

Special supplement

3

Valutazione delle Best Practices
di conciliazione lavoro famiglia

Corporate family responsibility: a relational approach

edited by
Giacomo Vigorelli

with the contribution of
Francesca Lipari

*to Marco Vigorelli
who had this research in his heart
and to whom we entrust the stages
and future paths of the Foundation named after him*

Quaderni *fm*
Corporate Family Responsibility

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Corporate family responsibility: a relational approach

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Introduzione.

«It's that money alone does nothing»

Giacomo Vigorelli

I would like to start the introduction to this special issue with a quote from my father which is dear to me:

«I have a lot of fun saying that if I put a pile of money on a table and I wait ten months, at most I still find that money, if it isn't already rotten because it rained on it. Instead if I put four Liras on a table and four people around, after ten months I probably find that money multiplied. What is the difference? It's that money alone does nothing, it's people who do it. And who makes the person grow? Well, it seems to me that the person is born in the family and grows in the family, so it is very important to remember that the key, also of the production process, is the family, and therefore there can be no conflict or dualism, but it takes duality».

In this way Marco Vigorelli argued passionately at

a conference over 20 years ago and these words summarize masterfully why and how this research project was born.

About 5 years ago, we began to evaluate the possibility of undertaking a multi-disciplinary research project within the activities of the foundation named after him. In fact, we wanted to remember his economic thought and ensure that his values would continue to bear fruits for the benefit of society. Specifically, starting from his corporate vision based on the value of the person as the center of the production process (whichever would be).

We realized however that to have a significant impact in society we had to speak directly to entrepreneurs and investors and convince them of the real economic value of putting the person, and with it the set of its most important relationships such as family ones, at the center of organizational policies.

We have thus begun a project, perhaps a very ambitious one in hindsight, with the aim of demonstrating how and where investments to support the worker / employee's family can generate value for all company *stakeholders* (including *shareholders*). We wanted to check if, how and under what conditions support for the worker and its family are also beneficial for the company. We asked ourselves: can we find enough evidence to prove that elements of financial and non financial success can be related to policies supporting families?

In principle it should be an altogether simple exercise that can be summarized in five easy

steps: 1. measure how much the companies support the families of the employees, 2. measure how successful the companies are according to the stakeholder value model 3. find the companies that seem to have a positive correlation between the two variables, 4. study in detail what these companies do differently from the others 5. generalize and find universally applicable lessons... Unfortunately we soon realized that even measuring the degree of support to the family is something not trivial. Much research is focused on more traditional themes (such as incentives on *time / cash / care*) and does not deepen the relational value at the base of our original thought, that of the centrality of the person intended as a bundle of relations, of which the family ones are the most important.

Aware of being in a partially uncharted territory, we decided to focus on the first point: to measure objectively, quantitatively, scientifically and possibly replicable over time how companies support the relationship of the worker / employee towards his/her family. This is and will be the center of our research and where we intend to invest our resources.

Currently we have completed the design phase of a valuation model, an index composed of 18 indicators grouped in 5 dimensions, which would allow us to evaluate the company performance in the CFR area according to the concept of relational value.

We based ourselves on the literature currently available and building on these contributions, we

believe our model can offer a balanced evaluation to be used for a first field experiment.

With this special number we want to share the work done to date, aware that to build a society based on the value of the person, a close collaboration between corporate, academic and institutional worlds is necessary. We hope that our contribution can offer hints for further practical developments in fostering that duality (ie synergy), and not conflict, between professional success and family success.



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Corporate family responsibility: a relational approach

Francesca Lipari

1. Abstract

The orthodox account of Corporate Family Responsibility pursues the integration between work and life considering mainly the goals of equal opportunities, mother-friendly practices, workers' motivation, well-being and participation. In recent years, work-life balance has become one of the main interesting topics at the academic, business, political and social level (Gómez & Martí, 2004; Koubova & Buchko, 2013; McCarthy, Doray & Grady, 2010; Perdigão, 2011). This phenomenon emerges as a response to demographic, economic and cultural changes (Osoian Lazar & Ratiu, 2009) such as the increasing integration of women in the workplace, the rising number of couples both working outside home, or the tran-

sformation of family structures as well as population ageing, technological advances, birth rate decline and the need to improve human capital management. The mainstream goal is to reduce gender inequality and social exclusion and to solve the inefficient management costs. Yet, those issues are the tip of the iceberg. They are the consequence of a deeper transformation of society and productive sector: work can be of impediment to caring responsibility reducing the possibility to generate more labor force, and family, if not adequately supported, can be a hindrance to female participation to the work-force reducing the opportunities for the household to produce more human and social capital, in present and future time. These negative externalities impact in a more profound way. That is the reason why it seems more appropriate to talk about family considering the extension in space and time. On the same token, the sustainability of the work is at stake, eroding not only well-being but also other very important assets for the functioning of the organization, but above all of the society. In fact, the interdependence between work and family, is intrinsic and functional. It permeates both the formal and informal organizational structure and needs to be acknowledged as well as it can be used to the organization's advantage.

2. State of the art of the theoretical approaches

The social, economic and political changes led

companies to a greater involvement in work, family and personal life issues (Goodstein, 1994). The need for work-life balance arises as a response to work-family conflict, which occurs when the requirements of personal role are mismatched with the ones of the productive role and vice versa (Ruppanner, 2013). This conflict impacts the relationship between employees and the organization in several ways. In what follows the conflict is investigated according to two approaches.

First, the conflict generates tension in individuals (Meyer, Mukerjee & Sestero, 2001) who bear exposure to an increased stress (Hudson, 2005), reducing their productivity level and causing a negative impact on organizational performance (Kalliath & Brough, 2008). In this context the company should have a proactive approach to implement work-life practices (Gómez & Marti, 2004), creating a flexible structure to undertake environmental changes and contribute to increase individuals' life satisfaction (Ahn, 2005). Hence, work-life balance -as any other human resource policy- can be seen as a main challenge for organizational leaders, while also as a source of competitive advantage (Coff, 1997; Pfeffer, 1994). For companies expecting to attract and retain highly motivated and committed personnel (Huselid, 1995), work-life balance can help to retain skillful employees in the organization (Konrad & Manager, 2000), achieving a higher return on investment (Yamamoto & Matura, 2012).

Second, the conflict reduces the organization's legitimacy and consensus to operate (Coda, 1981)

through an impairment of the social capital flows that links first employees to the employer, and then in broader sense it links all the stakeholders to the organization. The social capital, namely the set of active relationships among individuals that are inspired by principles of trust, reciprocal and mutual understanding and share values (Lipparini, 2002), underlies the foundation of business model in such a way to determine the success or the decay of the business organization. In fact, if we look at the organization as a pattern of relationships through which people, under the direction of managers, pursue a common goal, those relationships exist and are empowered if mutual trust operates. The social capital flows exist and are fed by looking at the relationship outpoured among the formal and informal structures composing the organization. According to Anklam (2003) the importance of the relationships, in the formal but above in the informal structure, was related to several advantages for the organization and the employees. For example, the information would flow more easily throughout the organization whenever an informal path would have been created, implying a substantial impact on performance, learning and innovation (Cross and Thomas 2008; Cross 2004; Anklam 2002, 2003; Cross and Cummings 2004). Then, the relationships created would have impact on other assets important for the firm, like intangible assets. Discovering and analyzing the relationships in the hidden informal networks allows the identification of the key factors motivating the employees that

make the difference between success and failure. If the previous studies on the informal networks were used for managerial goals, like identifying future organizational leaders and improving collaboration, both internally and externally, a further understanding of those network could be employed in recognize different types of innovation, not only the organizational one. Hence, if the goal of the organization is to create value , positive approach to understanding informal networks can be the key in designing and pursuing a sustainable process creation. In order to operate in a sustainable way the organization must give attention, improve and consolidate the relationships with its stakeholders, in order to ensure the sustainability of the relationship itself. In a nutshell, sustainable value for sustainable relationship (Tencati, Zsolnai, 2008). However, during the task of strengthening those relationship, the managers need to fathom the manifold dimension from which the existing social capital can be sustained (i.e. maintaining the level of existing social capital), and new forms of it can be achieved (i.e. taking advantage of the network of relationships in order to catch new folds of it). The two approaches address the conflict in different way. How would the manager choose between the two? Let us dig in what is the rationale underlying the choice of one of them. Regardless the organizational purpose (i.e. corporate organization, social entrepreneurship, third sector and so on) a firm is considered responsible not only for its final goals but also for the way it pursues its goals. In fact, the unrestrained exploi-

tation of human capital (namely, the choice of the governance to abide at the sustainable policy), under several forms, will decrease the employee productivity below their potential causing from the organization's point of view, both management and production inefficiencies, and from the employee's point of view, unsustainable work form and work quality will cause less engagement, well-being and human development. Hence, taking actions on the sustainable use of the human capital will correct those inefficiencies and drawbacks. However, the rational behind the decision of taking action is related to the perspective through which human capital is seen, and the specific perspective will have an impact on the efficacy of the policy, where for efficacy we mean the ability of the policy to foster employees' motivation to remain engaged with their job.

On this regards, human capital can be seen either as resource for the production or as a set of single individuals with their own needs, or as an entity of a larger system, the social one, that consider the employees and the myriad of relationship they have inside and outside the organization. Specifically, if the perspective is resources-based, the corporation needs to find the way through which the depletion of the resources will decrease while maintaining a certain level of productivity. If the way is, for example, more flexible work, then, the corporation will need to implement it and it will be beneficial for the corporation productivity. The flexible work is instrumental for solving the inefficiencies. While, if the perspective is individual-

based, namely, the organization worries about the well-being of its employees because it impacts their productivity, engagement and trust, then, the implementation of the policy assumes not only an instrumental value (more profit and less costs) but also an intrinsic value for the organization itself. Finally, if the organization assumes a social-network based (or relational-based) perspective, it will consider itself and the human capital as entities in connections with each other and the rest of the world, which encompasses other people, family, society and the natural environment as well as future generations and the workers' future selves (the entire stakeholder network). In this perspective, the organization will need to ward not only its profit, or the well-being of the single employees, but it will broad it sphere of interests, hence the sustainable actions will impact instrumentally, by increasing profit, reducing costs and increasing innovative behavior, and moreover have both monetary and nonmonetary returns, tangible and intangible, with expressed and unintended consequences. Thus, as we move from the resources-based to the relational-based perspective, we notice that the return for the organization widens as the stakeholder relationship broadens. Moreover, the more the organization moves towards the relational type, the more its relationship with its employees and other stakeholders strengthens allowing the organization to customize the sustainable policies on its employers. In order to be able to customize, the organization will need to waive to its paternalistics

position of top-down provider of services, and improving the dialogue with its employees first and then its extended stakeholders. On the other side, the employees involved and engaged in the dialogue would have recognized a more active position to negotiate for better conditions and higher labor standards. In turn, the possibility to maximize their choices between work and life would make the employees not only more stressed-relieved but also more accountable for their work. In other terms, voice implies responsibility and accountability.

The relational approach, the well-being and the social capital approaches, highlight some parts of a bigger theoretical and policy-making frameworks aimed to increase individuals' well-being, the so called the Human Development framework. In this perspective WLB is no longer a matter of balance but of integration.

“The true aim of development is not only to boost incomes, but also to maximize human choices—by enhancing human rights, freedoms, capabilities and opportunities and by enabling people to lead long, healthy and creative lives. Critical to this process is work, central to human existence. Human beings prepare for work as children, engage in work as adults and expect to retire from work in later life. Through the human lifecycle, quality of life is thus closely bound to the quality of work.”

Yet, we do not need to consider the three perspective in contrast among each other, but rather, integrated. The relational view will look at the sta-

holder relationships as new strategic resources driving the success of an organization operating in a changing environment (Lenssen, et al., 2007). Before moving to the research proposal, the next sessions are devoted to the literature review regarding first, what corporate's services and policies have been identified as WLB-oriented policies (who are the subjects those services are provided to, what is the problem to solve, etc), second, what is the impact, on organizations' performance, of WLB practices, and third, what are the existing indexes investigating the existence, the scope and the magnitude of WLB policies.

3. Literature review

3.1 What does it mean "Corporate family responsibility"

Corporate Family Responsibility (henceforth, CFR), is a term coined by the ICWF of IESE, in 2008.

It indicates that a company counts on the leaders, culture and policies of flexibility that foster the integration of work, family and personal life.

