

Impact of Social Audit Practices on the Employee Commitment: the case of Moroccan Companies Labelled on CSR

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Abstract: *This article aims to analyze the impact of social auditing practices as a social steering tool on employees' commitment to work, which is an important element in the measurement of organizational performance. In fact, we opted for an empirical study on a sample of Moroccan companies with the Corporate Social Responsibility label, the study has shown that social auditing practices in the field of human resources management actually affect the degree of corporate commitment and improve the social performance of the company.*

Keywords: Social audit, commitment, Corporate Social Responsibility, Moroccan companies

1. Introduction

In the era of the economy of the knowledge and the intelligence, characterizing the XXth and beginning XXIth centuries, the human resources represent a fundamental source of value creation and wealth. It establishes of this fact a strategic lever in the service of the competitiveness of companies in a competitive environment and in strong tendency towards the globalization. The strategies of the company become more and more complex to develop as far as no input data is a constant, as far as everything moves, everything evolves unless nobody can reasonably claim to know about what tomorrow will be made. Now, in this context at least unstable is uncertain, the human resources function has to be an element of stability and safety for the company. Let us remind that the conception of the man, and the way he is managed in companies, evolved in a very important way since the fifties. The management of people passed of a simple administration of the staff, in a strategic management of the human resources. It develops and implements various tools of evaluation, forecast and control which reach the human resources department a positioning mattering in the organization charts of the company. Among tools and instruments of management and new practices of GRH introduced in organizations and begun we find the social audit which constitutes a real know-how, it is to become a fundamental tool of help and assistant to the management, to the control and to the piloting of organizations. It bases on skills essential to the implementation of a strategy of development of the human potential of the company. The social audit besides has to suggest orientations for the adoption of the procedures and the actions, and contribute so to the improvement of the commitment of the employees. When the necessity of improving the functioning and the performance of an organization is recognized, The social audit, by the rigor of its approach, the relevance of its reference tables and the validity of its reports allows to propose appropriate recommendations and to improve the global performance of the organization.

Today the big problem of companies is the commitment of the employees, how to renew the social pact between the company and his employees, which commitment the company has to take so that his employees make a commitment, here there is a big problem of reciprocity, gratitude, equity.

The company has to manage to set up a new social contract, the social audit turns out then the extremely useful tool to reconstruct this social contract by means of its approach, its tools and its indicators.

In this paper, we are going to try to measure the impact of social audit practices on the commitment of the employees. To do it, we are going to present in a first place a literature review of the concept of commitment, afterward, we shall present the concept of social audit and to finish, we go the main empirical results.

2. Employee Commitment: A Literature Review

The organizational commitment constitutes a factor of attachment between the individual and his organization, which concerns as well the purposes and the values as the psychological attachment [5]Buchaman (1974). This concept is thus rather close to that of implication in the work, with which it is sometimes confused. However, if the implication corresponds to an attitude by report a specific employment (use), the organizational commitment sends back (dismisses) as for him to the attachment to the organization. The studies allowed to consider three dimensions different from the organizational commitment [1] Allen and Meyer(1990)distanted themselves particularly owed to their model which allowed to measure the emotional commitment. To take back their words, the emotional commitment in the work is " is considered emotional yet(now) emotional attachment to the organization such that the strongly committed individual identify with, is involved in, and enjoys membership in the organization ".

- Using the work of Porter to develop a measure of the organizational implication, the measurement tool for Meyer and Allen postulates (applies) the existence of three components:
- The emotional component, that is that representing the attachment emotional person and to the identification of an employee to his (her) organization;
- The calculated component (called also commitment of continuity) illustrating an implication based (established) on the costs which could be associated to the fact of leaving the organization. This commitment concerned the predisposition of an individual to feel bound (connected) to the organization according to the profits which it gets him and what it costs him to stay there Benabou and all (2004).
- And the commitment normative, associated with the feeling of obligation (bond) to stay in the organization. In other words, this is a moral component referring to the feeling of obligation (bond) and responsibility (Benabou, and all (2004).

The authors insist on the fact that these three components of the organizational commitment coexist to varying degrees at the individual's and are not mutually exclusive. This structure in three components made the object of numerous studies, in particular factorial confirmatory analyses, which show the validity of the multidimensional model [2][1] [11] (Bateman Strasser, 1984; Allen and Meyer, 1990; Meyer; Finegan, 2000). Whereas other authors who want to examine the link between the commitment and the performance by using measures either automobile brought back (reported), or external, or objective [4] (Bentein, Stinghamber, Vandenberghe, on 2000), noticed that only the emotional commitment seems to be bound in a relatively constant way through the studies to the performance that two other components (components calculated and normative). For example, [1] Allen and coll. (1990) showed that the emotional commitment of the employees towards the company was positively associated in the "potential of promotion (class)" ($r = .24$, $p .05$) and in the global performance in the work, such as estimated by their superiors ($r = .25$, $p .05$).

