Application of corporate social responsibility approaches in human resources management: a qualitative study in the Moroccan context
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Abstract
Corporate Social Responsibility, which originated in Bowen's work (1953), is a multidimensional concept known for the plurality of definitions and approaches to which it refers. Generally defined as: “the voluntary integration by companies of social and environmental concerns into their business activities and their relations with stakeholders”. (European Commission, 2012). The 'social' term on the definition refers to all the internal stakeholders of the company, namely employees. This leads us to consider the association of CSR practices with the human resources management policy.
The aim of this qualitative research is to know how industrial companies take ownership of CSR approaches based essentially on ISO 26000 standards. And to know what are the opportunities and threats induced by the deployment of these approaches especially on the function of human resources.
To this end, a qualitative study was carried out among senior executives, HR managers and employees of two Moroccan companies that are leaders in the operationalization of CSR approaches in the industrial sectors.

Keywords: Corporate social responsibility; Human resource management; ISO 26000

Introduction
In the current context, globalization has increased the challenges for organizations. They face numerous legal, technical, environmental and social pressures. Thus, socially responsible practices are used by many organizations to strengthen their relationships with their internal and external stakeholders, in order to minimize conflicts and maximize customer’s and employee’s loyalty.
Corporate social responsibility (CSR), which is supposed to have three dimensions (social, economic and environmental), is often initiated with an emphasis on the social aspect. This pillar acts more precisely in favor of Human Resources through a “Socially responsible human resources management” (Ngok Evina, 2014). Therefore the aim of this research is to know, firstly, how industrial companies take ownership of CSR approaches based essentially on ISO 26000 standards. And, secondly, the opportunities and threats induced by the deployment of these approaches especially on the function of human resources.
To answer these questions, we conducted a qualitative study, through semi-directive interviews with HR managers and employees of two companies labeled CSR. The main results show that CSR is exercised on a voluntary basis by the two companies sampled and that the preferred actions in this respect are related to respect for human rights, equality between men and women, recruitment and training as well as continuous improvement of employees. At this level, the application of a Socially Responsible Human Resources Management fosters the development of skills, the adaptability to changes and the accomplishment of employees and finally arouses their commitment to ensure long-term financial performance to companies. (Beaupré et al, 2008)
Both cases analysis (study sample) reveals that CSR is effectively adopted by the human resources departments. It is perceived as: (1) a vector of dynamization and valuation of human capital, (2) a structuring element of organizational culture and (3) as a vector of organizational and loyalty involvement.

Our work is structured as follows: The first part proposes a literature review on the theoretical foundations of CSR. This part consists of conceptual and theoretical insight on the notion of Social Responsibility and its links with Human Resource Management (HRM). The second part presents the framework of CSR in Morocco through a presentation of the main levers and obstacles. The third part is a presentation of the methodological framework of the research and the discussion of the results, as well as an overview of contributions and limitations. Finally, the conclusion is devoted to the perspectives.

1. Literature review
1.1. Corporate Social Responsibility: CSR
1.1.1. Definition of concept and its evolution

CSR is increasingly becoming widespread and important in both business and practice, as well as in academic and empirical work. In fact, several authors and theorists like Carroll (1999), Acquier and Gond (2005) ... believe that the sources and origins of CSR have been put forward in the founding work of Bowen (1953). This work highlights two main principles. The first is that the leaders and the businessmen must take only decisions that go in the direction, orientations and values desired by society. The second states that social concerns must be taken into account in a voluntary manner. Bowen's work is intended to be a founding and synthetic work that brings together most of the terms of the debate on the pros and cons of CSR (Acquier and Gond 20007) with a predominance of neo-institutionalist preoccupations, considered as the basis of the Bowenian reflection.

Since this contribution, several authors of different theoretical belonging have contributed to the enrichment of the CSR concept. Also, different definitions emerge depending on its purpose and limitations (Gond, 2003). In such a way "the concept has experienced three major theoretical elaborations" Gond and Igalens, (2008):

- The first period refers to the debates of the 1950s and 1960s on the question of the delimitation of the boundaries of responsibility, the definition of the concept and the theoretical and economic foundations of the concept. According to Bowen, (1953), this approach is much more philosophical, religious and normative.
- The second phase refers to the years 1970-1980, characterized mainly by a so-called pragmatic and managerial approach. The context of the development of the concept was marked by social and environmental movements. To this end, Ackerman and Bauer (1976) introduce a notion of reactivity or social sensitivity, which informs us about the process of managing CSR and its problems within the company as well as the deployment and implementation of socially responsible practices.
- The third period is from the 1980s to 1990s when CSR becomes much more voluntary. Research on the subject then takes a new direction. Authors focus then on the criteria for measuring the application of socially responsible practices and their effects on the financial performance of companies and the economy in general. This gave rise to the new concept “the social performance of the company”, which is considered as “an attempt to synthesize the first two approaches” (Chiadmi and Bouferas, 2016), by integrating a third level of Analysis of the results and concrete impacts of CSR policies.

