

Overall Performance and dynamics of control systems: a conventionalist Analysis

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Résumé

La divulgation des progrès réalisés par les entreprises en matière de développement durable est de plus en plus importante. Un grand nombre d'entreprises ont pris conscience de l'importance des questions environnementales et sociales. Toutefois, l'intégration du développement durable dans la stratégie d'une entreprise n'est pas exempte de difficultés de mise en œuvre. Il s'avère complexe de trouver un équilibre entre les objectifs des différentes parties prenantes et de fixer des objectifs qui englobent les aspects économiques, sociaux et environnementaux avec des échéances précises. L'introduction de valeurs nécessite leur internalisation et un alignement des objectifs individuels et organisationnels. En conséquence, de nombreux postulats classiques de gestion sont remis en question et de nouveaux modes de contrôle originaux sont nécessaires pour atteindre la performance globale. Certaines entreprises proactives intègrent déjà la performance globale dans leurs opérations, en particulier celles qui sont confrontées à des menaces imminentes. En conséquence, la question de recherche consiste à comprendre comment ces entreprises intègrent la performance globale et l'impact manifesté sur leurs systèmes de mesure et de contrôle de la performance. Pour répondre à cet objectif, une étude de cas a été réalisée. L'analyse révèle une évolution des systèmes de contrôle de l'entreprise, où les dimensions axiologiques et interactives deviennent plus importantes. Dans ce contexte, le programme d'entreprise joue un rôle crucial. Par ailleurs, l'approche conventionnaliste a été adoptée pour permettre de comprendre ce programme d'entreprise comme une convention d'effort établie au niveau des différentes unités de l'entreprise.

Mots clés : développement durable, performance globale, systèmes de pilotage, théorie des conventions.

Abstract

A growing emphasis on the disclosure of corporate progress towards sustainable development has become prevailing. A significant number of companies have come to embrace and recognize the importance of environmental and social issues. However, incorporating sustainable development into a company's strategy is not free of implementation challenges. Balancing the goals of various stakeholders and setting objectives that encompass economic, social, and environmental aspects with specific timelines proves to be complex. The introduction of values requires their internalization and an alignment of both individual and organizational goals. As a result, many classical management's assumptions are questioned, and new original modes of control are required for achieving overall performance. Some proactive companies are already integrating overall performance into their operations, especially those facing imminent threats. Accordingly, the research question revolves around understanding how these companies integrate overall performance and the impact manifested on their performance measurement and control systems. To address this objective, a case study was conducted. The analysis reveals an evolution in the company's control systems, where the axiological and interactive dimensions become more significant. In this context, the corporate program plays a crucial role. Furthermore, the conventionalist approach was adopted to enable an understanding of this corporate program as a convention of effort established at the level of various units within the company.

Keywords: sustainable development, overall performance, control systems, conventionalist theory

Introduction

The emergence of a variety of economic, social, and environmental threats to progress has resulted in an increasing global emphasis on sustainable development (Thomas, 2019). The ongoing recognition of the contribution of the sustainable development approach has led many corporates to disclose their progress towards sustainable development, which was a widespread public expectation after the release of the United Nations (UN) Sustainable Development Goals (SDGs) in 2015 (Subramaniam et al., 2023). A fact that confirms the inability to ignore the environmental and social issues surrounding the corporates.

By nature of sustainable development, environmental protection and climate change are key aspects of economic growth (Thomas, 2019). After the United Nations definition of sustainable development, the Agenda 21 established its three fundamental pillars: social equity, environmental respect, and economic growth. It emphasizes that the establishment of these three objectives simultaneously is key, and it is the responsibility of each state, along with public and private actors, to adapt them to form their own sustainable development strategies. When applied to the context of businesses, sustainable development translates into the concept of "overall performance." The term refers to a performance that goes beyond economic concerns, encompassing social performance, which addresses the role of humans within the corporate and societal performance, and the company's contribution to the development of its social and natural environment (CJD, 2001). The corporates interest in increasing their overall performance and endorsing their social responsibility practices proves the recognition of the sustainability indices as a powerful communication tool (Miralles-Quiros, 2017).

