

# The importance of adopting corporate social responsibility to protect the environment in Morocco: Exploratory research

*Imane Arrafiki<sup>1</sup>, Loubna Barmaki<sup>1</sup>*

<sup>1</sup>Research team on Management, Entrepreneurship and Development, Faculty of Legal, Economic and Social Sciences, Mohammed V University of Rabat, Morocco.

**Abstract.** Climatic hazards are becoming increasingly worrying in Morocco and elsewhere, leading to serious socio-economic and especially environmental effects, such as the drought that has become severe in Morocco, water stress, and climate change. Throughout our research work, we aim: to evaluate the degree of impact of CSR strategy adoption in protecting the environment, in Moroccan companies. Moreover, we have the goals of raising awareness among workers and owners of Moroccan companies about our subject and also discovering the main points and recommendations to develop the current situation of CSR adoption in Morocco, to protect our environment. Accordingly, we conducted a 17-question survey to study the impact of CSR adoption by Moroccan companies on environmental protection. However, we have identified several dysfunctions to which we have proposed participative solutions, mobilizing our entire population's opinions and suggestions. Consequently, we synthesize the growing interest in CSR strategy adoption by companies. However, there are several challenges that these companies have to face if they are to increase the contribution of their CSR strategy effectively to environmental protection, such as raising awareness of the importance of CSR adoption in environmental protection.

**Index Terms**— Corporate Social Responsibility, Companies, Environment, Exploratory Research, Morocco, Protection, Sustainability.

## 1 Introduction

The impact of climate change on the economy and the environment is becoming increasingly alarming at both international and national levels. Hence the need for companies to adopt a Corporate Social Responsibility (CSR) strategy approach to mitigate this situation, in terms of environmental protection. Indeed, Ernult and Ashta (2007) define CSR as the “transposition and materialization of sustainable development inside companies” [1]. According to Ernult and Ashta (2007), sustainable development is founded on “three pillars: Economical, social and environmental” [1].

In this perspective, we adopt the following definition of CSR: “The application of sustainable development to the business world, materialized by the voluntary and real commitment of companies to integrate social and environmental concerns into their activities and their relations with stakeholders.” [1]. Similarly, according to Hopkins 2005 and Dahlsrud 2006, “the concept of corporate social responsibility allows companies to strike a balance between their economic, social and environmental objectives” [2].

Moreover, the concept of CSR has also been defined by several international organizations, including the International Chamber of Commerce (ICC), which presents the objectives of sustainable development in its charter published in 2015, and which focuses on

social and environmental responsibilities as business priorities " [3]. Likewise, Rabkhan and Bhargain (2016) claim that "companies not only consider profit but are also interested in maintaining their social responsibilities to their community, to strike a balance between local production and environmental preservation" [4]. In this regard, our research work aims to highlight the importance of adopting CSR to protect the environment.

To this end, we mobilize the stakeholders' theory, as it is the most appropriate to our subject since the use of CSR to protect the environment closely aligns with this theory, which considers that for CSR "all stakeholders are important, and companies are obliged to protect the interests of stakeholders during their operations" [5]. Indeed, by adopting CSR to protect the environment, companies voluntarily commit to preserving the rights of future generations, be they citizens, employees, or other companies, to benefit from natural resources and a healthy environment, as well as enabling them to generate wealth in the future. Unlike the shareholders' theory, according to which Milton Friedman (1962) "argues that companies must make decisions in the shareholders' best interests" [6].

Moreover, according to Carroll, "Businesses have a responsibility to go beyond economic performance and consider their impact on society and the environment" [7]. This subject is of big interest, given that it is part of a socio-economic situation that requires reinforcement of economic growth ensured by companies; in an environmental context filled with dysfunctions such as climate change, global warming, and water stress.

To respond appropriately to this situation, companies are called voluntarily today to adopt a CSR strategy. In fact, "Businesses around the world are becoming more ecologically responsible concerning the demands of stakeholders" [8]. We are addressing our message to employees, managers, directors, and owners of Moroccan companies, as well as CSR managers and specialists; to respond to our problem: To which level does the adoption of a CSR strategy by Moroccan companies, impact or help protect the environment? From the perspective of workers and owners of the various Moroccan companies. We formulate a research hypothesis that confirms the existence of a positive impact of adopting CSR by Moroccan companies, in protecting the environment.

