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Implementation of an Integrated Management System (IMS): What Lever for CSR in Moroccan Companies ?

Mise en place d'un système de management intégré (SMI) : quel levier pour la RSE au sein des entreprises marocaines ?

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Abstract:

In a context marked by growing societal expectations, sustainable development and Corporate Social Responsibility (CSR) have become central issues in the business world. CSR, which emerged at the end of the 20th century, encourages companies to adopt socially responsible practices. However, its implementation varies and evolves, making it a complex and constantly changing field. This study focuses on how Moroccan companies can integrate a societal approach, highlighting the idea that implementing an Integrated Management System (Quality, Environment, Health & Safety) in accordance with standards can be a relevant and coherent way to realize CSR. The methodology is based on the use of secondary data (ISO surveys, CGEM statements, and annual reports of CSR-labeled companies), analyzed through a descriptive approach. This methodological framework allows the research to examine the Integrated Management System as a key element for establishing and structuring a societal approach. The results reveal nuanced dynamics. ISO 9001 overwhelmingly dominates the Moroccan certification landscape, while ISO 14001 and ISO 45001 remain weakly adopted. About 21% of CSR-labeled companies hold all three certifications (ISO 9001, 14001, and 45001), which serves as a proxy for potential integration rather than proof of a fully unified management system. with the majority limiting themselves to the quality system. The financial sector alone accounts for nearly half of CSR-labeled companies, confirming its central role in the diffusion of societal practices. These findings highlight a gradual but uneven integration of CSR principles through IMS in the Moroccan context, paving the way for further research into sector-specific characteristics and organizational drivers.

Keywords : Integrated Management System, Corporate Social Responsibility, Sustainable Development, Certifications, Morocco.
Classification JEL : M14, L15, O32, Q56
Paper type : Empirical Research

Résumé :

Dans un contexte marqué par des attentes sociétales croissantes, le développement durable et la Responsabilité Sociétale des Entreprises (RSE) sont devenus des enjeux centraux dans le monde des affaires. La RSE, apparue à la fin du 20ème siècle, encourage les entreprises à adopter des pratiques socialement responsables. Cependant, sa mise en œuvre varie et évolue, faisant de ce sujet un domaine complexe et en constante évolution. Cette étude se concentre sur la manière dont les entreprises marocaines peuvent intégrer une approche sociétale, en mettant en avant l'idée selon laquelle la mise en place d'un système de management intégré (Qualité, Environnement, Santé et Sécurité) conforme aux normes peut constituer une approche pertinente et cohérente pour concrétiser la RSE. La méthodologie mobilisée repose sur l'exploitation de données secondaires (enquêtes ISO, communiqués de la CGEM, rapports annuels des entreprises labellisées RSE), analysées selon une approche descriptive. Cette démarche permet d'examiner le rôle du système de management intégré comme levier pour instaurer et structurer une démarche sociétale. Les résultats révèlent des dynamiques nuancées. L'ISO 9001 domine largement le paysage marocain des certifications, tandis que l'ISO 14001 et l'ISO 45001 demeurent faiblement adoptées. Environ 21 % des entreprises labellisées RSE détiennent les trois certifications (ISO 9001, 14001 et 45001), ce qui constitue un indicateur d'un potentiel d'intégration plutôt qu'une preuve d'un système de management véritablement unifié, la majorité se limitant au système qualité. Le secteur financier concentre près de la moitié des entreprises labellisées RSE, confirmant son rôle central dans la diffusion des pratiques sociétales. Ces constats mettent en lumière une intégration progressive mais inégale des principes RSE à travers les SMI dans le contexte marocain, ouvrant la voie à des investigations complémentaires sur les spécificités sectorielles et les déterminants organisationnels.

Mots clés : Système de Management Intégré, Responsabilité sociétal des entreprises, Développement Durable, Certifications, Maroc.
JEL Classification : M14, L15, O32, Q56
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1. Introduction

Sustainable development has gradually emerged as a global imperative, reflecting the need for states, businesses, and citizens to rethink their modes of production, consumption, and governance. The 1992 Rio Summit, followed by Johannesburg (2002) and Rio+20 (2012), placed the responsibility of organizations at the heart of international debates. In this context, Corporate Social Responsibility (CSR) has become a central issue, encouraging companies to integrate social and environmental concerns into their economic activities. CSR, as highlighted by ISO 26000 (2010), emphasizes ethical behavior, respect for stakeholders, and sustainable value creation. However, its implementation remains uneven and constantly evolving, making it a complex field of study.

