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Global Performance: A Multidimensional and Evolving Concept

La performance globale : un concept multidimensionnel et évolutif

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Abstract

Global performance has progressively evolved from a predominantly financial conception toward a broader and multidimensional understanding that incorporates the growing diversity of organizational objectives. This research aims to examine the conceptual evolution of global performance and to propose an analytical classification of its main dimensions. To achieve this objective, the research relies on a review and thematic analysis of theoretical and empirical contributions addressing organizational performance, with particular attention to research conducted in North African and Moroccan contexts. The analysis highlights the progressive expansion of performance beyond economic and financial outcomes toward social, environmental, managerial, commercial, competitive, technical, and technological dimensions. Based on the convergence observed in the literature, the study proposes an analytical classification organized around three broad areas: financial performance, societal performance, and managerial performance. Financial performance captures the economic and financial outcomes achieved by the organization, while societal performance encompasses the social and environmental aspects of organizational activities. Managerial performance reflects the role of management in directing resources, coordinating activities, and supporting the achievement of organizational objectives. The proposed classification provides a structured reading of the diversity of dimensions identified in previous research while recognizing their potential interrelationships. The research contributes to the conceptual understanding of global performance by providing an analytical framework that may serve as a basis for future empirical research.

Keywords: Global performance, financial performance, societal performance, managerial performance, multidimensionality

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I. Introduction

Performance has been a central concept in the field of management sciences for several decades. Long understood primarily through economic and financial criteria, it has progressively evolved as a result of changes in the organizational environment, the diversification of stakeholder expectations, and the expansion of corporate responsibilities. This evolution has led to a broader understanding of performance, which, alongside its financial dimension, incorporates social, societal, environmental, and managerial dimensions. El Amraoui and Hinti (2022) thus emphasize that the conception of performance has considerably evolved over time, giving rise to a global perspective that is not limited to financial aspects but also takes into consideration social and environmental dimensions.

This conceptual evolution has led to considering global performance (GP) as a multidimensional construct. From this perspective, Ezzi et al. (2023) consider that GP results from the combination of individual and collective performance, while Bernard (2019), drawing notably on the propositions of Lepetit (1997), views it as a multidimensional objective combining economic, social, societal, financial, and environmental dimensions. GP therefore appears as a transversal concept whose scope varies according to theoretical approaches, organizational contexts, and the criteria used to assess organizational outcomes.

The literature also reflects this diversity of dimensions used to characterize GP. Kharrat (2016) identifies, in particular, economic and financial, social, technical, managerial, societal, commercial, and competitive performance. Belghanami and Dib (2019) incorporate several of these dimensions while giving particular attention to technological performance, reflecting the growing importance of technology in organizational functioning. In the Moroccan context, Nader and Aajly (2020) further broaden this conception by incorporating environmental performance. These contributions show that GP is not based on a universally established set of dimensions, but rather on configurations that may vary according to the authors and the contexts studied.

This diversity therefore raises a central question: **What are the different dimensions of global performance, and how can they be classified?** This question is particularly relevant because the progressive expansion of the concept of performance has been accompanied by an increasing number of dimensions, making their grouping and articulation more complex.

From this perspective, this article pursues a twofold objective. First, it aims to trace the conceptual evolution of the dimensions of global performance by highlighting the main contributions that have contributed to its expansion. Second, it seeks to propose an analytical classification of these

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dimensions, intended to organize the different forms of performance identified in the literature and provide a structured understanding of GP. To this end, the works of Reynaud (2003), Germain and Trebucq (2004), and Neagoe (2023) provide, in particular, a basis for considering a grouping around three broad areas: financial performance, societal performance, and managerial performance. This classification is proposed as an analytical framework capable of accommodating the diversity of dimensions identified in the literature, rather than as a definitive categorization.

To address these objectives, the article is structured into six sections. The first presents the conceptual framework of global performance through its definitions and foundations. The second traces the evolution of the main dimensions of GP based on the selected contributions. The third outlines the methodology employed. The fourth presents the proposed analytical classification of the dimensions of global performance. The fifth discusses the main findings of this classification in relation to the existing literature. Finally, the last section summarises the main findings of the research and outlines avenues for future studies.