The principal objective is to evaluate the degree of impact of CSR strategy adoption in protecting the environment, in Moroccan companies. Secondary goals are indeed: Raising awareness among workers and owners of Moroccan companies about our subject, and discovering the main points and recommendations to develop the current situation of CSR adoption in Morocco, to protect our environment.

The value of our research work lies in the fact that it provides a diagnosis of the current situation; characterized by a low level of formal adherence to CSR on behalf of companies, in a serious economic, social, and environmental national context; in a perspective of workers and owners of different Moroccan companies, to take a participative decision by the end of it.

## **2 Methodology**

Our study is carried out in Morocco between March 2023 and June 2023, among employees, managers, directors, owners, and CSR officers of various private-sector companies in Morocco. In line with the work of [9], we have included small and medium-sized enterprises from all different sectors, given their importance and major contribution to the Moroccan economic base. However, we have not limited ourselves to SMEs, but are also interested in large enterprises as well as very small enterprises.

In addition, for a wider exploration, we interviewed all the human resources categories of Moroccan companies; identically to the work of Tosun, Bilim, and Yu [4] which focuses on employees in the tourism sector in Northern Cyprus; and contrary to the work of [9], which focuses only on managers, directors, as well as members of the Spanish professional

accounting organization and members of the General Council of Economists of Spain. [9] We have adopted a quantitative, positivist approach, to prove our hypothesis that affirms that the adoption of CSR by Moroccan companies has a positive impact on environmental protection; also, to be able to define the scale of this impact.

To this end, we have conducted a survey, among employees, managers, and directors, as well as CSR officers, within different Moroccan companies. This survey has enabled us to collect data on the opinions, behaviors, and recommendations of our population. The choice of this methodology is based on the fact that it ensures transparency, given that the answers of our population are the most relevant, since they reflect their real, everyday experience, concerning the existence or non-existence of a relationship between the adoption of a CSR strategy by their companies and environmental protection. Moreover, this methodology allows us to obtain relevant results, likely to generate a set of recommendations and proposals in a participatory manner.

### 3 Data collection and analysis

To collect our data, we created a 17-question survey using Google Forms, and shared it on social networks and via e-mail, to save time. In some cases, however, we also handed out the questionnaire in person to a few companies.

Our survey includes;

- Direct closed questions
- Indirect-closed questions
- Closed-ended scale questions
- Multiple choice questions
- Open questions

To analyze and view the results, we choose Sphinx Version 5(Sphinx V5), given its relevance and our ability to use it. Our population is divided into 64.8% of women and et de 35.2% of men. (Figure 2).

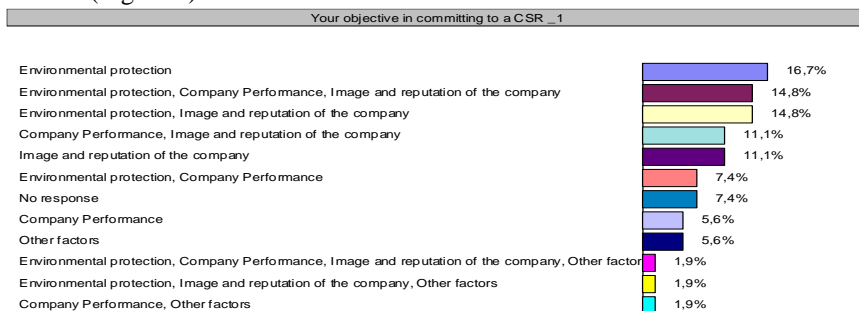


Fig. 1: CSR adoption objectives

Among them 70,4% are aged between 20 and 30, 27,8% are between 30 and 40, and only 1,9% are over 50 years old (Figure 3).

