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## From Performance to Impact : Putting Society First

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**ABSTRACT:** In Today's Turbulent World, The Stability of Value Chains Is A Crucial Challenge for Companies. Companies' Strategic Moves Need to Be Aligned with Societal Constants to Navigate in Uncertain Times. In the Realm of Corporate Social Responsibility (Csr), Traditional Approaches Are Based on Quick Wins and Stakeholder Capacity-Building Processes. However, this "Lifeboat" Paradigm Lacks Impact and Is Unprepared to Respond to Society's Needs.

Looking at the complex relationship between CSR and 279 local associations in Morocco, this study aims to demystify the challenges of moving from stakeholder theory to society and from the materiality of performance to the materiality of impact. In the context of permacrisis, this research explores the role of listening to crises and nature in building stable and sustainable value chains.

**KEYWORDS:** Global value chain, CSR, stakeholders, local associations, impact, listening, sustainability, and stability.

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### INTRODUCTION

In my latest article, written in collaboration with Maad Hassane and titled "Breaking the Sisyphean Curse: Reshaping Corporate Social Responsibility for a Better Tomorrow," we described how OCP Group, a public company in the new global south, has become prosperous thanks to its social and environmental transformation. The company has successfully transformed risk into opportunity and created new growth drivers such as R&D, integrated business units, and education (Amachraa & Maad, 2023). One of the key conclusions of this research is the company's engagement with its stakeholders to empower local actors and support vulnerable populations on the long term.

The stakeholder theory, initiated in the 1960s and 1970s by researchers such as R. EDWARD FREEMAN, expands the company's role beyond profit maximization to include the interests of employees, customers, suppliers, and society, promoting sustainable management. However, this theory faces many challenges, such as the prioritization and implementation of societal projects, considering the complexity of understanding and prioritizing stakeholder interests (Clarkson, 1995; Amachraa & Maad, 2023); the difficulties of integrating social objectives in highly competitive economic environments (Jensen, 2002); and the complexities of measuring the impacts and needs of all stakeholders and vulnerable people (Phillips & Freeman, 2003). Improving our perception of stakeholders is crucial to achieving priority targets and enhancing the company's interaction with society. Stakeholders and people are not just roles or numbers but human beings with stories, beliefs, values, knowledge, and cultures (Bateson & Ramphela, 2020).

Corporate Social Responsibility (CSR) has evolved from Freeman's stakeholder theory to the concept of company transformation. Initially focused on multiple interests beyond profits, CSR now incorporates sustainability, innovation, and social impacts, shifting from a marginal consideration to a strategic objective (Freeman, 1984; Carroll, 1991; Elkington, 1997; Hart, 2005; Carroll & Shabana, 2010; Porter & Kramer, 2011). In this narrative, an international movement of practitioners and researchers is emerging, striving to reshape business models toward more inclusivity and sustainability. This movement includes trends such as liberated enterprise, woke enterprise, mission-driven enterprise, and social enterprise. It also integrates the digital and clean energy industries in a new transformational wave.

The liberated company, as defined by FRÉDÉRIC LALOUX in "Reinventing Organizations"<sup>1</sup> and explored by ISAAC GETZ in "Liberated Company: How to become a liberating leader and detoxify from old models"<sup>2</sup>, promotes a culture of autonomy and responsibility within teams, fostering a horizontal hierarchy and transparent communication. The mission-driven company, framed

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<sup>1</sup> Laloux, F. (2014). *Reinventing Organizations: A Guide to Creating Organizations Inspired by the Next Stage of Human Consciousness*. Nelson Parker.

<sup>2</sup> Getz, I. (2017). *L'Entreprise libérée : Comment devenir un leader libérateur et se désintoxiquer des vieux modèles*. Fayard.

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by the PACTE law in France<sup>3</sup>, goes beyond mere profit by incorporating social and environmental objectives into its statutes. The work of MUHAMMAD YUNUS on microcredits and social enterprises<sup>4</sup> defines the social enterprise as an economically sustainable entity working for social and environmental causes.

Aligned with this evolution, the concept of the woke enterprise (or "conscious enterprise"), developed by JOHN MACKEY and others in "Conscious Capitalism"<sup>5</sup>, commits to considering social, environmental, and cultural issues. "Woke capitalism," analyzed by ROSS DOUTHAT in "The Rise of Woke Capital,"<sup>6</sup> denotes an economic approach where companies integrate ethical and social considerations into their business practices. Concurrently, the concept of "stewardship"<sup>7</sup>, discussed in the literature on corporate social responsibility, urges companies to act as stewards of the interests of all stakeholders, including employees, customers, and the environment.

Major companies such as Google, Amazon, Facebook, and Apple are taking stances on crucial societal and environmental issues. On the other hand, large automotive, mining, gas, and oil companies, like Tesla, Stellantis Group, TotalEnergies, Shell, Rio Tinto, and BHP, acknowledge environmental challenges and engage in energy transition initiatives by investing in renewable energies such as solar and wind power. Similarly, multinational corporations operating in Africa, like the OCP Group, are involved in projects to ensure global food security, promote sustainable agricultural practices, and provide access to clean water, highlighting a growing awareness of local issues.

Moreover, leaders play a central role in creating an intermediate emergence management focused on motivating stakeholders and collaborators in the long term. Authors like JOHN MACKEY, in "Conscious Capitalism," show how engaged leadership can foster an environment where employees are empowered and encouraged to participate in decision-making. While the traditional model based on planning, organizing, and delivering might seem limited in social change and uncertainties, emergence leadership can guide companies toward adaptability and social and environmental innovation (*Amachraa & Maad, 2023*).

In a world of new energies and digital transformation, company consciousness and leadership emergence concepts will offer guidelines for navigating complexity, promoting profound transformation and agile adaptation. Companies' future resides in their capability to cultivate a larger consciousness and inspire sustainable engagement, creating a symbiosis between economic interests and societal evolution.

On the other hand, the Company faces the dilemma of achieving widespread impact in society. The "lifeboat"<sup>8</sup> metaphor illustrates this challenge, where a company may focus on rescuing the closest stakeholders but overlook others, leaving unresolved social problems. While a company can bring significant local changes, complementary approaches are necessary to address broader social challenges, promoting collaboration between businesses, governments, civil society organizations, and other stakeholders.

In a global value chain context, the MNE integrates a set of actors in a production process. The main goal is to divide labor and create final added value (*Gereffi and Fernandez-stark, 2016*). However, the local actor must be better represented in certain global value chains, such as the automotive and renewable energy industries (*Amachraa, 2023*).

Over the past 20 years, CSR has become commonplace in global value chains, with MNEs requiring their suppliers to comply with social and environmental goals. While the integration of CSR is positive, challenges exist, particularly for SMEs entering global markets. UNCTAD has studied private CSR policies and their impact on SME suppliers. The results show a mixture of promise and concern: integration is positive, but problems of alignment and a lack of support for SMEs persist (UNCTAD, 2012). According to our comparative study of four industries in Morocco, published by the Policy Center of the New South in April 2022<sup>9</sup>, the relationship between companies and society is characterized by various shortcomings:

- Local populations and stakeholders face an unfavorable environment for their development, particularly concerning the demand for jobs and subcontracting opportunities from multinational companies.
- Multinational corporations are perceived negatively, leading to difficulties in dialogue and communication with stakeholders and mobilization of local associations, NGOs, and social networks.
- Land and water resource management presents challenges as local communities demand rehousing, rehabilitation, and reuse of exploited lands, leading to conflicts related to water management and water stress issues.

In our recent study, we looked at how involving more stakeholders can help businesses better match what society expects. However, research has yet to examine how businesses and society interact and influence each other. This article tries to fill this gap by examining the often-forgotten connection between companies and society. Specifically, we'll talk about how businesses can change

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<sup>3</sup> Berson, E., & Igalens, J. (2019). L'entreprise à mission : un modèle à promouvoir. Les Échos.

<sup>4</sup> Yunus, M. (2007). Creating a World Without Poverty: Social Business and the Future of Capitalism. Public Affairs.

<sup>5</sup> Mackey, J., Sisodia, R., & George, B. (2014). Conscious Capitalism: Liberating the Heroic Spirit of Business. Harvard Business Review Press.

<sup>6</sup> Leopold, A. (1970). A sand county Almanac. 1949. New York: Ballantine.

<sup>8</sup> [https://www.garretthardinsociety.org/articles/art\\_lifeboat\\_ethics\\_case\\_against\\_helping\\_poor.html](https://www.garretthardinsociety.org/articles/art_lifeboat_ethics_case_against_helping_poor.html)

<sup>9</sup> <https://www.policycenter.ma/publications/morocco-emergence-global-value-chains-four-exemplary-industries>

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society and how changes in society can affect businesses. We will focus on a co-construction approach and how essential listening and observing are. By showing how these strategies can bring businesses and society closer, we want to get a better balance between thinking and doing.

This new paper examines how local associations and NGOs can add more insight into stakeholder CSR. It studies how a global company and society connect using 279 associations in Morocco that the company supports under its CSR programme. The goal is to show how a global company can change how it gives back to society by listening and co-construction. This study introduces the concept of the “*Company of Listening*.”

### WHAT DOES THEORY BRING TO US

#### A new relationship between major companies and society

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**"Corporate Social Responsibility (CSR) in the global value chain aims to complete the company's industrial activities. Despite efforts deployed by multinational enterprises (MNEs) and governments to promote stakeholder engagement and value sharing, CSR continues to be dominated by MNE governance, and their economic actions, local sourcing, for example, do not provide solutions to challenging social problems such as youth unemployment. As a result, local stakeholders, including NGOs and SMEs, are still insufficiently integrated into the global value chain."**

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**Global value chains (GVCs)** are intended to fragment global production among several countries and companies (*Jones and Kierskowski, 2001; Gereffi and Fernandez-Stark, 2016, WB, 2017, UNO, 2019*). In this context, national economies have begun processes of insertion and specialization with both social and green objectives because multinationals (MNEs) create significant negative externalities (*UNCTAD, 2013; Bair and Palpacuer, 2015; ILO, 2016; Kano et al 2020/2021; Ashwin et al., 2020; Gereffi, 2021. Gereffi et al., 2022; Philips et al., 2022; Amachraa & Maad, 2023*). The global value chains are driven by the MNEs as principals around which layers of suppliers of different tiers, as well as the entire chain of subcontractors required to achieve the final product, are assembled (*Gereffi et al, 2005; Bair, 2005; Bair and Palpacuer, 2015; Ryan et al. 2022, Kano et al 2021*). In a context of advanced globalization and digital, these good practices (innovation and cooperation: *Mudambi, 2008; Strange and Humphrey, 2019*) and these key territories are being networked globally (*Hudson, 2004; Coe & Hess., 2008; Anner, 2015; Hammer & Plugor, 2019; Coe & Yeung, 2019*).

