

# CORPORATE SOCIAL RESPONSIBILITY MANAGEMENT FOR LABELED COMPANIES IN THE EMERGING MARKET: A STUDY OF CORPORATE STRATEGY

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## Abstract

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In contemporary managerial aspects, corporate social responsibility (CSR) plays an important role in the societal commitment of businesses. According to Cheffi et al. (2021), the dimension of CSR encompasses a variety of approaches and models, contributing to the enlightenment of management practices within companies. This article highlights the importance of these CSR managerial practices and their ability to illustrate the performance and efficiency of the daily companies' activities. In this vein, we are interested in companies' accreditation with CSR in the Moroccan context, following a quantitative approach based on 104 questionnaires involving all aspects of these practices, including various elements such as international pressures, governmental commitment, increasing local awareness, sustainable development imperatives, and sector-specific initiatives. Thus, ensuring comprehensive coverage of the target population. The adoption of this methodological approach enabled us to gather valuable and diverse data, consequently providing a solid foundation for formulating robust and informed conclusions on how Moroccan companies integrate and implement CSR into their daily management. The results obtained by our study confirm that all the practices designed by the ISO 26000 standard from the International Organization for Standardization (ISO) in the field of CSR executed in the Moroccan environment excepted loyal practices and norms related to human rights.

**Keywords:** Corporate Social Responsibility, Governance, Management CSR, Stakeholders, ISO 26000

**Authors' individual contribution:** Conceptualization — N.S.; Methodology — N.S.; Formal Analysis — A.E.H. and A.B.; Investigation — A.E.H.; Writing — Original Draft — A.E.N.; Writing — Review & Editing — A.B.

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## 1. INTRODUCTION

In modern managerial vision, the need for an effective strategy that analyzes stakeholder satisfaction and explores the potential for

significant applicability has become paramount. In this regard, corporate social responsibility (CSR) stands out as a robust practice deeply used in the day-to-day operations of companies that are aligned with fundamental social and environmental

demands (Nave & Ferreira, 2019). Since its beginning, the diffusion of CSR into corporate management systems has reached an advanced stage, including the “triple bottom line” of economics, environment, and society (Varyash et al., 2020). CSR management emerges as a fundamental function within the corporate structure, mobilizing distinct practices, specialized skills, and expertise encapsulated in various tools and methodologies. It constitutes a distinct profession within the organizational milieu, notably different from finance and accounting (Idemudia & Kwakyewah, 2018). Consequently, CSR management appears to be a unique profession within the organization, manifested through specific missions, methodologies, tools, and processes (Suhartati et al., 2024; AlHares et al., 2023; Simon, 2023).

The main reason behind the integration of CSR strategy into business practices is to demonstrate the expectations of all stakeholders (Ktit & Khalaf, 2024; Albahsh & Al-Anaswah, 2023; Yeung, 2022; Nave & Ferreira, 2019). In the last decade, managerial CSR has been globally characterized by a progressive rise in awareness of the importance of sustainability concepts in executive operations. This progress is driven by a number of variables, including international pressures, persistent government commitment, increased local awareness, the importance of sustainable development, and specific sectoral activities. Moroccan businesses prioritize CSR as a strategic way to improve competitiveness and meet stakeholder expectations (Al-Abdin et al., 2018). In this view, CSR is regarded as an essential component of harmonization.

Today, there is a significant increase in CSR standards and certifications, such as ISO 26000 and eco-labels, demonstrating companies' increased commitment to sustainability. In Morocco, the General Confederation of Moroccan Enterprises has given the CSR mark to a record 104 enterprises, demonstrating their commitment to social and environmental responsibility. As a result, incorporating CSR concepts into businesses has helped to enhance working conditions, relationships, and human rights in the workplace. Many Moroccan enterprises now provide extensive reports on their social and environmental performance, showing the need for transparency. The COVID-19 epidemic highlighted the critical role of CSR, encouraging businesses to protect their employees and help local communities.

Therefore, societal engagement has become a necessity in the strategic orientation of companies' vision. However, regardless of the degree of integration of CSR into the daily life of the enterprise, external credibility and effectiveness depend on how companies apply CSR which encompasses economic, social, and environmental dimensions (Sethi et al., 2017).

The aim of this article is to identify the degree of applicability of CSR management practices in companies' labeled CSR certification, using the ISO 26000 standard as a benchmark for these practices. From this perspective, a fundamental question arises as follows:

*RQ: Do Moroccan companies effectively integrate CSR practices, as defined by the ISO 26000 standard, into their daily management?*

To address this question, we have adopted a quantitative research methodology. This research

methodology involves using a quantitative approach to gather information on CSR management practices in companies' certified CSR in Morocco.

In Morocco, the global context indicates a gradual evolution towards awareness of the importance of integrating CSR principles into modern management practices. This evolution is influenced by various elements, such as international pressures, governmental commitment, increasing local awareness, sustainable development imperatives, and sector-specific initiatives. The choice to select CSR-certified companies as the unit of analysis aims to ensure the reliability and credibility of the study results.

The structure of this paper is as follows. Section 2 reviews the relevant literature. Section 3 analyzes the methodology that has been used to conduct empirical research on CSR management practices in companies' certified CSR in Morocco. Section 4 provides the research results. Section 5 concludes the paper.

