CSR and management control integration. Evidence from an employee welfare plan implementation

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Abstract

Relatively little research has addressed questions on how companies integrate corporate social responsibility (CSR) and management control, and this study attempts to respond to recent calls for further investigation. Taking the perspective, advanced in the extant literature, that CSR can be regarded as a form of management control, the study has the objective to show how a socially responsible initiative, such as the implementation of an employee welfare plan undertaken by a SME, can address control issues. In particular, the company has designed the employee welfare plan as an incentive system. The study adopts an interventionist research (IVR) approach to accomplish with the research objective, and the results of the interventionist case study are interpreted based on the Merchant and Van der Stede object-of-control framework. In particular, results indicate that the implementation of the welfare plan has enabled the application of different types of control and provided incentive-related benefits, suggesting the potential impact of CSR as a management control device.

Keywords: corporate social responsibility, management control systems, employee welfare, interventionist research.

1. Introduction

Corporate Social Responsibility (CSR) refers to a set of "context specific organisational actions and policies that account for stakeholders' expectations and the triple bottom line of economic, social and

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environmental performances" (Aguinis, 2011, p. 855). In recent years, companies' interest in CSR has intensified in line with the increasing acknowledgment that it may represent a strategic approach offering the opportunity to develop a competitive advantage (Frynas, 2015; Dupire and M'Zali, 2018). Although companies may engage in responsive CSR, which involves undertaking socially responsible actions with the only purpose to improve corporate legitimacy, reputation and addressing emergent issues, a strategic approach to CSR implies adding a social perspective to the company value proposition over the long term, incorporating social and/or environmental goals in the strategic objectives (Porter and Kramer, 2006). Since a management control system (MCS) is considered a set of control mechanisms which include "all the devices or systems managers use to ensure that behaviours and decisions of their employees are consistent with the organization's objectives and strategies" (Merchant and Van der Stede, 2003, p. 4), a growing body of academic literature aims to investigate the interrelationships between CSR and MCS (Mio, 2005; Gond *et al*., 2012; Crutzen *et al*., 2017).

Among these studies, MCS is mainly perceived as the process through which managing CSR (Arjaliès and Mundy, 2013; Hosada, 2018). Within this body of literature, a stream of research focuses on how companies use MCS to manage CSR and on the role of MCS in relation to the CSR programs and strategies undertaken by companies (Arjaliès and Mundy, 2013; Lueg and Radlach, 2016; Fiorentino *et al*., 2016; Lisi and Cifalinò, 2017). Differently, other authors suggest that CSR per se can operate as a management control system, when it involves managerial efforts to encourage employees to adapt to certain values, norms and ideas aligning with the organizational ones (Alvesson and Kärreman, 2004; Costas and Kärreman, 2013). However, little research investigates "how" companies integrate CSR and management control (Maas *et al*., 2016). Further, a research gap also exists on the topic of CSR in SMEs (Murillo and Lozano, 2006; Hosada, 2018).

Thus, taking the view that CSR can be regarded as a form of MCS, this study aims to show how a socially responsible initiative, such as the implementation of an employee welfare plan undertaken by a SME, can address control issues. Employee welfare is one of the main areas covered by corporate socially responsible initiatives (Chapple and Moon, 2005). However, the welfare plan designed and implemented by the company here proposed as a case study is peculiar in its endeavour to attain goals different from mere CSR (e.g., to increase the employees' wellbeing). The welfare plan tries to satisfy needs related to incentive issues. Incentive systems are a traditional control device used to foster employees' motivation and induce goal congruence between employees and the organization. The process the company developed to integrate CSR and MCS goals into an incentive system and its results are worth being examined. The results are interpreted based on the object-of-control framework from Merchant and Van der Stede (2007), whereby control objects include results, actions, and personnel/culture.

The study adopts an interventionist research (IVR) approach (Jönsson and Lukka, 2005, 2007; Baard, 2010; Chiucchi, 2013). IVR generally involves researchers working together with managers and employees within the organization in the attempt to develop actual solutions to practical problems. IVR has problem solving orientation and goes beyond observation and interviews. Through IVR, researchers and managers seek to tackle with the organizational problems with duality of objectives: to help improve the organizational processes or systems and contribute to knowledge advancements in the research field (Baard and Dumay, 2018). Here, the case focuses on a small web-marketing company based in Veneto, Italy. The company was selected due to its high commitment to CSR and its intention to increase productivity and positively affect employees' control and motivation. The intervention involved the design and implementation of the employee welfare plan.

The paper is structured as follows. The next section is dedicated to the review of the extant literature on MCS and CSR and the relationships between them. Section 3 presents the research method, introducing the IVR approach and the research site. Then, section 4 includes the stages of the intervention and the discussion on the results. Finally, section 5 provides the conclusions and the research limitations.

