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Concepts and Measurement of HR Performance: Literature Review

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Abstract

To survive in a highly competitive, aggressive and unstable environment, organizations have no choice but to find the appropriate weapons. Among these are "Human Resources" (HR) and their method of management, which is one of the key factors of business success. These factors are diverse and have evolved over time. Currently, they are no longer the same as at the beginning of the last century and the company is more sensitive, for example, to the contribution of human resources. It is therefore natural that they turn more and more to human resources as a source of increasing the surplus generated. It is for this reason that HR performance deserves special attention. Despite its interest, few researchers in management sciences have to date highlighted the components of this performance which has been at the center of their concerns. For several years now, researchers in Human Resources Management have become more and more interested in it.

The concept of performance has been the subject of a vast and rich debate. The contributions on this concept come mainly from Anglo-Saxon research. There is a multiplicity of words in the literature that attempt to define it. This diversity as well as the absence of consensus do not facilitate the understanding of this concept and imply different estimates, in particular as regards its measurement. The objective of this article is on the one hand to expose the concept of HR performance and on the other hand to shed light on the main measures used to measure this multi-faceted variable.

Keywords: Performance, HR performance
JEL Classification: *M10, M12, L25*
Paper type: Theoretical Research

1. Introduction

In order to develop and even survive, contemporary firms are faced with the need to improve their performance. For this, they have a set of possibilities, one of which, until now, has been little exploited: improving their HR performance. It is therefore natural that they should turn more and more frequently to human resources as a source of increasing the surplus generated (Martory Bernard, Daniel Crozet, 2016).
The factors determining the success of firms are diverse and have evolved over time. Today, they are not the same as at the beginning of the last century and the firm is more sensitive, for example, to the contribution of human resources. At the end of the 1970s, Americans and Europeans tried to come up with an explanation for the exceptional performance of Japanese firms. It emerged that this firm had neither more natural resources, nor better production factors than others, nor were they fundamentally organized differently from foreign firms, nor did they produce better quality products. In the end, only the quality of their human resources appeared to be an essential differentiating factor in this performance (Donnadieu, 1999).
In a global economy where innovation, speed and adaptability are crucial, HR and its management have become very important issues (Barney, 1991; Becker, Huselid, Pickus and Spratt, 1997). This importance has been recognized since the first reflections on the place of human capital in the economy of industrialized countries, under the influence of a set of schools and currents of thought. Among the authors who have led these reflections, we can quote the Nobel Prize in Economics Gary Becker (1964) for his book "Human Capital", which has been widely disseminated by management science researchers. This author considered that an investment in human resources skills was profitable for firms (Ait Razouk,2007).
For a long time, the problem of performance was the major focus of researchers in management science, it was considered only in its financial aspect. However, it is only in recent years that HR Management (HRM) researchers have shown increasing interest in this question, attempting to demonstrate the impact of HRM on the firm's performance (Fericelli and Sire, 1996) (quoted by J. Pottiez 2011 P-198). Today, like other functions in the firm, HRM is faced with an increasingly strong requirement to contribute more and to show this contribution to the firm's performance (Gilbert and Charpentier, 2004). In the HRM literature, the dominant studies and research are those that have analyzed the relationship between HRM and firm's performance in general. However, few of these studies have focused on HR performance.
Despite its interest, as we have already pointed out, few researchers have so far highlighted the components of HR performance. The most contributions to this concept come from Anglo-Saxon research (Paauwe, 2004; Guest, 1997; Paauwe & Richardson, 1997; Beer & al. 1984) quoted by Carassus David et al. (2012). HR performance deserves special attention as the people who make up the organization act as a lever of organizational performance and the success of the organization depends on the possibilities of orienting the choices and behaviours of individuals towards organizational goals (Morin et al. 1994).
According to Charles-Henri and Besseyre des Horts (2004), the studies on HR accounting (Marquès, 1974), the social balance sheet (Danziger, 1986) or social accounting (Flamhotz, 1971) were the precursors of a movement that gradually gave HRM the status of a management science. According to Louarn and Wills, (2001) quoted by P Gilbert and M. Charpentier (2004), “Learning to count better will perhaps help HR Managers to count even more in their firm!”.
Measuring the contribution of HRM to the firm's performance makes it possible to optimize the contribution of this function to organizational performance. According to the results of a survey published in 2008 by the Boston Consulting Group and the World Federation of Personnel Management Association, HR Managers ranked the measurement of HR performance as the top priority (Autissier, David, Simonin, Blandine, 2009). According to an international study by BCG in 2007, “HR performance” is one of the favourite subjects of French HR Managers:

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at the top of their list of concerns. The understanding and definition of the concept of performance and the results associated with it, as well as their terminological clarification, are major issues in research (Beaupré,2004).