The implementation of sustainable development approach has attracted considerable research interest that did not always lead to positive insights. Among the existing studies reports, some highlighted a growing but small, unbalanced and disconnected disclosure from the business goals (Diaz-Sarachaga, 2021; Emma and Jennifer, 2021; Erin et al., 2022). Incorporating overall performance into the corporate strategy of organizations is not free of complexities. As highlighted by Moquet (2005), *“accommodating the goals of all stakeholders may result in a strategy that is a compromise, making it difficult to identify significant success criteria.”* Consequently, the conventional emphasis on shareholder value creation shifts towards a collaborative value creation model (Caby & Hirigoyen, 2001), in which each stakeholder is entitled to a share of the generated corporate surplus. The merge of environmental and social factors of success with the economic key success aspects make the depiction of competitiveness. Due to this acknowledgment, various corporations have enhanced their

environmental and social responsibility initiatives in order to increase their credibility and remain the trust of their stakeholders (Miralles-Quiros M, 2017).

The ability to influence the stakeholders behaviors as well as the performance measurement system depend on the new balances between, value creation, competitiveness and sustainability through the establishment of a new portfolio of assets. As the difficulties in development become increasingly complex, repeating old approaches, even those regarded as very effective in previous initiatives, cannot guarantee continuous success (Thomas V & Chindarkar N, 2019). Overall performance requires the adoption of new and innovative management practices, some of which may still be in development.

The process is already adopted in certain proactive corporations, in particular those whose stakes are most threatened. Several academics (Bollecker and Mathieu, 2004; Capron and Quairel, 2005) have emphasized this phenomenon, calling for further investigation into the expertise developed by these organizations in terms of global performance management. In this context, our research topic addresses the literature gap on a lack of extensive research on how corporations integrate the concept of overall performance into their day-to-day operations, and how this integration affects their processes of measuring and monitoring performance.

This study makes multiple contributions. First, it provides an understanding of overall performance integration by shedding light on the strategies and approaches used by corporations to adopt a holistic performance perspective. Second, the study contributes to the identification of optimal practices and successful approaches by forming a guide for similar corporations seeking to enhance their performance measurements and management systems. Finally, the study presents a perspective of how the concept of overall performance varies across industries and organizational contexts.

To address our research question, this article is organized into three sections. The first section aims to establish the conceptual foundations of overall performance through a literature review (1). The second section, constituting the empirical part of our research, presents the findings of a field survey conducted within a Moroccan subsidiary of a multinational corporation (2). This exploratory research ends with a third reflecting step in which we investigate a fresh method to understanding the factors that drive individuals to act in accordance with overall performance. The conventionalist approach will be used to show the importance of performance measurement systems in pushing collective behavior toward overall performance (3).

1. Literature review

1.1. Concept of overall performance

Traditionally, the evaluation of overall performance has been based solely on financial outcomes generated by accounting systems, including general and management accounting. However, the corporate's mission has evolved beyond accomplishing financial goals to satisfy its shareholders. In contemporary times, it also encompasses social and environmental goals (Lamjahdi & al, 2018). This approach have gradually gained momentum for the past three decades. The social and institutional movements primarily revolve around concerns regarding the impact of corporate activities on the social and natural environment, ethical considerations in business practices, and overall sustainable development.

The ongoing significance of these concerns have given rise to another major progression in the form of a comprehensive holistic approach to performance, which seeks the implementation of economic, financial, social and environmental dimensions to encompass a broader scope of impact (Capron and Quairel, 2005). This involvement toward combining economic sustainability and social sustainability have been proven beneficial to maintain corporate sustainability (e.g., Dyllick & Hockerts, 2002; Young & Tilley, 2006).