However, the GVCs face a tremendous change because of the COVID-19 pandemic, war in Ukraine and shortages in value chains. In addition to these external shocks, GVCs face two internal mechanisms. First, the temptation of multinationals to reorganize their operations in a more regional manner (*OCDE, 2017; McKinsey Global Institute; 2020; IMF, 2022; OMC, 2020, Gereffi, 2022; Amachraa & Quelin, 2022; Toura & Boubrahimi, 2023*). Second, the claim of many countries to produce and capture greater value added through their efforts to train people and develop ESG-based solutions (*Amachraa & Quelin, 2022*). We identify three trends. First, the government's strategic ambition is to solve all problems, sometimes in a hurry, sometimes through a consistent policy of infrastructure provision. We identify a constant effort to prefer subsidizing local production to the emergence of strong and innovative local SMEs and locomotives. Second, we assess the ambition of some powerful multinationals in substituting, even partially, the role of government in key territories and by deciding to achieve their short-term integration into the global economy. Third, all actors must address the challenges of ESG and green investment (*Amachraa A., Quelin B., 2022; Amachraa A., Maad, H., 2023*).

In the case of developing countries, job-creating projects with a reasonable level of investment should be favored, allowing local investors to manufacture value-added parts and components and contribute to the successful development of global value chains (*Amachraa & Maad, 2023*).

In the 90s, CSR (**Corporate Social Responsibility**) was seen as the reconciliation between the interest of the company and the general interest. Later, in the 2000s, the company publicly invited itself to the debate on sustainable development. In this context, the notion of Corporate Social Responsibility reflects the implementation of the Sustainable Development Goals by the company, with a right to scrutinize the various stakeholders. It is formulated in terms of transparency, risk and reputation. According to Visser (2011), firms tend to go through five ages, although they may have activities at several ages at once. The age of greed is characterized by limited defensive actions while protecting shareholder value. The age of philanthropy was about helping communities through charitable activities. Then, companies took a more promotional and marketing approach by using CSR to improve their image and public relations. The risk management period came when companies adhered to CSR codes and implement social and environmental management systems in their core activities. Finally, companies have entered a new period of responsibility based on innovation in operating models, revolutionizing processes, products and services, and lobbying for progressive national and international policies. The CSRs in Global Value Chains aimed to complement the economic actions of companies with complementary social, environmental, cultural and sporting activities. In the current context, large companies are now mainly targeted for their social and environmental impact (*Blowfield, 2007; Lund-Thomsen, & Lindgreen, 2014; Bair and Palpacuer, 2015*). Economists relayed by civil society note that these extractive companies create significant negative externalities, both social and environmental. Therefore, companies and their foundations have started a social turn and a green turn (*Kano et al., 2020, Amachraa A., Maad H., 2023*).

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However, these actions are now often considered social washing and greenwashing, leading to a very profound criticism of the communication operations of these foundations (*Utting, 2000 and 2006*). From now on, there appears a paradox of communication for large foundations that leads to raising a feeling of mistrust (the foundation communicates to hide the bad practices of the company) and a sense of injustice (the foundation communicates about people privileged by the foundation at the expense of marginalized local populations). The difference between the communication strategy of foundations that do not need funders and the communication of foundations that raise funds needs to be clarified. Many private foundations seek additional funds and deploy a communication system comparable to large NGOs looking for donors. However, corporate foundations do not need donors and must use different communication. The corporate foundations with a funder are facing confusion since the funder acts as the corporate bank without orientation in line with the entrepreneurial objectives of the company. The multiplication of projects outside the core of the foundation's intervention promotes the dispersion of resources (financial and human) and then a blurring of the foundation image, which is then associated with a bank foundation, for example, without identity linked either to its core business or to its territories of intervention (*Amachraa A. and Maad H., 2023*).

GEREFFI AND LEE (2016) analyzed the transformations occurring in global value chains (GVCs) and industrial clusters. Their study underscores the significance of developing integrated frameworks interconnecting these phenomena and posits that corporate social responsibility (CSR) could be pivotal in promoting sustainable development. Their research outlines the key parts of a combined CSR approach. This includes connecting economic and social progress, widening governance categories, and highlighting "synergistic governance" for overall improvement. BAIR AND PALPACUER (2015) investigated how control is disputed in global value chains, where CSR is a platform for control-related conflicts. They found that stakeholders use CSR to change governance for the benefit of participants, while big companies use CSR to control and manage social disputes.

LUND-THOMSEN AND LINDGREEN (2014) examined compliance and cooperation paradigms in CSR within global value chains. They found that proposed cooperative measures might not likely change power dynamics or significantly improve worker conditions in export industries in developing countries. They called for research into purchasing practices, building CSR capacity among local suppliers, and strengthening local CSR monitoring. JAMALI, LUND-THOMSEN, AND JOHANNESSEN (2017) introduced a special issue on SMEs and CSR in developing countries, highlighting original studies on themes such as the alignment between SMEs' CSR communication and implementation, the effects of CSR on profitability and socio-environmental factors, the engagement of micro-enterprises, and the influence of international organizations on CSR adoption. Finally, LUND-THOMSEN (2020) proposed a supplier-focused approach to understanding the scepticism of southern suppliers integrated into GVCs towards CSR. He criticized CSR concepts primarily from developed nations, urging a more consolidated supplier-centered perspective for analyzing CSR in GVCs.

The **concept of value sharing (CVS)** was developed by Porter and Kramer in 2011 as the new lever for rethinking the role of business in society. The aim is to respond to social and environmental problems and to gain competitiveness. The authors proposed three solutions to integrate this concept along the value chain: First, identify and redefine the company's products and markets by addressing social problems where it is possible to serve consumers and contribute to the common good. Second, redefining productivity along the value chain by simultaneously improving stakeholders' social, environmental, and economic capacities in the value creation process; and third, developing local clusters in cooperation with local providers and institutions. A value chain integrates a set of activities and actors into a production process. The main goal is dividing labour and creating final value from intermediate value added). In these policies, CSR could include four essential components: value creation, good governance, social contribution and environmental integrity (*Visser, 2011; Porter and Kramer, 2011; Greffi and Fernandez-Stark, 2016*).

The company is a major player in society that participates in constructing a territory and maintains its dynamics by renewing the production system. Thus, the company maintains relationships with its environment and its stakeholders. According to the American economist Milton Friedman, "There is only one and only one responsibility of the company: to use its resources and engage in activities designed to increase the profits of its shareholders as long as it respects the rules of the game, that is, it engages in open and free competition". However, this vision is particularly criticized on a societal level. Hence, the notion of stakeholder theory or corporate social responsibility is based on the right to review the various stakeholders and is formulated in terms of dialogue, ethics, and shared value. Stakeholder theory is based on a participatory and sustained policy framework in designing the company's strategy or CSR strategy. The theory goes beyond the objective of the competitive advantage to be achieved, developed by Porter, to care about the interests of all the actors involved in the value creation process. In the process of territorial dialogue and consultation, a stakeholder must be legitimate, equipped with a specific power and portray a certain urgency (*Mitchell & Wood, 1997*). In this case, the company stakeholders include customers, employees, shareholders, suppliers, subcontractors, NGOs, trade unions, local authorities, etc.



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### How can the company work with local associations?

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"Historically, CSR has suffered from a lack of generalized societal impact and deficits in terms of innovation and sustainability. The difficult relationship between three distinct domains (economic, social, and environmental) and the divergent motivations of stakeholders are also problematic. Local associations represent a significant stakeholder group in strengthening CSR impact and understanding local realities. They have a significant societal dimension and an urgency in the territories where production and assembly sites are located. The relationship between the company and the local association can provide precious information about the conditions favoring impact and sustainability, enabling the achievement of vulnerable targets and sustainable development goals".

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**Interactions between Business and local associations** have gained increasing attention in academic literature and management practices. Studies have examined how CSR can influence and be influenced by local associations, recognizing their crucial role in sustainable development (*Amaeshi et al., 2006; Doh & Guay, 2006*). The literature highlights the significance of CSR in global supply chains, where companies are encouraged to extend their responsibility beyond organizational boundaries (*Maignan & Ralston, 2002*). This creates a unique dynamic between companies and local associations, which can be key players in promoting social and environmental sustainability (*Porter & Kramer, 2011*).

In the global value chain context, multinational enterprises have a significant interest in engaging with NGOs and local communities. This involvement benefits both the company and local stakeholders, strengthening their relationship and contributing to sustainable socio-economic development.

Firstly, partnering with associations offers several advantages to multinational enterprises. The company enhances its brand image by engaging in social and environmental projects, bolstering its reputation and credibility in international markets (*Minor & Morgan, 2011*). A better reputation positively influences consumer behavior and investor interest, potentially leading to increased product demand and enhanced attractiveness to investors (*Bansal & Roth, 2000*).

Additionally, collaborating with this stakeholder allows the multinational enterprise to understand communities' specific needs and concerns better. This deep knowledge of local markets can lead to more effective adaptation of products and services, thereby boosting competitiveness and market penetration (*Visser, 2006*).

Furthermore, a sustained and respectful commitment to associations and local communities enables the multinational enterprise to align with corporate social responsibility (CSR) standards and sustainable development principles. These commitments are increasingly valued by socially and environmentally conscious consumers and investors (*Epstein, 2018*).

A strong and participatory governance structure is also essential to ensure progress and improvement in the relationship between multinational enterprises, associations, and local communities. An approach based on dialogue and collaboration, involving all stakeholders in decision-making and benefit-sharing, fosters a mutually beneficial environment (*Bhattacharya et al., 2009*).

Establishing long-term partnerships founded on trust, transparency, and mutual respect is crucial to fostering sustainable and fruitful engagement (*Freeman et al., 2010*). Multinational enterprises must be prepared to actively listen to the needs and concerns of associations and local communities and integrate these perspectives into their global strategy (*Kolk, 2010*).

Despite the efforts made by Multinational Enterprises (MNEs) to enhance their local content in terms of purchases and the initiatives countries take concerning subsidies, upgrading, and skilled workforce development, local actors remain underrepresented in certain complex global value chains, such as the automotive and renewable energy industries. However, local actors and SMEs can potentially improve their contribution to Global Value Chains (GVCs) in the future through innovation, increasingly efficient processes, and a skilled workforce. Consequently, they could be recognized more as partners contributing to added value creation. To achieve this, enhancing innovation capabilities requires investing in training and learning, as well as fostering collaborations among them (*Amachraa, 2023*).

