

Relation entre les approches de responsabilité sociale des entreprises et les déterminants de la responsabilité sociale des entreprises : Résultats quantitatifs du point de vue marocain

Relationship between the corporate social responsibility approaches and the corporate social responsibility determinants: Quantitative findings from Moroccan perspective

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Résumé

Cette recherche vise à traiter l'impact des déterminants de la responsabilité sociale des entreprises sur l'utilisation d'une approche spécifique de la RSE. Dans cette recherche, nous cherchons à comprendre dans quelles mesures des motivations et des facteurs spécifiques façonnent le comportement organisationnel en matière de responsabilité sociale de l'entreprise. L'échantillon de cette recherche contient 56 organisations ayant obtenu le label de la RSE au Maroc une analyse du contenu des sites web est utilisée pour la communication sur la responsabilité sociale de l'entreprise de chaque organisation. nous utilisons l'analyse des données qualitative pour analyser le contenu de la responsabilité sociale des entreprises.

Cette analyse a utilisé un système de codage pour analyser en profondeur le contenu lié à la RSE, trouvé dans le site web ou dans le rapport annuel de chaque organisation, En guise de résultats l'analyse statistique se fait à travers les données tirées de l'analyse de contenu afin de tester statistiquement l'influence des approches de la responsabilité sociale des entreprises sur les déterminants de la responsabilité sociale des entreprises.

Mots clés: responsabilité sociale des entreprises, stratégies d'entreprises, information, parties prenantes, isomorphism.

Classification JEL : L2

Type de l'article : Recherche appliquée.

Abstract

This research aims to deal with the impact of the corporate social responsibility determinants on using a specific the corporate social responsibility approach. In this research, we seek to understand to what extent specific motivations and factors shape the organizational behavior regarding the corporate social responsibility. The sample of this research contains 56 organizations that had been awarded the label of the corporate social responsibility in Morocco. A content analysis of websites is used for each organization's corporate social responsibility communication. We use the qualitative data analysis for analyzing the content of the corporate social responsibility. This analysis used coding system for analyzing deeply the content related to the corporate social responsibility, found in each organization's website or annual report. As results, the statistical analysis is done through data taken from content analysis in order to statistically test the influence of CSR approaches on the determinants of CSR.

Keywords : corporate social responsibility, corporate strategy, information, stakeholders, isomorphism.

JEL Classification : L2

Paper type : Empirical research.

1. Introduction

In competitive environment, there is a new challenge that organization should be taken into account in its strategy. Indeed, organization must, in modern environment, manage its business in a socially responsible manner. This responsibility is about how organization acts to fit different stakeholders' goals (employees, customers, suppliers, NGO, etc.). That organizational behavior seeks to balance between economic / financial and social performance. Regarding this social performance highlights to what extent organization accomplishes its mission for satisfying internal and external stakeholders' ambitions. Consequently, organization shapes this social responsibility based on specific approach. This approach shows to what extent the corporate social responsibility is integrated in organization strategy. This approach is motivated by specific stimulus and factors. These factors bring to light the reasons explaining why organization steers its business in socially responsible way.

This paper, based on relevant theoretical background, deals with the impact of the corporate social responsibility determinants on using a specific the corporate social responsibility approach. In this research, we seek to understand to what extent specific motivations and factors shape the organizational behavior regarding the corporate social responsibility.

The present research by the existing in the literature on the subject and is part of a very particular methodological perspective. We aim to analyze the nature of the relationship between the corporate social responsibility approaches and the corporate social responsibility determinants; our research problem is structured as follows:

The influence of corporate social responsibility approaches on the determinants of corporate social responsibility.

Our writing plan divides the body of the article into three axes, namely the literature review and development of hypotheses that leans towards theoretical research interested in theoretical and conceptual approaches to corporate social responsibility and finally the different types of corporate social responsibility.

The second chapter devotes our research methodology, which follows the hypothetico-deductive based on positivism as a research philosophy with analyzes by the quantitative approach.

