

The CSR: Case of Moroccan Companies

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Abstract: *Nobody argues the fact that a company can be a legal person may hold assets and liabilities. Today, the debate is stronger around the rights and duties with regard to men and environment that go with that status. We intend to primarily reflect on the dimension of social responsibility in other words, "corporate social responsibility". A company must be able to act and be held accountable for their actions or inactions as would a human being. The issue of capacity and the means to achieve this has been discussed in corporate governance, politics, economics and business.*

In this paper, we think of the concept of CSR perspective of strategic management and try to demystify the theoretical foundations as well as the evolution of the concept and its tools. It stems from a critical reading in hypothesis. A comparative approach between the companies is advanced in reading and verification of hypotheses in search of an evaluative grid positions and managerial practices more appropriate for the Moroccan company.

Keywords: *corporate social responsibility, Hypothesis, Moroccan company.*

I. Introduction

In the current crisis, a consensus on the need to change the model of development and growth. Sustainable development appears as a new paradigm in economics. "His translation in the field of management science is embodied in the concept of Corporate Social Responsibility (CSR)." (Daniel Labaronne). However, it is a very recent concept whose definition is still unclear although several attempts have been made either in the framework of institutions granting a label of CSR, namely, the CGEM or specialized firms defining repositories of application of the process or of national and international organizations.

The interest that companies see the implementation of CSR is the effect of image it can provide. Businesses and organizations find themselves in a "dialectic between aesthetics and business ethics within organizations" (Cappelletti, 2008). This brings us to our problem which treats CSR as an approach in a country, specifically Morocco. Strategic management of effective and efficient he is in Morocco Corporate Social Responsibility?

In other words, it is to answer various questions which are to know what is the interest for companies to implement a CSR? How can they do this? And in case the CSR is not applicable must know How to explain this situation? What are the institutional arrangements for promoting CSR in Morocco? How to behave Moroccan managers with respect to this new challenge? Because despite discourse on SD issues and benefits of CSR but also the establishment of many institutional tools available to Moroccan companies for its implementation, it is clear that CSR is weakly integrated into their strategies. Thus, our research answered as and when its realization in a certain number of goals that will be organized as follows:

- Beyond the concept to move to a concrete implementation of the hardware and CSR in Moroccan companies;
- Treat the difficulty that companies face a difficult concept to understand and implement;
- Contribute to the production of scientific knowledge in the field of management science and more particularly of the Corporate Social Responsibility.

Our basic objective will therefore be to establish an action model implementation of CSR in order to provide methodological and practical assistance directly applicable by the companies and organizations so they can improve their overall performance

If the analysis model is a logical extension of the problem, it is still necessary that we have recourse to a particular type of reasoning to interpret the problem and therefore the question to try to answer our research. This reasoning is quite different from the articulation of assumptions, they will be processed and verified using the method developed below.

II. Methodology

We chose to adopt an intermediate position between the theoretical and hypothetical-deductive research. This approach seems to be best suited to our main goal, because, as noted Girod (1995: 90), "we are not without any a priori", we extract and theoretical elements that have been questioned an objective approach is also advocated in this sense, since we assume a certain "flexibility theory" (Eisenhardt, 1989) because we did

not hypothesize that all will be validated later.

Our analysis comes from a théoro-empirical projection by comparing the research questions with data from the empirical approach in keeping this notion of the emergence of new built. There still be noted that the quantitative approach accommodates the abductive approach, which justifies the choice of this method by conducting a questionnaire survey to identify responsible practices implemented by companies the sample but also the practices undertaken by management and are difficult to quantify and under the qualitative approach.

