

SOCIAL PERFORMANCE THEORIES & DEFINITION: A SYSTEMATIC LITERATURE REVIEW

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ABSTRACT--Along with increasing challenges and complex social world problems is the rise of conscience and social values for firms, along with the expectation of better accountability of their actions to both shareholders and various stakeholders. Social performance emerges as the cultivation of social identity within firms while competing with its available resources. However, conceptualization of social performance remains providential and there are still controversies regarding its definition, theories, and application. This study reviews social performance literature and identifies the gaps and trends related to building social performance measures for firms. The aim of the study is to identify various definition, disparities and gaps in literature on work of social performance and to provide a conceptual synthesis for possible application of social performance in firms. A systematic approach is adopted, identifying relevant articles related to social performance between 2015 - 2019 published in Scopus peer-reviewed journals. Findings describes social performance existing definitions, trends, possible measures, and application. The novelty of the paper is in the comprehensive search and systematic review of most recent social performance studies contributing to future research directions for social performance in the various industry application.

Keywords--social performance; social identity; literature review; firms.

I. INTRODUCTION

The increasing conscience and social values for firms calls upon better accountability of firm actions not only to their shareholders but also towards their various stakeholders. Along with increasing challenges and complex social world problems, firms are even more held accountable to address these problems, and measure their corporate social responsibility in social performance. Socially responsible behavior be part of strategic actions in global markets, contributing to competitiveness. This is the adaptive effort of many companies to pay attention to financial performance and social performance that leads to the promotion of social values that are becoming universally recognized.

Previous studies have shown some gaps and disparities in the study of social performance.¹ Social performance expectations vary over time, across between industries,² different cultural environments³, and amongst stakeholder groups.⁴ Valuable assets for firms also include stakes in the community and the economy.

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One of the key questions in the previous literature about the theory of corporate behavior is related to how performance evaluation drives organizational decisions and engages companies in the adaptation of strategic change.⁵ Firms face the challenge of dealing with heterogeneous and conflicting stakeholder feedback in which underlies the intersection between a variety of different theories that describes social performance.

The development of social performance indicators captures stakeholder reactions and feedback on company activities and helps in broadening the company's perspective on current and future public concerns.⁶ In addition, compared to environmental indicators, strategically relevant social performance indicators need to be identified and prioritized based on the values and preferences of the stakeholders involved and affected.⁷ Social Performance refers to the system used by organizations to achieve stated social goals and place customers at the center of their strategy and operations⁸ and refers to their effectiveness in achieving stated social goals and creating value for clients.⁹ The concept of corporate social performance hereafter CSP is initially described as, "a business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships"¹⁰

Given the importance of environmental and social performance are as major pillars of sustainability, an urgent and relevant need for understanding toward social performance measures to further built into each industry and types of firms. In this way, a firm's position relative to a social performance reference point may be evaluated and improved based on the definition and approach to measurement on social performance. Governance, economic and environmental dimensions are used as proxy measures of the extent to which a firm engages in CSR activities¹⁴ Therefore, this paper is a preliminary study is meant to review on a selective literature in order to provide an insight into current understanding definitions and forms of social performance.

II. METHODOLOGY

The primary focus of the review is in research theories in the definition of social performance, gaps in the research outcomes within various scholarly articles and their applications. The review is designed mostly methodological and will be presented as a neutral representation of the previous scholarly work on social performance. Coverage will be representative with literature taken from Scopus database, as one of the largest and comprehensive databases of peer-reviewed literature. The study uses predetermined sets of criteria and review processes focusing on the topic of social performance and building a synthesis of social performance. To achieve the objective of the study, all literature reviewed here will include scholarly work pulled from Scopus database, using the software Publish and Perish, from the year 2015 to 2019. Only papers written in English are included in this study, published as full paper journal articles or conference proceedings.

Table 1: Review Criteria

Criteria	Analysis
Theory	The base theory to which provides perspective to which social performance is viewed.
Definition	The meaning of the term "social performance" and its definition.

Context	Context to which social performance is defined and measured.
Application	Management action needed according to the measure of social performance.

Following the review process, comprehensions to theory, definition, data, and management actions would enhance the understanding regarding “social performance,” an insight as well is taken to the context of each research to address the possibility of application in firms Table 2. Following the research taxonomy and review criteria, the study follows the planning, conducting, and reporting and dissemination step process for literature review²¹ This will be further include the process of defining review scope, conceptualization of topic, literature scope, literature analysis and synthesis, alignment to research agenda. The step by step process could be seen in Figure 1 below.