2. Terminology Clarifications

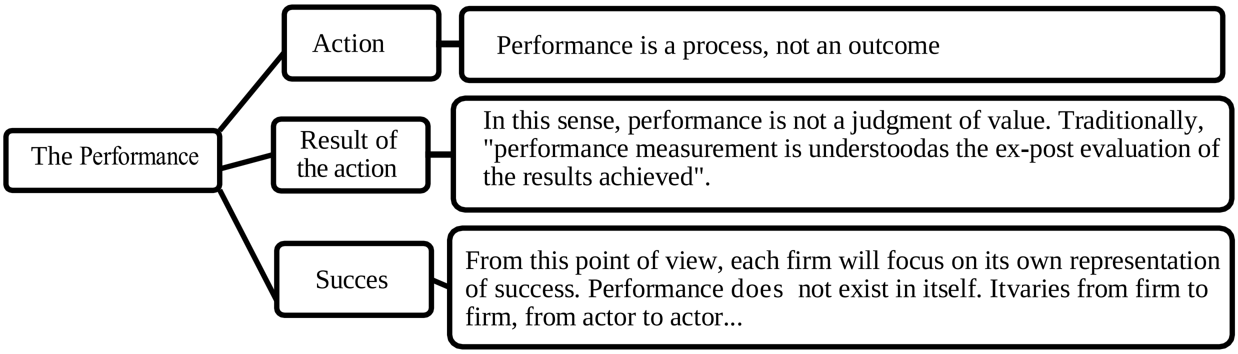
2.1. Concept of performance

The word “performance” is one of the most abstract and vague notions in the academic literature. It can be used to mean different things; but there is no unanimous agreement on a precise definition. Clearly, this word “performance” belongs to the family of polysomic concepts, sometimes called 'sponge words'. It is used to designate words whose meaning is largely contextual and allows a wide range of interpretations. Several authors and researchers recognize its polysemic character (O. Gagnon and G. Arcand,2012; Pesqueux, 2004; Gilbert and Charpentier, 2004; Galambaud 2002; Louart, 1996; Bourguignon, 1995; Lebas, 1995). Since its appearance, the word “performance” has been subject to continuous semantic changes. This brings us, above all, to clarify its historical origins.

Among the researchers and authors who have taken an interest in the subject are, Marion (2012), Pesqueux (2004), Galambaud (2002), Olivier de La Villarmois (2001), Louart, (1996), Bourguignon (1995), etc., who point out that etymologically, the word “performance” derives its origins from the old French "parformer", which in the 13th century meant "to accomplish, to execute". In the 15th century, it appeared in English with "to perform" from which the word performance comes. It means both the accomplishment of a process, a task with the results that follow and the success that can be attributed to it. Subsequently, the word “performance” was used from the 19th century onwards to designate the results obtained by a racehorse on the racecourse, and by extension, the success achieved in that race. This concept was then extended towards the end of the 19th century to refer to the results and sporting achievement of an athlete. Its meaning evolved during the 20th century; it indicated in a numerical way the possibilities of a machine and designated by extension an exceptional performance. Presqueux (2004) concluded by saying that "the word is in a way 'catch-all' in that it includes both the idea of action (performing) and state (performance as a franchise step)".

In recent years, there has been a growing interest for a better understanding of the concept. A quick search of the literature in management sciences, shows that it has always been an ambiguous concept for which there are many definitions. Lebas (quoted by Joseph Noone and Jacques Saury, 2014), states that performance reflects the result of past actions. According to Payette (1988, p.150), quoted by Anas Hattabou 2011, performance is the measure between a result and an intention. On the other hand Gilbert and Charpentier (2004) uses the Petit Robert definition to define the notion of performance as "the numerical result in a competition, performance is close to the sports metaphor, but as the optimal result that a machine can achieve, it refers to the mechanistic metaphor. Lorino (2001), for his part, states that "There is no more objective, universal and positive definition of performance than: the achievement of objectives". For Jacques Saury (2014), performance is the achievement of objectives, or even exceeding them. According to Bourguignon (1995-1996- 1997), one of the few authors to have attached to this concept in its meanings and a search for meaning, taken up by Marion and al.(2012), show that, in the field of management, performance covers different meanings depending on the context. Based on an etymological and semantic analysis, she proposes a definition based on three main meanings: performance is action, performance is the result of action and performance is a success:

Figure 1: Three main meanings of performance



Source: Bourguignon, 1995

- Performance is action: In this sense, which is rarer in French than in English, performance is a process and not a result (Baird, 1986).
- Performance is the result of action: In this sense, performance does not imply a value judgment. traditionally, "performance measurement is understood as the ex-post evaluation of results obtained" (Bouquin, 1986, p. 114).
- Performance is success: From this point of view, each firm will focus on its own representation of success. Performance does not exist in itself. It varies from firm to firm, from actor to actor.

Bourguignon (1995), for her part, uses a definition of performance that is sufficiently broad to adapt to the plurality of realities experienced by firms: "Performance refers to theachievement of organizational objectives" (p. 65). This definition implies that performance:

- Depends on a referent: the objective (or goal);
- Is multi-dimensional in that the goals are multiple;
- Is either the set of elementary steps of the action or the result of the action;
- Is subjective and depends on the chosen referents.

