

Expertons and uncertain averaging operators versus correlational approaches: A case study on Corporate Social Responsibility and effectiveness

Journal:	Kybernetes
Manuscript ID	K-06-2016-0127.R2
Manuscript Type:	Case Study
Keywords:	Expertons, Uncertain averaging operators, Corporate Social Responsibility, Effectiveness



Expertons and uncertain averaging operators versus correlational approaches: A case study on Corporate Social Responsibility and effectiveness

ABSTRACT

Purpose

Our purpose is to explore the relationship between Corporate Social Responsibility (CSR), work-life balance (WLB) and effectiveness comparing (a) a correlational approach, (b) expertons method, and (c) uncertain averaging operators (UA, UWA, UPA, and UPWA).

Design/methodology/approach

Participants were 814 employees from two Chilean companies with different levels of development on CSR policies. The Survey Work-Home Interaction – NijmeGen (SWING -SSC) and the Balanced Scorecard (BSC) were used. Results showed differences between companies with different levels of CSR development on individual effectiveness, and relations between WLB and individual effectiveness.

Findings

Expertons methodology and uncertain averaging operators allows more accurate results than correlational statistics.

Originality/value

Expertons method and uncertain averaging operators (UA, UWA, UPA, and UPWA) are common in the field of economics and engineering, but very innovative in the human resources research, allowing more accurate analyses of workers' perceptions.

Key words: Expertons, uncertain averaging operators, Corporate Social Responsibility, effectiveness. JEL code: D81: Criteria for Decision-Making under Risk and Uncertainty; M14: Corporate Culture • Diversity • Social Responsibility; C18: Methodological Issues: General

INTRODUCTION

In organizations, when dealing with management decision making processes, as those realted to the relationship between Corporate Social Responsibility (CSR) and effectiveness, we can assume that all the information we have is clear and can be assessed with aggregation operators based on exact numbers. Therefore, there exists a wide range of aggregation operators, as weighted average (Beliakov *et al.*, 2007), the probabilistic aggregation, the OWA operator (Emrouznejad and Amin, 2010; Kacprzyk and Zadrozny, 2009; Merigó, 2011a; Merigó and Gil-Lafuente, 2009; Yager, 1988, 1993; Yager and Kacprzyk, 1997), the Choquet integral (Tan and Chen, 2010), distance measures (Merigó and Casanovas, 2011), norms (Yager, 2010), logarithm aggregations (Zhou and Chen, 2010), heavy aggregations (Merigó and Casanova, 2010) or induced aggregator operators (Merigó and Gil-Lafuente, 2009).

The most used aggregation operators based on exact numbers are weighted average and the probabilistic aggregation. The first operator aggregates the information by giving different levels of importance to each argument in the problem. On the other hand, the probabilistic aggregation uses probabilities to aggregate the data. Merigó (2009) proposed a combination of both previous operators, the probabilistic weighted average (PWA) that considers the degree of importance of each concept in the analysis including the objective and the subjective information of the environment.

However, organizations are complex realities where information is not always so clear. To deal with this reality, Moore (1966) proposed interval numbers as a useful technique for representing uncertainty because it considers the minimum and the maximum results that may occur. When using interval numbers to aggregate the avalaible information we form uncertain aggregation operators. One operator based on interval numbers is the experton methodology. It enhances scientific rigor by measuring subjectivity and pooling the opinion of several experts to establish a single valuation (Gámez-González *et al.*, 2010). It is regarded as a major step forward in the development of fuzzy subsets, given that it seeks objectivity, thanks to the use of aggregation as a solution (Gil Lafuente, 1997). This methodology has shown its suitability as an analysis tool in such different fields as quality assessment (Barreiro *et al.*, 2007; Levrat *et al.*, 2005) and business ethics (Gámez-González *et al.*, 2010).

Other operators based on interval numbers are the uncertain average (UA), the uncertain weighted average (UWA) and the uncertain probabilistic aggregation (UPA). Several studies use this kind of aggregation operators, such as the interval grey linguistic variables (Jin and Liu, 2010), the linguistic aggregation operators such as the linguistic probabilistic weighted average (LPWA) (Merigó *et al.*, 2016), decision making under risk, interval vague set and the TOPSIS method (Liu, 2009, 2010; Zeng and Xiao, 2016), the induced and uncertain heavy OWA operators (Merigó and Casanovas, 2011), the Hungarian algorithm with the induced ordered

weighted averaging distance (HAIOWAD) (Vizuete-Luciano *et al.*, 2015), the uncertain linguistic hybrid geometric mean operator (Wei, 2009), or the uncertain induced Minkowski ordered weighted average distance (UIMOWAD) operator (Zeng, 2013).

Merigó (2011b) proposed a new decision making approach based on an operator that is the result of the union between the uncertain weighted average (UWA) and the uncertain probabilistic aggregation (UPA) operators. This result considers not only the subjective part of the assessment of the individual but also the objective of the subject being treated, and it is called the uncertain probabilistic weighted averaging (UPWA) or the interval probabilistic weighted average (IPWA).

