

SOCIAL RESPONSIBILITY IN THE MOROCCAN PUBLIC SECTOR: TOWARDS A SUSTAINABLE DEVELOPMENT

LA RESPONSABILITE SOCIALE DANS LE SECTEUR PUBLIC MAROCAIN: VERS LE DEVELOPPEMENT DURABLE

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Abstract

The public sector is moving towards a managerial approach close to the private sector (New Public Management). Management has moved to a multidimensional vision and global performance. The social responsibility dimension of organisations has become an integral part of the representation of organisations performance. Morocco is taking change into account. It incorporates a good governance approach (Reform of the Constitution 2011) with a series of decisive decisions. The reforms implemented by Morocco lead to the integration of the principles of social responsibility (ISO standards). . The reforms undertaken reflect the environmental, social and economic aspects as an integral part of sustainable development. Morocco's efforts towards the new global requirements for responsible management are leading to a new governance based on performance and a management based on results. The world is facing a new challenges, Morocco is aiming for a new horizon with major commitments (Agenda 2030). The achievements of this international programme are a continuation and reinforcement of the sustainable development practices already in place. The objective of this article is to determine the importance of social responsibility in the Moroccan public sector? What is the approach towards sustainable development in Morocco?

Key Word: Organization Social Responsibility; CSR; public sector; sustainable development; performance.

Résumé

Le secteur public se penche vers une approche managériale qui avoisine celle du secteur privé (Nouveau Management Public). Les modalités de gestion ont évolué vers une vision multidimensionnelle et une performance globale. La dimension de la responsabilité sociale des organisations est devenue partie intégrante de la représentation de la performance globale des entités. Le Maroc n'échappe pas à ce changement et intègre une approche de bonne gouvernance (Réforme de la constitution 2011). Les réformes mises en place par le Maroc le mènent vers l'intégration des principes de la responsabilité sociale (normes ISO). Les réformes entamées cadrent les aspects environnementaux, sociaux et économiques. Inscrit dans une logique de Développement Durable. Les efforts du Maroc face aux nouvelles exigences mondiales en matière de gestion responsable le mènent vers une nouvelle gouvernance basée sur les principes de gestion axée sur la performance. Face aux nouveaux défis que connaît le monde, le Maroc vise de nouveau horizon avec des engagements de taille (Agenda 2030). Les réalisations visées dans ce programme international sont une continuité et un renforcement des pratiques du développement durable déjà mis en place .L'objectif de cet article est de déterminer quelle place occupe la responsabilité sociale dans le secteur public marocain ? Qu'elle est l'approche du Maroc vers un Développement Durable ?

Mots Clés: Responsabilité Sociale des organisations ; RSE ; Secteur public ; Développement Durable ; performance.

Introduction

The world has faced financial crises and changes in economic and social contexts. Their impact is reflected in the evolution of management methods of private companies and public organisations. From the 1980s, several countries began a new step towards better management. The concept of Social Responsibility (Bowen, 1953) changes management methods and proposes a new balance between the economic, social and societal aspects. The mission for companies to achieve broader performance with a response to stakeholder expectations is expanding and spreading to the public sector as well. Corporate Social Responsibility (CSR) is formalized with (ISO) Standards 26000 (2010) which presents it as Organization Social Responsibility (OSR). Social Responsibility and performance are concepts involving in the private and public sectors. The emergence of a new concept «New Public Management» (Annie Bartoli, 1997), the theory of new public management, proposes a new management inspired by the methods applied to the private sector. The new public management (NPM) is based on the results approach and the integration of the notion of organizational performance. Performance is a complex concept. It is linked to the achievement of objectives. It is multidimensional and integrates several aspects financial, social and environmental. Morocco also adopts the New Approach to good governance (Organic Law 2015) which share the same principles of the NMP and integrates practices of management control. To achieve change Morocco implements several reforms and engages in various national and international charters and events. Morocco's efforts lead to a sustainable development approach. The social aspect with the changes in human rights, the labor code, etc. The economic aspect with the encouragement of investments and the development of investment opportunities for citizens. The environmental side with green energy investments, efforts to face climate change. The purpose of this paper is to present a synthesis of the literature on the notion of social responsibility in the Moroccan public sector. In fact, our reflection finds its origin in the following question: How important is Social Responsibility in the public sector in Morocco? What is the approach towards sustainable development in Morocco? To answer this question, we present with a theoretical approach a literature review on the concept of CSR in the context of the public sector and a review of the Moroccan context towards CSR and sustainable development. This paper work plan involves two parts. The first part of the article presents a literature review on social responsibility and its attachment to the public sector. The second part presents Morocco's approach towards sustainable development and social responsibility.

