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Values, Ethics and Corporate Social Responsibility: Insights from the Moroccan Context

Benmira Jihane
Docteur en sciences de gestion, Laboratoire LIRE-MD Université Cadi Ayyad, Marrakech Maroc

Correspondence address: Université Cadi Ayyad, Marrakech Maroc

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Abstract

This study examines how values, ethics and corporate social responsibility (CSR) are understood and practiced within the Moroccan context. Drawing on a contextualization study based on qualitative interviews with Moroccan sociologists, university professors and CSR practitioners, the research explores the cultural and institutional factors that shape ethical perceptions and CSR practices in Morocco. The findings reveal tensions between traditional values and modern economic dynamics, as well as a behavioral duality in which collective norms coexist with individual interests. The study also proposes a contextualized definition of ethics in the Moroccan context and highlights how these ethical perceptions influence CSR commitment within organizations. Finally, the research contributes to the literature by showing how local cultural dynamics shape CSR practices in emerging economies.

Key-words: Ethics; Corporate Social Responsibility; Moroccan Context; Values; Culture; Commitment theory.

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INTRODUCTION

Understanding corporate social responsibility (CSR) and ethical behaviour requires situating organizational practices within their sociocultural and institutional environments. Several authors in Moroccan management research emphasize that analyzing organizational dynamics without referencing the local context may lead to incomplete interpretations (Sahraoui & Louitri, 2014). In countries such as Morocco, where social and cultural dynamics differ significantly from Western contexts, contextualization becomes essential to understand how CSR and ethics are actually perceived and practiced. This perspective is consistent with d'Iribarne's (2008) argument that managerial practices must be interpreted in light of local cultural representations and social norms. Our research draws on theoretical contributions that were initially developed in Western contexts, but seeks to reinterpret them in light of Moroccan specificities. In this sense, the present study aligns with the work of Moroccan scholars such as Cherkaoui (2019, 2020), who underline that CSR in Morocco cannot be reduced to the mere adoption of international standards. Rather, it must be analyzed through the prism of local institutional arrangements, social norms and cultural value systems that structure economic and organizational behaviour. Contextualization therefore becomes a necessary step to ensure the relevance of conceptual frameworks applied to CSR and ethics in Morocco.

Over the past two decades, several initiatives have contributed to structuring the CSR landscape in Morocco, including the creation of the CGEM CSR label, the progressive integration of sustainable development principles and the increasing attention given to extra-financial reporting practices (Igalens & Sahraoui, 2022; Cherkaoui, 2019). These initiatives have contributed to strengthening the institutional visibility of CSR within Moroccan organizations. However, despite these formal advances, important gaps remain regarding governance practices, ethical infrastructures and the effective implementation of responsible practices within organizations. These gaps often reflect tensions between formal commitments and informal practices, between traditional value systems and modern economic dynamics, and between declared ethical principles and everyday behaviours within organizations.

Understanding ethics and CSR in the Moroccan context therefore requires going beyond institutional descriptions to explore how individuals themselves perceive values, ethical principles and responsible behaviour. Ethics cannot be dissociated from the cultural references through which individuals interpret their social environment, nor from the economic and social constraints that shape everyday decisions. In this perspective, ethics appears as a socially constructed concept whose meaning varies according to cultural, institutional and professional contexts (Benmira, 2025). To address this issue, the present study adopts an exploratory qualitative approach based on semi-structured interviews conducted with Moroccan sociologists, university professors specializing in ethics and management, CSR practitioners, consultants and representatives involved in responsible governance initiatives. This contextualization phase aims to capture locally grounded perspectives on values, ethics and responsibility, and to identify the tensions that structure ethical behaviour in Moroccan society and organizations (Benmira, 2025).

This exploratory phase constitutes an essential step for understanding how CSR is interpreted, appropriated or sometimes contested within Moroccan organizations. One of the main

contributions of this article lies in the development of a contextualized definition of ethics in the Moroccan context, formulated directly from the empirical material generated during this contextualization study.