The literature on CFR has been focusing on mainly on the balance between the sphere of work and family life. The existing theory on the Work- Life Balance is divided in two strands: The boundary theory and the enrichment theory. According to the boundary theory, the lack of balance is due to an overlap between the two spheres causing a reduction of employees' quality of life (Chen Zheng

et al. 2009; Barnett and Gareis 2006; Allen et al. 2000). Even though at the beginning the conflict was considered uni-directional, namely the working conditions impacted negatively on the private life (Kossek & Ozeki, 1999), during the years, the researchers have found a bi-direction effect on the conflict. The causes identified for the conflict work-family are, for example, exhausting working hours. On the other side of the conflict, family-work, the causes are ascribed to the impediments that the family-duties (e.g. children's rearing and elderly's care, pend on women if private or public care service are too costly or unavaible) imposed on the participation to the labour-force. According to the enrichment theory the equilibrium of the working and family-duties produce positive externalities effecting the employee's overall well-being (Rothbard, 2001; Grzywacz and Marks 2000; Grzywacz and Bass 2004; Sumer & Knight, 2001; Ruderma et al. 2002; Wayne, Musisca, & Fleeson, 2004).

Regardless the perspective, both strands of literature recognize the fact that two sphere are inherently interconnected between each other and the with an enabling or hostile social environment. From a practitioner point of view, the services that increase flexibility, without loss of generality, can identify and summarize the practice of WLB according to Millar 2006: Care, Cash, Time

From a management point of view, a company with CFR has managers that:

- make sure every decision made takes people into account;

- create flexible and equal opportunity policies and practices;
- foster worker commitment and satisfaction;
- increase the competitiveness and sustainability of the company.

Since the 2008 the work-life integration/balance has been widely investigated from different perspective, as the figure would show:



Figure 1. The work-life integration/balance's different perspective.

The mainstream research pursued the integration between work and life considering, mainly the goals of equal opportunities, mother-friendly practices, workers' motivation, well-being and participation. Hence, mainly the practice on Care and Time. Every research was related to the single worker, of a specific gender in a specific time in life. Unfortunately, the socio-demographic change and the demographic decay has showed the necessity to consider the family of the employees as unit of interest, also for the organizations. The unit

of interest has passed from the individual to the household (i.e. a group of persons who share the same living accommodation, who pool some, or all, of their income and wealth and who consume certain types of goods and services collectively, mainly housing and food). Then, CFR has started to become an issue not only for women, but also men (del Carmen Huerta et al. 2013), their children and elderly people related to the household. Moreover, in relation with time, care and household, also the quality of social connections has been added in the list of dimension. The latter one, has gained a lot of interest especially from institutions like OECD (Durand 2015, OECD 2015) and World Bank.

Furthermore, the attitudes towards jobs and preferences for work quality of the new working class, the Millennials, have been shown to be in line with Corporate Social Responsibility management, above all on those facets that impact on the social, and hence also family (Susaeta et al., 2011), and environmental level. In "Baby Bust: New Choices for Men and Women in Work and Family" Stew Friedman gives insights on the cross-generational changes in attitudes towards work/life demands of the Wharton graduates of the 1992 and 2012. The desires of Generation Y, the Millennials, were not more different than those of the Generation X. Millennials, reports the longitudinal study, are family oriented, however that cannot see how to make it happen. Indeed, even though the rate of Wharton graduates who plan to have or adopt children has dropped by

about half over the past 20 years, when the authors dug into the reasons for this drastic shift, they found that it not's just about money. It is not even justified by the lack of cultural shift. The Millennials, both men and women, have learnt from the previous generation's attitudes towards work and family issues. And in response to the previous generations, Millennial are more likely than the previous generation to share the same values about what it takes to make dual-career relationship work. There is a greater sense of responsibility for domestic lie and the level and degree of aspirations are the same for both men and women. Then if it is not the culture, what are the reasons impeding the Millennials to make the jump from aspiring to plan and design?

The limitations arise from the existence of Institutions (political, social and economic) that are unable to change, evolve and adapt. The structure of work, the pace of careers and the cognitive biases and stigma that waft and imbue the working places need to change.

Hence, work-life balance consists on properly managing and balancing demands raised from productive and familiar areas, avoiding the detriment of work quality and helping to increase individual life satisfaction. It is necessary to emphasize two aspects of the notion of work-life balance. Firstly, it is a dynamic concept varying over time depending on the needs from individuals and organizations. Secondly, it is difficult to apply general guidelines for all the employees, because each individual has different priorities in life (Klöpping,

2011). As stated by Chinchilla & León (2011: 15) "work, family and personal life are essential, indispensable and complementary dimensions in the human being". Considering the evolution of the employees' preference and the necessity of a vulnerable and ever-changing society, Table 1 illustrates the evolution of the topics that are of interest for CFR.

THE OLD CHALLENGE		THE NEW CHALLENGE
WOMEN'S ISSUE	->	MEN'S ISSUE
CHILD CARE	->	ELDER CARE
CONFLICT	->	MEANING & ENRICHMENT
DIVERSITY	->	INCLUSION
HEALTH MAINTENANCE	->	WELL-BEING
NATIONAL INITIATIVE	->	GLOBAL INITIATIVE
FLEXIBILITY	->	THE VIRTUAL WORKPLACE
WORK-LIFE	->	WORKLOAD
HR PROGRAMS	->	WORKPLACE CULTURE

Table 1. The evolution of the topics that are of interest for CFR.

3.2 Benefits of WLB for the organization

In most business areas, work-life balance is seen as a new opportunity in human resource management (Gilbert, Lope & De Alós, 2007). Milliken et al (1998) exposed that companies with an information collection system offered a wider range

of work-life balance practices. Organizations must be aware of employees' needs and provide them with flexibility, permitting them to combine work and personal spheres to meet professional and personal goals (Prerna, 2012). Also, when employees accumulate specific knowledge about the organization they become crucial for its performance, as it is more difficult to find comparable substitutes (Konrad & Managel, 2000). Work-life balance can then serve as a tool to retain key employees. In line with this, Bloom et al. (2011) found that companies can introduce work-life practices for reasons other than financial performance. Osoian et al. (2009) exposed how introducing work-life practices impact the company in different ways, such as in work performance, direct and indirect costs related to absenteeism, costs related with the loss and replacement of valuable employees, customer satisfaction and organizational productivity. However, Mañas & Garrido (2007) also consider the lack of acknowledgement of these positive effects as one of the main barriers hindering its implementation. In a similar vein, this impact has been barely analyzed from academics in strategic management. Though, having a direct experience with work-life balance practices makes companies become more mindful about the cost they generate (Dex & Smith, 2002) as well as its benefits.

Overall, work-life practices have a positive effect on firm performance when these make an improvement for efficiency and worker productivity, and when revenues generated are greater than the

costs to carry out its implementation (Meyer et al., 2001). Konrad & Managel (2000) studied 19 family-responsible policies, evidencing that companies increase productivity when implementing work-life practices and employing a high percentage of professionals. In this line, Perry-Smith & Blum (2002) included in their analysis different work-life policies, finding a positive relationship between firm performance and work-life balance policies. These authors concluded that the relationship between work-life practices and firm performance was stronger for higher tenure companies; thus, they proposed a lower impact of work-life practices on recently created companies. The study, however, disclosed how firm size does not influence the relationship between work-life balance practices and performance. Finally, they also stated the fact that companies with more work-life practices achieve greater sales growth. These results are consistent with those by Yamamoto & Matsuura (2012), who found a positive correlation between some work-life balance practices (such as paternity leave and care allowance above the minimum legal, or the creation of a department to promote work-life balance) and firm performance. However, it is necessary to note that this effect is not accomplished in a short period of time, but in the medium and long term. Meyer et al. (2001) concluded that work-life balance arrangements have a positive effect on firms' revenue. Finally, Gray (2002) identified an association between financial support for children care with higher financial performance, increased

quality and productivity and a decreased absenteeism at work. Likewise, flexible and compressed work schedule were positively relate to an increase in productivity and a lower turnover rate. However, Bloom et al. (2011) based on the premise that if work-life balance practices were clearly beneficial for business performance, then every single firm would implement them. Still, not all work-life balance policies can be seen as an opportunity for companies. According to Meyer et al., (2001), job sharing positions would have a negative impact on firm performance due to the diseconomies of scale appearing when two employees develop a job generally occupied by an individual. Similarly, telecommuting jobs leads to lower organizational commitment and higher isolation in the employee, getting worst productivity (Baruch, 2000). Following Gray (2002), part-time workers also accumulate lower experience in the long term, negatively affecting firms' financial performance. On the other hand, offering day nursery in the workplace entails such a high investment that any increase in productivity resulting from this work-life balance policy would be offset by its high cost (Meyer et al, 2001; Dex & Smith, 2002). Additionally, Meyer et al (2001) also observed how only 14 % of companies implementing more work-life balance policies were actually reducing labor cost.

A third scenario appears when it is observed that work-life balance practices, in spite of not implying a danger or inconvenience for company development, are not clearly related to financial

improvements (Dex & Smith, 2002; Bloom et al 2011; Yamamoto & Matsuura 2012). The evidence on the link between the practices and the financial performance, however, does not reach a consensus. For example, Arthur et al. (2003) with an event study investigated the reaction of the market and of the investors after after Fortune 500 companies announced new work-life balance policies. Their stock prices rose an average of 0.36 percent indicating that investors view these policies as profitable investments.

The link between work-life balance practices and organizational performance may not be conclusive since firms can implement work-life balance policies for other reasons rather than to improve performance (Bloom et al, 2011). On the other hand, if a company is properly managed, work-life balance practices do not increase per se firm productivity (Yamamoto & Matsuura 2012). Mañas & Garrido (2007) showed that 67.1 % of their sample did not have an established method to measure work-life balance practices' effects on productivity. However, they did not consider as major benefits a reduced absenteeism, increased productivity, and improved human resources management. In this vein, Bloom et al. (2011) concluded that the main goal of implementing work-life balance policies should not be financial performance, but improving employees' satisfaction. Yamamoto & Matsuura (2012) got consistent results by finding that the effects of family-responsible practices varied depending on firm characteristics, so that companies with better results make broader

work-life practices; therefore, the correlation between these practices and productivity can be a false positive, since they claim that work-life balance practices by itself do not increase firm productivity.

As observed, most of the analyzed studies agreed in stating that work-life balance is not a threat for business results. Anyhow, they have different versions to explain its positive impact for organizations. Endless working hours, rigidity and lack of spare time to meet personal and family needs cause stress levels in individuals, reducing disposition (Lockwood, 2003), affecting creativity at work (Tang & Chang, 2010) and hampering concentration (Prasad, 2012). In this sense, work-life balance policies are helpful to get rid of individual stress, increase productivity and reduce absenteeism in the company (Osoian et al. 2009). As well, these practices policies increase individual loyalty by strengthening organizational commitment (Grover & Crooker, 1995; Lockwood, 2003), improving the company's public image (Meyer et al. 2001), and reducing turnover rate (Allen, 2001, Baughman, DiNardi, and Holtz-Eakin 2003); this is particularly relevant when dealing with employees with valuable organizational knowledge and this talent is trying to be retained within the firm (Chinchilla & Leon, 2011).

While organizations will place different emphasis on each of these categories at different points in time, it is difficult to argue that any organization would not be well served by improving in any or all of the above metrics. In fact, this broad view is

Categories	Metric (Examples)
Financial	<ul style="list-style-type: none"> • Increase shareholder value • Increase sales • Provide good return-on-investment (ROI)
Operations	<ul style="list-style-type: none"> • Increase productivity • Reduce costs
Customers	<ul style="list-style-type: none"> • Improve customer satisfaction • Better meet customer needs
Employees	<ul style="list-style-type: none"> • Recruit and retain the best talent • Improve employee engagement and morale
Society	<ul style="list-style-type: none"> • Advance progress on a pressing societal need • Provide stewardship for the environment

Table 2: Comparison between performance categories and their metrics of analysis.

valuable for establishing the business case for any initiative. While financial performance is always critical for the short term health of any business, long-term success will depend on making broad-based improvements across many facets of the business and serving the needs of a range of stakeholders.

4. The constraints to the uptake of CFR

Research into WLB opportunities distinguishes between structural and cultural dimensions (Behson 2005). Structural WLB dimensions include any formal HR policy or practice that provides an employee with the flexibility to better combine workplace demands with their personal life (such as flexitime or on-site childcare) and cultural dimen-

sions are informal elements that operate, often below the surface of the organisational context, such as managerial support (Thompson et al. 1999) and coworker support (Breaugh & Frye 2008; de Sivatte & Guadamillas 2012), and individual's personal values, such as beliefs about what it means to be a 'good parent', impact upon their decision with reference to number of hours worked (Lupu et al. 2017; Greenhaus and Powell, 2003 and 2012; Radcliffe and Cassell, 2014).