**RESEARCH AREAS
DATA ON FACTORS
INHERENT "SOCIAL
ENTERPRISE"**

VARIABLES UNDERLYING

Position the company within the parameters of the strategy, structure, size and shape shareholder:

- *Dilemma Strategy / Structure*
- *Identity of organization*
- *Size*
- *shareholder Form (SA, SARL, SCA, SNC, SCS, ...)*

**DESIGN OF "SOCIAL
BUSINESS" IN
MOROCCAN
ENTERPRISES**

Reassess the business model of the company and its strategy while incorporating the following concerns:

- *The scarcity,*
- *social issues*
- *Sustainable Development (changement climatique, ...)*
- *the rules of good governance*
- *Ethics and Conduct*
- *The environmental dimension*
- *The responsibility vis-à-vis stakeholders*

**DESCRIPTION AND
PERCEPTION OF THE
RELATION TO FACE
"STAKEHOLDERS"**

○ Maintain close liaison with stakeholders:

- *Employees*
- *Unions*
- *Suppliers*
- *Clients*
- *Shareholders*
- *NGOs*
- *Local Communities*
- *Organizations notation CSR*

**SOURCES OF
ENTREPRENEURIAL
ENVIRONMENT
MODE "CSR"**

Identify incentives elements / factors contributing to CSR:

- *International Best Practices*
- *Regulatory Environment and Legal*
- *Regulatory Environment*
- *Governance Structures*
- *Practice Groups*
- *Specific industrial*

**PARAMETERS FOR
EVALUATING "RSE"**

QUANTITATIFS :

- *Training and Professional Development;*
- *Impact on professional staff;*
- *Equal Opportunities and the Fight against discrimination;*
- *Health ;*
- *Working Conditions;*
- *Health and safety at work;*
- *Impact on local communities;*
- *Education and training*
- *Recruiting staff unqualified;*
- *Recruitment of local staff;*
- *Recruitment and promotion of cadres*

- *Grants and funding*

TOOLS OF CSR

- Standards, certifications and labels
- Frameworks: Guidelines for CSR
- Code of Ethics CSR
- Diagnostic tools, evaluation and reporting

LIMITS CSR

- Strategic
- Policies
- Techniques
- Cultural
- Operational

At this point, the axes are as follows questioning:

1. Specific to the company and if it is considered "social" or "socially responsible". Data This sequence is essential, it has to provide evidence on the sample to be determined by the sequence (not the number but the selection of firms) Le paysage de l'entreprise sociale au Maroc. This sequence is meant to contextualize exploration domestic CSR practices our game and identify mechanisms worn edges and national professionals to establish a certification process
2. Mechanisms of support provided by the institutions of governance (internal and external), professional
3. associations (CGEM, GPBM, ... DCA) and the State or federations of industries in CSR. This sequence of the interview is to recognize the different modes of development aid approach "social enterprise" in Morocco. It promotes exploration elements in favor of institutionalizing it.
4. Obstacles faced by professionals / businesses wanting to implement a CSR and institutionalized. Indeed, the constraints that threaten the development of CSR among domestic firms can be, strategic, regulatory, and ethical and economic / industrial. We will try to make a classification of elements generated by interviews advanced typology.
5. Prospects entrepreneurial approach "socially responsible" for the approximate domestic companies. Indeed, a strategy for development of "social enterprise" is to be established. That's why we offer a number of improvements to the strengthening of CSR and its standardization among Moroccan companies. The lines of questioning posed were not random but are in the same direction as our assumptions and start thinking. That said, the consistency between the different elements of our research makes it a chain of interconnected rings. They join the assumptions by observatories hypotheses to be tested implicitly. The table below shows the procedure continued in the selection and orientation of the axes of questions based on observations.

LINES OF INQUIRY	OPERATING ASSUMPTIONS	PROPOSED METHODOLOGY	Expected Results
1. Interest granted in the CSR	Hypothesis 1: Managers perceive the usefulness of CSR	<ul style="list-style-type: none"> • Material quality / maintenance guide (study of perception) 	Judge the usefulness of CSR and its perception by professionals consulted
2. Strategic choice of CSR	Hypothesis 2: Choose not to use CSR or CSR?	<ul style="list-style-type: none"> • Quantitative method through the logit model (measurement of significance of the variables in relation to their effect on the dependent variable (choice of CSR)) 	identify determinants effect parameters on the choice of CSR as an instrument for the overall economic and social performance)
3. Institutional arrangements for promoting CSR	Hypothesis 3: There are efforts in Morocco but still remain below expectations and conventional practices standards countries.	<ul style="list-style-type: none"> • Study international documentary • Benchmarking on foreign markets meso (comparative approach) • National Exploration (available surveys) • Studies of domestic cases • Material quality / maintenance guide (professional opinions on the devices CSR implemented) 	
4. Behavior Moroccan managers	Hypothesis 4: Behavior towards CSR is still lax	<ul style="list-style-type: none"> • Material quality / maintenance guide (MS qualitative aspects of CSR or CSR choice) 	