To these three periods, we can add a last one, that of the years 2000. Up to now, when the CSR approach has become much more pragmatic than normative; we thus assume a difference of acceptance between the Anglo-Saxon and the French contexts. A socially
responsible company must therefore seek to determine the societal, social and ecological factors allowing it to be in agreement with the principles of sustainable development.

Finally, CSR is a complex concept that has opposed the way several authors and practitioners see things. It is defined in a number of ways, and its content continues to trigger ongoing debates and approaches on a global scale. In this article, we refer to the work of Reder, (1994) to define the concept of CSR as “the way it treats its work force and its impact on the world around it”.

1.1.2. The stakeholders theory as a theoretical framework

Stakeholder theory plays a major role in the development of the concept and provides an important theoretical foundation for CSR (Gond and Mullenbach, 2004).

Indeed, the notion of stakeholders was coined in 1984 with Freeman, who defined the stakeholder as "any group of individuals or any individual with a direct or indirect interest in the company and who may affect or be affected by the achievement of organizational objectives ". In this way we see a re-conceptualization of the nature of the enterprise and a minimal view of the quest for profit, taking into account the interests of all internal and external stakeholders within the organization’s Self-responsible interest management.

In the context of CSR management, stakeholder theory is related (combined) to two other theories: agency theory and transaction cost theory, as long as the relationship between the firm and the vast majority of its stakeholders is based on the existence of contract and exchange relations. According to Donaldson and Preston (1995), stakeholder theory allows, firstly, to describe and explain the attitudes, behaviors and decisions of a company towards its partners and finally to evaluate their relevance, feasibility, performance and results.

According to this theory, CSR is the corollary of good management, that is to say a management that is both strategic and ethical, recognizing the needs of all actors with an interest in the company.

More broadly, as the dictum of Branco MC et al., (2008), stakeholder theory is an inevitable process in the operationalization of CSR, which is why it has put forward the concept of social sensitivity to social responsibility. For Corinne, Gendron, Jacques Igalens and Christian Bourion, cited in the Bouanani article (2010), it is a matter of understanding the expectations and demands of the stakeholders in order to anticipate and avoid logic of risk prevention.

The operationalization of CSR in the context of a stakeholder approach has two major consequences. On the one hand, it implies a new way of governance of the organization which integrates new partners and thus redefines the roles and positions of influences. It is appropriate for the company to identify all the stakeholders that affect or are affected by its activities. On the other hand, taking into account stakeholder’s expectations requires a commitment from the organization to the stakeholders (Cattan, 2001; Benseddik, 2006), which must be reflected not only in its strategic objectives, but also in its performance measurement system.

1.2. CSR and Human Resources Management

1.2.1. The vision of CSR in the HRM literature

Since the 2000s, many companies have adopted socially responsible practices. The commitment to these approaches implies that companies must consider how to adapt these practices to their management style in order to meet the needs and expectations of all stakeholders, including employees.

This leads HR managers to tip CSR principles into HRM policies, and it is this CSR-HRR relationship that practitioners and theorists are trying to study, without forgetting that this remains an emerging field of research where empirical works are considered rare (Grimaud, Vandangeon, 2010).
Generally, in the research dealing with the relationship between HRM and CSR, reference is made to the principle of strategic management of human resources (GSRH), a concept that existed in the literature in the early 1980s and whose theoretical formulation and main anchoring is further elaborated with the use of the resource dependency theory in 1991 with Barney. Resource dependency theory believes that resources are scarce and valuable, and are a source of competitive advantage, and that such a benefit lasts if these resources are protected from substitutability and imitation. In this sense, the GSRH focuses on the process of developing the skills, abilities and commitments of workers (the company's intellectual capital) rather than analyzing the impact of the HR function on company performance. However, several authors have criticized this approach by estimating the importance of creating the added value by all the company's activities: gain and performance.

