

The CSR in an emerging country - Case of MNCs in Morocco

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Abstract:

The corporate social responsibility of multinationals (CSR-MN) in emerging countries has received more attention. Nevertheless, in the literature, Africa is much excluding well represented than other continent. Consequently, this communication explores how multinationals are organizing to develop the CSR in Morocco. By directing qualitative research with non-directive interviews with 9 multinational corporations (MNCs). MNCs have the choice of either embedding the CSR. In their traditional business model “Embedded CSR-MN” or creating a foundation “Outsourced CSR-MN”. They can approve different approaches to internationalization (global, local or mixed). These multinationals must face several constraints (cultural traditions, political orientation and market access) to develop CSR practices

Keywords: MNC, CSR, CSR-MN, internationalization, emerging countries, case study

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INTRODUCTION

The corporate social responsibility of multinationals (CSR-MN) has caused a lot of ink to flow these recent years (Schrempf-Stirling and Palazzo, 2016; Gimenes and Payaud, 2018; Ben LarBi et al., 2019). In general, multinationals that develop their CSR strategy aim to be "economically profitable, law-abiding, ethical and socially supportive" (Carroll, 1999, p.286). The specificities of CSR strategies of multinationals in specific markets emerging markets are the subject of increasing attention in recent years due to their specificities (Thite et al. 2014), although research on CSR-MN in emerging countries is still little developed (Schrempf-Stirling and Wettstein, 2015; Persais, 2010).

The CSR-MN in emerging countries presents some specificities. First, these countries have begun, in recent years, to impose institutional norms or rules in relation to social responsibility (Ben LarBi et al., 2019). Second, they have raised public awareness of the importance of CSR (Holder-Webb et al., 2009). Finally, the CSR of local companies in an emerging country could force multinationals to align their CSR strategy (Pestre, 2014).

In this article, we explore the CSR-MN in Morocco. More precisely, we present an overview of the CSR-MN. The treatment of this objective involves identifying the different types of CSR adopted in Morocco, the social axes favored by multinationals in Morocco and the determinants of CSR in an emerging country. Based on the literature linking internationalization and CSR, we seek to explore the specificities of CSR in emerging countries.

To achieve our aim, first of all, we identified 27 social initiatives from a study-writing intervention carried out by one of the authors between the end of January and the beginning of March 2020 for the Social Entrepreneurs Movement (MOUVES, renamed Impact France at the end of 2020) as part of its diagnostic study of the Social & Inclusive Business of 16 African countries. Secondly, we conducted 22 semi-structured interviews with managers in 16 multinationals, 3 associations and 3 NGOs. Our inductive and exploratory research (Welch et al., 2011) is based on a multiple case study (Yin, 2018), using a qualitative methodology.

We contribute to the academic literature by improving the understanding of CSR-MN in emerging countries. Our results indicate that multinationals opt for two CSR strategies, namely nested CSR and external CSR. CSR in Morocco is present in several forms, cosmetic CSR, peripheral CSR, integrated CSR and BOP-CSR. CSR in an emerging country can be carried out in several activities (entrepreneurship, training, education, disability ...). On the other hand, we focused on the internationalization strategies of CSR (global, local and mixed) and finally this research allowed us to identify the determinants of CSR in an emerging country in Africa. Therefore, managers should be prepared to answer a few questions related to CSR (what strategy? what type? what activity? what approach?) when their companies go international.

The rest of the document is organized as follows. In the following section, we present a synthesis of the definitions of CSR and we highlight the important ideas of the literature on CSR-MN and more particularly CSR-MN in emerging countries. Then, in the second section, we describe our adopted research methodology. The third section presents the results and discussions of our research. In conclusion, we highlight the contributions, the limits of our work and the research perspectives.

1. LITERATURE REVIEW

1.1. CSR, A VAGUE CONCEPT

Corporate social responsibility (CSR) is certainly not a new concept, it has a long history and was present in American institutionalist approaches a century ago (Clark, 1916; cited in Cournac, 2015) but academic attention has increased in particular since the mid-1950s. However, there is no clear consensus on what exactly it means. It can be associated with phenomena perceived differently by researchers and practitioners. For some, CSR evokes the idea of legal responsibility; for others, it is a responsibility in the ethical sense; for others, it is assimilated to a social conscience; or even as a simple synonym for legitimacy, or even marketing. This ambiguity has emerged especially following the appearance, at the same time, of concepts such as sustainable development and governance.

