

RESEARCH ARTICLE

An exploratory study on the role of social auditing in well-being at work within the context of organizational change in CSR-labeled companies

Sara Nait Slimane¹, Nacer Mahouat^{2*}, Maha Dridat³

¹ Center for doctoral studies in comparative law, applied economics and sustainable development, Faculty of economic, Legal and social sciences of sale, Mohammed V University Rabat, Morocco

² Department of Management Science, Prism Laboratory, Hassan II University of Casablanca, Casablanca, Morocco

³ Ibn Tofail University-ENCG Kenitra, Kenitra, Morocco

* Corresponding author: Nacer Mahouat; mahouatnacer@gmail.com

ABSTRACT

In a rapidly evolving environment where stakeholder demands are rising, CSR and social auditing are increasingly expected not only as reputational tools but as drivers of genuine organizational transformation. Many CSR labeled companies claim to initiate social responsibility commitments to stay competitive. This study explores how social auditing, when coupled with organizational changes and guided by an exemplary manager, influences employee well-being at work.

We adopted a qualitative research methodology, conducting in-depth interviews with nine key informants: proximity managers, CSR/HR specialists, and managers from CSR labeled companies in Morocco. Data were transcribed and analyzed using NVivo software. Thematic coding, node construction, and guided exploration of patterns were used to capture the lived experience of organizational change following social audit recommendations.

Results show that social auditing serves as a catalyst for employee well-being in the context of organizational change: communication processes are improved, training policies are revised, and working conditions adjusted. Under the leadership of exemplary managers, these changes are mediated effectively — employees report increased clarity in their roles, enhanced autonomy, stronger recognition, and improved work climate. These organizational shifts are perceived as directly contributing to employee well-being—psychological, relational, and to some extent physical.

This qualitative perspective adds depth to existing quantitative findings: it reveals how and why social auditing affects well-being through organizational transformation and managerial behavior. Implications suggest that companies cannot rely merely on social audit reports; they must ensure that change is implemented structurally, and that proximity managers are empowered and exemplify the values of CSR.

Keywords: Social auditing; well-being at work; corporate social responsibility; qualitative study; organizational change

1. Introduction

Social auditing has evolved significantly over time, broadening its scope from simple compliance

ARTICLE INFO

Received: 13 November 2025 | Accepted: 23 December 2025 | Available online: 29 December 2025

CITATION

Slimane SN, Mahouat N, Dridat M. An exploratory study on the role of social auditing in well-being at work within the context of organizational change in CSR-labeled companies. *Environment and Social Psychology* 2025; 10(12): 4243 doi:10.59429/esp.v10i12.4243

COPYRIGHT

Copyright © 2025 by author(s). *Environment and Social Psychology* is published by Arts and Science Press Pte. Ltd. This is an Open Access article distributed under the terms of the Creative Commons Attribution License (<https://creativecommons.org/licenses/by/4.0/>), permitting distribution and reproduction in any medium, provided the original work is cited.

checks to being a vital tool of social management. Authors such as ^[1] argue that social auditing is no longer optional but an indispensable component of corporate governance: the progression of resources (human, social, infrastructural) is an essential prerequisite for the overall performance of companies.

In particular, social auditing plays a substantial role in improving employee well-being and working conditions ^[2]. With rising social risks in workplaces, ^[3] emphasizes that social auditing helps to *identify* and *reduce* these risks, resolves labor disputes, and enhances the social climate among employees. Multiple studies also conceive of social auditing as a tool for assessing psychosocial climate, managerial practices, and working conditions for the promotion of collective well-being.

At the same time, the concept of Corporate Social Responsibility (CSR) has gained increasing traction in African contexts, and especially in Morocco. CSR is understood not only as a label or certification but as a strategic integration of environmental, social, and governance responsibilities into firms' operations ^[4,5]." Moroccan companies, whether very small, small, medium, or larger firms, are gradually recognizing CSR as more than just profit and growth: there is growing attention to stakeholder concerns — employees, customers, suppliers, communities.

In Morocco:

- There are currently **124 companies** holding the CSR label awarded by CGEM (as of February 2024).
- CSR is supported by civil society, stakeholders, and regulatory/associative structures. Companies are under pressure to act beyond mere economic performance.
- The meaning of CSR varies by company size: for very small enterprises (VSEs), it is often about economic survival and job preservation; for SMEs, it includes strategic and operational concerns about employees; for larger firms, environmental externalities, stakeholder expectations, broader impacts become more visible.

In this context, **social auditing** within CSR-labeled companies can serve not just to monitor but to trigger **organizational changes** — changes in structure, policies, managerial practices, communication, role definitions, resource allocation, feedback mechanisms, etc. These organizational changes are the means through which social auditing might translate into *actual improvements in employee well-being*, and the local or proximity manager plays a critical mediating role: how close the manager is to daily operations, how they implement audit recommendations, how they manage relationships has a strong influence on whether (and how well) organizational changes are realized.

1.1. Research objectives

The purpose of our research work is to assess the impact of the social auditing approach they have conducted on the well-being of their employees, while highlighting the role played by local managers.

In this sense, our field of research has a great specificity since it concerns the study and analysis of the relationships that may exist between social auditing and well-being at work while emphasizing the role played by the proximity manager as well as his attitudes and behaviors towards his teammates.

1.2. Research issues

As part of our research work, we formulated our research questions as follows:

How do managers who have experienced social auditing describe its impact on their own well-being (stress, job satisfaction), and how do they perceive its effects on the well-being of their teams? What

organizational changes (structures, policies, practices) follow social auditing, and through what mechanisms do these changes influence well-being?

How do employees perceive the recommendations arising from social auditing being translated into managerial practices and organizational changes, and in what ways do these changes contribute to or hinder their well-being? What contextual or moderating factors shape these outcomes?

These questions of reflection allowed us to formulate the problematic and the central hypothesis of research that we tried to confirm through our confirmatory study:

The research issue: How do employees in CSR-labeled companies experience the impact of social auditing on their well-being (psychological, physical, and social)? What organizational changes resulting from social auditing contribute to or hinder their well-being at work?

In the context of this work, we will see a review of enriching literature linking the two basic key concepts of this research, then a qualitative research methodology through the mobilization of in-depth interviews with **nine** key informants: proximity managers, CSR/HR specialists, and employees from CSR-labeled companies in Morocco in order to see the relationship between the social auditing and the well-being at work of employees in the context of organizational change, and finally a discussion of results and the conclusion.

