Corporate Social Responsibility: Moroccan Contribution to An Ongoing Academic Discussion

Kaoutar BENSALMA, *(PhD student)*

*Laboratory of Economics and Management of Organizations.*

*Faculty of Economics and Management*

*Ibn Tofail University, Kenitra, Morocco.*

Ikram CADIMI, *(PhD student)*

*Laboratory of Economics and Management of Organizations.*

*Faculty of Economics and Management*

*Ibn Tofail University, Kenitra, Morocco.*

Hind SAAD, *(PhD student)*

*Laboratory of Economics and Management of Organizations.*

*Faculty of Economics and Management*

*Ibn Tofail University, Kenitra, Morocco.*

Cheklekbire MALAININE, *(PhD Professor)*

*Laboratory of Economics and Management of Organizations.*

*Faculty of Economics and Management*

*Ibn Tofail University, Kenitra, Morocco*

---

**Correspondence address:** Faculty of Economics and Management of Kenitra Ibn Tofail University, Morocco (Kenitra) B.P 242- Kenitra Kaoutarbenslama@gmail.com. 10.5281/zenodo.7121402

**Disclosure Statement:** Authors are not aware of any findings that might be perceived as affecting the objectivity of this study.

**Conflict of Interest:** The authors report no conflicts of interest.


**License**

This is an open access article under the CC BY-NC-ND license.

Received: August 14, 2022 Published online: September 30, 2022
Corporate Social Responsibility: Moroccan Contribution to An Ongoing Academic Discussion

Abstract
The notion of CSR appeared in the 1950s. According to the World Business Council for Sustainable Development: "Corporate social responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (Holme & Watts, 1999, p. 3). This responsibility is expressed to all the stakeholders who can influence its success. It refers to the idea that the company is encouraged to go beyond its economic goals to integrate social and environmental objectives for the benefit of all stakeholders. Morocco is no exception in its adherence to this practice.
CSR became a vital issue after the country hosted COP 22 in Marrakech in 2016. This United Nations conference conveyed the Kingdom's commitment to policies establishing sustainable development pillars (Anouar, 2022).
CSR is a widespread concept in developed and developing countries. However, academic research is concentrated on developed countries (i.e., North America and Western Europe) and some emerging countries (China and Russia). Researchers seem less interested in the cases of developing countries (Africa, Latin America, Central and Eastern Europe). It begs the question: has CSR been considered a relevant research topic by academia in Morocco?
This systematic literature review aims to explore trends in academic CSR research in Morocco. It uses a descriptive analysis of 69 academic documents (i.e., journal articles, doctoral theses, and conference papers) from 2009 to date. The results obtained have highlighted the characteristics and limitations of the previous research.

Keywords: CSR, systematic literature review, stakeholders, Morocco.
JEL Classification: M14
Paper type: Theoretical research
1. Introduction

The concept of Corporate Social Responsibility (CSR) is a product of the twentieth century (Acquier et al., 2007), which has not ceased to spread throughout the world. The appearance of CSR dates back to the fifties in the United States (Bourakkadi & Zouiten, 2014). It is known for its rich literature dealing with CSR in different contexts. Several factors and variables can explain the emergence of the concept. First, this paradigm expresses the good practices of companies towards society and the environment. The company's Stakeholders represent an integral part of the CSR approach. Let us recall that this concept reflects Bowen's (1953) conception of CSR. Second, it reflects the evolution of our society which is beginning to perceive the company not only from an economic and financial angle but also as an actor who must watch over its human resources, protect the environment and contribute to ensuring a balance in society. From there, companies are pushed to review their management methods and go beyond the classic models of their responsibilities. This paradigm expresses good business practices towards society and the environment. Today, it is attracting growing interest from companies and researchers in management sciences, particularly in the Western world.

In Morocco, the emergence of CSR could be due to Foreign Direct Investment. Multinational firms have contributed to promoting CSR practices to their Moroccan partners (Hniche & Aquesbi, 2015). It became an essential tool in specific sectors. Also, the speech of his majesty the king, which dates back to 2005, represents a triggering factor in giving CSR and sustainable development legitimacy (Alaoui, 2021). The country's engagement toward a responsible economy and the production of green energy-initiated dialogue and actions from various stakeholders.

Our article aims to examine the contribution of Moroccan academic literature to the international debate through a literature review. The authors examine various academic CSR studies performed at the domestic level. Their work aims to shed light on the works published in Moroccan journals that most international authors and current systematic reviews neglect. In addition, they analyze the degree of involvement of Moroccan universities and research labs in this field of research. Other studies either involved a small sample or performed a content analysis of the findings to a specific research question (Bennani, 2022). With this in mind, we will announce the following question: What are the trends in university scientific research on CSR in Morocco?

To answer this question, we will first dwell on the concept of CSR, its theoretical foundations, its evolution, and its dissemination in Morocco. Second, we will explain the specificity of our research methodology, data collection, and analysis according to our question and research objective. Third, we use figures and tables to describe the main results. Fourth, we will propose a discussion on the obtained results. Finally, the conclusion highlights the study's limits and addresses some recommendations to the main stakeholders directly involved in the Moroccan territory of CSR.

The originality of our research relates to the sample size (69) and type of documents (e.g., journal articles, doctoral theses, and conference proceedings), and the language used (i.e., French). The study is also time bound as it uses research published between 2009 to the first trimester of 2022. Finally, the study used a combination of descriptive and content analysis; the findings highlight the characteristics of CSR studies in Morocco over twelve years.