II. Conceptual framework of global performance: definitions and foundations

Over the decades, the concept of performance within organizations has undergone a significant transformation, gradually evolving toward a more comprehensive and holistic perspective. This evolution, examined by several researchers, highlights the growing importance of considering performance through its various dimensions in order to support value creation for all stakeholders. In their research article entitled "La performance de l'entreprise : Histoire d'un concept (1950-2020)", El Amraoui and Hinti (2022) trace this evolution by emphasizing that the concept of performance has considerably developed over time. They highlight the emergence of a global perspective on performance, encompassing not only financial aspects but also social and environmental dimensions. This holistic approach to performance is viewed as a means of creating value for all stakeholders, including shareholders, managers, customers, and employees.

This global perspective on performance is also supported by the work of Bernard (2019), who draws on the propositions of Lepetit (1997). According to these authors, global performance should be considered as a multidimensional objective integrating economic, social, societal, financial, and environmental aspects. This broader conception of performance reflects the growing awareness of the social and environmental challenges currently faced by organizations. It therefore extends the assessment of organizational performance beyond strictly financial considerations and incorporates dimensions associated with the broader impact of organizational activities.

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From this perspective, Ezzi et al. (2023) emphasize that global performance results from the combination of individual and collective performances. Their approach identifies three major areas of performance: economic performance, corporate social responsibility (CSR), and environmental performance, subsequently referred to as corporate social performance (CSP). This integrated view of performance underlines the importance of considering the complex interactions between its different dimensions in order to assess an organization's performance comprehensively. Accordingly, global performance appears as a broader construct in which the different dimensions are interconnected rather than considered independently. Furthermore, Ouriniche (2022) contributes to this perspective by defining global performance as the aggregation of financial, social, and environmental performance (Reynaud, 2003; Germain & Trebucq, 2004). This approach emphasizes that performance cannot be fully assessed without taking these different dimensions into account, as each contributes to long-term value creation for the organization and its stakeholders. The consideration of these dimensions thus provides a more comprehensive understanding of organizational performance by recognizing both its financial outcomes and its social and environmental implications.

Overall, these contributions illustrate the progressive evolution of the concept of performance toward a global and multidimensional perspective. The literature reviewed emphasizes that organizational performance can no longer be approached solely through financial indicators. Instead, its assessment increasingly incorporates economic, financial, social, societal, and environmental dimensions, reflecting the diversity of organizational objectives and stakeholder expectations.

III. Evolution of the dimensions of global performance

The following discussion examines the various studies that have contributed to defining the dimensions of global performance (GP), with particular attention to research conducted in North Africa, including Morocco. Before examining in greater depth the most frequently identified dimensions of performance, it is relevant to provide a brief overview of the different dimensions discussed by Kharrat (2016), Belghanami and Dib (2019), and Nader and Aajly (2020).

In her study, Kharrat (2016) proposes a holistic view of GP by identifying several interconnected dimensions. These include economic and financial performance, social performance, technical performance, managerial performance, societal performance, commercial performance, and competitive performance. This comprehensive approach highlights the importance of considering

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different aspects of performance in order to provide a more complete assessment of an organization's overall situation.

In this perspective, Belghanami and Dib (2019) further contribute to the discussion by presenting their own perspective on GP. Their analysis highlights dimensions similar to those identified by Kharrat (2016), including economic and financial performance, social performance, and managerial performance. However, they also introduce an additional dimension, namely technological performance, thereby highlighting the growing importance of technology within organizations. This dimension reflects the increasing role of technological resources and their contribution to organizational performance.

In the specific context of Morocco, Nader and Aajly (2020) provide a detailed perspective on the dimensions of GP. Their analysis highlights the complexity of the performance landscape by incorporating the environmental performance dimension. This contribution broadens the understanding of GP by taking into consideration the environmental aspects associated with organizational activities.