This article aims to:

1. Analyse how values, ethics and CSR are perceived within the Moroccan sociocultural and institutional context.
2. Identify the main tensions and contradictions that influence ethical behaviours and CSR practices in Morocco.
3. Formulate a contextualized definition of ethics grounded in the Moroccan context based on empirical evidence.

This study addresses the following research question: **How are values, ethics and corporate social responsibility (CSR) understood, interpreted and enacted within the Moroccan sociocultural and institutional context?** This article contributes to the literature by providing a contextualized analysis of CSR and ethics in Morocco and by extending the theory of commitment regimes through the identification of domestic and market logics as central dimensions shaping ethical behaviour and CSR practices in this context.

1. THEORETICAL FRAMEWORK

The theoretical framework of this study is grounded in the idea that corporate social responsibility (CSR), ethics and values cannot be understood independently from the institutional and sociocultural environment in which organizations operate. In the Moroccan context, several authors have shown that responsible practices emerge at the intersection of formal governance mechanisms, reporting requirements, cultural norms and locally embedded systems of values. This perspective is consistent with the broader argument that management concepts must be contextualized in order to capture the social meanings and institutional specificities that shape organizational behaviour (Sahraoui & Louitri, 2014; d'Iribarne, 2008). In this sense, the Moroccan case offers a particularly relevant setting for analysing how CSR is interpreted, justified and enacted through both institutional frameworks and value-based logics.

1.1 Institutionalization of CSR in Morocco

The institutionalization of CSR in Morocco has progressively developed through a combination of public initiatives, employer-driven mechanisms and extra-financial evaluation tools. Although CSR was initially introduced through multinational subsidiaries and their local partners, it was also promoted through national initiatives led by professional associations, federations and extra-financial rating agencies. The CGEM played a central role in this institutionalization process through the adoption of its CSR charter and label, which encouraged firms to formalize responsible practices and integrate CSR into their managerial agendas (Benraiss-Noailles & Bentaleb, 2014). This institutional dynamic was further reinforced by broader reforms affecting labour law, family law, social protection and environmental governance, as well as by the launch of the National Initiative for Human Development, described as a major institutional innovation in Moroccan social policy (El Bousserghini, 2018; Vatteville, 2015).

More recently, CSR institutionalization has been strengthened through sustainable development strategies, normalization efforts and governance reforms. Igalens and Sahraoui (2022)

underline that Morocco has progressively developed a normative environment favourable to CSR, yet one that remains incomplete in terms of measurement tools, indicators and accountability mechanisms. Similarly, Igalens et al. (2018) stress that Moroccan firms are increasingly encouraged to align with international standards, but that such alignment remains conditioned by local constraints and uneven organizational capabilities. In this respect, CSR in Morocco appears as a growing institutional reality, but one whose effective implementation still depends on how companies interpret and internalize these frameworks.

1.2 Governance, Transparency and Extra-Financial Reporting

A second strand of the literature highlights the role of governance and reporting practices in shaping CSR trajectories. Extra-financial communication has progressively become a central dimension of responsible governance, as firms are increasingly expected to disclose environmental, social, societal and governance-related information. According to Cherkaoui (2020), extra-financial reporting is no longer merely a regulatory obligation but also a strategic communication tool through which firms signal responsibility and accountability to their stakeholders. This evolution is part of a broader movement identified in international work on CSR disclosure, where transparency is increasingly considered a key component of responsible corporate behaviour (Lone, 2016; Alshbili, 2020).

In the Moroccan case, however, the literature points to significant limitations in the depth and consistency of these reporting practices. El Bousserghini (2018) notes that extra-financial reporting remains uneven and often insufficiently structured, while Igalens and Sahraoui (2022) argue that the available frameworks still do not provide firms with adequate indicators to ensure robust accountability. The adoption of international standards such as GRI has remained limited and the diffusion of alternative frameworks such as SASB is still weak in Morocco (Novethic, 2019). Even where disclosure exists, it often reflects partial compliance rather than a fully integrated strategic approach to CSR. These observations are consistent with the idea that governance mechanisms in Morocco are progressing, but that transparency and ethical accountability remain uneven across sectors and organizations.