The last chapter of the development of this article will touch on the results of the analyzes of our empirical research on the relationship between approaches and determinants of corporate social responsibility. we will diagnose the characteristics of the terrain and of the sample which will represent the targeted population while carrying out statistical analyzes is done through the data taken from the content analysis in order to statistically test the influence of approaches to corporate social responsibility on the determinants of responsibility corporate social security using SPSS software. the general conclusion will summarize the progress of our present scientific research.

2. Literature review and hypothesis development

As mentioned above, we will see the definitions of CSR approaches as well as the different types of CSR determinants. and finally the hypotheses developed according to the items that could probably resolve the problem.

2.1 context:

Modern organization seeks to fit, by its corporate and business strategy, the expectations of different stakeholders, internal (employees, customers, suppliers, etc.) or external (NGO, communities, etc.). These different stakeholders' expectations make organization environment

more complex, uncertain and turbulent. Therefore, the corporate social responsibility has been seen recently as a managerial tool for fitting environmental solicitations as well as to improve its effectiveness as a result (Aguilera, Rupp, Williams, & Ganapathi, 2007; Boulouta & Pitelis, 2014; Carroll & Shabana, 2010). In that context, organization should be socially successful. This social performance refers to a corporate effectiveness, which means that organization has to include the stakeholders' expectations in its policies, decisions, and actions that create social, environmental and/or economic, including financial indicators (Accountability, Institute of Social and Ethical, 2003). In other words, competitive environment require from organization specific behavior to have the support and commitment of the various stakeholders to operate with greater effectiveness and efficiency for surviving and developing its business and projects in complex environment (Dacin, Kostova, & Roth, 2008). So, organization needs to have a specific approach to be socially responsible in its business.

Corporate social responsibility refers to numerous practices and fields. We start with present this last notion, before moving on to the role of corporate social responsibility approaches in the determinants of corporate social responsibility

2.1.1 Brief description of corporate social responsibility approach:¹

Corporate social responsibility approach means to what extent organization integrate the social requirements in its corporate strategy. This social requirement refers to stakeholders' expectation to balance between financial and social performance (Windsor, 2006). In fact, the corporate social responsibility could be seen as a source of value creation when organization is socially responsible by conviction and professional experience. This approach it could be as a management tool when organization assumes this responsibility only for mitigating its business negative impact (Lim, T. 2010; Porter, M E, & Kramer, M 2002; Smith, C 1994). Besides, this approach is philanthropic when organization imitates the leaders in its industry. Each corporate social responsibility approach is motivated by specific stimulus, called isomorphism

2.1.2.-Comparaison of ethical and economic approaches corporate social responsibility approach:

Corporate social responsibility is an approach that espouses the notion that a company can do good in the world and make a difference to improve social order. It's a topic that can engage the board of directors in an organization, as CSR reflects company culture and business practices. Social Relational hierarchy of competing moral frameworks and political philosophies is an unresolved matter within the discipline of ethics itself. Rorty (2000) characterizes moral philosophy as trapped between Kant (i.e. duties) and Dewey (i.e. pragmatism). Kagan (1989) argues that consequentialism (a rubric including utilitarianism) is ultimately superior (Ghemawat, 1991, pp. 46–9). Rachels (2003) relaxes utilitarianism for duties and rights. Kelman (1981) argues that rights and duties are sometimes superior to consequences. Lack of consensus makes rank-ordering of competing approaches to CSR unavoidably contestable. One can only compare approaches.

2.1.3-Ethics of Corporate Social Responsibility

Ethics refers to a set of moral principles that govern a company's or person's behavior. Companies should incorporate ethics into their daily actions, particularly those decisions that affect other people or the environment. A code of social responsibility and ethical conduct should be applied within an organization and during interactions with others outside the company. As long as a company upholds strong ethical standards and maintains social responsibility, the environment and employees are held as equals to the focus on profitability. However, government interference is often necessary if the company ignores its ethical

standards and takes socially irresponsible actions, such as disregarding environmental regulations to increase profitability.