The purpose of this study is to explore the relationship between CSR, work-life balance (WLB) and effectiveness comparing (a) the correlational approach, (b) expertons method (Kaufmann and Gil-Aluja, 1993), and (c) uncertain averaging operators (UA, UWA, UPA, and UPWA) (Merigó, 2011b).

Theoretical background: CSR and effectiveness

The Corporate Social Responsibility (CSR) approach has grown in importance and has become a possible answer to the necessity of developing a world class culture of responsible businesses, accompanied by more government regulation and the claim that every company must take into account all its stakeholders (Bolton *et al.*, 2011). It seems that the era of world economic crisis and recessions may be a favourable scene to develop a business concept in which not only financial improvement is important, but also sustainable growth (Ali *et al.*, 2010).

The use of CSR and its focus inside the organization generates competitive advantages in order to improve the organizational effectiveness. There exists theoretical and empirical evidence to accept that this affirmation is valid (Aharon *et al.*, 2011; Ali *et al.*, 2010; Brammer *et al.*, 2007; Galbreath, 2010; Kim *et al.*, 2010; Skudiene and Auruskeviciene, 2012; Turker, 2009; Vitaliano, 2010); however, in the opinion of some authors, there is little evidence regarding the internal impact of CSR (Bolton *et al.*, 2011; Rodrigo and Arenas, 2008; Wolf, 2013).

The empirical research has been related with external aspects such as social licence and tax advantages (Weber, 2008), customer satisfaction (Galbreath, 2010), customer loyalty (Maignan *et al.*, 1999), purchase intention (David *et al.*, 2005), recruitment (Greening and Turban, 2000), financial performance (Orlitzky *et al.*, 2003; Prado-Lorenzo *et al.*, 2008; Wood, 2010), company reputation (Bear *et al.*, 2010; Fernández and Luna, 2007; Galbreath, 2010; KPMG International, 2011; Lai *et al.*, 2010; Stuebs and Sun, 2010), and brand value and performance (Lai *et al.*, 2010).

In contrast, academic interest in the internal impact of CSR is recent and has been related with variables such as employee satisfaction (Aharon *et al.*, 2011), organizational commitment

(Ali *et al.*, 2010; Brammer *et al.*, 2007; Turker, 2009), organizational identification (Kim *et al.*, 2010), turnover (Galbreath, 2010; Vitaliano, 2010), and job motivation (Skudiene and Auruskeviciene, 2012).

The CSR addresses the strategic level of the organization, which in turn includes the development of different policies. In this paper we will focus on the analysis of family-responsible policies and their effect on perceived balance between the personal and work areas (WLB). The analysis of this relationship has scarcely been studied from the scientific literature and some of the research has limitations in measuring the perception of WLB from the negative and one-dimensional side (Yuile *et al.*, 2012). In order to overcome this weekness, in this paper we propose the Geurts and Demerouti model of WLB (2003, in Geurts *et al.*, 2005). The authors defined WLB as a process in which an employee is affected positively or negatively by the interaction of both labour and non-labour ambits. In addition, this definition may be complete because it considers the interactions of both the labour and non-labour ambits in four different directions: negative work-home and home-work interaction, positive work-home and positive home-work interaction.

Related to effectiveness, Matthews (2011) indicates that there are several ways to understand it, however, this can be understood in terms of accomplishment of objectives, while performance is the measure by which organizations know if they are or not effective. In this way, a measure of effectiveness assesses the capacity of an organization to achieve its planned goals (Keh *et al.*, 2006).

One of the most influential frameworks to assess effectiveness is the Balanced Scorecard (BSC) (Evans, 2004). The BSC is designed to provide companies with a measureable roadmap with so that they may know if they are achieving their goals (Kang and Fredin, 2012). Thus, with the use of the BSC companies define their strategic objectives and arrange them on a map according to the four perspectives: financial, customers, internal processes, and growth and learning (Kaplan and Norton, 1992; 2004).

METHOD

Procedure and sample

Two Chilean companies were chosen according to their external CSR reputation and family friendly policies using the following criteria: (1) National CSR rankings, (2) National CSR awards, (3) International CSR awards, and (4) IFREI level (Carlier *et al.*, 2012; Chinchilla and Torres, 2006; 2007). As a result, companies were classified according to CSR policy development.

Company 1 is a company in the lumber industry with 1,712 employees in total. It has a highlevel CSR policies development because it appears in the first 25 positions in a CSR national ranking and has several national and international awards and a B level on IFREI (Company has

Kybernetes

some family friendly policies and practices). Company 2 is involved in resorts & casinos industry with 6,284 employees in total. It has a low-level CSR policy development because it does not appear in any CSR national ranking and does not have any national or international awards. This company obtained a C level on IFREI (Company has some policies but their use is limited).

A non-probability for convenience sampling method was used. Instruments were sent to employees from both companies by the online platform QuestionPro in June and July 2012.

In company 1, 114 employees answered the survey of which 21.1% were women (n = 24) and 78.9% men (n = 90) with 43.8 average age (SD = 7.8). Of them 99.1% were permanent employees (n = 113) and 0.9% temporary (n = 1); all full-time workers (100%, n = 114) with an average of 13.1 years working for the same company (SD = 8.5). 84.2% participants worked extra time the last 3 months and 4.4% live alone (n = 5), 87.7% life with a partner (n = 100), 4.4% live with parents (n = 5), and 87.7% have children (n = 100).