1.2. The Economic and Financial approaches to organizational performance

As highlighted by Lorino (1991), organizational performance was associated with productive performance, which is manifested through the productivity of a resource, most commonly the direct labor force. The Scientific Management approach developed by Taylor aimed to improve productivity by eliminating inefficient work methods. Efficiency was measured by maximizing value (V) while minimizing resource consumption (C). However, critics argue that this approach oversimplifies the objective, as it assumes the value component (V) as a constant and unquestionable factor.

The classical approach to performance was critiqued by authors from the human relations school due to its adverse effects on employee behavior and findings linking social relations to productivity. While some authors emphasized profit maximization as the primary organizational objective, others, like Peter Drucker (1983), argued that profit is to be regarded as an outcome of excellent management, where the focus ought to be on creating and expanding a customer base through marketing, innovation, and overall productivity. Profit is regarded as an outcome and a mechanism of control, rather than a pre-established objective (Lépineux, 2003).

1.3. Rethinking organizational performance : a sustainable performance

Since the turn of the millennium, concepts such as Corporate Social Responsibility (CSR), Social Performance of the Company (SPC), Socially Responsible Investment (SRI), and Sustainable Development have received substantial media interest. This attention has been heightened by varying degrees of involvement from national and international public institutions (e.g., European Commission, OECD, ILO), labor organizations, civic activists (NGOs, etc.), and large corporations seeking legitimacy in response to a civil society that has fundamentally changed its approach to risk (Capron, Quairel-Lanoizelée, 2004).

Based on the above and the relevant existing literature, three key concepts deserve to be presented within the framework of this approach: business ethics, Corporate Social Responsibility (CSR), and sustainable development. Business ethics is a field that covers topics such as morality, ethical decision making and corporate social responsibility (Ma & al., 2012). It encompasses the ethical conduct of companies using ethical codes and the consideration of ethical implications in management tools, such as accounting. It emphasizes the development of ethical analyses in conjunction with different management disciplines and their associated instruments, all of which are interconnected with the actions of business management (Pesqueux & Biefnot, 2002).

As an extension and enhancement of the business ethics topic, Pesqueux and Biefnot (2002) highlighted the movement of Corporate Social Responsibility (CSR), which gained traction in the early 1990s and sprang out of ideas that were already at the heart of business ethics debates in the 1960s. Corporate Social Responsibility, Corporate Social Responsiveness, stakeholder approach, contract theory, and other terms are examples of these notions.

Numerous scholars have explored the relationship between overall performance and corporate strategy in the realm of corporate social responsibility (CSR), particularly in the context of environmental protection (e.g., Li et al., 2018; Ortiz-de-Mandojana & Bansal, 2016; Wang, Li, & Zhao, 2018). The challenge in evaluating overall performance and economic growth lies in effectively integrating all environmental, social, and institutional objectives. (Thomas & Chindarkar, 2019).

This challenge is addressed by a new impetus provided by the emergence of the concept of sustainable development (Moquet, 2005). The term “umbrella” symbolizes the holistic coverage of its multifaceted aspects; it is mainly adopted to encompass the achievements accomplished by an organization in various dimensions of assessing social, societal and environmental behaviors (Capron & Quairel, 2005). The ability to maintain sustainability has

become an indispensable tool in demonstrating transparency, accountability, and a company's dedication to sustainability goals. However, the balance between economic, environmental and social objectives has become a major concern for managers and decision makers. Its implementation entails a set of obstacles for control systems in terms of reliability and ability to handle the firm's broader environment.

To tackle the encountered obstructions, organizations are increasingly expected to align their business strategies towards sustainable development goals announced by the United Nations in 2015 (Subramaniam et al. 2023). To align with these global goals, the Global Reporting Initiative (GRI), in collaboration with the UN Global Compact (UNGC) has made substantial contributions to the development of frameworks such as the SDG Compass.

These frameworks are intended to facilitate firms' attempts to disclose SDG-related information by smoothly merging the Sustainable Development Goals (SDGs) into corporate reporting (Subramaniam et al. 2023). However, significant gaps have been highlighted in scenarios where disclosure is lacking, poorly structured, or purely symbolic. Furthermore, circumstances have emerged in which reporting lacks harmony and coherence with corporate objectives (Diaz-Sarachaga, 2021; Emma and Jennifer, 2021; Erin et al., 2022; Subramaniam et al. 2023).