Altogether, the emotional commitment obtains a bigger correlation than other components; however, the level of the observed correlations remains moderated enough, even for the actual commitment, what can be partially attributed to the way the performance is measured and operational.

3. The Social Audit: A tool for measuring Human Resources Management

Although recent discipline, the social audit knew a sensitive evolution since its origin. As particular declension of the operational audit, the social audit presents a big similarity with the other branches of the audit, a computing, a logistics, purchases, etc. By this first approach, the social audit is contemporary of the increase in importance power of the missions of audit which we can date the origins at the beginning of the fifties.

The expression " social audit " appeared, as the case may be, by very diverse CSR ways: desire to know and to verify the social and wage costs, the will to master problems of employment (use) and renewal of the qualifications, the concern to verify the application of the labor law, required to check the way of functioning of decentralized units, etc.

Neither the idea of audit, nor the expression of social audit are obvious for all. The only fact of using the word audit is more perceived, today still, in a dramatic prospect of control and the penalties, than by thinking of a way of better knowledge of the reality, the increase of the lucidity and the decision-making support.

3.1. Definitions

The various naming which we can find in the literature result from the diversification of the missions of social audit. In fact, the audit applies to the social domain change naming every time the mission as well as the methods used to handle a social problem change. Nevertheless, the objectives of the social audit are always the same or almost. It is well and truly the improvement of the efficiency and the efficiency of the practices and the decisions which affect closely or remotely the staff. We find in the literature three different naming: social audit, audit of the Human resources management and the audit of the function staff. The first one is used in France, the second and the third, in North America. As there is no important difference of contents between three, we shall use indifferently three terms for designer the same notion.

We would try throughout this part to clarify this notion by presenting the definitions which various authors, body who tried to define it:

A first definition was proposed by (Stephen, on 1970) [16] for whom " the social audit is the analysis of the politics, the programs and the practices of an organization, and the evaluation of their efficiency and their efficiency ". But this definition does not specify enough the used method and the various stages which the auditor has to browse.

In the Encyclopedia of the management "the social audit arose from the application of the approach of the operational audit in the human resource. A social audit contains opinions emitted (uttered) by an independent and competent listener (auditor) on the quality of the social information and on that of tools of social piloting of an organization ".

In 1972, Torrence [17] suggested defining the social audit as " an analysis of the politics and the practices of staff of a company, or an establishment, to determine the efficiency and the legitimacy of the politics ". That in particular of Humble in its book "Social Responsibility Audit" for which the social audit is the audit of the social responsibility of the company face to face of its internal environment (relations with the employees) as well as towards its external environment (relations with the shareholders and the investors

The one that proposes VATIER in 1980 [18], is more centered on the methodology: "the social audit is an

instrument of direction and management and an approach of observation, which, following the example of the financial or accounting audit, in this domain tends to estimate the capacity of a company or an organization to master the human or social problems which puts to him his environment, and to manage those whom it arouses itself by the employment of the staff necessary for its activity". As for Couret and Igalens, (1994)[10], they propose a briefer definition; "the social audit will have for mission to analyze every risk factor and to propose the recommendations likely to reduce" them So, according to Candau(1990) [6], the social audit is a methodical approach which allows to notice facts by means of indicator, to pull gaps by basing itself on a reference table.

What allows to estimate the risk factors and to propose recommendations which will be beneficial in the social policies of the company.

"The social audit is defined according to the IAS as being a form of observation which tends to verify that an organization actually realized what she tells to have made, that she makes best use of her ways, that she keeps her autonomy and her heritage, that she is capable of realizing what she mentions wanting to make, that she respects the rules of art and knows how to estimate the risks which she runs".

3.2. Typologies of the social audit

At this level, various classifications of social audit were held (retained) from what we can quote that of Martory (2003)[15] which distinguishes between the following forms:

- The audit of conformity the objective of which is to estimate the concordance of the social information and the results obtained in rules and internal and external standards;
- The strategic audit the objective of which is to estimate the value of the people and the risks bound to their presence and to their mobility.
- The audit of the efficiency of the social management which aims at the evaluation of the degree of fulfilment of the objectives while respecting the constraint of efficiency.