III. Discussion

We examined the involvement of companies in CSR, analysis has shown that 85% of Moroccan companies have confirmed their engagement in CSR activities: This reflects a good maturity about the commitment of organizations in the concept of CSR deployment Morocco.

In this sense also, and assuming the extent of CSR in our current context, Morocco also wants to be a country that follows the trend and focuses on the formalization and institutionalization of this process. The cultural context of Morocco is very different from other countries or CSR is a formal tradition. This tradition is not common in Morocco, or at least it appears transient or she is adopted informally.

HYPOTHESIS	VERIFICATION
Hypothesis 1: Managers perceive the usefulness of CSR	TRUE
Hypothesis 2: Choose not to use CSR or CSR?	UNAUDITED
Hypothesis 3: There are efforts in Morocco but still remain below expectations and conventional practices standards countries.	FALSE
Hypothesis 4: Behavior towards CSR is still lax	TRUE

However, a cultural context is to support the adoption of such a tradition, indeed organizational management mode predominates on the Moroccan industrial fabric is a "patriarchal" management or figure "benevolent" the leader business day in some ways the role of the father.

Furthermore, in order of globalization and the importance of compliance with the standards of Moroccan products and environmental and social requirements in force in Europe and the world, Morocco has implemented programs to protect the environment and account even take advantage of natural assets in terms of renewable energies through dedicated programs.

Morocco is also a signatory to a number of countries and international protocols put in place for ten years, a vast program of economic upgrading declined in sectoral development plans.

An updated accelerated level infrastructure fully justifies the commitment of the country in such a process and its awareness of the importance of the issue and its impact on economic and social development.

The government estimates that the annual cost of degradation of the natural heritage of the country is 15 to 30 billion dirhams, which is still huge since it is around 5% of GDP. Thereby protecting the environment is at the heart of strategic concerns. Indeed, a number of initiatives have emerged since that is cited: The National Action Plan for the Environment (PANE), policy barriers, adherence to the Kyoto Protocol, enacted laws against the pollution of the air ...

In the environmental dimension, Morocco has also made numerous treaty ratification: Protection of the Ozone Layer, the Convention on Climate Change and the Convention on Biological Diversity, the Control of Transboundary Movements of Hazardous Wastes and their elimination, and fast.

Legal and institutional framework for the management of labor relations has not been spared, as a new code was established in July 2003 in this sense to:

- Flexibility of the labor market to increase market potential and hiring
- A consolidation of treaty law by establishing the balance between freedom of association and the freedom to work
- Improved working conditions by reducing the volume weekly schedule is increased from 48 to 44 hours

All practices deployed by Morocco are still satisfactory, it is still necessary that companies can take the plunge and decide to use this approach.

In our survey, this assumption could not be verified. It comes first at lax with regard to the concept of CSR since effect apprehension and misunderstanding of tools has resulted in a misuse of models and implementation of social action behavior.

IV. Conclusion

We retain the above three main findings: 1) The meaningful difference we perceive between the percentage of firms confirming their involvement in CSR activities (the average of 72.6%) and the percentage of deployment actions shows that there's a misunderstanding at understanding the practice itself. Most companies practice CSR identify as acts of charity, philanthropy and sponsorship simple actions. 2) There's a number of activities geared towards increasing awareness and mobilizing companies for CSR. Government and public

organizations are spirits to help restore the culture of CSR among businesses and establish a legal framework governing the social and environmental corporate transparency. 3) Despite efforts by businesses to communicate, educate, and train them to employees CSR policy they put in place and engaged in activities Volunteering (33%), these strategies still seem to be blurred in the eyes of employees.

References

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