Morocco has engaged early in this trajectory by adhering to international conventions and developing ambitious sustainability policies. The country's active contribution to the drafting of ISO 26000 illustrates its willingness to align with international best practices. At the national level, mechanisms such as the CSR Label launched in 2006 by the General Confederation of Moroccan Enterprises (CGEM) have sought to institutionalize and promote socially responsible practices. Despite these initiatives, the effective implementation of CSR remains uneven: several studies underline persistent obstacles such as limited awareness of the concept, uncertainty about its managerial usefulness, and the complexity of integrating it into management practices (Barmaki & Aitcheikh, 2016; Boyer & Scotto, 2013; Cherkaoui & El Aabar, 2022).

In parallel, the Integrated Management System (IMS) has emerged as a managerial approach designed to consolidate different standards—Quality (ISO 9001), Environment (ISO 14001), and Occupational Health & Safety (ISO 45001)—into a single framework. Beyond reducing redundancies, IMS embodies a logic of responsible governance by promoting alignment between operational processes and sustainability objectives (Gillet-Goinard, 2006; Kamsa & Elyousfi, 2023). Several studies emphasize its potential to support global performance by strengthening risk management and creating synergies between quality, environmental, and social dimensions (Teece, Pisano & Shuen, 1997; Abouettahir, n.d.).

Internationally, the articulation between IMS and CSR has attracted growing academic attention. Asif et al. (2013) proposed an integrated management systems approach to CSR, emphasizing the synergies between standardized processes and responsible practices. Rahman et al. (2019), focusing on the Malaysian real estate and construction industry, demonstrated how IMS contributes to corporate sustainability and firm performance. Similarly, Will et al. (2015) examined how CSR principles can be embedded in IMS frameworks, while Ionescu et al. (2018) provided evidence from the Romanian hospitality industry. More recently, Mežinska et al. (2015) underlined the role of IMS as a pathway towards more sustainable and socially responsible organizations. These contributions confirm the relevance of studying IMS–CSR interactions but also highlight the scarcity of empirical analyses in emerging economies.

This gap justifies the central question of our research: to what extent can the implementation of an IMS act as a lever for CSR in Moroccan companies? While Morocco has institutional mechanisms such as the CGEM CSR label, the diffusion of ISO 14001 and ISO 45001 certifications remains limited compared to ISO 9001. Addressing this issue is therefore relevant both scientifically—by enriching the literature on IMS–CSR interactions in developing contexts—and practically, by providing insights for Moroccan companies and institutions seeking to consolidate responsible practices.

To answer this question, our article relies on secondary quantitative data (ISO surveys, CGEM statements, and public reports of CSR-labeled companies), analyzed through a descriptive approach. This methodology makes it possible to highlight sectoral certification dynamics,

assess the extent of IMS adoption among CSR-labeled companies, and benchmark Moroccan trends with those of neighboring countries.
The remainder of this paper is structured as follows: the first section presents the theoretical framework, drawing on the main conceptual approaches to CSR and IMS. The second section introduces the research design, including the conceptual model, hypotheses, and methodology. The third section presents the empirical results and discusses their implications. Finally, the conclusion highlights the main contributions, limitations, and perspectives of the study.

2. Literature review

2.1. The Integrated Management System in a Sustainable Development Approach

The Integrated Management System (IMS) is an organizational approach that combines various elements into a single system, referred to as the quality, environment, and health & safety triangle. It is based on the respective standards ISO 9001, 14001, and 45001. Unlike the quality management system, which focuses on customer satisfaction and continuous process improvement, the IMS goes further by aiming to protect the environment and ensure the safety of individuals at work, as well as that of other stakeholders (GILLET-GOINARD, 2006).
Beyond mere compliance, the IMS embodies a logic of responsible governance. It is based on the foundations of process management, continuous improvement (PDCA cycle), and integrated risk management, and is part of a dynamic of creating overall value (economic, social, and environmental). Theoretically, this approach can be explained through the dynamic capabilities theory (Teece, Pisano & Shuen, 1997), which views the organization as a system capable of responding, evolving, and innovating in relation to its environment. By structuring internal processes around international standards, the IMS enables companies to enhance their strategic agility and adapt to the growing demands of sustainability.
The integration of the QSE (Quality, Safety, Environment) dimensions into a single system promotes alignment between operational performance and sustainable development. It contributes to reducing environmental impacts, improving workplace well-being, while strengthening economic performance.

