

Chapter 8


The Influence of Corporate Social Responsibility Management on the Transition to Global, Sustainable Performance: A Case Study of CSR– Certified Companies

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ABSTRACT

Given the context of managerial transformation and the growing importance of sustainable development imperatives, corporate social responsibility has become a key strategic lever in the transition to global, sustainable performance. The aim of the study is to assess the impact of CSR management on the evolution of cor-

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porate performance towards the integral dimension between economic, social and environmental aspects. To this end, a quantitative empirical study was carried out on a sample of 80 Moroccan companies involved in CSR actions with a CGEM label. Data collection was based on a structured questionnaire designed to identify the differential effect of CSR management practices on overall performance. The results show that certain CSR management practices have very significant effects in the transition from performance to globality and sustainability. These include responsible governance, consumer protection, labor relations and conditions, and community involvement, all of which strengthen management systems and organizational resilience.

INTRODUCTION

In today's world, where environmental, social, and ethical issues are becoming more prominent, corporate social responsibility (CSR) has become a crucial strategy for achieving sustainable performance (Brundtland, 1987; Teece, 2018). As companies face a growing array of pressures—like consumer demands, regulatory standards, and climate crises CSR has evolved from being just a nice-to-have to a fundamental requirement for sustainability, resilience, and competitiveness. This shift in thinking encourages us to evaluate a company's performance not just through an economic lens, but through a more holistic approach that weaves together economic, social, and environmental factors (Bharadwaj et al., 2013; Bughin et al., 2019).

Lots of studies show that CSR can boost different parts of a company's performance (Sebastian & Matthew, 2018; Bresciani et al., 2021). But the findings are mixed, especially when it comes to how these practices work in different places, especially in newer markets. One reason for this is that companies often don't fully integrate CSR into their management models it's sometimes just for show or only done in certain areas. Plus, not many studies look at how CSR fits in with a company's internal rules and culture to create lasting success.

It is against this backdrop that this study, whose objective is twofold: on one hand, empirically evaluate the differentiated effect of CSR management practices on the transition towards a global and sustainable performance, and on another, provide a critical interpretation for guiding future scholars, leaders and policy makers towards contextualizing mechanisms for CSR. For this purpose, the present research formulates the following question:

To what extent do CSR management practices influence the development of Moroccan companies' performance towards a balanced inclusion of economic, social, and environmental aspects?

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