2. Theoretical framework

2.1. Definition of social auditing

Social auditing is now an essential tool for improving human resources management, since it makes it possible to identify the various shortcomings that hinder the proper functioning of the human resources process, as well as to propose corrective or even preventive actions to resolve the malfunctions raised.

According to ^[6], "Social auditing is an independent and inductive objective approach for observation, analysis, evaluation and recommendation based on a methodology and using techniques that make it possible, in relation to explicit benchmarks, to identify, as a first step, the strengths, problems induced by the employment of staff, and constraints, in the form of costs and risks. This leads to diagnosing the causes of the problems identified, assessing their importance and finally to formulating recommendations or proposals for actions that are never implemented by the auditor."

Social auditing is an approach designed to establish a situation by highlighting its characteristics (absolute values, deviations, strengths and weaknesses) in relation with (standards, rules, procedures) or strategic choices and to propose corrective measures ^[7].

In 2006 the IAS defined social auditing as an evaluation approach applied to the management, activities and interactions of individuals and groups within organizations, as well as to the relationships of these organizations with their internal and external stakeholders.

Social auditing proves to be very judicious in order to draw corrective lessons in the future and/or to prevent the repetition of conflict situations or even collective and/or individual suffering caused not only by company malfunctions but also possibly caused by a more or less controlled change management in any innovation project ^[1].

2.2. Definition of well-being at work

The concept of well-being at work refers to the definition of health given by the World Health Organization (WHO) which introduced the following definition in 1946: "**Health is a complete state of**

physical, mental and social well-being, and is not merely the absence of disease or infirmity." Indeed, through this definition we can conclude that well-being is a state that refers to health whether physical or mental, to self-realization and harmony with oneself and with the people around us.

The WHO proposes another definition of well-being at work from a psychological point of view: "***It concerns an individual's judgment of his life and his psychological balance. It's a subjective concept.***"

The lack of conceptual clarity of well-being at work leads a number of researchers either to abandon this topic or to include it in the approach of occupational health [8,9,10].

Well-being at work appears theoretically as a recent topic in management sciences on which there are more questions than answers [10].

Well-being at work is defined as follows by [11]: "***This is the set of factors concerning the conditions under which work is carried out. This includes safety at work, health protection, the psychosocial burden caused by work, workplace hygiene, ergonomics, the beautification of the premises and the measures taken by the company in terms of the environment...***"

[12] states that individuals are the primary actors in their well-being. For him, well-being depends as much on what one possesses as on what one is led to do or not to do during one's life.

2.3. Well-being and the theory of self-determination

The findings can be further interpreted through the lens of Self-Determination Theory (SDT), which emphasizes the satisfaction of three fundamental psychological needs—autonomy, competence, and relatedness—as key determinants of well-being at work. In this study, social auditing emerges as an enabling mechanism that, when effectively implemented through organizational change and exemplary managerial practices, contributes to the fulfillment of these needs. Revised communication processes and clearer role definitions enhance employees' sense of competence; increased participation in decision-making and flexibility in work organization support autonomy; while improved interpersonal relations and recognition foster relatedness. The role of proximity managers is central in this dynamic, as their leadership behaviors translate social audit recommendations into daily practices that nurture these psychological needs. By explicitly linking social auditing outcomes to SDT, this study demonstrates how organizational transformation driven by CSR and social auditing initiatives can generate sustainable improvements in employee well-being beyond compliance or reputational considerations.

The theory of self-determination and the satisfaction of basic needs proposed by [13] can also fit into this framework. Eudemonic well-being can be assessed using indicators such as vitality [14]. Vitality reflects a state of activation, vigor and dynamism necessary for the optimal functioning of an individual. Some authors consider well-being as a multidimensional construct including both hedonic and eudemonic dimensions [15]. The theory of self-determination and the satisfaction of basic needs proposed by [13] can also fit into this framework.

Eudemonic well-being can be assessed using indicators such as vitality [14]. Vitality reflects a state of activation, vigor and dynamism necessary for the optimal functioning of an individual. Some authors consider well-being as a multidimensional construct including both hedonic and eudemonic dimensions [14].

The theory of self-determination comes from "***an interactional approach that postulates that the individual is influenced by the environment and that the individual influences the context with which he interacts.***"

Cognitive theory, causal orientation theory, and the theory of organism integration form the basis of self-determination theory^[13]. This theory exposes the conditions necessary for the individual to facilitate his well-being and not hinder it. It suggests a social psychology of psychological well-being^[16]. According to the work of^[16], the three fundamental psychological needs that humans seek to satisfy are autonomy, competence and relationships with others. These three needs are considered essential ingredients for well-being, integrity and mental development^[16]. Empirical studies have shown that these three needs operate regardless of activity or culture^[18].

2.4. Effect of social auditing on well-being at work in the context of organizational change

Rather than approaching social auditing as an isolated evaluative practice, this study adopts an integrative analytical framework that links social auditing to organizational change processes, managerial action, and employee well-being. Drawing on CSR and organizational change literature, social auditing is conceptualized as a triggering mechanism that generates formal recommendations and normative pressures, which in turn initiate adjustments in organizational structures, HR practices, and communication systems. These changes do not operate mechanically; their effects on employee well-being are mediated by the role of proximity managers, whose leadership behaviors determine how audit recommendations are interpreted, implemented, and internalized at the workplace level. Through this lens, employee well-being emerges as an outcome of the interaction between institutionalized social audit practices, the depth of organizational change, and the quality of managerial mediation. This conceptualization moves beyond a descriptive review by analytically articulating the causal pathways through which social auditing contributes to psychological, relational, and physical dimensions of well-being at work.

Social auditing plays a crucial role in diagnosing and resolving organizational issues, especially those related to communication, training, and managerial practices. When organizations act on audit findings, they often implement **organizational changes**—such as revising their training programs, clarifying communication channels, and restructuring managerial duties—which can significantly enhance motivation and well-being among workers.

Research^[7], shows that social auditing identifies factors which directly contribute to employee well-being. For example, when working conditions are improved, or when employees see that their concerns are heard and acted upon, their satisfaction, loyalty, and productivity tend to increase.

Beyond internal functioning, social auditing helps shape a company's social image^[19]. Companies recognized for genuine social auditing and organizational responsiveness are viewed more positively by employees and stakeholders. This external reputation reinforces internal practices.

The “social” dimension in this context spans three domains: societal organization, the world of work, and the treatment of living conditions of workers. Organizational changes that impact living conditions—such as better safety policies, health and occupational prevention measures, or more supportive work environments—translate into tangible improvements in well-being^[19].

