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CSR in Moroccan family businesses: perspectives and representations of external experts

La RSE dans les entreprises familiales marocaines : perspectives et représentations d'experts externes

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Abstract:

The article examines corporate social responsibility (CSR) in Moroccan family businesses, highlighting the motivations and challenges specific to this context. Although CSR is a widely explored topic internationally, in all organizational forms, family dynamics in Morocco and their impacts on responsible business behavior are still little studied. Using a qualitative methodology based on the analysis of CSR experts' representations of family businesses, the study reveals that these businesses are at an early stage of CSR adoption, influenced by stakeholder expectations, political relations, and the training and education of family members. The results of this study show the importance of specific support for these companies, in order to promote a deeper understanding and more effective adoption of CSR principles.

Keywords: CSR; Family businesses; Morocco; Expert representations
JEL Classification : M14; L21
Paper Type : Empirical Research

Résumé :

L'article examine la responsabilité sociétale des entreprises (RSE) au sein des entreprises familiales marocaines, en soulignant les motivations et les défis propres à ce contexte. Bien que la RSE soit un sujet largement exploré à l'international, dans toutes les formes organisationnelles, les dynamiques familiales au Maroc et leurs impacts sur le comportement responsable des entreprises sont encore peu étudiées. Grâce à une méthodologie qualitative fondée sur l'analyse des représentations des experts en RSE des entreprises familiales, l'étude révèle que ces entreprises en sont à un stade précoce d'adoption de la RSE, influencées par les attentes des parties prenantes, les relations politiques et la formation et l'éducation des membres de la famille. Les résultats de cette étude montrent l'importance d'un accompagnement particulier pour ces entreprises, afin de favoriser une compréhension plus approfondie et une adoption plus efficace des principes de la RSE.

Mots clés : RSE ; Entreprises familiales ; Maroc ; représentations des experts
JEL Classification : M14 ; L21
Type du papier : Recherche empirique

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1. Introduction

Most theoretical and empirical research on corporate responsibility originates from developed countries, resulting in insufficient attention to the contextual conditions of developing nations. While the literature often examines CSR from a global perspective, empirical studies addressing the nature and extent of responsible behavior in these contexts remain limited. Lindgreen and al. (2010) emphasize this issue, asserting that theories developed within a Western framework have limited applicability elsewhere, both in defining what constitutes CSR and in understanding the responsible practices of organizations. A similar observation applies to the second key concept of this research: family businesses. The field of family business studies is predominantly shaped by the writings of American researchers, which constrains the understanding of dynamics specific to other cultural and economic contexts (Idemudia, 2011; Jamali, 2007, 2014). This predominance can lead to biases in interpreting the practices and challenges faced by family businesses in developing countries. Therefore, it is essential to promote research that considers local particularities to better comprehend the responsible behavior of family businesses and their impact in these contexts.

Our review of the articles addressing the topic of CSR in family businesses has revealed that a significant portion of this literature has been conducted in the United States (Wu & Dou, 2020); Yadav, & Yadav, 2020). Although there has been a growing interest in developing countries, particularly in Asia and Latin America, all the models and concepts used in discussions about family businesses today have been developed and tested in developed countries. This presents the same risks highlighted for CSR. Indeed, researchers strive to ensure that a universal dimension is present in their frameworks. However, the contextual specificities could be enriching at the very least.

In Morocco, academic discussions on CSR remain limited (Elmalki, 2010; El Abboubi and El Kandoussi, 2009; Oumlil & Balloun, 2009). Existing studies are still dominated by questions regarding the determinants of responsible behavior and its influence on company performance. Although a few researchers have recently shifted the debate toward SMEs (for example: Hattabou and Louitri, 2011; M'Hamdi, 2009), the consideration of the family dimension is almost absent. Indeed, we know little about Moroccan family businesses (Nasiri, 2017; Salhi, 2017; Bentebaa, 2014), particularly on relatively recent topics. Our literature review has identified only two articles by the same authors on the CSR of family businesses (Laguir and al., 2015; Elbaz and Laguir, 2014).

This gap in the research highlights the importance of exploring CSR within Moroccan family businesses to better understand their practices and motivations. By examining the specificities of family businesses in Morocco, we could deepen our understanding of responsible behavior in this type of enterprise within developing countries. This would provide valuable insights for researchers, practitioners, and policymakers, thereby contributing to the development of strategies tailored to these contexts.

However, accessing a family business to study sensitive issues such as CSR can be complex. The entrenched conservative culture and familial values often make leaders reluctant to share information. Emotional stakes and family legacies complicate discussions about social and environmental impact, necessitating a climate of trust to obtain authentic testimonies. Engaging experts and external stakeholders in continuous relationships with family businesses can be an effective solution for gathering relevant information on delicate topics like CSR. These professionals, often perceived as neutral actors, can establish a trusting environment that facilitates the exchange of information.

Although there are many studies on CSR in the context of family businesses, research examining this topic from an external perspective remains rare. To our knowledge, no study addresses the responsible behavior of family businesses from the perspective of external experts. However, the use of experts, particularly through their representations, offers a promising avenue for studying the practices and conceptions of family businesses regarding CSR. Due to their experience and objectivity, these experts can facilitate access to essential information that is often difficult to gather directly from family owners and managers. This raises a legitimate question:

How do external experts conceptualize and assess the design and implementation of corporate social responsibility (CSR) in Moroccan family businesses?

The aim of this research is to explore how external stakeholders perceive the nature and extent of responsible engagement among Moroccan family businesses. This study addresses recent calls for increased research on corporate social responsibility (CSR) within family firms (Kuttner and al., 2020) and helps to organize the expanding literature on the role of CSR in these businesses (Ramos-Hidalgo and al., 2021; Mariani and al., 2021; Kuttner and al., 2020; Peake and al., 2015). Specifically, we seek to understand the perspectives of experts and researchers in CSR, family businesses, and CSR within family firms. Involving these stakeholders not only adds an objective viewpoint to the research but also provides a valuable source of data.