Subsequently, with the development of the literature on human capital and resources management, new research subjects have emerged; such as the concept of Socially Responsible Human Resources Management. Barthe and Belabbess (2016) were also interested in this subject. According to these authors, "socially responsible HRM is the one that, while paying attention to the development and sustainability of the company in compliance with regulations, adapts its practices according to the needs and expectations of each employee". (Barthe and Belabbess, 2016)

Moreover, recent studies show that companies increasingly disclose indicators relating to their recruitment and training policies. The Human Resources function can easily identify the contributions of the "CSR spirit" in the management of the workforce and implement the facilitation, coordination and expertise actions that will enable the integration of CSR concerns in the functioning of the company. For all that, human resources are only the parties impacted by CSR policies, thus corporate governance remains crucial to chart the way and implement CSR in the company as a strategic goal in favor of the improvement of their social and organizational performance. Saulquin (2004) emphasizes that the logic of the entry of the CSR remains initially a social logic. For the managers of companies, this realization leads to reconsider certain neglected dimensions of the performance, and especially that of the organizational performance via the Human Capital, what we call "organizational construction of collective competence" (Tiffon, 2010). We thus note the links between Corporate Social Responsibility and the Theories of the Firm based on the concept of Resources (Poissonnier and Drillon, 2008). In the resource approach, the company is defined as a set of resources and capabilities. Among the typology of available resources, human and organizational resources have been identified for several years as among the most important resources (Barney, 1991, Grant, 1991). In this logic, the Morin and Savoie model (2002) clearly considers Human Resource Management as the foundation of organizational performance.

1.2.2. The expected effects of CSR approaches on HRM practices and policies

In this continuity of dealing with the relationship between the two variables CSR and HRM, Beaupré et al. (2008) point out that CSR is able to participate in four major challenges facing HRM:
- Demographic aging and the transfer of intergenerational know-how,
- Organizational flexibility,
- The quality of the social climate,
- Justice and organizational involvement.

Moreover, their survey of eight French companies in different sectors (services and industry) also illustrate the advantages of human resources management that respect the principles of CSR, namely to create "a lever for improvement, economic efficiency and innovation for the company, enabling " organizational, financial and societal benefits ". For these authors, this is
part of the very logic of the responsibility of the function in the dissemination of ethical values at work in the 'business. The values identified by the authors are justice, equality of opportunity, respect and the right to decent working conditions, values which refer to the lack of connections, trust and meaning as reported at the beginning of this research.

To sum up, CSR is thought of here as a central concept, contributing to the transformation and redesign of the HRM system by bringing real added value to it. In particular, the adoption of CSR as a mode of management helps to structure organizational culture, develop human resources and create a strong involvement of the latter. We therefore support the idea that, when employees perceive socially responsible behavior on the part of their managers, they develop a positive perception of their working environment and are much more committed to achieving companies’ organizational goals. (Bennani H et al, 2008).

In the light of what is said, our research proposal is as follows:

**Proposition:** CSR promotes the improvement of the function of HR.

### 2. CSR in Morocco: Levers and Obstacles

#### 2.1. The institutional framework for CSR approaches in the Moroccan context

The opening of markets and the emergence of new international competitors impose a new order on Moroccan companies, creating a context marked by important factors of differentiation such as technological and organizational innovation. In this context, there are many opportunities to encourage the integration of CSR into managerial practices in Morocco.

In the Moroccan context, corporate social responsibility is a new agenda and a topical subject on discussions of institutions and researchers in Morocco. Indeed, this socially responsible movement has entered Morocco through the link of Multinationals established in the country such as Webhelp, Renault-Nissan, Groupe Danone, Lafarge and others.

In this context, the adoption CSR approaches by Moroccan companies is likely to increase the attractiveness of the Moroccan economy and enhance its competitiveness, and boost foreign direct investment (FDI), in line with accession Morocco to various international conventions along the lines of the Rio conferences in 1993 and Johannesburg in 2002.

Several factors converge to favor the emergence of CSR practices in Morocco. One can cite in this respect; the evolution of the labor code, commitments to protect the environment, respect of human rights and societal commitment to fight poverty, the development of socially responsible investment and the implementation of legal and institutional reforms including the National Initiative for Human Development (NHRI), reform of the legislative framework and the standardization movement.