In company 2, 700 employees answered the survey of which 44.4% were women (n = 290) and 58.6% men (n = 410) with 33.8 average age (SD = 8.2). Of them 95.7% were permanent employees (n = 670) and 4.2% temporary (n = 30); working full-time (92%, n = 644) or part-time (8.0%, n = 56) with an average of 4.9 years working for the same company (SD = 5.6). 80.3% participants worked extra time the last 3 months and 14.9% live alone (n = 104), 64.1% live with a partner (n = 449), 16.3% live with parents (n = 114), and 61.3% have children (n = 429).

Instruments

 Work-life Balance. Survey Work-Home Interaction - Nijmegen for Spanish Speaking Countries (SWING-SSC) (Romeo et al., 2014). A 27 item survey using a five points Likert's scale (1 = Strongly disagree to 5 = Strongly agree). This instrument evaluates perceived WLB through four possible interactions: Negative work-home interaction (NWHI), Negative home-work interaction (NHWI), Positive work-home interaction (PWHI), and Positive home-work interaction (PHWI) (Geurts et al., 2005).

The reliability of the original version has reported a good internal consistency ($\alpha = .80$) (Geurts et al., 2005). The version used in this study obtained a good internal consistency with a general α coefficient of .84, and similar levels of internal consistency for all dimensions ($\alpha = .90$ for NWHI; $\alpha = .88$ for NHWI; $\alpha = .87$ for PWHI; $\alpha = .85$ for PHWI) (Romeo *et al.*, 2014).

Effectiveness. Balanced Scorecard (BSC) (Kaplan and Norton, 1992, 2004; Becker et al., 2001). The Balanced Scorecard is a business management model to help organizations to translate their strategy into measurable objectives. This model allows companies to design a performance appraisal based on their own key performance indicators to measure objectives accomplishment and strategic competencies development at the employee level (Becker et al.)

al., 2001). In this study, in order to know this indicator the following question was added: "Please, report the result of the performance appraisal you obtained in 2011". Participants answered according to a five points scale (1 = Critical to 5 = Excellent).

Data analyses

A three data analysis strategy was employed: (a) correlational approach by t-test and correlations, (b) data analysis based on expertons method developed by Kaufmann and Gil-Aluja (1993), and (c) uncertain averaging operators (UA, UPA, UWA, and UPWA).

From expertons methodology the WLB scale establishes confidence intervals based on five anchors (Zalila *et al.*, 2005). In this study, a group of ten academic and professional experts, with a minimum of 10 years' experience in the field of CSR, was asked to establish confidence intervals based on the five anchors. To do this, they used a 11-point scale (11 values between 0 - *Null* and 1- *Totally*) and considered confidence levels as [0,1]. They allocated the *Strongly agree* response the value of 1, the value of 0 to *Strongly disagree*. Likewise, the responses *Disagree*, *Neither agree nor disagree* and *Agree*, being an uncertain level, were ascribed the values of [0.1, 0.4], [0.5, 0.5] and [0.6, 0.9] respectively. In this way, the imprecision in the validation corresponds to a specific situation that is semantically acceptable (Kaufmann *et al.*, 1994, p. 45).

Finally, we considered the UA (uncertain average), as the basis for using the UPA, UWA and the UPWA operators, because they can analyse situations with subjective and objective information in the same formulation. For the UPA and UWA weights, each expert gives their own opinions. These opinions are consensuated in order to form the collective weights to be used in the aggregation process. The UPA operator use de following vector P = (0.2, 0.1, 0.4, 0.3) and for UWA V = (0.1, 0.1, 0.4, 0.4). It is important to note that the experts consensuated, on one hand, higher coefficients for the interaction Work-Home versus the interaction Home-Work. On the other hand, they consensuated higher coefficients for the positive interactions than for the negative ones. The UPWA operator uses UPA vector with a 40% of importance and the UWA vector with a 60%.

RESULTS

Correlational analyses

The t-test analyses, shown in Table 1, evidence that there is no statistical difference between both companies in any dimension of work-life balance (WLB). However, there is significant statistical evidence to support company differences in individual effectiveness which is favourable for company 1 with high-level in CSR and better level in family-friendly policies. Although, the effect size is small (eta^2 = .03).

INSERT TABLE 1 NEAR HERE

Kybernetes

With regard to the relation between WLB and individual effectiveness, Table 2 shows the results obtained with the Pearson's correlation coefficient. As it is possible to see, coefficients for each dimension and individual effectiveness are close to zero with values between r = -.09 (p = .01) and r = .004 (p = .46). Only one of the four dimensions (negative HWI) has significant and negative correlation with individual effectiveness, however, the effect size calculated through the explained variance is small ($r^2 = .008$).

INSERT TABLE 2 NEAR HERE

Expertons methodology

Table 3 shows the expected value of the expertons for each company related to individual effectiveness for WLB dimensions: NWHI, NHWI, PWHI and PHWI.

