

## Social responsibility and management control of public organisations

If social responsibility is an inherent feature of public organisations, why do we need to reaffirm this self-evident notion? Echoing the themes of “common good” and “collective interest”, public service refers to a set of activities that are necessary for the very existence of society and that must be supported by the community (Chevallier, 2018). Because of their public interest role and the principles of continuity, mutability and equality towards the stakeholders that underpin public service, social responsibility is at the heart of public organisations (Boisvert, 2011; Drevet, 2015). Consequently, the recent emergence of the concept of “public organisations’ social responsibility” (POSR) in public management discourse and practice raises questions. For Rousseau (2008), the revival of such debates is linked to questioning the welfare state’s ability to ensure collective well-being in the long term. Sustainable development, which sometimes reconciles conflicting objectives – economic, social and environmental – appears to be a logical continuation of a contested public service. POSR could thus be a reaffirmation of the role of these organisations, which have undergone numerous reforms spanning several decades, most often focused on reducing funding and costs.

The introduction of ISO 26000 has extended the field of CSR (initially limited to companies) to all types of organisations (Gond, 2014). Implicit for many years, POSR has become explicit, to adopt the terminology of Matten and Moon (2008). Like private companies, public organisations are now accountable “for the impacts of [their] decisions and activities on society and the environment”. This responsibility is reflected “through transparent and ethical behaviour that: contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organization and practised in its relationships” (ISO 26000: 2010). Is this responsibility only collective? We can also question the individual responsibility of decision-makers, public actors and/or elected representatives, who are now accountable to society (Accountability principle). Public decision-makers are increasingly being called to account before the criminal courts by virtue of Article 221-6 of the French Criminal Code, which refers to several sources of liability: mismanagement, recklessness, inattention,

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negligence or failure to comply with an obligation of prudence or safety imposed by the law or regulations (Bartoli and Blatrix, 2015).

Now that the notion of POSR has been defined, the question is how to operationalise it. How can it be applied in practice in public organisations? Management control, which has been widely deployed via the New Public Management (NPM) approach (Hood, 1995; Bouckaert and Pollitt, 2011), appears to be one of the levers of this deployment. The so-called “modernising” reforms of French public services (LOLF, T2A, LRU, RGPP, MAP, Action Publique 2022, etc.) have institutionalised management control mechanisms in the public sphere (Bollecker and Naro, 2014; Favoreu *et al.*, 2015; Pupion and Trébucq, 2018), where management is in constant change (Huron and Spindler, 2019).

With respect to POSR, new environmental management control systems are emerging and the management controller role is changing (Renaud, 2015). The European Directive of 22 October 2014 requires certain companies, including state-owned companies, to publish a non-financial report when they exceed certain turnover and staffing thresholds. In France, this takes the form of a non-financial performance statement (NFPS) (*Déclaration de Performance Extra Financière* or “DPEF”). The “sustainable development club for public institutions and state-owned companies” (CDDEP), which currently comprises 110 public bodies, offers frameworks for implementing social responsibility policies within organisations and measuring their performance in this area. In a university setting, Ory (2018) explores the implementation of a strategic scorecard for university social responsibility (USR). Labelling systems that include audits and indicators are being developed, following the example of the “DD&RS” sustainable development and social responsibility label in France. In Quebec, Boisvert and Caron (2016) propose examining the performance of universities to recognise a triple responsibility – teaching and research, economic, and social. Local and regional authorities are not left out (Gueret-Talon, 2008; Heurteux, 2019): an arsenal of legal and regulatory tools frames the territorialisation of sustainable development (e.g., the MAPTAM, NOTRe and TECV laws). More recently, the Territorial Agenda 2030 has defined a roadmap and indicators for monitoring sustainable development objectives at the territorial level. Societal

performance management is also at work in social and medical-social organisations (Bertezenne and Vallat, 2015). Today, it seems that no sector is immune to the issue of POSR.

However, there is little scientific research on this topic. The present issue of the GMP, which is devoted to POSR, offers a reflection on the uses of management control in various public organisations to help decision-makers achieve their objectives and goals, whatever they may be.

Laurent Modolo, Jean-Luc Petitjean and Thierry Côme’s article “***Is the border infrastructure a catalyst for implementation of a sustainable development management system within local authorities? the example of the community of townships of the Crêtes Pré-Ardennaises***” improves our understanding of the ways in which sustainable development actions can be implemented by local authorities faced with a plurality of actors. The authors draw on the theoretical framework of Boltanski and Thevenot’s (1991) economies of worth in their study of the community of townships of the Crêtes Pré-Ardennaises, which has been committed to a sustainable development policy for the past 20 years, to reveal how a number of border objects, articulated within a border infrastructure, enable the different rationalities present within each community (civil society on the one hand, and the community of townships on the other), as well as the rationalities present between the two, to cohabit.

Irina Paladi and Pierre Fenies’s article “***The evolution of management control in the public water supply sector in the post-Soviet context. A stakeholders’ approach***” explores the role of stakeholders and how they shape management control tools in a public water company. The study is carried out in the specific context of Eastern European countries’ transition from centrally planned economies to market economies, a fertile but little explored field in the public management control literature. The authors employ stakeholder theory (a key reference in CSR) to highlight the two contradictory logics (external legitimisation, performance management) that underlie the use of management control tools and to explain decision-making in terms of the existing power relationships between the protagonists.

In their contribution, “**Proximities, a framework for analyzing the control environment at the university**”, Cyril Verdier, Laurent Meriade and Damien Talbot study the links between control practices and their environment (socio-professional environments), within a control package (as defined by Malmi and Brown, 2008). The authors mobilise the theoretical framework of the Proximity School (Boschma, 2005) to show “the relevance of analysing the control environment through the different dimensions of proximity that can exist between control actors (geographical, organisational, institutional, cognitive and social). This analysis is illustrated by a case study conducted in a French university.”

Finally, Larbi Hasrouri examines “**Performance metrics use by principals: Between instrumentalization and instrumentation**” in local public educational establishments to evaluate the projects implemented. This contribution aims to understand how the directors of these educational establishments appropriate performance indicators and use them with teachers, given that teachers are highly autonomous. Using the theoretical frameworks of boundary objects and extended instrumentation, he shows that the use of these indicators oscillates between instrumentation and instrumentalization.

We hope that this issue will encourage further exploration of the relationship between management control and social responsibility in public organisations and we hope that you enjoy it.

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