco (CGEM) is a private association bringingtogether entrepreneurs fromMorocco.

relationships for the well-being and development of human resources.

In the last company and according to its management controller 4 since their labeling align to a socially responsible management is a way of life and a management conviction. CSR is at the heart of any proposed strategy, however it is becoming more and more difficult to separate between ordinary and responsible action as all actions, strategy, or business practices are done responsibly. ; The prevailing climate within their structure and relationships between all stakeholders. Arriving at their relationship with the customers who for them and the primary purpose of their structure, they have put all the means to improve this relationship by adopting and communicating on their most intrinsic values. : Customer first, integrity, and specifically the " ONE AXA "Which puts the collaboration between all the entity's priority and for the quality of service and the satisfaction of stakeholders.

VII. DISCUSSION AND ANALYSIS OF RESULTS

The adoption of CSR definitely requires a budget that allocates exclusively to responsible practices; and that a company agrees to allocate it must succeed in realizing the return on this investment, why studies multiply to successfully translate the responsible actions to indicators,and can be introduced in the document management and performance management. According to our respondents the task is not so easy as it appears, it several constraints limit the feasibility of translation of actions into relevant indicator which will be considered in performance management. Thus the procedure for acceptance of an indicator or rejection adds a layer of difficulty, since the controllers are confronting to the constraint number of necessary indicators to reflect the activity responsible for the company, so if we take the example of the first company that is quite active in terms of environmental responsibility , it is inconceivable limit translate all actions in indicators to integrate subsequently in a dashboard document that is supposed to be as concentrated as possible in order to help decision making and improved strategy, on the other hand, the third company that even with its CSR label does not succeed to have an interesting pace of action CSR and that with this rhythm of one to two action over a period of three months, it cannot afford to include them or to translate them strategically as it will increase the charges , something that will distort the image and the vision of the shareholders. On the other hand and for the controller 2 specifies that beyond the fact of the multitude of indicators that are not all relevant, their perception compared to its last is slightly negative in terms of need as the majority of actions for the quality or respect for the environment are implicitly embedded in previously designed axes is the internal process or others, so there's no interest in the company to invest in casual indicator development for the management of a voluntary activity even less to create a department that will manage these indicators while they are already integrated in the ordinary activity of the company.

So it is legitimate to try to synthesize the response of all management controllers interviewed stating that they all agreed on the feasibility of having indicators CSR translated into the dashboard ; but is the question that appeals to them really necessary to provide the effort to have them, is it really wise to go beyond a simple perception to a strategic vision in due form? On the other hand all the controllers have confirmed that their integration will be easier if done implicitly at levels of existing indicators rather to add an axis that deals squarely CSR and will make loads more and a repetitive task accomplished ; to reinforce this idea the management controller of the transport companion specified that " it has twelve processes and CSR indicators can be introduced without each process based on the existing relationships" ; and it is noted that the company aligns increasingly to the strategic dashboards, a detail that facilitates the integration of CSR indicators due to that it will be translated into the company's strategy and on the other hand indicators will be easy to integrate. This is also the case of the second company confirms that it has social indicator, environmental and safety equipment and are already integrated in the dashboard department adequate.

According to the management control 3 " integrateCSRindicatorit’s not aneasytaskbut to do is going to require abenchmarkingbetween different company'slabeledCSR to agree onselectedindicator ". And we can end his testimony with an example that gave us : " we make quarterly donations, the translation can be done but the realization of the impact will not be significant is 0.003% of the turnover ". So it is best to agree on a set of indicators to respect rather than each company tries to do of his activity.

CONCLUSION

To conclude and by superimposing prior learning on the subject of the CSR study and the integration of its indicators in the scoreboard, we can deduce the following conclusions: The integration of CSR indicators into the dashboard is feasible, but all managers prefer that the awareness of the latter be made by aligning themselves towards the adoption of responsible behavior rather than thinking only in their translation. , also unanimously, the entire target interviewed confirms that it is easier and possible to integrate the indicators by sharing them on all of the ordinary activity to better feel their impact on the overall performance. And so, this study showed the difficulties of appropriation and implementation of

CSR indicators as control instruments in their own right. A reality that is increased by the very nature of these new dimensions (environmental and social) and which still seems unclear and poorly apprehended by managers. This shows that there is still a lot of effort to be made, both academically and managerially, to achieve the complete integration of the CSR managerial tools. This also opens up prospects for this research, such as the extension of our study sample, to further develop our various conclusions, or the analysis of other managerial practices for the integration and management of CSR. .

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