1.3 CSR Practices, Ethical Challenges and Organizational Dynamics

Beyond institutional frameworks and reporting requirements, CSR practices in Morocco are also shaped by internal organizational dynamics, managerial convictions and stakeholder expectations. Hniche and Aquesbi (2015) show that awareness of social and environmental issues remains limited among both citizens and consumers, which has direct implications for the way companies perceive and prioritize CSR. In this context, firms tend to focus more on visible social initiatives than on broader strategic transformations, especially in relation to environmental responsibility. This tendency is reinforced by the fact that many companies still operate under strong economic constraints, privileging short-term imperatives over long-term ethical or environmental commitments. Similarly, Elbousserghini, Berger-Douce, and Jamal (2019) point to persistent ambiguity in the definition of CSR among Moroccan firms, many of which continue to associate CSR primarily with philanthropy or charitable action. This confusion limits the strategic integration of CSR and contributes to a fragmented understanding of responsibility. Cherkaoui (2019) also shows that, despite observable progress in extra-financial communication, the overall performance of Moroccan firms in terms of CSR and

ethical commitment remains relatively modest, especially regarding environmental concerns and the establishment of genuine ethical infrastructures. Together, these studies suggest that CSR in Morocco cannot be reduced to compliance or formal governance devices alone; it is also shaped by organizational cultures, sectoral priorities and the practical tensions between profitability, legitimacy and social expectations.

1.4 Cultural and Ethical Specificities in the Moroccan Context

The Moroccan sociocultural context plays a decisive role in shaping ethical perceptions and CSR practices. Sahraoui and Louitri (2014) insist on the importance of contextualizing management concepts in Morocco, where social norms, traditions and symbolic structures continue to influence organizational behaviour. This argument echoes d'Iribarne's (2008) broader thesis that managerial practices must be understood through the cultural logic governing social relationships and moral expectations. In Morocco, ethics is therefore embedded in a social world marked by religion, family ties, hierarchy, communal solidarity and the weight of social judgment. This cultural anchoring helps explain why CSR and ethics may be interpreted differently from purely Western settings. El Bousserghini (2018) shows that Moroccan society is confronted with strong economic constraints, which often limit the ability of citizens and organizations to prioritize environmental and societal concerns. In parallel, the persistence of corruption, weak transparency and the gap between official discourse and everyday practices generate ethical tensions that directly affect the implementation of CSR. This sociocultural environment thus creates a space in which ethical behaviour is both highly valued in discourse and constantly negotiated in practice. In such a context, the study of CSR requires not only an institutional reading, but also an analysis of the value systems and moral repertoires through which actors justify their behaviour.

1.5 Commitment Regimes and Cities as an Analytical Lens

To link values, ethics and CSR within this context, this article mobilizes the theoretical perspective of commitment regimes and the economies of worth developed by Boltanski and Thévenot. This framework is particularly useful because it makes it possible to analyse how actors justify their behaviour, coordinate their actions and evaluate what is considered legitimate or appropriate in a given situation. Rather than treating ethics as a fixed set of rules, this perspective emphasizes the plurality of justificatory logics that actors mobilize depending on the contexts in which they act.

Within this framework, the civic city and the opinion city are especially relevant to the study of CSR. The civic city is based on collective interest, solidarity, responsibility and the common good. It resonates directly with CSR discourses centred on social commitment, fairness and public accountability. The opinion city, by contrast, is rooted in reputation, visibility, recognition and image. It is particularly useful for understanding CSR practices that are driven by legitimacy concerns, symbolic positioning or the search for social approval. These two cities already provide a meaningful reading of CSR and ethical commitment, especially in contexts where firms navigate between public expectations and reputational pressures. However, the Moroccan context suggests that these two cities alone are not sufficient to capture the full range of justificatory dynamics at work. The contextualization study conducted in this research makes

it possible to enrich this theoretical framework by identifying two additional cities that structure ethical behaviour and CSR practices in Morocco.