CSR was born during a period characterized by social and environmental problems that the population and trade unions claimed as: poverty, health, labor law, inequality, respect for the environment. These conditions have given rise to the societal intention of companies to go

beyond economic obligations. In this sense, Bown (1953) considers that CSR makes "the obligations of businessmen to pursue policies, make decisions or follow the lines of action that are desirable in terms of the objectives and values of our society" (Bowen, 1953, p.6; cited in Ajina et al., 2018). This first definition is considered as the mapping that has served researchers to develop CSR in management.

Since that time and until today, several definitions of CSR have been suggested. We had to wait until the year 2001 to finally read that CSR is considered as a set of social actions on minimizing damage and maximizing stakeholder satisfaction through the involvement of social problems in the company's strategy (Smith, 2001). Two aspects have marked us in this definition, namely the strategic dimension of CSR that companies must include in their management, and also the worldwide recognition of CSR that the author highlighted in his article. In this sense, Baron (2001, p.9) mentioned "strategic CSR". According to him, there are 3 types of motivations for CSR: altruism, threats and profit maximization. In the first place, altruistic CSR occurs when a company engages in social action that is based on its ethical and moral standards. This action can be carried out to the detriment of the economic value of the company. Secondly, a company can engage in CSR activity due to social pressure to avoid important threats such as strikes or boycotts. In the final analysis, CSR activity is based on profit maximization motivated by self-interest, and the company will only engage in this type of CSR when it perceives that the benefit is much greater than the cost.

Although CSR has been widely analyzed by several researchers, the issue is still relevant (Apitsa et al., 2020; Dang et al., 2021; Hervieux and M'zali, 2021; Gimenes, 2021). In other words, the conceptual framework of CSR constitutes several gaps. According to Dahlsrud (2008), the problem is related to the way CSR is socially constructed in a specific context. From this point of view, some researchers claim that CSR differs depending on the country (Frynas and Yamahaki, 2016; Apitsa, 2020), the sectors of activity (Colovic and Henneron, 2018) or the size of the companies (Soundararajan et al., 2018). Despite this lack of consensus, divergent research work has sought to understand the different elements that influence CSR and to examine the financial impacts of socially responsible activities.

1.2. FROM CSR TO MN-CSR

As we mentioned before, CSR at the national level is already not an easy practice to assimilate. According to Persais (2010), it appears as the result of a consensus on how to conceive the company, to estimate its role in (the evolution of) society, to imagine its responsibilities outside the legal obligations which are its own (Persais, 2010, p. 13). The author explains that the perception of CSR activities is not the same by the internal and external staff of the company. This logic is more significant when it comes to an international population where the cultural and economic gap is greater.

For this reason, the literature on the CSR of multinational companies has put a lot of emphasis on the question of standardization or adaptation of the societal strategy to the specificities of the host countries (Pestre, 2014; Cournac, 2015). According to these authors, a standard CSR strategy consists in adopting common ethical principles regardless of the host country (Arthaud-Day, 2005). This standardization path is not favored by multinationals when it comes to CSR since Pestre (2014) affirms that CSR is a strategy that forms a link between the company and its external environment. Socially respecting the latter in all the countries of implantation is a strategic choice (Gimenes, 2021) which can affect all the components of CSR (the purpose and values, resources and skills, the organization and systems of companies). This adaptation is the guarantee of a wealth that can allow a multinational to continue to act in a socially responsible way on international markets (Marano et al., 2017). These riches accumulated by CSR can become important advantages specific to the company with regard to improving their internationalization prospects (Ben LarBi et al., 2019).

However, an intermediate approach between adaptation and standardization is defended by some researchers (Persais, 2010; Bondy and Starkey, 2014). It is also called the "transnational approach" which consists of adapting to the values and standards of the host countries while establishing universal principles. It is difficult to find a balance between these two requirements (Pestre, 2014). This balance depends on the strategic decisions of the multinational, institutional, organizational, managerial, competitive and industrial factors (Campbell, 2007). Beyond these factors, Husted and Allen (2006) consider that the choice of CSR activities to adopt in a country is inspired by direct competitors already installed in the same host country. The authors evoke the mimetic institutional pressure to explain this homogeneity between international competitors in the same territory.

In this context, CSR activities are becoming important not only to gain legitimacy, but also to contribute to government development initiatives within emerging economies (Caussat et al., 2019). Indeed, all companies (including multinationals) have an impact on society. These are both positive impacts, such as job creation, tax revenues (to finance vital public services) and the transfer of knowledge and technologies to other companies in the local environment, and negative impacts, such as downward pressure on wages, job losses, pollution and poor waste management. Therefore, multinationals are being pushed by various institutional actors to undertake business activities in a more responsible way. While much is known about how multinationals engage in CSR in emerging host countries (Asian and American) to guarantee and maintain their legitimacy (Shirodkar et al., 2018), surprisingly little is known about African emerging countries.