Large scale studies of managerial practices^[20] illustrate that organizations that integrate audit findings into their health, safety, and well-being policies in a systematic way see improvements in reported quality of work life. Exemplary managers in these companies don't just enforce policy; they embody it through behaviour: coaching, applying fair conflict resolution, fostering inclusive environments, showing accountability and proactiveness.

Managers who promote **autonomy, collaboration, and recognition** within the newly changed organizational structures tend to produce higher levels of well-being among employees^[21]. For instance,

when decisions are shared or explained, when feedback is regular, when roles are clear, employees feel more competent, more connected, more respected. These changes, when genuine and well implemented, support not just performance but sustainable well-being.

In summary, the impact of social auditing on well-being is maximized when the audit triggers **organization-level changes**—policies, structures, practices—that are implemented by exemplary local managers who lead by example. Organizational change translates audit recommendations into lived reality, and through that mediation, well-being at work is enhanced.

3. Methodological approach

3.1. The qualitative study

Qualitative data, which takes the form of words, describes and explains processes, facts, and social actions rooted in a local context. Once this data has been analyzed, it leads to new discoveries and theoretical and conceptual advances [22].

However, it is necessary to undertake an exploratory qualitative study that will lead us to the construction of a contextualized empirical model.

In the case of doctoral work, exploratory qualitative research ensures the reliability of certain hypotheses derived from the literature review. It enriches these hypotheses with new elements emerging from the field and, ultimately, provides a better understanding of the field of research [23].

Exploratory qualitative analysis allows researchers to eliminate certain possibilities that do not correspond to our empirical field of investigation, formulate new hypotheses about the relationships between variables, and enrich the measurement instruments, such as scales, that will be used in quantitative analysis [24]. Data collection and analysis methods used in the exploratory qualitative study: Interviews

Interviews are generally exploratory methods [25]. Indeed, interviews are the most important and most widely used category of qualitative data collection techniques [23].

Interviews are also one of the most effective and efficient means of collecting data in the social sciences.

3.2. The semi-structured interview

The semi-structured interview has the specific feature of guiding the respondent's answers and comments in such a way as to follow the researcher's line of questioning and cover all the topics in the interview guide that have already been defined by the researcher.

Semi-structured interviews are also known as semi-directed or semi-guided interviews [26].

« Semi-structured interviews are characterized by the use of an interview guide, which serves as a support and a guiding thread for the discussion. Using this guide ensures that all topics covered in the interview are addressed in the same way with all respondents » [24].

The purpose of a semi-structured interview is to guide the respondent's comments using a pre-established interview guide [27].

Semi-structured interviews are useful when it is necessary to systematically collect in-depth information from a number of respondents or interviewees [23].

In our research, we opted for the semi-structured interview because of the advantage this method offers in focusing the data collected on themes directly related to the research issue [23].

A semi-structured interview guide was developed based on the literature on social auditing, CSR, organizational change, and well-being at work. The guide covered four main dimensions: (1) perceptions of social auditing objectives and practices, (2) organizational changes following audit recommendations, (3) managerial roles in implementing these changes, and (4) perceived effects on employee well-being. Interviews lasted between 60 and 90 minutes, were conducted in a confidential setting, and were audio-recorded with participants' informed consent. All interviews were fully transcribed verbatim and anonymized prior to analysis. Ethical principles were respected throughout the research process, including voluntary participation, confidentiality, and the right to withdraw at any stage.

3.3. Qualitative analysis software

NVivo is software that specializes in thematic analysis [28]. The author adds that this software allows users to collect, classify, and dissect diverse qualitative data.

In addition to texts and interviews, this software can also process images, sounds, videos, web pages, and data tables.

Using this software, researchers have complete control over all phases of the analysis and can gradually build their model based on data collected in the field [28].

NVivo is unique in that it is a versatile software program [29]. According to the author, whether the analysis is deductive, comprehensive, or inductive, the software can be used given the different functions that can be implemented depending on the type of research and analysis chosen by the researcher.

3.4. Presentation of the qualitative sample

Our qualitative sample comprises nine HR managers from companies of varying sizes and sectors, selected to capture a diverse representation of organizational contexts in Morocco. The primary objective of this exploratory study is to assess the applicability and relevance of our global conceptual model within the Moroccan setting, and to refine it where necessary based on empirical insights. By gathering in-depth qualitative data, we aim to clarify the key parameters of the model and ensure that the operationalization of variables aligns with local organizational characteristics. This process will facilitate the subsequent selection of appropriate measurement scales for future quantitative research. Accordingly, our qualitative sample includes nine participants distributed as follows:

Table 1. Interviewee contact information

Participant ID	Genre	Experience	Position held
I1	Male	15	Support Functions Manager
	Male	12	CSR and Risk Management Manager
I3	Woman	15	Head of Administration, Social Affairs, and CSR Department
I4	Male	18	Finance and Human Resources Manager
I5	Woman	10	Human Resources Manager
I6	Male	8	Support Functions Manager
I7	Male	9	Head of Administration, Social Affairs, and CSR Department
I8	Male	10	Support Functions Manager
I9	Woman	14	Finance and Human Resources Manager

Source: Authors own contribution

The sample size of nine participants is consistent with the objectives of an in-depth qualitative study aimed at exploring processes and meanings rather than statistical generalization. Data collection followed a principle of theoretical saturation, whereby interviews were conducted until no substantially new themes emerged from successive interviews. After the seventh interview, recurring patterns regarding social audit implementation, managerial mediation, and employee well-being were consistently observed; two additional interviews were conducted to confirm saturation and enhance analytical robustness. The selected informants were purposively chosen due to their direct involvement in social auditing processes and organizational change initiatives within CSR-labeled companies, ensuring the relevance and richness of the data.

While the interviewees primarily occupied managerial and coordination roles, this choice aligns with the exploratory focus of the study on the implementation of social audit recommendations and organizational change processes. Managers and CSR/HR specialists act as key intermediaries between formal audit prescriptions and operational practices, making their perspectives critical for understanding how well-being-related changes are enacted. Nonetheless, the absence of non-managerial employees is acknowledged as a limitation. Future research could extend this work by incorporating employee-level narratives to triangulate perceptions and provide a more comprehensive understanding of well-being outcomes.