The ethical approach to CSR argues defects of morally indifferent business conduct and social advantages of morally-sensitive stakeholder management practices and expansive public policy. Although drawing on a composite of various moral frameworks (e.g. Kant, Rawls, stakeholder rights) other than utilitarianism, ethical CSR uses a basic shared principle of impartial moral reflection on tolerating expansive public policy and practicing broad self-restraint and altruism. Altruism is voluntary contribution to society and stakeholders based on other regarding attitudes.

2.1.3 Economics of Corporate Social Responsibility:

The revived economic CSR does have a moral core independent of investor property rights. The utilitarian standard for general welfare and thus corporate social performance (CSP) is consumption. 'Consumption is the sole end and purpose of all production; and the interest of the producer ought to be attended to only so far as it may be necessary for promoting that of the consumer' (Smith, *The Wealth of Nations*, 1776, Book Four, Ch. 8). This utilitarian moral core emphasizes material gains for society as a whole achieved through reasonably efficient and competitive markets. Investor property rights while defended are ultimately subordinate to general welfare. This position is at variance from instrumental citizenship investing in such propertyrights. While utilitarianism is a variant of consequentialism and similarly an outcomes orientation explicitly defines the dominant ethical CSP model (Wood, 1991), an outcomes orientation is not in itself a satisfactory theoretical synthesis. Utilitarianism and ethical CSR remain competing moral frameworks linked to competing political philosophies. The economicviewpoint argues that no costly responsibility action should be undertaken voluntarily. Responsibility must be defined in minimalist public policy, to which one may reasonably add customary business ethics. Recent economic CSR literature tends to omit the latter, which was emphasized by Friedman (1970). Apparent restriction of a firm's external constraints to publicpolicy in recent literature is more likely an oversight, not a fixed rule. It seems a reasonable

2.2 Corporate social responsibility determinants:

Theoretically, corporate social responsibility determinants refer to motivations and stimulus to be socially responsible. These determinants, called isomorphism, mean why organization would be socially responsible based on specific approach. First, normative isomorphism when organization is socially responsible by conviction and professional experience. Second, mimetic isomorphism is when organization is socially responsible only to follow leaders in its competitive environment. Third, coercive isomorphism is when organization fit legal pressure regarding social responsibility (BarrenaMartínez, Fernández & RomeroFernández, 2015).

There is still uncertainty as to which determinants that may affect negatively or positively the corporate decision regarding CSR disclosure level. A considerable amount of literature suggested that characteristics of the firm are major determinants of disclosure activities. (e.g., Joshi & Hyderabad, 2019; Alkayed, 2018; Barakat et al., 2015; Gamerschlag et al., 2011). In this STUDY, a set of CSR disclosure determinants will be examined: Namely, company's visibility, profitability, ownership structure, and its relationship with foreign stakeholders (or foreign ownership), in addition to the appropriate control variables. Company Visibility Company visibility is the extent to which the company is known and visible to the society, stakeholders, media, and the general public (Reverte, 2009). Visible companies gain attention of media and thus they are reported in the newspapers, therefore these visible firms are more likely to be subject to stakeholders pressures (Lucchini & Moisello, 2017).

2.2.1 Company Profitability:

Many prior studies used profitability variable to measure its association with CSR, one of the essential determinants of CSR disclosure in a lot of empirical studies is the economic performance of companies. Depending on Bewley & Li (2000) study, profitable firms are subject to higher political pressure than less profitable firms, and therefore these profitable firms disclose more detailed information about corporate social responsibility.

Company's profitability is the extent to which its total income exceeds its total expenses for any given period. Profitability is an accounting concept that is sometimes referred to as net profit or net income.