Results indicate that in the company with high levels of CSR policy development and family-friendly policies (Company 1) there is a positive relationship between the perception of balance and employee effectiveness. Thus, employees who obtain higher levels of effectiveness are those evaluated by experts as with lower NWHI ([0.22, 0.39]) and NHWI ([0.12, 0.30]) and with higher PWHI ([0.68, 0.83]) and PHWI ([0.70, 0.90]).

Instead, in the company with lower development of policies (Company 2) the results do not show a clear relationship between the perception of WLB and effectiveness. Thus, contrary to expectations, it was observed that high levels of PWHI ([0.53, 0.73]) and PHWI ([0.57, 0.71]) are related to lower levels of effectiveness (levels 1 and 2). Likewise, low levels of NWHI ([0.36, 0.5]) and NHWI ([0.13, 0.24]) are related to intermediate levels of effectiveness (do not take into account missing and non evaluated cases).

INSERT TABLE 3 NEAR HERE

Uncertain operators

The results obtained in Table 3 can be aggregated in order to find a single result than permits us to known how the perceived balance between work and home domains is related with effectiveness (Table 4).

As previously, in Company 1, with high levels of CSR and family-friendly policy development, the higher the perceived levels of WLB, the higher the effectiveness (do not taking into account missing cases). By contrast, in Company 2, with lower levels of CSR and family-friendly policy development, the higher perceived levels of WLB, the lower the effectiveness.

INSERT TABLE 4 NEAR HERE

CONCLUSIONS

The present study had as a purpose to go deeper in to the influence of CSR within the organization, particularly, on WLB and individual effectiveness using three methodological approaches: (a) the correlational approach, (b) expertons method (Kaufmann and Gil-Aluja, 1993), and (c) uncertain averaging operators (UA, UWA, UPA, and UPWA) (Merigó, 2011b).

It was expected to find differences in WLB and effectiveness between companies but this was not confirmed for WLB from the correlational approach. Our results point out that in spite of the fact that one company shows a better level in family-friendly policy development than another company, there are no differences between both companies on WLB. These findings are different from Yuile *et al.* (2012) who using different measures and method, found a significant relationship.

Knowing to what extent employees' WLB has an impact on their individual effectiveness, results showed a significant negative relationship, although small, for the negative home-work interaction (NHWI) which is consistent with other previous studies showing negative relationships between WLB and other measures of effectiveness such as productivity (Wallace and Young, 2008) or intention to quit (Parkes and Langford, 2008). Additionally, the low relation in this study could be explained because of the difficulties of giving a nominal and operational definition of this variable (Cameron, 1986; Richard *et al.*, 2009). In this sense, the use of Balanced Scorecard could not only assume the weaknesses related with its capacity to compare companies with each other (Richard *et al.*, 2009), but also could be affected by the difficulty of what is evaluated at the individual level as a performance appraisal (Kang and Fredin, 2012). Another plausible explanation could be found in the methodology based on the correlational approach, which assumes that the data are unambiguous and clearly known (Merigó, 2011b).

However, the methodologies based on the uncertain aggregation operators, namely expertons, UA, UPA, UWA and UPWA have allowed us a better approach to a complex reality from the multi-person evaluation. Following Merigó (2011b) we can affirm that these operators allows us to "unify decision-making problems under objective risk and under subjective risk in the same formulation and considering the degree of importance that each concept has in the analysis" (p. 6101).

For the UPA and UWA weights, each expert of our selected group gives their own opinions, and these had been consensuated in order to form the collective weights to be used in the aggregation process. They decided higher coefficients for the interaction Work-Home versus the interaction Home-Work. On the other hand, they consensuated higher coefficients for the positive interactions than for the negative ones. This is aligned with the perspective related to the optimal functioning of individuals and groups in organizations, as well as the effective management of wellbeing at work and the development of healthy organizations (Seligman,

1999). In this sense, our work gives priority to management decisions oriented to the improvement of WLB against those directed towards reducing the negative effects of imbalance.

We applied common methodologies in the fields of economics and engineering, but very innovative in the field of human resources research, facilitating the analysis of the perception of workers. In the future, we should include organizations from other sectors, sizes and countries in order to get a deeper insight into the explored relationships.

Additionally, we should test new and recent operators that have been used in the fields of finance and investment decision making. For example, the probabilistic weighted averaging distance (PWAD) operator that combines probabilities, weighted averages and distance measures (Merigó, 2013), or the Hungarian algorithm with the induced ordered weighted averaging distance (HAIOWAD) which allows information to be "represented in a more complex way" (Vizuete-Luciano *et al.*, 2015, p. 684).

te-Lu...