## 2. LITERATURE REVIEW

CSR is a concept in which companies have ethical, social, and environmental concerns in their activities and in their relations with stakeholders. CSR stems from the needs of civil society and a better consideration of environmental and social externalities (Fosu et al., 2024). It is the translation of the concept of sustainable development for business, integrating economic, social, and environmental dimensions. Carroll and Shabana (2010) provide a four-tier pyramid for corporate CSR, including economic responsibilities, the company's legal responsibilities, philanthropic responsibilities, and ethical responsibilities. The various institutional, managerial, and academic conceptions of CSR underline its complexity and diversity. Organizations such as the International Organization for Standardization (ISO), the United Nations (UN) Global Compact, and the European Commission each offer their own vision of CSR.

ISO 26000 defines it as an organization's commitment to its social and environmental impacts, including transparent and ethical behavior, consideration of stakeholder expectations, compliance with international laws and standards, and integration into all its activities (Mulej & Hrast, 2023). The UN Global Compact sees it as a set of voluntary practices aligning companies with 10 universal principles relating to human rights, labor standards, the environment, and anti-corruption (Ribeiro et al., 2024). The European Commission sees CSR as the voluntary integration by companies of social and environmental considerations into their activities and relationships. Other perspectives, such as those of the World Business Council on Sustainable Development, the Organisation for Economic Co-operation and Development (OECD), and the Committee for Economic Development, emphasize aspects such as commitment to sustainable development and business ethics (Herciu, 2021). Academically, the work of Bowen (1953), McGuire (1963), and Davis (1973) illustrates this perspective. Bowen (1953) argues that CSR requires companies to adopt strategies and behaviors in line with society's aspirations and values. McGuire (1963) argues that

companies have obligations to society that transcend their mere economic or legal obligations. Davis (1973) extends this notion even further, asserting that CSR begins where the law ceases to impose requirements.

CSR is a microeconomic concept, that represents the way in which a company addresses societal challenges. Its implementation within the company involves the creation of strategies, management devices, change management processes, and steering, control, evaluation, and reporting procedures that incorporate new conceptions of performance. Consequently, companies face pressures in designing these managerial strategies, with the first pressure at the macro level and the second pressure at the micro level (Ahmad et al., 2017). CSR is the contribution of businesses to the challenges of sustainable development (Costello, 2021). In the field of management sciences, CSR is a complex and emerging research topic. For businesses, understanding and implementing CSR relies on a different logic. CSR is interdisciplinary and multidisciplinary in nature, influencing various activities and entities within the company (Aguinis et al., 2024). In this perspective, stakeholder theory is one of the dominant streams of managerial thought. The purpose of this theory is to align different categories of actors, describing their objectives and strategic management policies so that the interests and constraints of these actors can be considered and strategic actions can be implemented (Valentinov et al., 2019). According to this theory, the practices of companies can be divided into two main approaches. On the one hand, the strategic approach enhances the company's outcomes relative to relationships with stakeholders. Stakeholders are well-managed, and it mobilizes descriptive and instrumental versions. On the other hand, the normative or ethical approach of a company manages the needs of stakeholders based on ethical and moral considerations (Waheed & Zhang, 2022).

The ISO 26000 standard from ISO is defined to promote, clarify, and standardize CSR on an international level. Voluntary organizations can rely on its guidelines to adopt a socially responsible approach (Mahjoub, 2019). The ISO 26000 standard underscores the importance of seven key principles of social responsibility (Lépneux et al., 2016): accountability, transparency, ethical conduct, acknowledgment of stakeholders' concerns, adherence to legal principles, observance of international norms, and protection of human rights. The ISO 26000 standard raises questions for organizations about their principles of action and sometimes guides them in a profound transformation of their management logic. The adoption of this standard requires specific learning requirements that facilitate its internal dissemination (Hardiana, 2020).

The ISO 26000 standard is also presented as a management tool that enables the conduct and steering of social responsibility within an organization (Popa & Dabija, 2019). This management tool closely aligns with the Vayre (2014) distinction, differentiating its circulating state concerning its field of use from its inscribed state when contextualized within a unique collective activity. A management tool is a formalized device

for organized action. This concept encompasses a wide range of objects, from material and conceptual instruments to decision-support tools and monitoring and evaluation instruments (Arend et al., 2017). Some authors invoke the concept of a management tool to emphasize that it is the product of an intellectual operation and that it has an implicit or explicit political dimension, which can be identified within organized and purposeful measures. According to de Vaujany (2006), a management tool can generate three types of value: a value of endorsement if the instrument is legitimate for the organization, a structural value if it is structured for the organization, and finally, an appropriation value through reappropriation and co-design by end users. When a management tool becomes learning support, it can be used for rational, sociopolitical, or psycho-cognitive purposes (de Vaujany, 2005).

To legitimize CSR on the international stage, this ISO 26000 standardized framework must adapt to the specificities of each organization and consider the dynamics of collective actions at critical moments. However, in a sense, the rationality of CSR management depends not only on its use but also from this perspective, we believe that the relationship between CSR and management tools is more profound (Moratis, 2016). Indeed, the contemporary diffusion of the concept of CSR, or sustainable development, relies on an instrumental commitment where various participants engage in collective projects to make CSR quantifiable, measurable, and manageable (Idowu, 2021). For the application of the ISO 26000 standard, it is recommended that the organization take into account the differences between social, environmental, legal, cultural, political, and organizational diversity, and differences in economic conditions in accordance with international standards of conduct (Licandro et al., 2019).