Contrary to popular opinions, WLB is not simply "a female issue" nor is it solely a demand of Generation Y or those with caring responsibilities. Though these demographic segments are important to consider, it must be stressed that WLB is valued by all and is not limited to any specific gender, generation or care-giver. This is a change: even as late as the recession of the 1990s Gen X-ers (and the Baby Boomers before them) were grateful to have a job. Now, in our economic climate, staff of all ages are more empowered to seek WLB. However, the case for WLB still faces much opposition as many workplaces fear that it will interrupt and interfere with the day-to-day running of their business. Even when they do adopt WLB practices as new methods of working, many workplaces continue to only value the outdated working modes. Although early WLB research emphasized the benefits of formal HR policies, this focus has shifted in recent years towards examination of the influence of work-life culture on uptake (McDonald et al. 2005; Thompson et al. 1999). However, with few exceptions (see for example, Lewis 1997, 2001;

Dijkers et al. 2007; Breugh & Frye 2008; Aryee et al. 2013; de Sivatte & Guadamillas 2012) a lack of integration of structural and cultural streams of WLB research has been noted (Hammer et al. 2009; Kossek et al. 2010; Ollier-Malaterre, 2010; Hammer et al. 2011; Greenhaus and Powell 2003 and 2012). Therefore, research has yet to fully theoretically and empirically explore how structural and cultural dimensions interact to affect uptake of WLB opportunities. We argue that interactions between cultural and structural dimensions are important.

Studies of organisations with positive work-life cultures argue that, while policies may exist within organisations, staff may hesitate to take part if they perceive a lack of support towards balancing working lives with personal demands (Thiede & Ganster 1995; Lewis 1997, 2001; Thompson et al. 1999). Whilst there remains a lack of conceptual clarity, work-life culture - also known as work-family culture (Behson 2005; de Sivatte & Guadamillas, 2012; Mauno et al. 2005) or work-home culture (Dijkers et al. 2007) - is coalescing around a coherent set of cultural dimensions. These dimensions of work-life culture are thought to affect the rate of WLB uptake. The concept of work-life culture has progressed rapidly since Thompson et al's (1999) proposal of three important additional determinants of WLB uptake:

1. Managerial and organisational support (sensitivity and willingness of managers for WLB opportunities).

An employee may be reluctant to take up or ask for desired support if they perceive either their supervisor or their organisation to be unsupportive (Dijkers et al 2007). Organisational support for WLB uptake can operate at a proximal level (support from immediate supervisor) and distal level (organisational level e.g. effective communication about availability of formal WLB opportunities, support from senior/HR managers) (McCarthy et al 2012). Thompson et al. (1999:417) defined managerial support as 'the extent to which managers were supportive and sensitive to employees' family responsibilities'. When managers are supportive, employees consistently report a good work-life balance level and higher take-up of organisational opportunities (Thiede and Ganster 1995; Bond and Wise 2003). Managerial support is consistently presented as the most important factor in promoting work-life balance for employees (Breugh & Frye 2007, 2008). Moreover, Hammer et al. (2009) expand managerial support to encompass four dimensions. This division focuses on the perception that ones' needs can be met through emotional support – where managers talk to workers and are aware of their family and personal commitments – and instrumental support where managers interpret policies and practices in a way that responds to an individual employee's work and family needs such as scheduling requests for flexibility. Additional supports can come when managers demonstrate how to integrate work and family through role modelling behaviours or when they exhibit creative work-family

management by strategically and innovatively restructuring work to facilitate employee effectiveness on and off the job.

2. *Organisational time expectations* (perceived demands for workers spend long hours visibly present). For example, some employees who take advantage of these policies are seen to lack commitment. Here commitment is equated with working long hours, not using leave, working at the office and not utilising the work-life policies that are made available. Consequently, those who do not utilise work-life policies may be perceived to be more committed and receive promotions ahead of those who instead choose to construct a balance between their work and life commitments. A particularly common perception of this negative culture is that part-time work is viewed as a demotion and deemed incompatible with promotion (McPherson, 2007). It should then come as little surprise that it is considered more acceptable for females to take advantage of WLB policies than their male counterparts due to perceptions of the traditionally-established roles of childbearing and childrearing.

3. *Career consequences* (perceptions of negative career outcomes when WLB arrangements are used).

The concept of the ideal employee persists as someone who is either careless or a male breadwinner supported by a wife or de-facto who, in turn, functions as the homemaker and/or dominant

care-giver to any children or other care-reliant family members (Drew et al. 2003). As a result, men are discouraged from embracing WLB measures due to workplace cultures that would have them subjected to negative career consequences and backlash from co-workers who suspect inequity or lack of fairness in the distribution of WLB policies among employees.

4. *Gendered perception of policy use* (the pervasive idea that WLB opportunities apply only to women) (McDonald et al 2005).

The problem with this mindset, however, is that it is in conflict with significant issues in today's society such as gender equality, female labour force participation and dual income families. Furthermore, an additional problem we encountered from the literature was that pressure from peers, workplace culture and societal norms led to men being more likely to accept the status quo of their current less-than-perfect work-life situation, seeing it as an unavoidable outcome rather than something that may be improved upon. This is even more pertinent when dealing with employees whose workplace has an established "long hours" culture in which long working hours are valued, praised, viewed as a sign of commitment, integral to career progress, and perpetuated by peer pressure (OECD, 2007).

5. *Co-worker support* (the perceived support of colleagues).

When organisational policies provide, or are per-

ceived to provide, more opportunities for one group than another a backlash can occur. This is particularly common in two circumstances; where those who remain have to take on extra work and where they are unable to take up similar opportunities (Young 1999; Hegtvedt et al. 2002; Daverth 2011). Thus, when employees perceive resentment from their coworkers they may be less likely to take up opportunities. In summary, these five elements have been used to delineate how work-life culture affects uptake of WLB opportunities. We draw upon these cultural dimensions our study.

5. How to measure the benefits of CFR?

The potential benefits of workplace variability are numerous yet many managers don't know where to start. Others are afraid that performance could suffer or something important could fall through the cracks. Even the most employee-oriented managers have concerns about having employees work outside of normal work hours or at places other than the office. The choice of investing in CSR, specifically in CFR, needs to be motivated not only by an inefficiency cost reduction, or fiscal advantage, but rather by the identification of the value created or of the operational risk prevention/mitigation. Hence, the potential benefits do consider both the employee and the firm point of view. In terms of valued created, we mean the organization "A", by investing in CFR activities, not

only will reduce its employee's turnover, or they will increase his productivity and motivation, but the activities will yield value, both tangible (e.g. increasing performance) but also intangibles (e.g. increasing trust, social capital). In terms of risk prevention, by deciding of investing in CFR activities the organization will be able to gather information and implement specific strategy to manage operational risk – the risks arising from the people, systems and processes through which an organization operates. Moreover, as reported in the section before, the potential benefits of WLB policies can be impair also by the employees themselves, motivated by their subjective stance or preferences of the policies.

In order to make evident those benefit, we need to evaluate the impact of the policy considering both the structural and the cultural dimensions.

5.1 Evaluation: how and what?

5.1.2 Operational Risk Mitigation

Business resiliency reflects the likelihood and impact of disruptive events that may result in service outages. The challenge to firms is therefore to identify and measure those operational risks which could result in service disruption through events such as building, staff or system unavailability.

Thus, CFR could be understood as a specific strategy to manage Operational risks – the risks arising from the people, systems and processes through which an organization operates. Fraud risks, legal

risks, physical or environmental risks are other categories included under this.

One of CSR goals is to minimize negative influence, which may be perceived in the light of risk, using means used in a process of risk management. Risk management itself is not a unified process. Its construction largely depends on the risk it refers to. Similarly, CSR risk must be managed using appropriate instruments. These are usually the methods of operational risk management or more definite nonfinancial, reputational risk (Husted 2005: 181). Reasons why companies decide to manage risk in the area of CSR are connected with wanting to improve the image and maintain good reputation (Bebbington 2004). On the basis of areas of social responsibility identified in ISO 26000, we can show risks they refer to. These areas include (PKN 2010): organizational order, human rights, work relationships, protection of nature, honest market practices, relations with clients, social commitment.

CSR risk is a consequence of many factors which influence business activity on following basis (Rubicka 2011: 404): – economic – e.g. the way of managing the value of business, investment policy, remuneration policy, managing relations with suppliers and clients, – environmental – e.g. availability of resources, ecological catastrophes, changes in protection of nature legal regulations, failures, production methods, length of supply chain, – legal – e.g. presence of regulations and legal system tightness, – cultural – e.g. system of values and behavior of members of an organiza-

tion, – personal – e.g. individual approach regarding organizational matters. In analyzing CSR risk we need to pay special attention to a dialogue with the most important stakeholders, which makes this process different from processes of managing other types of risks.

By creating a model of CSR risk management we can adopt two approaches: top-down and bottom-up. In top-down approach international contracts (especially on the area of human rights and natural environment protection), national law and other regulations which organization must comply with, are factors which decide on paying attention to CSR in risk management. Such an approach is particularly advisable for organizations whose activities are in close relations with these factors. Bottom-up approach is more adequate for organizations, where the main factor is commitment of stakeholders (Gladys 2008: 7). In this proposal both approaches are going to be investigated.

Thus the process of CSR risk management will include conventional elements:

- risk identification,
- evaluation (risk assessment),
- description and application of risk management methods,
- risk evaluation and monitoring

This process is composed of a few stages. First of all, we need to identify issues which are significant for stakeholders, to determine their importance whose level justifies including in the process of risk management. This stage is usually assigned to a

department which is in charge of CSR and knows stakeholders' expectations best. The next step is risk evaluation, done by a few departments like legal department, HR department or department dealing with environmental issues. These departments identify means which can help to avoid risk or reduce its consequences. After using proposed methods there is a process of improving the system, with accordance to Demming cycle, which is Plan-Do-Check-Act. It allows to keep adequacy of control means and control of the level of risk. It is not easy to include CSR risk in the process of risk management, but it seems that changes happening in society and in stakeholders' expectations force organizations to take appropriate actions. It allows to have a broader view on an organization and its impact on surroundings.

5.1.3 Value creation through intangibles

According to Perrini and Vurro (2010) the simplistic linear assumptions on the link between Corporate Sustainability (hitherto, CS) and financial and economic performance needs to be substituted by the assumption that the link between them is mediated by the creation and accumulation of intangible assets. The authors point out there is a way to disentangle specific mechanisms through which CS turns into intangible capital accumulation opportunities and competitive performance. The reason why intangible assets can foster competition is related directly to the nature of the assets. Intangibles, differently from tangi-

bles like financial or physical resources, are less flexible, hard to accumulate, and not easily transferred. Those characteristics are mostly idiosyncratic to firms and their members, hence they can potentially become the source of differentiation advantages associated to the development of bundles of unique resources.

In line with the literature on intangibles the conceptual separation between stocks of capitals is maintained. Accordingly, intangibles are grouped into four well established categories:

- human capital, or the knowledge, skills and abilities residing with and utilized by individuals (Becker, 1993; Pfeffer, 1994) considering both hard and soft skills pertaining the category;
- organizational capital, or the institutional knowledge (Teece, 1987), codified experience (Nelson and Winter, 1982), shared values, perceptions and feelings that differentiate firms from one another (Fiol, 1991);
- relational capital, or the quality and quantity of relationships in which a firm is embedded (Adler and Kwon, 2002);
- symbolic capital, or the firm's reputation and image such that its own values and visions are the ones considered acceptable and legitimate by stakeholder.

The relation among CS, intangibles and performance are highlighted in the following chart.