2. Literature Review

Before attempting to understand CSR in the Moroccan context, it is crucial to clarify the definition of the concept and the determining factors that explain its emergence and evolution.
Since its appearance in the United States, Corporate social responsibility, also known as CSR, has been the object of interest to researchers in different fields of study. In the 50s, studies recognized Howard Bowen (1953) as the earliest work to mention CSR.

2.1. The religious foundations of CSR

The religious component represents an essential pillar of the CSR concept's influence. Heald (1970) showed that the manifestation of the concept of CSR in leaders' speeches dates from the end of the nineteenth century to the beginning of the twentieth century in the United States.

In 1989, "The gospel of wealth" by Carnegie referred to the altruism question. Based on this work, Heald developed a multitude of reflections on the responsibility of the business people of the time, considering that the surplus of the profit generated must be redistributed and managed (Heald, 1970, pp. 17–18). In principle, Catholicism and Protestantism are the two primary sources identified.

Catholicism represents an implicit foundation of the CSR concept, thanks to its social doctrine drawn from the encyclical of "Rerum Novarum," among one of the founding texts that date to 1981 (Acquier et al., 2011). In addition, Protestantism impacted remarkably the notion of CSR in the first half of the twentieth century. The concepts of trusteeship (i.e., to manage the goods necessarily as if it were one's good and not mandated) and stewardship (i.e., Prefer socially responsible management without being accountable to the rights of others) shaped the first theorizations of CSR. Even the first efforts in this sense that economists developed (e.g., Bowen, 1953; Clark, 1916) referred to the latter two concepts. In his seminal work, Howard Bowen (1953) highlights the importance of Protestant theology in conceptualizing CSR (Acquier et al., 2007).

In fine, both sources have contributed significantly to conceptualizing the notion of corporate social responsibility (Acquier et al., 2011).

2.2. Evolution and theoretical basis of CSR

2.2.1. Defining CSR

There are multiple definitions of CSR available in the literature. Therefore, finding a universal definition and a consensus among theorists is a complicated task. In 1920, the structuring of the field of CSR took place (Acquier et al., 2005). The publication of Howard Bowen's book (1953), "Social Responsibilities of the Businessman," triggered the community's interest. It clarified the evolution of CSR over time in different contexts at the national and international levels and foresaw the theoretical approaches to the concept.

Indeed, CSR is commonly defined as corporate citizenship and corporate social performance (Carroll, 1999; Maignan et al., 1999). Bowen (1953) defined CSR as “It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (p.6).

According to the European Commission, being socially responsible is not limited to meeting legal obligations by force but also considering human capital, the environment, and stakeholders' relations through significant investments (Moustadraf, 2016). The transformation of American capitalism, the evasion of shareholder ownership, and the segmentation between management and ownership symbolize a fertile ground for the emergence of the idea of social responsibility (Epstein, 2002; Nash & Heald, 1971). Despite the efforts made, the concept of CSR remains complex and multidimensional. Indeed, studies emphasized an important notion such as Ethics in business (Combes, 2005).
2.2.2. Evolution of the concept

In the 1970s, the concept of CSR experienced a rapid evolution within the literature (Carroll, 1999; Wood, 1991; Yedder & Zaddem, 2009). Many factors contributed to its emergence. The main ones are the distinction between management and ownership and the advocacy for large structures. However, the concept of CSR was formalized in 1920 (Acquier et al., 2005). Similarly, Carroll (1979) outlines his CSR pyramid, which cites four dimensions (i.e., economic, legal, ethical, and philanthropic). The economic dimension aims to seek profit—the legal refers to respecting laws—the ethical deals with respecting society, and the philanthropic dimension refers to non-mandated social activities. According to Frederick (1994), the initial idea of CSR is that the company has obligations toward society for its improvement and well-being. Furthermore, Swanson (1995) states that CSR implies a dual perspective of so-called social control of society over the company and essentially leaves the choice to the company to respect a certain number of duties. Finally, from Hopkins' (2004) perspective, CSR refers to the idea of socially responsible treatment of stakeholders (internal and external).

2.2.3. Theoretical basis: Stakeholder theory and neo-institutional theory

- **Stakeholder theory**

  Stakeholder theory (SHT) is mobilized to frame the function of organizations, including the detection of moral or philosophical guidelines surrounding the management of organizations. The SHT is a major reference in the field of CSR. Earlier, Ansoff (1968) was the first to place the SHT at the heart of the definitions of organizational objectives. For example, the firm must make its distribution by guaranteeing a fair share of satisfaction (p.35). Hence, the most important is Freeman's definition (1984). According to him, "a stakeholder is an individual or group of individuals who may affect or be affected by the achievement of organizational objectives" (1984; p46). In this approach, stakeholders include customers, employees, suppliers, the community, and investors. The theory is considered a dominant theoretical reference in corporate social responsibility ethics for the Anglo-Saxon literature. Thus, it tends to be an alternative concerning the contractual theories to formulate the agency theory.

- **Neo-institutional theory:**

  The theory goes back to the seventies, when the initial objective is to focus on the cultural and social constraints that the environment puts on all organizations. The Constraints link back to the legislations, regulations, or the fluctuating economic development of a given sector. In addition, technological progress constantly pressures companies to establish a new strategic approach to CSR that ensures legitimization (Cherkaoui, 2019). This theory represents an analytical framework as mentioned by several authors (Mária sj & Uzoma Ihugba, 2012; Wood, 1991). In this framework, the role of institutions is center stage, as its name indicates. It helps to shed light on the relationship between society and business.