**Local associations** often serve as vital stakeholders in corporate CSR initiatives, contributing to the co-creation of social value (*Scherer & Palazzo, 2007*). Their engagement can take various forms, ranging from participation in strategic partnerships to community awareness and stakeholder mobilization (*Teegen et al., 2004*). CSR can also impact local associations by supporting them in fulfilling their social missions. For example, studies show that companies may provide funding, resources, or expertise to local associations to enhance their capabilities (*Spence, 2007*). Such collaboration fosters synergies between business goals and social priorities, promoting sustainable development at the local level. The literature also explores assurance and verification mechanisms of sustainability reporting by companies, where local associations can play a role as external auditors (*Simnett et al., 2009*). Their involvement enhances the credibility of published information, fostering greater transparency and accountability to society. Furthermore, studies have examined the relationship between companies' financial performance and their CSR engagement, yielding mixed results (*Waddock & Graves, 1997; Carroll & Shabana, 2010*).

Local associations play a crucial role as stakeholders in corporate social responsibility (CSR), contributing to the co-creation of social value and enhancing the company's reputation. They can benefit from financial support and company expertise to fulfill their social missions. Collaboration between companies and local associations promotes local sustainable development by aligning business and social objectives. Furthermore, local associations actively contribute to achieving the United Nations' Sustainable

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Development Goals (SDGs) through their work in areas such as education, gender equality, job creation, and climate change awareness. However, local associations face funding challenges that limit their capacity to act in favor of sustainable development. Policymakers must facilitate access to resources and support local association initiatives to strengthen their role (*Brundtland, 1987; Amaesh et al., 2006; Moon, 2007; Ismail, 2009; Carroll et al., 2010; Porter & Kramer, 2011; Crane et al., 2013; Bair & Palpacuer, 2015; Kano et al., 2021; Amachraa & Quelin, 2022; Amachraa & Maad, 2023*).

### METHODOLOGY

**“This research uses stakeholder listening and observation to develop our understanding of CSR in Morocco case study. It analyzes the associative movement by studying 279 local associations collaborating with the OCP Group. The longitudinal nature of the study provides insights for CSR practitioners and policymakers, highlighting the vital role of associations in local development and civil society.”**

### Local level

The research methodology adopted in this study is rooted in stakeholder discovery and learning, emphasizing dialogue and the adjustment of action plans based on beneficiary input. By focusing on the experiences and perspectives of 279 stakeholder associations<sup>10</sup> collaborating with the OCP Group, this research contributes to a deeper understanding of CSR in the Moroccan context. The study's longitudinal nature allows for examining changes and improvements over time, providing valuable insights for CSR practitioners and policymakers.

A very dynamic associative movement characterizes the Kingdom of Morocco. Youth employment, health, culture, education, sport, environment, water, land, human rights, and the socio-economic inclusion of women are the leading societal causes of associative stakeholders. The territory of Khouribga (Figure 1), the largest mine in the world, is part of the BeniMellal-Khenifra Region<sup>11</sup>, which occupies a strategic geographical position near the main industrial and logistics infrastructures of the Kingdom in Morocco. This region has industrial and energy potential (Khouribga), agricultural (Beni Mellal and Fkih bensalah), ecotourism (Azilal and Khénifra), with structuring projects such as agropole and green mining and a young population representing a significant regional investment.

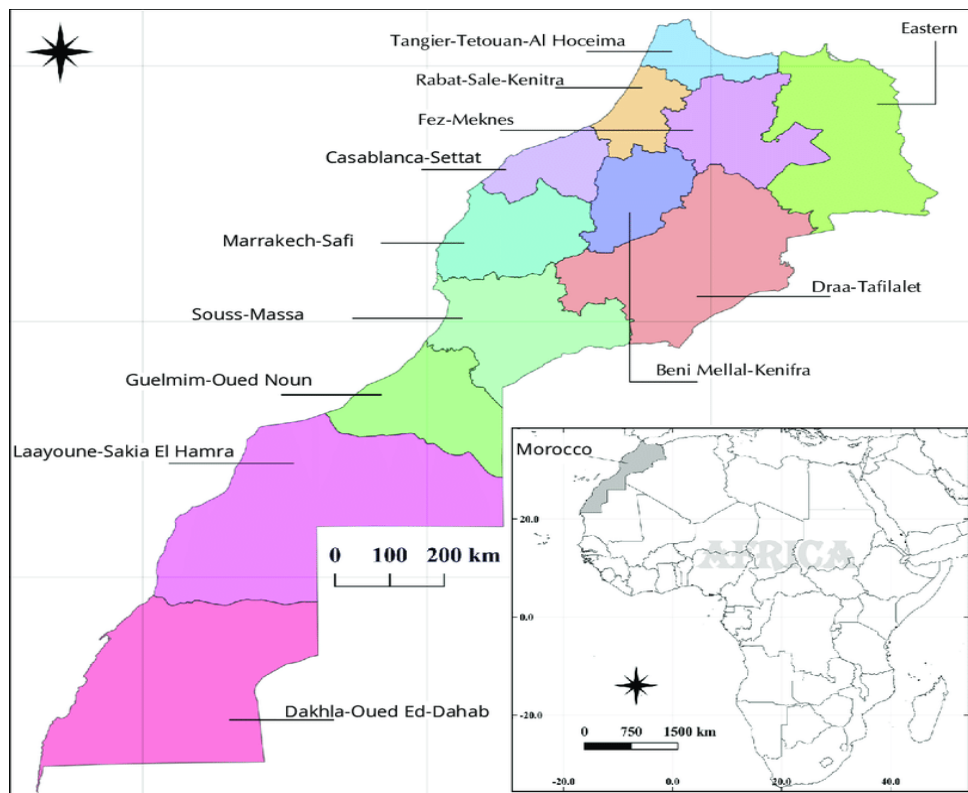


Figure 1. Map of the Regions in Morocco (12 Regions)

Source: HCP

<sup>10</sup> The number 279 represents all the local associations with which the OCP Group worked in the Beni Mellal-Khenifra region between 2015 and 2018.

<sup>11</sup> <http://www.benimellalkhenifra.ma/en>

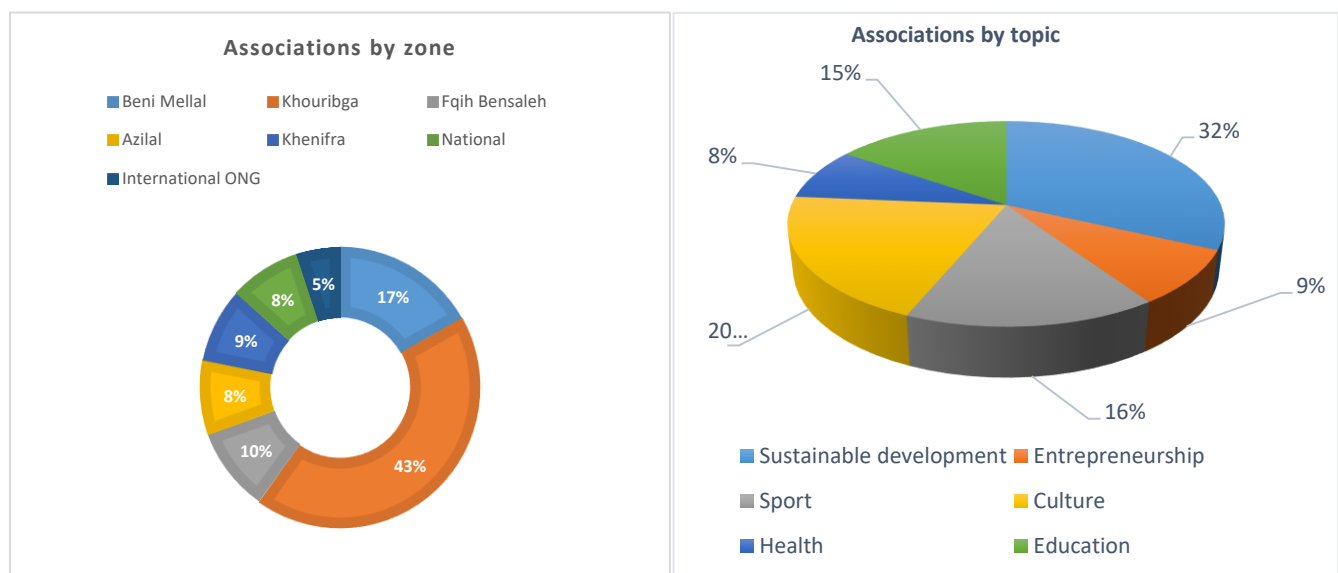
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We are interested in our study to examine the work of 279 associations in the field and the evolution of their expectations in the context of territorial development and CSR. We have focused our choice of the association as a stakeholder in the analysis because of its paramount importance in the territorial dialogue. Still, it also takes on urgency in the current social and environmental context. Four major players structure associative action in our territory case study: OCP Group (Global Public MNE), National Initiative for Human Development (INDH), government programs, NGOs and territorial communities. This structuring involves, among other things, financing, or governance.

The approach taken combines CSR and community value chain approaches. The findings serve to strengthen the link between business and social impact.

From 2015-2018, 279 associations were formed as part of the associative program launched by the Skills center (CSR Leading territorial project in the territory of Khouribga, dedicated to young people and local actors). The selected associations are relatively old creations. However, most are medium-sized (about 70% of associations have fewer than 100 members). The associative network has known a significant development since the Arab Spring in 2011, thanks to the support of various societal programs (CSR, INDH, local authorities, Regional Council and international NGOs, etc.). For example, the number of associations benefiting from the CSR associative program increased from 88 in 2015 to 279 in 2018.

The activities covered by the associations are Sustainable Development, management of social infrastructure and community centers, territorial and cultural coordination, entrepreneurship, sport, education and organization of summer camps for rural children coming from disadvantaged backgrounds, supervision and capacity building of members and volunteers, support for women and young people in their process of creating economic activity or self-empowerment, human rights and environmental causes ( Figure 2).



**Figure 2. Associations by zone and topic**  
Source: Author's survey

### National level

The number of associations in Morocco stands at an impressive 236,000 in 2022, as disclosed by the Minister Delegate for Relations with Parliament. However, this figure includes active and inactive associations, not considering associations that may have ceased operations. When analyzed per 100,000 inhabitants, the ratio is 340 associations, still lower than countries like France, with an average of 600 associations per 100,000 inhabitants.

In Morocco, more than 250 Moroccan associations are recognized as public utility. They cover various domains, including justice and corruption, health, sports, education, music, arts, cinema, solidarity, etc. These associations play a significant role in Moroccan society, and each year, several new associations receive recognition as a public utility after submitting the required documents to the General Secretariat of the Government. This recognition grants them legal privileges and benefits to facilitate their activities and contributions to local development and the country's well-being. Examples of such associations include the OCP Foundation, Moroccan Association for Human Rights, Mohammed V Foundation for Solidarity, Zakoura Education Foundation, and Moroccan Association of SOS Children's Villages.

The growth of the Moroccan association movement has been significant, primarily since the 1990s, fueled by political changes that allowed international financing and partnerships with international agencies. The pivotal year for a considerable boost in association creation was 2005, linked to the National Human Development Initiative (INDH) launch, witnessing a surge of around 10,000 new associations.