REFERENCES

- Aharon, T., Lior, O., Yaki, B., and Gal, K. (2011), "Corporate social responsability, organizational justice and job satisfaction: How do they interrelate, if at all?", *Revista de Psicología del Trabajo y de las Organizaciones*, Vol. 27 No. 1, pp. 67-72.
- Ali, I., Rehman, K., Ali, S., Yousaf, J., and Zia, M. (2010), "Corporate social responsibility influences, employee commitment and organizational performance", *African Journal of Business Management*, Vol. 4 No. 12, pp. 2796-2801.
- Barreiro, B., Díez, J., and De Miguel, J. C. (2007), *The urban audit model. An evaluation using an experton*, Universidad de Santiago de Compostela, Santiago de Compostela.
- Bear, S., Rahman, N., and Post, C. (2010) "The impact of board diversity and gender composition on corporate social responsibility and firm reputation", *Journal of Business Ethics*, Vol. 97 No. 2, pp.207-221.
- Becker, B., Huselid, M and Ulrich, D. (2001), *The HR Scorecard: Linking people, strategy, and performance,* Harvard Business School Press, Boston.
- Beliakov, G., Calvo, T., and Pradera, A. (2007), Aggregation Functions: A Guide for Practitioners, Berlin, Springer.
- Bolton, S., Kim, R., and O'Gorman, K. (2011), "Corporate social responsibility as a dynamic internal organizational process: A case study", *Journal of Business Ethics*, Vol. 101, pp. 61-74.
- Brammer, S., Millington, A., and Rayton, B. (2007), "The conctribution of corporate social responsability to organizational commitment", *The International Journal of Human Resource Management*, Vol.18, pp. 1701-1719.
- Cameron, K. (1986), "Effectiveness as paradox: Consensus and conflict in conceptions of organizational effectiveness", *Management Science*, Vol. 32 No.5, pp.539-553.
- Carlier, S., Llorente, C., and Grau, M. (2012), "Comparing work-life balance in Spanish and Latin-American countries", *European Journal of Training and Development*, Vol. 36 No.2, pp. 286-307.
- Chinchilla, N. and Torres, E. (2006), "Why become a family responsible employer?", avalaible at: <u>http://www.iese.edu/research/pdfs/OP-06-03-E.pdf</u> (accesed 10 June 2016)
- Chinchilla, N. and Torres, E. (2007), "Being a family responsible enterprise, luxury or necessity?", avalaible at: <u>http://www.iese.edu/research/pdfs/ESTUDIO-47-E.pdf</u> (accesed 10 June 2016).
- David, P., Kline, S., and Dai, Y. (2005), "Corporate social responsibility practices, corporate identity, and purchase intention: A dual - process model" *Journal of Public Relations Research*, Vol. 17 No. 3, pp. 291-313.
- Emrouznejad, A. and Amin, G. R. (2010), "Improving minimax disparity model to determine the OWA operator weights", *Information Sciences*, Vol. 180 No. 8, pp. 1477-1485.

Page 11 of 18

Kybernetes

Evans, J. (2004), "An exploratory study of performance measurement systems and relationship with performance results", *Journal of Operations Management*, Vol. 22, pp. 219-232.

Fernández, J. and Luna, L. (2007), "The creation of value through corporate reputation", *Journal of Business Ethics*, Vol. 76 No. 3, pp. 335-346.

Galbreath, J. (2010), "How does corporate social responsibility benefit firms? Evidence from Australia", *European Business Review*, Vol. 22 No. 4, pp. 411-431.

Gámez-González, J., Rondan-Cataluña, F. J., Diez de Castro, E., and Navarro-Garcia, A. (2010), "Toward an international code of franchising", *Management Decission*, Vol. 48 No. 10, pp.1568-1595.

Geurts, S., Taris, T., Kompier, M., Dikkers, J., Van Hooff, M., and Kinnunen, U. (2005), "Work-home interaction from a work psychological perspective: Development and validation of a new questionnaire, the SWING", *Work & Stress*, Vol. 19, pp. 319-339.

Gil Lafuente, J. (1997), Marketing para el nuevo milenio: Nuevas Técnicas para la gestión comercial en la incertidumbre, Ediciones Piramide, Madrid.

Greening, D. and Turban, D. (2000), "Corporate social performance as a competitive advantage in attracting a quality workforce", *Business & Society*, Vol. 39 No. 3, pp. 254-280.

Jin, F. and Liu, P. (2010), "The multi-attribute group decision making method based on the interval grey linguistic variables", African Journal of Business Management, Vol. 4 No. 17, pp. 3708-3715.

Kang, G. and Fredin, A. (2012), "The balanced scorecard: the effects of feedback on performance evaluation", *Management Research Review*, Vol. 35 No.7, pp. 637-661.

Kaplan, R. and Norton, D. (1992), "The balanced scorecard: Measures that drive performance", *Harvard Business Review*, Vol. 70 No. 1, pp. 71 – 79.

Kaplan, R. and Norton, D. (2004), *Strategy maps: Converting intangible assets into tangible outcomes*, Harvard Business School Press, Boston.

Kacprzyk, J. and Zadrozny, S. (2009), "Towards a generalized and unified characterization of individual and collective choice functions under fuzzy and nonfuzzy preferences and majority via ordered weighted average operators", International Journal of Intelligent Systems, Vol. 24 No. 1, pp. 4-26.

Keh, H. T., Chu, S., and Xu, J. (2006), "Efficiency, effectiveness and productivity of marketing in services", *European Journal of Operational Research*, Vol. 170 No.1, pp.265-76.

Kaufmann, A., and Gil-Aluja, J. (1993), Técnicas especiales para la gestión de expertos, Milladoiro, Vigo.