1.6 Toward a Contextualized Analytical Framework: Domestic and Market Cities

The empirical study reveals that ethical commitment and CSR practices in Morocco are not only shaped by civic and opinion-based logics, but also by two additional logics that emerge strongly from the field: the domestic city and the market city. The domestic city is grounded in family, hierarchy, honour, proximity, loyalty and tradition. It reflects a mode of commitment in which social relations are structured through inherited values, interpersonal ties and culturally embedded expectations of respect and social order. This city is particularly relevant in the Moroccan context, where the family, religion and hierarchical relationships continue to play a major role in shaping both social and organizational behaviour. Alongside this domestic logic, the contextualization study also highlights the emergence of a market city, centred on competitiveness, personal interest, economic calculation and strategic positioning. This city helps explain why ethical behaviour and value references may vary according to circumstances and stakes. It captures the situational rationality identified in the interviews, where actors may align with collective norms in some contexts while privileging self-interest in others. In this respect, the market city reflects the role of opportunism, personal gain and instrumental reasoning in the moral economy of organizational life.

The contribution of this study therefore lies in showing that the Moroccan context is structured by the interaction of four cities: civic, opinion, domestic and market. The civic city reflects collective responsibility; the opinion city highlights reputation and social image; the domestic city emphasizes hierarchy, family and tradition; and the market city points to self-interest and economic rationality. Together, these four cities provide a more complete and context-sensitive analytical framework for understanding the ethical and CSR-related logics operating within Moroccan organizations. They also allow us to link the contextualization study directly to the broader theoretical ambition of the article: explaining how values, ethics and CSR are articulated through plural regimes of commitment in a specific sociocultural environment.

1.7 Theoretical Synthesis and Analytical Framework

The literature reviewed demonstrates that CSR in Morocco is shaped by a combination of institutional developments, reporting challenges, organizational dynamics and sociocultural specificities. Yet, the contextual complexity of ethics and CSR in Morocco requires a framework capable of linking institutional structures with moral and cultural logics of action.

For this reason, the present study adopts an analytical framework that articulates CSR literature in Morocco with the theory of commitment regimes and the plurality of cities. This framework makes it possible to analyze how ethical values and CSR practices are justified, negotiated and enacted within Moroccan organizations. More specifically, it allows the study to connect institutional CSR developments with four structuring logics of commitment: the civic city, the opinion city, the domestic city and the market city. This theoretical positioning is central to the article. It not only provides a framework for interpreting the empirical results, but also allows the study to contribute to the literature by showing how a contextualization approach can enrich existing theoretical models. In this sense, the Moroccan context does not merely illustrate the theory; it extends it by revealing additional moral logics through which ethics and CSR are understood and practiced (Benmira, 2025).

2. METHODOLOGY

This study adopts a qualitative research approach aimed at understanding how ethics, values and corporate social responsibility (CSR) are perceived within the Moroccan context. Qualitative approaches are particularly appropriate when the objective is to explore complex social phenomena and capture the meanings individuals attribute to their experiences. In the case of CSR and ethics in Morocco, several studies emphasize the importance of contextual and exploratory approaches in order to better understand organizational practices and institutional dynamics (Igalens & Sahraoui, 2022; Cherkaoui, 2019; Hniche & Aquesbi, 2015).

The methodological approach adopted in this research is structured in two complementary phases. The first phase consists of a documentary contextualization aimed at understanding the institutional and academic landscape of CSR in Morocco. The second phase is based on qualitative interviews designed to capture the perceptions of experts and researchers involved in ethical and CSR-related issues within the Moroccan context (Benmira, 2025).

2.1 Documentary Contextualization

The first stage of the research consisted of a documentary analysis based on secondary data. This phase aimed to provide a comprehensive overview of the institutional and academic context in which CSR and ethical practices have developed in Morocco.

The documentary material included academic publications, doctoral theses and previous research conducted on CSR and ethics within Moroccan organizations. In addition, several institutional reports and secondary sources were analysed, including reports produced by the CGEM (Confédération Générale des Entreprises du Maroc), documents related to the CGEM CSR label, and extra-financial analyses produced by rating agencies such as Vigeo Eiris. These sources provided valuable insights into the evolution of CSR initiatives, governance practices and reporting mechanisms within Moroccan companies. The analysis of these secondary data made it possible to identify the main institutional dynamics shaping CSR in Morocco, as well as the key actors involved in the promotion of responsible practices. This contextualization phase also helped identify the main gaps in the literature and provided the analytical foundation for the empirical phase of the research (Benmira, 2025).

