

CSR Performance Measurement for Manufacturing SMEs

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Abstract

Corporate Social Responsibility (CSR) represents business commitments in addressing economic, social, and environmental issues related to their activities in order to reduce the negative externalities. CSR is relatively a new concept and it is progressing within all type of companies. In theory, CSR is supposed to make business better off by allowing them to optimize the use of their resources and create an attractive working environment. However, empirical studies have yet to demonstrate the economic, social, and environmental benefits of this approach. This study aims at developing a grid of indicators to evaluate the CRS performance of manufacturing SMEs. Our methodology consists of a systematic literature review of the indicators proposed in the scientific and gray literature, followed by a series of interviews with experts in the field in order to select relevant indicators specific to the manufacturing sector. The results presented in this article present a grid of specific CSR indicators for SMEs.

Keywords

Corporate social responsibility, indicators, KPIs, manufacturing SMEs.

Ms. Florentine Esther Mahout Kamte is currently a Master student in computer sciences at the university of Quebec at Rimouski. She holds a bachelor in software engineering from Institut Africain d'informatique (Cameron) in 2019. She contributed during internships on the computerization of attendance management in a microfinance institution (CECAW SA) and on the automation of duty management (quarter-time management) in a bank (Afriland First Bank Cameroon). Her research focuses on the design and development of a Corporate Social Responsibility (CSR) auto-diagnosis computerized tool which evaluate CSR performance for manufacturing SMEs.

Dr. Anissa Frini is professor of production in the department of management science of Université du Québec à Rimouski. She holds a Ph.D in operations and decision support systems in 2006, an MBA in Information Systems in 1999, both from Laval University. She has expertise with multiple criteria decision aid, dynamic decisions, temporal MCDA, uncertainty modelling and risk management. Her research is applied for sustainable development, project selection, healthcare, flood risk management, sustainable forest management and corporate sustainability.

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