Kaufmann, A., Gil-Aluja, J., and Gil-Lafuente, A. M. (1994), *La creatividad en la gestión de las empresas*, Pirámide, Madrid.

Kim, H., Lee, M., Lee, H., and Kim, N. (2010), "Corporate social responsibility and employeecompany identification", *Journal of Business Ethics*, Vol. 95, pp. 557-569.

- KPMG International (2011), "Survey of corporate responsibility reporting 2011", avalaible at: <u>http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/corporate-</u> responsibility/Documents/2011-survey.pdf (accesed 10 June 2016)
- Lai, C. S., Chiu, C. J., Yang, C. F., and Pai, D. C. (2010), "The effects of corporate social responsibility on brand performance: The mediating effect of industrial brand equity and corporate reputation", *Journal of Business Ethics*, Vol. 95 No. 3, pp. 457-469.
- Levrat, E., Voisin, A., Bombardier, S., and Bremont, J. (1997), "Subjective evaluation of car seat comfort with fuzzy set techniques", *International Journal of Intelligent Systems*, Vol. 12, pp. 891-913.
- Liu, P. (2009), "Multi-attribute decision-making method research based on interval vague set and TOPSIS method", *Technological and Economic Development of Economy*, Vol. 15 No. 3, pp. 453-463.
- Liu, P. (2010), "Method for multiple attribute decision-making under risk with interval numbers", *International Journal of Fuzzy Systems*, Vol. 12 No. 3, pp. 237-242.
- Maignan, I., Ferell, O., and Hult, G. (1999), "Corporate citizenship: Cultural antecedents and business benefits", *Academy of Marketing Science Journal*, Vol. 27, pp. 455-469.
- Matthews, J. (2011), "Assessing Organizational Effectiveness: The Role of Performance Measures", *The Library Quarterly*, Vol. 81 No. 1, pp. 83–110.
- Merigó, J. M. (2009), On the use of the OWA operator in the weighted average, Proceedings of the World Congress on Engineering, London, pp.82-87.
- Merigó, J.M. (2011a), "A unified model between the weighted average and the induced OWA operator", *Expert Systems with Applications*, Vol. 38, pp. 11560-11572.
- Merigó, J. M. (2011b), "The uncertain probabilistic weighted average and its application in the theory of expertons", African Journal of Business Management, Vol. 5 No. 15, pp. 6092-6102.
- Merigó, J.M. (2013), "The probabilistic weighted averaging distance and its application in group decision making", *Kybernetes*, Vol. 42 No. 5, pp. 686-697.
- Merigó, J. M. and Casanovas, M. (2011), "Decision making with distance measures and induced aggregation operators". Computers & Industrial Engineering, Vol. 60 No. 1, pp. 66-76.
- Merigó, J. M. and Gil-Lafuente, A. M. (2009) "The induced generalized OWA operator", *Information Sciences*, Vol. 179 No. 6, pp. 729-741.
- Merigó, J. M., Palacios-Marqués, D., and Zeng, S. (2016), "Subjective and objective information in linguistic multi-criteria group decision making." *European Journal of Operational Research* Vol. 248 No.2, pp. 522-531.
- Moore, R. (1966), Interval analysis. Prentice Hall, Englewood Cliffs, NJ.

1	
2	
3	
4	
3 4 5 6 7 8	
6	
7	
8	
ă	
10	
10	
11	
12	
13	
14	
15	
16	
17	
o 9 10 11 12 13 14 15 16 17 18 19 20 22 23 24 25 26 27 28 9 30 1 32 33 4 35 36 37 8 9 30 1 22 33 4 35 36 37 8 9 30 31 22 33 34 35 36 37 38 9 30 30 31 32 33 34 35 36 37 36 37 36 37 37 37 37 37 37 37 37 37 37 37 37 37	
19	
20	
21	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
22	
22	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44 45 46	
40	
47	
48	
49	
50	
51	
52	
53	
54	
54 55	
56	
57	
57	
58	
59	