In the modern literature related to this topic, there are several works that analyze the use of ISO 26000 in CSR reports worldwide. Zinenko et al. (2015) examine how ISO 26000 fits in with other CSR instruments, highlighting the complementarity between ISO 26000, the Global Reporting Initiative, and the UN Global Compact and stressing the importance of considering them as complementary elements rather than separate alternatives. ISO 26000 plays a crucial role in the design, implementation, and evaluation of CSR practices, providing a standardized framework to guide organizations in their social and environmental initiatives. Another study by Ávila et al. (2013) looks at CSR initiatives in Brazil that use ISO 26000 as a guide. Their analysis reveals a strong commitment on the part of organizations in this area, particularly with regard to work practices and the environment. The inclusion of ISO 26000 in these initiatives underlines its importance in setting CSR standards and best practices, providing an international framework for assessing and improving corporate social and environmental performance. From a different perspective, Castka and Balzarova (2007) examine the challenges faced by quality management in meeting CSR requirements, focusing on the development of ISO 26000. Their study identifies key areas such as management systems, strategy integration, and

third-party certification. ISO 26000 plays a key role in defining CSR quality standards, helping organizations integrate the principles of social responsibility into their quality management processes. Finally, another piece of research by Young Park and Wook Kim (2011) analyzes the impact of ISO 26000 on society. This research highlights the role of ISO 26000 in promoting CSR worldwide. Generally speaking, the research studies we have mentioned show that CSR has become an essential element of contemporary management, offering tangible benefits both financially and in

terms of the reputation and management of CSR practices. Furthermore, due to stricter regulation and increasing adoption, CSR provides lasting and beneficial results for organizations and society as a whole.

To implement strategies related to CSR, the ISO 26000 standard provides a voluntary framework consisting of a series of actions or practices designed to enhance the precision of the management system. These practices (Table 1) explore the various levels at which companies interact with their environment.

**Table 1.** Core issues and areas of action in ISO 26000 standard

<i>Practices</i>	<i>Actions</i>
Organizational governance	- Organizational governance
Human rights	- Due diligence
	- Human rights risk situations
	- Avoidance of complicity
	- Resolving grievances
	- Discrimination and vulnerable groups
	- Civil and political rights
	- Economic, social and cultural rights
Labor practices	- Fundamental principles and rights at work
	- Employment and employment relationships
	- Conditions of work and social protection
	- Social dialogue
	- Health and safety at work
The environment	- Human development and training in the workplace
	- Prevention of pollution
	- Sustainable resource use
	- Climate change mitigation and adaptation
	- Protection of the environment, biodiversity and
Fair operating practices	- Restoration of natural habitats
	- Anti-corruption
	- Responsible political involvement
	- Fair competition
	- Promoting social responsibility in the value chain
Consumer issues	- Respect for property rights
	- Fair marketing, factual and unbiased information, and fair contractual practices
	- Protecting consumers' health and safety
	- Sustainable consumption
	- Consumer service, support, and complaint and
	- Dispute resolution
	- Consumer data protection and privacy
	- Access to essential services
- Education and awareness	
Community involvement and development	- Community involvement
	- Education and culture
	- Employment creation and skills development
	- Technology development and access
	- Wealth and income creation
	- Health
	- Social investment

Source: Popa and Dabija (2019).

### 3. RESEARCH METHODOLOGY

This article adopts a primarily positivist paradigm-vision methodology, emphasizing the explanation of reality through a systematic process. This process entails formulating hypotheses, establishing propositions, constructing models, identifying quantifiable variables, and making inferences from samples to populations. Such an approach is grounded in the belief that "objective data can be collected to predict relationships between factors and to test hypotheses or theories" (Chanal et al., 2015, p 216). Within the framework of the positivist paradigm, quantitative methods and the hypothetico-deductive methodology play significant roles. Charreire-Petit and Durieux (2014) further elucidate that in exploration, "the researcher adopts

an inductive and/or deductive approach, while in testing, a deductive approach is employed" (p. 82). In our study, based on the literature review of CSR, we align ourselves with a positivist epistemological position to address the research question of whether Moroccan companies effectively integrate CSR practices, as defined by the ISO 26000 standard, into their daily management. The answer to it will be determined by an in-depth descriptive analysis based on an examination of statistical tables for each CSR practice. This analysis will include the mean, variance, and standard deviation, essential statistical parameters for assessing the existence or absence of each practice based on participants' answers to the questionnaire. Generally, the sample size plays a crucial role in the study's execution, directly influencing the significance of the obtained results (Lakens, 2022). Hence, it is imperative to

thoroughly verify it before embarking on the research. The sample size reflects the statistical precision (Casteel & Bridier, 2021). Data collection, far from being a mere formality, demands considerable effort, time, and patience. We present the number of observations obtained after several follow-ups, or 77 usable questionnaires (Table 2).

**Table 2.** Summary of administered questionnaires

<i>Number of questionnaires distributed</i>	<i>The number of questionnaires returned</i>
104	77
100%	85,71%

Source: Authors' elaboration.