1.3. CSR-MN IN EMERGING COUNTRIES

Multinationals invest in different environments, which played a central role in economic, social and political changes (Martinet and Payaud, 2010). Thus, they have become more and more common in recent years in emerging countries and Morocco is no exception. This growing number of multinationals in emerging countries shows that their place and influence are constantly growing in the international economy, with higher requirements in terms of responsibility for the social and environmental effects that arise from the operations of companies (Abugre and Anlesinya, 2019). Multinational companies around the world are therefore trying to establish a good reputation and understand the benefits of good relationships with suppliers and producers in emerging countries (Persais, 2010).

CSR in emerging market multinationals has received increasing attention in recent years due to their unique characteristics and their internationalization models (Thite et al. 2014), as well as the relevance of the social and environmental impacts of their operations in countries with rapid economic dynamics (Doh and Littell 2015). When they develop outside their country of origin, these companies must comply with the safety, quality and CSR standards required internationally. Often, the CSR investments of multinationals in emerging countries are also motivated by the need to strengthen their social image, especially when these multinationals internationalize towards emerging markets (Zyglidopoulos et al. 2016).

In most emerging economies, formal institutions are weak and are characterized by information asymmetries, ambiguities in regulations and ineffective mechanisms for strengthening control (Reis and Molento, 2020). This institutional vacuum is accompanied by a political vacuum with a low level of corruption control and enforcement of the rule of law (Doh and Littell, 2015). This situation forces multinationals to rely on informal networks developed with suppliers, customers, competitors, influence groups and political leaders to ensure access to tangible and intangible resources (Thite et al., 2014).

For example, in Asia, the concept of CSR has progressed towards an active engagement of companies in social development activities (Du and Luo, 2016). Thus, the legitimization of CSR in emerging economies is often associated with the commitment of companies to the government's development program, such as poverty reduction, the fight against corruption, pollution reduction and infrastructure development (Zheng et al., 2015). CSR in these countries is considered, not only as a way to contribute to development, but also to assume a "political" role and to engage in broader governance processes through CSR activities (Krichewsky, 2019).

The mainstream of CSR presupposes a strong environmental similarity between emerging and developed countries. In this sense, the adaptation effort to adopt CSR practices in emerging countries is weak. Social success in a developed country can help a company fulfill its social obligations in an emerging country. However, Cheung (2005) observed that the CSR of multinationals has a low social impact in emerging countries. For the authors, these multinationals are associated with cases such as corruption, the exploitation of labor and children, and the destruction of the environment. Nevertheless, they have contributed to the socio-economic and infrastructure development of the host countries (Shirodkar and Shete, 2021). As we mentioned earlier, in recent years several researches have been interested in the issue of CSR-MN in emerging countries. Our objective is to participate in the enrichment of this current of research.

2. RESEARCH METHODOLOGY

In 2016, the research group "Institute of Emergence" ranked Morocco among the first ranks of emerging African countries. This ranking is based on the synthetic index of economic emergence (inclusive wealth, economic dynamics, structural transformation, global economic

integration) of African countries. In 2022, according to the same institute, despite the health crisis, the kingdom managed to support its emergence dynamism.

Our research studies the activities of the CSR-MN in emerging countries. We used the case study method to carry out this research, which, given the lack of knowledge on our subject, was particularly suitable for providing a thick description of CSR-MN activities and to grasp the complexity of the phenomenon.

We identified several multinationals that met our criteria by operating in an emerging country (Morocco). Nine organizations (Alstom, Chronopost, Crédit Agricole, Engie, Expleo, Ford, Nestlé, Renault and Veolia) have agreed to participate in the study. We will present the CSR activities of all these cases, on the other hand we preserve the anonymity concerning the interviewers who have agreed to answer our questions, we use their function.

The organizations studied operate in different sectors of activity, they also differ in terms of seniority on the Moroccan territory and the social activities adopted. We consider that the range of companies in our sample is satisfactory for our objective because they share key characteristics: they are all multinationals, they are either economic companies or purely social organizations (foundations). In particular, it was important to choose companies that operate in different industries, as previous research has highlighted that CSR practices are strongly shaped by the industry or sector in which the company operates (Colovic and Henneron, 2018). This allowed us to have a global vision of CSR-MN activities in the country.