The perspectives provided by Kharrat (2016), Belghanami and Dib (2019), and Nader and Aajly (2020) converge toward a multidimensional view of GP. These researchers highlight the complex interrelationships among different areas of performance. Based on their respective works, the key dimensions of global performance identified by these researchers can be synthesized as follows: economic and financial performance, social performance, environmental performance, managerial performance, commercial performance, competitive performance, societal performance, technical performance, and technological performance.

It is relevant, therefore, to briefly present these different dimensions as described by the aforementioned authors (Kharrat, 2016; Belghanami & Dib, 2019; Nader & Aajly, 2020).

- Economic and financial performance

Economic and financial performance is of primary importance in the assessment of an organization, a consensus widely shared by both academics and professionals. Given its central importance, this dimension occupies a prominent place in our analysis. Economic performance, first, refers to the assessment of a firm's efficiency, returns, or profitability. It also represents a measure of the added value generated by the organization. Kharrat (2016) emphasizes that it encompasses the measurement of economic efficiency and wealth creation within the organization. Marchesnay (1991) argues that economic performance requires achieving an optimal production cost, superior quality, maximum revenue, or, where appropriate, a combination of these three elements.

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According to Belghanami and Dib (2019), this performance is reflected in accounting data, mainly through the financial statements. Various criteria have been proposed to assess this dimension, including value added, earnings before interest, taxes, depreciation, and amortization (EBITDA), and net income.

In parallel, financial performance is essential for assessing an organization's financial health and its ability to meet its short- and long-term obligations. Odukwu and Eke (2022) define financial performance as a firm's ability to achieve its financial objectives, thereby providing an indication of its financial health over time. Metcalf and Titard (1976) describe it as the process of measuring the results of a firm's policies and operations in monetary terms, thereby allowing comparisons between similar entities within the same industry or across different industries. Within the analysis of economic performance, several indicators are commonly used to assess a firm's operational efficiency. Earnings before interest, taxes, depreciation, and amortization (EBITDA), for example, is a commonly used indicator for assessing a company's operating performance based on the results generated by its core activities.

On the other hand, an organization's financial performance is assessed through various financial indicators that reflect its overall financial health and its ability to generate returns for its shareholders. The debt ratio, for example, measures the proportion of a firm's debt relative to its equity, making it possible to assess its level of indebtedness and its ability to meet its long-term debt obligations. It is important to note that some researchers, such as Clarissa and Rasmini (2018), approach financial performance as distinct from economic performance. Their work highlights specific aspects related to an organization's financial situation without necessarily establishing a direct connection with its economic performance.

However, other researchers, such as Belghanami and Dib (2019), emphasize the close relationship between financial performance and economic performance. Their analysis suggests that these two dimensions are interdependent, with sound financial performance often reflecting solid economic performance, and vice versa. Furthermore, some researchers consider economic and financial performance to be essentially equivalent concepts. Bojnec and Zampa (2021), El Amraoui and Hinti (2022), Bouri (2023), and Erragragui and Aoufir (2023) use these terms interchangeably, considering them to essentially represent the same construct. Drawing on the work of these researchers, it appears that economic and financial performance are closely related and provide complementary perspectives for assessing an organization's performance. Accordingly, in the

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context of this research, the term "financial performance" is adopted to examine this strategic dimension of organizational performance.

- Societal performance: social and environmental dimensions

Societal performance, integrated as an essential component of global performance (GP), can be divided, according to previous studies, into two fundamental dimensions: the social dimension and the environmental dimension (Adhikari, 2016; Bae et al., 2019).

Let us first consider the social performance dimension. According to Chavez et al. (2022), this dimension encompasses essential elements such as health, safety, and all aspects related to workers' well-being (Huq et al., 2016). In addition, Farah (2021), citing Huselid et al. (2005), highlights the strategic importance of social performance within an organization. Based on these contributions, it appears that social performance refers to the state of human or social interactions within an organization, reflecting its ability to pay sustained attention to these dynamics. This dimension of performance incorporates various aspects, including employee safety, health, satisfaction, and well-being within their work environment.