For the operationalization of CSR management practices, each element has been formulated to capture the effect studied in the theoretical framework. The unexpected interviewee aims to provide clear cognitive responses with a minimum of mental effort in the later stages of the experiment. In Morocco, the method currently most commonly used is the CSR charter of the General Confederation of Moroccan Companies (based on the fundamental questions of the ISO 26000 standard), which evaluates companies based on the nine areas of CSR, thus enabling the first multidimensional approach to CSR. These nine domains encompass items linked to each group of practices (Table 3).

**Table 3.** The social responsibility charter of the General Confederation of Moroccan Companies and the ISO 26000 standard

<i>ISO 26000 (seven core questions)</i>	↔	<i>CSR charter of the General Confederation of Moroccan Companies (nine axes of objectives)</i>
6.2 Governance	↔	6. Strengthening corporate governance transparency
6.3 Respect for human rights	↔	1. Respect human rights
6.4 Working conditions and relations	↔	2. Continuously improve employment and working conditions and industrial relations
6.5 Environment issues	↔	3. Protecting the environment
6.6 Loyalty of practices	↔	4. Preventing corruption 5. Respect healthy competition 8. Promoting the social responsibility of suppliers and subcontractors
6.7 Consumer-related issues	↔	7. Respect the interests of customers and consumers
6.8 Community and local development	↔	9. Developing social commitment

Source: Developed from the website of the General Confederation of Moroccan Companies (<https://cgem.ma/>).

This CSR charter supports global standards and treaties, such as those of the OECD, UN, and International Labour Organization (ILO), as well as national regulations. It integrates the ISO 26000 standard in the Moroccan environment, forming the basis for business operations. The charter's topics serve as a basis for the creation of surveys on CSR practices. Moroccan-based companies of whatever size or sector can apply for a three-year

CSR label from the General Confederation of Moroccan Companies. In order to obtain the label, companies must undergo an assessment by certified external experts, demonstrate that they meet legal requirements, and comply with the commitments of the CSR charter.

In general, we present the elements of the empirical study to summarize the empirical framework of our work (Table 4).

**Table 4.** Elements of the empirical study

<i>Elements</i>	<i>Description</i>
Survey environment	CSR-labeled companies in Morocco
Cities concerned	All of Morocco
Survey medium	Questionnaire
Population size	104 (100% of the population)
Questionnaire structure	Question format: Likert scale of 5 Question themes: - Governance (8 items) - Respect for human rights (3 items) - Working conditions and relations (4 items) - Environmental issues (6 items) - Loyalty of practices (6 items) - Consumer-related issues (6 items) - Community and local development (8 items)
Questionnaire administration method	Email, mobile
Method of data analysis	Quantitative method
Database management software	Statistical Package for the Social Sciences (SPSS)

Source: Authors' elaboration.

The data collection and sample selection represent the core of the research process in management. Indeed, one of the essential choices that the researcher must make is that of the data in line with the main research question (Baumard et al., 2007). In our study, the target population that has CSR-labeled companies in Morocco consisted of 104 businesses, which represents 100% of

the population. We ensured to survey a diversity of participants, including executives such as CSR or sustainable development directors, human resources directors, and controllers, in order to ensure adequate representativeness of professional perspectives. We employed a specific research instrument, namely a questionnaire, to conduct a quantitative survey aimed at describing the reality

of CSR practices. This questionnaire, structured into two distinct sections, first focused on identifying the respondents and then on exploring CSR management practices. The scale selected for measuring our variables is the 5-point Likert scale, which is commonly used. It offers the advantage of being simpler, richer in information, and allowing for capturing the variance in the responses of the respondents, as well as conducting more refined statistical analyses. The choice of five intervals appears to be the most suitable for our questionnaire, ranging from “strongly disagree” to “strongly agree”, with “disagree”, “neither agree nor disagree”, and “agree” in between.

This methodological approach was supported by the use of the SPSS software for data processing and analysis, ensuring a rigorous research process and interpretable results in an academic context.

#### 4. RESULTS AND DISCUSSION

Before analyzing the main results derived from this study, we review the key characteristics of the selected sample. Notably, 66.7% of the respondents are male, and 33.3% are female. In terms of age, 79.5% of respondents are under 40 years old, indicating a young population. Concerning the respondents' initial education, 94.7% have a level of education of bachelor and above. This suggests a population with valuable skills and knowledge, implying that CSR-labeled companies have focused on recruiting competencies, undoubtedly constituting a strong added value for their entire activity.

The main results of this study are analyzed and discussed based on seven CSR management practices.

##### 4.1. Governance

Corporate governance encompasses shareholder control over executive decisions, aiming to restrict their power and influence their choices. It studies the mechanisms that regulate executive behavior, shaping their strategies of execution (Solomon, 2020). This governance choice is crucial to ensuring sustainability and maximizing results, thus improving performance and strengthening the competitiveness of companies. Governance acts as an internal and external control mechanism, guiding and evaluating the management of the company by its executives. It transcends the relationship with shareholders, encompassing all stakeholders in its sphere of influence (Rubino et al., 2017). According to the ISO 26000 standard, governance practice is a central practice in CSR management. From the analysis of Table 5, it can be observed that the items of the *governance* variable have average values ranging from 1.27 to 1.51 on a scale of 5, with low standard deviation values and variances.

Hence, it can be deduced that the level of response dispersion is low, and the average remains a representative parameter. It is clear, therefore, that governance is a fundamental practice of CSR management in CSR-labeled companies in Morocco (Table 5).