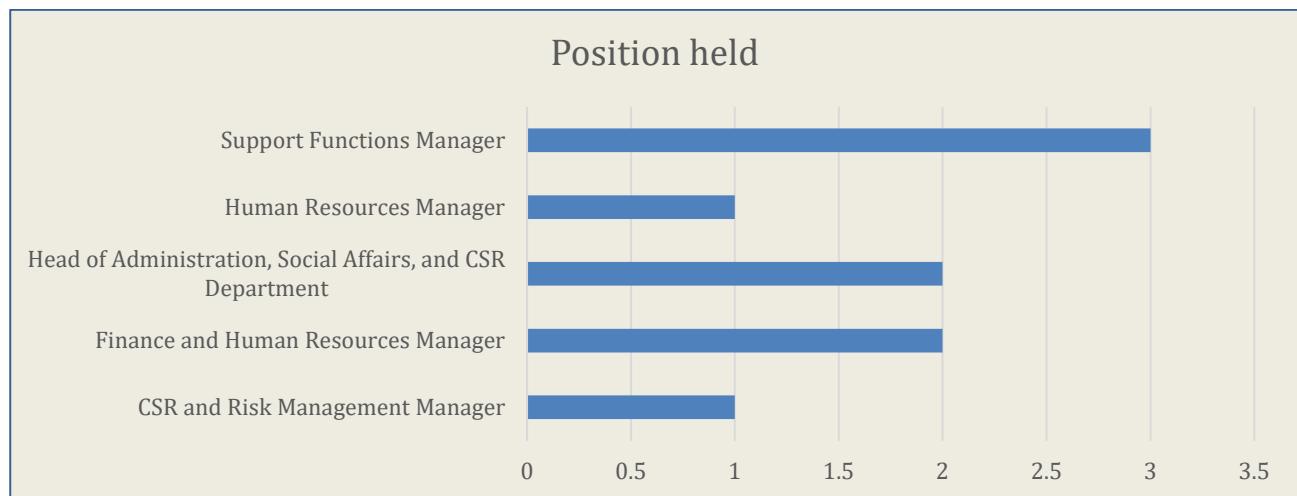


Figure 1. Frequency of Job Positions Held

Source: Authors own contribution

Among the positions listed, **Support Functions Manager** is the most frequently held (3 times), while **Finance & Human Resources Manager** and **Head of Administration, Social Affairs & CSR** are moderately held (2 times each). **Human Resources Manager** and **CSR & Risk Management Manager** are the least common, each held just once.

The composition of a qualitative sample requires a certain degree of firmness on the part of the researcher, precision must be ensured, and the researcher must base their selection on predefined criteria.

Our sample was mainly based on a selection of varied cases that would provide us with a wealth of information. It was also based on a carefully determined choice of interviewees in order to gather verbal material that would further enrich our results.

3.5. Presentation of the topics covered in the interview guide

The purpose of a semi-structured interview is to reflect what the interviewee actually wants to express, so the interviewer must allow the interviewee a certain amount of leeway while remaining within the scope

of the topics they wish to address. At this stage, establishing the interview guide is a crucial step that aims to determine and influence the consistency of the information gathered on the research topic at the end of the interviews [27].

Consisting of three main themes, designed on the basis of the literature review, our interview guide is structured as follows:

- The first step was to introduce the subject of our research to the respondent, establish a rapport with the interviewee, and gauge their familiarity with the subject matter based on their position and professional experience.
- A second step, which consists of defining, through a series of specific questions, the concept of social auditing and, more specifically, social climate auditing and its impact on employee well-being in a context of organizational change.
- The third stage focused on issues relating to organizational change. The aim of this stage was to find out how respondents defined the concept of organizational change, the type of organizational change experienced by each of the structures interviewed, and the nature of the practices implemented to support this change (informing employees, sensemaking or meaning-making, contribution of local managers to this meaning-making process).
- The fourth stage concerns the respondent's perceptions of the concept of well-being at work, as well as the implementation of coaching, mentoring, and training initiatives by the company and their impact on employees' perceptions during periods of change.
- A fifth stage focused on the behavior of local managers towards their teammates in order to promote their well-being, specifically in a context of organizational change.
- A final question aimed to gather the interviewee's perception of the interview and give them the opportunity to add any additional information they wished to enrich our discussion.

4. Qualitative analysis results

4.1. Summary of content analysis by theme

Table 2. Word frequency query: Results from NVivo software

Word	Length	Number	Weighted percentage (%)
Change	10	127	1,26
Proximity	9	79	0,78
Well-being	4	74	0,73
Employees	8	67	0,66
Organizational	15	63	0,63
Social	6	60	0,60
Managers	8	59	0,59
The company	12	50	0,50
Meaning	4	41	0,41
Audit	7	39	0,39
Management	10	39	0,39
Collaborators	14	36	0,36

Word	Length	Number	Weighted percentage (%)
Especially	12	32	0,32
Level	6	31	0,31
Climate	6	30	0,30
Actions	7	29	0,29

Table 2. (Continued)

Source: Authors own contribution

The lexical analysis highlights the predominance of terms directly linked to the core themes of the study. The most frequent words—*change* (1.26%), *proximity* (0.78%), *well-being* (0.73%), *employees* (0.66%), and *organizational* (0.63%)—reveal the centrality of organizational transformation and its impact on employees' social and psychological conditions.

The recurrence of the word *proximity* emphasizes the critical role of line managers in mediating between social audit recommendations and workplace practices. Similarly, the prominence of *well-being* and *climate* (0.30%) underscores the importance of social outcomes in evaluating the effectiveness of audits. The relatively high frequency of *audit* (0.39%) and *management* (0.39%) confirms their relevance as structural and strategic dimensions of the analysis.

Beyond descriptive word frequencies, the lexical analysis was interpreted in relation to the study's research questions and theoretical framework. The predominance of terms such as *change*, *organizational*, and *actions* reflects how social auditing is perceived by participants as a processual driver of organizational transformation rather than a static control mechanism (RQ1). Similarly, the frequent co-occurrence of *proximity*, *managers*, and *employees* highlights the central role of proximity managers in mediating audit recommendations and shaping employees' lived experience of change (RQ2). When examined alongside interview excerpts, these lexical patterns reveal how managerial practices—such as participative communication, recognition, and role clarification—contribute to employees' sense of autonomy, competence, and relatedness, in line with Self-Determination Theory. Moreover, the recurrence of terms related to *well-being*, *climate*, and *meaning* indicates that organizational changes initiated through social auditing are interpreted by participants as directly affecting the psychosocial work environment (RQ3). By triangulating lexical frequencies with thematic coding and illustrative quotes, the analysis moves beyond surface-level description and demonstrates how social auditing influences well-being through concrete organizational practices and managerial behaviors.