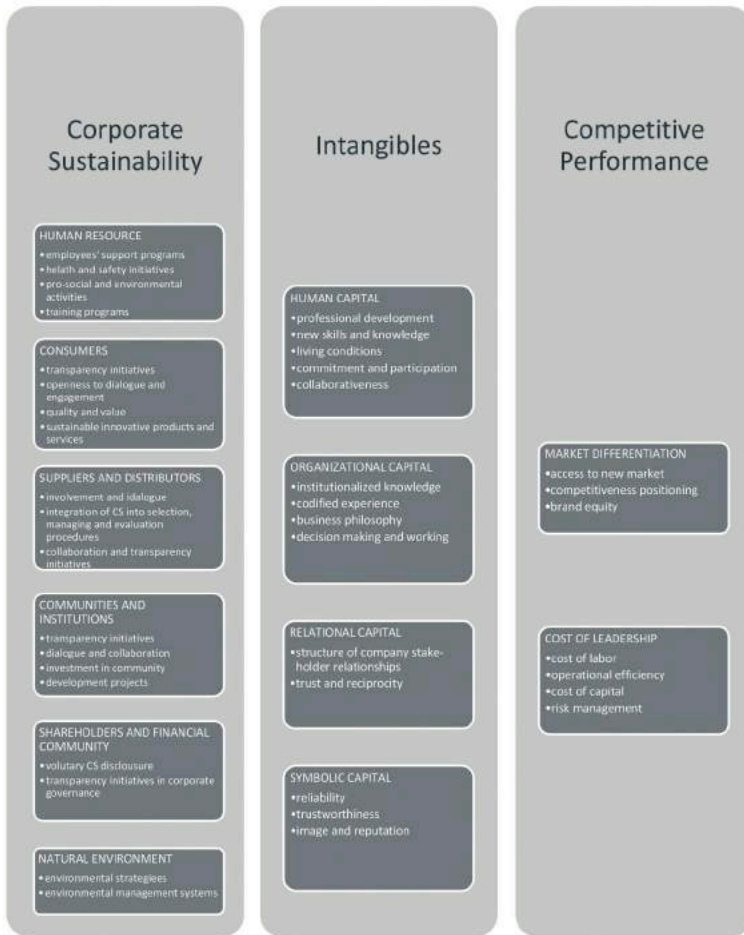


Figure 2. The relation among CS, intangibles and performance.

5.1.4 How

Either in the value creation goal and in risk mitigation one, the addition of employees' family in

the stakeholder group requires to identify what are the dimensions through which it is possible to capture the relations, visible and invisible, that the firm creates with employees' family that in turn impact on the employees' productivity and trust. For this goal, we propose two types of methodology.

On methodology entails the creation of an index, that measures the existence of specific variables enhancing those relations; and the second one involves the design of a field experiment, that, with the the adoption of randomized controlled experiments, links firms' productivity to CFR management practices.

5.1.5 Research questions

We wanted to explore the hypothesis that CFR policies can be seen as strategic assets for the firms. They can create value, tangible and intangible, and reduces operative risks. Usually, field experiments shed light on a strategic question using different approaches. In general, managers are interested in understanding how a choice X, i.e. the effect of span of control (e.g. Vicari et al. 2000; Rajan et al. 2006; Bloom et al. 2011a, 2013, 2014), affects an outcome Y, i.e. firm performance. However, X affects Y through a mechanism M (Bloom et al. 2011b), i.e. flexible time policies affects employees' productivity. There are two types of experiments either study the effect of X on Y ($X \rightarrow Y$) directly or focus on the mechanism M in order to learn about X and in turn about Y ($X \rightarrow M \rightarrow Y$).

According to the tool, the variable X can be, respectively, the index or a specific CFR's policy in the experimental design.

6. The CFR-Index

The index represents a synthetic tool to investigate how much a firm has invested in specific policy of Corporate Family Responsibility, how much those policies have more meaningful consequences if analyzed through the lenses of CFR, and whether those interventions contribute to create additional firm's value or to mitigate firm's operational risk. The following sections present the index, how it is theoretically constructed and what are the steps to follow to make it empirically usable.

The CFR-Index is composed of five sub-indices, each representing a distinct dimension through which the Corporate Family Responsibility framework displays itself.

The five sub-indices aggregated into the CFR-index are made up of 14 indicators providing detailed information on legal, cultural and traditional practices that impact the uptake of CFR policies.

$$CFR_Index = \sum_{i=1}^N w_i (CFR_i)$$

CFR Index represents the composite indicator and measures of how much the firm is “family responsible” considering both external and internal factors. The CFR-Index is an un-weighted average of the CFR sub-indices (CFR_i), that are explained in the following *Figure 3* and *Figure 4*.

6.1 Reading the Index coding

The variables, sub-indices and composite indicator are scaled between 0 and 1 for easy interpretation. The worst possible performance, i.e. lowest level of sustainability, is assigned the value 0, and the best possible performance, i.e. highest level of sustainability, the value 1. Hence, a value of one can be considered the goal, and the distance from one indicates the extent of “family sustainability”.

6.2 Selection of the variables

CFR-Index variables were selected on the following criteria, based on the conceptual framework hitherto identified:

Conceptual relevance

The variable should be closely related to the conceptual framework of CFR and measure what it is intended to capture.

Underlying factor of family responsibility

The variable should capture an underlying factor

that leads to unequal outcomes for women and men and the family itself. Considering the family as a whole transform the CFR goal from a gender-based discourse, to a family-based one, investigating gender inequality not only within the firm but also outside, at home.

Data quality, reliability and coverage

The variable should be based on high quality, reliable data. Ideally the data should be standardized across firms and sector (and have extensive coverage across countries

Distinction

Each variable should measure a distinct dimension and should add new Information not measured by other variables.

Statistical association

Variables included in the same sub-index should be statistically associated, and thereby capture similar dimensions of CFR without being redundant.

In what follows it is explained the procedure to build the index.

6.3 Step 1: Building the database

Truncating quantitative data at the equality benchmark and inverting the scale

The CFR and its sub-indices range from 0 for low sustainability to 1 for very high sustainability. For

some variables, sustainability is reached at 0.5 instead of 1. Sustainability in board representation with family, for example, is achieved when 50% of employees are women with family. According to the variable, the scale from low to very high discrimination is inverted to fit with the 0- 1 scale. For female board representation for example, a higher share of women in board seats with family means lower discrimination against women.

Assigning a score to qualitative variables

The qualitative information detailed in the CFR country profiles are quantified using the following coding manual:

- 0: Women and men enjoy the same rights in the legal framework and practice.
- 0.25: The legislation is not well implemented.
- 0.5: The customary laws and practices discriminate against women.
- 0.75: The legislation is misleading.
- 1: Women and men do not enjoy the same rights in the legal framework.

In cases where no or insufficient information exists, variables are not assigned a value. The legal indicators are assessed based on all applicable legal frameworks, including civil law, religious law, customary law and traditional law.

6.3.1 Constructing indicators i

Some indicators are based on one variable while others on several. For example:

Care preferences = $\frac{1}{2}$ women fully responsible + $\frac{1}{2}$ gender neutral responsibility.

When the indicator aggregates categorical and continuous variables, the latter are the object of discretization. In this process, the quantitative values of a variable are transformed into qualitative categories. Where data is available for only one variable of an indicator, the score is based solely on that variable.

6.4 Step 2: Aggregating Indicators to build sub-indices

Measuring association between indicators

Each sub-index combines indicators that are assumed to belong to one dimension of CFR. The statistical association between the indicators is tested using a Kendall Tau b rank correlation analysis and a multiple joint correspondence analysis (MCA). These tests assess the correlation between the indicators combined in each sub-index.

Kendall Tau b ranks correlation statistics and checks for this correlation. It is a non-parametric hypothesis test for statistical dependence based on the tau coefficient. This statistic ranges from zero, meaning no association, to a value of 1 or -1, meaning perfect positive and negative correlation, respectively.

Why are the sub-indices equally weighted in the CFR?

Equal weights for each sub-index offer two benefits:

- Each dimension of family sustainability has equal value.
- No dimension is more important than another in terms of the family responsibility experienced by employees at different life-cycle.

For a robustness check of the index we will try to replace the equal weights by heterogeneous ones. The heterogeneity of the weight will be calculated according to an ad-hoc variable, called Delta_perception, which will measure the difference between two variables:

- the difference between the perceptions and preferences of employees with regard to a given policy; and
- its implementation by the company.

The first will be elicited through a question in the employees' questionnaire in which the respondent will be asked to present a ranking that will list their policy needs and CFR policies in the company from the most needed to the least important.

7. Process field experiment

Process field experiments do not test a strategic choice or firm attributes directly, but rather test the activity or mechanism that is the theoretical underpinning of the causal relationship of interest. For example, in the case of flexible hours, before designing a process field experiment, the reser-

cher would need to reflect on prior theory for why enabling flexi-time would affect performance. Perhaps a reduced amount of flexi-time facilitates better care-work arrangements for the employee, increasing his/her focus at work.

7.1 Experimental Design

We are going to run a nine-month experiment in order to test the effectiveness of [CFR] policy on the productivity of employees and the reduction of operational risk. We will randomize access to a particular flexi-time proposal within the Enel Program “People Care” and measure the impact on employee productivity in tackling a short-term task such as the completion of a single project. The main ingredients of a field experiments are the following:

1. Targeted Population and Control group

We would like to observe age-group differences within the employees. Our analysis will be focused mainly on the division in which Flexi-Time arrangements are sustainable; we will include both groups of workers producing as a team and individual inspectors working independently. In order to avoid a ill-conceived control group, we will need to access also to some employees’ private information (e.g. age, marital status, number of children or parents) (List et al. 2008) in order to have clear in mind their preferences in terms of care-responsibility, for example.

2. Recruitment Protocol

It will be designed by the researcher with the help of the HR office if and when it possible. The recruitment as well as the whole experiment will be run according to the rules disposed by Local Research Ethics Committees and Institutional Review Boards (IRBs) of the United States (List et al.2009).

3. Treatment

If possible we would like to make the treatment follows company guidelines, in order to simulate a natural field experiments; during the phase of identification of the output and outcomes our choice might fall over the quantitative variables that are more frequently recorded by the firm and we might leave aside those that are not so frequent. Moreover the treatment will be crafted in a way that it will be perceived as fair to the non-treated employees.

4. Sample size and randomization

In a randomized experiment, a study sample is divided into one group that will receive the intervention being studied (the treatment group) and another group that will not receive the intervention (the control group). Hence, there is a requirement about the size of the sample that has to be large enough to gain results. Both sample size and randomization techniques will be chosen in order to avoid measurement errors such as attrition (e.g. losing data, attrition refers to the failure to collect outcome data from some individuals

who were part of the original sample), non compliance (e.g. some members of the treatment group did not get treated), and externalities (e.g. peer effect, contagion, cognitive biases linked to specific cultural norms). For example, using administrative data linked to information on treatment can greatly reduce the cost of data collection and reduce attrition.

5. Time

usually an experiment duration lasts within 6/9 and 12 months, plus 1 or 2 weeks of pre-experiments and post-treatment observation of the employees. In doing so we will be able to make a comparison of pre- and post-experimental productivity.

The advantages of such a tool is that randomized experimental design yields the most accurate analysis of the effect of an intervention.

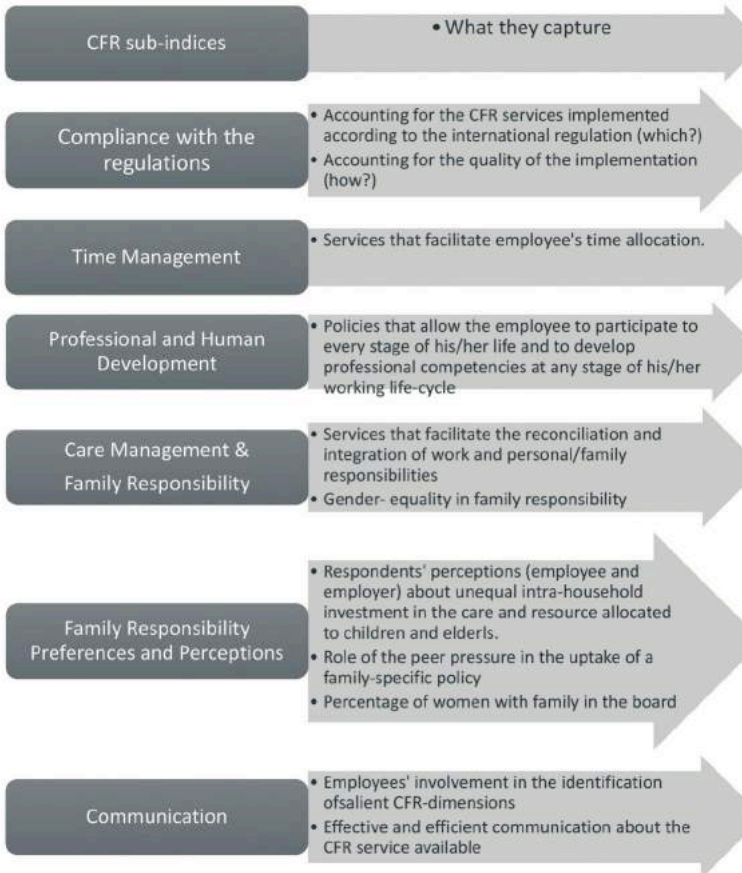


Figure 3. CFR-INDEX Conceptual Framework.