Table 5. Descriptive statistics of “Governance” practice

Items	N	Mean	Standard deviation	Variance
1. Has your company defined values compatible with sustainable development issues?	77	1,30	0,608	0,370
2. In your company, the broader the governance vision adopted by the company, the more it engages in CSR practices	77	1,27	0,553	0,306
3. In your company, do governance mechanisms provide strategic freedom for managers to engage in CSR practices?	77	1,36	0,626	0,392
4. In your company, are indicators (environmental, social, economic, etc.) regularly monitored to manage business activities?	77	1,45	0,753	0,567
5. In your company, is a continuous improvement approach in place (action plan, management review, etc.)?	77	1,35	0,580	0,336
6. Has your company identified its various stakeholders, and are their expectations considered in decision-making processes?	77	1,38	0,514	0,264
7. Does your company transparently report on the impact of its actions and decisions to all stakeholders?	77	1,42	0,656	0,430
8. Does your company ensure compliance with the regulations of the territories in which it operates, as well as international reference texts?	77	1,51	0,737	0,543
Valid N (list)	77			

Source: Processed data by SPSS.

##### 4.2. Respect for human rights

In the practices of CSR, all aspects are deeply intertwined with human rights, which are recognized in international instruments such as the OECD guidelines for multinational enterprises. Issues related to human rights are inherently complex, posing political, legal, and moral challenges (Scherer et al., 2016). Emphasizing the centrality of humanity has been advocated as a core principle of CSR. In other words, respecting human rights within the company will foster a sense of belonging, and trust, and improvement of working conditions,

ultimately contributing to the development of a highly effective organizational culture that enhances overall performance (Bernaz, 2016). Upon analyzing Table 6, it is observed that the items have average values ranging between 4.30 and 4.42 on a scale of 5, with low standard deviations and variances (indicating low response dispersion). Based on these results, it can be concluded that the majority of respondents do not agree that human rights are a management practice of CSR in their companies. In other words, this suggests that this practice is dissociated from other functions.

**Table 6.** Descriptive statistics of the “Respect for human rights” practice

<i>Items</i>	<i>N</i>	<i>Mean</i>	<i>Standard deviation</i>	<i>Variance</i>
1. Has your company identified risks of human rights violations within its value chain and the territories where it operates?	77	4,38	0,488	0,239
2. Has your company organized itself to prevent and address potential risks it may encounter regarding human rights?	77	4,30	0,615	0,378
3. Does your company strive to ensure non-discrimination and promote equal opportunities between genders (male-female) and vulnerable groups, especially people with disabilities?	77	4,42	0,570	0,325
Valid N (list)	77			

Source: Processed data by SPSS.

#### 4.3. Working conditions and relations

The company ensures good working conditions for all employees and individuals involved in its activities, especially in terms of remuneration, working hours, and the balance between professional and personal life, as well as relationships between individuals and work (Książak, 2016). CSR is not applied unilaterally. The implementation of work relations and conditions is a prerequisite for operational CSR through a participatory progress process involving internal

and external stakeholders (Tourky et al., 2020). Upon analyzing Table 7, it is observed that the items in the *working conditions and relations* variable have average values ranging between 1.23 and 1.29 on a scale of 5, with low standard deviations and variances (indicating low response dispersion). Therefore, the average remains a representative parameter. After these results, it can be inferred that all respondents fully agree with their companies' commitment to work conditions and relations following the General Confederation of Moroccan Companies CSR charter (Table 7).

**Table 7.** Descriptive statistics of the “Working conditions and relations” practice

<i>Items</i>	<i>N</i>	<i>Mean</i>	<i>Standard deviation</i>	<i>Variance</i>
1. In your company, employer-employee relationships are balanced.	77	1,23	0,535	0,287
2. Your company ensures fair and adequate working conditions.	77	1,29	0,509	0,259
3. Your company encourages social dialogue with its employees.	77	1,23	0,510	0,260
4. Measures for the safety of individuals are taken.	77	1,25	0,463	0,215
Valid N (list)	77			

Source: Processed data by SPSS.

#### 4.4. Environmental issues

Depending on their activities, location, and structure, every company has an impact on the environment. CSR places the individual at the center of attention to ensure that development aligns harmoniously with the environment (Kolk, 2016). The ISO 26000 standard addresses environmental issues based on essential foundations that each company must integrate into its development to ensure respect for this central issue, as outlined by Bernhart and Maher (2011). The consideration of environmental responsibility in corporate management has greatly improved in recent years under the influence of legal and institutional frameworks. This awareness has prompted several companies to integrate environmental components into their management and

develop environmental policies (Puppim de Oliveira & Jabbour, 2017). The examination of Table 8 presents two types of results for the three parameters of descriptive statistics. The first type concerns items (1, 2, and 3), in which arithmetic means displaying values around 1 on a scale of 5. This means that the average is representative because the responses are not more dispersed around it (the values of the standard deviation and variance are low). The second type of result concerns items (4, 5, 6), where the average value revolves around the value 2 on a scale of 5. This means in both types of results that respondents strongly agree and agree that their CSR-labeled companies in Morocco implement actions related to environmental preservation within the framework of CSR management (Table 8).