**Figure 2.** Word cloud

Source: Authors own contribution

Other terms, such as *actions*, *level*, and *collaborators*, although less frequent, suggest the practical implementation of reforms and the involvement of multiple actors within organizations. Overall, this lexical distribution reflects a discourse strongly oriented toward organizational change, managerial proximity, and the enhancement of employee well-being as interconnected drivers of transformation in CSR-certified companies.

4.2. Respondents' perceptions of social auditing

Referring back to the definition of social auditing put forward by [30], “*Social auditing can prove to be an excellent diagnostic tool for assessing the psychosocial climate within a company, particularly with a view to developing cohesion and team spirit*”.

Social auditing is a topic that carries significant weight in our analysis. Based on the results of our exploratory study, the definition of social auditing refers HR, CSR, and managers interviewed to the following elements, which for them define social auditing: barometer, assessment of well-being, measurement of the atmosphere at work, operation of great importance, social climate, favorable conditions, satisfaction, requirements, criteria, perception of employees/staff and middle management.

"A social audit is a comprehensive survey that provides a snapshot of the atmosphere within a company, whether or not it has been prompted by a specific event. A social audit may be the result of organizational change, or it may be carried out simply to adjust social policies and try to build a social strategy at the company level. So we want to survey a little, gauge the mood among employees and, overall, at Sonasid, this is done for local managers." (I1)

“The aim is to ensure a good social climate and a healthy atmosphere that will enable all employees to flourish and work in favorable conditions that guarantee their satisfaction” (I1)

“The social audit is a very important operation. It acts as a barometer in that it measures the atmosphere within the workplace.” (I4)

For the managers and executives interviewed, social auditing enables better assimilation and understanding of specific social situations (a deteriorating social climate). Social auditing as a process also allows for a review of managerial practices and the identification of both dysfunctions and strengths that contribute to employee well-being.

“Social auditing is a task that is generally carried out by external firms or by internal operators within the company, which consists of identifying and gauging the well-being of employees and the interference between management and procedural guidelines and the way in which they are perceived by employees.” (I9)

[31], avancent que L“audit social a pour rôle d“indiquer la démarche et les outils à mobiliser pour déceler les souffrances des salariés et leurs besoins ce qui donne un support à l’entreprise en matière de prévention des RPS.

“The social audit consists of an annual assessment of our employees' satisfaction with a number of criteria. Above all, we insist on being able to implement corrective measures following the social audit in order to respond positively to employees' requests, comments, and suggestions” (I5)

4.3. Social auditing: a tool for detecting dysfunctions and preventing risks and suffering associated with change

Organizational change is a major issue. It refers to the risks and dysfunctions it generates, which are identified through a social audit process for the purpose of prevention.

[32] mentioned that, beyond individual situations and from a managerial perspective, issues of suffering at work further highlight the need for such an approach (social audit).

"Following this change (centralization of our actions), we conducted a satisfaction survey with the aim of auditing the social climate of the company in order to highlight recommendations for improving the social climate and reducing employee concerns and suffering following the organizational change that had been implemented." (I3)

Several authors and researchers have testified to the important role played by social auditing as an excellent tool for managing stress and psychosocial risks that can arise during change management.

"Let's not hide the fact that employees were challenged by the changes implemented (a new vision for human resources management, the acquisition of a new subsidiary, and the implementation of measures to integrate 200 new employees). The social audit made it possible to implement corrective measures that reduced tensions and remedied dissatisfaction. These corrective actions have reassured employees and made them feel more comfortable. This was essential, because ultimately, if tensions and dissatisfaction are not addressed and if we do not listen, it always ends up exploding" (I6)

The social climate audit revealed the following recommendations:

The quality of the HR department's customer service was called into question, as there had been no HR director for quite some time (the aim is to make the HR team more attentive, welcoming, and understanding).

Employees expressed the need and necessity for break rooms, and the company has indeed set up such spaces at each of its sites.

[33] argue that social audits are likely to play a key role in the success of change, as they can help to highlight the nature of the relationship between employees and the organization through the initial diagnosis of corrective actions and recommendations to be implemented.

"The recommendations made following the social audit led us to implement new procedures in terms of career development, which gives employees greater visibility. The feeling of frustration following the change has been reduced." (I7)

"The social climate audit conducted and the recommendations implemented have had a very positive impact, which is palpable and visible in the day-to-day management of construction sites, which has improved significantly and become more flexible." (I8)

The social audit has potential importance at all stages of change, as the challenge is to clarify the relationship between people and the organization [33].

"It's not a question of malfunctions, but there are recommendations and expectations on the part of the staff. Today we are conducting training activities, so we want to continue in this direction, and it is recommended that we do so." (I2)

"The recommendations from the social climate audits ask us to continue in this direction. It's a new culture at Sonasid, and employees are now moving in the same direction as management." (I4)

"Today, when we talk to a worker, they know who they are working for (they are aware of the introduction of a second questionnaire), what the strategic direction is, what the goal is, what we are doing here, and what everyone's obligations and responsibilities are." (I5)

This confirms what was put forward by ^[33], namely that the social audit succeeded in clarifying the relationship between individuals and the organization.

"Through social auditing, anomalies are now identified through the updating of certain procedures and certain relationships between different departments as part of the optimization of certain resources, the frustration of which can affect the level of prerogatives of each individual, either by reducing them or expanding them according to the needs of the company. Everyone has understood that any action taken in this direction can only be in the company's interest in order to achieve its goals." (I8)

"Today, human resources are moving towards an optimal organization that consists of clearly defining each person's tasks and the level of contribution between the various stakeholders in order to avoid gray areas at the management level. Interactions between the various departments are such that they are all involved in decision-making. There must be a decisive contribution based on the responsibilities assigned to each department from the outset." (I2)

Social auditing is therefore highly useful for learning lessons that can be applied in the future and/or preventing the recurrence of conflictual situations or even suffering

within the company, which may also be caused by change management that is more or less well controlled in any innovation project.

"The social audit plays a role in detecting real needs and real suffering so that each manager can intervene quickly and address gaps and concerns and reassure people through action plans and awareness-raising sessions that directly address each person's sensitivities, because it is necessary to facilitate understanding among employees who do not have the same ability to adapt, but everyone must be able to play the necessary role at their level to support this change." (I9)

4.4. Respondents' perceptions of organizational change

Let us remind ourselves of the generic definition of organizational change proposed by ^[34]: "*an approach initiated by an organization to improve its performance through radical or gradual change in individuals, teams, and collective functioning.*" In other words, the organization is engaged in a process of change for the sake of performance:

"Organizational change generally occurs through the monitoring of certain indicators. We find that some indicators remain in the red for several months, despite the continuous efforts of the various stakeholders. We can systematically question the organization and the interactions between the various stakeholders. Perhaps everyone is acting in good faith, but if there is poor interaction and synergy

between the various stakeholders, this can block all attempts to achieve success. This is why we must be able to monitor performance indicators very quickly and continuously" (I1)

Let us also recall the definition proposed by ^[35] who believes that change is, by definition, delicate. Changing an organization means changing people's behaviors and their relationships with each other.