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A mapping carried out by the Ministry of the Interior in 2014 revealed the existence of 116,836 associations, with the majority being local associations (93%) at the neighborhood, village, or municipal level. About 4% had a national scope, while 2% operated at the provincial or prefecture-level and 1% at the regional level. These associations were categorized into advocacy groups and service-oriented associations. The primary domains of action included social welfare (25%), environment and sustainable development (20%), and sports and leisure (19%), among others.

The growth of the association movement in Morocco demonstrates a significant societal dynamism, reflecting a proactive response to the country's evolving political and social landscape.

The Moroccan Associative Movement is crucial in local development and civil society. However, its history is complex, scattered, and often presented subjectively by different actors. Numerous associations have emerged and disappeared over time due to limited funding and personalized associative experiences.

Studies, such as *Abdallah Saaf's* work in 2016, have attempted to explore the trajectories of the Moroccan Associative Movement, but the task remains challenging. It is difficult to dissociate the history of associative organizations from the individual journeys of men and women involved in these structures. Some have been pioneers, while others inherited this tradition and acquired significant skills in resource mobilization, strategic planning, and advocacy. Nevertheless, the passing away of these individuals has sometimes led to stagnation in the development of associations.

Political, historical, and cultural realities limit the effectiveness of the Moroccan Associative Movement (*Denoeux, 2002*). Despite this, the second half of the 1990s witnessed considerable progress. New associations such as Maroc 2020, Transparency Maroc, and Alternatives emerged, exerting a notable influence on public discourse and compelling policymakers and government officials to update their projects. These pragmatic and modernist associations go beyond mere discourse on problems; they also advocate for a coherent societal vision. Furthermore, the proliferation and increasing efficiency of coordination structures suggest that Moroccan NGOs have become more capable of generating a collective momentum (*Denoeux, 2002*). Although Moroccan civil society is still in its infancy, it holds the potential for fundamentally rebalancing the State and population relationship.

In 2016, the Economic, Social, and Environmental Council Report emphasized the importance of associations in development, solidarity, and human rights advocacy in Morocco. However, the normative framework governing associations is considered inadequate for current needs, requiring revision to reflect the provisions of the 2011 Constitution better and foster the effective participation of associations in decision-making processes. To strengthen the capacities of Moroccan associations, it is crucial to promote internal democracy, transparency in resource management, and compliance with labor laws. Associations must also develop fundraising capabilities to ensure their financial sustainability.

The financing of Moroccan associations is a crucial topic for their development. Studies, like *KAF. Z.'s* work in 2019, have highlighted the evolution of economic activity within associations, generating income to finance their actions. Partnership between the State and associations is also essential for their financial support. However, it is vital to ensure transparency and fairness in the allocation of public funding.

### WHAT IS THE PROBLEM?

#### Community call

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**"The study looks at the strengths and weaknesses of associative organizations in various domains of activity, providing ideas for effective development strategies. In the Khouribga region, the associative movement responds to societal challenges through initiatives in the domains of sport, culture, education, entrepreneurship, sustainability, and health. Despite the central role played by the OCP Group, the associations face resource and capacity constraints. Capacity building programs (CBPs) are being implemented to empower associations, but challenges such as dispersed objectives and roles exist. Recommendations include legal and institutional upgrading, digital and ecological skills, associative models focused on social enterprise and mentoring."**

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We will begin by presenting the strengths and constraints of associative stakeholders according to their fields of activity (Table 1). This stakeholders' diagnosis highlighted the following points:

The local actors involved in supporting the creation of activities (public authorities and associations) have few resources and little impact.

Retirees remain on-site with housing and social security coverage but have little societal contribution.

Sport unifies people; it is rooted in Moroccan culture in general, and in the province of Khouribga in particular, sport is a central societal axis. It is also a conduit of education, well-being and "being together"; it can also contribute to the appeal of the city and its influence. OCP plays a central role in developing sports in the province, investing in numerous infrastructures through patronage and sponsorship.

The added value of this MNE in cultural infrastructures: the facilities developed by the MNE to complement public facilities are the only well-equipped facilities. MNE has a substantial presence in the field with youth centers and women's homes.



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Some cultural initiatives with significant potential around cinema in the territory exist, even though MNE instead focuses on local cultural activities. MNE compensates financially for the need for more resources of public actors. Associative actors have potential but have a limited impact. The connection with prominent national and international cultural actors must go on.

**Table 1. Associations' activity**

Domains of activity	Assets	Constraints
<i>Sustainable development</i>	<ul style="list-style-type: none"> <li>✘ Youth and activist led associations</li> <li>✘ This theme represents a new direction in line with new national guidelines.</li> <li>✘ It brings together environmental education, agricultural entrepreneurship, the circular economy and well-being.</li> </ul>	<ul style="list-style-type: none"> <li>✘ The associations have limited resources and motivation; they lack ideas, tools, and capacities to address emerging topics related to climate change, solar energy, and water.</li> </ul>
<i>Entrepreneurship</i>	<ul style="list-style-type: none"> <li>✘ First entrepreneurial support ecosystem in the region.</li> <li>✘ Establishment of a group of mentors.</li> <li>✘ High social demand and opportunities for integration into the markets of the OCP group and its suppliers.</li> </ul>	<ul style="list-style-type: none"> <li>✘ NGOs heavily depend on subsidies from OCP.</li> <li>✘ Structures have primarily focused on raising awareness about entrepreneurship and business creation, resulting in a negative impact on the quality of services.</li> <li>✘ Entrepreneurship driven by necessity prevails within this ecosystem.</li> </ul>
<i>Sport</i>	<ul style="list-style-type: none"> <li>✘ A unifying force for the population and deeply anchored in Moroccan culture in general, and in the province of Khouribga in particular, sport is a central social axis.</li> <li>✘ A vehicle for education, well-being and "being together", it can also contribute to the city's attractiveness and image.</li> <li>✘ OCP plays a central role in the development of sport in the province, by investing in numerous infrastructures and through patronage and sponsorship.</li> </ul>	<ul style="list-style-type: none"> <li>✘ Beyond financial investment, local associations need to be able to identify the synergies and players/partners to mobilize, so that their involvement in the development of sport in the region has a real strategic impact, both internally and externally.</li> <li>✘ Associations can leverage the existence of various infrastructures funded by the OCP group in urban areas to get involved in supporting young people and athletes (organizing events, involving association members, etc.).</li> </ul>
<i>Culture</i>	<ul style="list-style-type: none"> <li>✘ Several cultural initiatives with significant potential in the field of cinema are present in the region, with associative actors primarily focused on local cultural animation initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>✘ Associative actors have potential but have a limited impact. The connection with major national and international cultural players should continue.</li> </ul>
<i>Health</i>	<ul style="list-style-type: none"> <li>✘ Organization of medical caravans in the rural areas</li> <li>✘ Construction and extension of health centers and equipment of health clinics.</li> <li>✘ Development of birthing centers (Dar Aloumouma)</li> <li>✘ Organization of awareness campaigns</li> </ul>	<ul style="list-style-type: none"> <li>✘ The public hospital lacks coverage for all specialties and faces a shortage of human resources. Local associations have limited means to cope with the unlimited demand.</li> </ul>
<i>Education</i>	<ul style="list-style-type: none"> <li>✘ The presence of the 1337 code school</li> <li>✘ Associations dedicated to early childhood education and women's literacy in rural areas</li> <li>✘ Implementation of civic and environmental actions at the school level</li> <li>✘ Holiday camps for students</li> <li>✘ Teacher training are some of the key initiatives in place.</li> </ul>	<ul style="list-style-type: none"> <li>✘ Lack of resources</li> <li>✘ School transportation problem</li> <li>✘ Early marriage of young girls, leading them to drop out of school</li> <li>✘ Demotivation among teachers and associations.</li> </ul>

Source: Author's own

Thus, the functions of social advocacy or contribution to the well-being and territorial development require a better organization and capacity of the association, a strong citizen commitment and, above all, new skills and knowledge in such complex social and environmental contexts. In this context, it should be noted that nearly all associations' members are teachers, employees, retirees, or youth looking for opportunities. A growing involvement of youth and women was noticed in associations that target sustainable development and the rural environment. As a result, we have identified three constraints that delay a better organization of the association and its sustainability: availability, skills, and commitment. Let's not forget the lack of a permanent staff dedicated to managing the associative structure.

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Even if the associative movement is very little developed, it is getting adapted to the new expectations and social and environmental opportunities in the territory of Khouribga. We should also note the emergence of new associations responding to specific needs. This movement will undoubtedly lead to diverse perspectives and a growing interest in sustainable development and technologies. Some promising initiatives and results in this new dynamic must be put to the credit of local associations: Some associations formed under the CSR Capacity Building Program have supported the management of social infrastructure and youth platforms. The digitalization and equipment of local centers have given appeal to associations. The organization of associations is best developed in rural areas with social infrastructure.

The associations analyzed as part of this research have taken, during the period 2015-2018, a Capacity Building Program (CBP). The objectives were to: Develop the skills of associative members, establish a real "project approach" of associative action in the province, encourage the emergence of an entrepreneurial associative fabric that creates added value in the territories and finance associative projects based on a contractual approach, results, and transparency. This program has two axes: Capacity Building & local initiatives (Table 2).

**Table 2. Capacity Building Program**

<b>Axis 1: Capacity Building</b>	<b>Axis 2 : Community Initiatives</b>
<ul style="list-style-type: none"> <li>✘ information days</li> <li>✘ field visit and identification of needs</li> <li>✘ choice of priority areas (education, culture, sport, digital, social economy)</li> <li>✘ launch of the selection process</li> <li>✘ trainings</li> <li>✘ setting up of projects</li> <li>✘ financing of pilot actions</li> <li>✘ training of trainers and ambassadors</li> <li>✘ follow-up and evaluation</li> </ul>	<p>Encourage and organize the taking of thematic associative initiatives by the associations and centre members. Through 5 themes:</p> <ul style="list-style-type: none"> <li>✘ management of proximity centers</li> <li>✘ citizen initiatives (planting and support to rural schools)</li> <li>✘ support to students and unemployed youth,</li> <li>✘ women and girls from rural communities,</li> <li>✘ support to people with disabilities.</li> </ul>

**Source: Author's own**

Thus, the CBP offers training, local support and funding for the best socio-educational development initiatives. Training is, therefore, an essential component in the CBP program; it is based on pedagogical content and an adapted approach that mainly covers the soft skills aspects and the setting up of socio-economic development projects. In this regard, the purpose of the training for these programs is to develop the technical and non-technical skills of the associations to prepare them to entirely take charge of their role as fully qualified development actor in the territory. To strengthen the training component, the CBP program also offers proximity visits that will help enhance the sense of listening and observation of the project team and mentors. Still, at the same time, these visits also make it possible to meet the needs of associations and accompany them in implementing action plans.