2. Literature review

2.1. Theoretical framework

The term MCS is sometimes used interchangeably with other terms such as management accounting, management accounting systems, and organizational control (Chenhall, 2003). This demonstrates the fragmented status of MCS research, manifested in divergent, but coexisting definitions, conceptualizations, and theoretical underpinnings of MCS (Berry *et al.*, 2009). Strauss and Zecher (2013) in their systematic literature review on MCS note that the meaning of management control was initially centred upon the provision of formal, financial information to support managerial decision making, while over the years it has embraced broader views.

The traditional view of management control confines the scope and practices of MCS to economic-based issues and financially measurable aspects, to attain high profits (e.g. budgetary control, which was the dominant control technique). MCS is mostly perceived as a passive tool providing information to support managerial decision making (Chenhall, 2003).

According to Merchant and Van der Stede (2007), devices, mechanisms and practices that managers use for control purposes are generally called management controls, while the collection of control mechanisms is generally considered as a management control system. They suggest that management controls serve the purpose of protecting organizations from human-related issues. Human behaviour must be controlled in order to avoid divergence from set objectives. They assert that three main causes related to behavioural concerns require the adoption of MCS: lack of direction, motivational problems, and personal limitations. On this basis, they develop what is called "object-of-control framework" (Merchant and Van der Stede 2003) which distinguishes between results controls (financial and non-financial), action controls, personnel controls and cultural controls. As summarized by Strauss and Zecher (2013):

- results controls influence "actions because they cause employees to be concerned about the consequences of the actions they take" (Merchant and Van der Stede, 2003, p. 23). That means that the outcome of employee's behaviour is the objective of control. A necessary requirement is that the results can be controlled by those whose actions influence the results, i.e. the controllability principle, and where the results can be measured effectively;
- action controls "are the most direct form of management control because they involve taking steps to ensure that employees act in the organization's best interest by making their actions themselves the focus of control" (Merchant and Van der Stede, 2003, p. 67);
- personnel and cultural controls are strongly related because cultural controls are an accumulated form of personnel controls. Personnel controls are based on the "employees' natural tendencies to control and/or motivate themselves" (Merchant and Van der Stede, 2003, p. 74).

Incentive systems are strictly connected to management control and, in particular, they are a main element of results control systems, since they link rewards (or punishments) to the evaluation of performances. Results controls are likely to be tighter if rewards (or punishments) that are relevant to the employees involved are directly linked to the accomplishment (or lack of accomplishment) of the desired results. Organizations can derive motivational value from linking any of these valued rewards to results that employees can influence. Therefore, incentive systems are important because they inform and remind employees as to what result areas are desired and motivate them providing the stimulus for the alignment of their self-interests with the organization's objectives (Merchant and Van der Stede, 2007). Incentives can be monetary and non-monetary, and the management control benefits identified by Merchant and Van der Stede (2007) are: informational, related to effort-directing actions; motivational, since incentive systems are implemented to affect employees' motivation; and, personnel benefits which relate to the human resource process of attraction and retention of personnel.

Most widely, management control can be defined as the process of steering organizations through the environments in which they operate in order to achieve both short-term and longer-term goals (Otley and Soin, 2014). In this vein, management controls transcend pure decision-support systems and MCS represents the evolution of formal and informal mechanisms, processes, systems and networks used by organizations to convey key objectives and goals elicited by the management to assist the strategic process and ongoing management through analysis, planning, measurement, control and rewards (Crutzen *et al*., 2017; Ferreira and Otley, 2009; Hosada, 2018; Malmi and Brown, 2008). This broader perspective calls for investigating new forms of management control, including management control for the support of, and integration with, CSR initiatives (Mio, 2005; Gond *et al*., 2012; Crutzen *et al*., 2017; Marchi, 2019) and the evaluation of strategic choices in terms of social responsibility (Lombardi et al., 2015).

2.2. CSR and management control

There is clearly no single "sustainability" that can be known and accounted for (Gray, 2010). Pivotal to sustainability concept was the publication of the Bruntland Report in 1987, in which sustainability development is defined as: "[D]evelopment that meets the needs of the present without compromising the ability of future generations to meet their own needs". Given the central role of companies in contributing to sustainability, CSR became a cornerstone of both business and society.

CSR "means that organizations should integrate economic, social and environmental concerns into their business strategies, their management tools and their activities, going beyond compliance and investing more into human, social and environmental capital” (Perrini, 2006, p. 306). Chapple and Moon (2005) distinguish three main dimensions of CSR: community involvement, socially responsible employee relations, and socially responsible production processes. Bass and Milosevic (2018) highlight that previous research on CSR has predominately embraced a macro-institutional perspective (Frederick, 1994; Lee, 2008) by focusing on (a) how institutional pressures shape organizational responses via CSR initiatives (Campbell, 2007; Van Beurden and Gössling, 2008) and (b) how organizations derive value from CSR (Schuler and Cording, 2006; Wang *et al*., 2016). Such a macro-institutional perspective tends to ‘black-box’ the internal organizational dynamics of how CSR is developed, articulated and practiced which remain largely unexplored (Aguinis and Glavas, 2012; Costas and Kärreman, 2013). Despite there is still little research knowledge about intra-organizational aspects of CSR (Gond *et al*., 2017), so far empirical investigations of the relation between management control and CSR has increased in the recent years (Crutzen *et al*., 2017). In particular, such literature perceives MCS as the process through which managing CSR. Arjaliès and Mundy (2013), for example, demonstrate that MCS has the potential to underpin the change of organizational practices that can contribute to CSR strategy, through processes enabling innovation, identification of threats and opportunities, communication, and reporting. Lisi and Cifalinò (2017) show that the different uses of CSR performance indicators, e.g. for internal decision-making and control and for external disclosure, may be influenced by contextual factors such as company size, industry and compliance to social or environmental certification standards. Taking advantage of a thorough literature review and using the Malmi and Brown (2008) framework, Lueg and Radlach (2016) emphasize that companies employ different types of control to enforce a sustainable development grounded on the three dimensions of ecological integrity, social responsibility and economic effectiveness. They find that although cybernetic controls are widely applied through CSR performance management systems, they should be complemented with other formal and informal controls.