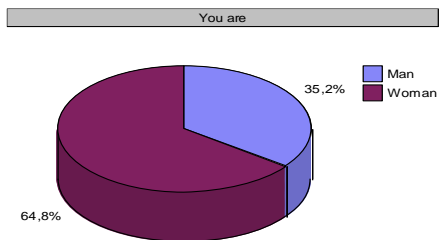


Fig.2: Population distributed by gender

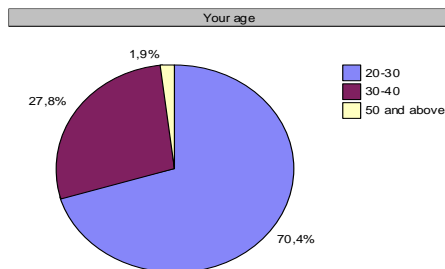


Fig.3: Population distributed by age

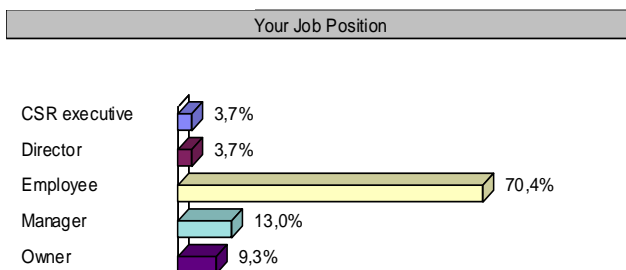


Fig.4: Population distributed by job position

The professional categories of our population vary, with the majority being employees (70.4%), the others being managers (13%), and owners (9.3%), while directors and CSR managers categories have the lowest rates, at 3.7% each (Figure 4).

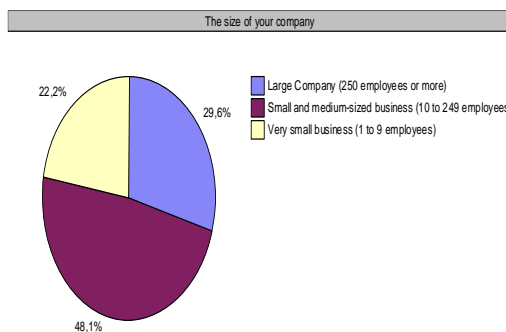


Fig.5: Distribution of companies by size

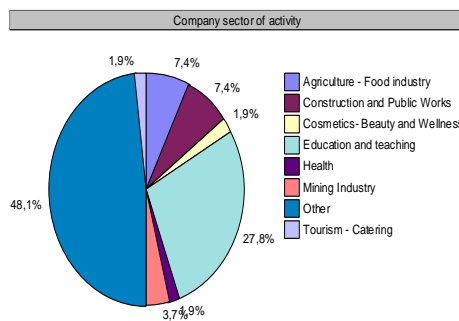


Fig.6: Distribution of companies by sectors of activity

On another hand, 48.1% of our population works for small and medium-sized companies, while 29.6% of them work for large companies, and 22% belong to very small businesses (Figure 5). The sectors of activity of these companies vary widely (Figure 6), with the majority (48.1%) belonging to a mix of different sectors. Then, we have education and teaching (27.8%), followed by agriculture and the agri-food industry (7.4%), and construction and mining (3.7%), while tourism and catering, and the health sector are poorly represented, at 1.9% each.

### 3.1. ADOPTION AND FORMALIZATION OF A CSR STRATEGY BY MOROCCAN COMPANIES

The results show that 59.3% of participants belong to companies adopting a CSR strategy, while 40.7% are not (Figure 7). However, this adoption of CSR strategy is formalized by only 37%, while 38.9% deny it, and 24.1% did not answer this question (Figure 8)