According to J. Pottiez (2011), some HRM researchers have laid the foundations for the conceptualization of performance: analyzing performance amounts to putting a result in front of an effort (Igalens, 1991; Martory and Crozet, 1986), or intentions or expectations in front of what has been achieved (Louart, 1996, p. 3). Thus, there are probably as many conceptions of performance as there are organizations to which it might relate.

Thus, performance remains a difficult concept to define and covers notions whose meaning is very largely contextual and accepting many interpretations. As stated by Lebas (1995), "performance does not exist intrinsically, it is defined by the users of the information in relation to the decision-making context characterised by a domain and a time horizon".In the same vein, Le Louarn and Wils (2001) quoted by J. Pottiez (2011 P-200), states that in order to define performance, the following question must be answered: "When is a firm or organization said to be successful? For these authors, the answer may seem simple, but "It is complex if we consider that it depends a loton the definition we give to the word success. And the definition of success depends on who is speaking, and even when he is speaking!.

For Bessire (2005): "Performance cannot be conceived as absolute and isolated; it can only be assessed in relation to a given intention, explicit or implicit" (p. 10). (J. Pottiez 2011).

2.2. Concept of HR performance

Like the concept of "performance", the definition of what HR performance is is not unanimously accepted by the scientific community. It was from the 1980s onwards that HRM moved from a purely administrative role to a role as a strategic partner, with the objective of improving firm performance (J.M Peretti ,2017). While HR has long been seen as a cost for organizations, there is now increasing pressure on the HR function to add value (Denis

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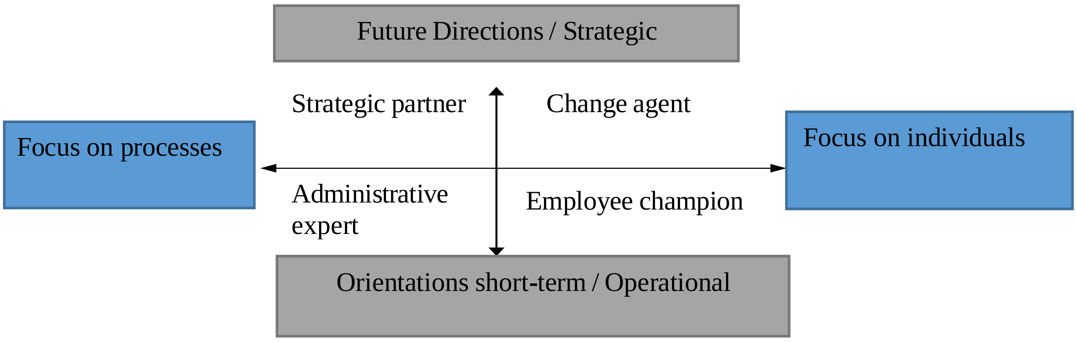
Chenevert, 2008; G. Schmidt et al. 2004; Autissier et al., 2009).
According to J. Imbert (2007), the preponderant share of intellectual resources in the new economy, places HRM at the very heart of strategic issues. The firm's results and sustainability depend on the effectiveness of this HRM. It is no longer a question of HR specialists committing themselves solely to the quality and cost of the HR policies and practices implemented, but rather to their results. This new level of requirement is part of the cycle of change that the HR function has been undergoing for over thirty years. Committed to the search for productivity and supported by the deployment of new information technologies,it is reorganizing itself to become more efficient.
For Gilbert and Charpentier (2004), the addition of the word performance to that of human resources may seem surprising. While the former refers to ideas of measurement, quantification and evaluation, the latter is generally associated with Man and his complexity (Louart, 1996). According to A. Trépé (2010), HR performance can cover, in the studies and the authors' comments, sometimes the implementation of HR practices, sometimes the achievement of HR objectives or results, and sometimes the effects on the firm's performance. Taïeb, Jean- Pierre (2016), points out that HR performance represents theachievement of objectives assigned to HR through effective and efficient HR practices.
In other words, HR performance is measured in terms of achievable and motivating objectives set at a level above the average value. In another vein, Morin et al (1994) approach HR performance as a component of organizational performance. In an attempt to approach this performance, these authors associatethe value dimension of human resources with employee mobilization, morale, performanceand development. For Le Louarn and Wils (2001) quoted by J. Pottiez (2011 P- 206), the purpose of HRM would be to have an effect on people at work in order to obtain a certain result from them'. Thus, HR performance refers to "the influence of management actions on people at work, on their attitudes and behaviour" (Le Louarn and Wils, 2001, p. 9).
For Giovanni Costa and Martina Gianecchini (2014), the concept 'HR performance' refers to the choice of expected performance levels, their measurement indicators and the control tools put in place. The measurement and control of HRM activities depend on the definition of the role and the strategic direction adopted (Le Louarn and Willis 2001; Gilbert and Charpentier, 2004). Caught between often divergent expectations, HRM often remains subordinate to those who develop and implement it. Each organization has its own leaders, managers and employees, and each organization therefore has its own vision of HR performance. HRperformance is therefore a multidimensional and subjective concept (J. Pottiez 2011 P-201).In 1996, Dave Ulrich's contribution with his famous model highlighted the different roles that the HR function could play within firms. This model seems to has become a reference for researchers on the roles played by HR departments and professionals, as it has been used in several recent studies (Denis Chenevert, 2008). It is a model that makes it possible to specify the notion of HR performance from the point of view of the missions or orientations of the HR function.
Ulrich's (1996) model (see figure below) proposes four main roles for the HR function, in each of which the function should strive to create value for the firm's employees, investors and customers (Taïeb, Jean-Pierre, 2016).