2.3. Dissemination of CSR in Morocco

Multinational companies introduced CSR in Morocco and subsequently facilitated the emergence of CSR through the collaboration of their local partners (Filali Maknsassi, 2009). Indeed, the dissemination of CSR practices follows two contradictory movements: universalization and contextualization (Pasquero, 1997). Universalization stems from numerous institutional and normative levers. Contextualization promotes CSR practices that adhere to each country's cultural and institutional constraints. Indeed, the specificity of each territory, its level of development, socio-economic environment, and its norms and values can

www.ijafame.org
impact negatively or positively the practices undertaken concerning the CSR approach. Morocco has taken several initiatives to achieve a national CSR and sustainable development strategy. For instance, CGEM (the general confederation of Moroccan companies) represents a significant stakeholder that aims to structure and formalize CSR practices in the country. It collaborates with the state to introduce good societal practices and encourages Moroccan companies to commit to their application. In 2006, the CGEM board of directors created the "CGEM Label" for Corporate Social Responsibility. This CSR label allows the confederation to evaluate the degree of commitment of Moroccan companies to CSR practices and their involvement in developing their strategies. In addition, the human initiative for sustainable development (INDH) plays an essential role in achieving social justice and promoting the social economy. The new form of rating for companies listed on the stock exchange and the introduction of new indicators of ESG are critical elements of the CSR context. Unfortunately, despite all these actions deployed, developing countries, such as Morocco, have been poorly represented in the international literature on CSR.

3. Methodology

In Morocco, researchers lack official databases that consolidate all defended doctoral theses, others in progress, or journal articles, at the national level. In addition, Universities' websites vary drastically in quality and up-to-date content. However, the most detailed website does not, unfortunately, make a census of the doctoral students and their published work. Our team conducted preliminary searches on the Cairn database and search engines such as Google and Google Scholar to overcome this limitation. Other international databases cover a more significant number of scientific journals in the field of social sciences (i.e., Scopus, Web of Science, Sage Journals, Science Direct, and EBSCOhost Academic Search). We deliberately decided to limit the initial queries to only databases that cover articles, P.h.Ds, and conference papers published mainly in French and domestic journals. It is a way to gauge the efforts made by most domestic researchers and universities. This literature review included doctoral theses, journal articles, and conference papers with explicit references in their title and keywords to the field of CSR. Although most journal articles published in domestic journals recognized by the CNRST are peer-reviewed, authors explain that conference papers and books are generally excluded from systematic review studies (Law, Leung, & Cheung, 2012). Therefore, they argue that they do not contribute to advancing the academic discussion and accumulation of knowledge.

In terms of keywords, we used combinations of the expression "CSR" and social responsibility, economic responsibility, environmental responsibility, corporate social performance, and corporate governance, along with others relevant to the country, such as Morocco, Moroccan companies, and Moroccan SMEs. In addition, Rhou and Singal's (2020) keywords combinations served as the basis for this study. Thus, the search identified 90 documents.

We scrutinized the documents to ensure they refer to CSR variations in the title and the keywords. The researcher considers the field a vital component of the research project. Another essential criterion for inclusion is the study of the Moroccan context meaning the sample should include Moroccan companies or the country as a case study. All duplicates were excluded as well. After going through the first screening stage, the final sample contains 69 papers. Data collection took place from June 11 to 14, 2022. The timeframe ranges from 2008 to 2022 to include non-seminal work taking Morocco as the field of study. The research team examined every document to filter out all the essential information. Then, all 69 documents underwent a content analysis technique. This study focuses on the following variables: publication date, affiliated university, Journal name, conference name, journal
article type, themes, CSR dimensions used, research questions, methodology used, the company size, the sample size, language of publication, the industry studied and data collection tools. After extracting all the necessary information, the excel spreadsheet has undergone three examinations by two of the researchers to ensure the data validity and avoid any mistakes. Then, researchers used appropriate and uniform language to measure every variable and record the data. Afterward, we extracted figures and table

4. Results

Figure 1. shows the number of CSR research produced in Morocco from 2008 to 2022. Research has progressively increased up until the year 2019. After that, we notice a decline in research production. The progression is steady until 2016, when we see a peak in the Research produced (20%) followed by another decline that continued for two years (2017-2018) with only 7 and 3 respective research papers. In 2019, another peak was observed with 13 studies (19%). Our sample is limited to the first half of 2022, which comprises four journal articles. In 2016, Morocco hosted the Conference Of Parties (COP 22). It gathered 196 member parties around the theme of sustainable innovation. This international event could explain the sudden interest of Academia in CSR topics. In 2019, the country witnessed significant events explaining the second peak in Research regarding CSR. The first event is related to the signing of a partnership agreement with the support and monitoring of the Sustainable Development Goals (SDGs) in Morocco between the High Commission for Planning (HCP), the United Nations Development Program (UNDP), and 10 UN agencies. This agreement aims to develop a reference framework for monitoring and reporting the SDGs in Morocco and enlighten political decision-makers and public opinion on national achievements. Another event is the signing of a renewable energy memorandum between the Moroccan Agency for sustainable energy (MASEN) and the Technological Institute of the Canary Islands (ICT). The third event regards a partnership program between Morocco and UNIDO to support the kingdom's industrialization efforts and achieve its sustainable development objectives. Moreover, the King addressed a message to the participants in the 8th Islamic Conference of Ministers of the Environment, in which the Sovereign underlines that the issues of the environment and sustainable development constitute a significant challenge, which the world must take up today, warning of the risks that threaten the planet, and particularly the most fragile countries.