The financial support of the projects is an important step for the associations to concretize their commitments and test their capacities. In this regard, over 36 months, 164 projects were funded. In addition to training and funding, a coherent monitoring and management system has been implemented. Its objective is to Ensure compliance with service provider recruitment procedures and procurement procedures, monitor the implementation of programmed action plans, support associations to overcome the obstacles encountered and validate periodic narrative and financial reports.

Despite the efforts made to strengthen the capacities of associations, it appears that this program shows a loss of momentum and limits of several kinds: The objectives of the capacity building program were not well defined at the beginning, which led to a significant number of applications (number, area and sector), general program, dispersion, and loss in quality, trainers and mentors not specialized in a given subject and poor adequacy of the participants' profiles with the proposed topics. The program's stakeholders' roles (project team, facilitators, service providers and associative members) were not sufficiently defined. The passing on of generations is a problem. The associative mindset does not very attract today's young people. Absence of a coherent monitoring and evaluation system.

Most associations are not self-sufficient; they need more resources with minimal membership fees. Subventions are associations' primary income source, leading to questions about their future after the CBP program. The legal framework of associations does not favor the emergence of an autonomous and efficient associative network. Add to that the weak collaboration with the territorial ecosystem.

It, therefore, appears necessary to think of the associative model according to at least five dimensions (Table 3):

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**Table 3. Five dimensions of associative work**

<b>Dimension</b>	<b>Proposals</b>
<i>Legal framework</i>	<ul style="list-style-type: none"> <li>✘ Adaptation of the 1958 Dahir to the provisions of the 2011 Constitution</li> <li>✘ Adoption of the Law on Volunteering</li> <li>✘ Provide an accounting plan specific to associations</li> <li>✘ Improve the internal legal references of associations</li> </ul>
<i>Institutional environment</i>	<ul style="list-style-type: none"> <li>✘ Revitalize the consultation spaces provided for in the laws at the level of the municipalities</li> <li>✘ Provide local liaisons and ambassadors</li> </ul>
<i>Skills</i>	<ul style="list-style-type: none"> <li>✘ Continue to strengthen the capacities of associations (focus on associative culture, associative professions, community mobilization, etc.)</li> <li>✘ Valuing and using existing skills developed during the previous experience: associations and individuals</li> <li>✘ Promote support for classroom training</li> <li>✘ Multiply this kind of forum and provide for duplication at the local level</li> <li>✘ Envision and provide a charter of associations</li> <li>✘ Develop the culture of exchange in all its forms</li> </ul>
<i>Mindset and business models</i>	<ul style="list-style-type: none"> <li>✘ The associative culture must be clearly based on strong values: citizenship, commitment, community, general interest, etc.</li> <li>✘ The association must evolve its model based on the assistantship and the societal interest. Specialization is an essential lever, hybrid models combined with social entrepreneurship</li> </ul>
<i>Transmission</i>	<ul style="list-style-type: none"> <li>✘ Social and solidarity mentoring can play an important role and opens the door to social action for young people and other publics</li> </ul>

**Source: Author's own**

Several improvements may be proposed such as thematic calls for projects (environment, human rights, education, entrepreneurship, etc.), well-oriented targeting (youth, rural women, and retirees), proximity and territorial anchoring, selective process centered upon commitment as a decisive criterion to benefit from the CBP program, define clear and precise objectives based on diagnosis, define roles and responsibilities of all stakeholders, train mentors and trainers, upstream consultation and integration of active associations in the CSR, INDH and municipalities various societal programs and use field visits as the main component in the CBP.

In conclusion, the projects carried out by the associations could have been more successful. They are often projects that align with the subsidies and need to be sustained. Significant actions worth mentioning are the management and the entertainment of local centers, the support for women carrying out income-generating activities, the organization of awareness and education campaigns, the organization of medical and agricultural caravans, the rehabilitation of sponsored schools, planting, and waste collection.

### Co-construction call

**"In the context of local development and corporate social responsibility (CSR), co-construction involves collaborative work between different stakeholders, including companies, governments, local communities, and NGOs, to develop sustainable solutions. Associations' expectations were considered, with a focus on the need for funding, support and new orientations such as sustainability and digital. Collaboration tools have evolved to prioritize collective workshops to align objectives, promote a change in mindset and encourage socially and economically sustainable projects. The co-construction process aims to transform associations into committed development partners and strengthen collaboration between stakeholders to positively impact the community."**

In the context of territorial development and corporate social responsibility (CSR) stakeholders, co-construction refers to a collaborative process where various actors, including businesses, governments, local communities, NGOs, and other stakeholders, work together to develop solutions and initiatives for promoting sustainable development and addressing specific social and environmental issues.

The expectations of associations were highlighted through consultation sessions and field visits. They are primarily around funding and support, new themes of interest such as the environment and sustainable development with a particular focus on the sustainability of actions and the self-sustaining of associations, the environmental nuisances and the demands for employment of young people and the need for support to create and develop associative networks. Some formed associations demand support for the transformation of their business model towards more sustainable models such as social entrepreneurship or cooperatives.

The history of the collaboration between CSR and the associations mainly focused on capacity building, citizen, cultural and sports actions and some development projects in "quick-win" mode. Today's drive is to innovate in terms of process and impact.

Once decided, we had the idea of co-building with each association its own project to remain under the objectives outlined. The action plan was initially focused on an individual approach: One to One with the presidents of the associations alone and separately from the others, with a deadline of two weeks. Most associative programs aim to implement a capacity-building process to prepare the associations for professional management of their role as qualified development actors in the territory where they are located.

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This capacity-building process is based on an adapted content and approach that mainly affects setting up and implementing socio-economic development projects, designed and carried out by the associations adhering to the program and for the benefit of the local population. Through a fair rotation of training and support sessions in the field, CSR teams try to grant associations the best possible follow-up as part of the set-up process of integrated projects, able to be a real response to problems raised within communities.

The Capacity Building Programme is carried out through training sessions and close support that range from the diagnosis and identification of needs to the assembly and implementation of development projects. At the end of the program, associations that have finalized their project proposals are invited to present them to a selection and approval committee to argue and defend their proposed ideas and approaches and to convince the members of the committee as to the relevance of their initiatives to support the development of their communities. The CSR contribution through the Skills Center is not limited just to the previous actions: the associative space of the center continues to support the associations in the implementation of their projects, providing advice, recommendations, and orientations, and this with a view to standardizing the associative practices adopted. In full respect of the values that the center defends: the participatory approach, broad consultation, transparency, good governance... This is how a series of workshops began starting on 27 February 2018. At the end of the first two meetings with the associative actors, we were able to note the following points: Profiles of associative actors are quite different, reflecting the social complexity and social diversity of the territory concerned; most of the associative actors asked for the involvement of the members of their respective offices. Despite the declared objectives to target and serve the entire population, employment and socioeconomic perspectives remain at the heart of the actors' concerns and the presidents of the associations. A masked and undeclared competition and rivalry exist among associations. At the same time, a desire to rise as one of the most legitimate and credible representatives of the Local population.

The whole group still insists on living in the past: more than 90% of the discussions are about the past, meaning to explain that the misfortune of the territory is the sole result of the other. One association felt like an outsider: its field of action does not concern the territory and, therefore, has no legitimacy to speak for the territory in question. As a result, it preferred to withdraw from this program. Since each association wanted to stand out as being the best placed to receive grants and funds from CSR, we decided to break this approach and transform the competition between associations into collaboration. Thus, we have changed our approach to organizing collective workshops by bringing together all the presidents and their respective offices. These workshops were in the form of a listening circle: it was necessary to push them to express themselves without an agenda and restriction; it was then required to open this great door of expression without limit to reduce pressure by letting them express themselves, build mutual trust, establish collective dialogue, harmonize the language, unify objectives, confidence building especially for associations' presidents as representatives and finally make it clear that the future approach will be based on co-construction and partnership. The first two sessions were relatively tense, but a good climate gradually and naturally set in, which made it possible to start thinking about the nature of the projects we could start. But before that, it was necessary to establish a historical and social cartography of the territory and thus understand and, above all, reduce the negative burden of history. Our role at this stage was mainly the facilitator and moderator, the participants who discussed and decided on what should be retained. After positive harmony and synergy were established, we moved on to analysing the territory's problems. As expected, the economic aspect and unemployment are at the heart of all issues and difficulties. The main objective was to build a structured partnership in the medium and long term because CSR cannot solve the consequences of an entire history through infrequent associative projects. Thus, we moved on to defining the comprehensive objectives to prioritize them in the future. There was unanimity on the following axes and in order:

- Change of mindset.
- Opening new horizons to help fight unemployment.
- Work to make the territory a new, prosperous, and attractive center.
- Sustainable development and its social and environmental impact.

On the other hand, we insisted on the projects' complementarity to avoid overlapping interventions and benefit the maximum number of beneficiaries in the territory. After three sessions of thinking design, project editing was offered afterwards. At the end of these meetings and accelerated workshops, we can say that we were able to have positive elements and points to build on in the future:

- An approach of active listening and observation of the social and human dynamics of the territory.
- A strategy of empowering partnership that will allow all the actors to take ownership of the project.
- An alliance strategy to create synergies and optimize resources in the activities' implementation phase,
- The choice and implementation of an easy mechanism for projects for effectiveness and efficiency, and especially to be in the long term, and not to be limited to one year.
- Finally, strengthen the capitalization and dissemination of knowledge and experience acquired by the project and its partners.

After two weeks given to the associations to present their respective projects, we had an enormous surprise: Some associations had presented a sort of response to the terms of reference already launched in another consultation frame with almost the same mediums: framework, structure and even the timeframe of 3 years: horizon 2020! But the biggest surprise was to find a well-cared and evolved terminology concerning the environment, social inclusion, entrepreneurship, and employability. This situation has allowed us to conclude that in the current phase, the associations should not be left too much time away from the center:



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- Influence of negative and pessimistic elements.
- A person or organization had pushed some associations to propose projects in the form of a response to a term of reference.

Today, the social situation of people, especially presidents and members, takes precedence over declared grievances, and it is important to consider this situation in the deployment of projects. It is obvious that the associations, despite the good faith declared, are in a wait-and-see phase on the major structuring projects announced, whether industrial or societal, to benefit from large subsidies and be integrated into the labor market. The associations and their presidents seek to have notoriety and especially legitimacy to speak on behalf of the territory: a certain leadership, to have the management of several facilities that are now closed (Community center, commercial premises, youth house, etc. ...); in their logic: it is necessary to follow the example of the pool management which was given to a local structure claiming to represent the interests of the territory. Despite the trust established, some associations try to keep a margin of resistance so as not to lose face (according to their logic) in front of the territory's residents. For a good part of the territory's history, associative work is one of the means to get hired. The group exploits the territory's fragile social balance to make it a way of pressure. As mentioned before, this mission aimed to help associations set up projects with positive impacts.