2.2. Corporate Social Responsibility: A Key Factor in Achieving Sustainable Development Goals

States are not the only ones with a role to play in achieving the Sustainable Development Goals. Through their CSR policies, companies are key actors in addressing all issues related to sustainable development and in profoundly transforming the economic model.
CSR, as defined by ISO 26000, is "the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that: contributes to sustainable development, including the health and welfare of society; takes into account the expectations of stakeholders; complies with applicable laws and is consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationships." (ISO 26000, 2010).
This positioning is fully aligned with the Triple Bottom Line model proposed by Elkington (1999), which calls for assessing organizational performance according to three interdependent dimensions: economic (profit), social (people), and environmental (planet). In this logic, CSR becomes a structured response to the systemic challenges of our time, by integrating objectives of ethical governance, social justice, natural resource protection, and shared value creation.
Furthermore, CSR is based on a set of frameworks, standards, and labels that make it possible to precisely evaluate these practices, determine their added value, and maximize their positive impacts on organizations, civil society, and the economy as a whole—most notably the ISO 26000 standard, a voluntary guideline issued in November 2010 by the International

Organization for Standardization (ISO), which was the focus of significant international mobilization.

From a theoretical perspective, corporate engagement in CSR can be interpreted through several lenses:

- Stakeholder theory (Freeman, 1984), which emphasizes the need to broaden the scope of corporate responsibilities to include all groups affected by corporate decisions, beyond just shareholders. In this study, stakeholder expectations are operationalized through the adoption of ISO certifications, which act as signals of compliance with quality, environmental, and health & safety standards towards clients, investors, employees, and regulators.
- Institutional theory (DiMaggio & Powell, 1983), which explains that companies adopt CSR practices as a result of coercive pressures (regulations), mimetic pressures (industry benchmarking), and normative pressures (social or professional expectations) to maintain their legitimacy and competitiveness. These dynamics are reflected in the diffusion of ISO 9001, 14001, and 45001 certifications across sectors, as well as in the CGEM CSR label, which formalizes corporate conformity to national and international expectations.
- Legitimacy theory (Suchman, 1995), which suggests that companies adopt CSR practices to obtain social acceptance of their activities and strengthen their license to operate in a complex environment. In practice, this is illustrated by the publication of CSR reports, the renewal of CGEM labels, and the increasing number of firms seeking external certification as a way to consolidate their legitimacy with stakeholders.
- Finally, dynamic capabilities theory (Teece, Pisano & Shuen, 1997) provides an additional lens by highlighting the ability of companies to reconfigure and adapt their processes in response to societal and regulatory demands. This is empirically linked to the capacity of firms to combine several certifications into a fully Integrated Management System (IMS), an indicator of organizational flexibility and maturity for CSR integration.

In the Moroccan context, the institutionalization of CSR has gradually strengthened through a set of institutional and sectoral mechanisms encouraging corporate engagement. Among them are:

- IMANOR (Moroccan Institute for Standardization), responsible for standardization and promoting best practices;
- CGEM (General Confederation of Moroccan Enterprises), through its CSR Label launched in 2006 and its influential role in the economic fabric;
- Rating agencies such as Vigeo-Eiris;
- And a range of NGOs and professional associations that contribute to raising awareness and supporting companies.

In addition to voluntary guidelines such as ISO 26000 and national mechanisms like the CGEM CSR label, the operationalization of CSR is increasingly structured by international reporting frameworks. The Global Reporting Initiative (GRI) standards remain the most widely adopted worldwide (GRI, 2024; KPMG, 2022), while the Sustainability Accounting Standards Board (SASB), now integrated into the International Sustainability Standards Board (ISSB), provides industry-based guidance. Under IFRS S1, companies are required to refer to and consider the applicability of the SASB Standards' disclosure topics when identifying sustainability-related risks and opportunities (IFRS, 2024). Similarly, the Task Force on Climate-related Financial Disclosures (TCFD) and its successor under IFRS S2 highlight climate-related financial risks (TCFD, 2017; IFRS, 2023), and various taxonomies, such as the EU Taxonomy, aim to classify sustainable economic activities (EU, 2020). These frameworks complement management system standards by ensuring that CSR commitments are not only declared but also measured, monitored, and communicated to stakeholders.

2.3. Conceptual model of the research

In line with our research question, this study aims to explore the extent to which management system certifications can foster the effective integration of CSR. To this end, four main hypotheses have been formulated:
H1: The implementation of a Quality Management System (QMS) positively contributes to the adoption of a CSR approach.
H2: The implementation of an Environmental Management System (EMS) positively contributes to the adoption of a CSR approach.
H3: The implementation of an Occupational Health and Safety Management System (OHSMS) positively contributes to the adoption of a CSR approach.
H4: The adoption of an Integrated Management System (IMS) serves as a comprehensive lever to meet the economic, social, and environmental requirements of CSR.