2. CSR in family businesses: a literature review

Overall, there is no consensus regarding the responsibility of family businesses. Our analysis of articles addressing the ethical, social, environmental, and philanthropic dimensions of corporate social responsibility (CSR) within the context of family businesses has revealed four distinct theses. First, there is the thesis of the societal superiority of family businesses, which highlights the social issues that differentiate them from non-family enterprises. Second, the thesis of familial opportunism counters this view by suggesting that family businesses may be socially inferior. Third, the ambivalence thesis posits that family businesses can exhibit both responsible and irresponsible behaviors. Finally, the heterogeneity thesis emphasizes the diverse practices and outcomes associated with family businesses in relation to CSR.

2.1 The societal superiority of family businesses

This thesis focuses on the social superiority of family businesses over non-family businesses. Studies show that family businesses are more socially responsible, more environmentally (Agostino & Ruberto, 2021; Berrone and al., 2010; Craig and Dibrell; 2006) efficient, and more concerned with avoiding socially irresponsible activities and. misconduct than large or small and medium-sized businesses (Sekerci & al., 2022; Dyer et Whetten, 2006). These businesses are distinguished by their stakeholder orientation, special interest in employees, customers, and subcontractors, low efficiency reduction in times of crisis, high involvement in the local community, and strong ties to future generations (Vallejo and Torraleja, 2007; Gallo, 2004; Bon, 2007). Family businesses also demonstrate ethical values and moral behavior, with a "spirit of responsibility" observed over three generations, favoring environmental action programs. They also demonstrate ethical behaviors through their actions, influenced by religious values in the family context. Family business ethics are based on organizational orientation, including empathy, warmth, courage, conscientiousness, and zeal. Family businesses also focus on human impact, moral goodness and the betterment of society as strategic motivations (Kim and al., 2020; Astrachan and al. 2020; Adams and al., 1996; Zahar, 2019; Zhuang, 2019).

Proponents of this viewpoint emphasize that family businesses' superiority in terms of social responsibility may also have a good effect on their overall success. Craig and Dibrell (2006), for instance, have shown that environmental policies encourage innovation and financial performance, particularly inside family businesses compared to non-family businesses (Agostino & Ruberto, 2021). Furthermore, Neubaum and al. (2012) have confirmed that family businesses' environmental participation can enhance their performance by showing increased interest in their employees compared to their non-family counterparts. Furthermore, family businesses are more likely to succeed when they take a conservative approach to proactive environmental management, according to Huang and al. (2014). Finally, O'Boyle and al. (2010) highlighted the mediating role of ethics in the relationship between family involvement in businesses and their financial performance, thus highlighting the importance of ethics in the success of family businesses.

More generally, researchers argue that the relational management mode, unlike the transactional mode, which is based on affective, collective, community and lasting relationships with their employees and external partners, which is manifested through CSR, promotes the positive performance of family businesses (Ahmad and al., 2020; Miller and al., 2009; Elbaz and Laguir, 2014).

2.2 Opportunism of family businesses

Other researchers support the opposite idea of a "tentacular" family business that grows through its influence on the political and economic system of the country in which it plays a role (Coville, 2015). Although their number is small, the authors of this movement have highlighted a dimension, recognized in the first works on the field of family business, but surprisingly hidden or neglected by the supporters of the superiority thesis.

According to López-Cózar and al. (2014), this dimension includes traditional traits of family businesses such as paternalism, nepotism and favoritism, which can have a negative impact on an adequate social policy. Thus, this confirms the results of Fogel's study (2006) that demonstrates the negative impact of family control on the country's social indicators. Before that, Morck and colleagues (2005) highlighted a relationship between family control of large companies in a country and significant delays in economic growth, infrastructure development and income inequality

Indeed, this movement does not occupy a significant share among the identified articles (Miroshnychenko and al., 2022; Litz and Turner, 2013; Aoi and al., 2015). However, it has given the opportunity to optimistic researchers, supporting the thesis of the societal superiority of family businesses, to rethink their arguments. In reality, the arguments put forward and the empirical results obtained by the researchers of this current have made it possible to give birth to a new thesis on the subject (Abeysekera and al., 2020).

2.3 The societal ambivalence of family businesses

This research trajectory implicitly suggests a convergence between the first two approaches. A third perspective views family businesses as an organizational category exhibiting characteristics that lead to ambivalent behaviors regarding sustainability concerns. Proponents of this view argue that family businesses can be both "good and bad" (Cruz and al., 2014), demonstrating both socially responsible and irresponsible actions (Cruz and al., 2014; Block and Wagner, 2013). This duality is partly due to the multifaceted nature of CSR, which encompasses various dimensions and addresses differing stakeholder interests that may conflict.

Indeed, the impact of family ownership can differ across CSR dimensions (Block and Wagner, 2013) and among various stakeholder groups (Cruz and al., 2014). Block and Wagner (2013) note that family ownership is negatively correlated with CSR performance in community-related aspects, while positively associated with diversity, employee relations, environmental concerns, and product-related dimensions of CSR.

The characteristics of family businesses can be a double-edged sword. As Morck and Yeung (2004) observe, while the capacity of family businesses to cultivate social capital can enhance their ethical practices, it can also enable corrupt practices within the political sphere. In a recent conceptual contribution, Coville (2015) argues that organizational traits of family businesses—

such as charismatic leadership, internal cohesion, the ability to build trust with stakeholders, and a strong imperative to protect the business—can lead to both ethical behavior and corruption.

Despite its appeal, the thesis proposing the dual attributes of family businesses, as described by Tagiuri and Davis (1996), has faced challenges, particularly with empirical studies showing no significant differences in societal policies between family and non-family businesses (Amann and al., 2012; Hirigoyen and Poulain-Rehm, 2014; Iyer and Lulseged, 2013).

2.4 The societal heterogeneity of family businesses

Heterogeneity is the result of a growing awareness among researchers that family businesses do not respond homogeneously to social and environmental pressures (Marques and al., 2014). This movement, which is beginning to take control of the field of research on family business (Daspit and al. 2021), finds its legitimacy, on the one hand, in the latest advances in the literature on family businesses which encourage researchers to study this organizational category under the principle of heterogeneity (Bégin et al, 2010, Nordqvist and al., 2014), and on the other hand, in the complex process of the attitude of the family business towards the different dimensions of responsible behavior, where family culture and corporate culture, the identity process and economic interest are mixed.