Gradually, we slightly changed the approach and purpose so that the objectives are more about changing the association's mindset to push them to be in a logic of partnership and complementarity with the other actors of the territory, reinforce real associative work, far from the personal interests of the members, prepare local associations and the residents to build tangible social entrepreneurship projects with a high impact in the medium and long term, establish a professional work system based on community and Project Management and lastly support the spirit of Merit.

### THE DESIRED CHANGE

#### Listen to understand

**"After a successful co-construction effort, stakeholders involved in corporate social responsibility (CSR) have decided to visit the municipalities and engage with rural communities. This initiative aims to understand local dynamics, identify needs, and establish sustainable projects. Positive interactions were observed during the visits, fostering dialogue with local populations, and addressing their concerns, mainly focused on youth and women. Key areas for improvement include strengthening the supervisory role of local associations, promoting creativity and innovation, supporting cooperatives, promoting marketing, and creating green jobs. The typology of territories and associations indicates the need for customized approaches, from empowering youth associations to supporting women's cooperatives and promoting initiatives focused on social innovation".**

After this remarkable work and demonstration of co-construction, all the collaborators and stakeholders involved in Corporate Social Responsibility (CSR) have decided to visit the municipalities and meet with rural communities. The objective is to collectively strengthen the sense of listening and observing dynamics throughout the year. This action aims to get acquainted with the field and get close to local populations to identify and set up relevant projects that target priority municipalities, set up appropriate and sustainable projects based on the identification of needs, create content and conceptualize the entire process in the format of best practices and video capsules and concretely and encourage all the territory actors to duplicate this working approach (Table 4).

**Table 4. Visits to communes and conversations with citizens**

<b>Dates of visits</b>	✘ 2018-2019
<b>Rural territories</b>	✘ FOKRA, OULED AZZOUZ, BENIKHLEF, LEKFAF, BIR MEZZOUI AND BENI SMIR.
<b>Target groups</b>	✘ 32 local Associations, management structures of 6 Dars Taliba, 12 Cooperatives, 12 self-employed entrepreneurs, 18 IGA (income generating activities) holders, four primary schools and two colleges, and finally hundred young people.
<b>Sponsors</b>	✘ Cooperatives, auto entrepreneurs and associations visited were supported by the OCP Group and the INDH.

**Source: Author's own**

Positive feedback was given from field visits; the encountered populations are friendly, welcoming, modest, and shy. Trust relationship established by the youth of the skills center in the field facilitated contact and established a constructive and healthy dialogue with a very positive and concrete language discussing their primary concern, which is work, but they also asked for leisure activities (football, youth center), the demand for employment at MNE was little mentioned. The rainy season positively impacted small farmers and contributed to the calm environment. However, water stress is a significant problem in the area. The villagers have no choice but to pump groundwater by building wells.

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Several areas still need improvement involving the supervision of local associations so that they are effective local liaisons and also through their projects, working on the level of creativity and innovation of existing associations, creation of new youth associations, the development of technical skills of cooperatives and the provision of support for the marketing of their product, the creation of projects that could generate employment and income in all possible areas such as education and the mapping of all potential professions for future creation. Other essential elements to work on are creating specific and autonomous school and preschool support programs, revitalizing projects previously financed by the CSR and admitting decent and sustainable employment in local subcontracting.

In the light of these visits, we have chosen to briefly present the dynamics of young people and women in three different territories: The territory of "FOKRA", almost a territory with practically no potential; the territory of "BIR MEZOUÏ", a rural commune with an economic perspective and finally the territory of "BEN KHLEF" which has opened new horizons of social innovation carried out by young people.

In Fokra territory, we have met very dynamic young people (unemployed professional training graduates) who cope by helping their families in livestock farming activities. The territory has no space for sports or cultural activities for young people, all asking for the development of a football field and local infrastructure. Despite its many shortcomings, it is a priority to help the youth group form an association, develop a local development program, and help create an advanced training program on the welder's trade or industrial maintenance for young industrialists and help them integrate the local subcontracting markets or create their tiny business. The program must support the young group of "Tbourida<sup>12</sup>", ancient equestrian art, in structuring their activity and helping them successfully market themselves. Lastly, with the local commune, identify a youth space and help the youth association (to be created) to coordinate the space launching of a computer science and technology program to train beneficiaries on technology basics and French (the aim is to allow these young people to take the coding school test).

In Birmezouï, women's economic activity is based on domestic livestock farming. The only women's association that oversees livestock projects needs more ideas and resources. Another group of women wants to develop the Couscous cooperative project. In general, the women of this territory are positive, very resourceful, and hard-working, supported by the khouribga skills center. As part of this support program, it is expected to multiply livestock support projects and help create cooperatives for the valorization of livestock products in partnership with the Green Morocco plan, study the feasibility of other products of local cooperatives while ensuring respect for local specificity and set up a women's literacy program with local personnel. Let's not forget to mention the Dar Taliba project (girl's house), recently developed by young people from the Skills Center. The main need expressed by Dar Taliba is tutoring and computer science for girls.

We have perceived a high dropout of girls after middle school because of early marriage. The primary school visited (prefabricated classes) has a closed preschool class due to a lack of funds to pay the teacher (parents refuse to pay the 50 dhs requested). The municipality does not have school transport (children walk up to 10km to access the establishment). The main actions to be undertaken are setting up a project to develop an IT space within Dar Taliba and mobilize volunteer trainers in office software or target a young local graduate, setting up a project to raise awareness among families and girls about early marriage with the INSAT association in BeniMellal, arrange for several tutoring projects: French and math by relying on local graduates and a second program with the parents' association to train young local female educators. Finally, integrate the children of the municipality into the program of summer camps.

The Ouled Brahim association manages a beautiful space donated by the municipality, but due to the deficiency of resources, the structure needs to be optimized. The preschool project is on hold due to a lack of funding; the computer science teaching space is also on hold. Two priorities about this theme: first, help the association revitalize itself and set up a cultural entertainment program with it. Secondly, revive the preschool project.

The territory of Beni Khlef does not have a youth center or sports activities. However, there is a very dynamic youth association. The association succeeded by its means to organize a football tournament and other activities in favor of the youth. The mindset of these young people is positive; they should be supported in their passion for the sport through the development of a space and the integration into the intercommunal tournament, which provides it with a space for IT. Only one school transport association benefits from the CSR donation, managing the local needs with the municipality (parents pay 50dh/child). The children of the school ask for cultural activities. We also note the absence of preschool and the existence of an IT classroom within the college, but no courses. In this context, the associations expressed various needs, such as setting up a cultural animation program with the school for the next school year, a preschool program, an IT training program, offering tutoring in Dar Taliba, and support for women's economic activities. Help the Al Amal Association of Milk Production and Derivatives develop other agricultural programs such as Olive trees, red meat, and chicken. Support the Moustaqbal association to set up an agricultural program with small farmers, especially women.

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<sup>12</sup> Tbourida is a Moroccan equestrian performance dating back to the sixteenth century. It simulates a succession of military parades, reconstructed according to ancestral Arab-Amazigh conventions and rituals.

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In conclusion, here is a typology of territories and associations that can be developed to establish a partnership impact model between local associations and CSR (Table 5):

**Table 5. Typology of associations and territories**

	<b>Territory with limited potential</b>	<b>Rural commune with economic potential</b>	<b>Territory with social innovation</b>
<i>Characteristics</i>	✘ Territory with little potential for economic development.	✘ Rural commune with economic prospects.	✘ Territory with social innovation led by dynamic young people.
<i>Local Association</i>	✘ Community Based: Support the creation of a youth association to supporting the training and local development.	✘ Community Driven: Strengthen the existing women's association overseeing livestock projects.	✘ Community Leader: Support the existing youth creative association in organizing entrepreneurship, cultural and sports activities.
<i>CSR Partnership Opportunities</i>	<ul style="list-style-type: none"> <li>✘ Provide advanced training programs in trades like welding or industrial maintenance to young industrialists.</li> <li>✘ Support the integration of local subcontracting markets or the establishment of small businesses.</li> <li>✘ Identify and help coordinate the launch of a computer science and technology program for youth.</li> </ul>	<ul style="list-style-type: none"> <li>✘ Multiply projects to support economic diversification and help create cooperatives for the valorization of local products.</li> <li>✘ Support the establishment of a women's literacy program.</li> <li>✘ Revitalize the infrastructure project and provide tutoring and computer science education for girls.</li> </ul>	<ul style="list-style-type: none"> <li>✘ Develop programs for cultural, entrepreneurship and digital activities. Support the integration of young people into intercommunal tournaments.</li> <li>✘ Provide resources for IT training programs. Support the establishment of a preschool program and offer tutoring services.</li> <li>✘ Help in the development of agricultural programs, such as olive trees and livestock.</li> </ul>

Source: Author's own

### Natural emergence

**"Stakeholders have become more conscious of social and environmental transformation. The OCP Group has expanded its motivations to develop new capabilities and address major societal issues such as education, access to water, and energy. Real successes have been achieved at the micro, meso, and macro levels. This move to CSR with a society focus is based on the consciousness, conviction, and capacity of the company and its stakeholders. It involves open communication and emerging leadership to co-create inclusive and sustainable solutions".**

The experience of OCP's Skills Center, a flagship CSR project between 2012 and 2018, has given a concrete illustration of the benefits of audacious openness and the removal of social barriers in the development context. By taking the decision to extend the center's influence on distant communities and relying on trained local mentors. The results have been remarkable: the center's halls have filled up with a new, legitimate and diverse public, breathing fresh dynamism into the environment. The innovations and proposals that emerged thanks to this openness gradually enriched the CSR initiatives, attesting to the power of inclusion. This step has broken down traditional barriers and forged stronger links between the center and peripheral municipalities, stimulating fruitful collaboration and positive transformation.

Building on this impulse, the innovative idea of eliminating up to 80% of the process steps proved revolutionary. The approach was decentralised by redistributing responsibilities to mentors and expert committees, offering valuable freedom to young people and local players. Introducing a "common core" encompassing key domains such as language, entrepreneurship, communication, digital, and sustainability offered a flexible framework for individual paths. Now, young people and local actors are no longer constrained by a rigid process but can customize their itineraries according to their aspirations. Whether creating associations, setting up cooperatives or social enterprises, or embracing the active volunteer role, this flexibility has inspired a new wave of initiatives. Surprisingly, this courageous openness did not require an additional budget. With the same financial envelope, the center managed to increase its impact tenfold, from 1,200 to over 8,000 beneficiaries. This approach proved to be the source of a flourishing ecosystem of possibilities, transcending the limits of traditional support programs and opening up promising new horizons.

At the macro level, after this co-construction and active listening process with the company and stakeholders, we observed a collective awareness of the complexity of some challenges, such as climate change, full employment, green transitions, and the gap between urban and rural areas. All stakeholders, including the company and its CSR initiatives, began to reflect on these social and environmental challenges. Local associations were motivated to work collectively and propose innovative solutions for CSR.