H1. Quality management and CSR adoption

Quality Management Systems (QMS, ISO 9001) institutionalize process discipline, customer focus, and continual improvement—capabilities that often spill over into broader responsibility practices (Asif et al., 2013; Mežinska et al., 2015). In emerging contexts, ISO 9001 is often the first management system adopted, as it enhances operational reliability (ISO, 2015; Dakkak et al., 2013; Kamsa & Elyousfi, 2023) while simultaneously providing a credible signal of conformity and legitimacy to stakeholders (Freeman, 1984; Suchman, 1995). Empirical studies show that structured quality routines (audit cycles, non-conformity management, corrective actions) correlate with transparency and responsiveness toward stakeholder claims—two pillars of CSR governance (Boyer & Scotto, 2013; Cherkaoui & El Aabar, 2022). In Morocco, QMS diffusion is deeper than environmental or OHS systems and often serves as an "anchor" for subsequent extensions toward sustainability (Dakkak et al., 2013; Kamsa & Elyousfi, 2023). International evidence also suggests that IMS–CSR linkages frequently start from the quality leg before expanding (Asif et al., 2013; Mežinska et al., 2015). Hence, we expect QMS adoption to be positively associated with CSR engagement.
H1: *The implementation of a Quality Management System (QMS) positively contributes to the adoption of a CSR approach.*

H2. Environmental management and CSR adoption

Environmental Management Systems (EMS, ISO 14001) embed lifecycle thinking, compliance assurance, and environmental performance monitoring. These routines contribute to operationalizing the 'Planet' dimension of the triple bottom line, which emphasizes environmental performance as a pillar of sustainability (Elkington, 1997). In line with ISO 26000:2010, they institutionalize eco-efficiency and pollution prevention within firms as part of their responsibility towards the environment (ISO, 2010). Prior studies link ISO 14001 to improved environmental disclosure and stakeholder dialogue, reinforcing CSR material practices beyond declarative commitments (Asif et al., 2013; Mežinska et al., 2015). In settings where external pressures such as regulatory requirements, market access conditions, or financial expectations intensify, EMS adoption functions as a response to coercive, mimetic, and normative pressures (DiMaggio & Powell, 1983). At the same time, it acts as a legitimacy device, signaling conformity with societal and institutional expectations (Suchman, 1995), while also providing a capability-building platform for CSR integration by institutionalizing environmental performance routines (Teece, Pisano & Shuen, 1997; Asif et al., 2013).Evidence from industry cases shows that EMS formalization catalyzes metrics, targets and monitoring—

key ingredients of responsible governance and reporting (Ionescu et al., 2018; Rahman et al., 2021). We therefore expect a positive link between ISO 14001 and CSR adoption.
H2. *The implementation of ISO 14001 (EMS) positively contributes to the adoption of a CSR approach.*

H3. Occupational health & safety management and CSR adoption

Occupational Health & Safety Management Systems (OHSMS, ISO 45001) translate the "people" dimension of CSR into auditable routines (hazard identification, risk assessment, incident investigation, training). By prioritizing worker well-being and fostering a preventive culture, OHSMS (ISO 45001:2018) institutionalize social responsibility within organizations. These practices directly address stakeholder expectations regarding safe and fair working conditions, thereby strengthening stakeholder trust (Freeman, 1984; ISO 26000, 2010). Research suggests that formal OHS practices correlate with broader CSR engagement because both require cross-functional coordination, leadership commitment, and transparent performance communication (Asif et al., 2013; Will et al., 2019). We consequently posit a positive association between OHSMS adoption and CSR.
H3. *The implementation of ISO 45001 (OHSMS) positively contributes to the adoption of a CSR approach.*