The concept of sustainable development has achieved its recognition in Morocco. It has gradually gained traction among economic stakeholders. The actions described, undertaken by certain public and commercial groups, illustrates the growth of the concern for overall performance. Nonetheless, Moroccan businesses have a long road ahead of them in this regard. Only a few subsidiaries of major multinational businesses and a few state-owned enterprises adhere to the principles of comprehensive performance. Furthermore, the relatively limited body of empirical research in the subject of management, particularly in the Moroccan setting, emphasizes the necessity for an empirical method to contribute to its understanding.

2. Methods

2.1. Sample and Data collection techniques

The selected field of our research is a subsidiary of a major cement company. The company operates four operational divisions in Morocco and employs roughly 1100 collaborators. The conglomerate is adamant in recognizing the importance of a sustainable development approach, as indicated by an excerpt from the president's speech: "We are convinced that an industrial group such as ours can only endure by embracing the perspective of sustainable development." However, the cement industry is a major global pollutant, emitting nearly 45 million tons of CO₂ and generating significant waste. Therefore, the company's sustainable development

program focuses on environmental goals, addressing the challenges posed by the industry and its impact on landscapes and groundwater reserves.

The research field was chosen based on two main criteria: the "significance" of previous experiences and access to the field and its stakeholders. The chosen company's readiness to facilitate the researcher's access to a varied variety of stakeholders was critical. The chosen strategy was consistent with Pettigrew's (1989) concept of "planned opportunism." Finally, a subsidiary exemplifying extreme situations was picked, following Edgar Morin's (1984) idea of picking examples with "maximum significance" for insightful study conclusions.

2.2. Levels of analysis in case study scope selection

In light of the identified company, the work of determining the scope of the case study became critical. The chosen Moroccan subsidiary, a complex business with many operating units, required a thorough approach to comprehend its sustainable development integration. This encompassed more than isolated interview with functional chiefs at headquarters. Several levels of analysis were highlighted but only four were delineated. The functional level where the top-tier management is engaged at the headquarters, with an emphasis on strategic and policy makers. The operational level where the factor managers are responsible for putting operational strategies into action. The individual level where the contributions of employees actively involved in the manufacturing operations are investigated. The final level resides in investigating the individuals responsible inside the organizational framework who promote the cause of sustainable development.

Due to resource restrictions, a concentrated investigation on a key operational unit contributing significantly to production was conducted, with August 2006 selected as the timeframe. This process included strategic selection, operational refinement, and temporal framing, which served as the foundation for our in-depth investigation of sustainable development integration inside the selected firm.

2.3. Choice of survey methods

The methodology used for this case study was not set in stone from the start, but changed progressively. While interview instructions were created for each level of analysis, the overall strategy evolved over time. A qualitative technique was used to understand the interrelationships between analysis levels. The study's goal was to delve extensively into the phenomenon in search of richness, depth, diversity, and high-quality information.

The case study had the advantage of being able to draw from a variety of information sources. The investigation included internal and external documentation research within the subsidiary,

as well as many rounds of interviews. Methodological triangulation was adopted, with these methods utilized concurrently throughout the study to cross-reference data and limit the potential of bias or misinterpretation.

3. Results

3.1. Performance Culture Evolution: From an Industrial Approach to Overall Performance

Since 1995, the subsidiary's numerous cement facilities had been adopting performance plans from the Group's Cement Division, with an industrial logic primarily influencing their cement performance goals. Beginning in 2003, performance was treated from a broader viewpoint, embracing factors other than production, such as strategy, marketing, and sustainable development. Both approaches to cement performance will be presented, as well as the underlying logic for such a shift.