**Table 8.** Descriptive statistics of the “Environmental issues” practice

<i>Items</i>	<i>N</i>	<i>Mean</i>	<i>Standard deviation</i>	<i>Variance</i>
1. Your company has identified the types of pollution caused by its activities, and it takes necessary measures to prevent and reduce them.	77	1,38	0,629	0,396
2. Your company has identified the various resources consumed.	77	1,30	0,488	0,239
3. Your company adopts measures to reduce consumption.	77	1,42	0,695	0,483
4. Your company has determined the impacts of its activities on climate change.	77	2,48	1,353	1,832
5. Your company has developed emergency plans to prevent and mitigate accidental damage to the environment, health, and safety.	77	2,42	1,260	1,588
6. Your company has defined actions for natural protection.	77	1,97	1,076	1,157
Valid N (list)	77			

Source: Processed data by SPSS.

#### 4.5. Loyalty of practices

In the context of the loyalty of practices, the described relationships require the application of foundational principles such as integrity and honesty between the company and other businesses, including competitors (Bernhart & Maher, 2011). The challenges of CSR invite us to change our relationship with power to create a participatory network through which all stakeholders can contribute to the creation of a common cooperative value to address sustainable development challenges. Needless to say, the quality of governance directly affects the loyalty of practices,

as coercive leaders or managers may not be loyal and equitable in the practice of their functions (Park et al., 2017). According to the analysis of Table 9, it is observed that the items have average values ranging from 4.01 to 4.48 on a scale of 5, with low standard deviations and variances (indicating low response dispersion). Therefore, the average remains a representative parameter. This implies that the respondents strongly disagree or disagree with the notion that their CSR-labeled companies in Morocco do not implement all the actions related to the loyalty of practices within the framework of CSR management (Table 9).

**Table 9.** Descriptive statistics of the “Loyalty of practices” practice

Items	N	Mean	Standard deviation	Variance
1. Your company has implemented a mechanism (charter, training, controls, etc.) to combat corruption in its activities.	77	4,38	0,553	0,306
2. Your company promotes the development of responsible public policies.	77	4,30	0,488	0,239
3. Your company ensures to avoid conflicts of interest, abuses of authority, influence, or manipulation.		4,01	0,629	0,396
4. Your company has identified risks and implemented programs aimed at preventing unfair competition practices.	77	4,42	0,509	0,259
5. Your company promotes, throughout its value chain, the principles and practices of CSR.	77	4,48	0,580	0,336
6. Engaging in under-invoicing practices is a practice excluded by your company.	77	4,42	0,514	0,264
Valid N (list)	77			

Source: Processed data by SPSS.

#### 4.6. Consumer-related issues

In a world characterized by increased physical and intellectual mobility, interactions between consumers and businesses are evolving through consumer associations, social networks, and the adoption of new technologies. Simultaneously, it is crucial to be aware of the impact of consumption on the environment and human well-being (Currás-Pérez et al., 2018).

The UN Guidelines for Consumer Protection have played a pivotal role in addressing these issues within the ISO 26000 standard, outlining the organizational areas of focus (Bernhart & Maher, 2011). To fulfill its obligations and comply with laws and collective agreements, the company

collaborates closely with stakeholders to integrate social, environmental, and ethical concerns, as well as human and consumer rights, into its activities and business strategies (Bello et al., 2021). Upon analyzing Table 10, it is observed that the items have average values ranging from 1.38 to 1.86 on a scale of 5, with low standard deviations and variances (indicating low response dispersion). Therefore, the average remains a representative parameter. This implies that respondents strongly agree or agree that their CSR-labeled companies in Morocco implement all actions related to consumers within the framework of CSR management and following the General Confederation of Moroccan Companies CSR charter (Table 10).

**Table 10.** Descriptive statistics of the “Consumer-related issues” practice

Items	N	Mean	Standard deviation	Variance
1. Your company implements fair trade practices.	77	1,42	0,570	0,325
2. Your company's products prioritize consumer safety.	77	1,38	0,608	0,369
3. Your company promotes the principles of sustainable consumption.	77	1,86	0,956	0,914
4. Your company has established procedures for handling customer requests.	77	1,42	0,615	0,378
5. Your company is involved in providing essential services.	77	1,65	0,885	0,783
6. Your company raises awareness among consumers related to its activities.	77	1,64	0,857	0,734
Valid N (list)	77			

Source: Processed data by SPSS.

#### 4.7. Community and local development

The company's contribution to community development goes beyond isolated behaviors; it is an ongoing relationship between the company and the community. Engagement with the community and contributions to local development are integral parts of sustainable development (Banks et al., 2016).

Territorial anchoring is the proactive local work of an organization towards the community; its objective is to prevent and resolve issues, promote partnerships with local organizations and stakeholders, and instill civic behavior in the community (Mehahad & Bounar, 2020). Indeed, an increasing number of companies are committed to respecting communities and the development of



the territories where they are located. Beyond the social, image, operational license, and risk anticipation issues, a company's involvement in territorial transformations will also result in the effects of updating local development. CSR can provide this opportunity (Mehahad & Bounar, 2020): placing the company at the center of a civic attitude

and a collective development dynamic. The items related to the *community and local development* variable have values ranging from 1.43 to 1.92 on a scale of 5, with low standard deviations and variances (indicating low response dispersion). Therefore, the average remains a representative parameter according to these results (Table 11).