Before the interviews, we used other data sources, including newspaper articles, internal documents and websites of multinational companies. These data were collected as part of an intervention research with an employer organization "impact France", "ex-MOUVES - movement of social entrepreneurs". They were systematically classified, read and analyzed by the speaker as part of the mission and subsequently were the subject of a proofreading and reanalysis by the co-authors. The data, at the base, were collected as part of a purely professional mission. The idea of publishing the results obtained and contributing to the theory concerning CSR-MN in emerging countries came after a first reading of data and after a participatory discussion between the speaker and the two co-authors.

We have chosen a qualitative methodology because it allows us to collect rich and holistic data with a high potential for revealing complexity (Yin, 2018). We collected data through semi-structured interviews (face-to-face and remotely) with marketing managers (8 interviews) and communication managers (8 interviews) of multinationals between the last half of 2020 and the beginning of 2022. Also, we conducted interviews with associations (3 interviews) and NGOs (3 interviews) who benefited from the initiatives of the organizations studied. The choice of these associations and NGOs is explained by the desire to verify the statements of the heads of multinationals. We have developed an interview guide with 12 questions. It directly covered topics related to CSR practices (how, why, the activities adopted, internationalization, strategic axes, ...). These interviews were more confirmatory and deepening of certain points and also in some cases follow-up to clarify other points. The 22 interviews carried out lasted between 40 and 60 minutes, some were recorded via google-meet and transcribed and others through note-taking. The majority of the interviews conducted were in the Arabic language. We translated them before the analysis.

We have organized our data analysis into two stages. First we analyzed each case separately. We used conceptual grouping and thematic analysis (Miles and Huberman, 1994) to identify the concepts, themes and patterns in the answers. We have also written a monograph for each case. In the second step, we did a comparative inter-case analysis (Yin, 2018) to identify the different CSR-MN activities whether "nested" or "outsourced". As mentioned earlier, our objective was to explore to better understand CSR-MN activities in an emerging and African country.

3. RESULTS & DISCUSSION

In Morocco, the inclusive and social activities of traditional companies are generally developed through CSR. The multinationals studied in the framework of this article adopt one of two following strategies. A first strategy that we call "nested" in the sense that social programs are part of the company's business model. A second strategy that we qualify as an "outsourced" social strategy. In the latter case, multinationals outsource their social activities via the creation of an independent social organization "foundation".

With this in mind, multinationals in Morocco have implemented social actions in order to contribute to solving some of the challenges facing the country. The social activities of these multinationals are mainly focused on the development of human capital, the development of the entrepreneurial spirit, responsible business such as diversity and inclusion, community engagement and environmental management, among others. To operate these activities, multinationals opt for different CSR-MN approaches, in particular "global", "local" and "mixed" depending on their sector of activity. We will develop these approaches in this section. And finally, we will focus on the determinants of CSR-MN in a country that is both emerging and African.

3.1. « EMBEDDED » CSR-MN

The census resulting from the research carried out shows that the majority of the social and inclusive activities of conventional companies belong to Moroccan companies. Indeed, among the 12 initiatives identified, 7 are implemented by Moroccan companies (Granéco, Fastoosh, Onzurna, OCP, SPM, Amaz, SNRT) and 5 are implemented by multinationals established in Morocco (Chronopost, Nestlé, Renault, Expleo, Crédit Agricole). The latter fall under our study sample.

In terms of the form of CSR, 1 initiative falls under cosmetic CSR actions (Expleo), 1 initiative falls under subsidiary or peripheral CSR actions (Nestlé), 2 actions fall under integrated CSR actions (Chronopost and Renault) and 1 action falls under CSR initiative-BoP (Crédit Agricole) (Cf. Table 1)

Table 1: Types and focus of CSR of MNCs in Morocco

		Chronopost	Nestlé	Renault	Expleo	Crédit Agricole
Types	Cosmetic CSR				X	
	Peripheral CSR		X			
	Integrated CSR	X		X		
	CSR-BoP					X
Focus	Disabled persons	X		X		
	Women's empowerment				X	X
	Farmer					X
	Youth employment		X			
	Financial					X

"Cosmetic" CSR refers to companies that are distinguished by a light CSR practice" (Martinet and Payaud, 2007). The Expleo group has chosen this mode of entry into the social world of business which is based on social actions for a very short period called "cosmetic actions". The social strategy of this company is to build a strong bond with stakeholders. With salaries, for example, Expleo ensures an equal workforce between women and men. According to the statement of a group marketing manager, "With regard to our internal diversity and inclusion policy, Expleo is committed to equality between women and men within its team and defends the empowerment of women. " (Marketing Manager). "Cosmetic" CSR can also take the form of a one-off partnership with an association or cooperative to achieve a well-defined social objective. An official from a partner association that defends gender equality said that some multinationals adopt "made-up" CSR and others also evoke "CSR for CSR". "There are multinationals which take advantage of us (associations) to pretend that they are part of a socially responsible policy, in other words they do CSR for CSR" (Head of a partner association with one of the multinationals studied)