Figure 1. Publication dates of the research documents collected

Notes. Different type of research documents are included: Doctoral Thesis, journal articles, and conference papers. Our data does not include all research available but takes only a sample of 69 documents

Source: authors

www.ijafame.org
According to Figure 2, the sample is divided as follows: journal articles (77%), conference papers (12%), and doctoral thesis (12%). All the research journals are mostly Moroccan journals certified by the National Center for Scientific and Technical Research (CNRST), except for some African and European journals such as: Revue Française d’Economie et de Gestion, Revue Internationale P.M.E., Revue camerounaise de management, Revue Africaine de Management, Management & Avenir.

It is necessary to point out the particularity of this Research that would not be found or included in any systematic literature; international research papers mainly disregard this type of Research for many reasons. The first reason could be that it is mainly published in French. In Morocco, Studies in humanities and social sciences are mainly published in French. Furthermore, Moroccan academic journals could be neglected because they do not correspond to international standards. However, it is crucial to consider this, especially when discussing CSR research in developing countries or Africa. Therefore, academic papers produced and published locally must be put under the microscope to analyze their perspective and results regarding the Moroccan context.

Also, most of the studies are published in French (68), while one is published in English (Anouar, 2022).

Table 1. highlights the distribution of universities in terms of publications. The sample contains multiple Moroccan public universities (18). We find three universities that stand out for the number of publications from 2008 to 2020: the University of Mohammed the 5th (UM5) in Rabat (15), the University of Hassan the 2nd in (UH2) Casablanca (11), and then the Cadi Ayyad University (UCAM/CAU) in Marrakesh (10). These universities' research units are actively working on themes related to CSR. For instance, they work on: Social and solidarity economy, the performance of social establishments, socially responsible capitalism (UM5), Information, Management, and Governance (UH2), Innovation, Responsibilities, and Sustainable Development, Social and Solidarity Economy, Governance, and Development (UCAM).

The second group includes the University of Ibn Zohr (UIZ) in Agadir (7), the University of Hassan the 1st (UH1) in Settat (5), the University of Ibn Tofail (UIT), and the University of Sultan Moulay Ben Abdellah (USMBA) with a similar number of publications (4). However, for this one, only two universities explicitly mention their website themes: Governance and sustainable development (UH1) and Space, History, Dynamics, and sustainable development (USMBA). Finally, the remaining universities (11) published one to three publications.

In addition, some doctoral thesis is affiliated with French universities such as the University of Aix-Marseille (1), University of Grenoble Alpes (1), University of Pau, and the Adour countries (1).
Table 1. The universities represented by three or more of the Research collected

<table>
<thead>
<tr>
<th>Affiliated University</th>
<th>Research publications</th>
</tr>
</thead>
<tbody>
<tr>
<td>UM5</td>
<td>15</td>
</tr>
<tr>
<td>UH2</td>
<td>11</td>
</tr>
<tr>
<td>UCAM</td>
<td>10</td>
</tr>
<tr>
<td>UIZ</td>
<td>7</td>
</tr>
<tr>
<td>UH1</td>
<td>5</td>
</tr>
<tr>
<td>USMBA</td>
<td>4</td>
</tr>
<tr>
<td>UIT</td>
<td>4</td>
</tr>
<tr>
<td>UMI</td>
<td>3</td>
</tr>
</tbody>
</table>

Sources: authors

Figure 3 shows the categories of research journals in the sample. Of 53 journal articles, 41 are published in generalist journals (78%), while 12 are published in specialized journals (22%). None of the specialized journals are dedicated to CSR research. Instead, the specialized journals focus on themes such as Finance, audit, SMEs, accounting, logistics, and ethics. Again, there is a pattern here; maybe they are studying the impact of CSR on the company’s financial performance.

Figure 3. Studies organized by type of scientific Journals

![Figure 3. Studies organized by type of scientific Journals](image)

Notes. Only for scientific journals.

Source: authors

CCA (Control, accounting, and audit Journal) is a specialized journal that has a higher number of published articles (6) on CSR (Table 2). It includes theoretical (2) and empirical studies (4). These articles involve themes such as Finance (2), SME (2), and Strategic Management (2). Agri-food and services are the main target sectors (3). Empirical articles use equally qualitative (2) and quantitative methods (2). The primary data is collected using interviews, questionnaires, and mixed tools. Samples are primarily composed of SMEs.

Besides, IJAFAME (International Journal of Accounting, Finance, Auditing, Management, and Economics) is the second journal on the list (4). Three significant themes identified are Finance, HRM, and strategic Management. It contains empirical (2) and theoretical (2) studies. Most studies (3) in this subgroup used a three-dimensional approach to CSR. It means social, economic, and environmental.

Next, RMRMM (Moroccan research journal in Management and marketing) is a generalist journal that also contains a few articles on CSR (4). All studies are empirical and use qualitative methods and a three-dimensional approach to CSR.