3.1.1. The industrial approach to cement plant performance

Since 1995, the company's priority has been to align and upgrade its four cement facilities. Because of the high prices and energy intensity of cement production, significant savings have been realized through technological innovations. The Group's "Three-Year Technical Plans," which used over 200 indicators to analyze plant performance, were critical in this effort. This strategy resulted in a significant reduction in production costs. This industrial approach, which was initially implemented to improve competitiveness, cleared the way for a change toward total performance. A number of variables, which will be investigated further, prompted this transformation.

3.1.2. A new approach: overall performance.

In February 2003, the firm announced the LFT, a comprehensive performance plan that surpassed the previous "Three-Year Technical Plans" that had guided cement performance for twelve years. This effort had five pillars: strategy enhancement, marketing and sales recognition, industrial leadership, sustainable development responsibility, and team mobilization in a dynamic context. Each pillar, which was implemented as part of a corporate program, had definable targets and required systematic benchmarking among units. This technique intended to strategically arrange units and emphasize crucial areas. The executive committee oversaw the corporate program, which was a shared structure throughout all 46 entities.

3.1.3. The reasons for mobilizing around global performance: the "license to operate" challenge

The company's emphasis on overall performance originates from the "license to operate" concept in Corporate Social Responsibility (CSR), which emphasizes stakeholder approval for operations. Building trust with the Moroccan government and local community is critical. The Moroccan subsidiary, under the Professional Association of Cement Producers, adheres to greater environmental requirements. Actions to mitigate environmental effect and regulatory negotiations follow. An interviewee at headquarters emphasizes government influence and performance mobilization, which are related to powerful shareholders. The Group's continued commitment to environmental policy and sustainability strengthens this, reducing the need for dual-level participation based on economics.

3.2. The company's performance measuring and management systems

The examination of comprehensive performance measurement and management systems draws on R. Simons' four control mechanisms. These include the values system, boundary system, diagnostic control system (related to performance measurement), and interactive control system.

3.2.1. Values system

The company's values are articulated during a yearly "management convention." During this event, the complete management team gathers to develop new enterprise values, with an emphasis on alignment with the overall group values. These conventions, carried out through working groups, encourage managers to integrate group values and contribute to the dynamic nature of the company's values, which evolve with strategic goals and external changes.

3.2.2. Boundary system

The rules and processes of the firm form a complete system that incorporates a variety of national and international legal documents, charters, treaties, Group standards, and certification requirements.

3.2.3. Diagnostic control system

The performance measurement system of the investigated organization is represented in the central corporate program, which turns the Division's strategy into a performance plan. The program operationalizes the five pillars of the "LFT" project into performance drivers, each with their own set of tools. For example, "Sustainable Development" is divided into four drivers: safety, CO₂ reduction, natural resource conservation, and stakeholder relations. Nineteen main performance drivers, coupled with locally determined ones, serve as a guide for

Group units. This allows for self-evaluation and comparison. Each Business Unit develops a specific performance strategy based on its issues, building on Division expertise. The incentive system evolves alongside the program's execution, including its goals into performance assessments for responsible parties.

3.2.4. Interactive control system

The corporation employs a sophisticated interactive control system with high stakeholder engagement. Strategic priorities are selected interactively through self-assessment and discussions as part of the corporate program, which encourages healthy discourse. This includes a structured communication system that includes both management and non-managerial personnel in decision-making. The corporation also maintains organized dialogues with important stakeholders, which are enabled by the Public Relations and Sustainable Development Department, which was founded in 2002.

3.3. Management's adoption of the new performance approach

The company's new performance strategy has resulted in major organizational changes, process improvements, and creative management techniques, all driven by organizational learning. These modifications include coordination processes and a project-oriented framework for cross-functional sustainable development. Dedicated units (Environmental, Fuels and Substitution Materials, Public Relations, and Sustainable Development) linked with environmental protection aims, and the company's tendency toward increased cross-functionality improving its agility and flexibility in reaction to external developments.

3.4. Enterprise Performance Metrics Evaluation System Dynamics: A Convention-Based Approach

Convention theory provides insight into corporate processes, notably in sustainable development linked with stakeholder standards. The current study tries to illustrate that performance assessment and management systems provide a conventional and standardized framework, drawing on many theoretical works (Gomez, 1997; Bollecker and Mathieu, 2004; Le Moigne, 1997). This framework is formed not only by formal incentive systems, but also by socially built references that guide the proper behaviors to be adopted implicitly.