We now turn to environmental performance. Alvarez et al. (2018) define environmental performance as the effects of business activities and commercial products on the natural environment. This encompasses a broad range of considerations, including resource consumption, waste generation, and emissions. In his work, Epstein (1996) identifies several essential components of environmental performance. These include pollution minimization, resource protection, and energy conservation. He also emphasizes the importance of marketing safe products and communicating potential risks to relevant stakeholders.

This perspective highlights the need to adopt sustainable and responsible practices that protect the environment while ensuring the long-term viability of business activities. Turki (2009) emphasizes the importance of technical competencies in achieving environmental performance. According to this author, a firm's ability to preserve the environment and adapt to ecological constraints relies largely on the technical competencies implemented within the organization. This highlights the importance of innovation and the development of new technologies that can reduce the ecological footprint while maintaining competitiveness in the market. Societal performance has become an essential concept in the contemporary business context. To fully understand this concept, it is necessary to examine its various facets, namely social and environmental performance, as discussed above.

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Luo et al. (2015) define societal performance in terms of a firm's responsibilities toward various aspects, including the community, human rights, diversity, products, training and development, health and safety, and employment quality. This definition highlights the importance for firms of integrating responsible practices across all areas of their activities while considering the impact of their actions on society as a whole. Furthermore, Steps (2020) broadens this definition by also incorporating the environmental dimension into societal performance. From this perspective, societal performance is assessed through outcomes in the environmental, social, and governance domains, which affect a broad range of stakeholders, including employees, consumers, and the community. This view emphasizes the need for firms to consider not only their social impact but also their environmental impact in their strategies and operational practices. Thus, by combining the perspectives of Luo et al. (2015) and Steps (2020), societal performance can be understood as encompassing both social and environmental dimensions. Given the growing importance of corporate social performance (CSP) in the contemporary business environment, a better understanding of this component of global performance is warranted, particularly regarding the way in which it relates to financial performance.

- Managerial performance

Managerial performance occupies a central position among the various dimensions of performance discussed in the literature. According to Riyadh et al. (2023), it can be defined as the ability of a manager to achieve the objectives set by top management. This definition highlights the crucial importance of this dimension of performance, which is closely linked to the firm's vision. Indeed, a clearly defined vision provides an essential guide for directing the decisions and actions of employees.

Furthermore, managerial performance (MP) refers to all the activities and processes implemented to manage an organization effectively, including planning, supervision, and evaluation (Mahoney & Barthel, 1965; Riyadh et al., 2023). It therefore constitutes a fundamental pillar of organizational success, as it directly influences how resources are mobilized, objectives are established, and performance is assessed.

One of the fundamental aspects of MP is its ability to translate the firm's strategic vision into concrete and measurable actions. Managers play an essential role in this process by defining clear objectives and effectively communicating the organization's vision to all employees.

Moreover, MP also relies on managers' ability to make decisions and anticipate future challenges. This requires a thorough understanding of the firm's external environment, as well as a careful

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analysis of relevant data and trends. Managers must be able to identify opportunities for growth and development while effectively managing potential risks.

MP is also closely related to managers' ability to mobilize and inspire their teams. Effective leadership relies on the ability to motivate employees, encourage innovation, and foster a collaborative work environment. Managers are expected to serve as role models by embodying the values and culture of the organization.

In summary, MP represents a key component of the overall performance of organizations. It relies on a combination of technical, interpersonal, and strategic skills, as well as a thorough understanding of the firm's objectives and vision.

- Commercial performance

Commercial performance represents a fundamental aspect of a firm's success. It reflects an organization's ability to meet the needs and expectations of its customers while maintaining its competitiveness in the market. This concept has been extensively explored and defined by various researchers (Menon et al., 1999; Kim & Thapa, 2018; Farri et al., 2022). From this perspective, the contributions of these researchers provide a basis for understanding the concept of commercial performance.