- Orlitzky, M., Schmidt, F., and Rynes, S. (2003), "Corporate social and financial performance: A meta-analysis", *Organization Studies*, Vol. 24 No. 3, pp. 403-441.
- Parkes, L. and Langford, P. (2008), "Work life balance or work life alignment?", Journal of Management and Organization, Vol. 14 No. 3, pp. 267-284.
- Prado-Lorenzo, J., Gallego-Álvarez, I., García-Sánchez, I. M., and Rodríguez-Domínguez, L. (2008), "Social responsibility in Spain: Practices and motivations in firms", *Management Decision*, Vol. 46 No. 8, pp. 1247-1271.
- Reig, J., and González, J. F. (2002), "Modelo borroso de control de gestión de materiales", *Revista Española de Financiación y Contabilidad*, Vol. 31 No. 112, pp. 431-459.
- Richard, P., Devinney, T., Yip, G., and Johnson, G. (2009), "Measuring organizational performance: towards methodological best practice", *Journal of Management*, Vol. 35, pp. 718-804.
- Rodrigo, P. and Arenas, D. (2008), "Do employees care About CSR programs? A typology of employees according to their attitudes", *Journal of Business Ethics*, Vol. 83, pp. 265– 283.
- Romeo, M., Berger, R., Yepes-Baldó, M., and Ramos, B. (2014), "Adaptation and validation of the Spanish Version of the "Survey Work-Home Interaction–NijmeGen" (SWING) to Spanish speaking countries". *Anales de Psicología*, Vol. 30 No. 1, pp. 287-293.
- Seligman, M. E. P. (1999), "The president's address", *American Psychologist*, Vol. 54, pp. 559-562.
- Skudiene, V. and Auruskeviciene, V. (2012), "The contribution of corporate social responsability to internal employee motivation", *Baltic Journal of Management*, Vol. 7 No. 1, pp. 49-67.
- Stuebs, M. and Sun, L. (2010), "Business reputation and labor efficiency, productivity, and cost", *Journal of Business Ethics*, Vol. 96, pp. 265–283.
- Tan, C. and Chen, X. (2010), "Induced Choquet ordered averaging operator and its application in group decision making", International Journal of Intelligent Systems, Vol. 25 No. 1, pp. 59-82.
- Turker, D. (2009), "How corporate and social responsability influences organizational commitment". *Journal of Business Ethics*, Vol.89 No. 2, pp. 189-204.
- Vitaliano, D. (2010), "Corporate social responsibility and labor turnover", *Corporate Governance*, Vol. 10, pp. 563-573.
- Vizuete-Luciano, E., Merigó, J.M., Gil-Lafuente, A.M., and Boria-Reverter, S. (2015).
 "Decision making in the assignment process by using the Hungarian algorithm with the OWA operator", *Technological and Economic Development of Economy*, Vol. 21 No. 5, pp. 684-704.

- Wallace, J. and Young, M. (2008), "Parenthood and productivity: A study of demands, resources and family-friendly firms", *Journal of Vocational Behavior*, Vol. 72 No. 1, pp. 110-122.
- Weber, M. (2008), "The business case for corporate social responsibility: a company-level measurement approach for CSR", *European Management Journal*, Vol. 26 No.4, pp.247-61.
- Wei, G. W. (2009), "Uncertain linguistic hybrid geometric mean operator and its application to group decision making under uncertain linguistic environament", International Journal of Uncertainty Fuzziness and Knowledge-Based Systems, Vol. 17 No. 2, pp. 251-267.
- Wolf, J. (2013), "Improving the Sustainable Development of Firms: The Role of Employees", Business Strategy and the Environment, Vol. 22 No.2, pp. 92–108.
- Wood, D. (2010), "Measuring corporate social performance: A review", International Journal of Management Reviews, Vol. 12, pp. 50-84.
- Yager, R. R. (1988), "On ordered weighted averaging aggregation operators in multi-criteria decision making", *IEEE Transactions on Systems, Man, and Cybernetics*, Vol. 18 No.1, pp. 183-190.
- Yager, R. R. (1993), "Families of OWA operators", *Fuzzy Sets Systems*, Vol. 59 No. 2, pp. 125-148.
- Yager, R. R. and Kacprzyk, J. (1997), *The ordered weighted averaging operators: Theory and Applications*, Kluwer Academic Publishers, Norwell, MA.
- Yager, R. R. (2010), "Norms induced from OWA operators". *IEEE Transactions on Fuzzy Systems*, Vol. 18 No. 1, pp. 57-66.
- Yuile, C., Chang, A., Gudmundsson, A., and Sawang, S. (2012), "The role of life friendly policies on employees' work-life balance", *Journal of Management and Organisation*, Vol. 18 No. 1, pp. 53-63.
- Zalila, Z., Guenant, A., and Martin, J. (2005) "Application of experton theory in te sensory analysis of cell phone flaps", *Quality Engineering*, Vol. 17 No. 4, pp. 727-734.
- Zeng, S.Z. (2013), "Decision making with the uncertain IMOWAD operator", *Kybernetes*, Vol. 42 No. 5, pp. 785-799.
- Zeng, S.Z. and Xiao, Y. (2016), "TOPSIS method for intuitionistic fuzzy multiple-criteria decision making and its application to investment selection", *Kybernetes*, Vol. 45 No. 2, pp. 282-296.
- Zhou, L. G. and Chen, H. Y. (2010), "Generalized ordered weighted logarithm aggregation operators and their applications to group decision making". *International Journal of Intelligent Systems*, Vol. 25 No. 7, pp. 683-707.