#### 2.1.1 The royal speech

The royal message of the king of Morocco delivered to the participants of the "Investment Integrals" in 2005 at the 2nd conference on environmental upgrading under the theme "Socially Responsible Investment" was highly symbolic in the commitment of the Moroccan authorities support for SD and CSR. It is also a strong and positive political signal and a vehicle for encouraging private initiatives. The sovereign affirmed with solemnity that "... the social responsibility of investors has as its counterpart and condition social responsibility of companies. In this regard, we are following with interest and satisfaction the action of the Moroccan companies which have voluntarily undertaken this way".

#### 2.1.2 The legislative framework

The Moroccan legal and legislative framework was enacted in 2004 and has gradually been modified to take account of the country's adherence to the values of CSR. Currently, it is characterized by a large arsenal of ratified texts, which increasingly incorporate provisions for
the protection and development of resources. Indeed, the publication of a labor code reinforces the linkage to human rights and international labor conventions. Social dialogue is one of the strongest points in this new working code, with the institution of mediation, arbitration, consultation and mechanisms for periodic collective bargaining (El Aboudi and El Kandoussi, 2009).

In addition, CSR companies find in this Code the mandatory standards that must be respected by all, which are the fundamental rights, principles and the health-related measures at work. It also proposes instruments to adapt these provisions to their own practical and organizational specificities.

2.1.3. The standardization procedure

The legal framework for the standardization system was put in place in 1970, with the creation of the SNIMA (Moroccan Industrial Standardization Service), which is under the Ministry of Trade and Industry. In Morocco there is a movement of normalization in full emergence. Currently, the Moroccan Standardization Institute (IMANOR) is the official Moroccan organization responsible for standardization. Several Moroccan standards are therefore established. They particularly concern the management of social aspects in the company through standards and labels such as the CGEM CSR Label. Indeed, the latter is a solemn recognition of the respect by Moroccan companies for their commitment to observe, defend and promote the universal principles of social responsibility and sustainable development in their economic activities, their social relations and, more generally, their contribution to the creation of value.

The CSR Label is the social responsibility charter of the CGEM, adopted on December 14, 2006 by the National Council of the Company. This charter is structured in 9 axes of commitment defining each precise and measurable objective of strategy and managerial conduct. These objectives are in line with the guidelines of the ISO 26000 standards. Through this initiative, CGEM intends to promote the factors of attractiveness of productive investment and the long-term growth which are now human development, respect for fundamental human rights, the rule of law, quality of employment conditions, regulation of labor relations, protection of the environment, transparency and the effectiveness of competitive rules.

Finally, it should be noted that this movement of standardization reflects new dynamics towards the integration of social stakes in the management systems and policies of companies and also marks a desire to establish the normative bases to go beyond the legal obligations and contribute to a climate of trust between the various stakeholders.

2.2. The obstacles of CSR in Morocco

Despite the various efforts to promote CSR in Morocco, several obstacles hamper its implementation in management systems.

The Moroccan literature documents several causes that explain this. In this paragraph we refer only to the factors cited by Filali Maknassi (2009). These factors are mainly due to the qualification of the staff, the lack of information and financial resources. They find their sources in:

- The cultural background of Morocco based on traditional paternalistic values (Mezuar, 2002). This paternalistic culture reduces economic performance to costs, and places power at the center of relations between management and employees. According to Ettahri (2009), it curbs the proliferation of pressures from stakeholders, including trade unions, and thus reduces opportunities for social dialogue. The trade union movement in Morocco, for several years, has been weakened and dominated by a logic
of confrontation and struggle, which obstructs setting up the foundations for a social dialogue geared towards negotiation and consultation (Hamoumi, 2005).

- The predominance of Small and Medium-sized Enterprises (SMEs) in the industrial Morocco highlights a financial, structural and human fragility that hampers the formal implementation of CSR policy and means of measurement and evaluation of CSR. This proves difficult to operate in an economic context where priority is given to the survival and sustainability of SMEs.

- The qualification of employees and senior executives does not yet follow the enthusiasm granted to CSR by the Moroccan authorities. Academic or vocational training remains largely dominated by those disciplines that primarily promote competitiveness and improve economic and financial performance, while at the same time putting the integration of social aspects in second place.

Despite the small number of companies certified by the CGEM, several companies practice CSR, at least on the employee-oriented social dimension and the discretionary dimension of allocating budgets to finance social actions. However, a formal and integrated appropriation of CSR struggles to develop. Reasons can be sought at three levels: institutional, organizational and individual.