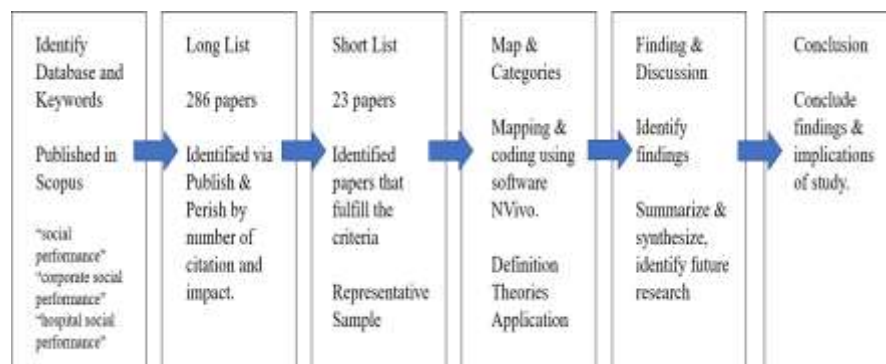


Figure 1: Review Process

Then the papers are put through further analysis by mapping of key themes and information assisted by the software NVivo. The literature is analyzed based on their type of research, theories on social performance presented, outcomes, and application. The final identified literature then is coded and auto coded using NVivo, and results are then summarized.

III. FINDINGS AND DISCUSSION

Having filtered through the initial 286 papers from the Scopus database, this study discovers 23 that fits the predetermined review criteria under social performance. Further analysis of the selected papers reveals several themes of concentration for theories used in explaining the term “social performance.” Table 3.

Table 2: Literature Review Results

Paper code	Country Context	Theories	Definition
Paper 1	Multi Country	Stakeholder Theory	“Social performance refers to the firm’s product responsibility, community, human rights, diversity,

			training and development, health and safety, and employment quality.” ²⁴
Paper 2	UK	Resource Based View Resource Dependence Theory	Firms achieve superior environmental and social performance by further strengthening their board level CSR orientation, by enhancing the legitimacy and public image of the firm, etc. ²⁵
Paper 3	Multi Country	Upper echelons theory UET	Encompassing principles, processes, and outcomes that relate to an organization’s societal relationships, where firms engage in socially responsible business practices and generate a positive social reputation among stakeholders. ^{26,27}
Paper 4	Multi Country	Institutional theory	Corporate social performance is defined based on ²⁸ : reputation ratings ²⁹⁻³¹ , social audits and observations ^{32,33} , managerial principles and values ³⁴⁻³⁶ , disclosures ³⁷⁻³⁹
Paper 5	Multi Country	Organizational Ambidexterity Stakeholder Theory	Social performance is defined as creating tension and contradiction between different incentives of business case and the moral case. ^{40,41}
Paper 6	Spanish	Stakeholder Theory	Corporate social performance CSP is defined as an objective and operational measure of corporate social responsibility CSR comprises of three dimensions ⁴² : social responsibility, social issues, philosophy of social responsiveness.
Paper 7	Resource Based Theory	Resource Based Theory Supply Chain Management	Social performance is defined in relation to the economic pillar, and how they would simultaneously develop and evolve. ⁴³
Paper 8	United States	Stakeholder theory	CSP is the weighted average score of eight KLD social rating dimension including: employee

			relations, product, community relations, environment, etc. ⁴⁴
Paper 9	United States	Stakeholder theory	Kinder, Lydenberg, Domini Research & Analytics KLD corporate social performance CSP measures has become “the de facto research standard” of social performance. ⁴⁵
Paper 10	Developing countries	Lean Production	Social performance is important for international firms transacting in foreign jurisdictions where their social license to operate may be subject to the influence of powerful local stakeholders, by being compliant and enforce social standards in global supply chains ⁴⁶
Paper 11	Multi Country	Stakeholder Theory	CSP is essentially an organization’s response to the expectations and demands of corporate social responsibility. ⁴⁷
Paper 12	China	Stakeholder theory Behavioral theory	CSP is defined as “a construct that emphasizes a company’s responsibilities to multiple stakeholders, such as employees and the community at large, in addition to its traditional responsibilities to economic shareholders” ⁴⁸
Paper 13	Developed country	Stakeholder theory	Social performance deals with both internal and external stakeholders and necessary to obtain sustainable development as “meeting the needs of the present without comprising the ability of future generations to meet their own needs” ⁴⁹
Paper 14	Multi country	Stakeholder theory	CSP is explained as part of a “virtuous cycle” where corporate financial performance CFP influences corporate social performance CSP and vice versa, and as a measurables for firm’s corporate social responsibility. ⁵⁰
Paper 15	United States	Competitive Advantage	CSP construct was institutionalized as “a means of identifying observable organizational action in a systematic study of the corporation–society relationship.” converged to the standard use of measurement Kinder, Lydenberg, Domini KLD. ⁵¹
Paper 16	United States	Stakeholder theory	CSP is measured by KLD on several aspects of social performance including over 50 indicators in the following seven categories: environment, community, human rights, employee relations, diversity, customers, and governance ⁵²