Kim and Thapa (2018) refer to Menon et al. (1999) to define sales performance as the effectiveness of a firm's sales function. This definition highlights the firm's ability to respond to customer demands and align its sales practices with the company's values. This perspective emphasizes the importance of appropriate and efficient sales management in ensuring a firm's success and long-term sustainability within its environment.

Farri et al. (2022) provide another perspective on this definition by emphasizing an organization's ability to satisfy and retain its customers. Their approach focuses on the quality of the goods and services offered by the firm, as well as its ability to respond to consumers' expectations and preferences. This perspective highlights the importance of customer relationships in commercial performance, emphasizing that customer retention represents a key element in supporting a firm's long-term growth and success.

Accordingly, commercial performance can be viewed as an indicator of an organization's effectiveness in managing its commercial activities with the aim of responding to market needs, adapting to its environment, and ensuring customer satisfaction and retention. From this perspective, it is relevant to consider the different aspects of commercial performance, including sales management, marketing, customer relationship management, distribution, and other related

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activities, in order to better understand the factors contributing to commercial success and identify potential areas for improvement.

Commercial performance therefore represents an essential element of organizational success. By emphasizing customer satisfaction and aligning sales activities with the company's values, an organization can not only maintain its competitiveness in the market but also strengthen its reputation and credibility. It is therefore essential for firms to understand and prioritize sales performance within their overall strategy in order to thrive in a dynamic and demanding business environment.

- Competitive performance

Competitive performance represents an essential pillar for ensuring a firm's long-term sustainability, growth, and profitability. In a dynamic and competitive business environment, a firm's ability to distinguish itself from its competitors becomes a determining factor in its success. Thus, competitive performance constitutes a fundamental component of a firm's global performance. From this perspective, this section examines the meaning and importance of competitive performance, drawing on the works of Al-Taweel and Jasem (2019) and Salman and Al-Omari (2022).

Al-Taweel and Jasem (2019) define competitive performance as a firm's commitment to undertaking specific activities according to high standards, at low cost, and in ways that are difficult for competitors to imitate. It therefore constitutes a fundamental pillar for strengthening a firm's competitive advantage. This definition emphasizes the need for firms to adopt distinctive practices that are both cost-efficient and difficult for competitors to replicate in order to maintain their position in the market.

Similarly, according to Salman and Al-Omari (2022), competitive performance is crucial for firms seeking to achieve higher profits, as well as to succeed, survive, and ensure their continuity. This perspective highlights the importance of competitive performance in relation to firms' profitability and sustainability, emphasizing its essential role in achieving business objectives. Accordingly, competitive performance can be considered a central element of a firm's overall business strategy. It encompasses a set of activities and practices aimed at improving a firm's competitive position in the market. In this context, it is relevant to understand the different dimensions of competitive performance, as well as the factors that influence its achievement and maintenance.

First, competitive performance is influenced by a firm's ability to reduce costs while maintaining or improving the quality of its products or services. Cost control is an important element of market

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competitiveness, as it enables firms to offer competitive prices while preserving their profitability. Accordingly, firms need to implement effective management practices and cost-optimization processes in order to maintain their competitive advantage in terms of pricing.

Second, competitive performance also depends on a firm's ability to differentiate its products or services from those of its competitors. Differentiation can enable a firm to distinguish itself in the market by offering unique features or additional benefits to its customers. This may include factors such as brand, design, technology, or customer service.

Third, competitive performance depends on a firm's ability to mobilize and develop its internal resources and capabilities. Indeed, a firm's human, financial, technological, and organizational resources play a fundamental role in its ability to innovate, differentiate its products or services, and maintain its competitiveness in the market. Consequently, firms need to invest in developing their employees' skills, acquiring new technologies, and improving their internal processes in order to strengthen their competitive advantage.

- Technical and technological performance

The global performance of an organization is reflected through multiple dimensions, among which technical performance and technological performance can be distinguished. Technical performance, as highlighted by Ana-Maria et al. (2011), focuses on optimizing available resources and is primarily measured through productivity. This involves the efficient use of production resources and the effective organization of processes.