Although CSR has been typically studied as something that mostly affects the relationships between companies and the external stakeholders, some authors emphasize that CSR also influences internal dynamics and can be regarded as a form of management control. Costas and Kärreman (2013) indeed note that CSR may represent a form of cultural control (aspirational control), to the extent that CSR initiatives transmit values fostering the construction of ecologically, ethically and environmentally responsible corporate identity. This, in turn, may contribute to influence employees' aspirations and conscience as it fulfils the ideal of ethic and worthy behaviours and provides a basis for the identification with the organization, encouraging forms of self-discipline. Further, Alvesson and Kärreman (2004) suggest CSR per se can operate as a management control system when it involves managerial efforts to encourage employees to adapt to certain values, norms and ideas aligning with the organizational ones. In their support, Gond *et al.*'s (2017) systematic literature review about CSR, based on an individual-level of analysis, identifies power and control as key variables that capture the instrumental drivers of CSR. That is, CSR engagement can be driven by incentives deriving from personal goals of employees (Aguilera *et al.*, 2007; Rupp *et al.*, 2006, 2011) or of managers and executives (Swanson, 1995) who also use CSR to prevent a loss of control (Thauer, 2014).

Arguing that economic, environmental and social aspects should be incorporated into the formal aspect of MCS (Perrini and Tencati, 2006; Albelda, 2011; Gond *et al.*, 2012; Hosada, 2018), researchers attempt to integrate extant accounting and control literature view about management control – as a means to direct an organization towards strategic and operational goals (Ferreira and Otley, 2009; Tucker *et al.*, 2009; Gond *et al.*, 2012) – with the view of CSR as a form of MCS. Marchi (2019) stresses that the latest MCS evolutions, leaning towards risk management and CSR, can be interpreted as the necessary integration between internal and external interests of creditors, employees and the social community. Further, many studies provide evidence that CSR positively affects organizational performance through increasing employee organizational commitment and motivation (Brammer *et al.*, 2007; Choi and Yu, 2014; Reverte *et al.*, 2016), as in case of activities for the welfare of employees (Ali *et al.*, 2010). In this vein, relying on Merchant and Van der Stede (2003) framework, we may consider CSR initiatives as management control incentives used to ensure that behaviours and decisions of employees are consistent with the organization's objectives and strategies. That is in line with Costas and Kärreman (2013) arguing that CSR can be considered a management control device.

Undertaking welfare initiatives, firms include in their scopes the improvement of social security and wellbeing of workers and their families (Baiesi, 2015). Considering CSR has a dual orientation towards the improvement of social welfare and of stakeholder relations (Barnett, 2007), as a matter of fact employee welfare is considered as the set of benefits and services to employees provided by firms on a voluntary basis with the aim of increasing their wellbeing. Hence, employee welfare is straightforward a fundamental component of CSR. Further, an employee welfare system may be also an example of incentive system aiming at aligning individual, social and corporate objectives. Empirics show that to design and implement an employee welfare system, the main step is the identification of employees' needs, together with the definition of organizational objectives regarding CSR and with the identification of the territory's resources and the creation of partnerships (Baiesi, 2015).

Maas *et al.* (2016) stress the importance to deal with questions on "how" companies integrate CSR and management control, which may entail showing how socially responsible initiatives can address control issues. Further, academic literature reveals the need to undertake more in-depth field studies to discover CSR in SMEs (Murillo and Lozano, 2006; Hosada, 2018). Thus, adopting an intra-organizational level of analysis focusing on the implementation of an employee welfare plan, this study attempts to answer to the research question:

RQ) How management control issues can be addressed by CSR initiatives?