Figure 2: Ulrich's model on the roles of the HR Function



Source : Ulrich, 1996, p. 24

The first axis of the model represents what the HR function should focus on. Thus, it can focus either on the short term or the long term. The second axis distinguishes betweenactivities directed towards the management of people and those directed towards the management of processes. With this configuration Ulrich demonstrates the importance that should be given not only to strategic (long-term) roles, but also to operational (short-term) roles. Furthermore, this model indicates that the HR function should be as concerned with individuals (employees) as with processes (business). These two axes of analysis present four distinct roles that need to be assumed: the role of strategic partner, change agent, administrative expert and employee champion (Denis Chenevert, 2008; Taïeb, Jean-Pierre, 2016).

- **The role of the strategic partner**

As a strategic partner, the HR function must define an HR strategy that aims to achieve the firm's general policy, propose action plans and adapt HRM processes to the firm's orientations. An HR function that performs well in this respect will be able to translate the elements of the firm's general policy into HR objectives, strategy and action plans, while at the same time being able to anticipate the consequences of these on the firm as awhole. In short, the HR function seeks the best alignment of its strategy with that of the firm. Each firm objective is translated into one or more HR objectives (Dardillac Fabien, 2013; Taïeb, Jean-Pierre 2016). This role contributes to the success of the firm by increasing its capacity to implement strategy, through interventions aimed at improving the efficiency and effectiveness of all organizational processes (Giovanni Costa and Martina Gianecchini, 2014).

- **The role of change agent**

This role consists of accompanying the transformation of organizations by adapting the organization around workstations and tasks (Taïeb, Jean-Pierre, 2016). The function is called upon to accompany employees through change. It must help to identify and implement processes to manage change. The expected outcome of fulfilling this role is change capacity (Ulrich, 1996). Performance in this area is observed by the entity and its employees adapting well to change. The transformation was carried out without conflict, without a lack of competence within the firm to continue its operation (Dardillac Fabien 2013). The function plays a role of guardian and catalyst of the firm culture that is significantly impacted during the transformation and change processes. (Giovanni Costa and Martina Gianecchini, 2014).

- **The role of the administrative expert:**

The HR function is an administrative expert when it comes to ensuring that organizational processes (staffing, training, performance appraisal, compensation, etc.) are adequate and properly implemented. Indeed, it is the HR function that must design and implement these processes, and constantly seek to improve them. Thus, the outcome of the administrative expert role is administrative efficiency. In short, the objective of the HR function, as an administrative

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expert, is to optimize the management of administrative tasks and thus contribute to the smooth day-to-day running of the firm. The performance of this role consists, therefore, of quality management at minimal cost (Taïeb, Jean-Pierre, 2016; Dardillac Fabien 2013).

- **The role of employee champion**

The HR function is an employee champion when it succeeds in linking the contribution of employees to the success of the organization. When this role is played well, the result is an increase in employee commitment and skills (Ulrich, 1996). The HR function must serve the firm's employees and understand their needs, all with the aim of mobilizing them and thus creating value-adding for the organization. The performance of this role lies in developing employees' skills and improving their engagement (Dardillac Fabien 2013). The main task is to listen to employees and answer to their needs in order to maximize their contribution. In the field of HR performance, the researchers' objective is to verify that a link exists between successful HR practices and the measured performance of the firm.
For this model (Ulritch, 1996), HR performance depends on the positioning and mission of the HR function within the firm. The study of Le Louarn and Wils (2001) emphasized the difficulty of defining HR performance. In their study, they distinguished three strands in HRM, which are administrative management, operational management and strategic management. These components are usually represented in the form of a three-level pyramid (Taïeb, Jean-Pierre 2016; Daniel Beaupré 2004). Each of these strands is subject to different policies, processes, and practices, with the following definitions (Le Louarn and Wils, 2001, p.41):
- a policy is a "general statement that indicates the firm's intention (e.g. the firm's policy is to recruit the best)", "What are the firm's intentions?
- a process is "a set of interrelated activities leading to a concrete result (e.g. the recruitment process starts from the opening of a job to the receipt of applications)",
- a practice is "a way of doing business (for example, nterviewing candidates as a group)". That is: How does the firm operate?