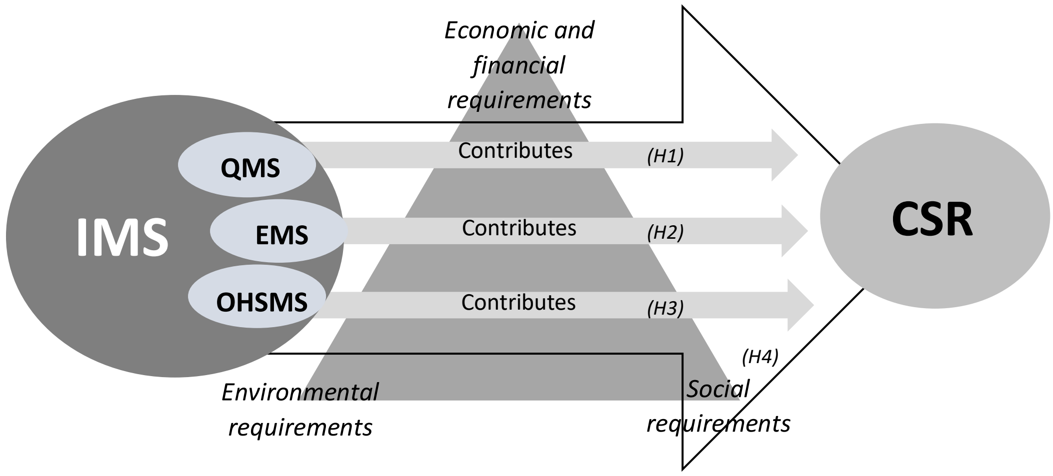
H4. Integrated management and comprehensive CSR

Integrated Management Systems (IMS) consolidate quality, environmental, and OHS requirements into a single architecture, reducing redundancies and enabling systemic risk management (Gillet-Goinard, 2006; Kamsa & Elyousfi, 2023). The integration builds dynamic capabilities by coordinating routines across departments and aligning operational processes with stakeholder expectations (Teece, Pisano & Shuen, 1997; Freeman, 1984). International studies report that IMS is associated with stronger sustainability performance and more coherent CSR implementation than stand-alone systems, thanks to unified governance, shared audits, and integrated KPIs (Asif et al., 2013; Will et al., 2015; Rahman et al., 2019; Mežinska et al., 2015). In Morocco, where ISO 9001 diffusion is high but ISO 14001/45001 remain limited, IMS adoption—although less frequent—signals higher organizational maturity and a more comprehensive CSR posture (Dakkak et al., 2013; Cherkaoui & El Aabar, 2022). Thus, we expect a stronger link between integrated systems and CSR than between single systems and CSR.
H4. *The adoption of a fully Integrated Management System (ISO 9001 + 14001 + 45001) serves as a comprehensive lever for meeting CSR requirements.*

3. Research Methodology

Building on the theoretical foundations and hypotheses developed above, this section presents the empirical design used to examine the relationship between management system certifications and CSR adoption in Moroccan companies.
The conceptual model shown in Figure 1 summarizes the expected causal links between the main variables of the study.

Figure 1 : Conceptual model of the research



Source: Elaborated by the authors

3.1. Sample Selection

This research is based on a sample of 33 Moroccan companies that have been awarded the CSR label by the General Confederation of Moroccan Enterprises (CGEM) in 2023. The choice of this specific sample is motivated by several reasons:

- **Relevance to the Research Objective :** These companies represent a formal and recognized commitment to Corporate Social Responsibility, which aligns directly with the central theme of this study : evaluating the role of management systems in facilitating CSR implementation.
- **Official Recognition and Standardization :** The CSR label awarded by the CGEM is based on a well-defined and structured framework, ensuring a certain level of homogeneity in CSR practices across labeled companies.
- **Data Availability and Transparency :** Labeled companies are generally more transparent and more likely to publish public reports, which allows access to reliable secondary data, especially regarding ISO certifications and CSR related practices.

By focusing on this targeted group of 33 companies, the study ensures both relevance and reliability in exploring the relationship between management system certifications and CSR integration in the Moroccan context.

3.2. Data Collection and Processing

The data used in this research were collected exclusively from secondary and publicly available sources. Three main sources were mobilized:

- **ISO annual reports (2023 edition)**, which provide consolidated data on valid ISO 9001, 14001, and 45001 certifications as of December 31, 2022;
- **CGEM official statements (2023)**, which summarize the list of companies that have obtained or renewed the CSR label;
- **Public sustainability and annual reports** published by CSR-labeled companies, used to identify the ISO certifications held by each firm.

Data processing followed the methodological principles applied in ISO surveys. Specifically:

- The number of certificates indicates valid certificates per country as of December 31 (A valid certificate is a certificate issued by a certification body accredited by IAF (International Accreditation Forum) members during the ISO survey year or the two preceding years, and still valid as of December 31 of the survey year).

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- The sectoral distribution of certificates is based on the standard classification of EA (European Accreditation), grouping 39 sectors of activity ;
- The variation in the evolution of the number of certifications concerns only data provided by participants in the 2022 and 2021 ISO surveys who submitted data in both editions ;
- The certifications held by CSR-labeled companies were identified from the public reports of the companies concerned.