2.2 Data Collection: Semi-Structured Interviews

The second phase of the research consisted of collecting primary data through semi-structured interviews. This method was chosen because it allows researchers to explore participants' perceptions, interpretations and experiences in depth while maintaining enough flexibility to capture emerging themes. According to Savoie-Zajc (2003), semi-structured interviews constitute a verbal interaction through which participants voluntarily share their knowledge and experiences regarding a particular phenomenon. Similarly, De Sardan (2008) emphasizes that qualitative interviews are particularly useful for uncovering contextualized knowledge and the social logics underlying individual perceptions.

The empirical material is based on nine interviews conducted with participants selected for their expertise in issues related to ethics and corporate social responsibility in Morocco. The sample includes Moroccan sociologists, university professors specializing in ethics and management, CSR consultants and professionals involved in responsible governance initiatives. Some of the

interviewees have also contributed to research, consulting activities or institutional initiatives promoting CSR practices within Moroccan organizations. This diversity of profiles allowed the study to capture multiple perspectives on ethical values, organizational behaviour and CSR practices in the Moroccan context (Benmira, 2025). Participants were selected using a purposive sampling strategy based on their expertise in CSR, ethics and Moroccan organizational dynamics, and the interviews lasted between approximately 60 and 90 minutes. An interview guide was developed in advance, covering key themes such as values, ethical perceptions, CSR practices and organizational behaviours, while allowing flexibility for participants to express their perspectives freely.

The characteristics and profiles of the participants included in the study are summarized in the table below.

Table 1: Description of the Target Population Structure

Profiles	Positions	City
1	Sociologist, Professor at the Faculty of Letters and Human Sciences	Rabat
2	Sociologist, Professor at the Faculty of Letters and Human Sciences	Tétouan
3	Sociologist, Professor at the Faculty of Letters and Human Sciences	Casablanca
4	Sociologist, Professor at the Faculty of Letters and Human Sciences	Marrakech
5	Sociologist, Professor at the Faculty of Letters and Human Sciences	Oujda
6	Head of the Responsible and Citizen Enterprise Commission, CGEM	Casablanca
7	CSR and Diversity Consultant (Morocco–France)	Marrakech / Paris
8	CSR Expert / HR Director / Director of Communication and Public Relations	Casablanca/ Settat
9	University Professor / CSR Expert / Management Consultant	Marrakech

2.3 Data Analysis

The interviews were analysed using a thematic analysis approach aimed at identifying recurring patterns and central themes related to ethics, values and CSR practices. Thematic analysis allows qualitative data to be structured while highlighting the key categories emerging from the empirical material. The coding process was conducted in several stages. First, an open coding phase was used to identify initial categories emerging from the data. Second, these categories were grouped into broader themes through an axial coding process. Finally, selective coding

was applied to structure the main analytical dimensions and to identify relationships between themes.

The analytical process was conducted in several stages. First, the interview transcripts were carefully examined to identify meaningful statements related to ethical values, cultural norms and CSR practices. Second, these statements were grouped into thematic categories reflecting shared perceptions among participants. Finally, these categories were interpreted in light of the Moroccan institutional and sociocultural context identified during the documentary analysis.

This analytical process made it possible to highlight several key themes structuring ethical perceptions and CSR practices in Morocco, including the evolution of value systems, the duality between collective norms and individual interests, and the tensions between formal CSR commitments and everyday organizational practices. It also enabled the formulation of a contextualized definition of ethics in the Moroccan context, which constitutes one of the central contributions of this research (Benmira, 2025). To ensure the reliability and validity of the analysis, several strategies were implemented. Triangulation was achieved by combining documentary analysis and interview data. In addition, an iterative process of analysis was conducted, allowing continuous comparison of themes across interviews, as for data saturation, it was reached after the ninth interview, as no new significant themes emerged. This approach is consistent with qualitative research strategies that privilege depth of interpretation over volume of data in exploratory and context-driven studies.