Most research studies focusing on CSR in Morocco are concentrated on five major disciplines (Figure 4): Management (59), Economics (7), private law (1), entrepreneurship (1), and territory sciences (1).
The primary discipline that produces most CSR research is Management (59) (Figure 4). The data collection strategy might be the culprit. In fact, Research in other disciplines and specifically law is primarily published in the Arabic language. The keywords used might also explain this finding. Authors probably should use other databases and keywords to include other disciplines in the sample.

![Figure 4. Number of research papers by discipline](source: authors)

While four research papers focus entirely on the concept of CSR and its practices (Bourakkadi & Zouiten, 2014; Bouziane, 2022; Ouarsafi, 2016), the rest of our sample linked CSR to other themes (Table 3). The themes vary from Strategic Management (24), Finance (11), SME (5), Legislation (4), Marketing (4), Entrepreneurship (2), and Sustainable development (2), among others. Indeed, Strategic Management is the most common theme concerning CSR in both theoretical (3) and empirical (21) forms. They used qualitative (15), quantitative (4), and mixed methods (2). These articles focus on the determinants or motivations of CSR engagement, the difficulties of implementing CSR practices, its contribution to global performance, and how Moroccan firms implement CSR strategies. Regarding the CSR determinants, the authors tried to explain CSR engagement or lack thereof using variables such as managers' perception, international and national environment, the role of integrated Management and subcontractor, and principal relationship. Finance is the second most used theme in our sample (11), identified as empirical (8) and theoretical (3). This sub-sample is dominated by quantitative...
methods (8) and not Qualitative ones (3). Qualitative Research uses data collection tools such as secondary data, observation, and interviews, while quantitative papers use econometrics data and questionnaires. The main topics discussed in this category are the relationship between CSR engagement and financial performance (Abraber et al., 2020; P. L. AMZIL, 2020; Anour, 2022) In addition, the authors also investigated the role of management control and audit in a successful CSR strategy (Zentar et al., 2020). Another exciting theme studied with CSR is HRM (9). Indeed, Studies evaluate the impact of CSR engagement on HR practices (Fadili & Radi, 2017; Louizi & Dinia, 2021; Sadik & Senhaji, 2020; Zidi, 2011) , social cohesion (Hammach, 2016), employee perception (Bentaleb & El Hajji, 2021), motivation (El hila & Talmenssour, 2020), and performance. Other researchers combined Marketing (4) and CSR by dealing with topics such as the motivations and deterrents to responsible consumption, consumer orientation, and event communication's role in expressing CSR. SMEs' management specificities (5) are a central theme among CSR authors. They discuss how CSR can be adapted to the SME context (El Bousserghini et al., 2016; Elbousserghini et al., 2018; Nisrine Ouriachi, 2017) the difficulties (El Mazoudi et al., 2016; El Mazoudi et al., 2016), and the advantages (Abbassi & Ouriqua, 2018).

Table 3. The classification of studies according to research themes.

<table>
<thead>
<tr>
<th>Themes</th>
<th>Research papers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic Management</td>
<td>24</td>
</tr>
<tr>
<td>Finance</td>
<td>11</td>
</tr>
<tr>
<td>HRM</td>
<td>9</td>
</tr>
<tr>
<td>SME</td>
<td>5</td>
</tr>
<tr>
<td>CSR</td>
<td>4</td>
</tr>
<tr>
<td>Legislation</td>
<td>4</td>
</tr>
<tr>
<td>Marketing</td>
<td>4</td>
</tr>
<tr>
<td>Sustainable development</td>
<td>2</td>
</tr>
<tr>
<td>Entrepreneurship</td>
<td>2</td>
</tr>
<tr>
<td>Social economic</td>
<td>1</td>
</tr>
<tr>
<td>Governance</td>
<td>1</td>
</tr>
<tr>
<td>Innovation</td>
<td>1</td>
</tr>
<tr>
<td>Multiple</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: authors

A few observations can be made by analyzing the keywords used in the sample (Table 4). First, there are multiple variations of the concept of corporate social responsibility (43), such as social responsibility (6), socially responsible organizations (1), responsible Management (1), socially responsible Management (1), or responsible entrepreneurship (1). Second, other keywords are mentioned interchangeably in specific research topics on sustainable development (20) and governance (4).

Table 4. Keywords used by authors in the sample

<table>
<thead>
<tr>
<th>Keywords used by authors in the sample</th>
<th>Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate social responsibility</td>
<td>43</td>
</tr>
<tr>
<td>Social responsibility</td>
<td>6</td>
</tr>
<tr>
<td>Sustainable development</td>
<td>20</td>
</tr>
<tr>
<td>Governance</td>
<td>4</td>
</tr>
<tr>
<td>Responsible entrepreneurship</td>
<td>1</td>
</tr>
<tr>
<td>Socially responsible organizations</td>
<td>1</td>
</tr>
<tr>
<td>Social responsibility of the business</td>
<td>1</td>
</tr>
</tbody>
</table>
Figure 5. shows that the majority of Research in our sample includes an empirical study (86%) while only a minority is purely literature reviews (14%). The theoretical papers are divided into seven journal articles and two conference papers. Most authors focus on studying contextual variables and how they influence CSR understanding, use, and implementation. Differences between developed and developing countries are then visible. For instance, informal structures like culture, religion, or the economic situation are relevant in the Moroccan context (Cherkaoui, 2016; Elbousserghini et al., 2018; Hniche & Aquesbi, 2015). Also, studies look at the role and measures taken by the government in terms of institutions put in place and laws passed to regulate CSR practices.