On the other hand, the OCP Group raised its ambitions to address societal issues like education, access to clean water, and solar energy. Today, the mega solar energy and desalination projects aim to provide water and energy to local communities. The strategic

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partnership with the Ministry of Education seeks to bring about profound changes in the national education system by introducing technologies and innovative teaching methods.

At territorial level, we have achieved the following results:

- Created the Local Associations Forum, an independent platform for social innovation and sharing best practices. This forum is presided over by different association members in rotation.
- Incorporated a youth committee into the Corporate Social Responsibility (CSR) governance.
- Established a group of mentors responsible for guiding CSR initiatives. Their role has been crucial in amplifying activities and significantly improving content quality.
- Supported a network of ambassadors and facilitators in rural communities who championed specific priority CSR programs.
- Conducted a pilot project for a multi-profession service cooperative responsible for managing the social infrastructure of CSR.

In addition to these results, it is interesting to observe four mechanisms implemented by the co-construction and listening of businesses and local associations to contribute to their capacity development positively.

Firstly, Empowerment. Local associations have played a crucial role in empowering individuals and communities. After four years of co-construction work, these associations have successfully created the necessary conditions for their own community's autonomous and sustainable development. They have implemented various initiatives, such as managing local social infrastructures, establishing a cooperative dedicated to social and solidarity economy, and supporting a non-profit youth group that has successfully set up an inclusive technological incubator. These actions have enabled local communities to become more autonomous and develop projects beneficial to their development.

Secondly, Dialogue and Communication. The co-construction process has led to the establishing of a permanent dialogue plan with local stakeholders. Dialogue between local associations and stakeholders is characterized by co-constructing solutions, avoiding the imposition of decisions, or creating expectations. Moreover, the consultation process is non-institutional and leverages internal resources established in the territory to facilitate exchanges. The associations also support leading actors in organizing innovation forums, fostering proactive communication among all involved parties.

Thirdly, Local Content. Through entrepreneurial support from national and local associations, the OCP Group has decided to allocate a specific budget to SMEs and implement processes tailored to the needs of local suppliers. The objective is to enable local actors to structure and sustain their activities, thereby creating quality jobs in the areas surrounding the industrial sites. This approach promotes local economic development by actively involving businesses and community stakeholders.

Fourthly, all Society must be saved, not just some Stakeholders. The company shifts from CSR to addressing the broader society by voluntarily taking on the task of solving education, clean water, and energy issues for millions of Moroccans. This represents a historic turning point in CSR, marking a widespread and large-scale impact.

In this paper, we have examined the increasing importance of the listening company as a co-construction with stakeholders to address the challenges of tomorrow. We have observed that OCP co-construction involves a close collaboration between the company and its stakeholders, focusing on their needs, values, and aspirations.

The listening enterprise offers a promising pathway to generalize impact and reach society. By integrating stakeholders and local communities throughout the decision-making process and actively listening to their perspectives, businesses can better respond to social and environmental challenges. This approach goes beyond mere risk management or philanthropic actions, as it strives to co-create sustainable and inclusive solutions with society.

To understand this evolution from the Corporate Social Responsibility (CSR) of the company to CSR of society, we propose a framework based on three Cs: *Consciousness*, *Conviction*, and *Capacity*.

Consciousness involves companies becoming aware of their role in society and the impacts of their actions on the environment, communities, and stakeholders. This requires deep reflection on the values, sense narratives, and principles guiding the company's decisions and activities.

Conviction is about believing in the possibility of creating positive change beyond the company's immediate interests. It entails motivation, adopting a long-term vision focused on innovation, sustainability and inclusivity, recognizing that the company's success is intrinsically linked to the prosperity of society as a whole.

Capacity resides in the ability of the company to take concrete actions to achieve its social and environmental objectives. This involves developing the necessary skills to effectively engage stakeholders, implement sustainable practices, and innovate in response to emerging challenges.

By adopting this framework based on the 3Cs, companies can evolve from traditional company-centered CSR to societal-centered CSR, positioning themselves as proactive agents in creating positive and widespread change.

However, communication must be open, transparent, and bi-directional, where leaders actively listen to the concerns and ideas of stakeholders while closely observing social, environmental, and economic changes that may impact the company. This approach of leadership, characterized by attentive listening and trend observation, exemplified by Dr. Mustapha Terrab, the CEO of OCP Group, fosters an atmosphere of trust and mutual respect, enabling the listening enterprise to understand society's needs better and co-create sustainable and inclusive solutions for the future.



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### DRIVING WITH SOCIETY

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**"OCP Group's movement is focused on listening to its internal and external environment, science, innovation and the exploration of new green business units. This approach to change is opposed to traditional cost-reduction thinking and is based on the long term and new values such as sense, empathy and community. In the past, ignoring the importance of listening produced limited impact and innovation deficits. Companies are now conscious of the role they have to play in addressing negative externalities by focusing on sustainability, collaboration and innovation. The transformation process includes steps from listening to emergence, through discovery, learning and innovation"**

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#### **The Double Materiality: It's Never Just One Thing**

The concept of "double materiality" in the context of extra-financial reporting is currently sparking intense debates. The debate on "transition away" from fossil fuels model during COP 28 is a very good example.

Faced with ecological, social, and geopolitical crises, organizations are called upon to account not only for their performance but also for their impact on society and nature, specifically the Environmental, Social, and Governance (ESG) criteria.

Extra-financial reporting goes beyond traditional financial statements by including information on ESG criteria. With the rise of environmental and social crises, companies are gradually compelled to communicate about their sustainability and inclusion.

Materiality in finance refers to the essential and relevant elements to include in financial statements. In the context of sustainability reporting, simple materiality focuses on ESG factors with a significant impact on financial performance, while double materiality adds the dimension of impact on society and natural systems.

Simple materiality prioritizes ESG factors based on their relevance to a specific company or investment, avoiding resource dispersion, information overload, and focusing on elements with the greatest potential impact. In contrast, double materiality goes further by recognizing two distinct dimensions: economic materiality and impact materiality. The latter assesses significant impacts on society and ecosystems, including elements such as impacts on local populations, human rights, natural and water resources, biodiversity, oceans, and climate.

Simple materiality is criticized for favoring short-term profitability at the expense of broader sustainability issues, not fully considering the negative externalities of value chains. Double materiality is perceived as restrictive, both administratively and economically, especially for small and medium enterprises with limited resources. It encourages a broader assessment of ESG impacts, which may create tensions with stakeholders focused on short-term benefits.

Stakeholders, comprising legitimate organizations with power and urgency, play a crucial role in defining extra-financial reporting standards. Therefore, establishing a continuous and constructive dialogue with these stakeholders is essential. In this perspective, stakeholder inclusion emerges as a more engaged and transformative approach, promoting the co-construction of more sustainable and inclusive models, and aligned with society needs. It transcends mere compliance with standards (integration) to move towards true sustainability co-design, strengthening the role of stakeholders as essential contributors to defining extra-financial reporting standards.

However, the motivation and commitment of stakeholders are of paramount importance in the context of non-financial reporting. Companies and their direct stakeholders embracing double materiality must not only meet the financial expectations of their shareholders but also honor their commitments to society and the environment.

The International Sustainability Standards Board (ISSB) advocates for simple materiality, while the European Union, with its Corporate Sustainability Reporting Directive (CSRD), supports double materiality. This conflict reflects debates on evaluating ESG impacts in sustainable finance. The SEC, EFRAG, and IASB are competing to establish extra-financial reporting standards. Each aims to create a global framework, but their approaches differ in terms of scope, specifics, and materiality.

The divergences between the visions of simple and double materiality, as well as conflicts between actors such as ISSB and CSRD, reflect current paradoxes and tensions around the evaluation of ESG impacts.

In the field of Corporate Social Responsibility (CSR), the central theme remains that of impact. The idea of including stakeholders to address societal needs is relevant but seems limited. It is crucial to note that stakeholders do not represent the entire society, and the lifeboat of CSR leaves people by the roadside. So, how do we generalize impact, truly address societal needs, and evolve our economic models for better harmony with nature and society?

The second major challenge in CSR is the interdependence of contexts. Each context brings forth another, and it's never just one thing. You want to improve the economic inclusion of rural women by supporting income-generating activities, and you realize that these rural women lack education and access to resources, while the rural environment suffers from a lack of services and living conditions.

To consider a more comprehensive approach, let's reverse the traditional model and explore a systemic perspective (model 2).

#### Model 1: The Sustainability Ecosystem

In this first model, envision an interconnected value chain where both commercial and societal projects coexist. Stakeholders, as key players in this ecosystem, hold a central position in the reflection. Corporate Social Responsibility (CSR) and Environmental,

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Social, and Governance (ESG) criteria guide reporting, revealing the concrete impact of each action. This model provides a holistic view in which sustainability is inherently integrated into every link in the chain.

### Model 2: Natural Weaving of Sustainability

In this second model, imagine a natural weaving between the company, society, and ecology. Impact spreads among stakeholders, influencing the implementation of both commercial and societal projects. Stable and sustainable value chains emerge from this interaction, where ecology and society are priorities. This model illustrates how the rebalancing between nature, society, and projects creates an ecosystem conducive to sustainability.

CSR is not just about reporting or seeking impact. It's not solely about low carbon. Using a systemic approach to forge serious connections between ecology, society, and business could be the key to progress. The idea of triple materiality can thus help us move forward.

### Listen before acting

Following structuring the OCP Group's experience around the 3Cs: consciousness, conviction, and capacity, we sought to move forward in co-imagination. Between 2021 and 2022, we conducted semi-direct interviews and visited the production sites of 12 multinational companies in Casablanca, Kenitra, and Tangier. The objective was to comprehend this new listening framework for engaging stakeholders and managing crises, defining them, and identifying the conditions under which it can become a holistic performance process for 21st-century enterprises.

In the fast-paced world of modern management, the art of authentic listening has often been overshadowed by the pursuit of profit and economic efficiency. However, the importance of genuine and empathetic listening cannot be underestimated.

Listening goes beyond simply hearing words; it involves active and empathetic interaction with stakeholders' thoughts, emotions, and perspectives<sup>13</sup>. Truly listening means creating an open and safe space where people feel heard, valued, and understood<sup>14</sup>. This fosters the exchange of ideas, nurtures creativity, and promotes a sense of community and belonging<sup>15</sup>.

In the race for success, modern enterprises have often neglected the importance of listening and observation. Hierarchical structures and rigid decision-making processes have hindered open dialogue, stifling diverse voices' contributions within organizations and among stakeholders. This lack of listening has led to discouragement among stakeholders and local populations, limited social and technological impact, an innovation deficit, and a growing disconnect between the enterprise and its stakeholders.

As Multinational Enterprises (MNEs) expanded their operations to meet global demands, negative externalities for society and nature emerged. From climate change to social inequalities, the consequences of uncontrolled growth became evident. However, in recent years, an increasing number of companies have recognized their responsibility and committed to a path towards societal and environmental sustainability.