The main origin of this heterogeneity of family firms in social matters is the degree of family involvement in ownership and management. Litz and Stewart (2000) observe that firms with higher levels of family involvement report higher levels of community participation and philanthropic giving than firms with low family involvement, which identify as non-family firms. Dou and al. (2014) also highlight that both dimensions of family involvement, including family ownership and length of family control, have a significant positive impact on corporate charitable giving, and add that the reluctance of the next generation to take over the firm weakens this impact. Bingham and al. (2011) refer to the collectivist identity orientation and similarly indicate that a strong involvement of the family or the founder makes the family firm more socially performing.

Alongside family involvement in the business, researchers identify various contextual dimensions—related to the family, the enterprise, and the environment—that contribute to the heterogeneity of family businesses in response to societal pressures (Le Breton-Miller & Miller, 2016). Notably, factors such as the family's values, parental roles, and educational background (Le Breton-Miller & Miller, 2016) play a significant role. Additionally, the personal characteristics of the owner-manager, including age, education level, and whether they reside in the same community as the business (Niehm eta al., 2008), can influence outcomes. The generation of family owners (Madden and al., 2020; Lungeanu & Ward, 2012; Uhlaner and al., 2004), the duration of the business's establishment in the community, its size, the inclusion of the family name in the business title, and the size of the community itself (Uhlaner and al., 2004) are also critical factors. Furthermore, the age of the business (Déniz & Suárez, 2005), the percentage of family ownership (Le Breton-Miller & Miller, 2015; Déniz & Suárez, 2005), the political connections of family owners (Zhang and al., 2012), and governance structures—including ownership and control dynamics, top management, and board composition (Le Breton-Miller & Miller, 2016; Lungeanu & Ward, 2012)—all play important roles. Finally, the governance orientation of the country in which the business operates can further modulate these dynamics (Labelle and al., 2015). Collectively, these variables differ across family firms and can influence how each organization responds to societal challenges (López-González and al. 2019; Ge and al., 2019; Biswas and al.;2019).

3. Research methodology

A qualitative research approach is considered most appropriate for this study, as it allows for an in-depth exploration of expert perspectives and fosters a nuanced understanding of the phenomena under study. This method provides the opportunity to collect rich and contextual data, which is essential to grasp the subtleties of family businesses' CSR practices and perceptions. By drawing on in-depth interviews and interactive discussions, this approach sheds light on lived experiences, opinions, and reflections that could not be captured by quantitative methods.

3.1 Field and study data

The participants in this research are mainly:

- Academics specialized in CSR or family business studies: Their theoretical expertise and academic experience allow them to bring a critical and informed perspective on CSR issues. They are often in contact with cutting-edge research, which gives them in-depth knowledge of theoretical models and best practices, as well as an understanding of the specific challenges that family businesses face in the Moroccan context.
- Consultants who have worked with family businesses on CSR initiatives: These professionals bring a practical and empirical dimension to the study. Their field experience allows them to share valuable insights on the implementation of CSR strategies, the obstacles encountered, and the solutions adopted. Their knowledge of interpersonal dynamics and stakeholder relationships enriches the discussion on how family businesses can navigate a constantly changing environment.

By combining these two groups of participants, the research aims to establish a dialogue between theory and practice, thus ensuring a holistic understanding of the issues related to CSR in Moroccan family businesses. This integrative approach will make it possible to generate informed recommendations adapted to the specific realities of the context studied.

3.2 Conduct of interviews

Our literature review did not aim to provide an exhaustive state of the art, but rather to identify the major families of work that have been carried out on CSR in the family context. This approach aimed to better conceptualize the different facets that this concept can take on in the literature, taking into account cultural and contextual specificities. Although there is a great heterogeneity of approaches to CSR on a global scale, we sought to identify common attributes that could serve as a common thread for our research.

This first phase of documentary analysis was essential to structure our understanding of the issues related to CSR in family businesses. By scrutinizing the major contributions, we identified the main themes that could guide our interviews. These themes reflect the complex and dynamic realities of Moroccan family businesses, as well as the interactions between family values, societal expectations and sustainability imperatives.

Questions addressed to family business experts include themes such as:

- Family, culture and Moroccan society: How do Moroccan values and traditions influence CSR practices within family businesses?
- Design and characterization of Moroccan family businesses: What are the particularities that define these businesses in the Moroccan economic landscape?
- Heterogeneity and complexity of Moroccan family businesses: What are the unique challenges that these businesses face in terms of CSR, and how do these challenges vary from one business to another?

As for CSR experts, questions focus on:

- Moroccan family businesses, CSR and sustainable development: How do family businesses integrate sustainability principles into their CSR strategy?
- Moroccan family businesses and stakeholders: How do these businesses interact with their stakeholders, and how do these interactions influence their CSR commitment?

Finally, the questions addressed to CSR experts and family business experts explore intersecting issues:

- Family, motivations and willingness to engage in responsible engagement: What are the underlying motivations that drive family members to engage in CSR initiatives?
- Family, resources, capabilities and responsible engagement of family businesses: How do the specific resources and capabilities of family businesses influence their engagement in CSR?

This structuring of questions will allow us to collect rich and varied qualitative data, thus contributing to an in-depth understanding of CSR perceptions and practices in the context of Moroccan family businesses. By integrating these different dimensions, we hope to reveal the underlying dynamics that shape the responsible engagement of these companies and their impact on Moroccan society.

3.3 data processing

The interviews were mostly recorded and transcribed with the consent of the interlocutors; for those who did not give their consent, we took detailed notes. This method allowed us to faithfully capture the nuances of the exchanges, while respecting the wishes of the participants. The data collected from the interviews were then enriched with information from various secondary sources, such as institutional reports, case studies on Moroccan family businesses, and relevant academic articles.

The saturation of data is a key element of our qualitative research, as it ensures that the collection of information continues until new data no longer provide significant insights. In our study, we reached this point after conducting eight interviews, each lasting between 1.5 and 3 hours. This allowed us to identify recurring themes and ensure that our results accurately reflect the diversity of participants' perspectives.

The interview transcripts and notes underwent several in-depth readings, followed by a dual analysis. First, a vertical analysis was conducted for each interview, allowing for a comprehensive exploration of the participants' individual perspectives and experiences. Then, a horizontal analysis was performed, facilitating the comparison and identification of common themes and divergences across the interviews. This dual analytical approach was crucial in highlighting relevant categories related to our research objective, particularly revealing the experts' varied perceptions regarding CSR in family businesses.