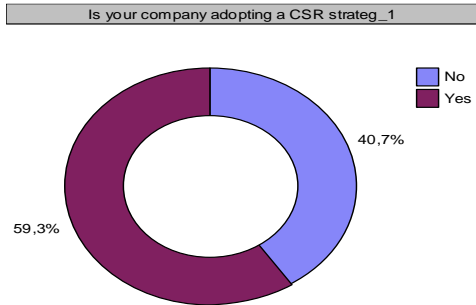


Fig.7: Percentage of companies adopting a CSR strategy

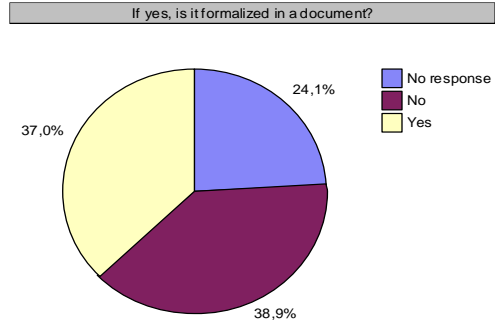


Fig.8: Percentage of formalization of CSR strategy

The majority of companies adopting a CSR strategy (16.7%) have a specific environmental protection objective, which confirms the importance of the adoption of a CSR strategy by the human resources of Moroccan companies, in terms of environmental protection (Figure 9).

The other important percentages are 14.8% of companies that have an environmental protection objective, along with corporate performance, image, and reputation (14.8%).

### 3.2. THE IMPACT OF CSR ADOPTION ON ENVIRONMENTAL PROTECTION

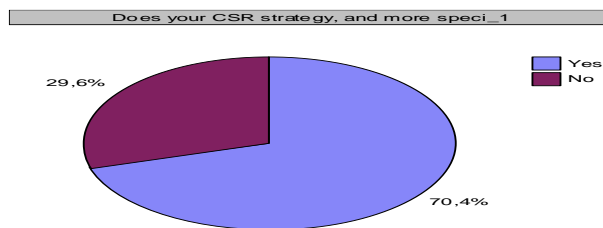


Fig.9: The truly positive impact of CSR on the environment

On another hand, 70 % of people working for companies adopting a CSR strategy claim that it has a real positive impact on the environment (Figure 9).

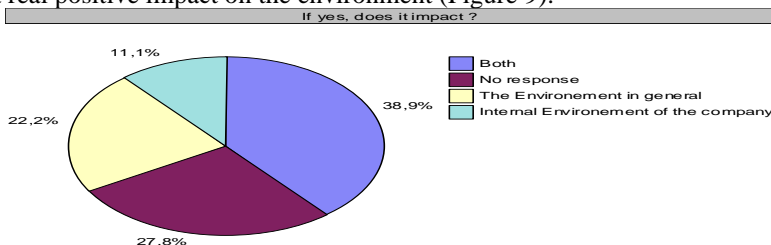


Fig. 10: Internal /external positive impact

Among them, 38.9% claim that this positive impact concerns both the company's internal and external environment (environment in general), while 22.2% affirm that this positive impact concerns only the external environment, and only 11.1% affirm that this positive impact affects the company's internal environment.

The remaining 27.8% did not answer this question (Figure 10).

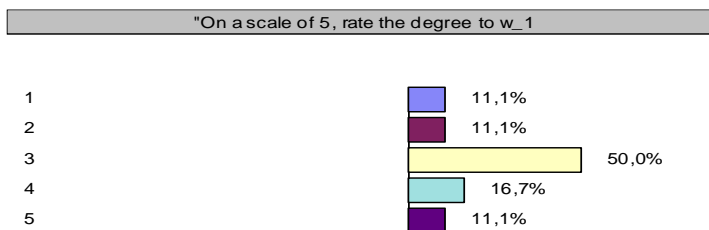


Fig. 11: Impact evaluation scale

The largest percentage, 50%, gave a scale of 3 / 5 to evaluate the contribution of their CSR strategy to environmental protection (Figure 11); which makes it necessary for companies, the State, and civil society to make a greater effort to improve this scale to obtain a better environmental protection.

## 4 Results

The study conducted a data collection process using a 17-question survey distributed through Google Forms, shared on social networks, via email, and sometimes in person within certain companies. The survey included various types of questions such as direct closed, indirect closed, closed-ended scale, multiple choice, and open questions. To analyze the results, the researchers utilized Sphinx Version 5 (Sphinx V5) due to its relevance and ease of use. The surveyed population consisted of 64.8% women and 35.2% men. Most participants (70.4%) were between 20 and 30 years old, with 27.8% falling in the 30-40 age range, and only 1.9% being over 50 years old.