"Organizational change consists of modifying one or more procedures within the company or one or more managerial habits. Change can also take the form of an event or a reorganization." (I9)

"Change is an event that disrupts a company's rituals. A company is forced to change its habits, modify its operations, or adopt a new strategic direction." (I2)

"Change is an event that alters management systems or, quite simply, a modification or change in a company's internal procedures." (I6)

"Organizational change consists of a decision made by top management to break with tradition and introduce new elements, whether in terms of strategy or the company's daily practices." (I5)

The majority of interviewees emphasized four key words in their definitions of change: event, change in habits, modification of operations/procedures/management systems, or adoption of a new strategic direction.

4.5. Sensemaking (giving meaning to change)

Sensemaking, or "making sense," ^[10] is defined according to ^[36], whose definition was mentioned in our theoretical section and which we would like to recall in order to better structure our qualitative analysis, as a continuous process through which people attempt to rationalize the situations they are going through.

^[36] also speaks of an "organizing" process through which individuals attempt to reduce the ambiguity that arises in their interactions with the environment during times of change.

^[34] argues that this "organizing" process is a process of creating meaning and knowledge, embodied through and in communication.

"Today, when we inform employees that a new shareholder is taking over, we explain why, what this shareholder will bring, and thus we give meaning to the change implemented and experienced by employees." (I3)

"Through our communications and awareness campaigns, we were able to make the changes meaningful to employees, including line managers, which helped to avoid conflict situations as much as possible and reduce the reluctance of some employees to change." (I8)

"Meaning construction involves consultation and communication, something we did to explain the changes made in the HR department to our employees, especially our line managers. We believe that communication and consultation are fundamental to gaining people's buy-in to decision-making." (I8)

We conclude that the meaning-building process involves communication, awareness-raising, and understanding. To gain employee buy-in, companies must invest in this meaning-building process through awareness-raising and communication campaigns with line managers.

The concept of sensemaking provides a useful lens to interpret how employees and managers navigate the changes initiated by social auditing. Participants' narratives reveal that organizational adjustments—such as revised communication channels, clarified roles, and training initiatives—require employees to continuously interpret and make sense of new expectations and practices. Proximity managers play a central role in facilitating this sensemaking by translating audit recommendations into actionable guidance, clarifying ambiguities, and reinforcing the purpose and meaning of changes. Lexical patterns emphasizing *meaning*, *actions*, and *climate*, as well as thematic evidence on managerial support, demonstrate that employees actively engage in constructing understanding and assigning value to these changes, which in turn influences their well-being. By systematically connecting sensemaking to both the qualitative data and the organizational processes studied, this analysis highlights how social auditing not only prescribes formal changes but also shapes the interpretive processes through which employees experience and respond to organizational transformation.

4.6. Respondents' perception of well-being at work

Let us recall what was put forward^[37]:

Well-being at work can be understood as: working in good working conditions, being satisfied and motivated, thriving professionally, and having found a balance between one's individual aspirations and the obligations generated by one's work^[37].

"Well-being at work translates into a feeling of satisfaction, fulfillment, and employee involvement." (I3)

"For me, well-being is a psychological state in which the employee feels motivated and involved, becomes more autonomous, and takes an interest in all the company's actions." (I9)

"Well-being is a state of job satisfaction expressed by the employee and measured by their level of motivation and involvement". (I3)

^[37] adds in its definition of well-being at work that psychosocial risks (stress, burnout, harassment, workplace accidents) are likely to affect this well-being, leading to health risks.

"Well-being is expressed by the employee feeling comfortable at work, free from any frustration or worry." (I6)

4.7. The role of training-coaching actions in well-being during the period of change according to the perception of the interviewees

Coaching can, in fact, appear in the change processes as a new social marker. Several authors have highlighted the benefits of coaching as a tool for preventing and managing employee stress, especially during difficult periods such as change, insofar as it plays a key role in supporting people in the field.

"Coaching has always been a key action to successfully implement any approach initiated or recommended by senior management. It is never a matter of giving instructions and abandoning employees to their own devices. Whatever the employee's level of involvement, we must ensure that the employee has the required capacity to adapt the recommendation given to them and to transmit it properly to their employees. On-the-ground support begins first with coaching sessions and then awareness sessions through meetings that we conduct with these local managers or middle management, which consist of raising all the difficulties and objections

raised by employees. We try to agree on the problems expressed and we begin to find convincing arguments that we will adopt as top management to carry out awareness-raising actions on the ground for all employees, (...)” (I8)

“The positive impact is clear, employees are more motivated, they have a clearer vision of change and his coaching actions have been able to give new impetus to employees and especially to middle management by helping them become more adept at convincing and making their operators understand the change and above all at supporting them. These actions are very essential for supporting change, coaching is an essential tool for change.” (I3)

“The coaching, and especially the individual coaching sessions, allowed each employee to express themselves freely in front of the coach, who has in-depth knowledge of the company and the changes being implemented. This enabled the employee to clearly identify their problem and transform it into a solution with the coach's help. This coaching helped reduce the feeling of frustration associated with the change, which improved each employee's performance, since after the coaching, they began to perform their tasks in healthier and more favorable conditions” (I3)

It is in this sense that support through coaching has become more of a necessity today, especially with the changing environment that encourages companies to constantly change.

The interviewees highlighted the positive impact created by coaching in facilitating employee adaptation to change, reducing feelings of frustration, and increasing everyone's motivation and involvement.

5. Discussion

The findings of our study confirm that social auditing in CSR-certified companies in Morocco goes beyond observation or compliance ; it acts as a lever for deep organizational change that directly affects employee well-being. Social auditing help uncover hidden dysfunctions, degraded social climates, and managerial shortcomings, thereby opening avenues for corrective and transformative action.

Our results show that organizations engaging in social audits often implement internal reforms such as clarifying roles and responsibilities, improving internal communication processes, redistributing workloads, and introducing more regular feedback mechanisms. These changes reflect a genuine willingness to enhance social governance structures, correct managerial deficiencies, and increase transparency and responsiveness to employee concerns.