On the other hand, technological performance, according to Pagsuyoin et al. (2015), assesses the ability of a technology to operate without requiring intensive user intervention and to achieve its primary objectives with minimal resources. In addition, Papon (2024) highlights the close relationship between technological performance and innovation. He emphasizes that technological performance is essential for stimulating innovation, which is often the outcome of intensive research. By investing in advanced technologies and optimizing their use, organizations can foster an environment conducive to innovation and the creation of new opportunities for growth and development.

These two dimensions of global performance interact closely. Improvements in technical performance can be facilitated by the adoption of more advanced technologies, while progress in technological performance can contribute to productivity gains and more efficient use of resources. These performance dimensions are not limited to internal indicators; they also have a significant impact on the firm's economic objectives. Indeed, enhanced technical performance, through better

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resource utilization and improved productivity, can lead to lower production costs, higher product quality, and greater responsiveness to market demands. Similarly, improved technological performance, by enabling the adoption of new technologies and the automation of processes, can foster innovation and product differentiation, thereby strengthening the firm's competitiveness in the market.

In summary, technical and technological performance are key elements in supporting the achievement of a firm's economic objectives. Their close interaction promotes the efficient use of resources, improves productivity, and strengthens the organization's ability to respond to changing market needs.

IV. Methodology

This study adopts a research approach aimed at examining the foundations and dimensions of overall performance and developing an analytical classification based on the existing literature. Given the conceptual nature of the study, the methodology relies primarily on a review and analysis of previous theoretical and empirical contributions addressing organizational performance and its various dimensions.

The literature review was conducted by identifying and examining academic works that provide definitions, conceptualizations, and empirical perspectives on global performance. The selection of studies was based on their relevance to the research objective, their contribution to the conceptualization of organizational performance, and their consideration of its different dimensions. Particular attention was given to studies addressing the evolution of the performance concept and the various dimensions associated with it, including economic and financial, social, societal, environmental, managerial, commercial, competitive, technical, and technological performance. The selected contributions include both general theoretical works and empirical studies conducted in different organizational and geographical contexts, with particular consideration given to research undertaken in North African countries and Morocco. Studies that provided limited conceptual or empirical insights into the understanding of overall performance were not given priority.

The analysis followed a thematic approach. First, the definitions and conceptual foundations proposed by previous researchers were examined in order to identify the main characteristics attributed to global performance. Second, the dimensions identified in the literature were compared across studies to highlight recurring dimensions as well as dimensions that appear less consistently. Third, the relationships and conceptual overlaps between these dimensions were examined in order

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to clarify their respective meanings and boundaries. This process involved grouping dimensions according to their principal focus and the objectives they serve within organizations, while considering the conceptual distinctions established by the reviewed authors.

The findings of the literature analysis provide the basis for proposing an analytical classification of the dimensions of global performance. More specifically, the classification distinguishes three broad categories: financial, societal, and managerial performance. This classification draws on the complementary perspectives developed by Reynaud (2003), Germain and Trebucq (2004), and Neagoe (2023). Financial performance concerns the economic and financial results of organizational activities, particularly profitability, efficiency, and value creation. Societal performance encompasses the organization's relationships with its stakeholders and its broader social and environmental responsibilities. Managerial performance refers to the quality of organizational management, including the coordination of resources, the implementation of strategic objectives, and the effectiveness of management practices.

V. An analytical classification of the dimensions of global performance

Global performance is essential to the achievement of organizational objectives through the implementation of appropriate strategies and has therefore been given strategic significance by several researchers (Nwachukwu, 2020). From a synthesis and classification perspective, this study proposes an approach aimed at categorizing the dimensions of global performance into three broad areas, drawing on the works cited above (Kharrat, 2016; Belghanami & Dib, 2019; Nader & Aajly, 2020).This approach seeks to clarify the essential aspects of global performance and to provide a structured basis for understanding its role in the achievement of organizational objectives.