Subsequently, a triangulation work was carried out between the theoretical framework of reference, derived from our literature review, the categories resulting from our analysis of the interview data, and finally the secondary data collected in the field. This triangulation made it possible to strengthen the validity of the results and to construct a new theoretical model integrating the specific characteristics of the field studied. By combining these different sources of data, we were able to develop a richer and more nuanced understanding of how CSR is conceptualized and implemented in Moroccan family businesses, while taking into account cultural and contextual particularities.

4. Corporate Social Responsibility and Family Businesses: An Overview of the Moroccan Landscape

Context can have subtle and powerful cross-cutting effects on research results. And taking it into account could undoubtedly improve our conceptual framework, developed mainly from the

Anglo-Saxon literature (Louitri and Sahraoui, 2014). Even if the literature on CSR in developing countries, on the one hand, and on Arab family businesses, on the other hand, could be very beneficial in this sense. However, to be satisfied with "macrocultures" would be reductive. Morocco has its particularities, taking them into consideration explicitly could bring uncovered aspects and complete the picture already started.

4.1 Some elements of the current institutional framework of CSR in Morocco

At the institutional level, there are several initiatives that are part of the encouragement and promotion of social and environmental practices. In 2005, King Mohamed VI launched the National Initiative for Human Development (INDH). This is a strategic framework for social development and the consolidation of achievements in democracy, decentralization and the improvement of social and economic conditions for disadvantaged sections of the population. This initiative marks Morocco's shift from a growth logic to a development logic. The King's desire to instill sustainable dynamics is clearly evident in his speech the same year during the Investment Integrals: " *We are following, with the greatest interest, the emergence of a movement of investments and financial placements combining the legitimate objectives of profitability and profits with criteria, no less legitimate and universal, of social responsibility and human and sustainable development. Morocco, through its legislation and its political and societal choices, can and wants to be for socially responsible investors, a partner and a destination fully assuming the most advanced social, environmental and good governance standards. The social responsibility of investors is conditional on the social responsibility of companies. In this regard, we follow with interest and satisfaction the action of Moroccan companies that have voluntarily committed to this path. (…)».*

In 2004, the Moroccan regulatory framework saw the birth of a new labor code that strengthened the connection to human rights and international labor conventions. Social dialogue is one of the points reinforced in this new labor code with the establishment of mediation, arbitration, consultation bodies and periodic collective bargaining mechanisms (El Abboubi and El Kandoussi , 2009). In general, it added the principles and standards prescribed by the United Nations conventions concerning the protection of human rights (M'Hamdi and Trid, 2009).

In line with this dynamic, a National Charter for the Environment and Sustainable Development was drawn up in 2010 and formalised in the Framework Law (99-12) adopted by Parliament in March 2014. Its main objectives are the reduction of pollution, the improvement of human living conditions and the definition of the main legal, technical and financial guidelines for the protection of the environment.

Another initiative that clearly marks a political acceleration of the deployment of sustainable development approaches in Morocco is the development of a National Sustainable Development Strategy through broad consultation with all stakeholders, including the public sector, private operators and civil society. This strategy is based on four main principles: compliance with international best practices, compliance with the principles of Framework Law 99-12, the commitment of stakeholders to achieve common objectives capable of responding to sustainable development issues and the operationalization of this strategy on the basis of concrete measures with monitoring indicators (EESC Report, 2016, p.50).

This trend was confirmed in the 2011 constitution. Indeed, the latter recognized the right to sustainable development and referred to sustainable development on several occasions. No fewer than eighteen articles, in addition to the preamble, are devoted to sustainable development, dictating standards and creating monitoring and promotion institutions (EESC Report, 2016). Article 19, for example, stipulates that " *Men and women enjoy, equally, the freedoms and rights, including environmental rights, set out in the Constitution and in international conventions and pacts duly ratified by the Kingdom* " One of the constitutionalized institutions contributing to the enjoyment of these rights is the Economic, Social and Environmental Council (the Constitution of Morocco, 2011).

4.2 The family in Moroccan society

A large part of Moroccan family businesses were founded directly after independence, or later with the Moroccanization law. Although there have been few attempts at Moroccan business history and there is a lack of solidly constructed monographs (Labari , 2016), it is known that between 1956 and 1973, Morocco saw the emergence of a social class composed of businessmen who invested in different economic fields, such as industry, finance, insurance and services (Affaya and Guerraoui 2009). As a result, many of these businesses are now managed by second-generation family members.

Although there are no official statistics, it is widely accepted that in Morocco, family businesses dominate the socio-economic landscape. The best-known families are the Akhnnouch , the Benjelloun, the Alami, the Kettani , the Kebbaj , the Bouaida , the Derham , the Aït Agouzzal , the Aït Oubâakil , the Zniber , the Sekkat, the Boufettas , the Amhal , the Tissir , the Sefrioui , the Mernissi , the Bensalah to name only the most celebrated by the media. In fact, the list is much longer. Understanding the Moroccan family is a key factor in understanding Moroccan family businesses.

As in all Arab countries, in Morocco, the family is the central institution of society. It is at the center of its social functioning. The Moroccan is primarily driven by his familistic interests. The family seems to exist not only to help individuals achieve their own goals, the family is the goal (Allali, 2008). Moroccan families are rather extended by world standards; the average family size in Morocco, in general, is almost double that of the United States and the United Kingdom. They bear more resemblance to the family of the early years of industrial Europe, than the current Western nuclear family. It is a social entity where the patriarch still plays a fundamental role. The exercise of patriarchal authority devoid of any rational basis is something to be endured by family members as long as they depend on the family as a haven of protection. Although it has been challenged in recent years by advanced education, the entry of women into the labor market, etc., the authority of the father draws its legitimacy not only from the cultural practices of Moroccan society, but also from the religion of Islam which gives the father a great moral responsibility to provide an exemplary education to his children (Bargach 2005, cited by Bentabbaa, 2017). For their part, children obey parents and elders, seeking parental blessing (*Rda*), widely recognized as a fundamental value in Islam (Bourqia 2006).