Figure 3: The pyramid of performance levels in HRM

Source: Le Louarn and Wils, 2001

HR performance for these authors is therefore a function of :
✓ **Strategic performance**: relating to the activities included by the two authors, namely: analysis of the firm's HR environment, formulation of the HRM strategy, its implementation and evaluation of its results.
✓ **Operational performance**: relating to the operational management activities described, namely: people management, skills management, forward planning, recruitment, training, remuneration, evaluation, occupational health and safety management, and interpersonal and collective conflicts, etc. According to Taïeb, Jean-Pierre (2016), this second part of the pyramid is reserved for HR practices. This part of the function includes actions that are certainly optional but whose value-adding is significant in HR performance and has repercussions on the performance of the firm. It includes the implementation of "HR policies or practices", such as compensation, training or recruitment.

✓ **Administrative performance**: This performance relates to administrative management activities (Le Louarn and Wils, 2001), keeping personnel files, complying with legal labour regulations, administering collective agreements and payroll. According to Taïeb, Jean-Pierre (2016)**,** this part, at the base of the pyramid, is reserved for so-called 'administrative' personnel management practices, which constitute the historical core of the former Personnel function. This administrative part is essential since it corresponds to theneed to draw up employment contracts, produce the monthly payroll and meet the obligations of the labour administration; it also includes all the declarations, certificates and compulsory postings.

According to Charles-Henri and Besseyre des Horts, (2004), it is with the interest of researchers in identifying the relationship between HR practices and firm performance (Huselid, 1995; Becker and Gerhart, 1996; Guest, 1997; Arcand et al. 2002; etc.) that HR performance and its measurement have been explicitly addressed. That is, the firm is based on its own issues and the choice and relevance of indicators depend on the specificity and objectives of that firm (P. Gilbert and M. Charpentier, 2004).

According to Ait Razouk (2007), several innovations in management and practices, with clear implications for organizational performance, have precipitated a change in the way human resources are viewed. Taking it into account in the decision-making process only appeared with, among others, the human relations and socio-technical schools. The proponents of these schools emphasized the impact of the human factor on performance. For Le Louarn and Wils, 2001, p. 40 "each management function has its own results" and "it is very difficult to disentangle the effects of each function".

According to A. Trépé (2010), "there is only HR performance if the HR practices implemented enable the human resources (women and men) of the organization to contribute as much as possible to its success". So, in order to remain at a general level satisfactory for dealing with all the cases, we retain the formulation of P. Gilbert and M. Charpentier (2004), who state that performance being a socially. It cannot be a single construct and its level will depend on a 'convention': that which governs its definition (p. 359). They define HR performance as 'the achievement of objectives, whatever the nature and variety of these objectives, which is in line with Bourguignon's definition (2000, p.934) and applies to both the organization and the individual. In this context, it is important to note that "he or she who achieves his or her objectives is successful" (1995, p.65). According to Taïeb, Jean- Pierre (2016), the work done on HR performance seeks to verify the impact of HR practices on performance.

Based on previous studies on the major contributions around the concept of HR performance, we therefore propose a modelling of this concept around the four components. Thus, we approach HR performance as a global concept including mobilization, morale, performance and employee development (Morin et al. 1994). Now that HR performance has been understood, it is appropriate to look at its measurement. How can HR performance be measured?

3. The Measurement Issue

3.1. Conceptual approach

From childhood onwards, we are confronted with performance measures, our performance is compared in sports competitions, examinations, school reports, etc.

Assessing performance with appropriate indicators is a real challenge and a crucial exercise for the success of organizations (Morin & al., 1996). However, it seems that researchers do not agree on an operational definition of this concept and on how to evaluate it. As mentioned by Ulrich (2003) and quoted by D. Beaupré (2004), HRM has interest in takingadvantage of developments in the field of evaluation, as professionals in this field are increasingly faced with the need to justify the relevance, effectiveness and efficiency of their HR practices. The results of this evaluation help to question the purpose(s) of HR practices in firms (Le L'Ouarane and

Wils, 2001) and to inform organizational decisions about the future of HRM in firms. The measurement will enable HR professionals to gain credibility and obtain the means to offer their organization an added value that will contribute to making a difference in terms of organizational success (D. Beaupré, 2004).
For Le Louarn and Wils (2001) “Learning to count better will perhaps help HR Managers to count even more in their firms!” This need to 'count' is also shared by Besseyre des Horts (2006), quoted by J. Pottiez (2011 P-198), who questioned whether approaches to evaluating and measuring the impact of HR policies and practices could provide the HR function and its actors with a certain “capacity for recognition and influence”. In this sense, Crozier and Friedberg (1977), quoted by J. Pottiez (2011 P-198), remind us that the mastery of a major uncertainty is the main source of power. These authors show how the evaluation and measurement of HRM can appear as manifestations of power strategies of the HR function to control crucial uncertainties for the firm:
- mastery of a rare and strategic skill: the ability to develop HR dashboards to assess HR performance is essential, at a time when HR indicators are in high demand (e.g. evaluation of firm intangible capital by financial analysts, etc.);
- control of the relationship between the firm and its environment: HRM evaluation is necessary in order to meet the growing demands of the various stakeholders in HR issues (managers, shareholders, investors, staff, social partners, suppliers, social rating agencies, etc.);
- Communication and information management: HRM evaluation allows for greater control of HR practices and their effectiveness, and thus for appropriate decision-making;
- Control of organizational rules: through this evaluative approach, the HR function can limit the margin of autonomy of other actors by leading them, among other things, to be more transparent in their actions and decisions.