3. Results and discussion

The analysis of the interviews conducted with sociologists and CSR experts provides valuable insights into the way ethics, values and corporate social responsibility (CSR) are perceived within the Moroccan context. The results reveal several recurring themes related to value systems, ethical perceptions and organizational practices. These findings highlight the complexity of ethical interpretations in Morocco, where institutional developments coexist with deeply rooted cultural norms and social expectations. As highlighted in previous studies on CSR governance and responsible practices in Morocco, the implementation of CSR remains closely linked to contextual dynamics and institutional frameworks (Igalens & Sahraoui, 2022; Cherkaoui, 2019; Hniche & Aquesbi, 2015).

3.1 Value Systems and Ethical Perceptions in the Moroccan Context

The interviews reveal that ethical behaviour in Morocco is strongly influenced by cultural values that structure social interactions. Participants frequently referred to values such as respect, solidarity, honour, religion and social cohesion as fundamental elements guiding individual behaviour. These values remain deeply embedded in Moroccan society and continue to influence both personal and professional relationships.

However, the interviews also reveal that the Moroccan value system is currently undergoing significant transformations. Several participants described Moroccan society as being characterized by tensions between traditional values and modern socio-economic dynamics. One interviewee notably described the Moroccan individual as possessing a “chameleon-like personality”, capable of adapting to different social environments and value systems depending on the situation. This adaptive behaviour reflects a society in transition, where traditional references coexist with emerging individualistic orientations (Benmira, 2025). In addition,

participants emphasized that Moroccan society is marked by a series of paradoxes within its value system. While religion, family and solidarity continue to be presented as dominant values, other values such as power, wealth and social status are increasingly perceived as central drivers of individual behaviour. As one participant explained:

"The most important values in Morocco remain religion and family, but today power and wealth are increasingly glorified." (Interviewee)

These observations suggest that the Moroccan value system is not fixed but rather evolving under the influence of social, economic and cultural changes. This coexistence of traditional collectivist values and emerging individualistic orientations creates a complex moral landscape in which ethical behaviour is constantly negotiated.

3.2 Duality Between Ethical Norms and Everyday Practices

Another major theme emerging from the interviews concerns the gap between normative ethical principles and actual behaviours. Participants repeatedly emphasized that ethical values are widely recognized in Moroccan society but are not always consistently applied in practice. As one participant noted: *"In Morocco, people know what is ethical, but in practice, context often determines whether these values are applied or not"*

Several interviewees pointed out that behaviours such as corruption, favoritism or opportunistic conduct are sometimes tolerated within certain institutional contexts; another interviewee explained: *"There is a difference between what people say is right and what they actually do when faced with personal or professional constraints"*. This situation reflects what some participants described as a form of "ethical wandering", where individuals navigate between different normative systems depending on circumstances and personal interests. At the same time, participants highlighted the persistence of strong collective norms related to social reputation, honour and conformity to community expectations. In this sense, individual behaviour often oscillates between personal interests and collective social obligations.

This duality illustrates the complexity of ethical dynamics within Moroccan society, where individuals may mobilize different value systems depending on the context. Such findings reinforce the importance of analysing ethical behaviour within its broader sociocultural environment rather than through purely formal regulatory frameworks.

3.3 CSR Commitments and Organizational Practices

The interviews also reveal significant tensions between formal CSR commitments and everyday organizational practices. Many companies publicly emphasize their commitment to CSR principles, yet the actual implementation of these commitments often remains uneven.

Several participants noted that CSR initiatives are sometimes adopted primarily as communication tools aimed at improving corporate reputation rather than producing substantive organizational transformation, as one respondent emphasized: "*CSR is sometimes more about image and reputation than about real transformation within organizations"*. This observation is consistent with previous studies highlighting the challenges associated with CSR reporting and transparency in emerging economies (Lone, 2016; Alshbili, 2020). Research on extra-financial reporting in Morocco similarly indicates that disclosure practices remain unevenly implemented across sectors (El Bousserghini, 2018; Elbousserghini, Berger-Douce & Jamal, 2019). As a result, CSR practices in Moroccan organizations often reflect a combination

of strategic communication, managerial initiative and institutional pressure rather than a fully institutionalized ethical framework.