1 –Emergence of CORPORATE SOCIAL RESPONSIBILITY (CSR)

Corporate social responsibility cannot be defined by a single definition. It is a concept that has emerged following many changes in context. In his book “Social responsibility of the Businessman” (Bowen, 1953), introduces for the first time the “Business and society”, it refers to the obligation of businessman to follow the values considered by the society. Bowen is considered as the founder of CSR. He develops the concept of “Social Contract” for the first time. Donaldson and Preston (1995) will extend more this concept. The contract refers to the relation between the organization and the stakeholders (Freeman, 1984) regarding three points: economic, social and societal. The basic of CSR is to reflect the importance of social and legal side for companies’ as much as creating financial profit. Following the introduction of this new concept of social responsibility, the field of study will expand and the authors will be more interested in this aspect of organizations. Several researches and events have influenced the historical evolution of the CSR. It allows the organization to move from the traditional model based on profit to a model that includes different aspects and interact with stakeholders. From the 1970s the concept the CSR began to be used more frequently in the United States. The social contract is introduced by the Economic Development Committee in 1971 and refers to the obligation of companies to contribute to the need of society and that the legitimacy of the existence of society is due to the public consent. The acronym CSR refers initially to “corporate social responsive” (Robert Ackerman & Raymond Bauer, 1976). This first concept is related to the strategic and organizational responses to corporate societal issues (Acquier & Aggeri, 2007) then by (Acquier et al., 2011) the concept and bring it closer to the new reality of the CSR as known today. The emergence of CSR begins in the 1950 in the USA and in the 2000 in Europe. Corporate Social Responsibility is a construct that has been forged through the evolution of context and the contribution of several researchers. The concept was inspired by economic and sociological theories. The contributions of several theories are at the origin of the current conception of the CSR: neoclassical, agency theory, stakeholder theory, etc.

Table N°1: Theoretical evolution of CSR

	Theoretical principle	Theoretical contribution
Bowen (1953)	Business and society	The company is a center whose influence spreads in growing circles (employees, then shareholders, consumers, suppliers, community, competitors, and in the outside circle that represents the audience).
Donaldson & Preston (1995)	Social contract	The social contract presents the relationship between the internal parts of the company and the stakeholders.
Robert Ackerman & Raymond Bauer (1976).	Corporate Social Responsiveness	The moral obligation to society is part of companies' obligations toward society and all the third parties.
M.C. Jensen & W.H. Meckling (1976)	Agency theory	The relationship between business principals and their agents.
Freeman (1984)	Stakeholders theory	The stakeholder is an individual or group of individuals who may affect or be affected by the achievement of organizational objectives
Clarkson, 1985	Stakeholders theory	The nature of the stakeholders can be internal or external, it's related to the interests, contributions, voluntary or involuntary relationships with the company.
Dietrich & Cazal, 2005	Stakeholders theory	Stakeholders cannot be on an equal footing, no stakeholder should be privileged even if it is difficult to achieve in reality.
Damak Ayadi & Pesqueux, (2003)	Stakeholders theory	The organization is at the center of cooperation and competitions each of their intrinsic value.

Source: Authors

Corporate Social Responsibility does not have a single definition. Several factors contribute to the definition of this concept. There is different ways to define it regarding the context and the evolution of the model itself. Howard Bowen (1953), defined the Corporate Social Responsibility as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”. For Wood (1991), business and society are intertwined rather than separate entities and society has expectations regarding behavior and results of companies

Caroll (1991), specifies four levels of corporate responsibility:

- Economic responsibility: the company must be a center of wealth creation and profit;
- Legal responsibility: with respect to the legal and normative framework of its environment;
- Social responsibility: the company must be a “citizen” and contributes to the improvement of the society through its charity (Edgar Morin,1981);
- Ethical responsibility: that involves paying attention to the expectations of stakeholders and rules defined by the company.