For Gilbert and Charpentier (2004): The question of HR performance evaluation cannot be detached from more general questions such as defining the place of HRM in the firm. (J. Pottiez 2011 P-198).
For Ulrich (2003) quoted by D. Beaupré (2004), "Numbers give credibility to HRM", i.e. measurement will enable HRM to gain credibility and prove its contribution to the performance of the organization. According to several authors and researchers, if HRM wants to contribute and show this contribution to the performance of the firm, measurement is anecessary action (Lawler III, Levenson and Boudreau, 2004; Ulrich, 2008) (quoted by Claire Dupont (2013).

3.2. Measurement issues

The last decade has seen the emergence of slogans on performance measurement and HR practices such as 'You can't manage what you can't measure' or 'Nothing improves until it is measured' (Raad, 2004). Kaplan and Norton have argued that an organization cannot manage what it cannot measure. For Lebas (1995) quoted by Angele Renaud, Nicolas Berland (2007), performance only exists if it can be measured. In the same vein, Lord Kelvin (quoted by Hachimi Sanni Yaya, 2003) states that "what cannot be measured does not exist". In other words, if performance exists, we should not only be able to define it, to understand it, but also and above all to measure it. Measuring is the act of assigning a numerical value or quantity to concepts based on arithmetic rules (Becker, Huselid and Ulrich, 2001). According to Bouamama (2015), over the last twenty-five years, performance measurement has become central to both researchers and practitioners (Medori and Steeple, 2000).
Several research studies have suggested that firms should develop new performance measurement systems that contain financial and non-financial information. Within the firm, the measurement of the results of HR policies or practices responds to a growing expectation on the part of decision-makers about the real contribution of the HR function to the performance of the firm. Performance measurement is not a recent phenomenon, however, there is a wealth

of literature on performance measurement for firms. According to Charles Henri and Besseyre des Hots (2004), HR performance measurement is not a recent issue; it first appeared in North America (Eric Flamholtz, 1971). For a long time,it was limited to the HR function's ability to reduce its costs (Ait Razouk, A. & Bayad, M. 2010; Ait Razouk, 2007; Joëlle Imbert, 2007 P-33), inspired by the accounting principles of 'human resources accounting' (Marquès, 1974), the social balance sheet (Danziger, 1986) and social auditing (Peretti and Vachette, 1986, Candau, 1985; Naro, 2005) and influenced by the rationality of classical thinking (Ait Razouk, 2007).

It provides quantified information on the cost and value of employees. Given the lack of consensus on the concept of performance, its measurement is a major problem becauseauthors use different performance indicators. Naro (2005) points out that the same performance indicator can have several interpretations and lead to multiple conclusions,depending on the interest and strategy of the users and stakeholders it addresses. According toRoover (1991) quoted by Hachimi Sanni Yaya (2003), measuring performance is a complex and difficult task. An observation confirmed by Réda Taleb, CEO of Officium Maroc and president of the Moroccan Observatory of Management Practices, in an interview (28/08/2017) : "*In Europe, according to a study published in 2016 by European Journal of Business and Management, in a sample of 647 firms from nine European countries, 71% of European decision makers say that performance is a complex construct.*"

Bouckaert and Halligan (2008, pp.26-27) quoted by M. Guenoun (2010), point out that the subjectivity of the definition of performance implies the subjectivity of its measurement. That is, measuring performance is not a neutral exercise. For these authors, the measurement of performance depends on its definition. As Gilbert and Charpentier (2004) put it, the evaluation and measurement of HR performance is a universal problem, but the responses are varied due to the multitude of contexts in which firms operate. In Morocco, HRMhas long been considered as a function of maintaining social peace and compliance with socialregulations. Over the past fifteen years, it has undergone a major evolution, focusing more on its contribution to value creation in the most structured firms. For this, the HR function is beginning to equip itself with measurement tools to legitimize its role. HR performance measurement is necessary in order to assess the extent to which objectives are being achieved, to identify areas for HR improvement and to highlight dysfunctions within the HRfunction.