**Table 11.** Descriptive statistics of the “Community and local development” practice

Items	N	Mean	Standard deviation	Variance
1. Your company participates in the life of local communities.	77	1,43	0,572	0,327
2. Your company is committed to job creation.	77	1,47	0,680	0,463
3. Your company utilizes its resources to develop knowledge.	77	1,83	0,923	0,853
4. Your company takes measures to eliminate harmful impacts.	77	1,86	1,009	1,019
5. Your company contributes to society's development through its actions.	77	1,73	0,853	0,727
6. Your company encourages local employment and employee training.	77	1,74	0,750	0,563
7. Your company contributes to national or local initiatives.	77	1,92	0,984	0,968
Valid N (list)	77			

Source: Processed data by SPSS.

Hence, we can conclude that respondents entirely agree and agree on all actions taken by these companies in terms of community and local development within the framework of CSR management based on the principles of the General Confederation of Moroccan Companies' CSR charter. Based on the results obtained, we can answer our research question in the affirmative. Certain CSR practices are adopted by CSR-labeled companies in Morocco, mainly involving: governance; consumer issues; environmental issues; working conditions and relations; and community and local development. Consequently, the results confirm that governance is a practice integrated into the management systems of CSR-labeled companies. Therefore, this indicates that the translation of the company's CSR commitment at the governance level is achieved through integrated CSR management within the management system of CSR-labeled companies in Morocco. Indeed, corporate governance is an internal, external, and direct control mechanism used to steer and assess the management of the company by its executives.

Regarding the practice related to working conditions and relations, the results indicate that CSR-labeled companies in Morocco demonstrate a growing interest in this practice. This orientation is manifested by the implementation of policies aimed at improving working conditions, respecting workers' rights under national and international standards, fostering social dialogue, investing in professional development, promoting work-life balance, and being accountable for their actions through social responsibility reports. This approach reveals an increased awareness of the well-being of employees and ethical principles within the Moroccan professional environment.

The results show that the participation of CSR-labeled companies in community engagement and contribution to local development is an integral part of their CSR strategy. This commitment is based on the principles of legitimacy, democracy, and respect for human rights, but above all, the organization recognizes that it is a stakeholder in its community and shares common interests with community members and groups. Indeed, the findings on this CSR management practice confirm that the proactive engagement of

CSR-labeled companies in Morocco with local communities is an integrated practice in the managerial concerns of these companies.

The results indicate that companies in Morocco do not consistently adopt CSR practices, such as those related to human rights and loyalty. This observation should be nuanced by considering the specific context in which companies operate. Although these companies do not consistently declare adopting these practices within their CSR framework, this does not necessarily mean that they do not adopt them at all. One possible explanation is that these practices are dissociated from other functions of the company, like human resource management. It is plausible that these practices are implemented as part of specific human resource management policies, without being explicitly integrated into the company's overall CSR strategy.

Overall, our analysis reveals that companies benefiting from CSR certification adopt practices in line with ISO 26000 recommendations, indicating a substantial investment in societal commitment. In comparison with previous studies conducted in the Moroccan context, our survey confirms a growing trend among Moroccan companies to become involved in CSR initiatives, a finding already mentioned by Benaicha (2017) and Moustadraf (2021). The findings of our research also coincide with those of Bennani and Chegri (2022), who highlight an increased willingness on the part of companies to adopt socially responsible practices, in line with regulatory standards and growing stakeholder expectations. Despite sometimes limited practices, as observed in Cherkaoui's (2016) study of small and medium-sized enterprises (SMEs), our analysis shows a more substantial commitment to CSR actions by CSR-certified companies in Morocco. This reflects positive progress towards the adoption of higher standards of CSR, testifying to a promising evolution in CSR within Moroccan companies.

## 5. CONCLUSION

This article aimed to revisit the reality of CSR management in CSR-labeled companies in Morocco. To address this, we focused on the state of the art of CSR management and the practices based on the ISO 26000 standard in the context of CSR-labeled

companies in Morocco. We observe that in the literature, the concept of CSR is closely linked to the business world and has become a strategic element for companies, structuring activities and enhancing attractiveness. The study conducted among CSR-labeled companies shows that they have already invested significantly in the CSR approach. Consequently, the CSR management practices (governance, working conditions and relations, consumer-related issues, etc.) made available to them meet the need to develop an effective and controlled global CSR management system. Therefore, the implementation of CSR management practices in Morocco demonstrates their commitment to the principles of sustainable development. In addition, difficulties associated with their social engagement are often seen as managerial opportunities, which contribute to improving overall performance to promote competitiveness. The article offers a multifaceted contribution, delving into diverse facets concerning CSR management within CSR-labeled companies in Morocco. It provides an extensive review of the current landscape of CSR management, offering insights into the operational context of Moroccan companies regarding social responsibility. According to our methodology, the findings reveal that CSR practices within Moroccan companies labeled as CSR provide valuable insights, and the Moroccan companies labeled as CSR demonstrate enhanced ability perception and performance, underscoring their commitment to CSR through both financial and operational dedication. These companies satisfy the need for a comprehensive, efficient, and closely monitored CSR management system.