Triomphe (2002), define CSR as taking responsibility that goes beyond the law and regulation. Boidin (2008), relates the CSR to two conceptions the first is that the CSR is positive the second is that the CSR is normative (objective to be achieved by actions and methods). Based on the definition of the European Commission (Green Paper, 2001), it describes CSR as the voluntary integration of companies’ social and environmental concerns into their business activities and their relationships with different stakeholders (JEBBOUR.N & BELMIR.F, 2021, p.157). The standardization of CSR makes it possible to define the lines of action to be done to achieve the objectives. International Organization for Standardization (ISO) Standards 26000 (2010) define CSR as the responsibility of company for the impacts of its decisions and activities on society. It's include ethical behavior, the contribution to sustainable development, and the expectations of stakeholders.

1 -1 CSR and performance

The concept of corporate social responsibility that emerged in the United States in the 1950s will gradually lead to the notion of sustainable development and then the concept of global performance will emerge in Europe. As a result, global performance is linked to three dimensions (sustainable development): economic, social and environmental (Reynaud, 2003).

Germain and Trébucq (2004) define global performance as the combination of financial performance, social performance and societal performance. There is a similarity between CSR and global performance. Both are measured by indicators and sometimes by very close methods. It is interesting to clarify the relationship between the two concepts and what is the contribution of the CSR in the measurement of the global performance of companies. Global performance is multidimensional, it includes financial and non-financial performance. Regarding the links between financial performance and CSR, it is explained by three types of possibilities: negative, neutral or positive. Several studies have been conducted to define the nature of the relation between CSR and financial performance. Vance (1975); Brammer et al. (2006) support a negative association between the two. According to this line of thinking, this type of behavior costs a lot and doesn't generate any important benefit. It influences negatively the financial performance. Auperle et al. (1985) found no relation between CSR and the company's profitability. According to him, there is no positive or negative link between the two. In fact, Alexander and Buchholz (1978); Ullman (1985) think that the variables explaining the links between the two concepts are so numerous that updating a clear empirical link is impossible. Cochran and Wood (1984) confirm a dual (positive and negative) association between the both concepts. A positive association between CSR and financial performance is also possible and approaches stakeholder theory. Cornell and Shapiro (1987), companies that do not meet the expectations of implicit Stakeholders (other than shareholders) will be perceived by explicit stakeholders (shareholders) as more risky and will suffer in this. This is a consequence of the cost burden on their profitability. For Alexander and Buchholz (1982), high levels of CSR are relevant indicators showing superior management quality compared to the average. This will then have an impact by reducing explicit costs of the company.

The CSR includes non-financial dimensions (social, societal and environmental) and challenges the traditional vision of performance (financial). Global performance becomes the new form of evaluating companies' performance. There are several types of performance: financial, social, environmental, societal, organizational, etc. The evaluation of Corporate Social Responsibility is part of the evaluation of the social performance (I. Maignan & al., 1999).

1-2 Social Responsibility in public sector: from OSR towards sustainable development

Management through performance or the new form of management of public organizations has been an issue for governments since 1990. This new theory of public management uses the

private sector management practices to applies them to the public sector. The NPM refers to « New public management (NPM) is the theory of the most recent paradigm change in how the public sector is to be governed. Initiated in the United Kingdom, it spread to first and foremost the United States, Australia and especially New Zealand, and then further on to Scandinavia and Continental Europe. NPM is part of the managerial revolution that has gone around the world, affecting all countries, although to considerably different degrees. The theory of new public management contains the insights from game theory and from the disciplines of law and economics. » (Jan-Erik Lane, 2002). This new form of management incorporates the notion of global performance, which brings together several dimensions (economic, social, environmental, etc.). According to Gibert (1986) performance is linked to three dimensions efficiency, effectiveness and relevance. In a more in-depth model, Gartiser, Lerch et al. (2004) integrate the finality, culture, structure and environment. Social performance, environmental performance, ethical responsibility, continuous development, corporate social responsibility are concepts that are progressively emerging in both the private and public spheres. In fact, with the introduction of ISO 26000, we note the extension of the field of CSR (initially limited to companies) to any form of organization (Gond, 2010). Social Responsibility of Public Organization (OSR) became explicit (Matten & Moon, 2008). Like private companies, public organizations must now be responsible of the impacts of their decisions and activities on society and the environment. This responsibility translates into ethical and transparent behavior that contributes to sustainable development, including the health and well-being of society. The ISO Corporate Social Responsibility Standard refers to all types of organizations that want to contribute to sustainable development. The Responsibility of an organization is linked to the impact of its decisions and activities on society and the environment, resulting in transparent and ethical behavior. The contribution of the ISO standard (2010) leads us towards Organization Social responsibility (OSR) rather than Corporate Social Responsibility (CSR), because we are located beyond the limits of the company. At this stage, the social responsibility of public institutions is assimilated to that of private enterprises. It focuses on the following points: governance of the Organization, human right, working conditions, respect of the environment, fair Business Practices, consumer protection, participation in community and local development. The evolution of the CSR towards OSR include all organizations and integrates public sector entities in a sustainable development model. The NPM (Annie Bartoli, 1997), aims to place the public sector in a new form of management access to results. The reforms and