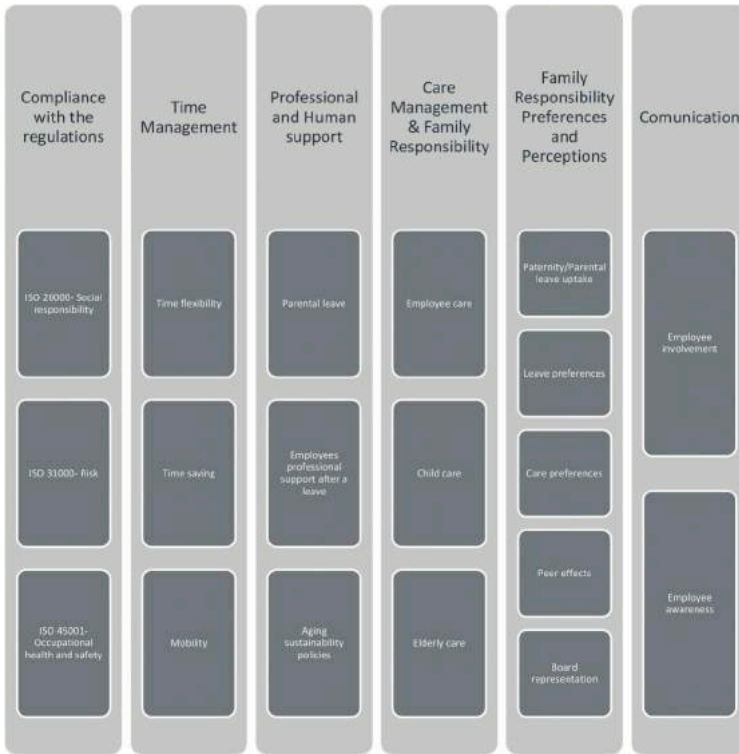


Figure 4. Sub-Indices's composition.

7.2 CFR and financial performance link: the framework for a case study

Adapted from Pelozo (2009, p.1523) the following figure shows the stages to follow to run a case study for the analysis of the Financial Impact of CFR (defined as Corporate Family Performance, CFP):

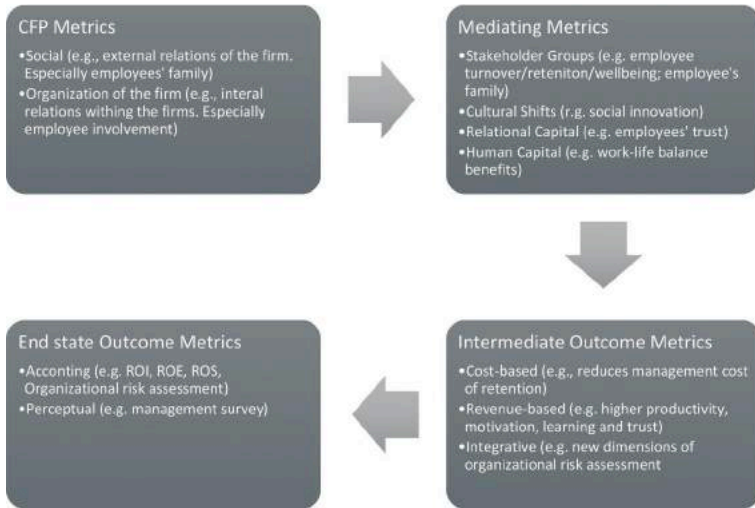


Figure 5. The case studies Path.

Notes

¹ Look also at the OECD Better Life Index.

² Among the many goals of the Global Challenges 2015, the Human Development Report 2015 states «Sustainable work promotes human development while reducing and eliminating negative side effects and unintended consequences. It is critical not only for sustaining the planet, but also for ensuring work for future generations [...]» (pag. 14).

³ The relational perspective embraces either the traditional industrial paradigm (Porter, 1980), and the *resource-based view* (Barney, 1986), and the approach oriented to the *linkages* with the *business partner* (Dyer, Singh, 1998) and the socio-institutional one (Bruni, Zamagni, 2004).

⁴ <http://ifrei.iese.edu/en>.

Appendix 1 - Index Dimensions

COMPLIANCE WITH THE REGULATION

TIME MANAGEMENT

PROFESSIONAL AND HUMAN SUPPORT

COMMUNICATION

CARE MANAGEMENT
AND FAMILY RESPONSIBILITY

FAMILY RESPONSIBILITY
PREFERENCES AND PERCEPTIONS

INDEX		MEASURE / DESCRIPTION	CODING/ ADJUSTED MATURITY MATRIX	SOURCE
SUB-INDEX	INDICATOR			
COMPLIANCE WITH THE REGULATION	ISO 26000 ¹	Social responsibility	<p>1: There is specific company regulation/policy to address the problems; the policy is broadly adequate and no implementation problems have been reported.</p> <p>0.75: Specific legislation exists to address the issues; the law is generally adequate, but problems of implementation have been reported.</p> <p>0.5: There is specific legislation to address the problem, but legislation is inadequate.</p>	Administrative data / Declaration
	ISO 31000 ²	Risk mitigation	<p>0.25: There is no specific legislation to address this problem, but there is evidence that such legislation exists. At the planning or drafting stage.</p> <p>0: There is no legislation to address this issue.</p>	
	ISO 45001 ³	Risk Occupational health and safety		

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
TIME MANAGEMENT	Time flexibility (average of 2 variables)*	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - Teleworking; - Flexibility of incoming and outgoing time; - Part-time vertical and horizontal; - Time bank; - Job sharing; - Therm time work (parents only work the days and time when their children are at school); - Paid or unpaid voluntary leave and leave for placement, nursery school, death of a relative, infirmity, birth or adoption, surgery, urgent hospitalization of family members, medical examinations; - Timetable adjustments; - Customised timetables.
		<p>Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable.</p>

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL CHANGE (Pervasive) At this level organizations have optimized comprehensive strategies for flexibility. E.g. property optimization plan, activity-based settings, cultural change, virtual mobility for all, paperless e-culture, virtual collaboration. Flexibility is the normal. Mindset and work behaviors of employees and managers are in compliance with the cultural shift.</p> <p>0.75: INTEGRATED INITIATIVE (Expanded) At this level organizations have traditional practices sit alongside the new practise and can be incorporated in programme (e.g. by looking closely at the tasks involved in their work and having smarter form of flexibility). The approach is strategic and integrated and it has stronger focus on delivering business benefits by rethinking the ways in which people work. The policies are applied differently to different roles. All the assumption of how work is traditionally done are challenged and a new working culture based on trust and management by result is initiated.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) There is a coherent framework for flexibility, with positive programmes to study and encourage uptake. The organizations start evaluating potential benefits for growth and productivity. Implementations may be still partial or patchy across the organization, with different parts moving at different speeds. E.g. property rationalisation, smarter workplaces, enableg policies, technology for mobility, electronic migration. Policies are still standardized regardless the role and the work activity.</p> <p>0.25: BASIC INITIATIVE (Basic) There is a more coherent framework for flexible working. Policies may be in place and more concerted programmes to support flexibility. The policies are still reacting to individual request, and leaving flexibility to the initiative of individual employees. However, the policies are still conceived as unstrategic. Sometimes, implementation problems have been reported. Work activities are still evaluated in terms of face-value.</p> <p>0: ISOLATED INITIATIVE (Reactive): introduction of some features of flexible or smart working as limited scope initiative (e.g. temporary initiative for managing post-leave, or retention, or recruitment; desk-sharing initiative as non-territorial working; provision of IT tools; ad hoc homeworking). The company's regulation/policy aims to address the problems without changes to the working culture or commitment to proceed. Work activities are still evaluated in terms of face-value.</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
TIME MANAGEMENT	Time savings (average of 2 variables) ⁵	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - First aid at home (electrician, plumber, etc.); - Domestic cleaning; - Personal administration, processing of commissions, deadlines, processing of files, payments, insurance, renewal of documents, correspondence, fines, taxes, cars and motorcycles, contracts, rentals, removals, condominium; - Laundry and dyeing; - Shopping, shopping at home or at the office with delivery at home, newsstand (online or at the company); - Concierge, tailoring, footwear; - Tax and legal consultancy; - Holidays and free time.
		<p>Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable.</p>

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL CHANGE (Pervasive) At this level organizations have optimized comprehensive strategies for flexibility. E.g. property optimization plan, activity-based settings, cultural change, virtual mobility for all, paperless e-culture, virtual collaboration. Flexibility is the normal. Mindset and work behaviors of employees and managers are in compliance with the cultrual shift.</p> <p>0.75: INTEGRATED INITIATIVE (Expanded) At this level organizations have traditional practices sit alongside the new practise and can be incorporated in programme (e.g. by looking closely at the tasks involved in their work and having smarter form of flexibility). The approach is strategic and integrated and it has stronger focus on delivering business benefits by rethinking the ways in which people work. The policies are applied differently to different roles. All the assumption of how work is traditionally done are challeged and a new working culture based on trust and management by result is initiated.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) There is a coherent framework for flexibility, with positive programmes to study and encourage uptake. The organizations start evaluating potential benefits for growth and productivity. Implementations may be still partial or patchy across the organization, with different parts moving at different speeds. E.g. property rationalisation, smarter workplaces, enablig policies, technology for mobility, electronic migration. Policies are still standardized regardless the role and the work activity.</p> <p>0.25: BASIC INITIATIVE (Basic) There is a more coherent framework for flexible working. Policies may be in place and more concerted programmes to support flexibility. The policies are still reacting to individual request, and leaving flexibility to the initiative of individual employees. However, the policies are still conceived as unstrategic. Sometimes, implementation problems have been reported. Work activities are still evaluated in terms of face-value.</p> <p>0: ISOLATED INITIATIVE (Reactive); introduction of some features of flexible or smart working as limited scope initiative (e.g. temporary initiative for managing post-leave, or retention, or recruitment; desk-sharing initiative as non-territorial working; provision of IT tools; ad hoc homeworking). The company's regulation/policy aims to address the problems without changes to the working culture or commitment to proceed. Work activities are still evaluated in terms of face-value.</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
TIME MANAGEMENT	Mobility (average of 2 variables) ⁶	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - Public transport; - Car sharing; - Cycle mobility; - Company shuttles; - Car pooling; - Company car parks.
		<p>Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable.</p>