In financial reporting accounting policies can impact how income statements, or statements of operations, present income and expenses. In some cases, businesses use accounting policies to take advantage of tax law and minimize their tax liability **Company Ownership Structure:**

Roberts, (1992) suggest that disclosure policy of any company is affected by the degree of company's stock ownership. The disclosure on social activities, in a voluntary way, is greater in organizations with many owners, in order to reduce asymmetries of information between the organization and its shareholders (Prencipe, 2004).

A company's ownership structure looks at who owns the respective company. Those with private structures can control who buys and sells shares. Companies with public ownership can have public investors buy and sell shares on the open market. Ownership structure can impact how companies make decisions

2.2.2 Company Relationship with Foreign Stakeholders Usually:¹

A firm listed on a foreign exchange discloses more information about its social responsibility activities because it may attract more investors and analysts coverage (Cooke, 1989). According to Cormier et al., (2005), companies, which have relationships with foreign stakeholders (shareholders), disclose information about its social responsibility voluntarily, this indicates that foreign stakeholders influence the practices of company's reporting in a positive way (Barako et al., 2006).

Stakeholders can be internal or external to an organization. Internal stakeholders are people whose interest in a company comes through a direct relationship, such as employment, ownership, or investment.

External stakeholders are those who do not directly work with a company but are affected somehow by the actions and outcomes of the business. Suppliers, creditors, and public groups are all considered external stakeholders.

2.3. Development of hypotheses:

To answer the problem, we suggest the null hypothesis H₀ as follows: the determinants of corporate social responsibility do not explain organizational behavior concerning the management and steering of the organization's activities to be socially responsible. Thus his alternative H₁: the determinants of corporate social responsibility explains organizational behavior regarding the management and steering of the organization's activities to be socially responsible.

Among the research works that their authors have recommended to explain the role of CSR are: Frederick (1978) et Wood (1991), d'Ackerman et Bauer (1976). (Gond & Igalens, 2012) Several writings show the impact of corporate social responsibility approaches on the determinants we find: (Aguilera, Rupp, Williams, & Ganapathi, 2007; Boulouta & Pitelis, 2014; Carroll & Shabana, 2010).

¹ <https://www.investopedia.com/terms/s/stakeholder.asp>

3. Methodology :

3-1-Research model or designation of research

As part of our article, we recall our problem, which is articulated as follows:

The influence of corporate social responsibility approaches on the determinants of corporate social responsibility.

Data collection is an important step in constructing a qualitative study and in achieving results. This is why we chose the data sources with great caution.

This research-deployed hypothesis testing to study the potential association between the corporate social responsibility approach and the corporate social responsibility determinants. It was an exploratory study conducted in 2019. We try to investigate about the relationship between two phenomena that we know a little and that we attempt to study deeply. To fit the aim of the research, convenience-sampling method was applied for getting data from 58 Moroccan organizations. They were working for Moroccan organizations that had been awarded the label of the corporate social responsibility. These organizations are operating in different industries (Telecom, petroleum & gas, health care, etc.).

For this study, the data-collection method selected was a preliminary content analysis organizations' websites and annual reports. First, we use coding system for analyzing deeply the content related to the corporate social responsibility, found in each organization's website or annual report. Secondly, the results of this analysis are used for testing statistically the possible relationship between the corporate social responsibility approach and the corporate social responsibility determinants. Two main variables were used in this survey. First, corporate social responsibility approach was measured by multiple-choice survey questions by which we try to underline the approach used by each organization for managing its corporate social responsibility. Thus, this variable contains three categories such as: value creation, management tool and philanthropy. The second variable is the corporate social responsibility determinants. Therefore, this variable contains three categories such as normative isomorphism, mimetic isomorphism and coercive isomorphism. We used multiple-choice survey questions with exhaustive and mutually exclusive categories. This variable is related to organizational motivation for implementing a corporate social responsibility.