Paper 17	United States	Stakeholder Theory	CSR practices that leads to CSP is indicated by the “relations with the local community, relations with women and disadvantaged groups, relations with employees, environmental impact and the socially responsible characteristics of the products offered by the organizations.” ⁵³
Paper 18	Sweden	Complexity theory	CSP is defined as “a commitment to improve societal well-being through discretionary business practices and contributions of corporate resources” ^{54,55} including actions that must be taken by the organization as the unit of analysis so that it becomes firm's competitiveness and reputation ⁵⁶
Paper 19	France	Stakeholder Theory Neo-Institutional Theory	CSP is identified measures including analysis of the contents of annual reports, pollution indices, perceptual measurements, corporate reputation indicators, etc. ⁵⁷
Paper 20	Multi Country	Shareholder corporate governance	CSP emphasizes on the importance of corporate governance mechanisms to negotiate tension and achieve appropriate balance on shareholder expectations for CFP and stakeholder for CSP. ⁵⁸
Paper 21	United States	Resource Based view	Social performance is derived from natural-resource-based view to examine the antecedents and consequences of pollution prevention, product stewardship, and sustainable development activities. ⁵⁹
Paper 22	Multi Country	Behavioral Theory	We define social performance feedback as the visible and active expression of discrepancies between stakeholder expectations and the firm’s actual social performance. ⁶⁰
Paper 23	Singapore	Organizational learning theory	CSP is multi-dimensional and measurable outcome of practicing CSR and emphasizes a company’s responsibilities to multiple stakeholders ⁴⁸ encompassing social and environmental inputs, processes, and outputs. ^{61,62}

In terms of social performance, there are several bases of theory that shapes the definition and measurement approaches. The most found terminology found associated this social performance is corporate social performance CSP. CSP is mostly described consistent with stakeholder theory where firms are held accountable not only by

shareholder but stakeholders such as employees, customers, local communities, and the government. Therefore, measurements such as Kinder, Lydenberg, Domini Research & Analytics KLD⁴⁵ seen as one of the standards of social performance measurements includes accountability towards the environment, community, human rights, employee relations, diversity, customers, and governance. Therefore, social performance is incentive by the tension and expectations of numerous stakeholders. Firms that values social performance will be incentivize towards a certain organizational behavior in order to attain or maintain social reputation.

The findings of previous studies also shows interest in managerial practice, how structural and behavioral factors and decisions to allocate the companies' resources towards the potential payback from allocating some resources towards a transparent disclosure of corporate social performance. In order to achieve a higher corporate social performance, taking the perspective of ambidexterity with the simultaneous pursuit of instrumental and moral initiatives. CSP also holds importance as having a on subsequent CFP, although not generalizable to different industry and firms:

IV. CONCLUSION

This paper has illuminated a useful synthesis of previous scholarly works social performance concept derived from various theories and studies in different industries and countries. This preliminary exploration paper contributes to the building the social performance literature by providing a synthesis theories, definition, and application of social performance in different contexts and its role to firms and organization across countries and industries. Given the diverse perspective that could be taken for social performance, there are various affected stakeholders that through the firm and business activities would be able to integrate CSP as a strategic. Certain industry is yet to be explored. Different countries possess different social, cultural, and political histories, and consequently, the perceptions of social performance substantially. The study has several limitations that it focuses only on papers identified within the Scopus database and published in English, using only several keywords related to social performance and corporate social performance. The context of the study is might only be applicable in the context of industry that values social performance and have a significant social identity. Future research can widen its scope to several other databases and compare articles over longer periods of time.

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