From this perspective, several researchers have contributed to defining the dimensions underlying this complex concept. Reynaud (2003), as well as Germain and Trebucq (2004), identified three main dimensions of global performance: financial performance, social performance, and environmental performance. Their work adopts a holistic approach to assessing corporate performance by highlighting the importance of considering not only economic aspects but also the social and environmental impacts of organizational activities. This perspective contributes to broadening the understanding of performance beyond purely financial outcomes.

In the Moroccan context, researchers have also supported this classification by highlighting the importance of the same dimensions in assessing global performance (El Amraoui & Hinti, 2022; Ouriniche, 2022). This convergence provides further support for the relevance of these three areas of performance and their applicability across diverse economic contexts. It also illustrates the

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persistence of financial, social, and environmental considerations in the conceptualization of global performance.

Furthermore, a more recent perspective proposed by Neagoe (2023) broadens this framework by incorporating an additional dimension, namely managerial performance. This approach, supported by earlier research conducted by Qi (2010), Kharrat (2016), and Belghanami and Dib (2019), highlights the importance of this dimension of performance in shaping the overall performance of an organization. Neagoe (2023) emphasizes that managerial performance acts as an essential catalyst for achieving the organization's economic and financial objectives. From this perspective, management constitutes an important component in connecting organizational resources, decisions, and actions with the achievement of expected performance outcomes.

The integration of managerial performance therefore provides a broader perspective on the conceptualization of global performance. While financial performance reflects the economic and financial outcomes achieved by the organization, societal performance encompasses the social and environmental aspects of organizational activities. Managerial performance, in turn, highlights the role of management in directing, coordinating, and supporting the achievement of organizational objectives.

This expanded analytical perspective suggests that global performance can be understood through three major dimensions: financial performance, societal performance, and managerial performance. This classification results from a synthesis of the dimensions identified in previous theoretical and empirical research and from the convergence observed across the studies reviewed. It provides a structured framework for organizing the diversity of dimensions associated with global performance while retaining the main conceptual distinctions identified in the literature. The figure below provides a visual representation of these different dimensions of global performance and illustrates the proposed analytical classification.

Figure. Dimensions of Global Performance



Source: Adapted from Reynaud (2003), Germain and Trebucq (2004), and Neagoe (2023)

VI. Discussion

The findings of this study confirm the progressive transformation of organizational performance from a predominantly financial conception toward a broader and multidimensional perspective. The literature reviewed shows that this transformation has not simply resulted in the multiplication of performance indicators, but rather reflects a gradual redefinition of what organizational performance encompasses. Initially centered on economic and financial outcomes such as profitability, efficiency, returns, and value creation, the concept has progressively incorporated social, environmental, managerial, commercial, competitive, technical, and technological considerations. This evolution reflects the increasing diversity of organizational objectives and stakeholder expectations and supports the view of global performance (GP) as a broader construct that cannot be adequately captured through financial outcomes alone.

This evolution is consistent with the perspectives of El Amraoui and Hinti (2022), who highlight the transition toward a more comprehensive conception of performance integrating social and environmental considerations. It also corresponds with Bernard (2019), drawing on Lepetit (1997), who conceptualizes GP as a multidimensional objective encompassing economic, social, societal, financial, and environmental aspects. Similarly, Ezzi et al. (2023) emphasize the combination of individual and collective performance and integrate economic, social responsibility, and environmental dimensions into their understanding of GP. The contributions of Kharrat (2016), Belghanami and Dib (2019), and Nader and Aajly (2020) further illustrate this conceptual expansion by identifying a wider range of dimensions, including managerial, commercial, competitive, technical, and technological performance. Taken together, these contributions indicate

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that the development of GP has progressively moved from a relatively unidimensional representation toward a more comprehensive understanding of organizational performance.