3.3. Objectives of the social audit

The major interest of the social audit is translated by the application of practices regarding GRH in companies and by the development of an evaluative diagnosis of the risks and the opportunities in the organization. So companies are brought to develop programs, bound (connected) to the GRH and intended to value the strategic skills in the optics to realize performances hard to imitate on the labor market and to harmonize the economic relations and of exchange between the concerned firms. The missions of audit of the functions offices Human resources become rather frequent (Combemale and Igalens (2005) [9]. As indicates it (Guillard and Roussel (2005) [13], the function " human resource " is going to condition, on one hand, the quality of the partnership which has to be established between both parts, and on the other hand, driving element to realize the

earnings of synergies. The process of reorganization of the company grants a priority to the short-term career plan to adapt itself permanently to the constraints generated by the evaluation of the strategic needs in human resources, the identification of the skills required to realize the strategies and the organizational vision, the management of the recruitment and the integration of the employees and the frames, the training, the evaluation of the performances and the promotions, the successions and finally the management of the performances. It is in this context that companies try to rebalance their resources thanks to modes of strategic relations.

Our working hypothesis consists on the quality of the social audit and the lever that it establishes for the improvement of the relation undertaken employee in term of commitment. Indeed, a company which would not be socially responsible with his (her) employees has few chances of the being with its external environment [7] Cappelletti(2006).

4. Impact of social audit practices on employee commitment: an empirical study

4.1 Methodology

With regard to the literature review realized, our question of search is formulated as follows: what is the impact of the practices of the social audit on the organizational commitment of the employees in the work?

We choose the hypothetico-deductive approach to make our search. This approach goes from the general to the private individual and consists in determining a theory of general reach before verifying her in a particular situation. We aim, within the framework of this search, at verifying the impact of the practices of the social audit on the social performance of the company.

To validate the hypotheses of the link between the social audit and the organizational commitment, we began a more concise quantitative approach and which completes the magazine of literature. This approach bases itself on questionnaires administered with companies having the label of the CSR. This study brings concrete answers to the contribution of the practices of social audit to the improvement of the organizational commitment of the employees.

From where our empirical study which concerns 85 certified companies by the label CSR. These companies are certified according to the societal notation of Vigeo. 68 companies answered our study and which suits a 80 % response rate which is very significant statistically. The statistical instruments used to answer our objective of search are: the analysis of the correlation, the factorial analysis with main component. In conclusion, the set of the statistics was realized with the software SPSS.

4.2 Result and discussion

The analysis of homogeneity gives a good level of reliability as well for the first factorial axis as for the second factorial axis (83,6 % for the first axis and 71,3 % for the second

factorial axis). The first factorial axis explains 33,7 % of the available total information whereas the second factorial axis contributes in the knowledge of 22,5 % of the total information concerning the social audit. The Set of both axes forms the factorial plan explaining 56,3 % of the available total information.

Table 1: Summary of the models of the variable social Audit

Dimension	Cronbach Alpha	Variance represented	
		Total (Own value)	Inertia
1	.836	4.385	.337
2	.713	2.928	.225
Total		7.314	.563
Moyenne	.787	3.657	.281

Further to the tests of independence and correlations, we were able to obtain the most representative components of the practices of social audit in the investigated companies.

According to the results profits of the test of correlation, The commitment and the social audit are positively correlated, it allowed to say that the practices of the social audit impact positively on the organizational commitment of the employees.

Table 2: Correlation test

			Commitment	Social audit
Rho de Spearman	Commitment	Correlation coefficient	1,000	,191
		Sig. (bilatéral)	.	,119
		N	68	68
	Social audit	Correlation coefficient	,191	1,000
		**Sig. (bilatéral)	,119	.
		N	68	68

**. The correlation is significant at the (bilateral) level 0,01.

The quality test of adjustment allowed us to measure the level of signivaticivity of the model. Indeed, the model is significant because $R^2 > 0,67$ according to Chin (1998) [8].

Table 2: The R2 fit quality test

	R Square	R Square Adjusted
Employee commitment	0,961	0,961

Table 4: Hypothesis test

Representative way	Coefficient of the path β	T value
Social audit ->Employee commitment	0,977	186,883

The coefficient of the path has a positive value ($\beta = 0,977$) and significant ($T > 1,96$). The path is thus significant and confirms a strong influence ($\beta > 0,3$) practices of social audit on the organizational commitment of the employees, what allows to validate our question of research.

5. Conclusion

Numerous empirical studies confirmed the positive impact of soical audit practices and the social piloting on the organizational commitment of the employees.

The results of our research join these studies. The practice of the social audit influences positively the commitment of the employees to the company.

In the Moroccan context, we can confirm that the Moroccan companies can bet on their human resources to improve their performance in term of competitiveness, market and share of innovation. For that purpose, a change of managerial spirit is imperative to reconsider the role of human resources within the company.

The Moroccan companies need more than ever a clear strategic vision, relevant strategic processes of reflection, adapted levers of action (share) and effective tools of control and piloting.

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