This sense of father/son relationship extends to the workplace. Moroccan family business owner-managers even believe that the success and longevity of their businesses can be partly explained by their good attitudes and behaviors (*Birr al walidayn*) towards their parents (Bentebbaa and al., 2014).

Apart from the family, other values govern relationships in society, including the word of honor (*Lkelma*), righteousness (*Lmaakoul*), solidarity, trust (*Niya*), good (*kheir*), justice (*Al haq*), etc. (Labari , 2016, Bourqia 2010). Indeed, religion, custom, tradition, customary rights remain the main sources of these values (Bourqia 2010). However, the evolution of Moroccan society has been accompanied by several changes, in some families dialogue, consultation and liberalization replace obedience and submission. The emergence of new values is now the subject of negotiations and tensions with traditional values within society. Thus, today, it is no longer possible to speak of a single type of Moroccan family. With globalization, the latter has become flexible, which has generated several types of families. The extended family is gradually giving way to the nuclear family, and universal values are slowly gaining space to the detriment of traditional values (Bourqia, 2010).

This negotiation, in Moroccan society in general and the family in particular, between traditional values and modern values also appears, in a way, at the level of family businesses.

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According to Bentebbaa (2017), the sociocultural and religious values of owner-managers and employees have an effect on their attitudes and behaviors within the company. In this sense, two main orientations appear. Each Moroccan family business is characterized by a dominant logic of action that can be based either on spirituality and emotions, or on rationality and professional relationships. In Moroccan family businesses where the dominant logic is that of emotions and spirituality, the relationships between actors are governed by the simultaneity of roles [1], the obedience-blessing (parental) couple and the allegiance-dignity couple. On the other hand, in family businesses that have rather a rational logic, the relationships between actors are based on the non-simultaneity of roles [2]and the contribution-retribution couple [3].
Although these two distinct action logics confirm the idea of the heterogeneity of family businesses in the Moroccan context. This does not prevent that there are common features to these companies. Salient characteristics that distinguish them from non-family Moroccan companies. Given the lack of writings on Moroccan family businesses, we understand the latter from the point of view of Moroccan experts who are in continuous contact with this organizational category.

5. CSR in Moroccan family business as perceived by experts

Experts play a critical role in understanding the specific dynamics that influence family businesses engagement with CSR. Their insights can provide valuable insights into the challenges and opportunities associated with integrating responsible practices into these structures. This section explores experts' perspectives on CSR in family businesses in Morocco, highlighting the cultural, economic, and social factors that shape their approach to social responsibility.

5.1 family business as conceived by experts

The experts interviewed do not share a single conception of the Moroccan family business. Each has his own definition of what constitutes a family business. Basically, their definitions do not go beyond the framework that the researchers of the dichotomous approach have proposed. Moreover, the people we interviewed are very informed about the progress of literature in the field, they use the same terminology as the researchers. Family involvement in ownership as a criterion for distinguishing between family businesses and non-family businesses is frequently repeated in their remarks. Nevertheless, they insist on the distinction between the founder's businesses or the entrepreneurial business and family businesses.

> "*The Moroccan family business is either born as a family business or it has become one. It is born as a family business when, from the start, it is created by several members of the family. It has become one when it is created by a founder, but has managed to pass to the second generation. In this regard, it is necessary to distinguish between the family business and the entrepreneurial business. If a business is still in the hands of its founder only, it is rather an entrepreneurial business, it can only be family business when it begins a transmission process.*"[4].

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[1] *That is to say, individuals are not considered for their positions in the company, but for their family or blood relations (son, uncle, sister, etc.).*
[2] *That is, kinship ties dissolve into functional and strategic relationships, and family members have mainly professional relationships within the company.*
[3] *That is, employees tend to weigh the benefits they receive from the company against what they give.*
[4] *-Consultant in family business transfer.*
- Partner at BDO.
- President at Atlas Business Angel.
- Former president of the CJD.
- Member of the national council of Transparency Morocco

In addition, the analysis of the experts' statements reveals a recognition of the heterogeneity of Moroccan family businesses. For them, size is very decisive and it is difficult to conceive of large family groups and family SMEs as similar. However, this does not prevent them from being able to propose some characteristics shared by the majority of Moroccan family businesses. The list of features that we present in the table below does not claim to be exhaustive and is far from being typically Moroccan.

Table 1: Moroccan family businesses in the representations of the Experts interviewed

Experts	Some features of Moroccan family businesses
- Consultant in family business transfer. **- Partner at BDO.** **- President at Atlas Business Angel.** **- Former president of the CJD.**	*.. Many of them come from the Moroccanization of the 1970s..;* *..They operate rather in traditional sectors…;* *..These are companies where religion is important, but it is no longer omnipresent…;* *..They tend to choose jobs with low added value…;* *..They never aim for short-term performance…;* *..They are very sensitive to people's gaze...;* *..40 to 45% of them have the subject of transmission on the table…;* *..They are very involved in associations of SMEs and VSEs…;* *..They face succession difficulties, sometimes with the children's lack of interest in the business...*
Sociologist	*..Most of the founders of these companies are self-taught…;* *..They are managed in a rather paternalistic way…;* *..The recruitment of the workforce is based on family criteria..;* *..They show doubt and sometimes resistance to any external action…;* *..They are very discreet..;* *..They establish strong links with politics…;* *..Their main objective is continuity...*
Sociologist	*..These are companies where formalization and rationalization are not very developed..;* *..They are usually small or medium sized..;* *..The largest of them were born and developed within the Makhzanian Seraglio (power circle)...* *..They are less respectful of current regulations, in particular labor law and tax law..;* *..They invest heavily in training family members to safeguard family heritage….*
- Chartered accountant - Partner at Vivalec Cabinet **-Consultant for family SMEs** **-Co-director of the “Family Business in Morocco” chair** **-PhD in family business in Morocco**	*..The family business is an instrument of the family…;* *..Entrepreneurial families would rather die than go bankrupt...;* *..Entrepreneurial families are very attached to their businesses…;* *..Entrepreneurial families confuse private life and business, in business we talk about family, and in family we talk about business…;* *..They are generally accompanied by accountants..;* *..They have difficulty adapting to changes...*

Source: Author

Although the employment of non-family members is often mentioned in the literature as necessary for the success of family businesses, it is worth noting that our interviews with experts show a strong family involvement in general in both the ownership and management of family businesses, sometimes to the detriment of non-family members.