Nestlé has chosen "peripheral" CSR within the meaning of Martinet and Payaud (2007). The involvement in this type of CSR is stronger than "cosmetic" CSR. Peripheral CSR means that

companies adopt "actions that do not have a direct link with the company's activity, these actions in no way prejudice the involvement and commitment of the company but any other organization could have implemented them" (Martinet and Payaud, 2007). The nature of the action does not depend on the core business of the company. These are sponsorship actions ; partnerships or philanthropic initiatives. Since 2014, Nestlé has embarked on an international Alliance for Youth program in collaboration with 200 companies (worldwide), including 7 companies in Morocco. These partners (such as Hikma, HPS, Intelcia, L'Oréal, Nielsen, and Sodexo) are committed to developing several joint and individual initiatives aimed at offering young people the opportunity to acquire meaningful professional experience through the creation of numerous job and internship opportunities. "We invited our employees to mobilize to help young Moroccans prepare effectively for the job market through resume writing workshops, practical advice and interview preparation exercises. " (Marketing Manager). For example, in 2019, the project was able to generate nearly 300 apprenticeships for students from universities and graduate schools and 2,000 new employees.

Chronopost International Morocco has signed a partnership agreement with "ESPOIR MAROC" as part of the project of Training and Integration of People with Disabilities (FIPSH). This agreement allows Chronopost to set up a real dynamic around disability because Espoir Morocco is an association specialized in the professional training of disabled people. In the same way, Renault has signed an agreement with Handicap International which is part of the car manufacturer's desire to strengthen its international disability policy in order to support one of its programs in Morocco. Without moving away from their business Chronopost and Renault have adopted an "integrated" CSR strategy. The latter "testifies to the presence of management devices, which are arrangements of actors, knowledge, rules and tools, integrating the three components of sustainable development in the decisions and practices of the company (Helfrich and Schäfer, 2022, p. 100). Chronopost and Renault have integrated CSR into the "balance scorecard" to counterbalance financial indicators with "social" indicators towards sustainable performance. This logic is confirmed by a Renault Morocco manager "Today we have gone beyond the label approach of CSR and we have moved towards a sustainable strategic approach. Social value and financial value are two sides of the same coin".

The last form of CSR identified after data analysis is CSR-BOP. In this case, multinationals are interested in individuals with an income of less than 2 US dollars per day. In other words, these

companies integrate into their strategy the individuals who are at the base of a social pyramid, i.e. "Bottom of the Pyramid" (BOP). According to Helfrich and Schäfer (2022) the basic needs of the poorest are considered to be an urgent demand to be met. It is a CSR form that requires significant financial resources. This shows that SMEs or local companies cannot adopt CSR-BOP. The latter is left for multinationals. For example, Crédit Agricole has obtained the trophy for "Financial Inclusion of farmers of the year 2017 in Africa." This distinction rewards our commitment to supporting small farmers and rural households, as well as our efforts to improve the incomes and living conditions of the Moroccan population" (Marketing Manager).

Regarding the inclusive and social activities implemented by traditional companies in Morocco, 2 initiatives support the social and professional inclusion of people with disabilities (Chronopost and Renault), 2 actions support the professional inclusion and empowerment of women (Expleo and Crédit Agricole), 1 initiative supports the development of agriculture or local micro-agriculture (Crédit Agricole), 1 action relates to the professional inclusion of young people (Nestlé), and 1 relates to financial inclusion (Crédit Agricole) (Cf. Table 1). For each initiative we have identified the inclusion modality adopted, the activities to implement this modality as well as its objective and its impact. An example of an initiative for each multinational is set out in the following table (See Table 2).

Table 2: Illustrative CSR initiatives of MNCs in Morocco

MNCs	Inclusion modality	Activities	Objective/Impact
Chrono post	Effective inclusion of disabled persons in the Chronopost company	A partnership agreement was signed with "ESPOIR MAROC" in the project for the Training and Integration of People with Disabilities.	The objective of this partnership is based on "2 priority commitments: job retention and recruitment; and 3 areas of action: training, communication and developing collaboration with associations".
Nestlé	Assisting youth in preparing for a job by providing	The partners are committed to developing common and individual initiatives to offer	In 2019, the project was able to generate nearly 300 apprenticeships to university