3.2 Description of the terrain of our study:

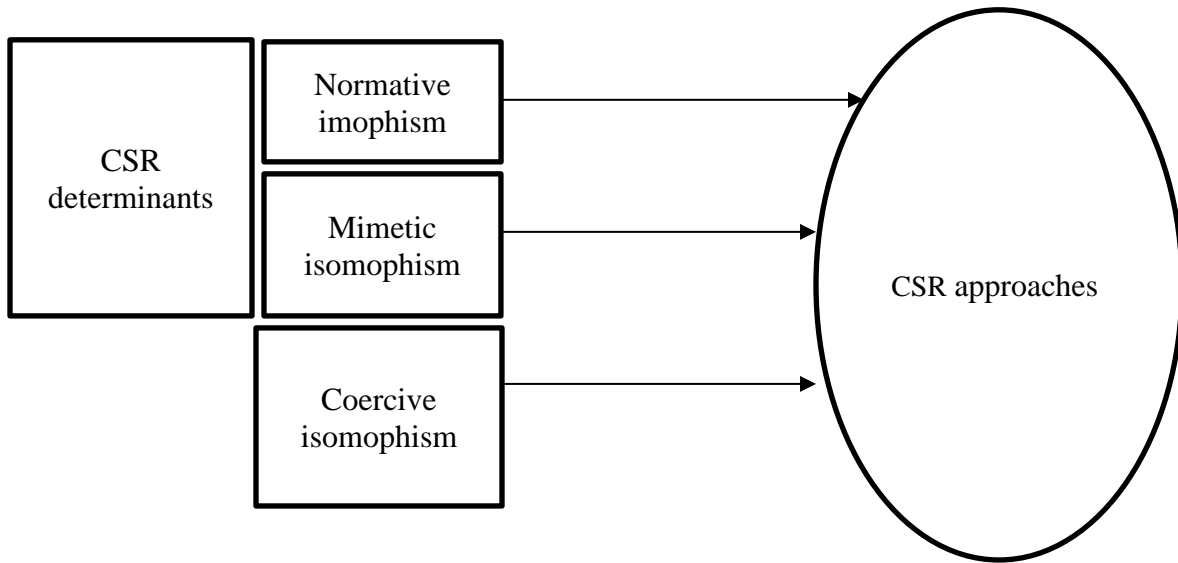
The sample of this research contains 56 organizations having obtained the CSR label in Morocco. An analysis of the content of the websites is used for communication on the corporate social responsibility of each organization.

These organizations are operating in different industries (Telecom, petroleum & gas, health care, etc.).

3.3 Search model:

As we saw above in the development of the hypotheses, we have two items which form our model, namely: the approaches to corporate social responsibility (value creation, management tool, philanthropy) and the determinants of corporate social responsibility (normative isomorphism, mimetic isomorphism, coercive isomorphism).

Figure 1: Conceptuel model



Source: Authors

4-Results et discussion:

In the fourth axis, we will see the descriptive statistics of our research as well discussions related to the results obtained.

4.1 Descriptive statistics:

Before carrying out the tests, it seemed to us that it is essential to carry out analyzes on the reliability of the responses of our sample (the observed variables) so as not to have biased results.

To better clarify our results, it seems appropriate to illustrate the figures under graphical representations with comments and interpretations

4.2. Discussion of results:

Results obtained from the empirical research result from an analysis on IBM SPSS of the collected data. These results show that the two items: approaches to CSR and determinants of CSR.

The role of CSR approaches in the determinants of CSR are presented in appendix N°1 as below.

As regards the corporate social responsibility approach (cf. appendix 1), we note that most organizations (46.6%) manage their corporate social activities based on philanthropy approach, compared to those choosing the management tool approach (32.8%), and value creation approach (20.7%). In the other side, we see that most organizations (43.1%) imitate other regarding their motivations to implement the corporate social responsibility, compared to those motivating by confidence and professional experience (41.4%), and legal pressure (15.5%). Within the group of organizations with value creation approach, we note that most organizations (94.7%) are motivating by professional experience and knowledge, compared to those imitating other regarding the implementation of the corporate social responsibility (5.3%). However, when the organization adopts the corporate social responsibility based on management tool, the determinant is the same (33.3%). Moreover, when the approach is philanthropy, the most organizations are motivating by institutional mimetism (74.1%).