3. Research method

3.1. Interventionist research

This study takes advantage of an IVR approach, which is an emerging method for producing new knowledge in the accounting field (Merchant and Chen, 2010; Chiucchi, 2013; Campanale *et al.*, 2014; Jansen, 2015; Bracci, 2017; Gatti *et al.*, 2018). The key features of IVR are a problem-solving orientation, researcher participation in organizational activities and collaboration with organizational actors, a theoretically underpinned intervention, and duality of output, as it should produce both theoretical and practical outcomes (Baard and Dumay, 2018). In other words, IVR involves researchers and managers (or accountants) working together to find solutions to organizational problems. The results stemming from the academic-practitioner team efforts are examined and explained from both a theoretical and practical perspective, and the constant connection with the theory clearly separates IVR from consultancy (Malmi and Granlund, 2009; Dumay and Baard, 2017). IVR implies a longitudinal case study approach which goes beyond interviews and participant observation, where the researcher seeks to tackle with the organizational issue to gain knowledge, under the assumption that solving practical problems with practitioners and give the solutions a more general form may represent a way to build, test or refine theories (Suomala *et al*., 2014).

IVR is based on a close collaboration between researchers and the organization, which activates a mutual and iterative learning process to identify problems, accomplish the desired organizational change and interpret the results (Chiucchi, 2013). While the researchers design solutions and focus on processes and outcomes according to the relevant scholarly literature, the organization applies its problem-solving ability (Jönsson and Lukka, 2005). Generally, researchers can derive scientific advantages from the collaboration with organizational actors by sharing knowledge and analytical methods of inquiry, to develop insights on the phenomenon under study and contribute to the accuracy and the theoretical significance of results. Organizations may benefit from the solutions, expertise and approaches proposed by the academic, that stimulate questioning and dialogue for the implementation of management innovations (Westin and Roberts, 2010). The researcher may participate in the intervention with different roles, such as comrade, trainer or consultant, and the degree of the intervention may vary from weak to strong along a continuum, according to the impact on the organization work processes and systems and the level of change introduced (Dumay and Baard, 2017).

Through the participatory interactions and communication with the members of the organization, and contributing to the practical domain, the researcher becomes an "insider" who studies the organizational social system. However, the researcher also needs to link findings to a theoretical frame for adding knowledge to the research field, as in all types of academic research where a system is studied from the outside. This outside perspective, having crucial significance, is sometimes underplayed in IVR projects. In this sense, IVR requires the researcher to strike a balance between an inside and outside perspective (Jönsson and Lukka, 2005, 2007). The intervention involving the design and the implementation of the welfare plan is described in the following sections. Information was collected through individual interviews with the CEO and the employees, meetings with work teams, and reports of a time tracking software the company uses to monitor workflows.

3.2. The research site

Pepe Interactive is a web marketing agency located in Loreggia (PD), in the North East of Italy. Founded in 2015, it is a micro enterprise with 10 employees and a turnover of about 380.000 euro per year. The number of employees almost doubled since 2017, indicating a significant expansion rate and positive forecasts of growth. The average employees' age is 27 years old, and gender diversity is promoted, with 5 women and 5 men working in the company.

Pepe Interactive operates in the field of digital marketing and communication. It has three main businesses:
- design, development and technical assistance of websites and ecommerce platforms;
- social media marketing, in terms of both creative strategies and contents;
- formulation and implementation of digital advertising and digital marketing strategies.

All the services offered by the company are interconnected. To develop the services, Pepe Interactive works on defined projects. These are largely dependent on employees' skills and competences, which constitute the main assets of the firm. The normal price of the services offered is determined based on the working hours that employees commit to the project, multiplied by the hourly cost of employees.

The realisation of projects at Pepe Interactive is carried out through different teams, Web and Social and Digital Marketing. A manager and two professionals, who deal with the project execution, participate in each team.

Coordination within the firm is guaranteed by direct communication among employees and by the project manager, who handles the information flow between the CEO, clients and employees.

Despite its small dimensions, Pepe Interactive is highly committed to CSR and has undertaken different socially responsible initiatives over time. They originate from the ideals of the founder, who is convinced that everyone would benefit from mutually responsible behaviours starting from individuals and extending to companies and institutions. He strongly believes every company should be socially committed and redistribute value to the society and its territory as much as possible.

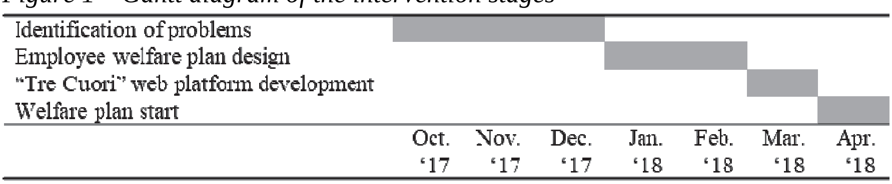
4. The design and the implementation of the employees' welfare plan

This section focuses on the welfare plan implemented by the company, through an IVR approach. The welfare system implemented at Pepe Interactive is quite peculiar. It originates from the desire to improve workers' wellbeing within the company, in the belief that satisfied workers are less likely to quit the job and to perform poorly, but it was also designed to tackle with problems regarding the production process. Further, the welfare plan serves some control purposes, as a device to incentivise workers and keep task performance monitored.