	apprenticeships to overcome youth unemployment.	young people the opportunity to get professional experience. They have also invited their partners to mobilize for this objective.	and college students and 2000 new employees.
Renault	<i>An agreement is signed with "Handicap International" to reinforce the internationalization of the disability policy.</i>	<i>Supporting partners to help them to be more inclusive. This partnership is fully in line with Handicap International's objectives in terms of professional integration.</i>	<i>"Enabling people with disabilities or vulnerable people to access employment." For example. The Access to Inclusive Work for Vulnerable People program in Morocco.</i>
Expleo	Inclusion regardless of race, ethnicity, sexual orientation and disability within the company	Commit to equality between women and men within its team Commit to being inclusive and guaranteeing access for all, regardless of origin, ethnicity, disability or sexual orientation	2022, EXPLEO celebrates the 15th anniversary of its "Mission handicap Complementary cultures within its international network
Crédit Agricole	Financial inclusion for farmers.	To follow a proximity approach and expand its national network, particularly in rural areas. The group has launched the CAM leasing dedicated to agriculture. To engage in the support of small farmers and rural families.	Improving the income and living conditions of the Moroccan population in rural areas. Crédit Agricole was awarded the "Financial Inclusion of the Year 2017 in Africa" trophy

3.2. OUTSOURCED CSR-MN

Of the 27 initiatives identified, 21 are implemented by the 4 foundations of the multinationals studied (Ford, Engie Veolia and Alstom) (Cf. Table 4). In terms of social and inclusive activities supported by these foundations in Morocco, among the 21 initiatives studied, 8 support social inclusion via economic and professional inclusion (via support for entrepreneurship, access to training and / or employment, and support for agriculture or local micro-agriculture), and 13 support social inclusion projects or programs (See Table 3)

Table 3: The axes of "outsourced" CSR-MN in Morocco

	Ford	Engie	Veolia	Alstom
Employment and training	X	X	X	
Entrepreneurship	X		X	X
Farmer		X		
Education			X	
Health			X	
Access to water and energy				X
Youth	X	X	X	
Vulnerable communities			X	X
Vulnerable children		X	X	X
Person with a disability			X	

In terms of social and inclusive activities implemented in the projects or programs supported by the foundations, out of the 21 initiatives identified: 3 relate to the support and development of entrepreneurship (Ford, Veolia and Alstom); 3 initiatives relate to access to training and / or employment (Ford, Veolia and Engie); 1 initiative supports the development of agriculture or local micro-agriculture (Engie); 3 initiatives are inclusive in favor of young Moroccans (Ford, Engie, and Veolia) ; 2 initiatives are inclusive in favor of vulnerable communities (Veolia and Alstom); 3 initiatives are inclusive in favor of vulnerable children (Veolia, Alstom and Engie); 1 initiative is inclusive in favor of people with disabilities (Veolia); 1 initiative relates to the support and development of education (Veolia); 1 initiative relates to access to care (Veolia); and 1 initiative relates to access to energy or water (Alstom) (See Table 3).

In some cases, a program may encompass several CSR activities or themes. Like the case of Ford, this foundation attacks the problem of employment indirectly through programs dedicated

to entrepreneurship. By way of illustration, we present in the following table 5 out of 21 initiatives. We present an initiative of each foundation while specifying its objective and the activities carried out for its operationalization (Cf. Table 4):

Table 4: "Outsourced MN-CSR" programs in Morocco (examples)

Fondation	Program	Objectives/Impact	Activities
Ford	Henry Ford Entrepreneurship Academy: «The Entrepreneurship Journey»	Train youth to become more effective and efficient entrepreneurs.	The Entrepreneurship Journey: a training session spread over 3 days with coaching sessions from renowned coaches and a competition where the winner will receive a tailor-made follow-up.
Engie	Help for minors in difficult situations (with NGO Bayti)	To offer reception solutions to minors in difficult situations Targets achieved: 960 beneficiaries in 3 years	Collaboration with a Moroccan NGO that works for the psychosocial reintegration of children in difficult situations. The NGO offers three reception structures, in Essaouira, Casablanca and in the province of Kenitra. The most vulnerable children are housed 24 hours a day for a period of two years, and attend school.
Veolia	Solhandi: "Vocational qualification center for disabled people".	Targets achieved: 95 people identified at the beginning of the project	Creation of a professional qualification center for disabled people. The training provided there is focused on manual jobs that then help them develop economic autonomy such as the manufacture of necklaces and jewelry, the

			manufacture of carpets, bottling and selling olive oil
Alstom	Tangier Express for the environment	Bringing sustainable access to energy and water to 6 elementary school and developing environmental education Targets achieved: students from the 6 schools in Tangier	Create environmental committees in 6 schools. Build and renovate infrastructure in these 6 schools Training in the maintenance of water and electrical systems, including solar panels