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL CHANGE (Pervasive) At this level organizations have optimized comprehensive strategies for flexibility. E.g. property optimization plan, activity-based settings, cultural change, virtual mobility for all, paperless e-culture, virtual collaboration. Flexibility is the normal. Mindset and work behaviors of employees and managers are in compliance with the cultural shift.</p> <p>0.75: INTEGRATED INITIATIVE (Expanded) At this level organizations have traditional practices sit alongside the new practise and can be incorporated in programme (e.g. by looking closely at the tasks involved in their work and having smarter form of flexibility). The approach is strategic and integrated and it has stronger focus on delivering business benefits by rethinking the ways in which people work. The policies are applied differently to different roles. All the assumption of how work is traditionally done are challenged and a new working culture based on trust and management by result is initiated.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) There is a coherent framework for flexibility, with positive programmes to study and encourage uptake. The organizations start evaluating potential benefits for growth and productivity. Implementations may be still partial or patchy across the organization, with different parts moving at different speeds. E.g. property rationalisation, smarter workplaces, enable policies, technology for mobility, electronic migration. Policies are still standardized regardless the role and the work activity.</p> <p>0.25: BASIC INITIATIVE (Basic) There is a more coherent framework for flexible working. Policies may be in place and more concerted programmes to support flexibility. The policies are still reacting to individual request, and leaving flexibility to the initiative of individual employees. However, the policies are still conceived as unstrategic. Sometimes, implementation problems have been reported. Work activities are still evaluated in terms of face-value.</p> <p>0: ISOLATED INITIATIVE (Reactive); introduction of some features of flexible or smart working as limited scope initiative (e.g. temporary initiative for managing post-leave, or retention, or recruitment; desk-sharing initiative as non-territorial working; provision of IT tools; ad hoc homeworking). The company's regulation/policy aims to address the problems without changes to the working culture or commitment to proceed. Work activities are still evaluated in terms of face-value.</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
PROFESSIONAL AND HUMAN SUPPORT	Employee care (average of 2 variables) ⁷	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - Insurance <p>Corporate contributions for:</p> <ul style="list-style-type: none"> - Various insurance policies (invalidity, death, medical, etc.); - Supplementary pensions; - Supplementary assistance fund; - Insurance cover for occupational or extra-occupational accidents. <p>Health and wellness</p> <ul style="list-style-type: none"> - Company health insurance funds; - Medical and health prevention campaigns; - Company gymnasium, courses on correct nutrition; information seminars; - Check-ups at the company or at affiliated clinics; - Medical-specialist consultancy; - Preventive medicine and diagnostics; - Dental care; - Physiotherapy; - Life style analysis; - Wellness and exercise; - Long term care; - Psychological counselling;
		Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: INTEGRATED (Pervasive) Evidence of strategic Organizational Health management at all levels extending to peer groups and the local community. Evidence of an existing health and well being strategy throughout the culture and management systems of the business (Managers & employees are actively engaged in monitoring individual health where task specific health hazards exist i.e. physical and/or psychological hazards. Evidence of action taken and records kept. Health surveillance trends used in review of management system); Strategic approach to continuous improvement including full supply chain engagement (Action plans with targets and objectives set and regularly measured to demonstrate improvement; 9% communicated with workers and supply chain.); The majority of workers are considered ambassadors for health and well being strategies within the workplace and wider community (Strategy in place to provide information that extends to local community and staff family environment. Improvement of public health considered as part of the CSR role of the organisation; Support of external health and well being initiatives, campaigns extend to families of staff members and stakeholder).</p> <p>0.75: ESTABLISHED (Expanded) Evidence of Organizational Health risk management at all levels and throughout the supply chain. Ill health prevention strategy integration with business operations and supply chain (Physical and psychological health risks are considered as part of organisational changes e.g. shift patterns, work location, organisational restructuring etc); Clear evidence of an established fitness to work programme including clear measurement and performance review (Metrics are produced from sickness/ill health records. Proactive case management approach to sickness/ill health issues with early referral to OH); Well being initiatives available to organisation and supply chain (Regular and structured annual plan for delivery of Health & Wellbeing objectives. Comprehensive education programme in place that considers work and non work related health & wellbeing on the agenda for all Board, senior management and H&S meetings. All personnel have received appropriate training in the management of health risks including the supply chain).</p> <p>0.5: EVIDENT (Emerging) Evidence full compliance with minimum Organizational Health risk management and wellbeing. Health is considered in all aspects of safety (Psychological health risks are also included in risk assessments and effective controls are place. Comprehensive health surveillance is in place for all of identified hazards. Key performance measures include health topics); Organization has evidence of 'fitness to work' programme (Wider management are trained in sickness absence management policy and procedures and are competent in its application e.g. Return to work interviews are conducted following periods of sickness absence. Consistent but still largely reactive approach to all sickness/ill health issues); Evidence of regular wellbeing activities that integrate occupational and general health improvement (At least 2 wellbeing campaigns/poster campaign per year. Developed education programme and evidence that health priorities such as obesity, ageing workforce are being considered. Supervisors and managers trained on the management of health risks).</p> <p>0.25: BASIC INITIATIVE (Basic) Mostly compliant occupational health risk management and well being with plans to achieve minimum standards. Meeting minimum standards in most areas (Health risk included in all risk assessments. Health Surveillance introduced but only major issues addressed. Health risk included in the firms' audit); Developing fitness to work processes (Attendance management/sickness absence management policy is in place. Largely reactive or inconsistent approach to management of sickness absence/ill health issues e.g. work related or long term only.); Occasional wellbeing initiatives and campaigns undertaken (At least 1 wellbeing event/campaign delivered per year. Basic education programme in place but in its initial stages with events at local level only. Health risks are covered in company and site inductions).</p> <p>0: INFANCY (Reactive) Minimum standards of OH risk management and well being yet to be achieved in a number of areas. Limited awareness of practical health risk management (Limited statutory health surveillance programme in place. No health audit); No assessment of fitness to work (No attendance management/sickness absence management policy is in place. Sickness/ill health issues are inadequately managed); Few if any wellbeing initiatives undertaken (No wellbeing activities undertaken, i.e. wellness days, poster campaigns. No structured education programme, wellbeing not discussed. Health risks not included in inductions or health and safety communications)</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
PROFESSIONAL AND HUMAN SUPPORT	Employee professional support after a leave (average of 2 variables) ⁸	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - Personal corporate coach; - Career counselling; - Retraining programmes on return from work; - Support for return from maternity (e.g. MAAM); - Continuous communication and information for mothers and fathers awaiting children; - Advice on reconciling family and work; - Study permits; - Vocational guidance; - Various courses.
		Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable.

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL CHANGE (Pervasive) Leaders routinely seek out and exploit opportunities to change and improve to provide services that better meet the needs of all the communities they serve. Family friendly commitments drive organisational strategy and are fully embedded in day to day activities. family friendly commitment are recognised as critical to enhancing organisational performance and delivering better outcomes.</p> <p>0.75: INTEGRATED INITIATIVE (Expanded) All leaders and front line supervisors recognise their role in leading change, championing parental leave and developing a more inclusive working culture and that these are key to improving performance post-parental (paternal/maternal) leave.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) Leaders recognise their role in leading change and championing leaves Activities are included in local improvement plans. Services are tailored to meet the needs of new parents and there are consistent approaches to developing a more inclusive culture.</p> <p>0.25: BASIC INITIATIVE (Basic) Leaders understand that leading change and championing parental leaves is a part of their role but fail to prioritise activity in the face of competing demands. There is a recognition of the benefits of achieving behavioural change and developing a more inclusive culture but activity is patchy across the organisation.</p> <p>0: ISOLATED INITIATIVE (Reactive): introduction of some features of professional support after leave</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
PROFESSIONAL AND HUMAN SUPPORT	Aging sustainability policies (average of 2 variables) ⁹	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable. The policies fall, sometimes, in the bucketlist of diversity management:</p> <ul style="list-style-type: none"> - Vocational retraining programmes; - Personal business coach; - Other policies.
		<p>Assorbimento / Uptake: Percentuale di persone che hanno chiesto e utilizzato qualsiasi tipo di servizio/benefit legato alla variabile</p>

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL CHANGE (Pervasive) Leaders routinely seek out and exploit opportunities to change and improve to provide services that better meet the needs of all the communities they serve. Diversity and inclusion drive organisational strategy and are fully embedded in day to day activities. Diversity and inclusion are recognised as critical to enhancing organisational performance and delivering better outcomes.</p> <p>0.75: INTEGRATED INITIATIVE (Expanded) AAll leaders and front line supervisors recognise their role in leading change, championing diversity and developing a more inclusive working culture and that these are key to improving performance. Diversity and inclusion are fully integrated within day to day activities. Reward and recognition systems acknowledge those that demonstrate the desired ways of working.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) Leaders recognise their role in leading change and championing diversity. Activities are included in local improvement plans. Services are tailored to meet the needs of diverse groups and there are consistent approaches to developing a more inclusive culture.</p> <p>0.25: BASIC INITIATIVE (Basic) Leaders understand that leading change and championing diversity is a part of their role but fail to prioritise activity in the face of competing demands. There is a recognition of the benefits of achieving behavioural change and developing a more inclusive culture but activity is patchy across the organisation.</p> <p>0: ISOLATED INITIATIVE (Reactive): introduction of some features of diversity support.</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
COMMUNICATION	Employee involvement ¹⁰	<p>Level</p> <p>Estimation of the level of involvement of employees in identifying the WLB policies needed.</p>
	Employee awareness ¹¹	<p>Existing policies and Level of integration of each existing policy in the corporate culture.</p> <ul style="list-style-type: none"> - Training for managers on the issues of reconciling family and work; - Assistance to employees on issues related to family and work; - Coordinator for the reconciliation of living and working times.
		<p>Uptake: Percentage of people who have participated and used any type of service</p>

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: Employee are involved in all the stage of WLB policies proposal.</p> <p>0.75: Employees are called to defined priorities and goal-based outcomes from the WLB policies proposal and invovled in pilots.</p> <p>0.5: Employees are only involved in testing pilots of the WLB policies proposal.</p> <p>0.25: There is recognition that employees should be involved in identifying the basic WLB policies.</p> <p>0: No involvement or recognition of any employee's role in identifying the WLB policies portfolio.</p>	<p>Administrative records</p>
<p>1: All WLB information, assistance and training is available to the organization at all level;</p> <p>0.75: Implementation of some pilots where a training and assistance plan is shared among some employees in order to investigate the uptake of WLB policies or the change of behavior/attitude towards the WLB service.</p> <p>0.5: Implementation of some pilots where an information plan is shared among some employees in order to investigate the uptake of WLB policies or the change of behavior/attitude towards the WLB service.</p> <p>0.25: Recognition that employees can use information about the WLB policies to add value to their work, relations, well-being.</p> <p>1: No recognition that information should be available to employees.</p>	<p>Administrative records</p>
<p>0-100%</p>	<p>Ad hoc Survey</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
CARE MANAGEMENT AND FAMILY RESPONSIBILITY	Child care (average of 2 variables) ¹²	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - Information on services in the territory; - Company and inter-company nurseries; - Educational centres; - Paediatric and pedagogical counselling; - Agreements on early childhood services; - Baby-sitting also emergency; - Summer campuses, stays for children.
		Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL (Pervasive) CHANGE Leaders regularly seek and take advantage of opportunities for change and improvement to provide services that better meet the needs of all communities they serve. Family commitments are the basis of organizational strategy and are fully integrated into daily activities. Commitment to the family is recognised as key to improving organisational performance and achieving better results. Service delivery is not limited to employees only, but to the wider social community through public-private partnerships.</p> <p>0.75: INTEGRATED (enlarged) INITIATIVE All frontline managers and supervisors recognise their role in driving change, promoting and developing a more inclusive work culture of caring for children and that these are key to improving parents' work performance.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) Leaders recognise their role in driving change and promoting activities. The activities are included in the local improvement plans. Services are tailored to meet the needs of new parents and there are coherent approaches to developing a more inclusive culture.</p> <p>0.25: BASIC INITIATIVE Leaders understand that changing and promoting child care services is part of their role, but do not prioritize activity over competing demand. There is recognition of the benefits of achieving behavioural change and developing a more inclusive culture, but activity is uneven across the organisation.</p> <p>0: ISOLATED (Reactive) INITIATIVE: introduction of some support features to the care needs of employees.</p>	<p>Administrative data/Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
CARE MANAGEMENT AND FAMILY RESPONSIBILITY	Elderly care (average of 2 variables) ¹³	<p>Existing policies and Level of integration of each existing policy in the corporate culture. The legal framework of the enterprise offers services or benefits related to the variable (at home and in facilities):</p> <ul style="list-style-type: none"> - Support for the elderly, carers and domestic helpers; - Health workers; - Social assistance; - Geriatric consultation; - Medical and nursing assistance for elderly relatives; - Tele-assistance; - Accompaniment.
		Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL (Pervasive) CHANGE Leaders regularly seek and take advantage of opportunities for change and improvement to provide services that better meet the needs of all communities they serve. Family commitments are the basis of organizational strategy and are fully integrated into daily activities. Commitment to the family is recognised as key to improving organisational performance and achieving better results. Service delivery is not limited to employees only, but to the wider social community through public-private partnerships.</p> <p>0.75: INTEGRATED (enlarged) INITIATIVE All frontline managers and supervisors recognise their role in driving change, promoting and developing a more inclusive work culture of caring for children and that these are key to improving parents' work performance.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) Leaders recognise their role in driving change and promoting activities. The activities are included in the local improvement plans. Services are tailored to meet the needs of new parents and there are coherent approaches to developing a more inclusive culture.</p> <p>0.25: BASIC INITIATIVE Leaders understand that changing and promoting child care services is part of their role, but do not prioritize activity over competing demand. There is recognition of the benefits of achieving behavioural change and developing a more inclusive culture, but activity is uneven across the organisation.</p> <p>0 ISOLATED (Reactive) INITIATIVE: introduction of some support features to the care needs of employees.</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION
SUB-INDEX	INDICATOR	
CARE MANAGEMENT AND FAMILY RESPONSIBILITY	Parental Leave (average of 2 variables) ¹⁴	<p>Existing policies and Level of integration of each existing policy in the corporate culture. If the legal framework of the enterprise offers services or benefits related to the variable:</p> <ul style="list-style-type: none"> - Maternity leave in addition to what is required by law; - Parental leave (not/incentive); - Paternity leave; - Family Care Leave (children, sick, elderly); - Leave for adoption; - Schematics of programmed interruption of career.
		Uptake: Percentage of persons having requested and used any type of service/benefit related to the variable