action made by several countries brings changes in public management and suggests actions that are interested in the economy, the environment, social, ethical, etc. fields.

2 – Morocco: towards a new perspective (sustainable development)

In a context of globalization and the opening of the economy to new perspectives, companies and organizations must respect new international standards. The aim of companies is to meet the expectations of stakeholders and apply the new CSR standard. Morocco must also meet these requirements and must act to maintain the development and growth of economy (El Abboubbi & El Kantoussi, 2009). The concept of CSR is introduced in Morocco by multinational companies. The country's efforts will be seen through legal and institutional reforms for development. In 2004, Morocco published a new labor code to strengthen human rights and signed international conventions. These first steps towards change will initiate a series of advances that establish the principles of CSR. In 2005, the National Initiative for Human Development (INDH) was launched by King of Morocco Mohammed VI. The national program integrates social objectives into investment decisions. The environmental aspect is also taken into account by the Moroccan government. 2003, Law No. 11-03 on the protection and development of the environment sets out the guiding principles for the protection and management of the environment. To integrate these new social aspects in the management of companies, Morocco adopts several national standards. NM00.5.600 (Management System of Social Aspects in the Company) which refers to the principles defined in SA 8000 (Social Accountability 8000) and the conventions of the OIT (International Labor Organization). In 2010, ISO 26000 is published to define the guidelines of social responsibility. Morocco is a member of the French Commission for the Preparation of the Standard. This standardization of the CSR reflects the engagement to integrate social aspect into management systems and a desire to establish the normative bases other than legal obligations and contribute to a climate of trust between the various socio-economic actors. The Corporate Social responsibility did not initiate in Morocco but it is a notion imported (USA, Europe) in the world of the management of organizations. Morocco adopted this approach for internal and external management benefits of different entities. It has become a state vision that Morocco implements through various programs and reforms. In fact, Morocco adopts the approach of good governance and sustainable development for social, economic and environmental improvement.

2 -1 Morocco's public sector reforms for sustainable development

In the 1990s, Morocco began a new approach to improving the management of the administration and companies. The New Public Management attracts the attention of Morocco. In order to better manage the public sector, the Moroccan government has undertaken several reforms for sustainable development. Economic modernization and social development programs and strategic choices were initiated in Morocco in the early 2000s. The concept of sustainable development promotes a balance between environmental, economic and social dimensions. Its objective is to improve the living conditions of citizens, to strengthen the sustainable management of natural resources and to promote economic activities that respect the environment.

Environmental aspect: Morocco participate at the international level following the Earth Summits of Rio de Janeiro (1992) and Johannesburg (2002) and other conventions. In 2009, following the speech of King Mohammed VI, the National Charter of Environment and Sustainable Development was adopted. In a broader vision, Morocco is also committed to the 2016-2030 agenda of the United Nations for Sustainable Development.

Social aspect: Reforms related to human rights and the labor code mark the change: INDH (2005), AMO, social housing, fight against slums, etc. These programs aim to strengthen social and support systems for the family, children and vulnerable groups, combat poverty and social exclusion, and improve social protection.

Economical aspect: Morocco's economic efforts have focused on the financial system, public finance and compensation, public enterprises and privatization, foreign trade, labor market, regulatory framework and business climate. In 1999, the political change that the country experienced led to a great economic opening. Economic reforms are numerous such as the drafting of the General Tax Code in 2007, the reform of public procurement introduced in 2014, the adoption of a new organic law relating to the Finance Law in 2015, etc.