Multinationals in Morocco have adopted several CSR approaches, namely global CSR, global CSR and mixed CSR. The same company or foundation can adopt the 3 strategies for different initiatives (See Table 5)

Table 5: CSR-MN approaches in Morocco

		Globale	Locale	Mixte
Embedded MN-CSR	Chronopost		X	
	Nestlé	X		
	Renault	X		
	Expleo	X		
	Crédit Agricole		X	
Outsourced MN-CSR	Ford	X		
	Engie			X
	Veolia		X	
	Alstom			X

The local approach to CSR requires taking into account the specificities of the local context. In this case, a multinational is dealing with the most discussed social problems in Morocco. In some cases, a company develops a unique and specific CSR activity in Morocco while adopting a generic activity on a global or continental scale. "We have joint programs between several countries such as, for example, the initiative that supports African entrepreneurs – Africa Netpreneur Prize Initiative– - has been implemented in 17 African countries including

Morocco. And at the same time we have individual programs for each country" (Communication Manager). This local choice perfectly meets the standards of local communities and CSR activities are determined according to the needs of each community. This observation has also been mentioned by Husted and Allen (2006). The majority of "outsourced" CSR-MN activities are operationalized via the search for national partners to establish their CSR policy.

To avoid tensions between the subsidiary and the parent company, the majority of the multinationals studied prefer global CSR approaches. For example, the "Henry Ford Entrepreneurship Academy" organizes "The Entrepreneurship Journey" with the same principle on a global level" (According to a communication manager). This global and integrated strategy within the meaning of Pestre (2014) is not appreciated by the stakeholders. According to a Moroccan NGO, this choice is not operational and far from rational, "I don't understand how a company that comes to settle in Morocco, an emerging country yes but African, and adopt its same CSR policy that it adopts in developed countries" (Head of an NGO). This choice is part of the reflection developed by the current research on international business ethics (Donaldson and Dunfee, 1999). This global approach is defended by one of the managers of a multinational company "It is important to define the universal standards of the social responsibility of multinationals for a common social value to all companies and also to speak of a citizen of the world and not of a particular country" (Marketing Manager). This argument is refuted by an NGO official. For the latter, the choice of a global CSR is purely economic. "I can understand why multinationals standardize their CSR policy. These giants are looking to make money. But when they act under the umbrella of foundations, I don't understand this choice of globalization" (Communication Manager of an NGO). We share the idea that the global approach to CSR is dominant (Barkemeyer and Figge, 2014; Bondy and Starkey, 2014) but only for conventional companies. The dominance of this approach is not appreciated by the stakeholders in Morocco. The latter insist on the fact that global CSR diverts attention from the real social problems facing the country's population.

The combination of the advantages of two global and local approaches to CSR is a choice made by the foundations of the multinationals present in Morocco. Several nominations have been given to this mixed approach, in particular "hybrid strategy" (Logsdon and Wood, 2002), "glocal strategy" (Roudometof, 2016) and "transnational approach" (Pestre, 2014).

Multinationals are looking for a balance between the specificities of a host country and universal CSR standards. According to an interviewer "CSR is framed by standards and rules that we must respect, but proposals that do not touch these standards are always welcome ... Poverty in emerging countries is always high, by definition we will be interested in CSR activities to reach these poor. In Morocco, for example, global warming is not a social priority, but employment is" (Communication Manager). The mixed approach can take a particular form which is the most dominant in our case studies. Multinationals do not adapt to a country but to a region or even a continent. In other words, a multinational company can opt for the same CSR activity in all African countries, another in Europe, and a third different one in Asia. In our research, several CSR activities have been generic in Africa.

Table 6: CSR types versus CSR approaches

		CSR approaches		
		Global approach	Local approach	Mixed approach
CSR types	Cosmetic CSR	X		
	Peripheral CSR	X		
	integrated CSR	X	X	
	BOP-CSR		X	

3.3. CSR DETERMINANTS IN AN EMERGING COUNTRY

CSR in emerging markets is well rooted in the strategies of multinationals, and well rooted politically as in developed countries. With regard specifically to Morocco, the heads of multinationals and NGOs consider that the fact of investing in a geographical area systematically implies developing and proposing social programs that can meet the social needs of the population of this area. The "give-and-take" principle is emphasized by these managers in the sense that the objective of the internationalization of companies should not be limited only to the search for a new clientele but also to ensure the well-being of this clientele. In Morocco, there is no institute that regulates the activities of companies in the field of CSR and, therefore, each company defines its own parameters of CSR activities.