3.3. Methodological Approach

The methodological approach adopted is essentially descriptive, focusing on the analysis of secondary data to identify relationships between management system certifications and CSR adoption.
This approach does not aim to establish causal or econometric models but rather to describe structural and sectoral patterns within Moroccan companies. By cross-referencing ISO certification data with CSR labeling information, the study seeks to assess how far Integrated Management Systems (IMS) serve as a structuring mechanism for CSR implementation.

4. Results and discussion

4.1. Status of ISO 9001, 14001, and 45001 Certifications in Morocco

4.1.1. Sectoral Distribution

According to the 2022 survey by the International Organization for Standardization (ISO) on management system standards certifications, there are 1,265,216 companies certified ISO 9001 worldwide, 529,853 certified ISO 14001, and 397,339 certified ISO 45001.
The survey also provided an overview of the number of certifications issued for each country and by sector of activity.
The following table presents the number of certifications by sector in Morocco:

Table 1: Number of certifications by sector

Table 1 : Number of certifications by sector in Morocco **Sector**	**ISO 9001: 2015**	**ISO 14001: 2015**	**ISO 45001: 2018**
Aerospace	112	0	0
Agriculture, Fishing and Forestry	2	0	0
Basic Metals and Fabricated Metal Products	39	15	8
Chemicals, Chemical Products and Fibres	14	1	2
Coke and Refined Petroleum Products Manufacturing	2	0	0
Concrete, Cement, Lime, Plaster, etc.	1	0	0
Construction	28	5	1
Education	8	0	0
Electrical and Optical Equipment	23	26	11
Electricity Supply	2	0	0
Engineering Services	18	2	0
Financial Intermediation, Real Estate, Renting	152	3	0
Food Products, Beverages and Tobacco	27	7	1
Gas Supply	1	1	0
Health and Social Work	11	0	0
Hotels and Restaurants	1	0	0
Information Technology	5	0	0
Leather and Leather Products	3	2	0
Machinery and Equipment	11	3	2
Manufacturing Not Elsewhere Classified	4	2	1
Mining and Quarrying	10	11	0
Non-metallic Mineral Products	5	1	0

Table 1 : Number of certifications by sector in Morocco **Sector**	**ISO 9001: 2015**	**ISO 14001: 2015**	**ISO 45001: 2018**
Other Services	47	5	3
Other Social Services	5	65	0
Other Transport Equipment	18	10	6
Pharmaceuticals	3	1	0
Printing Companies	7	1	0
Public Administration	6	0	0
Pulp, Paper and Paper Products	5	0	0
Recycling	9	4	3
Rubber and Plastic Products	184	18	3
Textiles and Textile Products	19	7	1
Transport, Storage and Communications	56	16	2
Unknown Sector	186	40	125
Water Supply	1	0	0
Wholesale and Retail Trade, Repair of Motor Vehicles, Motorcycles, and Personal and Household Goods	35	7	2
Wood and Wood Products Manufacturing	2	0	0

Source: Elaborated by the authors based on ISO (2022)

The number of companies certified in ISO 9001 is significantly higher than that of ISO 14001 or ISO 45001, across 89% of sectors. This can be explained by companies' tendency to first engage in the implementation of a Quality Management System, followed by the Environmental Management System, and finally integrating the Occupational Health and Safety Management System.

Sectoral certification trends in Morocco in 2022 reveal several key highlights. Among the sectors that stand out in the top ten positions for all three types of certifications are:

- Rubber and plastic products;
- Transport, storage, and communications;
- Basic metals and fabricated metal products;
- Wholesale and retail trade, repair of motor vehicles, motorcycles, and personal and household goods;
- Electrical and optical equipment.

Moreover, despite the absence of ISO 45001 certifications and an insignificant number of ISO 14001 certifications, the Financial Intermediation sector ranks second for ISO 9001 certifications as well as for the total number of certifications, with a total of 155 certifications in 2022. This can be explained by the specific characteristics of this sector.

4.1.2. Comparative analysis of central maghreb companies in the face of sustainable development challenges

In order to better understand the behavior of Moroccan companies in terms of ISO 45001, ISO 9001, and ISO 14001 certification and to assess their trends, we conducted a benchmark with trends observed in the two other Central Maghreb countries (Tunisia and Algeria).

The decision to compare certification trends among these three countries is primarily based on their shared geographic proximity and cultural similarities, making the comparison of business practices and standards in quality management, occupational health and safety, and environmental management more relevant and meaningful.