According to Chapple and Moon (2005), employee welfare is a common concern for companies attentive to socially responsible employment relations, which is a main CSR dimension. Socially responsible employee relations generally involve the development of CSR practices and policies considering the workforce as a primary stakeholder in the context of company decision making.

The intervention, which lasted about seven months, involved different stages, that are represented in the Gantt diagram below (Figure 1) and described in the following subsections. Periodic employees' consultation was held during the whole period.

Figure 1 – Gantt diagram of the intervention stages



4.1. Identification of problems

IVR approach usually starts with the identification of problems to develop possible solutions (Baard, 2010). They were identified through individual interviews with the CEO and the nine employees, at least two meetings with each work team (Web and Social and Digital Marketing), and the reports of a time tracking software the company uses to monitor workflows. Interviews lasted about 20', meetings about 45'. Employees were asked about the difficulties they were facing in every stage of a service development project.

The CEO was also the "gatekeeper" of the IVR activities (Dumay and Baard, 2017), allowing the researchers to gain access to the company.

As previously outlined, Pepe Interactive works on defined projects to develop the services provided to customers. Before the implementation of the welfare plan, every service development project was carried out through a recurring process. Both interviews and the time tracking software assisted in mapping the process and analyse workflows. First, a meeting was set between sales management and the potential customer, during which customer's needs and requests were discussed. After the meeting, the manager prepared an estimate for the work to be done, based on the estimate of working hours (budgeted working hours) that each team member would have employed on the project, and presented it to the potential customer. Once the customer agreed with the estimate, the manager transferred the project to the project manager, who, in turn, passed all the information to the team that was assigned the task to develop the project. Thus, the team was involved on the workflow only after the client agreed with the estimate and signed the contract; there was no debate about how the project would have been or on how many working hours it would have required; the estimate only depended on manager's perception of the work amount.

With this workflow, problems regarded the lack of adherence between budgeted and actual working hours, resulting in excess capacity. Then, if the hours worked exceed the budgeted estimate made by the manager, then the company earns lower profit from the project.

30% of the projects carried out by the firm previously to the welfare plan adoption exceeded the working hours estimated by the manager, with a time variance between 5% and 35%. Since Pepe Interactive is a service firm whose profit margins depend primary on the adherence of worked hours to budgeted ones, the process resulted in misuse of resources, which could have been allocated to other projects, and lower margins. Moreover, employees had not clear awareness of the time needed to perform each task, and it was difficult to identify where they could improve. Besides, the workflow for web projects, entailed that, once the project manager had delivered all the information to the team, the web designer realised the graphic project of the website and, when concluded, passed it to the developer. This lack of dialogue between the web designer and the developer caused some problems because the former may have proposed some features (e.g. animations or functions) requiring a coding language unknown by the latter, so the web designer had to rethink the project and dedicating additional work hours. Lastly, as the team had a clear awareness neither of the hours estimated by the sales manager nor of the time each task required, a lack of direction problem emerged. Employees were induced to engage in projects with complex functions and animations, whose progress was time consuming and exceeding both customer's requirements and the hours budgeted.

To summarize, different control problems arose. A lack of coordination and communication was inherent to the workflow which negatively affected task performance and capacity utilization. This, in turn, resulted in lower profitability than the potential.

4.2. The employee welfare plan

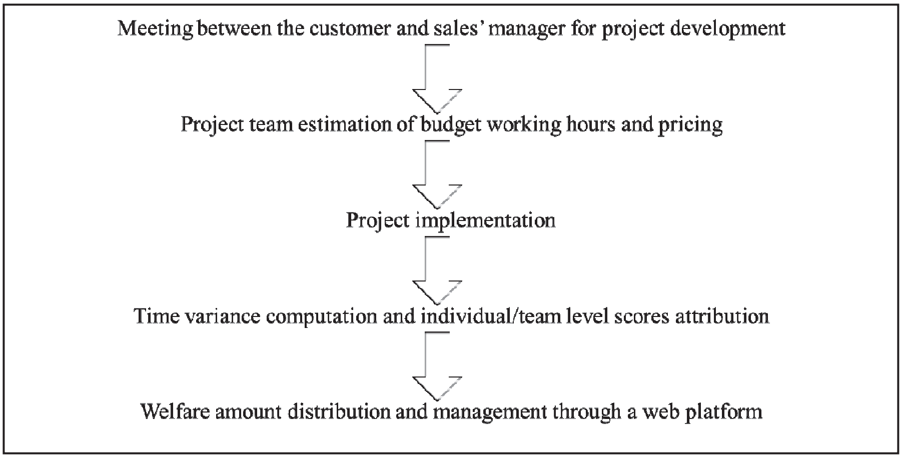
In a second stage, to tackle with the problems regarding the production process and to find a solution, an employee welfare plan was designed and implemented through the IVR approach. Designing and writing the welfare plan took about two months. Based on the IVR categories conceptualized by Dumay and Baard (2017), the intervention can be regarded as modest, as researchers worked with the company to achieve a specific outcome. The researchers' role was to help the company to implement the welfare plan and accomplish the beginning of an improvement process. They were not responsible for delivering a consultancy project, which is typical of a strong IVR approach.