The authors' tone, information, and arguments highlight CSR's importance. Therefore, it is urgent to be up to date with the necessary standards, especially if companies want to keep their competitiveness and survival. Indeed, The Moroccan economy is heavily dependent on other countries as clients, investors, and partners.

Theoretical background-wise, the stakeholder theory (43) is among our sample's most explicitly mentioned theories (Table 5). The theories in table 5. are mentioned in the academic papers, whether empirical or theoretical. It seems they are making a repertoire of commonly used theories. Indeed, every article mentions up to three or sometimes four theories. Thus, they rarely explain the theory or theories they subscribe to in the paper. It remains to be discovered by the readers in some cases. In others, the reader remains skeptical about the lens with which to interpret the study's results.

<table>
<thead>
<tr>
<th>Theories</th>
<th>Research papers</th>
</tr>
</thead>
<tbody>
<tr>
<td>the stakeholder theory</td>
<td>43</td>
</tr>
<tr>
<td>Neo-institutional theory</td>
<td>9</td>
</tr>
<tr>
<td>Slack resources theory</td>
<td>5</td>
</tr>
<tr>
<td>Social Exchange Theory</td>
<td>3</td>
</tr>
<tr>
<td>Institutional theory</td>
<td>1</td>
</tr>
<tr>
<td>Contextualization Approach</td>
<td>1</td>
</tr>
<tr>
<td>Information effect theory</td>
<td>1</td>
</tr>
</tbody>
</table>
Researchers have examined different dimensions of CSR (Figure 6). The most used are three dimensions (48%), one dimension (32%), and four CSR dimensions (17%). However, two dimensions (1%) and five dimensions (1%) are rarely the objects of study.

The three dimensions category includes social, economic, and environmental aspects. The second most crucial category discusses authors that narrowed the study to only one CSR dimension. These studies either focus on the social dimension (11), the environmental dimension (9), the economic dimension (1), or the cultural dimension (1).

For the group that prioritizes four CSR dimensions, we find the following variables: social, economic, environmental, and corporate governance. Authors that study two CSR dimensions mainly deal with social and economic dimensions. Finally, the five-dimension category adds another dimension to the mix: the cultural aspect.

Figure 6. The number of CSR dimensions used by the Research collected

Source: authors

Figure 7. Identifies three types of research methodologies used in the empirical papers and doctoral thesis: 44 studies in our sample used qualitative methods (74%), 12 studies used quantitative methods (20%), and four studies used mixed methods (6%).

Most CSR studies selected samples composed primarily of SMEs (19), large enterprises (16), or mixed-sized (15) (Figure 8). On the one hand, they used mainly a qualitative method (12) to examine CSR practices in the context of Moroccan SMEs. On the other hand, three studies only used the quantitative method, and one used mixed methods.

Source: authors
Researchers studying large enterprises have used qualitative methods (11) more than quantitative methods (5). Regarding mixed samples, qualitative methods were predominantly used (9), followed by quantitative methods (4), and finally mixed methods (2). In conclusion, qualitative methods dominate the studies on CSR, whether it be an SME sample, a large enterprise sample, or a mixed sample. It is partially due to the nature of the phenomenon in the Moroccan context, as it is in its early stages. In addition, the exploratory nature of the Research could also explain it in this field in Morocco.

**Figure 7. the research design of the empirical studies collected**

Most CSR studies selected samples composed primarily of SMEs (19), large enterprises (16), or mixed-sized (15) (Figure 8). On the one hand, they used mainly a qualitative method (12) to examine CSR practices in the context of Moroccan SMEs. On the other hand, three studies only used the quantitative method, and one used the mixed method.

Researchers studying large enterprises have used qualitative methods (11) more than quantitative methods (5). Regarding mixed samples, qualitative methods were predominantly used (9), followed by quantitative methods (4), and finally mixed methods (2). In conclusion, qualitative methods dominate the studies on CSR, whether it be an SME sample, a large enterprise sample, or a mixed sample. It is partially due to the nature of the phenomenon in the Moroccan context, as it is in its early stages. In addition, the exploratory nature of the Research could also explain it in this field in Morocco.

**Figure 8. The firm size in the empirical papers.**
Researchers have taken samples of companies belonging to multiple sectors (48%) or just one sector (48%), and very few took into consideration a sample of two sectors (4%) (Figure 9). However, other elements, such as the combination of private and public companies in the same sample, stood out (Hammou et al., 2019). Furthermore, some studies aimed to determine the difference between CSR-labeled companies and those that are not (Abraber et al., 2020; Nia & Attouch, 2016).

The combination of two sectors took the form of agri-food and industries or agri-food and services. Empirical studies using a sample of companies belonging to multiple sectors (26) remain the dominant position (Table 6). Most of the studies have taken stock of the CSR situation in Morocco (10) in terms of legislation, certifications, or labels, and also CSR practices adopted by Moroccan companies or even, in some cases, Moroccan consumers. The Agri-food sector is an essential actor in the Moroccan economy, specifically in exports mainly to Europe. Therefore, it is also well represented in our sample (7).