> “*It is rare to find a non-family manager in a high-level position, despite the importance of their efforts. Particularly in small and medium-sized companies. When the company grows, this problem can decrease because family members take positions on the board of directors and leave management positions for non-family managers. In fact, a real issue that is imposed today on Moroccan family businesses is how to maintain the motivation of non-family managers for the company*”[5].

[5] -*Consultant in family business transfer.*

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Similarly, analysis of expert interviews shows that non-family shareholders are generally a minority in Moroccan family businesses. And they are unlikely to complain about the use of resources, as long as there is disclosure of information and perceived fairness. It is when there is an asymmetry of information between family members and non-family members that conflicts can arise.

"As everyone knows, a happy minority shareholder is a useful minority shareholder. But if we exclude a non-family shareholder, even if he has no weight, he can disrupt the company by taking legal action or ruining the company's reputation"[6].

Apart from that, it completes the capital of the company. However, passing from one generation to another, we can sometimes reach the case where two families own the company, one majority and the other minority. Generally, the majority family imposes its will on the company. Except in the case where the non-family shareholders have the blocking minority. Thus, they can block a transaction or may not agree on a project.

5.2 Moroccan CSR as perceived by experts

However, despite the existing legal and institutional arsenal, the practice of CSR is still in its early stages in Morocco. Although there is a positive movement at the "macro" level to promote the deployment of the principles of sustainable development. The problem is that the Moroccan company is not sufficiently embarked on this movement. In addition, the institutional framework is limited in many cases to a simple display of goodwill. In fact, there is no control of the actual adoption of the regulations. In this sense, one of the experts interviewed indicates that:

" *At the institutional level, there are quite a few initiatives, quite a few texts, quite a few bodies, quite a few dynamics, but it lacks coherence, operationalization and effective coordination between the different stakeholders. Morocco has a regulatory framework that is similar to developed countries, but the problem is that it is not applied correctly, and there is no enforcement control that can correct it. The law concerning waste 26-00 for example is a law that resembles the laws that can be found in France, but the actual management of waste here is far from being similar to France"*[7].

Since the introduction of the CSR label by the CGEM in 2006, the number of Moroccan companies labeled to date [8]is only 124 companies. However, there is a growing level of awareness by the various organizations of the relevance of integrating this concept into their scope of activity and their development policy. This awareness is being translated into action, but gradually.

" *Many standards, behaviors and habits that have developed through the own initiative of business leaders are gradually spreading, which means that today we have a*

- Partner at BDO.
- President at Atlas Business Angel.
- Former president of the CJD.
- Member of the national council of Transparency Morocco
[6]*- Chartered accountant - Partner at Vivalec Cabinet*
-Consultant for family SMEs
-Co-director of the "Family Business in Morocco" chair
-PhD in family business in Morocco
7-General Manager of the Veritas Maroc firm.
-Vice-president of the Observatory of Corporate Social Responsibility in Morocco (ORSEM)
- PhD in CSR in Morocco.
[8]*May 2024*

> *tradition in CSR that is gradually becoming institutionalized through the fairly active associative network in Morocco* "[9].

However, it seems necessary to mention that companies in Morocco are not a homogeneous group, as far as their reaction to social and environmental concerns is concerned. Despite good awareness and good intentions, their level of commitment differs, and this is due to their very conception of CSR.

> *"We cannot put all companies in Morocco in the same basket, first there are the SMEs, there are the large Moroccan "national" companies and there are the large multinational companies, and then there are the public companies. For the Moroccan SME, CSR is the cherry on the cake, it is something that is done out of altruism, but after having achieved a level of economic maturity, ... it is a benevolent paternalism. For the large Moroccan company, although it feels alone, it is relatively advanced because it says that it is both a way to stand out on the market and also a need, since it is a necessity that donors and international partners demand and request. While the large multinationals are perhaps those who are the most advanced in Morocco on the issue because quite simply they do not start from a blank page, like Moroccan companies, they start from a strategy already designed by the parent company, which management adapts to the Moroccan context. As for public companies, they are aware of CSR, but are limited by regulatory procedures; they declare that they want, for example, to make responsible purchases, but they are constrained by the law on calls for tender"*[10] .

In short, Moroccan companies that develop clear objectives, rigorous measures and explicit approaches in their pursuit of CSR remain limited. CSR is still largely conceived in the context of voluntary philanthropic initiative following enlightened entrepreneurship exercised by business owners, with generally modest response processes.

> *"Moroccan companies are not a monolithic bloc when it comes to CSR issues. Their perception is polysemic. For some it is philanthropy, for others it is charity. For those who are rather well advanced, and are very rare, it is impact assessment for the reduction of the negative impact and the maximization of the positive impact of their activities on the social and the environmental"*[11].

Companies are still clearly lagging behind their counterparts, particularly French ones, which are a reference for inspiration for them (El Baz and al., 2016). This observation may be due to the low pressure exerted by civil society so that the mentalities of Moroccan entrepreneurs, who emphasize financial performance by reducing costs and placing authority at the center of relations between managers and employees, can change quickly (El Abboubi and El Kandoussi 2009). As it may be due to the lack of sufficient resources to take measures to develop viable CSR policies (Boutti, 2009).

5.3 Moroccan family businesses and non-family stakeholders in representations of experts

In Morocco, despite the interest recently shown by Moroccan researchers in studying the integration of CSR principles in Moroccan companies (Benaicha, 2017; El Bousserghini and

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[9] *-General Manager of the Veritas Maroc firm.*
-Vice-president of the Observatory of Corporate Social Responsibility in Morocco (ORSEM)
- PhD in CSR in Morocco

[10] *-Vice-president of the Observatory of Corporate Social Responsibility in Morocco (ORSEM)*
- Teacher-Researcher at Mohamed V University
- The Belgacom chair in "Leadership and Corporate Social Responsibility"

[11] *-Expert in CSR reporting, communication and stakeholder engagement*
-GRI Data Partner for Morocco and GRI Community Leader North-West Africa.
-Publisher of an annual guide on CSR in Morocco

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al., 2016; Hniche and Aquesbi, 2015), few have distinguished or compared family and non-family businesses in the analysis of their empirical fields. Some of the work focuses empirically on family businesses, yet they have ignored the family dimension. They have looked at the behavior of the company without highlighting the impact of the family.