3.3. Measurement indicators

Today, the recognition of human resources as a source of value creation and competitive advantage has led to an increasing consideration of social indicators to assess HR performance (O. Gagnon and G. Arcand, 2012; Joëlle Imbert, 2007; Naro, 2005). The definition and implementation of measurement indicators have therefore become essential for better management of this function. This perfectly sums up the interest of performanceindicators. They are indeed essential for any manager or firm manager to measure the efficiency of the organization, to evaluate the impact of the actions implemented…,. For Lorino (2001), a performance indicator is defined as "information that helps an individual or, more generally, a group of people to steer the course of an action towards the achievement of an objective, or that enables them to evaluate the result ". According to Moez Essid (2009), an indicator is above all instantaneous data that is fixed in time and space. It represents information, historically quantified or descriptive, on the state of an action, an achievement, and more generally on a form of organizational performance. In the Morin et al. model (1994), the value dimension of human resources is associated with the various indicators that make it possible to evaluate the mobilization, morale, performance and development of employees. These authors distinguished several criteria and indicators to measure this dimension (Boulianne, 2002 P- 33).

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***Tableau 1**: Criteria and indicators for measuring the Value dimension of HR*

Dimensions of performance	Performance critaria	Performance indicator
Human resources value Dimensions	Mobilization of employees	Training effort, employee mobility, expenditure on recruitment and training, number of training days, number of days lost due to work stoppage, number of grievances received, number of work accidents, absenteeism rate, employee turnover rate, participation rate in social activities, sickness rate, income per employee, net profit before tax per employee, ...
	Employee Moral	
	Employee productivity	
	Employee Development	

Source : Morin et al. 1994; Boulianne, 2002 P-33

Taïeb, Jean-Pierre, (2016 P-198) distinguished between three types of indicators for measuring HR performance:

- Means indicators: (HRD productivity; Recruitment; Remuneration and payroll; Training;Career management/mobility; Social relations; Corporate social responsibility.
- Intermediate outcome indicators: Attractiveness of the firm (applicationsspontaneous); Turnover; Absenteeism.
- Final outcome Indicators: Employee productivity.

For, J. Imbert (2007), measuring HR performance is based on the consolidation of several indicators to bring out the information necessary for decision-making. For the sameauthor, the difficulty does not lie in the choice of HR performance indicators; there are thousands of them. But it is necessary to limit oneself to reliable and relevant indicators. The selection of indicators therefore depends on the HR problems of the various operational entities and the objectives of HRM. It should also be taken into consideration that indicators evolve over time according to strategic issues, organizational decisions and the economic, social and cultural context. There is no point in monitoring certain indicators for years if their interest disappears over time. Some, on the other hand, will only be significant over time and should be monitored over several years. In his book "*Les tableaux de bord RH: Construire, mettre en œuvre et évaluer le système de pilotage*", J. Imbert (2007 P-49), inspired by Naro (2006), distinguishes between three main types of indicators which correspond more or less to the stages of evolution of the HR function within the firm:

- Social management indicators: These correspond to the personnel administration phase, with management's expectations focused on compliance with legal obligations and optimization of HRM costs. Generally, these indicators are included in the firm's "social scorecards". They include headcount, staff flows, demographics, absenteeism, training and salary costs. They concentrate the information needed for the firm's socialreporting. The choice of indicators and the frequency with which they are communicated depends on the specific characteristics of the firm.
- HR indicators: linked to the search for optimization of functional processes and the professionalization of HR teams. Two types of process can be distinguished: the first, called "Functional processes", corresponds to the key functions of the HR manager (recruitment, training, career management, mobility management, information systems, remuneration…). The second type, called "Transversal processes", crosses the HR organization and concerns the areas of human management objectives (management of skills, talents, performance, etc.). The relevance of an indicator depends on the quality of the objectives set. When the latter are measurable, realistic and planned over time, it is not difficult to deduce the

corresponding indicators.

- Value creation indicators: allows the contribution of the HR function to value creation to be monitored.

To demonstrate its effectiveness, the HR function combines three levels of requirements: management quality, service performance and active contribution to value creation (J. Imbert 2007 P-49-51). Boudreau and Ramstad (2003, 2006) quoted by Stephen Gates, Pascal Langevin (2010), for his part, proposes three types of HR performance indicators:

❖ HR Efficiency Indicators: These indicators focus primarily on the costs and productivity of HR activities. They measure a quantity of resources used to achieve an HR outcome (Le Louarn, 2008: 47). They make it possible to link money to HR processes as well as to improve the costs and duration of certain HR activities. These indicators focus almost exclusively on the HR function and do not take into accountthe quality and impact of HRM on organizational effectiveness. These types of indicators are used to benchmark with other firms. The most commonly usedHR performance indicators are: absenteeism and work accidents. (Lawler III, Levenson and Boudreau (2004))

❖ HR Effectiveness Indicators: This type of indicator makes it possible to observewhether HR practices are having the desired effect on the employees for whom they were intended. In addition, these indicators make it possible to measure whether the pre-set HR objective has been achieved (Le Louarn, 2008). The most commonly used HR outcome indicators are: satisfaction rate, engagement rate and turnover rate. Thesethree indicators are easy to collect and commonly measured by HR professionals, which explains why effectiveness indicators are the most used (Lawler III, Levenson and Boudreau (2004)).