<table>
<thead>
<tr>
<th>Sector</th>
<th>Empirical research</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mixed</td>
<td>26</td>
</tr>
<tr>
<td>Country</td>
<td>10</td>
</tr>
<tr>
<td>Agri-food</td>
<td>7</td>
</tr>
<tr>
<td>Telecom</td>
<td>3</td>
</tr>
<tr>
<td>services</td>
<td>2</td>
</tr>
<tr>
<td>Heavy Industry</td>
<td>2</td>
</tr>
<tr>
<td>TOURISM</td>
<td>2</td>
</tr>
<tr>
<td>Artisan</td>
<td>1</td>
</tr>
<tr>
<td>Textile</td>
<td>1</td>
</tr>
</tbody>
</table>

Regarding data collection tools, the authors have exclusively used interviews (42%), Secondary data (28%), and questionnaires (20%). In addition, two tools were used in combination: interviews and secondary data (5%) and Interviews and questionnaires (2%).

www.ijafame.org
5. Discussion

The main contribution of this study is that it brings forth exciting characteristics of the CSR landscape in Moroccan academia. The authors decided to focus on four significant findings. First, to our knowledge, there is no Moroccan journal specializing in publishing CSR studies. Since CSR is linked to various topics and disciplines, this can explain the fact that Research is mainly published in generalist journals, on the one hand. On the other hand, specialized journals focus on other themes such as Finance and SMEs. According to Boissin et al. (1999: 4), "the existence of a specific journal is a significant fact in the maturation of a problem. If there is a specific journal, it is because the research field is considered important by the actors who operate there and interact with other fields of Research." Since systematic reviews only deal with journal articles, it was tempting to include various types of Research in this study (i.e., Ph.D. dissertations, journal articles, or conference papers). Unfortunately, Research published in Moroccan journals and defended a thesis is challenging to find.

Second, after a thorough look into the universities represented by four or more of the Research collected, there seems to be a lack of research units or even research areas centered around the question of CSR in the management sciences. Some websites do not specifically announce research interests, and most lack updated information. For instance, there are research units: Skills Management, Entrepreneurial Innovation, Social Aspects of Organizations and Economies Laboratory (UH2), Information, Management, and Governance Research Laboratory (UH2), Research Laboratory in Innovation, Responsibilities and Sustainable Development (UCAM), Research laboratory in energy saving, environment and resources (UCAM) and Research Laboratory in Social and Solidarity Economy, Governance and Development (UCAM). 4 out of 5 thesis dissertations in our sample are either affiliated to French universities exclusively or under a joint program between Moroccan and French universities. Therefore, we could argue that the Moroccan these are not accessible on either database. Efforts on both universities, the ministry of higher education, and researchers to promote scientific production are then highly needed.

In addition, there are few experiences of collaboration between companies and academia around sustainable development and social responsibility, specifically in the management sciences. The field is still new and fails to register coordinated activities among the various stakeholders. Nevertheless, CGEM is making efforts to promote CSR among academicians. In 2017, CGEM rewarded students enrolled in a master's or doctorate in private or public law that were able to demonstrate to a jury of legal experts their ability to identify, argue and analyze the relevance of the confederation's CSR charter concerning current debates on the
subject (CGEM, 2017). More initiatives of this nature that engages Moroccan universities in actionable Research need to be replicated.

The third contribution of this study is the finding that most Research samples are composed of primarily large enterprises and mixed-sized ones (62%) and then SMEs (38%) (Figure 8). There is a common misconception that only large businesses with high profits carry out CSR activities (Bikefe et al., 2020; Jansson et al., 2017; Lucky, 2018; Meyer et al., 2017) while in reality, SMEs can also make a meaningful impact implementing CSR activities (Jansson et al., 2017; Pérez et al., 2017; Waithé, 2018). SMEs represent 90 percent of businesses worldwide (United Nations, 2022; World Bank, n.d.). They contribute to more than half the GDP and employment (World Bank, n.d.). They are the backbone of emerging and developing countries. According to the United Nations (2019), Micro-enterprises and SMEs contribute up to 90 percent of employment in thirteen Sub-Saharan African countries. However, domestic and international CSR research has focused mainly on significant companies and little on SMEs (Bikefe et al., 2020; Lucky, 2018). The few systematic reviews conducted to examine previous literature on CSR and SMEs confirm this observation (Bikefe et al., 2020; Ortiz-Avram et al., 2018; Pérez & del Bosque, 2012). Indeed, Bikefe et al. (2020) found that the highest number of articles published are concentrated in Europe and Asia. Indeed, Europe has a long-standing tradition in SMEs research, with solid research networks financing Ph.D. programs, publishing journals, and organizing continuously international conferences and congresses (e.g., International Council for Small Business; European Council for Small Business and Entrepreneurship; Entrepreneurship, Innovation, and Small Business; Association Internationale de recherche en entrepreneuriat et PME; Entrepreneurship Academy). Africa is among the least studied areas. There are apparent geographical and thematic gaps in terms of CSR literature. In addition, according to higher officials at the CGEM, 32% of CSR-labeled companies in Morocco are SMEs (CGEM, 2021). The small individual impact of CSR implementation in SMEs might explain this lack of interest. However, collectively, SMEs engaged in CSR are bound to make a massive impact on the national and global levels (Edgell, 2018). Domestic and international Research have proved that CSR is not just the prerogative of large firms and multinationals (Abbassi & Ouiria, 2018; Bikefe et al., 2020; Cherkaoui, 2016; Elbousserghini et al., 2019; Lakhliili, 2017; N Ouriachi, 2021)