Furthermore, as emerging economies in the MENA (Middle East and North Africa) region, Morocco, Algeria, and Tunisia face similar challenges regarding sustainable development and competitiveness in the global market, making the comparison of their ISO certification practices particularly insightful.

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Table 2 provides a comparison of data on the number of Moroccan companies certified in quality, environmental, and occupational health and safety management systems with those of Algeria and Tunisia.

Table 2: Total Number of Certifications in Quality, Environmental, and Occupational Health and Safety Management Systems

	Country	Number of certifications 2022	Number of certifications 2021	% Variation
ISO 9001 : 2015	Morocco	1091	1083	3
	Tunisia	903	897	7
	Algeria	449	400	11
ISO 14001 : 2015	Maroc	253	248	13
	Tunisia	235	232	11
	Algeria	116	99	13
ISO 45001 : 2018	Maroc	173	171	22
	Tunisia	172	169	17
	Algeria	81	59	34

Source : Prepared by the author based on ISO (2022)

A significant lead is observed in the adoption of the ISO 9001 standard in Morocco compared to its neighboring countries, as well as for ISO 9001 and ISO 14001 certifications.
This result is mainly attributable to Morocco's institutional framework, including its legal system, Moroccan standardization, and the continuously evolving CSR label, which increasingly reflects adherence to sustainable development values.
Morocco also stands out due to its strategic position as a commercial hub between Europe, Africa, and the Middle East, where compliance with international quality standards is crucial for maintaining successful trade relationships and ensuring the competitiveness of its exports. In addition, Morocco's proactive environmental initiatives play a critical role in mitigating the environmental impacts of its industries, strengthening its resilience to climate challenges, and promoting sustainable development.

4.2. Status of the CSR Label in Morocco

4.2.1. Sectoral Distribution of CSR-Labeled Companies

Corporate Social Responsibility (CSR) is an increasingly valued approach in Morocco. Indeed, to help companies formalize their commitments, measure their progress, and communicate their sustainable development performance, the CGEM established the CSR Charter, which was adopted on December 14, 2006, by the National Business Council, the statutory and decision-making body of the Confederation.
In 2023, 33 companies were awarded the prestigious CSR Label by the CGEM, 18 of them for the first time, while 15 others had their distinction renewed.
The table below presents the number of CSR-labeled companies by sector (EA classification).

Table 3 : Number of CSR Labels by Sector in Morocco

Sector	CSR-Labeled Companies
Basic Metals and Fabricated Metal Products	2
Chemicals, Chemical Products and Fibres	1
Electrical and Optical Equipment	2
Financial Intermediation, Real Estate, Renting	16
Information Technology	2
IT Equipment, Software and Services	1
Maintenance, Servicing, After-Sales Service	1
Other Services	1
Transport, Storage and Communications	2
Waste Management	2

Sector	CSR-Labeled Companies
Wholesale and Retail Trade, Repair of Motor Vehicles, Motorcycles, and Personal and Household Goods	3

Source : Prepared by the author based on CGEM and companies' annual reports

Nearly half (48%) of the CSR labels awarded and renewed concern the Financial Intermediation, Real Estate, and Renting sector, confirming the strategic role of financial institutions in the global economy, as they have the responsibility to intervene in all areas of CSR due to their central position.

Indeed, financial institutions have a significant impact on the economic fabric as well as on the social and environmental consequences of the activities of the companies they support. This gives them a particular social responsibility.

4.2.2. Sectoral Distribution of CSR-Labeled Companies

In order to better understand the relationship between the CSR label and the implementation of an Integrated Management System, we collected data on ISO 9001, 14001, and 45001 certifications held by CSR-labeled companies.

The following table presents the results of the data collected by sector of activity.

Table 4 : Certifications of CSR-Labeled Companies by Sector in Morocco

Sector	ISO 9001: 2015	ISO 14001: 2015	ISO 45001: 2018
Basic Metals and Fabricated Metal Products	1	2	1
Chemicals, Chemical Products and Fibres	1	1	1
Electrical and Optical Equipment	1	1	1
Financial Intermediation, Real Estate, Renting	14	-	-
IT Equipment, Software and Services	-	-	-
Information Technology	-	-	-
Maintenance, Servicing, After-Sales Service	1	-	-
Other Services	-	-	-
Transport, Storage and Communications	2	1	1
Waste Management	2	1	1
Wholesale and Retail Trade, Repair of Motor Vehicles, Motorcycles, and Personal and Household Goods	2	2	2

Source : Prepared by the author based on the public reports of CSR-labeled companies (2022)

The investigation of this correlation revealed that 21% of Moroccan CSR-labeled companies hold all three certifications (ISO 9001, ISO 14001, and ISO 45001).