❖ HR impact indicators: These indicators measure the effect of HR practices on the performance of the organization. They attempt to demonstrate the link between what human resources do and the tangible effects that give the organization a competitive advantage (Lawler III, Levenson and Boudreau, 2004).

In his book "Les tableaux de bord Ressources humaines: le pilotage de la fonction RH" (Human Resources dashboards: steering the HR function)

Le Louarn (2008) distinguished between four types of HR indicators:

▪ HR activity indicators, which measure the consumption of HR resources (time and money). For example, training hours per employee, number of job reclassifications, average cost of a training hour and number of recruitment interviews.

▪ HR activity output indicators, which are used to measure the outcome of HR activities. For example, the number of positions filled, the number of complaints handled, the number of people trained, the total cost of the recruitment campaign, the average time to staff. These first two types of indicators measure HR efficiency.

▪ HR outcome indicators measure changes in employee attitudes and behaviour as a result of HR actions. For example, absenteeism rate, turnover rate, job satisfaction, work climate and employee productivity.

▪ Organizational performance indicators measure the achievement of the firm'soperational, economic and financial objectives. For example, improved business efficiency, improved customer service, improved product quality, increased turnover and earnings per share.

These last two types of indicators measure HR effectiveness, i.e. the firm's achievement of its strategic objectives. These two types of indicators therefore make it possible to assess the quality of a firm's HRM.

According to Le Louarn and Wils, (2001, p. 42) quoted by J. Pottiez (2011 P-444), the indicators measuring HR performance can be classified into three categories:

✓ Presence behaviour: this relates to loyalty or otherwise to the firm (external turnover rate), team stability (internal turnover rate), presence (absenteeism rate), punctuality (lateness), excessive breaks, frequency of sick leave, etc.

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✓ Performance behaviours: these relate to what will define the individual's level of output, performance or productivity at work. For example, the way in which the individual serves the customer, the respect of deadlines, the attention to detail, the leadership exercised within the team, the taking of initiative or decisions, the participation in decisions, the ability to listen, etc. Overall, this can be translated into abetter mastery of one's job (level of competence exercised by the employee).
✓ Dysfunctional behaviour: this is the result of a malfunctioning unit or the firm asa whole: work accidents (number and frequency or severity rate), conflicts, strikes, walkouts, sabotage, etc.

Naro (2005) classified HR indicators by domains and/or processes:

- Economic and financial indicators such as productivity ratios and HR expenditureratios,
- Structural indicators such as the pupil/teacher ratio,
- Recruitment management indicators such as time to hire, quality and the average cost of recruitment,
- Training management indicators such as the ratio of trained employees and thecoverage rate in strategic skills,
- Remuneration management indicators such as average, median and promotion ratios,
- Turnover indicators such as resignation rate and seniority,
- Absenteeism indicators such as absence rate and duration of absences,
- Conflict indicators such as the strike rate,
- Employee satisfaction indicators such as work atmosphere and staffing levels.

According to Boselie et al (2005) who reviewed the various empirical studies conducted between 1994 and 2003, the main HR outcome indicators used were the following:

Tableau 2 : The main indicators related to HR results used

Indicateurs de RH	Nombre d'études
Turnover	27
Commitment	14
Absenteeism rate	11
Satisfaction	10
Conflict and social climate	8
Intention to leave	7
Flexibility	7
Motivation	5
Skills	4
Trust	3
Organisational citizenship	3
Stress	3
Moral	3
Efficiency of the HR department	3
Perceived safety	2
Perceived justice	2
Attitudes to change	1
Death rate	1

Source : Boselie et al., 2005

A study may use more than one HR indicator at a time. Taken from Boselie et al (2005)

4. Conclusion

This chapter was an opportunity to review the concept of HR performance as well as the issue of its measurement. We concluded that the definition of HR performance is linked to the human aspect of firms. As pointed out by several researchers (including Allouche et al., 2004, Gilbert and Charpentier, 2004), this performance is specific to each organization and theindicators are chosen according to the objectives pursued. For its measurement, HR performance depends on its definition. As Gilbert and Charpentier (2004) state, the evaluationof HR performance is a universal problem, but the answers provided are varied due to the multitude of contexts in which firms evolve. That is to say, the firm is based on its own problems and the choice and relevance of indicators depend on the specific nature and objectives of the firm. This means that the criteria used to measure HR performance will vary according to the objectives to be achieved. Since there do not seem to be any universal criteria, the literature indicates that researchers use a variety of indicators to measure HR performance.

Measuring HR performance is not yet a highly developed practice in firms; it is mainly found in large firms (Taïeb, Jean-Pierre 2016). It is most often based on formalised HR reporting. The indicators most often taken into consideration are very classic, such as the rate of turnover, absenteeism, the rate of employee retention, the time taken to recruit and the success of recruitment, but also subjective criteria such as the "ability to..." assessedby the Managing Director (Taïeb, Jean-Pierre 2016).

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