CODING/ ADJUSTED MATURITY MATRIX	SOURCE
<p>1: CULTURAL (Pervasive) CHANGE Leaders regularly seek and take advantage of opportunities for change and improvement to provide services that better meet the needs of all communities they serve. Family commitments are the basis of organizational strategy and are fully integrated into daily activities. Commitment to the family is recognised as key to improving organisational performance and achieving better results. Service delivery is not limited to employees only, but to the wider social community through public-private partnerships.</p> <p>0.75: INTEGRATED (enlarged) INITIATIVE All frontline managers and supervisors recognise their role in driving change, promoting and developing a more inclusive work culture of caring for children and that these are key to improving parents' work performance.</p> <p>0.5: ADVANCED INITIATIVE (Emerging) Leaders recognise their role in driving change and promoting activities. The activities are included in the local improvement plans. Services are tailored to meet the needs of new parents and there are coherent approaches to developing a more inclusive culture.</p> <p>0.25: BASIC INITIATIVE Leaders understand that changing and promoting child care services is part of their role, but do not prioritize activity over competing demand. There is recognition of the benefits of achieving behavioural change and developing a more inclusive culture, but activity is uneven across the organisation.</p> <p>0: ISOLATED (Reactive) INITIATIVE: introduction of some support features to employees's leave.</p>	<p>Administrative data / Declaration</p>
<p>0-100%</p>	<p>Administrative records</p>

INDEX		MEASURE / DESCRIPTION	CODING/ ADJUSTED MATURITY MATRIX	SOURCE
SUB-INDEX	INDICATOR			
FAMILY RESPONSIBILITY PREFERENCES AND PERCEPTIONS	Parental Leave preferences ¹⁵	Measuring men's preference for paternal / parental leave or time to manage the care of a child/parent (e.g. what is considered important is paternity leave?).	0: not at all important 1 2 3 4 5: very important	Ad-hoc Survey
	Care preferences ¹⁶	Measuring attitudes towards shared (or non shared) responsibility for caring for the family	0: not at all important 1 2 3 4 5: very important	Ad-hoc Survey
	Peer effects ¹⁷	Measuring the attitudes towards expectations of coworkers related to the leave and care preference and performance of the employee	0: not at all important 1 2 3 4 5: very important	Ad-hoc Survey
	Board representation ¹⁸	Quotas: Are there any legal quotas to promote women's participation on the board?	0: No 1: Yes	Administrative records
		Political representation: Share of mothers / fathers in the board	0-100%	Administrative records

Appendix 1 - Index Dimensions - Notes

¹ ISO.

² ISO.

³ ISO.

⁴ Working time Eurostat/ISTAT/ISFOL. Osoian et al. (2009) ; Bloom et al. (2011); Konrad & Managel (2000);(Way, 2002; Appelbaum, Bailey, Berg, & Kalleberg, 2000; Sun, Aryee, & Law, 2007); Chincilla and Leon (2011) Allen, 2001, Baughman, DiNardi, and Holtz-Eakin 2003; Bloom et al. (2011); Osoian et al. (2009); (Chiu & Ng, 1999; Thompson, Beauvais & Lyness, 1999; Wood & de Menezes, 2008) Lockwool (2003) ;Tang & Chang (2010); Prasad (2012).

⁵ Working time Eurostat/ISTAT/ISFOL. Osoian et al. (2009); Bloom et al. (2011) ; Konrad & Managel (2000);(Way, 2002; Appelbaum, Bailey, Berg, & Kalleberg, 2000; Sun, Aryee, & Law, 2007); Chincilla and Leon (2011) Allen, 2001, Baughman, DiNardi, and Holtz-Eakin 2003; Bloom et al. (2011); Osoian et al. (2009); (Chiu & Ng, 1999; Thompson, Beauvais & Lyness, 1999; Wood & de Menezes, 2008) Lockwool (2003) ;Tang & Chang (2010); Prasad (2012).

⁶ Working time Eurostat/ISTAT/ISFOL. Osoian et al. (2009) ; Bloom et al. (2011) ; Konrad & Managel (2000);(Way, 2002; Appelbaum, Bailey, Berg, & Kalleberg, 2000; Sun, Aryee, & Law, 2007); Chincilla and Leon (2011) Allen, 2001, Baughman, DiNardi, and Holtz-Eakin 2003; Bloom et al. (2011) ; Osoian et al. (2009); (Chiu & Ng, 1999; Thompson, Beauvais & Lyness, 1999; Wood & de Menezes, 2008) Lockwool (2003);Tang & Chang (2010); Prasad (2012).

⁷ Working time Eurostat/ISTAT/ISFOL; Anderson et al. (2002); Kinnunen & Mauno (1998); Meyer, Mukerjee & Sestero (2001); (Frone, Russell, & Barnes, 1996).

⁸ Working time Eurostat/ISTAT/ISFO; Vitullo, A., and R. Zezza. "MAAM La maternità è un master." BUR, Milano (2004); Rothwell & Sullivan (1995) e Buckley & Caple (2004), Maam (2014).

⁹ Working time Eurostat/ISTAT/ISFOL; Vitullo, A., and R. Zezza. "MAAM La maternità è un master." BUR, Milano (2004); Rothwell & Sullivan (1995) e Buckley & Caple (2004), Maam (2014).

¹⁰ Working time Eurostat/ISTAT/ISFOL.

¹¹ Working time Eurostat/ISTAT/ISFOL.

¹² Working time Eurostat/ISTAT/ISFOL Meyer et al. 2001; Dex & Smith, 2002.

¹³ Working time Eurostat/ISTAT/ISFOL Meyer et al. 2001; Dex & Smith, 2002.

¹⁴ Working time Eurostat/ISTAT/ISFOL Yamamoto & Matsuura (2012).

¹⁵ Working time Eurostat/ISTAT/ISFOL ((Lupu et al. 2017; Greenhaus and Powell, 2012; Radcliffe and Cassell, 2014).

¹⁶ Working time Eurostat/ISTAT/ISFOL (Lupu et al. 2017; Greenhaus and Powell, 2012; Radcliffe and Cassell, 2014).

¹⁷ Working time Eurostat/ISTAT/ISFOL (Breugh & Frye 2008; de Sivatte & Guadamillas 2012); (McPherson, 2007); (Thompson et al. 1999); (Young 1999; Hegtvedt et al. 2002; Daverth 2011).

¹⁸ Working time Eurostat/ISTAT/ISFOL (McPherson, 2007); (Thompson et al. 1999); Breugh & Frye (2007, 2008); Hammer et al. (2009).

Appendix 2 - Dependente Variables

FINANCIAL: Y

REDDITIVITY INDICATOR
RISK (ACCOUNTING-BASED RISK MEASURES)
CASH FLOW INDICATOR
STRUCTURAL ANALYSIS

HUMAN / ORGANIZATIONAL CAPITAL: M

RECRUITMENT
ORGANIZATIONAL COMMITMENT, RETENTION & DEVELOPMENT
PRODUCTIVITY

RELATIONAL CAPITAL: M

EMPLOYEES' RELATIONSHIP

FINANCIAL: Y

KPI		MEASURE / DESCRIPTION	SOURCE
SUB-KPI	VARIABLE		
REDDITIVITY INDICATOR	ROI ¹⁹		Internal / Balance Sheet
	Ebitda ²⁰	Earnings Before Interest Taxation Depreciation & Amortization	Internal / Balance Sheet
	Tobin's Q ²¹	Proxied by calculating the firm's market value to book asset value ratio (not able to read intangibles)	Internal / Balance Sheet
	ROE ²²	Computed as net income divided by total equity	Internal / Balance Sheet
	Market value of equity ²³	Computed as stock price per share multiplied by total number of shares outstanding	Internal / Balance Sheet
	TSA (Total Sale) ²⁴		Internal / Balance Sheet
	ROS (Return on Sale) ²⁵	Computed as sales divided by total assets	Internal / Balance Sheet
	ROA ²⁶	Computed as net income divided by total assets)	Internal / Balance Sheet
ROCE (Return on capital employed) ²⁷	Equal to Operating income/(Shareholders' equity + Interest bearing liabilities). Its advantage is that it includes in the denominator and indicator which depends on firm indebtedness and therefore does not suffer, like ROE, of sensitiveness to firm leverage (i.e. highly leveraged firms tend, by definition, to have significantly higher ROE than non highly leveraged ones)	Internal / Balance Sheet	

*Y: Dependent Variables (e.g. Financial); X: Explicative Variables (e.g. CFR Index); M: Mediating Variables (e.g. Human Capital).
There are two types of relationships: DIRECT effect of X on Y (X- > Y), MEDIATED effect of X on Y (X- > M- > Y)*

FINANCIAL: Y

KPI		MEASURE / DESCRIPTION	SOURCE
SUB-KPI	VARIABLE		
RISK (ACCOUNTING-BASED RISK MEASURES)	Current ratio ²⁸	Computed as current assets divided by current liabilities	Balance-sheet liquidity measures
	Leverage ²⁹	Computed as long-term debt divided by assets	Balance-sheet liquidity measures
	Altman-Z score (credit score ratio) ³⁰	$Z = 1.2X1 + 1.4X2 + 3.3X3 + 0.6X4 + X5$ (1) where X1 is working capital to total assets, X2 is retained earnings to total assets, X3 is earnings before interest and taxes to total assets, X4 is total equity to total debt, and X5 is sales to total assets. The Altman Z-score is commonly used to predict bankruptcy and cost of debt issuances and decreases with the overall risk of the firm.	Balance-sheet liquidity measures
CASH FLOW INDICATOR	Price/Cash flow		Internal / Balance Sheet
	Cash flow to net income		Internal / Balance Sheet
	Cash dividend coverage		Internal / Balance Sheet
	Dividend payout ratio		Internal / Balance Sheet
	Effective interest rate		Internal / Balance Sheet
	Cfo to sales		Internal / Balance Sheet

FINANCIAL: Y

STRUCTURAL ANALYSIS	Current ratio		Internal / Balance Sheet
	Quick ratio		Internal / Balance Sheet
	Total debt to total asset		Internal / Balance Sheet
	Total debt to common equity		Internal / Balance Sheet
	Accounts receivable turnover		Internal / Balance Sheet
	Price / Profits		Internal / Balance Sheet
	Interest coverage ratio		Internal / Balance Sheet
<p>HYPOTHESIS / QUESTIONS</p> <ul style="list-style-type: none"> • <i>Do employee-friendly companies have superior financial performance?</i> • <i>Are employee-friendly companies less risky?</i> 			

HUMAN / ORGANIZATIONAL CAPITAL: M

KPI		MEASURE / DESCRIPTION	SOURCE
SUB-KPI	VARIABLE		
RECRUITMENT	Average time to fill vacancies ³¹	Reduced recruitment costs	Internal / Administrative Data
	Job offer acceptance rate ³²	Reduced recruitment costs	Internal / Administrative Data
	Average cost to recruit ³³	Reduced recruitment costs	Internal / Administrative Data
	Average number of responses for open positions ³⁴	Reduced recruitment costs	Internal / Administrative Data
	Average number of interviewees ³⁵	Reduced recruitment costs	Internal / Administrative Data
	Performance of new employees within initial review period ³⁶	Reduced recruitment costs	Internal / Administrative Data

HUMAN / ORGANIZATIONAL CAPITAL: M

ORGANIZATIONAL COMMITMENT, RETENTION & DEVELOPMENT	New employee retention rate ³⁷	Signal of organizational commitment	Internal / Administrative Data
	Average turnover of employees ³⁸	Signal of organizational commitment Reduction of the cost for staff turnover	Internal / Administrative Data
	Average time employees are in same job or function (*) ³⁹	Reduced operational costs	Internal / Administrative Data
	Number of employees trained per period ⁴⁰	Reduced operational costs	Internal / Administrative Data
	Average hours of training per employee (*) ⁴¹	Reduced operational costs	Internal / Administrative Data
	Training and development costs per employee or % of budget ⁴²	Systematic and planned effort to change and knowledge, skills, competences and attitudes in order to improve performance and productivity	Internal / Administrative Data
	Professional Development and Training ⁴³	The company shows interest for the evolution, and the personal and spiritual development of its employees. The company provides employees with inward/outward services, development, and training programs in order to enhance knowledge, abilities, and competencies. The company provides employees with time off work for professional development reasons	Internal / Administrative Data
	Employee motivation / incentive ⁴⁴	List of monetary/service/material incentives	Internal / Administrative Data