- At the institutional level, companies are still distrustful of the various institutional arrangements that are supposed to encourage them towards transparency and good governance. Therefore, the weak application of legal and regulatory measures at the economic, social and environmental levels can be cited as a blocking factor or certain business practices that do not encourage the emergence of CSR.

- At the organizational level, sectoral dynamics, competitive practices, the size of firms and their degree of openness to private capital and to external markets are all factors that may be blocking factors.

- Finally, at the individual level, although the values and ethics of managers are nurtured by beliefs, spiritual convictions, they are conditioned by a failing educational system developing a negative relationship with the company and reducing it to a search for enrichment short-term approach.

After this contextual panorama of CSR in Morocco, we will focus below on the exploration of practices in the industrial sector to discover their adequacy with the policy of human resources management.

3. Methodology and Findings

3.1. Methodology and research sample

The nature of our research question leads us to choose a qualitative methodology with a comprehensive approach based on case studies. This research uses other complementary lines of research of two companies within the same sector of activity in order to better evaluate the effects of the adoption of the CSR approaches on the HRM policy.

Indeed, the definition of our theoretical framework, the formulation of our propositions, and the interpretations of discourse are constructed by going back and forth between literature and our fields of study. The aim of this study is to understand how industrial companies take ownership of CSR approaches based essentially on ISO 26000 standards and to understand what are the opportunities and threats induced by the deployment of these approaches especially on the function of human resources.

To answer these questions, we have made the choice to make a comparative study between two cultural contexts in order to highlight this influence. Thus, in order to explore these proposals, we use a qualitative study based on two cases of labeling CSR companies.
In doing so, our positioning researcher allows us to understand the path of the devices, their creation, their future trajectories, as well as the opportunities and threats induced by the deployment of these approaches especially on the function of human resources.

To collect our data, we have implemented a research methodology that relies on semi-directive interviews with CSR managers, HR managers, and employees of two companies labeled CSR.

Our interviews were carried out in an average duration of 30 minutes. We have constructed a canvas guide of interviews taking into account the main aspects of our problem. The aim of the analysis is to highlight the existing and regular practices in the field of CSR labeling in the Moroccan context.

The interviews were completely rewritten and were the subject of a content analysis. This method is characterized by a discourse analysis from a structured process set. We have initially a floating reading of the interviews and a thematic coding very close to the elements of speeches of the actors interviewed in order to preserve all their interpretations.

In a second step, we carried out a theoretical coding by comparing the themes retained in the first stage of coding with our theoretical framework. Finally, we analyzed the results of these treatments in an iterative way by returning to our conceptual framework.

Within the framework of this study we have structured our interviews in three main axes:

- **Axis 1:** CSR practice in the industrial sector, based essentially on ISO 26000 standards
- **Axis 2:** Perception of managers, HRD and employees and actions related to CSR, and the study of opportunities and threats
- **Axis 3:** CSR and HRM link: Descriptions of the most significant practices and HR aspects and CSR practices implemented within the company.

In Morocco, it is very difficult to carry out empirical studies because of the sensitivity with regard to certain subjects that can affect the image of the company. Fortunately, the two companies have agreed to welcome us, provided they do not divulge their identity. Thus, the breakdown of participants is as follows:

- **Representation of interviewees by firms**

  ![Figure 1. Interviewees by company (personal elaboration)](image-url)
3.2. Findings

In the context of the development of CSR in Morocco, which puts human beings at the center of political and economic concerns, we chose to make comparisons between the CSR practices of two companies considered to be pioneers in this field in the Moroccan industrial sector. From a synthetic methodological perspective, we will present the main results of our interviews.

- **Axis 1: CSR practice in the industrial sector**, based essentially on ISO 26000 standards

Based on interviews with CSR managers, HRD and employees, there were significant findings related to this first aspect:

According to the majority of respondents, CSR mainly refers to the fight against environmental degradation in general. The study also reveals that the very understanding of the concept of CSR and its operationalization is still very limited. Political intentions and private initiatives in this area (e.g. NHRIs, laws and standardization) allow us to understand CSR from the single point of view of managing human capital, which forces companies to focus on this aspect. A major handicap to the strategic expansion of CSR in the sector being studied is its attachment to HRM, which itself represents difficulties of integration strategy in the company.