3.4.1. The Corporate Program: A Commitment Convention

Performance measurement systems, influenced by the work of Bollecker and Mathieu (2004), serve as "effort conventions," directing behavior. Such conventions represent the effort commonly accepted as normal, as they define rules delineating the agent's contribution within the group. Furthermore, cost accounting is used as a standard; Gomez (1996) stated its role as

an effort convention. The corporate's program is a unit-wide reference that enables the establishment of a conventional agreement regarding the anticipated level performance. Within the Moroccan subsidiary, the shift is established from an industrial to a societal effort convention, focusing on long-term development.

3.4.2. The Evolution of the "Industrial" Effort Convention towards a "Societal" Effort Convention: Identifying Factors of Suspicion

According to convention theory, the transition from an "industrial" to a "societal" effort convention requires suspicion arising from information challenging prevailing behaviors (Bollecker & Mathieu, 2004). This suspicion can be triggered externally by agents contributing to alternative views or internally due to contradictions in the convention itself (Gomez, 1996). Based on Amblard (2003) insights, this article is intended to identify the exogenous and the endogenous factors in the case of the selected Moroccan subsidiary.

3.4.2.1. Exogenous factors

The study highlights two factors, notably contact and public regulation. Respectively, the interactions between the executives of the subsidiary and the Performance Management division foster participation in the firm's sustainable development policy. Similarly, the conversations among Group workers via the intranet and the LEO portal, both of which are incorporated into the Knowledge Management infrastructure, have aided in the spread of the new norm. The firm's public regulation has shifted after signing an accord with the ministry of environment, within the scope of the Environmental Protection Agreement (EPA), aiming at air pollution control. This shift has resulted for the performance measurement system to undergone significant advancements.

3.4.2.2. Endogenous factors

Among the endogenous elements that might give rise to a suspicion of convention, strategic aim was crucial in the instance of the investigated firm. Strategic purpose is founded in a group's intention to influence the larger population, particularly to reverse the dominant convention. The framework convention established by the company's General Management, the appointment of a Director of Public Relations and Sustainable Development in 2004, the declaration of a comprehensive policy aligned with sustainable development, and the establishment of entities tasked with its integration all fall within the scope of its strategic intent.

Conclusion

Through this research endeavor, the focus has been on an overarching examination of the concept of overall performance and its manifestation, through a blended value framework and an analysis of the mechanisms implemented by the selected Moroccan subsidiary. The incorporation of sustainable development within the company's management practices is aligned with the delineation of its values (Moquet, 2005). The company's values preserve their dynamic character as they undergo modifications as changes occur within or outside the enterprise. In the same vein, rules and procedures are subject to modifications as the possession of quality and environment certifications require the incorporation of cumbersome regulations. The density of the relationship with stakeholders further accentuate the interactive dimension of the control system. The leadership's dedication and a wide range of awareness-raising programs have considerably aided in the construction of "environmental and societal reflexes," hence normalizing the need for sustainable development among employees. These needs are increasingly changing into shared ideals across the whole workforce.

In this study, we mobilized the theory of conventions in the attempt to comprehend the mechanisms, beyond formal ones, tempting individuals to take actions in alignment with overall performance objectives. This conceptual framework foster the comprehension of the corporate program implemented as a commitment convention, which has been established not solely at the level of the company's four cement plants but across all units within the Cement Division of the Group. Indeed, its shared overarching reference makes possible the establishment of a conventional accord concerning the anticipated level of performance across various dimensions of overall performance.

From the methodological perspective, this study has inherent shortcomings to any singular case study that pertain to its external validity. The limitations of this study lay the background for future attempts to further examination of the implementation of sustainable development strategies. The mechanisms of cooperation and integration as well as other aspects of the company's functioning serve as a potential extension of this study.

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