The role of line managers emerges as central in this process. When endowed with relational competencies—listening, empathy, and availability—and recognized legitimacy, they serve as mediators between audit recommendations and field realities. They facilitate the translation of strategic orientations into concrete actions and provide support to employees in the face of resistance or uncertainty. In their absence, organizational changes tend to remain superficial, less accepted, and less effective.

Furthermore, the findings of this study can be situated within established theoretical frameworks to deepen their interpretive value. From a change management perspective, the organizational adjustments following social audit recommendations—such as revised communication practices, role clarification, and updated training—align with ^[41] of guiding change and emphasize the importance of managerial facilitation in embedding new practices. Simultaneously, the observed improvements in employee well-being, including enhanced autonomy, recognition, and work climate, can be interpreted through psychosocial risk models,

which link organizational practices and leadership behaviors to the reduction of work-related stressors and the promotion of psychological health. Integrating these frameworks with Self-Determination Theory further explains how structural changes and managerial mediation satisfy employees' needs for autonomy, competence, and relatedness, thereby enhancing their overall well-being. By connecting the empirical evidence to these theories, the study demonstrates that social auditing not only functions as a compliance mechanism but also operates as a catalyst for meaningful organizational and psychosocial change.

Regarding employee well-being, positive effects were identified across several dimensions:

- **Clarity and autonomy:** reduced stress linked to task uncertainty, clearer responsibilities, and greater autonomy in organizing work.
- **Social climate and recognition:** improved communication, recognition of efforts, fair treatment, and genuine listening, leading to a stronger sense of belonging and alignment with organizational goals.
- **Reduction of tensions and psychosocial risks:** audits highlight critical stress points, and subsequent changes mitigate risks such as workload imbalances or interpersonal conflicts, though sometimes at the cost of increased monitoring or implementation burden.

Nevertheless, important limitations persist. Some recommendations remain unimplemented due to resource constraints, lack of top management commitment, or insufficient managerial training. Resistance is also observed, stemming from fear of change, doubts about sustainability, or perceptions of audits as symbolic tools rather than transformative mechanisms. Moreover, when organizational changes are imposed without employee participation or contextual adaptation, their impact on well-being is limited or even counterproductive.

By focusing on internal mechanisms governance like social auditing, this study complements recent Moroccan contributions to social auditing literature, which investigate corporate accountability through lenses such as digitalization and its influence on the quality of external audit practices [38, 39, 40, 42, 43].

6. Conclusion

This study demonstrates that social auditing in CSR-labeled companies does not operate in a vacuum—it triggers a chain of organizational changes, mediated by the role of the proximity manager, which in turn shape employees' well-being. Our findings indicate that when audit recommendations lead to tangible modifications—such as clearer role definitions, revised communication structures, adjustments in workload distribution, and more transparent feedback loops—employees tend to perceive improvements in clarity, autonomy, and social climate. These organizational changes, especially when implemented with the active support of a proximity manager who practices empathy, active listening, and participative leadership, strengthen trust, engagement, and psychological safety among team members.

However, the benefits of social auditing are not guaranteed. When audit recommendations remain unimplemented, or when proximity managers are disengaged or lack relational skills, intended changes may falter or produce only superficial effects. Employees may feel frustration, skepticism, or even additional pressure if new procedures are introduced without sufficient support or clarity.

In the Moroccan CSR context, our results suggest that to maximize the positive impact of social auditing on well-being, companies must (1) commit to embedding audit findings into structural and procedural changes, (2) invest in the capacity of proximity managers as change agents, and (3) monitor and adjust changes over time in dialogue with employees. In doing so, social auditing becomes more than a

reporting exercise—it becomes a lever for humanizing the workplace and enhancing sustainable employee well-being.

6.1. Limitations

Despite the contributions of this study, several important limitations should be acknowledged. First, some social audit recommendations remain unimplemented due to resource constraints, limited top management commitment, or insufficient managerial training. Resistance to change was also observed, often linked to fear, doubts about sustainability, or perceptions of audits as symbolic rather than transformative. Second, the study's qualitative design and small, managerial-focused sample ($n=9$) may introduce sample bias and limit the generalizability of findings. Future research could incorporate non-managerial employees to capture a broader perspective on well-being. Third, the cross-sectional nature of the data and reliance on self-reported accounts may be subject to social desirability bias. Finally, when organizational changes are imposed without employee participation or adaptation to contextual conditions, their positive impact on well-being can be diminished or even counterproductive. These limitations highlight the need for cautious interpretation of the findings and suggest avenues for future research that combines longitudinal and multi-level approaches.

6.2. Practical Implications

The findings offer several actionable insights for multiple stakeholders. For companies, it is critical to ensure that social audit recommendations are not merely formalized but actively implemented through structured organizational changes, participatory processes, and managerial support. This strategic oversight is increasingly linked to broader fiscal and digital responsibilities. For instance, recent evidence suggests that corporate governance and audit quality play a significant role in managing tax aggressiveness ^[42], while digital transformation is reshaping how firms approach tax avoidance in the Moroccan market ^[43]. For policymakers, promoting CSR frameworks and audit standards that encourage managerial training, employee involvement, and contextual adaptation can enhance the effectiveness of social auditing. For auditors, understanding the mediating role of proximity managers and the psychosocial dynamics of employees can help tailor recommendations that are feasible, meaningful, and sustainable, thereby maximizing both organizational and employee well-being.

Conflict of interest

The authors declare no conflict of interest

References

1. HILMI et al. (2016) Social auditing and company performance: an empirical study within the Moroccan organizational field. DISCOUNTS. Vol. 1 No. 3
2. Carpentier, S., et al. (2010). Social auditing and quality of life at work. (8): 52-57.
3. Peretti, J.-M. (2012). The encyclopedia of social auditing and social responsibility, EMS.
4. Frimousse, S. and Peretti, J.-M. J. M. A. (2005). Strategic learning of HRM practices, internationalization of firms and Euro-Maghreb area. (3): 45-61
5. Cherkaoui, A. (2016). CSR practices of SMEs in Morocco: a perceptual analysis of Casablanca's leaders. Management question(s), 14(3), 13-26.
6. Candau, P. (1985). Social auditing: Methods and techniques for effective management, Vuibert.
7. FARSI, B., & EL IDRISI, L. H. (2024). SOCIAL AUDITING AND ORGANIZATIONAL PERFORMANCE OF COMPANIES. Moroccan Journal of Commerce and Management, 1, 230-245.
8. Grosjean, M. (Ed.). (2004) Negotiation at work. University Press Lyon.
9. Rolland, J. P. (2000). Subjective well-being: a review of the question. Psychological practices, 1(1), 5-21.
10. Richard, D. (2012). Psychosocial risk management: A perspective in terms of well-being at work and the enhancement of discussion spaces.