In this sense, compliance with the new Moroccan labor code is perceived as a form of social responsibility. The managerial practices observed in our sample reflect a lack of social innovations mainly in terms of safety, hygiene, collective bargaining, pay equity, training and communication. They remain very standard particularly in terms of content (management diversity, equal opportunities and pay equity) and stakeholder management (Identification and categorization based mainly on the economic stake).

In addition, they noted that there is a mobilization to support activities for civil society. The authors were able to consider this as one-off actions philanthropy, patronage or sponsorship, but not yet a real responsibility which is part of the company's strategy and which is reflected in all levels of management.

- **Representation of interviewees by category**

![Figure 2. Interviewees by category (Personal elaboration)](image-url)
**Axis 2: Perception of CSR managers, HRD and employees and actions related to CSR, and the study of opportunities and threats**

After discussing the concept of CSR with the respondents, we will present the main conclusions of the second axis related to the perceptions linked to the CSR concept:

The majority of respondents believe that the scope of CSR is very broad and generally includes three areas of participation, namely the environment, charitable donations to non-profit associations and internal social aspects of the company.

Furthermore, the interviewed managers stated that they had taken actions that were deemed socially responsible, linked in particular to CSR considerations.

Finally, the latter recognize the strategic interest of CSR especially for employees, and that the implementation of socially responsible practices proves to be costly for the company and depends on the will of the manager and not the institutionalization of practices.

**Axis 3: CSR and HRM link: Descriptions of the most significant practices and HR aspects and CSR practices implemented within the company.**

The third axis seems interesting to us insofar as it allowed us to dismantle the vision of the interviewees. Indeed, the application of socially responsible approaches within companies is primarily linked to the improvement of the company’s internal conditions.

The human resources function is automatically present in both interviewed companies. As desired and documented by the political intentions and the private initiatives in this matter, CSR is effectively adopted by the HR departments and perceived as a vector of dynamization and valuation of the human capital.

The HR function should be at the front positions in the implementation of a CSR policy. The aim is to this commitment and to ensure that the men and women of the company Compliance with CSR requirements. The HRD is certainly one of the main contributors to the CSR policy when it comes to giving meaning to a business project, which is precisely what commitment to CSR. The HR function is also requested for the commitment of employees in major causes that the company has chosen to adopt CSR practices. The HR function is asked to generate the enthusiasm of employees to take initiatives.

Otherwise, HRM-CRS is also reflected in a number of practices, such as: improving information in the workplace, taking into account employability, empowering staff, equality for pay between men and women, mobility, concern for the employability of employees and hence their ongoing training, diversity of human resources. Such practices are perceived by staff as a form of respect, enhance their job satisfaction and identify with the company as a "benevolent leader" who is interested in their well-being.

**Conclusion**

By way of conclusion, most of the work on CSR has focused almost exclusively on the external dimensions of the company. It was during the 2000s that the scientific community began to pay increasing attention to the concrete impacts of these policies, in particular on the human resources management policy.

Thus, this research paper illustrates how the concept of CSR helps to rediscover and clarify "normal" human resource management practices, based on respect for the individual, but without neglecting the necessary and vital economic performance of the organization. This seems to us to be part of a reinterpretation of the fundamentals of human resource management. Thus, this function, after several decades of management by the financial value regains a new legitimacy. We could talk about a renewed dimension of the profession where HR management participates in managerial innovation.

To sum up, this study, through the case analysis, shows that CSR is in full extension in the Moroccan industrial sector. Moreover, the adoption of CSR practices as a mode of HRM is...
divided between the obligation to respect the labor laws and the absence of a particular reference frame.

In both analyses’ cases, CSR is effectively adopted by the human resources departments. It is perceived as: (1) a vector of dynamization and valuation of human capital, (2) A structuring element of organizational culture and (3) as a vector of organizational and loyalty involvement.

Moreover, starting from the difficulties that cross the scope of CSR in terms of its conceptualization and operationalization, as well as the vision of CSR in the literature in HRM, this contribution highlights several ownership modes. Based on the analysis of two case studies, we were able to assess the impact of the adoption of CSR approaches on the roles, challenges and methods of the human resources function, which is the essential contribution of this article. In short managers can benefit from the study in order to build a responsible human resources management capable of contributing to the achievement of the objectives of the company as well as contributing to a better financial performance.

Finally, certain limitations are mentioned that are related to the purely descriptive nature of the analyses and the small size of the sample which prevents any generalization of the obtained results. This study paves the way for more qualitative work in the form of case studies of CSR-certified companies in order to better define their profile and thus to refine the descriptive results presented in this article.

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