In our literature review, we identified only two exploratory studies of the CSR of Moroccan family businesses. The first study aimed to analyze the link between the family dimension of family businesses, the CSR orientation and performance. Its authors conducted it with 46 companies of different sizes (large, small, and medium) and from different sectors (food, industry, tourism, etc.). The results show that the family structure positively influences the CSR orientation of Moroccan family businesses and consequently improves their financial performance (Elbaz and Laguir, 2014). On the other hand, the second study explores whether Moroccan family SMEs are more or less likely to be socially responsible than non-family businesses of comparable size. Based on 20 qualitative case studies, the authors confirmed the thesis of the superiority of family SMEs. The results reveal that the latter are more engaged in improving work-life balance and in innovation to solve social or environmental problems in response to consumer expectations. As they show that RE practices in these companies are significantly linked to CEO commitment, values and culture.

Although they did not explain the role of the family or its mechanisms of influence on responsible behavior, these two research works affirmed the distinctive character of the behavior of Moroccan family businesses towards their stakeholders. Moreover, by inviting more research in this direction, they gave legitimacy to our questioning in the Moroccan context.

Table 2: Moroccan family businesses responsible in the representations of the experts interviewed

Experts	Characteristics of responsible Moroccan family businesses
-Consultant in family business transfer. - Partner at BDO. - President at Atlas Business Angel. - Former president of the CJD. - Member of the national council of Transparency Morocco	- *Companies that are doing well, that have performed well.* - *Businesses owned by families who received a helping hand or assistance when they left, from their environment, and who feel it is time to return the favor to society.* - *Family-owned businesses aiming for notoriety*
-Expert in CSR reporting, communication and stakeholder engagement -GRI Data Partner for Morocco and GRI Community Leader North-West Africa. -Publisher of an annual guide on CSR in Morocco	- *Companies that expose themselves to foreign markets* - *Companies subject to pressure from clients* - *Companies that care about risk management* - *Companies that care a lot about their image*
- Chartered accountant - Partner at Vivalec Cabinet -Consultant for family SMEs -Co-director of the “Family Business in Morocco” chair -PhD in family business in Morocco	- *Companies that pay attention to their reputation in the economic and social community* - *Companies that care about legal risks* - *Companies that are very long-term oriented*
-Consultant in family business transfer. - Partner at BDO. - President at Atlas Business Angel. - Former president of the CJD.	- *Relatively old and mature companies* - *Rather medium and large-sized companies* - *Companies or family managers are well trained*

Source: Author

Indeed, even our recourse to experts in family businesses, to compensate for the lack of research and improve our reading grid, is not very revealing. The experts do not clearly explain the role that the family could have in the relationship between the Moroccan family business and its stakeholders, but are content to draw up an overview, based on their experience, of responsible

Moroccan family businesses. While mentioning some elements of reference for decision-makers in family businesses in their links with non-family actors.
In the eyes of the experts interviewed, Moroccan family businesses often work with lasting relationships, and value notions such as loyalty, trust and word of honor (*Al kelma).* This characteristic is not always good for their operation. Although the pursuit of lasting relationships could be beneficial, it can sometimes be to the detriment of the development of businesses, because they do not question and renew their partners.

> *"In a managerial company, we still have the privilege, in our relations with stakeholders, of signing everything, documenting everything, having minutes of meetings, and all that, whereas in family businesses we limit ourselves to the principles of trust (niya) and the word of honor (Al kalma)"*[12].

This relational, and sometimes informal, mode of operation is used by family business leaders with both internal and external stakeholders. In many cases, it promotes benevolent, charitable and charitable activities.

> *"In family SMEs, the owner-manager manages his business as he manages his family, so he needs to trust people... he will also take a personal interest in their conditions, he will make sure that they are well housed, he will help them resolve specific problems, illness problems, he will also do good to the village where he comes from, he will build mosques, he will help needy families, ... In fact, he does CSR in his own way, it is not standardized, we cannot find a similar way everywhere, it will really depend on the founder of the company"*[13].

Moroccan family business leaders are very involved in the community. For the first generation, this involvement is often in a religious logic. While for the second and third generation, the orientation begins to be modern and is based on a more strategic RE conception.
Overall, CSR in the Moroccan family business is very personalized, it depends a lot on the values and convictions of the family leaders and is based on the values of Moroccan society.

> " *Many enterprising families create associations and foundations in their villages of origin, to serve, in a logic of religious duty, the people of " Blad ". Family businesses also contribute to orphanages and the construction of schools and mosques. In fact, Moroccan enterprising families believe in the idea that if you earn money you must give charity (Sadaka). Thus, we very often observe that they give aid during religious festivals (Eid al dha), to people close to them* "[14].

Social activity is certainly imbued with religiosity, it can also be deployed in works of support for populations with specific needs (Labari, 2016). Islam continues to be the reference for many family business leaders. It defines the moral framework and dictates the values to be respected in relation to oneself, others and the community, and this appears particularly in SMEs. In a recent article, the sociologist Labari (2016, p.5) indicates that " *religious beliefs are very strongly embedded in the business world of the Soussi. Behind each entrepreneur is a fqih, a man of religion with recognized spiritual capital*. "

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[12]- Chartered accountant - Partner at Vivalec Cabinet
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[13] -General Manager of the Veritas Maroc firm.
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- PhD in CSR in Morocco

[14]-Consultant in family business transfer.
- Partner at BDO.
- President at Atlas Business Angel.
- Former president of the CJD.
- Member of the national council of Transparency Morocco

However, experts say that the heterogeneity of Moroccan family businesses is also evident in their responsible commitment. Without giving much detail on the causes of this heterogeneity, they point out that at the same time as there are some responsible family businesses, there are others that are irresponsible. According to them, what matters to many family managers is the survival of the business, if necessary, even to the detriment of other stakeholders.

> *"Moroccan entrepreneurial families are often conservative. But if they have to break the law to save the business, they will do it. For the founder, the business is his life. And so he can break the law to make it sustainable. Especially at the beginning, in the start-up phase… Sometimes, they break the law without knowing it. Apart from those who are accompanied by experts, many of them are not even aware of certain laws"*[15].