However, the increasing number of dimensions identified in the literature also raises a conceptual issue. Multidimensionality should not necessarily be understood as the simple addition of independent dimensions. The different forms of performance identified in previous research are connected through relationships of complementarity and interaction. Financial performance reflects the economic and financial outcomes achieved by the organization, whereas societal performance encompasses the social and environmental implications of organizational activities. Managerial performance, for its part, relates to the processes through which organizational resources, decisions, and actions are directed toward the achievement of objectives. These dimensions are therefore analytically distinguishable, but they remain conceptually interconnected. This interpretation is particularly consistent with Neagoe (2023), who considers managerial performance as an important catalyst for achieving economic and financial objectives. Managerial practices may influence the organization's capacity to mobilize resources, coordinate activities, and implement strategies, thereby affecting both financial and societal outcomes. Likewise, the availability of financial resources may influence the organization's capacity to implement social and environmental initiatives. From this perspective, GP can be understood as a structured configuration of complementary dimensions rather than as a collection of isolated performance measures. The proposed classification consequently seeks to preserve the distinction between dimensions while recognizing their potential interactions. On this basis, the classification developed in this study brings together the diversity observed in the literature around three broad areas: *financial performance, societal performance, and managerial performance*. This structure draws particularly on the work of Reynaud (2003) and Germain and Trebucq (2004), who emphasize financial, social, and environmental performance, while incorporating the managerial dimension highlighted by Neagoe (2023) and supported by earlier contributions such as Qi (2010), Kharrat (2016), and Belghanami and Dib (2019). The classification therefore provides an analytical framework capable of organizing several dimensions identified in the literature without treating them as necessarily autonomous categories.

Beyond the identification of these three areas, the proposed framework highlights the need to consider their relationships when analyzing organizational performance. Its contribution lies in organizing the diversity of dimensions identified in previous studies while acknowledging that their configuration may depend on the theoretical approach, organizational context, and research

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objectives. Nevertheless, the proposed framework should not be regarded as a definitive taxonomy. The diversity of conceptualizations identified in previous studies reflects differences in theoretical approaches, organizational contexts, sectors, and research objectives. Consequently, the positioning of certain dimensions may vary according to the purpose and context of the analysis. Moreover, the proposed classification is based on a synthesis and thematic analysis of existing literature and has not yet been subjected to empirical validation. Further research could therefore examine its relevance across different organizational and geographical contexts and investigate the relationships between the three broad areas and their underlying dimensions. These considerations establish the need to distinguish the conceptual contribution of the classification from its empirical validation, which remains a task for future research.

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Conclusion

This study examined the conceptual evolution of global performance (GP) and sought to clarify how its different dimensions can be structured within an analytical framework. Organizational performance has progressively moved beyond a predominantly financial perspective toward a broader conception incorporating multiple aspects of organizational activity. This evolution highlights the increasing complexity of the GP concept. The financial and economic dimension remains fundamental to the assessment of organizational performance, while the social and environmental dimension has progressively gained importance. The literature examined also reveals the growing recognition of managerial, commercial, competitive, technical, and technological aspects, illustrating the diversity of perspectives through which GP has been conceptualized.

In response to this conceptual diversity, the study proposes a classification organized around three broad dimensions: financial performance, societal performance, and managerial performance. This classification draws on the perspective proposed by Reynaud (2003) and Germain and Trebucq (2004), which emphasizes financial, social, and environmental performance, while incorporating managerial performance as highlighted by Neagoe (2023) and supported by Qi (2010), Kharrat (2016), and Belghanami and Dib (2019). The framework organizes these dimensions without treating them as isolated categories. Financial, societal, and managerial performance are analytically distinguishable but remain potentially interconnected within the broader configuration of organizational performance.

The main contribution of this study is consequently conceptual. By tracing the evolution of GP and proposing an analytical classification, the study provides a structured reading of a multidimensional concept whose boundaries vary across theoretical and empirical contributions. The proposed classification offers a basis for organizing the principal dimensions identified in the literature, rather than a definitive model of their relationships or relative importance. Nevertheless, the classification remains open to refinement. Its conceptual basis and the diversity of existing approaches suggest the need for further empirical research. Future studies could test the relevance of this classification across different sectors and geographical contexts and examine how the relationships between its three dimensions contribute to organizational performance. Overall, this study contributes to the conceptualization of GP by highlighting the increasing recognition of its multidimensional nature and by proposing a framework that can serve as a starting point for further theoretical refinement and empirical investigation.

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