The employee welfare plan serves different purposes. First, it aims to enhance coordination and communication between team members and improve capacity utilization. A second purpose was to increase employees' wellbeing. Due to its commitment to CSR, Pepe Interactive decided to implement a welfare plan in the belief that satisfied workers are an asset for the company and that it is a responsibility of the company to consider the interests of all the stakeholders. Third, Pepe Interactive tries to positively influence employees' control and motivation.

The welfare plan designed through the joint effort between organizational actors and researchers is structured as a sort of game between employees, following the idea of game dynamics to improve performances promoted by Schell (2010). It acts as an incentive system and entails the assignment of monetary reward (2000 euro), proportionally distributed to employees according to a ranking, at the end of each quarter. The rewards gained provide them access to a range of welfare services such as healthcare, travels, concert tickets, gym, etc. The welfare plan was discussed with, and illustrated to, employees in a series of meetings. Its main stages are depicted in Figure 2.

The design of the welfare plan first considered a redefinition of the projects' workflow and the improvement of the production process, involving the following steps. In the initial step, the sales manager and the potential customer discuss a project. Then, the sales manager presents customer's needs and expectations to the project manager. Together they establish the guidelines of the project and present them to the team assigned to the project. The team evaluates the project according to the guidelines and estimates the working hours required (budgeted hours for the project). The estimates are scrutinised by the CEO to be approved. The normal price of a service developed is determined based on the estimate. Once the potential customer agreed with the price, the team starts to work on the project and the work hours each member dedicates to it are monitored. The welfare plan involves the attribution of individual scores to team members based on the difference between budgeted and actual hours worked for a project (time variance). The greater the adherence to budgeted hours, the lower the variance, the greater the score obtained. Scores vary according to the projects' categorisation. Two project categories were identified: web projects versus social and digital marketing projects. The categorisation broadly depends on the characteristics of the production process. Social and Digital Marketing projects are recurring, with low differences from period to period, and working hours can be predetermined with higher degree of accuracy than for Web projects, that are unique and need more time to be carried out. Moreover, while Web projects take on average three months to be carried out, Social and Digital Marketing projects are developed more frequently and in shorter time periods.

Figure 2 – Welfare plan main stages



The difference between budgeted and actual hours provides the time variance. The time variance is calculated for both actual hours exceeding budgeted hours and vice versa. This helps ensure the quality standards of the project. Moreover, the plan prevents from budgetary slacks. If employees make opportunistic predictions setting more hours than needed, price estimates will be higher than the real value of projects and the potential customers will be likely to disagree with the price estimate and decline the offer.

Table 1 shows the individual scores assigned to team members for web projects and social and digital marketing projects.

Table 1 - Individual scores established in the employee welfare plan

Time variance	*Web projects team points*	*Social and digital marketing team points*
0 (budgeted hours adhere to actual hours worked by the team member)	30	10
1%-10% (budgeted hours differ from the actual in the interval 1-10%)	15	5
11%-20% (budgeted hours differ from the actual in the interval 11-20%)	10	3
21%-30% (budgeted hours differ from the actual in the interval 11-20%)	5	1
>30% (budgeted hours differ from the actual hours for more than 30%)	-15	-15

In addition to individual scores, team level scores are also assigned for a given project. If the sum of the hours worked by all the team members exceeds 30% of the budgeted hours (determined as the sum of individual budgeted hours), 15 points are subtracted from the individual scores of each team member. As mentioned above, a specific problem the welfare plan copes with is the lack of communication, that caused waste of time and resources. With the new system in place, workers are incentivised to discuss their ideas in advance to estimate working hours needed to develop a project. The discussion provides them a clearer understanding of the feasibility of their ideas, and waste of time during subsequent production stages is reduced.

The welfare plan implemented at Pepe Interactive enables to gain additional score, which is tied to training activities and courses attended by workers in their spare time. This possibility aims to reward workers interested in increasing their skills and competences. Indeed, for professional service organizations as Pepe Interactive, the skills of the employees represent the primary asset, since very few tangible assets are present (Anthony and Govindarajan, 2007). For example, for distinguished awards of Web industry (AWWWARDS/Site of the day, AWWARDS/Site of the year, AWWARDS/Site of the month, FWA/Site of the day, CSS/Site of the day), 15 additional points are assigned to each person who has worked on the project. For lower ranking awards (CSS/Special Kudos, and for articles about the project published on magazines and newspapers as well), each team member gains 5 points.

Finally, employees can achieve or lose additional score in relation to office tasks and appropriate workplace behaviour, in terms of work organization, cleanliness of the workstation, paper and digital documents integrity, communication to the manager when office materials are running out.

At the end of each quarter, depending on the individual scores, the welfare amount is distributed proportionally to employees. This amount is managed through a web platform denominated Tre Cuori. Each employee has a personal account on the platform, where he/she can monitor the amount available and the services he/she can access. Tre Cuori makes the agreement with the companies providing these services, based on employees' preferences. The CEO explained "For example, if one of the employees wants to use his welfare credit for the subscription to a gym, he has just to use the card linked to his Tre Cuori account and the platform manages all the operations. In this way we can advantage not only employees, that are free to choose the provider they prefer, but also local activities that may supply welfare services".