As Johns (2006) claims, context presents " *situational opportunities and constraints that affect the occurrence and meaning of organizational behavior as well as the functional relationships between variables. It can serve as a main effect or interact with personal variables such as disposition to affect organizational behavior* " (386). Given the lack of contextual research, it seemed to us that the only way to gain insight into the influence of family on the responsible behavior of the Moroccan family business was to resort to the view of experts.

6. Conclusion

Moroccan family businesses have distinct characteristics, often rooted in the country's economic history, including the Moroccanization of the 1970s. Many of them operate in traditional sectors, where the importance of religion is present but not omnipresent, thus influencing work practices and values. These companies tend to choose low value-added activities and prefer a long-term approach, not only aiming for short-term performance. They are also very sensitive to the views of others, of external stakeholders, which can influence their decisions and strategies.

A crucial aspect for these companies is the issue of transmission, often hampered by succession difficulties and a lack of interest from children in the management of the company. The majority of founders are self-taught, and management is generally paternalistic, with recruitment based on family criteria. These companies show a certain resistance to external action, which can limit their adaptation to market developments. They are discreet in their operations and maintain close links with politics, which can influence their stability and growth.

The main objective of these companies is continuity, and they are often small or medium-sized, with a lack of formalization and rationalization in their processes. The largest of them emerged and developed within the *Makhzen* serail, an influential circle of power. In terms of regulation, these companies are sometimes less respectful of the laws in force, particularly in terms of labor law and taxation. They invest heavily in training family members in order to preserve the family legacy, considering the company as an instrument at the service of the family.

Entrepreneurial families are very attached to their businesses, going so far as to say that they would rather "die" than go bankrupt. There is often a blurring of the lines between private and business, where discussions about family and work overlap.

Successful family businesses integrate values of social responsibility into their operations, guided by their achievements, recognition, and a commitment to the community. They maintain a constant focus on their reputation, risk management, and a sustainable vision. Typically,

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[15]*-Consultant in family business transfer.*
- Partner at BDO.
- President at Atlas Business Angel.
- Former president of the CJD.
- Member of the national council of Transparency Morocco

medium to large in size, these businesses have leaders who are often well-trained, enabling them to navigate complex environments effectively and implement impactful CSR policies.
Another defining characteristic of engaged family businesses is their long-term orientation. These businesses seek to build sustainable foundations for future success, which motivates them to invest in responsible practices and develop strong relationships with their stakeholders. They are often relatively old and mature, with experience and stability that enhance their ability to engage in CSR initiatives.
Openness to foreign markets is also a key characteristic. Companies that are exposed to international markets are generally more aware of global CSR issues. This openness pushes them to adopt responsible practices to meet the varied expectations of international consumers. In addition, these companies are often subject to pressure from their customers to adopt sustainable and responsible practices. At the same time, they place particular emphasis on risk management, whether economic, legal or reputational.
The most important propositions on the relationship between the specificities of family businesses and CSR are as follows:
1. The more family owners are attached to their cultural traditions, the more they will integrate CSR practices into their business strategy.
2. The more the importance of intergenerational transmission is valued, the more family businesses will be motivated to adopt CSR initiatives.
3. The more family businesses adopt a paternalistic management style, the more likely they will be to prioritize the well-being of their employees in their CSR practices.
4. The more family businesses are sensitive to the views of others, the more likely they will be to adopt responsible behaviors towards society.
5. The stronger the ties with the political environment, the more family businesses will seek to align their CSR practices with the expectations of stakeholders.
6. The more family members are trained in CSR issues, the more the company's responsible commitment will be strengthened.
In sum, Morocco is gradually beginning to grasp and implement the concept of CSR. Although the generalization could be very reductive. In light of the existing literature on CSR and family businesses in Morocco, we conclude that Moroccan family and non-family businesses, taken as a whole, are at the early stages of the standardized approach to CSR, accumulating the critical mass of know-how, practices, knowledge and skills needed to lay the solid foundations of responsible management.
Outside of the literature, the experts interviewed confirm some aspects mentioned in our literature review on the relationship between family involvement and responsible behavior. They recognize the heterogeneity of Moroccan family businesses, in terms of characteristics and in terms of responsible behavior. Their representations attach importance to several motivations that could encourage responsible activities in these organizations, including the pursuit of continuity, reputation and lasting relationships. In addition, they reveal the role that the religious dimension could play, an aspect that the reading grid provided in the literature has not sufficiently captured. However, while these assertions are useful, they remain premises that should be considered without being limited to them.
However, the results and conclusions of this article must be interpreted with caution, given the methodological limitations of this research. Indeed, the small number of interviews conducted limits the reliability of our conclusions. The results of this study are based on data collected from external experts in family businesses. Although the interviewees were selected for theoretical reasons, it is important to note that this limits the generalization of these results to Moroccan family businesses.
Nevertheless, from a research design perspective, a useful step forward to strengthen the robustness of the theory and its generalizability would be to obtain information on a wider range

of family businesses, involving various external stakeholders. This would allow for cross-validation of the concepts and facilitate the modeling of different perceptions of family and its influences on responsible activity in a wider variety of family businesses. Therefore, it would help to extend the findings of this study beyond the defined limits.

The interviewees in this study were mainly consultants and/or researchers specializing in family businesses. It would be relevant to interview other stakeholders, such as public administration officials, customers and suppliers, in order to draw up a clearer and more complete picture of CSR in family businesses.

As is often the case in qualitative research, this study has method-specific limitations. These include primarily that models and theories from qualitative research are influenced by the researcher's observations and subjectivity. When compiling, analyzing, and interpreting data, this can unwittingly be a source of bias. To mitigate these limitations, prior observations were guided and framed largely by the literature as well as by research methods and steps designed to ensure process validity.

In light of the results, as well as the limitations of this work, further research on the effects of family involvement in responsible behavior is warranted. Family businesses represent the dominant and potentially most influential organizational form. In this sense, research on the role of the family as an internal stakeholder in business could help not only family businesses, but also governments and social welfare institutions to address the social challenges the world is facing (Van Gils et al., 2014).

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