CSR in Morocco is strongly inspired by cultural traditions originating from philanthropy and business ethics. It is also framed by socio-cultural influences such as communitarianism, religious beliefs and traditions. The capitalist orientation of the various governments obliges the multinationals to share a part of responsibility, the state cannot alone govern the problems of society. In Africa, even if the country is emerging, CSR approaches are based on the traditional philosophy of humanism "African emerging countries are always perceived as developing countries, the first thing that comes to mind of foreign managers is poverty, so CSR is any activity to fight poverty and anything other than that is a voluntary diversion" (Head of an NGO). Contrary to this statement, our research shows that in Morocco multinationals have targeted several socio-economic challenges, in particular, making entrepreneurship accessible, developing education, reducing poverty, supporting small farmers, making life easier for the disabled and ensuring the autonomy of Moroccan women in difficult situations. Apart from entrepreneurship, these programs, which we qualify as social inclusions, are not a priority in developed countries. According to Renault's marketing manager, "In France, for example, our concerns are different, we are more interested in topics such as global warming, green marketing, the pay gap between men and women, the dignity of the elderly" (Marketing Manager).

In addition, CSR in Morocco cannot be excluded from the socio-political reform process, which often pushes the behavior of companies to integrate social and ethical issues. Political changes towards democracy and the royal will for an equitable distribution of wealth have been an important driver of CSR. For example, the social dimension is the heart of the new development model by 2035. This model has forced the government to propose legislative reforms that have an indirect relationship with CSR. These efforts restore the confidence of multinationals to operate in CSR. "We have experienced a crisis of confidence in Morocco. Fortunately, this new development model has restored this trust and we ourselves have proposed to consolidate the role of CSR and place them at the heart of the new reforms," said a marketing manager. In this sense, CSR is considered as a way to fill the deficiencies of incompetent or corrupt governments that cannot provide the various social services. For example, Alstom participated in the construction and renovation of infrastructure in 6 schools in Tangier.

Beyond the purely social objective of CSR, some officials point out that multinationals, in some cases, use CSR as a mode of entry to operate in a new market. For example, the global player

in engineering, technology and consulting has been committed for 15 years to equality between women and men within its team. This recruitment policy allows him at the same time to ensure a high quality of human resources. CSR in this case plays the role of human resource marketing. In addition, the CSR of the "BOP" type has allowed Crédit Agricole to ensure strong demand thanks to their social policy of offering banking products at very low prices for small farmers.

CONCLLUSION

The objective of this document was to explore the CSR practices of multinationals in Morocco. The mission at "impact France", "ex-MOUVES - movement of social entrepreneurs" made us aware of the specificities and the challenges faced by multinationals when they operate CSR in an emerging host country. As a first contribution, this article suggests that multinationals have the choice either to embed CSR in their classic business model or to create an independent organization (foundation) to practice CSR in a host country. CSR embedded in the classic business model can take several forms such as "cosmetic CSR", "peripheral CSR", "integrated CSR" and "BOP CSR". Secondly, the results reveal that multinationals in the same host country can adopt different internationalization approaches. Foundations often opt for one of the three approaches (global, local or mixed) and multinationals prefer one of the two approaches (global or mixed). The third contribution of this document is to provide the determinants of an CSR-MN in an emerging and African country (cultural traditions, political orientation and market access). The CSR-MN in this type of country is little studied and whose relevance is growing. Overall, our results highlight that there is certainly room for improvement with regard to CSR-MN activities involving multinationals in emerging countries. The implementation of these activities can be particularly important for multinationals that are operating CSR for the first time in an emerging country.

Our conclusion also offers certain managerial perspectives. Managers can use the results of this work to make strategic decisions such as, for example, the strategic positioning of CSR in the business model of a multinational (nested or outsourced). They also have enough information on the strategic preferences regarding the different approaches to CSR in an emerging country. For example, eaters can be inspired by a competitor present in our sample. Depending on the

determinants suggested in our results, the eaters can build a global idea on CSR in their emerging host country.

Our article should conclude with a recognition of its limitations as well as suggestions for future research. The limitations include problems that have arisen due to the longitudinal nature of a study conducted during a period of health crisis when the economic situation is not helping multinationals to invest in social. It could be interesting to conduct similar research in times of economic growth, and also with other countries where companies are present in order to establish comparisons and generalizations. Another limitation associated with secondary data, these were collected as part of a professional mission without any scientific intention at the beginning.

Despite these limitations, our results contribute to the CSR literature by providing knowledge on the different CSR strategies in emerging and African countries, the determinants of CSR in these countries, and we explained the strategic choices for the internationalization of CSR.

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