Fourth, studies focused on the Strategic Management angle tackle topics that: explore determinants of CSR engagement in several contexts, difficulties in adopting CSR strategy and practices, different forms of CSR engagement, and the contribution of a CSR strategy to overall performance (Boyer & Scotto, 2013; Cherkaoui, 2016; Benaicha, 2017; Ait Kaddour et al., 2019; El Idrissi & Moussa, 2019; Habil, 2019; Aberji & Bouazza, 2020; El Gueddar, 2020). However, this study also found that few studies examine the relationship between CSR and financial performance or firm value (Berber, 2010; Abdelkbir & Faical, 2017; Cho et al., 2019; Abraber et al., 2020; Amzil, 2020; Fatiha, 2021; Anouar, 2022). It is in line with recent studies. Indeed, the impact of CSR activities on company financial performance is one of the main issues related to CSR (Alexander & Buchholz, 1978; Moïseescu & Gică, 2017; Cho et al., 2019; Bag et al., 2022; Muchiri et al., 2022). For some academics, managers’ failure to invest in CSR could be due to the unclear effect on business performance (Chai et al., 2019; Muchiri et al., 2022). Previous studies indicate contradictory results. Some researchers opined that CSR and financial performance have a positive link (Maqbool & Zameer, 2018; Simpson & Kohers, 2002; Yang et al., 2014) Others found a negative relationship (Esteban-Sanchez et al., 2017; Han et al., 2016); while some studies detected no significant correlation (Bag & Omrane, 2022; Griffin & Mahon, 1997; McWilliams & Siegel, 2001; Nelling & Webb, 2009; Uyar et al., 2020). Waddock and Graves (1997) explain that CSR activities include investment and management strategies that can positively affect corporate performance and
firm value. Partisans of stakeholder theories explain that satisfying different stakeholders brings firms social support as corporate citizens (Freeman, 1984). By alleviating conflicts of interest, CSR activities can increase financial performance and firm value. Industry-specific features significantly influence CSR-financial performance relationships (Lee et al., 2013) and might explain the various conclusions. Academic investigations have studied the relationship between the banking, hospitality, and airline industries (Franco et al., 2020; Kuo et al., 2021; Maqbool & Zameer, 2017; Zhou et al., 2021) Due to the lack of consensus, researchers call for more studies examining this relationship in new industries, regions, or cultures (Matson & Brantestig, 2022). Our findings may be essential as it indicates that Moroccan literature would benefit from more studies in this area using new sectors other than the agri-food and service industry.

6. Conclusion, Recommendations and Avenues for Future Research

This study aimed to explore the research trends in the CSR field at the domestic level. The authors achieved this by reviewing a sample of journal articles, doctoral thesis, and conference proceedings containing references to CSR in the title. Therefore, content analysis was used to extract essential information that provided a basis for comparison. This approach successfully detected trends, weaknesses, and opportunities, and the research question was answered.

In conclusion, most studies in our sample are empirical and use qualitative methods. The majority of the researchers use stakeholder theory as the theoretical background. They approach CSR from three major perspectives: Strategic Management, Finance, and HRM.

Recommendations

Research networks are at the heart of research activity. The CSR landscape in Morocco will benefit immensely from solid academic networks. Indeed, they regularly organize conferences and sometimes finance a journal publication. The network thus contributes to producing and disseminating scientific knowledge. The strength of a network is measured by its members (i.e., number, experience, and connections) and geographical diversity, the periodicity of its conferences and publications, the number of workshops it organizes, and the quality of the journals published (Torres, 2007). The field seems in its beginning because of the exploratory nature of the Research. It needs urgent structuring, and research networks could facilitate this process.

Another important recommendation is that using English in journal articles would give international exposure to Moroccan researchers by making domestic literature more accessible. The north African context is still essential for its unique characteristics, context, and culture that could provide a new perspective to the CSR literature.

The majority of the studies included in this review are empirical. Thus, conceptual Research might provide new areas to explore: new variables, methods, or theories that others could use in future Research. Therefore, authors need to have more discussions about theories and concepts.

The majority of Research used qualitative methods (e.g., case studies and interviews). It is essential to reiterate the limitations attached to these methods. Future studies should probably explore other methods, such as quantitative methods. It is relevant because previous exploratory results need to be tested on a larger scale. A combination of methods could also be beneficial in increasing understanding without neglecting the characteristics of the context. Furthermore, the combination would increase the accuracy of the results. It would increase the value of domestic Research in the international landscape.

Limitations

This study is also subject to several caveats. The first limitation concerns the data collection methods that this study used. The two databases used do not contain high-quality peer-
reviewed articles. Another limitation of this study is the inclusion of only articles published in French. Ph.D. dissertations are under-represented in the sample. There is a need to identify other platforms containing Ph.D. dissertations. Book chapters and conference proceedings must be included in future Research to understand field development better. Future Research can use conventional systematic review protocols and widen the scope to include other databases to gain better insights (e.g., SQAT or Prisma). The data analysis represents another limitation of the descriptive nature of the findings. Therefore, a content analysis might better detect other trends (i.e., research questions, conceptual frameworks, sampling techniques, and findings).

Nonetheless, many countries are not represented in our Research. Therefore, the comparative study could reveal the similarities and differences in the research trends in North African countries, African countries, Arab countries, or developing countries. Notwithstanding these limitations, this study is essential to inform Morocco's current state of CSR literature. In addition, it provides directions on the areas that researchers need to address to promote better implementation in ways that will improve the company and the environment.

References:


événementielle dans l’expression de la responsabilité sociale de l’entreprise. Cas de Maroc Telecom. 5ème Congrès de La RSE, 1–14.


www.ijafame.org