Regarding job positions, the majority of the population were employees (70.4%), followed by managers (13%), owners (9.3%), directors (3.7%), and CSR managers (3.7%). In terms of company size, 48.1% worked in small and medium-sized companies, 29.6% in large companies, and 22% in very small businesses. The companies represented a variety of sectors, with education and teaching (27.8%) being the most common, followed by agriculture and agri-food industry (7.4%) and construction and mining (3.7%).

Regarding the results of the study, 59.3% of participants belonged to companies that adopted a Corporate Social Responsibility (CSR) strategy, but only 37% of them formalized it. The majority of companies with a CSR strategy had a specific environmental protection objective (16.7%), while others focused on a combination of environmental protection and corporate performance, image, and reputation (14.8%).

The impact of CSR adoption on environmental protection was evaluated by 70% of participants working in companies with a CSR strategy, who claimed it had a positive effect on the environment. Of these, 38.9% believed it affected both the company's internal and external environment, 22.2% thought it only affected the external environment, and 11.1% believed it only impacted the company's internal environment. Finally, 50% of respondents provided a scale rating of 3 out of 5 to evaluate the contribution of their CSR strategy to environmental protection, indicating room for improvement in this area.

## 5 Discussion and Recommendations

Through our results, 59.3% of our population affirms the adoption by their companies of a CSR strategy. This reflects the growing interest of Moroccan companies in adopting a CSR strategy, although this interest needs to be encouraged to achieve a higher rate. However, only 37% of them affirm the formalization of this strategy; while 24.1% of participants not answering this question. This raises the question of why Moroccan companies do not formalize their CSR strategies.

On the other hand, participants who didn't answer, probably confuse the adoption of CSR practices with the adoption of a well-defined, formalized CSR strategy. In this context, it is important to implement measures that will likely increase the rate of formalization of CSR strategy within Moroccan companies. These include training and awareness-raising in the fields of corporate social responsibility and sustainable development.

Regarding the impact of CSR on environmental protection, 70% of people working for companies adopting a CSR strategy affirm that it has a real positive impact on the environment. However, half of them evaluate the rate of this contribution at 3 points on a scale of 5, reflecting the effective and positive average contribution of CSR adoption in the preservation and protection of the environment. Our results are in line with the literature, which also affirms this positive link between the adoption of a CSR strategy by companies and its positive impact on the environment.

Our work focuses on the general context of Moroccan companies, without excluding any sector, or company size, nor limiting itself to some professional categories and excluding others. Unlike previous studies, which have focused on specific sectors or large companies only. or even limited their survey to some job position categories. Such as the work of Tosun, Parvez, Bilim, and Yu (2021) [4], which focused solely on catering companies north of Cyprus, the work of Esther, Hernandez, and Jaén (2022), which interviewed only managers, directors, and members of the Spanish professional accountancy organization and the Spanish General Council of Economists [9], the work of [1], which focused on 6 large Moroccan industrial companies only, and the work of Aleksić, Berber, Jelača, Bjekić (2022) [2], that is interested only in large companies in Serbia.

The questionnaire was shared with the companies' various human resources, without being limited to managers alone, given that broadening the adoption of CSR to protect the environment is a participative decision that will have to mobilize all Moroccan company's personnel. This has enabled us to generate recommendations from the perspectives of our population, for participative decision-making, as shown in the following chart: (Table 1):

Table 1: Proposed recommendations by participants

Recommendations	Percentages
Raising awareness of the importance of CSR in protecting the environment	27.2%
Raising awareness of the impact of climate change on the environment	27.2%
Tax incentives	21.6%
Training in the fields of CSR and sustainable development	21.6%
Other	2.4%

According to the table of recommendations, we provide the main suggestions of our population, from a participatory decision-making point of view, to improve the adoption of a formalized and effective CSR strategy, to protect the environment in Morocco. Raising

awareness of the importance of CSR in protecting the environment and of the impact of climate change on the environment is highly recommended by our participants.

This was followed by tax incentives and training in CSR and sustainable development, with a percentage of 21.6% for each of these recommendations. Among the limitations we encountered in carrying out this work, we note the rather short time variable, the low contribution of CSR managers to the survey, and the low representativeness of the most polluting industrial sectors. To overcome these limitations, we intend to carry out future work targeting CSR managers in high-pollution and high-water-consumption industries.