Variable	Company	n	Range	Mean	SD	t (p)
Negative WHI	1	114	1 - 4.78	2.91	.93	59 (56)
	2	700	1 - 5	2.97	1.03	.58 (.56)
Negative HWI	1	114	1 - 4	1.93	.68	05(24)
	2	700	1 - 5	2.00	.81	.95 (.34)
Positive WHI	1	114	1 – 5	3.24	.80	21 (94)
	2	700	1 - 5	3.22	.80	21 (.84)
Positive HWI	1	114	1 – 5	3.72	.85	10(22)
	2	700	1 – 5	3.64	.79	-1.0 (.32)
Effectiveness	1	89	3 – 5	3.72	.54	
	2	488	1 – 5	3.53	.77	-2.8 (.005)

Table 1. Descriptive statistics for SWING-SSC and effectiveness in both companies

Variable	Mean (SD)	1	2	3	4
1. Effectiveness	3.56 (.74)				
2. Negative WHI	2.96 (.02)	01			
3. Negative HWI	1.99 (.79)	09*	.53**		
4. Positive WHI	3.22 (.80)	04	30**	14**	
5. Positive HWI	3.66 (.80)	.004	12**	04	.54**

Table 2. Descriptive statistics for dimensions and Pearson's correlation coeficients

-	
Ρ	č
1	
2 3	
3	
4	
5	
6 7 8	
7	
8	
9	
1	C
1	1
1	2
1	3
1	4
1	5
1	6
1	7
1	8
1	ŝ
2	C
2	1
2	2
2	2
2	2
2	F
2	6
2	7
2	1
2	2
2	5
3	C
3	1
9111111111222222222233333	2
3	3
3	4

22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

COMPANY 1										
	NWHI	NHWI	PWHI	PHWI						
Missing*	[0.41 , 0.59]	[0.30 , 0.46]	[0.47 , 0.64]	[0.61 , 0.78]						
Effectiveness 3	[0.38 , 0.58]	[0.21 , 0.38]	[0.37 , 0.60]	[0.45 , 0.73]						
Effectiveness 4	[0.44 , 0.58]	[0.20 , 0.34]	[0.46 , 0.60]	[0.56 , 0.70]						
Effectiveness 5	[0.22 , 0.39]	[0.12 , 0.30]	[0.68 , 0.83]	[0.70 , 0.90]						
Not evaluated**	[0.32 , 0.47]	[0.21 , 0.35]	[0.48 , 0.63]	[0.55 , 0.70]						
		COMPANY 2								
	NWH NHW PWH PHW									
Missing*	[0.38 , 0.52]	[0.21 , 0.35]	[0.48 , 0.62]	[0.57 , 0.71]						
Effectiveness 1	[0.51 , 0,71]	[0.43 , 0.63]	[0.53 , 0.73]	[0.53 , 0.73]						
Effectiveness 2	[0.44 , 0.58]	[0.25 , 0.39]	[0.48 , 0.63]	[0.57 , 0.71]						
Effectiveness 3	[0.36 , 0.50]	[0.13 , 0.24]	[0.39 , 0.52]	[0.50 , 0.64]						
Effectiveness 5		[0.23 , 0.37]	[0.47 , 0.61]	[0.57 , 0.70]						
Effectiveness 4	[0.42 , 0.56]	[0.20 , 0.07]								
	$\begin{bmatrix} 0.42 & 0.56 \end{bmatrix}$		[0.33 , 0.44]	[0.41 , 0.52]						

Table 3. Expected value of expertons for Company 1 and Company 2. Note: * corresponds to employees

 who failed indicating their performance appraisal.

 ** corresponds to employees not evaluated in the

 2011 performance appraisal.

20,00

COMPANY 1												
	UA UPA					UWA			UPWA			
Missing*	[0,45 ,	0,62]	[0,48 ,	0,65]	[0,50 ,	0,67]	[0,50 ,	0,66]
Effectiveness 3	[0,35 ,	0,58]	[0,38 ,	0,62]	[0,39 ,	0,63]	[0,38 ,	0,63]
Effectiveness 4	[0,41 ,	0,55]	[0,46 ,	0,60]	[0,47 ,	0,61]	[0,47 ,	0,60]
Effectiveness 5	[0,43 ,	0,61]	[0,54 ,	0,71]	[0,59 ,	0,76]	[0,57 ,	0,74]
Not evaluated**	[0,39 ,	0,54]	[0,44 ,	0,59]	[0,46 ,	0,61]	[0,45 ,	0,61]
					COMP	ANY 2						
		UA	L		UPA		UWA			UPWA		
Missing*	[0,41 ,	0,55]	[0,46 ,	0,60]	[0,48 ,	0,62]	[0,47 ,	0,61]
Effectiveness 1	[0,50 ,	0,70]	[0,52 ,	0,72]	[0,52 ,	0,72]	[0,52 ,	0,72]
Effectiveness 2	[0,44 ,	0,58]	[0,48 ,	0,62]	[0,49 ,	0,63]	[0,49 ,	0,63]
Effectiveness 3	[0,35 ,	0,47]	[0,39 ,	0,52]	[0,41 ,	0,54]	[0,40 ,	0,53]
Effectiveness 4	[0,42 ,	0,56]	[0,47 ,	0,60]	[0,48 ,	0,62]	[0,48 ,	0,61]
Effectiveness 5	[0,32 ,	0,43]]	0,35 ,	0,46]	[0,35 ,	0,46]	[0,35 ,	0,46]
Not evaluated**	[0,42 ,	0,56]]	0,47 ,	0,61]	[0,49 ,	0,62]	[0,48 ,	0,61]

Table 4. Aggregated operators for Company 1 and 2. Note: * corresponds to employees who failed indicating their performance appraisal. ** corresponds to employees not evaluated in the 2011 performance appraisal.