HUMAN / ORGANIZATIONAL CAPITAL: M

KPI		MEASURE / DESCRIPTION	SOURCE
SUB-KPI	VARIABLE		
PRODUCTIVITY	Increased stress and burnout ⁴⁵	Reduction in the Cost of health insurance premiums - Cost of diminished productivity - Cost of direct medical claims	Internal / Administrative Data
	Cognitive difficulties such as staying awake, lack of concentration, and low alertness (*) ⁴⁶	Reduction in the cost of Cost of diminished productivity	Internal / Administrative Data
	Absenteeism ⁴⁷	Reduction of Cost of absenteeism Maximized available labour	Internal / Administrative Data
	Reduced levels of general health and energy ⁴⁸	Reduction in the Cost of health insurance premiums - Cost of diminished productivity - Cost of direct medical claims	Internal / Administrative Data
<p>HYPOTHESIS / QUESTIONS</p> <p><i>Basic questions that an enterprise should answer to:</i></p> <ul style="list-style-type: none"> • <i>What are the competencies that we need in our organisation to drive success?</i> • <i>What are the other qualities and characteristics of employees that perform well in leadership positions or other key roles?</i> • <i>How well are we doing at creating a culture that motivates and engages our employees?</i> • <i>How effective are our leaders and managers in developing our people and our next generation of leaders?</i> • <i>How effective are our leadership development and other employee training programmes in developing our needed competencies? What is our ROI on training?</i> • <i>How well are our employees working together to execute our growth and innovation strategies?</i> • <i>To what extent are we retaining the talent in our organisation?</i> • <i>How successful are we at building our new competencies in X?</i> • <i>To what extent are we continuing to attract the right people?</i> • <i>How well are we fostering a culture of innovation and continuous improvement?</i> • <i>To what extent do people feel passionate about working for our organisation?</i> • <i>How motivated is our workforce?</i> 			

RELATIONAL CAPITAL: M

EMPLOYEES' RELATIONSHIP	Trust ⁴⁹	Level of trust in the management/co-workers/supervisor	Internal / Employee's Survey
	Reciprocity & cooperation ⁵⁰	Level of trust in the management/co-workers/supervisor	Internal / Employee's Survey
	Intrinsic motivation ⁵¹	Motivations, aside the economic one, leading the employee to commit with the work	Internal / Employee's Survey
	Subjective Wellbeing and satisfaction ⁵²	Level of satisfaction with the work/the work environment/supervisor/management Media della soddisfazione per i seguenti aspetti del lavoro svolto (scala da 0 a 10): guadagno, numero di ore lavorate, tipo di orario, relazioni di lavoro, stabilità del posto, distanza casa-lavoro, interesse per il lavoro	Internal / Employee's Survey
	Engagement ⁵³	It aims to measure engagement and commitment levels for every individual at all level across the firm. The overall engagement score reflects the attitudes and opinions of employees and measures, on a scale of 1 to 5, their feelings about working for the firm.	Internal / Employee's Survey
	Social exchange processes arising from perceptions of organizational support ⁵⁴	It aims to measure managerial support as the extent to which managers and co-workers were supportive and sensitive to employees' family responsibilities.	Internal / Employee's Survey
	Loyalty / Organizational legitimacy ⁵⁵		Internal / Employee's Survey

Appendix 2 - Dependent Variables - Notes

¹⁹ Yamamoto & Matura (2012), Margolis and Walsh (2003), Orlitzky et al. (2003), Perrini, Russo, Tencati & Vurro (2011), Rettab et al. (2009), Lin et al. (2009) and Sun (2012).

²⁰ Chih, Shen and Kang (2008), Fernandez (2002).

²¹ Guenster et al. (2011).

²² Becchetti & al (2008), Margolis and Walsh (2003), Orlitzky et al. (2003), Perrini, Russo, Tencati & Vurro (2011), Rettab et al. (2009), Lin et al. (2009) and Sun (2012), Kang, Lee and Huh (2010), Wu and Shen (2013), Khan, F., Rahman, M. M., Ullah, W. M. and Tanu, T. M. (2016), Blazovich & al (2013)

²³ Blazovich & Smith (2011), Blazovich & al (2013).

²⁴ Yamamoto & Matsuura (2012), Meyer et al. (2001), Margolis and Walsh (2003), Orlitzky et al. (2003), Perrini, Russo, Tencati & Vurro (2011), Rettab et al. (2009), Lin et al. (2009) and Sun (2012).

²⁵ Becchetti & al (2008), Margolis and Walsh (2003), Orlitzky et al. (2003), Perrini, Russo, Tencati & Vurro (2011), Rettab et al. (2009), Lin et al. (2009) and Sun (2012), Kang, Lee and Huh (2010), Wu and Shen (2013), Khan, F., Rahman, M. M., Ullah, W. M. and Tanu, T. M. (2016), Blazovich & al (2013).

²⁶ Becchetti & al (2008), Margolis and Walsh (2003), Orlitzky et al. (2003), Perrini, Russo, Tencati & Vurro (2011), Rettab et al. (2009), Lin et al. (2009) and Sun (2012), Kang, Lee and Huh (2010), Wu and Shen (2013), Khan, F., Rahman, M. M., Ullah, W. M. and Tanu, T. M. (2016).

²⁷ Becchetti & al (2008), Margolis and Walsh (2003), Orlitzky et al. (2003), Rettab et al. (2009), Lin et al. (2009) and Sun (2012), Blazovich & al (2013).

²⁸ Blazovich & al (2013).

²⁹ *Ibidem*.

³⁰ Grice and Ingram (2001), Altman (2000), Blazovich & al (2013).

³¹ Way, 2002; Appelbaum, Bailey, Berg, & Kalleberg, 2000; Sun, Aryee, & Law, 2007.

³² *Ibidem*.

³³ *Ibidem*.

³⁴ *Ibidem*.

³⁵ *Ibidem*.

³⁶ *Ibidem*.

³⁷ Osoian et al. (2009); Bloom et al. (2011); Konrad & Managel (2000); Way, 2002; Appelbaum, Bailey, Berg, & Kalleberg, 2000; Sun, Aryee, & Law, 2007; Chincilla and Leon (2011).

³⁸ Allen, 2001, Baughman, DiNardi, and Holtz-Eakin 2003; Bloom et al. (2011); Osoian et al. (2009); Chiu & Ng, 1999; Thompson, Beauvais & Lyness, 1999; Wood & de Menezes, 2008.

³⁹ Way, 2002; Appelbaum, Bailey, Berg, & Kalleberg, 2000; Sun, Aryee, & Law, 2007.

⁴⁰ Rothwell & Sullivan (1995) e Buckley & Caple (2004).

⁴¹ *Ibidem*.

⁴² *Ibidem*.

⁴³ *Ibidem*.

- ⁴⁴ Chinchilla & Leon (2011).
- ⁴⁵ Anderson et al. (2002); Kinnunen & Mauno (1998); Meyer, Mukerjee & Sestero (2001).
- ⁴⁶ MacEwen & Barling, 1994.
- ⁴⁷ Osoian et al. (2009).
- ⁴⁸ Frone, Russell, & Barnes, 1996.
- ⁴⁹ Lipparini (2002), Anklam (2003), (Vicari, 1995; Ghoshal, Bartlett, 1997; Pozza, 1999; Vicari et al., 2000; Lev, 2001; Castaldo, 2002).
- ⁵⁰ Lipparini (2002), Anklam (2003).
- ⁵¹ Li-Yun (2007), P. Donati (2002,2003).
- ⁵² OECD (2015, on going), ISTAT/BES (2016,2017).
- ⁵³ Holmes et al. (2002); Koblas (2007); Grover & Crooker (1995); Lockwood (2003), Sanchez, Jimenez, Carnicer, & Perez (2007). Relazione positiva tra questi due fattori in termini di ROE, ROI e market share (Huselid, 1995; Schuler & Jackson, 1987; Hill & Rothaermel, 2003).
- ⁵⁴ Dikkers et al. 2007; Allen, 2001; Apgar, 1998; Shepard, Clifton, & Kruse, 1996.
- ⁵⁵ Coda (1981), (Grover & Crooker, 1995; Lockwood, 2003).

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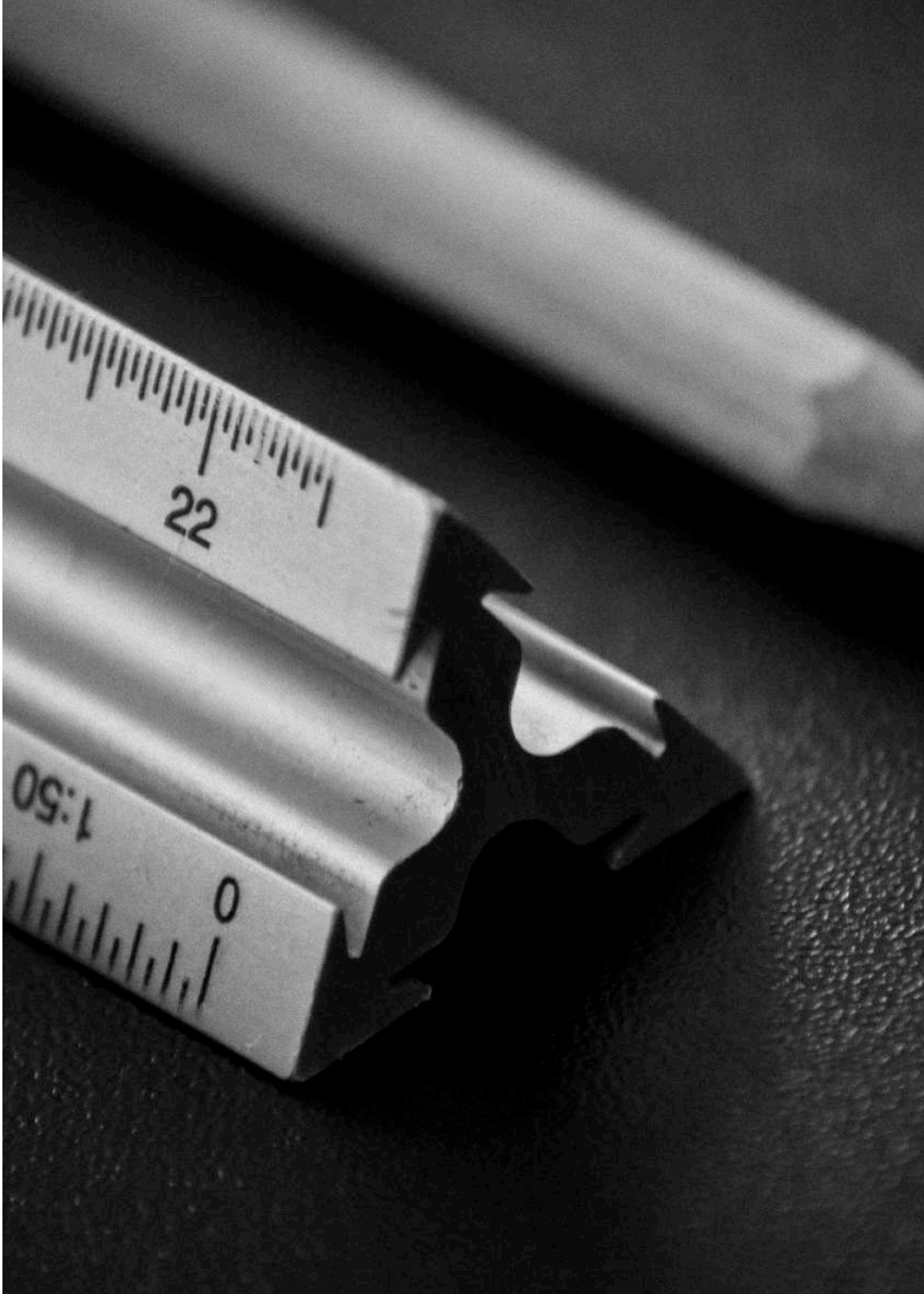
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With this special number we want to share the work done to date, aware that to build a society based on the value of the person, a close collaboration between corporate, academic and institutional worlds is necessary. We hope that our contribution can offer hints for further practical developments in fostering that duality (ie synergy), and not conflict, between professional success and family success.

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