Appendix N°1: CSR approaches-CSR déterminants

CSR approach ^ CSR determinants Crosstabulation

			CSR determinants			Total
			Normative isomorphism	Mimetic isomorphism	Coercive isomorphism	
CSR approach	Value creation	Count	18	1	0	19
		% within CSR approach	94,7%	5,3%	0,0%	100,0%
		% within CSR determinants	75,0%	4,0%	0,0%	32,8%
		% of Total	31,0%	1,7%	0,0%	32,8%
	Management tool	Count	4	4	4	12
		% within CSR approach	33,3%	33,3%	33,3%	100,0%
		% within CSR determinants	16,7%	16,0%	44,4%	20,7%
		% of Total	6,9%	6,9%	6,9%	20,7%
	Philanthropy	Count	2	20	5	27
		% within CSR approach	7,4%	74,1%	18,5%	100,0%
		% within CSR determinants	8,3%	80,0%	55,6%	46,6%
		% of Total	3,4%	34,5%	8,6%	46,6%
Total	Count	24	25	9	58	
	% within CSR approach	41,4%	43,1%	15,5%	100,0%	
	% within CSR determinants	100,0%	100,0%	100,0%	100,0%	
	% of Total	41,4%	43,1%	15,5%	100,0%	

Source: Designed by ourselves based on the collected financial statements, calculated and analyzed via SPSS.

The acceptance of the hypotheses are presented according to appendix 2. As regards the corporate social responsibility approach (cf. appendix 1), we note that most

Appendix 2 : chi-square tests

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	38,936 ^a	4	,000
Likelihood Ratio	44,490	4	,000
Linear-by-Linear Association	23,202	1	,000
N of Valid Cases	58		

Source: Designed by ourselves based on the collected financial statements, calculated and analyzed via SPSS.

Noting the Chi-Square Tests (cf. appendix 2), we will note whether this association is significant. Throughout a Pearson Chi-square value (38.936) and a p-value (0.000) smaller than 0.05, we reject the hypothesis H0 and the H1 is accepted. Thus, there is a relationship the corporate social responsibility approach and the corporate social responsibility determinants.

The statistical value which expresses that the relationship is strong between the two variables is presented in appendix 3a,b:

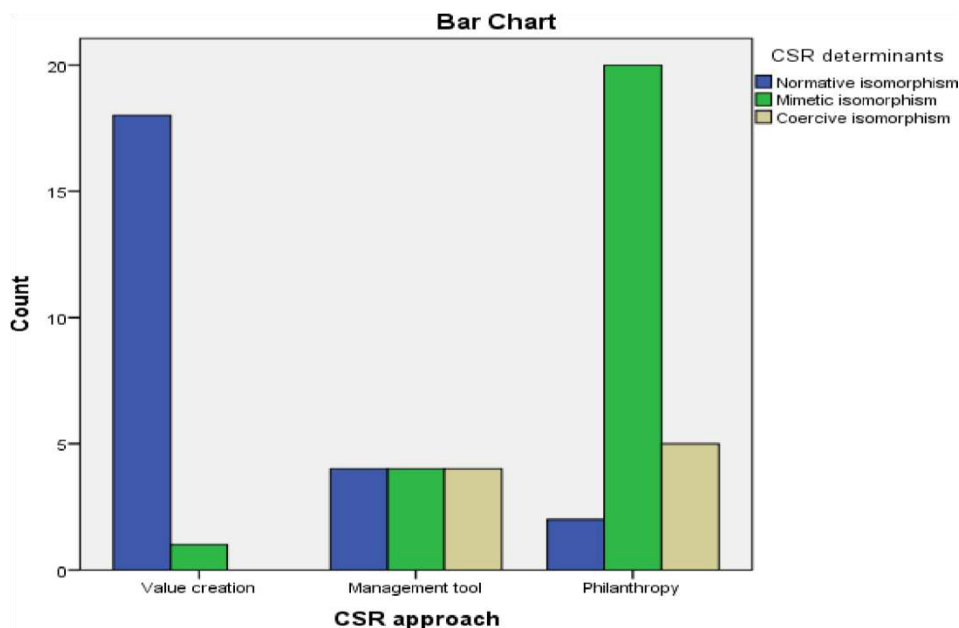
Appendix 3a: symmetric measures

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	,819	,000
	Cramer's V	,579	,000
N of Valid Cases		58	

Source: Designed by ourselves based on the collected financial statements, calculated and analyzed via SPSS.

Appendix 3b: CSR determinants-CSR approach



Source: Designed by ourselves based on the collected financial statements, calculated and analyzed via SPSS.

The strength of this relationship is seen throughout the Cramer's V value. Appendix 3a,b lies out that the Cramer's V value is 0.579, which means that we have a moderate relationship.

4.3 discussion of results:

Our study was carried out on organizations listed on the Casablanca Stock Exchange. The answers returned after the content analysis are validated according to the analyzes of IBM SPSS.

The results obtained from the empirical research resulting from an analysis on IBM SPSS of the data collected these results, show that there is a significant relationship between the approaches to CSR and the determinants of CSR.

This research has some limits. First, our research is based principally on sample containing organizations that had been awarded the label of the corporate social responsibility in Morocco. Therefore, the empirical results don't fit all the organizations whose business is more or less socially responsible. Second, there is on discrimination between the organizations of the sample according to clear predefined criteria such as: sector, size, etc. this discrimination would be useful for testing if the trend would be the same under this discrimination. For the further research, the same research could be conducted in sample containing different size of organizations, operating in different sectors. It would be more insightful for explaining whether the organization's size impacts the association between the corporate social responsibility determinants and the corporate social responsibility approach. Besides, other researches would pay more attention to study the mechanisms explaining the corporate social responsibility determinants.

5. Conclusion :

As an addition to the managerial literature on corporate social responsibility approach and determinants, this research illustrates that, the social responsibility approach is associated with the corporate social responsibility determinants.

Our findings highlight that the social responsibility approach nature is influenced by the corporate social responsibility determinants. This approach nature regarding the corporate social responsibility is leveraged by specific motivations and factors. These motivations and factors are called determinants. Indeed, when organization choice regarding the corporate social responsibility is made based on conviction and professional experience and knowledge – normative isomorphism (DiMaggio et al., 1983; Beddewela et al., 2015). In this context, corporate social responsibility approach would be seen as a way for creating value for all stakeholders (internal and external). However, the corporate social responsibility activities could be managed as a way to mitigate negative impacts of organization business. In this context, organization could be motivated by conviction, to imitate other organizations – mimetic isomorphism (DiMaggio et al., 1983; Fernandez-Feijoo et al., 2014; Peters et al., 2014; Beddewela et al., 2015) or as result of legal pressure – coercive isomorphism (Francis et al., 2011; García-Sánchez et al., 2015; Zhou, Simnett et al., 2013). In addition, some organizations, for specific reasons, pretend to be socially responsible in their business only for imitating and following the leaders of their industries (DiMaggio et al., 1983).

This study provides more insights by approaching the corporate social responsibility determinants for explaining organizational behavior regarding the management and steering of organization business to be socially responsible. It would be useful for both scholars and researchers to consider this argument in their researches and practices conducted in Moroccan business landscape. In this context, corporate social responsibility is a new challenge for Moroccan organizations. Thus, it's providing how organizations in context like morocco approach corporate social responsibility and the determinants explaining their organizational behavior regarding social responsibility.

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