3.4 A Contextualized Definition of Ethics in Morocco

One of the most important contributions of this study lies in the development of a contextualized definition of ethics derived from the empirical analysis (Benmira, 2025). Based on the interviews conducted during the contextualization phase, ethics in the Moroccan context can be defined as follows:

"*Ethics in Morocco encompasses conformity, morality and integrity. It is a coherent and logical system of values that serves as a reference for determining appropriate behaviour within society, provided that personal interest is not at stake.*" *(Benmira, 2025).*

This definition reflects the participants' understanding that ethics cannot be reduced to formal rules or regulatory frameworks. Instead, it emerges from a broader system of social values and moral expectations that structure behaviour in both personal and professional contexts.

At the same time, the interviews reveal that ethical behaviour remains strongly influenced by situational factors. Several participants emphasized that ethical principles may be compromised when individual interests or contextual pressures become dominant. This tension between normative values and practical behaviour represents a central characteristic of ethical dynamics in the Moroccan environment.

3.5 Discussion

Overall, the findings demonstrate that CSR and ethical behaviour in Morocco are shaped by a complex interaction between institutional initiatives, organizational dynamics and sociocultural values. While formal CSR frameworks have expanded significantly in recent years, their practical implementation remains influenced by contextual factors such as leadership commitment, cultural norms and governance mechanisms.

More broadly, the results highlight the coexistence of several normative logics structuring ethical commitment in Morocco. In line with the theoretical framework developed earlier, these dynamics can be interpreted through four distinct "cities": the civic city, centred on collective responsibility and the common good; the opinion city, related to reputation and social recognition; the domestic city, grounded in values of hierarchy, tradition and family ties; and the market city, driven by personal interest and economic rationality (Benmira, 2025). The interaction between these different cities illustrates the plurality of moral references through which individuals and organizations justify their actions. CSR practices in Morocco therefore emerge at the intersection of these competing logics, reflecting both collective expectations and individual strategic considerations.

These findings are consistent with previous studies conducted in emerging economies, which highlight the persistent gap between formal CSR commitments and actual organizational practices (Lone, 2016; Alshbili, 2020). However, this study extends existing literature by showing that, in the Moroccan context, this gap is not only institutional but also deeply rooted in sociocultural dynamics and plural value systems. More specifically, the identification of domestic and market logics as structuring dimensions of ethical behaviour provides a contextualized extension of the theory of commitment regimes, emphasizing the importance of locally embedded moral frameworks in shaping CSR practices.

Conclusion

This study explored how ethics, values and corporate social responsibility (CSR) are understood within the Moroccan context. By adopting a qualitative and exploratory approach based on interviews with sociologists and CSR experts, the research aimed to contextualize ethical dynamics and identify the sociocultural and institutional factors influencing responsible practices in Moroccan organizations. The findings highlight the complexity of ethical perceptions in Morocco, where traditional value systems coexist with evolving institutional frameworks. Values such as respect, solidarity, honour and social cohesion continue to shape individual and organizational behaviour, while tensions persist between formal CSR commitments and everyday organizational practices. These results confirm previous studies showing that CSR implementation in emerging contexts remains strongly influenced by governance challenges, transparency issues and contextual constraints (Lone, 2016; Alshbili, 2020; El Bousserghini, 2018).

One of the main contributions of this research lies in the formulation of a contextualized definition of ethics in the Moroccan context (Benmira, 2025). The study also shows that ethical and CSR practices can be interpreted through the interaction of four structuring logics of engagement: the civic city, oriented toward collective responsibility; the opinion city, related to reputation and social recognition; the domestic city, grounded in tradition and hierarchy; and the market city, driven by individual interests and economic rationality. These findings highlight the importance of considering the plurality of moral references shaping responsible practices within Moroccan organizations.

From a managerial perspective, the results suggest that strengthening CSR in Moroccan companies requires not only formal governance mechanisms but also the integration of ethical values into organizational culture and leadership practices. Future research could extend this analysis by including a broader range of organizational actors and by conducting comparative studies across sectors or national contexts

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