11. Rosenfeld, A. J. (2019). The neuroscience of happiness and well-being: What brain findings from optimism and compassion reveal. *Child and Adolescent Psychiatric Clinics*, 28(2), 137-146.
12. Sen, A. (1999). The possibility of social choice [Nobel Conference]. *OFCE Review*, 70(1), 7-61.
13. Deci, E. and Ryan, L.R.M.J.C.P.C. (2008). Promote optimal motivation and mental health in various living environments. 49(1): 24.
14. Ryan, R. M. and Frederick, C. J. J. o. p. (1997). On energy, personality, and health: Subjective vitality as a dynamic reflection of well-being. 65(3): 529-565.
15. Keyes, C. L. (2002). The mental health continuum: From languishing to flourishing in life. *Journal of health and social behavior*, 207-222.
16. Laguardia, J-G. and Ryan, R.M. R. Q. d. Psychology (2000). Personal goals, basic psychological needs and well-being: theory of self-determination and applications. 21(2).
17. Reis, S. M., & McCoach, D. B. (2000). The underachievement of gifted students: What do we know and where do we go?. *Gifted child quarterly*, 44(3), 152-170.
18. Baard, P. P., Deci, E. L., & Ryan, R. M. (2004). Intrinsic need satisfaction: a motivational basis of performance and well-being in two work settings 1. *Journal of applied social psychology*, 34(10), 2045-2068.
19. TIGUIT, H. (2019). Social auditing as a tool for improving company performance: theoretical analysis. *International Journal of Management Sciences*, 2(4).
20. Peretti, J.-M. (2012). The encyclopedia of social auditing and social responsibility, EMS.
21. Spreitzer, G., Porath, C. L., & Gibson, C. B. (2012). Toward human sustainability: How to enable more thriving at work. *Organizational Dynamics*, 41(2), 155-162.
22. Miles, M. B. (1994). Qualitative data analysis: An expanded sourcebook. Thousand Oaks.
23. Thiétart, R. A. (2001). Management et complexité: concepts et théories. AC Martinet et R.-A. Thietart (Eds.).
24. Balambo, M. A. (2012). L'impact de la culture nationale sur la nature de l'intégration des supply chains: une étude à travers l'effet médiateur de la nature de la confiance: une application aux équipementiers automobiles marocains (Doctoral dissertation, Aix-Marseille).
25. Jolibert, A., & Jourdan, P. (2011). Les techniques d'analyse qualitatives. Jolibert A. et Jourdan P.(éd.), Marketing research, méthodes de recherche et d'études en marketing, 49-65.
26. Gavard-Perret, M. L., Gotteland, D., Haon, C., & Jolibert, A. (2012). Méthodologie de la recherche en sciences de gestion. Réussir son mémoire ou sa thèse, 2.
27. Roche, D. (2009). Réaliser une étude de marché avec succès. Editions Eyrolles.
28. Bobineau, C. (2016). E-Commerce: Stratégies et Pratiques (Doctoral dissertation, Grenoble INP).
29. Deschenaux, F. (2007). Guide d'introduction. Les cahiers pédagogiques de l'Association pour la recherche qualitative.
30. Castel, R. (2008). La propriété sociale: émergence, transformations et remise en cause. *Esprit*, (8), 171-190.
31. Igalels, J. (2007). L'analyse du discours de la responsabilité sociale de l'entreprise à travers les rapports annuels de développement durable d'entreprises françaises du CAC 40. *Revue Finance Contrôle Stratégie*, 10(2), 129-155.
32. Carpentier, S., et al. (2010). Social auditing and quality of life at work. (8): 52-57.
33. ESTELLAT N. and BESSEYRE DES HORTS C.H. (2012), "Social auditing and organizational change: the role of coaching" in Peretti J.M. (ed.) (2012), The encyclopedia of social auditing and social responsibility, chapter 51, pp. 415-424.
34. Devriendt, P. (2012). Accélérer le changement: le théorème de Welch. Éditions EMS.
35. Giroux, N. (1993). Communication et changement dans les organisations. Communication et organisation. Revue scientifique francophone en Communication organisationnelle, (3).
36. Weick, K. E. (1995). Sensemaking in Organizations. Thousand Oaks, CA: Sage.
37. ORHA. (2011). Définition du bien-être au travail incluant les risques psychosociaux. ORHA – Cabinet de conseil.
38. Mahouat, N., Gharrafi, M., Wissa, H., Rachida, B., Abdelaziz, B., & Zaim, M. (2024). Impact of cooperation between internal and external auditors on internal audit effectiveness in Moroccan public companies: Analysis using the structural equation modeling (SEM). *Pakistan Journal of Life and Social Sciences (PJLSS)*, 22(2), 7046-7059.
39. Gharrafi, M., Fellah, I. B., Loubna, A., Mahouat, N., & Abderrahim, B. E. N. L. A. K. O. U. I. R. I. (2024). Exploring the external factors affecting the effectiveness of internal audit in Moroccan public enterprises with commercial activities: A qualitative approach. *Edelweiss Applied Science and Technology*, 8(6), 7419-7429.
40. Mahouat, N., Azenzoul, A., Chaiboub, M., Daoudi, L., Lemsieh, H., Aftiss, A., & Mokhlis, K. (2025). Exploratory study on the role of digitalization in improving the external audit quality in public institutions: Evidence from Morocco. *Qubahan Academic Journal*, 5(3), 176-194.
41. Pollack, J., & Pollack, R. (2015). Using Kotter's eight stage process to manage an organisational change program: Presentation and practice. *Systemic practice and action research*, 28(1), 51-66.

42. Mahouat, N., Azenzoul, A., Nait Slimane, S., Es-Sanoun, M., Mokhlis, K., & Jbene, M. (2026). Corporate Governance and Tax Aggressiveness: The Moderating Role of Audit Quality. *Journal of Risk and Financial Management*, 19(1), 10. <https://doi.org/10.3390/jrfm19010010>
43. Azenzoul, A., Mahouat, N., Mokhlis, K., & Moussaid, A. (2025). Digital transformation and corporate tax avoidance: Evidence from Moroccan listed firms. *Journal of Risk and Financial Management*, 18(10), 575.