## 6 Conclusion

In conclusion, we would like to remind you that our research work answers the following question: At what level does the adoption of a CSR strategy by Moroccan companies have an impact on environmental protection?

To this end, we outline the main idea of the article, which is to carry out a survey of employees, directors, managers, and CSR officers, as well as owners of various Moroccan companies, to explore the adoption of CSR, its formalization, and its impact on environmental protection. We also generate recommendations likely to improve the contribution of CSR to environmental protection in Morocco; in a participatory manner that engages the whole of our population.

Through our results, 59.3% of our population affirm that their companies are adopting a CSR strategy. However, only 37% of them formalize their CSR strategy. Moreover, 70% of people working for companies adopting a CSR strategy affirm that it has a real positive impact on the environment. However, the majority rate of 50% evaluates the level of this contribution to 3 points on a scale of 5, which constitutes an average rate, reflecting the effective and positive average contribution of the adoption of CSR by the various Moroccan companies, in the preservation and protection of the environment.

We, therefore, note the growing interest of Moroccan companies in adopting a CSR strategy to protect the environment. However, this interest needs to be encouraged by raising awareness of the importance of CSR in protecting the environment and the impact of climate change on the environment; providing tax incentives and training in the fields of CSR and sustainable development; to increase the rate of formalization of CSR strategy, as well as the degree of its contribution to environmental protection.

## References

- [1] L. Barmaki, D. Aitcheikh, RCG , Développement durable et management : Quel lien ? Pour quelle performance ? Cas de six entreprises industrielles marocaines., 21-22, 11-44.p12-13-14-16- (2016). <https://doi.org/10.3917/rcg.021.0011>
- [2] M. Aleksić, N.Berber, M.Jelača ,R.Bjekić, SM, The impact of corporate social responsibility on the environmental performance of large organizations in Serbia, (2022), Vol. XX (20xx), No. x, pp. 003-0xx. DOI: 10.5937/StraMan2200021A.
- [3] H.Ballouk, S.Ben Jabeur, W. Ben Arfi, Q. M Analyse bibliométrique de la littérature portant sur la co-thématique : responsabilité sociale des entreprises et développement durable., Volume:36, 87-99. (2021). <https://doi.org/10.3917/qdm.216.0087>
- [4] C.Tosun, M.O. Parvez,Y. Bilim, L. Yu, IJ HM, Effects of green transformational leadership on green performance of employees via the mediating role of corporate social responsibility: Reflection from North Cyprus, Volume 365, (2021) <https://doi.org/10.1016/j.ijhm.2022.103218>.



- [5] A.Madanaguli, S.Srivastava, A. Ferraris, A.Dhir, S.D, Corporate social responsibility and sustainability in the tourism sector: A systematic literature review and future outlook, Volume 30, p 447-461 (2022) <https://doi.org/10.1002/sd.2258>.
- [6] T.˘Cater, B. ˘Cater, P. Mili´c, V.˘Zabkar, JBR, Drivers of corporate environmental and social responsibility practices: A comparison of two moderated mediation models, Volume 159 113652, p 1-17(2023). <https://doi.org/10.1016/j.jbusres.2023.113652>.
- [7] G.Badareu, N.Doran, S.Puiu, R. Bădîrcea , A.Manta , Energies, Is the Relationship between Corporate Social Responsibility, Environment and Energy Sufficiently Debated Nowadays? (2023). <https://doi.org/10.3390/en16083405>.
- [8] M.Sarfraz, I.Ozturk , S.Yoo, M. Raza, H. Han , HSSC, Toward a new understanding of environmental and financial performance through corporate socialresponsibility, green innovation, and sustainable development, Volume:297 (2023), <https://doi.org/10.1057/s41599-023-01799-4>.
- [9] O.Esther , S.Marin-Hernandez, J.Jaen , SPC, Sustainability, corporate social responsibility, non-financial reporting and company performance: Relationships and mediating effects in Spanish small and medium sized enterprises Sustainable Production and Consumption, Volume 35, (2022). <https://doi.org/10.1016/j.spc.2022.11.015>.