A cross-analysis of public reports further shows that around 70% of these companies rely solely on ISO 9001 certification, highlighting its clear predominance within the national landscape. This strong preference for quality management reflects the perceived strategic importance of ISO 9001 as the cornerstone of operational performance and customer satisfaction. Indeed, this standard is widely regarded as a key instrument for enhancing competitiveness by ensuring process discipline, product conformity, and responsiveness to stakeholder expectations.

This trend suggests that although a significant number of Moroccan companies are engaged in a comprehensive integrated management approach, most prioritize quality due to its perceived importance in customer satisfaction and market competitiveness.

4.3.Discussion of Results

The empirical results obtained make it possible to assess the hypotheses by examining the potential contribution of the various management systems (ISO 9001, 14001, 45001) to the adoption of a CSR approach by Moroccan companies.

Hypothesis H1 is partially confirmed: ISO 9001 is by far the most widespread among Moroccan companies, including those labeled CSR. This observation validates the hypothesis that the

Quality Management System serves as an initial anchor point towards more responsible governance. The quality approach, through its methodological rigor and customer focus, promotes the adoption of structured and traceable processes, which is a prerequisite for any CSR strategy.
Hypothesis H4 is partially confirmed: Around 21% of CSR-labeled companies hold all three certifications (ISO 9001, ISO 14001, and ISO 45001), reflecting the emergence of a group of organizations moving toward integrated management and governance practices. This trend illustrates a growing effort to align quality, environmental, and safety dimensions within a more coherent framework. The IMS enables systemic synergy among the quality, environmental, and safety dimensions by reducing documentary redundancies and aligning operational processes with societal objectives. It thus becomes a structuring and professionalizing framework for the CSR approach.
Hypotheses H2 and H3 could not be confirmed. The adoption of ISO 14001 (environment) and ISO 45001 (health and safety) standards remains very limited within the Moroccan economic fabric, reducing their structuring impact on CSR approaches. This situation reflects technical, economic, and cultural barriers, although their potential remains noticeable in certain specific sectors.
These findings are consistent with previous international studies showing that IMS adoption enhances organizational maturity and coherence in CSR implementation. Asif et al. (2013) and Mežinska et al. (2015) emphasized that integrated systems improve the alignment between internal processes and sustainability goals. Similarly, Rahman et al. (2019) found that in emerging contexts, IMS contributes to improved environmental and social performance through unified governance and cross-functional audits. However, the limited diffusion of ISO 14001 and 45001 in Morocco contrasts with European experiences (Will et al., 2015; Ionescu et al., 2018), confirming that structural and institutional constraints still slow full integration.

5. Conclusion

This research aimed to explore the extent to which the implementation of an Integrated Management System (IMS), combining ISO 9001, ISO 14001, and ISO 45001 standards, can serve as a strategic lever for anchoring and structuring CSR within the Moroccan context.
The analysis of data from ISO reports and institutional statements from CGEM partially confirmed two of the four hypotheses formulated. On the one hand, ISO 9001 (QMS), which is widely adopted, stands out as an operational entry point into CSR, thanks to its focus on continuous improvement, procedural rigor, and stakeholder satisfaction. On the other hand, the existence of a core group of CSR-labeled companies holding multiple certifications highlights the growing trend toward more integrated management practices, even if their diffusion remains limited (around 21%).
Conversely, ISO 14001 and ISO 45001 certifications, related respectively to environmental and social dimensions, remain marginal, slowing the emergence of a fully integrated and cross-cutting logic.
It is also important to note that the implementation of an IMS depends on the specific characteristics of each sector, with some fields with low environmental impact not necessarily resorting to ISO 14001 certification. This suggests that while ISO 9001 is an important lever for CSR integration, the adoption of an IMS varies depending on sectoral needs and priorities.
These results highlight a gradual maturation of CSR approaches in Morocco: while some companies base their commitment on targeted actions without systemic formalization, the adoption of an IMS offers a framework for coherence, sustainability, and professionalization. Therefore, it is not a mandatory step but rather an accelerator of organizational maturity,

capable of transforming isolated commitments into sustainable strategies aligned with stakeholder expectations.
This study nonetheless presents certain limitations. The data used, although reliable, are limited to the year 2023, and their secondary nature does not allow for identifying the precise internal determinants of managerial choices. These elements suggest the relevance of complementing this research with qualitative investigations.

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