The perspectives arising from this article suggest several avenues for future research. It is recommended to broaden the sample by including other categories of companies to obtain a more comprehensive representation of the landscape of Moroccan companies in terms of CSR. A longitudinal approach would allow for tracking the evolution of CSR practices over time. Future studies could focus more on evaluating the real impact of CSR practices by integrating concrete performance indicators. International comparisons could provide insights into the position of Moroccan companies compared to international CSR standards. An exploration of the relationship between CSR practices and the financial performance of companies is also suggested. Additionally, a thorough analysis of the challenges faced in implementing CSR could guide future actions and identify areas for improvement. These future perspectives would contribute to enriching our understanding of the role and impact of CSR in the context of companies in Morocco. This research work has some limitations. This includes the complexity of integrating all the complex variables of CSR management, the peculiarities of the contexts studied that limit the generalization of results, as well as the difficulty of measuring CSR management practices. Finally, the lack of agreement on measures and performance indicators for CSR practices can also make the comparison of results between different studies more difficult. However, these limitations do not impair the quality of this study but rather pose challenges for future studies on CSR management.

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## APPENDIX

Table A.1. Pairwise correlation analysis of the dependent and independent variables

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
(1) ROE	1.000																		
(2) ROA	0.345 (0.000)	1.000																	
(3) Total assets	0.013 (0.655)	-0.002 (0.941)	1.000																
(4) Equity	0.058 (0.043)	0.266 (0.000)	-0.173 (0.000)	1.000															
(5) Size	0.013 (0.664)	-0.002 (0.951)	0.976 (0.000)	-0.157 (0.000)	1.000														
(6) Competition	0.024 (0.402)	0.010 (0.725)	0.978 (0.000)	-0.163 (0.000)	0.959 (0.000)	1.000													
(7) Deposit	0.066 (0.089)	-0.017 (0.664)	-0.097 (0.012)	0.050 (0.199)	-0.094 (0.017)	-0.104 (0.007)	1.000												
(8) Loans	-0.032 (0.274)	0.020 (0.494)	-0.017 (0.531)	-0.101 (0.000)	-0.040 (0.145)	0.010 (0.708)	0.388 (0.000)	1.000											
(9) Capital	-0.013 (0.648)	-0.041 (0.158)	-0.013 (0.641)	0.031 (0.251)	-0.011 (0.676)	-0.012 (0.661)	0.013 (0.747)	0.012 (0.650)	1.000										
(10) Ln of total asset	0.016 (0.585)	0.018 (0.523)	0.495 (0.000)	-0.658 (0.000)	0.445 (0.000)	0.509 (0.000)	-0.158 (0.000)	0.037 (0.170)	-0.084 (0.002)	1.000									
(11) LnEquity	0.028 (0.321)	0.219 (0.000)	-0.259 (0.000)	0.899 (0.000)	-0.241 (0.000)	-0.228 (0.000)	0.065 (0.094)	-0.045 (0.095)	0.045 (0.098)	-0.668 (0.000)	1.000								
(12) Labour	0.020 (0.497)	0.018 (0.541)	0.483 (0.000)	-0.632 (0.000)	0.470 (0.000)	0.504 (0.000)	-0.182 (0.000)	0.022 (0.418)	-0.103 (0.000)	0.904 (0.000)	-0.623 (0.000)	1.000							
(13) LnDeposit	0.112 (0.004)	-0.012 (0.762)	-0.131 (0.001)	-0.086 (0.028)	-0.125 (0.001)	-0.146 (0.000)	0.750 (0.000)	0.547 (0.000)	-0.009 (0.813)	-0.169 (0.000)	-0.066 (0.092)	-0.184 (0.000)	1.000						
(14) Long term loans	0.079 (0.008)	-0.121 (0.000)	0.484 (0.000)	-0.667 (0.000)	0.440 (0.000)	0.510 (0.000)	-0.136 (0.000)	0.117 (0.000)	-0.138 (0.000)	0.959 (0.000)	-0.614 (0.000)	0.912 (0.000)	-0.153 (0.000)	1.000					
(15) LnLoans	-0.029 (0.323)	-0.011 (0.694)	0.069 (0.011)	-0.209 (0.000)	0.046 (0.093)	0.081 (0.003)	0.350 (0.000)	0.779 (0.000)	0.009 (0.747)	0.216 (0.000)	-0.184 (0.000)	0.223 (0.000)	0.534 (0.000)	0.269 (0.000)	1.000				
(16) LnROE	0.731 (0.000)	0.280 (0.000)	0.050 (0.096)	-0.319 (0.000)	0.046 (0.137)	0.076 (0.012)	0.052 (0.205)	0.041 (0.183)	-0.106 (0.001)	0.260 (0.000)	-0.246 (0.000)	0.273 (0.000)	0.092 (0.026)	0.289 (0.000)	0.028 (0.359)	1.000			
(17) LnROA	0.649 (0.000)	0.471 (0.000)	-0.122 (0.000)	0.254 (0.000)	-0.113 (0.000)	-0.073 (0.016)	0.082 (0.048)	0.002 (0.943)	-0.044 (0.155)	-0.183 (0.000)	0.391 (0.000)	-0.145 (0.000)	0.066 (0.111)	-0.113 (0.000)	-0.116 (0.000)	0.785 (0.000)	1.000		
(18) LnCapital	0.042 (0.151)	-0.016 (0.576)	-0.073 (0.007)	0.267 (0.000)	-0.060 (0.030)	-0.016 (0.557)	0.012 (0.763)	0.159 (0.000)	0.232 (0.000)	-0.344 (0.000)	0.352 (0.000)	-0.327 (0.000)	-0.041 (0.289)	-0.209 (0.000)	-0.083 (0.003)	0.016 (0.613)	0.271 (0.000)	1.000	

Source: Authors' elaboration.