Societal aspect: Great changes have been brought about by the societal reforms maintained by Morocco. Family Code (2004), Restructuring of the Religious Field (2004), Code of Civil Liberties (2002), National Agency for the Promotion of Employment and Skills (2000), health insurance (AMO), medical assistance (RAMED) (2005), etc.

Political aspect: change of the political climate, transparency and credibility of the electoral process. The implementation of territorial development for the economic process of territories and the choice of advanced regionalization (Constitution 2011).

The challenges that Morocco has met are significant. The implementation of its reforms requires significant material and human investment. The distinction between Corporate Social Responsibility and Sustainable Development is sometimes difficult. The interaction between the different stakeholders and the impact of their actions on the environment around them, makes it possible to define the responsible and sustainable behaviors. The sustainable development approach that Morocco is undertaking allows both the private sector to follow international standards and frames the change in the public sector towards socially responsible organizations.

2 -2 Perspectives of sustainable development in the public sector in Morocco

The differentiation between sustainable development and the social responsibility of organisations is difficult. They are both based on a balance between economic, social and environmental considerations. The application of the sustainable development approach in the public sector is a necessity with the new vision of the word. The many projects, strategic plans and reforms undertaken by Morocco demonstrate its commitment to this new approach. Under the leadership of King Mohammed VI, Morocco is guided towards new horizons of development that adapt to global change. The New Development Model (NDM) takes into account the national and global changes that are emerging by 2035. The future changes point to increasingly complex development challenges, given the strengthening of interdependencies, a world that is increasingly networked with rapid effects of both economic and social contagion and growing technological sophistication on many fronts, not fully mastered (General Report of the Special Commission on the Development Model, April 2021). In this perspective, Morocco must at the social level face the challenge of the new world of media and social networks with new expectations. The demographic structure is changing and future job demands must be met. Good health and social protection system must be ensured. From an environmental perspective, increasing the effects of climate change would create significant constraints on national biodiversity and pressures on natural resources. Morocco must take action in this direction for the continued development of the environment and the impact of its actions on the world. In line with the awareness of climate issues, global energy is also undergoing a profound reconfiguration, and Morocco is also participating with considerable investments in the field of green energy. The economic component also requires post-Covid-19 actions to deal with the consequences of the pandemic on the economic evolution and development of the national economy. The NDM is a continuation of the new Constitution. The

development is considered by Morocco as a global and multidimensional process, which goes beyond the sole objective of accumulation of material wealth. The effective implementation of the development model requires strategic action, monitoring and management. The process of change is difficult, it presupposes leadership and a strong commitment but also continuity, perseverance, risk-taking and permanent management of resistance.

Conclusion

This paper highlights the theoretical evolution of CSR and the aspects of its deployment in the public sector in Morocco. The new form of management focused on performance, respect for the environment and external and internal parties. It is applied in the private and public sector. Private sector practices are introduced to the public sector, including the notion of social responsibility. The OSR concept makes public entities more accountable to the environment, society and the economy. Morocco integrates this new era with the NPM and good governance under the orders of King Mohammed VI. The reforms that the country implements are multi-dimensional. It maintains a sustainable development approach. Ecological issues are the main concerns. It supports and implements several national and international environmental charters and commissions for the transition to green energy. Morocco makes many changes in the social plan consistent. The change is marked by reforms of the labor code, human rights, social equity, social housing, etc. On the economic level, the efforts are remarkable. The opening up of new markets and international conventions are put in place. The country has made significant progress over the past two decades. Following the various reforms and efforts, Morocco assesses its achievements in Sustainable Development. King Mohammed VI established, in November 2019, the Special Commission on the Model of Development (CSMD). The objective of this approach is to define an inventory of the achievements completed and the efforts to be made to maintain the level of development. Some of the action plans that Morocco has put in place have not been fully implemented. The country's guidelines work in the direction of correcting previous gaps and proposing new plans better adapted to the Moroccan context. In a future vision of its commitment to sustainable development, Morocco is also committed to the United Nations 2030 Agenda for Sustainable Development. The objective of this new approach is "By ensuring overall coherence and strategic alignment, driving and supporting transformational reforms, this mechanism will hold stakeholders accountable and strengthen overall performance", (General Report of the CSMD Model, April 2021, Morocco). The new era of sustainable development that Morocco is beginning to take an interest in several aspects. In

order to face these new challenges, what would be the impact of such an approach on improving public sector management in Morocco? What measures is Morocco putting in place to implement the sustainable development plan?

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