4.3. Employee welfare plan results

The employee welfare plan implementation started on April 2018. The results here presented refer to the first two quarters after the implementation. They are based on reports from the time tracking software, which were periodically analysed to assess projects workflow. During this period, 9 projects were carried out by the Web team, 15 by the Social and Digital Marketing team. Table 2 summarizes time variances. 5 projects exceeded the budgeted hours by more than 30%. They caused points subtraction to team members. 5 projects registered a time variance falling into the interval 20-30%, 10 projects a time variance within 10-20% interval. Finally, 4 projects had a time variance below 10%.

It is interesting to highlight that for most projects the time variance was inferior to 20%, which is an encouraging result for the company, considering that the process of preparing working hour estimates is brand new to employees.

Table 2 – Employee welfare plan results in the first two quarters

Time variance	*Web projects team*	*Social and digital marketing team*
0	0	0
1%-10%	1	3
11%-20%	4	6
21%-30%	2	3
>30%	2	3

Projects with higher variance between budgeted and actual worked hours are concentrated on the first quarter (7 out of 10). Data may suggest a learning process of workers in the estimation stage. Employees acquired greater awareness in evaluating projects requirements and the time they need to perform their work.

To keep the implementation of the plan monitored, interviews were also held with the CEO and the employees, three and six months since it started. Interviews lasted about 20’ and included questions generally regarding the effects of the welfare plan on work organization, projects development, and benefits obtained. The CEO claimed “I knew there were different objectives regarding different concerns, such as the organizational process, CSR, or management control. We had to spend months and resources on the creation of a system that dealt with all these issues, but they were all very important to me and I was sure we would have found a solution. Finally, I think we ended up with a suitable solution. We performed a scenario analysis to understand whether the system would have worked and made some adjustments. I am quite satisfied with the solution we found. It is too early to obtain and to evaluate results on all the objectives, but I feel confident about that”. When asked about estimates’ preparation, one of the web developers said “At the beginning it was very hard to provide forecasts on the working hours required for a project, we did not think we had enough information to do it and it was frustrating seeing how wrong our predictions were with the first two projects. We started therefore to analyse them better, to ask more questions to the Project Manager to understand the customer's needs and expectations and avoid creating complex and time expensive animations or functions when they were not necessary. We obtained better understanding, that was unprecedented, of the time needed to perform each task, and our estimates improved”. One of the web designers added: “At the beginning it was difficult because we made the estimates on our own, without discussing with other team members. However, after the first projects, we understood how wrong our estimates were and how much this cost to the firm. We began to exchange more ideas; based on the information I receive, I formulate an embryonic and general idea of what type of graphic and animations I want for the website and I discuss with the developer on the feasibility of my idea. In this way, I do not have to readapt the project later. Moreover, the developer has a clue of what he will have to do in terms of complexity, and he is able to provide a better estimate of the working hours he will need".

4.4. Discussion

The collaboration between researchers and organizational actors has triggered a shared learning process that enables to explain IVR findings. These are interpreted based on Merchant and Van der Stede (2003) MCS framework and show that the implementation of the employee welfare plan provides different control-related benefits and enables the application of different types of control.

First, estimates of working hours prepared by employees represent task performance targets according to which employees are evaluated and rewarded. In this sense, the welfare plan encourages results control as employees are rewarded for generating good results. Task performance can be measured objectively, to the extent it is based on time variance between budgeted and actual working hours, and performance measures meet the requirement of understandability, that is important for results control purposes.

Further, the welfare plan provides two types of benefits ascribable to results control and incentive systems. The former refers to the informational role of the welfare plan, which communicates to employees what results are important and help them to decide how to direct their efforts. The latter benefit is motivational. The ranking system induces employees' effort to obtain the results that the organization is disposed to reward. Accordingly, on one hand employees are stimulated to reduce time variance in performing tasks and on the other hand they have increased the attention and accuracy they use on projects development, as good projects may allow them to get awards and consequently achieve higher points and improve their scores. One of the employees stated: "Since the welfare plan was implemented, we try to publish each project on the sites that assign the awards, first because it is personal satisfaction seeing that your work is considered an excellence, secondly because we want to obtain more points. It is a sort of game and no one wants to lose. To do that, each project must be flawless, so we put much more attention on every detail than we did before". Since accuracy and excellence is what the firm seeks, the welfare system appears to tackle with two of the control problems indicated by Merchant and Van der Stede (2003, 2007), such as lack of direction and lack of motivation.