To address negative social and environmental externalities, companies have adopted sustainable practices that prioritize environmental preservation, social responsibility, and ethical governance. Listening to stakeholders, including local communities, NGOs, and consumers, has played a crucial role in understanding the impact of their operations and identifying areas for improvement.

Companies have also realized that the solution to externalities lies in collaboration. By partnering with NGOs, governments, and other stakeholders, businesses have collectively tackled challenges and co-created sustainable solutions. Such alliances promote transparency and inclusivity, ensuring that all perspectives are heard and considered.

Finally, listening has driven companies to invest in innovative technologies and practices aimed at minimizing negative impacts. From renewable energy solutions to waste reduction strategies, these innovations not only benefit the company's financial performance but also contribute positively to the environment and society.

A global listening company integrates a set of actors from different locations in a value-sharing process. It works by listening to these actors and observing the production sites to generate new ideas and propose products and services.

In our research, we define the listening company as follows: It is very conscious of what motivates each stakeholder and site along the global value chain. It believes in mixing cultures, diversity and inclusion. This approach empowers all stakeholders to actively collaborate in developing solutions and innovations.

By strengthening links within this network of value chains, the listening company creates a sustainable network involving people and natural areas.

In addition, the Global listening company aims to create valuable and sustainable benefits for society and the environment. To achieve this, we proposed a new framework: listening, consciousness, conviction, discovery, emergence, and capacity.

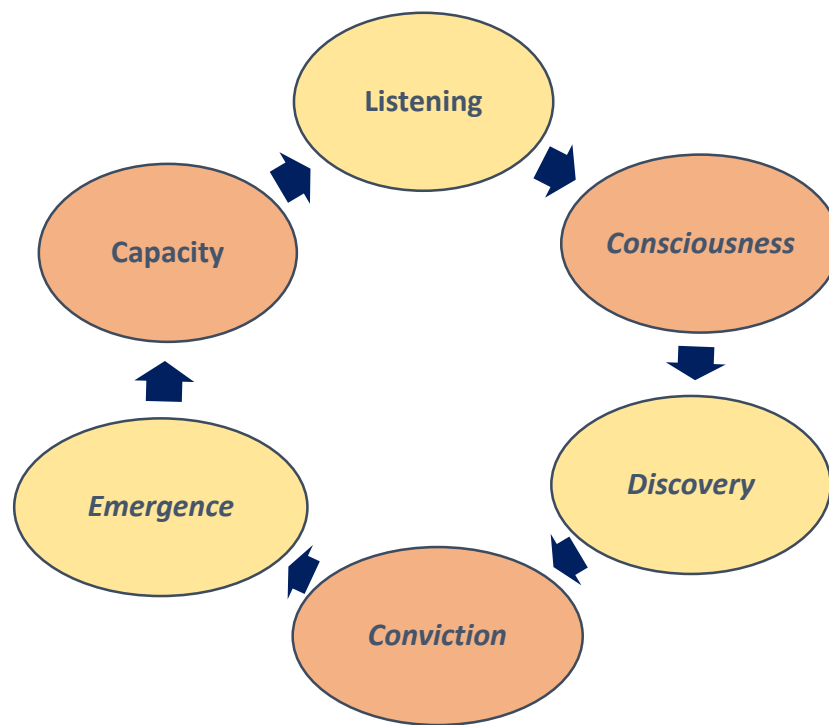
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<sup>13</sup> <https://hbr.org/2016/07/what-great-listeners-actually-do>

<sup>14</sup> <https://www.entrepreneur.com/article/280372>

<sup>15</sup> <https://www.forbes.com/sites/forbescoachescouncil/2018/07/12/the-art-of-active-listening-in-business-and-beyond/>

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**Figure 3. Process of the global listening company**  
Source: Author's own

*The leading of the change involves a sequence of interconnected stages. It begins with listening—a deliberate act of keenly attending to society and nature, transcending the boundaries of mere sensory perception to encompass ethical and moral dimensions. This listening goes hand in hand with observation—a systematic scrutiny of the intricate details and phenomena that constitute our surroundings. Following this initial receptivity, the journey advances to consciousness—an acute awareness of oneself and the environment, coupled with the capacity to decipher and comprehend personal thoughts and emotions. This awareness sets the foundation for the next stage—conviction—a profound belief in a particular value, often grounded in faith rather than tangible proof. As conviction takes root, the process naturally progresses to discovery, wherein the unveiling of novel insights, ideas, tools, or knowledge unfolds, expanding the boundaries of what was once concealed. The culmination of these stages is emergence—the intricate process through which fresh properties, structures, or phenomena surface because of intricate interactions among foundational elements. However, this transformative journey also demands capacity—the ability to adapt adeptly, promptly conforming to new circumstances, challenges, or shifting environments. This capacity to harmonize with change while upholding performance and efficiency completes the cycle of progression, underscoring the dynamic nature of the path from listening to emergence.*

### CONCLUSION AND FINAL REMARKS

The complex relationship between companies and society creates a multitude of problems in the contemporary world. Corporate social responsibility (CSR) emerged in response to these challenges, embodying both corporate responsibility and irresponsibility towards society. The establishment of society's confidence or mistrust in companies is largely based on how they fulfill their social commitments. Nevertheless, neglecting deep reflection on this relationship is equivalent to ignoring the complex reality surrounding human, social, and environmental interactions.

#### *Why NGOs?*

To accomplish this work, we have chosen to study the dynamics of 279 NGOs as stakeholders involved in the CSR of the OCP group in Morocco. Firstly, due to their social dimension, and secondly, because of their influence on the production sites where the subsidiaries of multinational companies are located.

Another aspect that interested us is the fact that analyzing the impact of the company on associations can help understand how to generalize the impact on the entire society and bring about transformation.

#### *Listening and Observing: The Key to 21st Century CSR*

The primary mission of CSR has been to bridge the gap between the divergent interests of business, society, and nature. Corporate social responsibility (CSR) goes well beyond primary philanthropy. Remembering Martin Luther King's quote, "Intelligence plus character—this is the goal of true education," we understand that CSR is not only about economic intelligence but also about moral character.

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Companies have evolved to innovate and adapt to the challenges of the outside world. However, to truly transform society, it is imperative to keep in mind some fundamental principles: search for sense, stakeholder recognition and the human impact (Kofman, 2006; Laloux, 2014), listening to society's needs, observing global trends and weak signals, co-construction new ideas and innovations, liberating potential and capacity for initiative (Getz and Carney, 2016), and leading of the change.

In the context of the global value chain, despite efforts, CSR is often dominated by multinational corporations (MNEs), and their economic strategies, such as local procurement, do not solve complex social problems such as youth unemployment in developing countries. Local stakeholders, including NGOs and SMEs, need to be more integrated into the global value chain (Amachraa & Maad, 2023). Similarly, listening and observation are essential intangible values that are often overlooked in the traditional process of creating added value.

### *The company needs its stakeholders*

A global value chain integrates a set of actors into a production process. The main objective is to divide work and create final added value through intermediate added value, with each player focused on a specific profession.

The stakeholder theory (Freeman, 1984; Donaldson & Preston, 1995; Mitchell & Wood, 1997) provides a favorable framework for changing the global value chain's business models and rethinking value sharing (Kramer & Porter, 2011).

Suppose local actors and SMEs can improve their contribution to CSR or directly to the global value chain through innovation and empowerment processes. In that case, they will be recognized as partners contributing increasingly to the added value created. To do this, improving the capacity for innovation requires training, learning, and collaboration between them (Amachraa & Quelin, 2022).

### *Co-construction and pre-emergence*

Gaps in terms of widespread social impact, innovation, and sustainability have marked the history of CSR. The complex relationships between the economic, social, and environmental dimensions and the divergent interests of stakeholders create challenges.

The experience of the OCP Group in Morocco highlights the importance of co-construction in the pre-emergence phase, which represents a set of conditions favorable to emergence and viability. In the absence of this pre-incubation of the multinational into society, the risks of exposure and sensitivity to socio-economic issues become high.

Co-construction, involving collaboration between governments, local communities, suppliers, customers, and NGOs, presents itself as an approach to developing inclusive and sustainable solutions. The case study in Morocco illustrates how local associations play a crucial role in strengthening the impact of CSR.

Collaboration in this co-construction provides a process of learning, knowledge, and innovation (Prahalad & Ramaswamy, 2000) for targeting vulnerable populations and poor consumers and improving synergies and communication between stakeholders. The focus is on authentic listening and observation to transform them into engaged partners.

### *Listening to society and nature to understand*

From CSR focused on stakeholders to CSR based on society, the listening and observing paradigm is based on three values: consciousness, motivation, and capacitation. Global listening companies are conscious of creating added value through values, understanding each site's and stakeholder's beliefs and motivations, and acting to adapt to social, economic, and environmental goals. In this way, they co-create emerging capabilities and become drivers of social transformation.

Despite the successful implementation of this new work method in our case study in Morocco, significant limitations have emerged. First, frequent team changes have disrupted continuity, weakening links and commitments to local knowledge and perspectives. This discontinuity has undermined community relationships and the capacity to respond effectively to specific needs. Then, this development undermined the motivation of social innovators in the field, negatively impacting the collaborative dynamic and sustainability of social initiatives. Finally, there has been a lack of concentration and specialization, with the diversification of projects and responsibilities making it difficult to maintain an important level of expertise in specific areas (such as education, green transition, sport, and social innovation), which may have limited the effectiveness and impact of local actions. CSR is a lifeboat that can save precious lives but has its limits. While it can guarantee prosperity and legitimacy, it does not ensure a widespread impact on society. However, CSR can contribute to a more positive interaction with society by addressing it as part of a broader holistic vision of social engagement and by promoting collaboration between governments, civil society, and other stakeholders. Future research should look at the emergence of conditions for CSR, the theory of change, and the emerging narrative of co-construction between business, government, society, and nature.

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## LIST OF ABBREVIATIONS AND ACRONYMS

- CSR : Corporate Social Responsibility  
CSV : Creating Shared value  
ESG : Environmental, Social, & Corporate Governance  
GPN : Global Production Networks  
GVC : Global Value Chain  
IGA : Income Generating Activities  
INDH : National Human Development Initiative (French : Initiative Nationale pour le Développement Humain)  
JV : Joint-Venture  
KSC : Khouribga Skills Center  
MNE : Multinational Enterprise  
NGO : Non-Governmental Organization  
OCP : Office Chérifien des Phosphates  
OECD : Organization for Economic Cooperation and Development  
R&D : Research and Development  
RIC : Regional Investment Center (French : Centre Régional d'Investissement)  
SDGs : Sustainable Development Goals  
SME : Small & Medium Enterprises  
UM6P : Mohammed VI Polytechnic University  
UNCTAD : United Nations Conference on Trade and Development