Since it establishes collective scores or penalties, the welfare plan also provides a basis for social control, which managers usually adopt to reinforce and influence mutual monitoring (Picard and Reis, 2002). As previously outlined, the ranking system establishes collective scores to members of a work team when the project developed gets an award from third parties. This allows to reward creativity of the team and to guarantee and incentivize high quality work. Otherwise, penalties are apportioned to individuals when the sum of the hours worked by all team members exceeds (or is below) the sum of budgeted hours by more than 30%. This prescription helps to ensure cooperation and dialogue among the team members to attain a common goal. In this manner, employees are encouraged to exercise peer pressure and to control each other to pursue the objectives and obtain the score that give access to welfare services.

Further, the welfare plan is designed to stimulate employees' participation to training courses, as the ranking system is structured is such a way as to reward workers attending training initiatives. Formal training enhances skills, instils a greater level of professionalism and increase the likelihood that employees do a good job. It represents a form of personnel control as it facilitates the operation of self-monitoring (Abernethy and Brownell, 1997). The Social Media Manager stated: "Keeping informed and up-to-date is a fundamental element in our job, since the sector we operate is constantly evolving and novelties spread very frequently. It is stimulating to work in a company that not only understand the importance of training, providing the opportunity to attend courses, but also rewards this participation". Finally, behavioural norms are incorporated in the welfare plan to increase employees' responsibility and care towards their workplace.

Thus, in line with Brammer *et al*. (2007), Choi and Yu (2014) and Reverte *et al*. (2016), the case confirms that CSR may improve organizational performance increasing commitment and motivation, also extending Ali *et al*. (2010) results on the specific employee welfare plan CSR initiative. Consistently with Arjaliès and Mundy (2013) and with literature on management control benefits, the study also demonstrates that CSR initiatives may enable process improvement, identification of threats and opportunities, increase of communication, and reporting through incentives to employees.

To summarize, these findings show that CSR acts not only as an object of results control, but also in term of personnel and cultural controls, and extends the results from Lueg and Radlach (2016) who stated that CSR performance management systems should be complemented with other formal and informal controls. Further, the research, in line with Wang *et al.* (2016) supports how organizations derive value from CSR, demonstrating how CSR initiatives can address management control issues and have positive effects on business activities beyond improving reputation and legitimacy among stakeholders.

Besides the control-related benefits, the implementation of the welfare plan has also generated some significant results as a socially responsible initiative along two of the main dimensions of CSR, namely socially responsible employee relations and community involvement (Chapple and Moon, 2005). The company approach towards CSR is proactive since the initiative was undertaken to have a positive social impact without compromising company's economic objectives. The case confirms the company attention towards the improvement of employees' social and economic wellbeing which affect corporate reputation too. The welfare plan is indeed developed to engage different stakeholders which take part to the provision of services. For instance, during the period under study, the 90% of employees have gained access to some of the services offered by the welfare plan, and almost half of the total welfare bonus was spent on healthcare. Further, employees purchased most (more than 70%) of the services from local companies. This reveals that the implementation of the welfare plan has a positive impact on the local community where Pepe Interactive operates, in line with the principles of CSR.

5. Conclusions

Through a case study considering the implementation of an employee welfare plan acting as an incentive system, the present research allows to extend prior literature investigating the integration between CSR and MCS. The results open the "black-box" on how the CSR is internally developed, articulated and practiced, which remain largely unexplored (Aguinis and Glavas, 2012; Hosada, 2018), and on how companies integrate CSR and management control (Maas *et al.*, 2016). The study also responds to the calls for further research on the impact of CSR as a form of MCS and on how this impact manifests (Costas and Kärreman, 2013), making two main contributions to the literature. First, thanks to an emerging methodology -

i.e. interventionist research-findings show that CSR may act not only as an object of results control but also in term of personnel and cultural controls extending the study by Lueg and Radlach (2016). Second, the study contributes to support how organizations derive value from CSR (Schuler and Cording, 2006; Wang *et al*., 2016) and reinforces the view that the integration of CSR into organizational activities may be relevant for effective business and not just a way to foster legitimacy or manage reputation.

The paper also confirms the role of IVR in providing the possibility to gain knowledge in the research field from the interaction, dialogue and shared learning between the researchers and the organizational actors, while narrowing the gap between research and practice (Westin and Roberts, 2010). In particular, the IVR approach has produced output having both practical and theoretical implications. This is referred to as duality of output (Baard and Dumay, 2018). On one hand, through problem identification and the subsequent design and adoption of the employee welfare plan, the intervention has helped to implement changes to the workflow, improving the organizational process. On the other hand, in the light of the object-of-control MCS framework, the implementation of the welfare plan has enabled the application of different types of control and provided incentive-related benefits, suggesting the potential effect of a CSR initiative as a control device.

The study presents limitations too. First, the use of a single case study does not allow the generalization of results. Second, since the study adopted an interventionist approach, the results were influenced by the active involvement of the researcher. Future research may partially overcome the limitations extending the number of cases to investigate or extending the analysis to different CSR initiatives. Moreover, following research may extend the time horizon of the intervention to investigate more in depth the benefits of the employee welfare plan as CSR initiative besides the control-related benefits. Despite that, the current paper deals with (and demonstrates how) CSR as (is) a management control device.

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