CORPORATE SOCIAL RESPONSIBILITY, INNOVATION AND EMPLOYEES ENGAGEMENT - THE CASE OF MOROCCAN COMPANIES

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ABSTRACT
The aim of this paper is to examine the most effective role that companies may play in the rehabilitation of the city of Salé. In fact, in order for a city to be developed, companies need to consider a variety of strategies in order to be innovative within their work activities. By integrating corporate social programs as a part of their mission, value, and culture, companies not only motivate employees but also make them innovative in their work performance, allowing them to boost their innovative skills and in return, benefit their community, companies, and their city. Our study supports the affirmation that the sense of belonging along with a strong corporate social responsibility measures have all proven to contribute positively to a city’s development.

Keywords: innovation, employee engagement, corporate social responsibility, city of Salé

1. INTRODUCTION
The history of development in the « developing countries » is a vast undertaking that can be considered as a laboratory for a new critical paradigm of political economy. Tensions between the need for a single model or universal model for all and the weight of specificities require clarification. The triumph of capitalism as a world-wide economic system is accompanied by a dominant economic thought that refuses to admit any alternative to the anomalies accumulated over the last two centuries. The last decade, since the crash of 2008, has shown a financial and economic disorder of capitalism. This political and economic situation is phase of successive crises observed in the economic cycle since 1970s. In fact, the interconnected global economy increases the spread risk across all economies. The globalization of economies involves uncontrolled risks revealing the madness of an economy programmed by productivism and profitability. It ultimately leads to the failure of Man and his knowledge to master nature. Thus, the logic of “economic growth” to infinity turns out to be a destructive myth for ecology society. The health, food and ecological crises can be as much an example to give. Although attitudes towards companies have never been very positive, they have reached their lowest level in recent years. Mistrust and skepticism about businesses have increased, as well as expectations that businesses must "give back" to society through philanthropy, community participation, or environmental protection activities. In this context, as an economic actor within cities as well as in rural areas, the Moroccan company can play its full role only if it goes beyond the traditional conception as a producer of wealth to become a responsible producer towards community, employees, and the natural environment. Our objective in this article is to expose the different dimensions of social responsibility (CSR) that the company must integrate into its economic choices so that it can have a dynamic role in the rehabilitation of the city of Salé.
2. GENERAL CONTEXT

2.1. Rehabilitation and Innovation of the City

The changing role of the city has made development a very complex issue. The necessary resources taken into account are not limited to physical characteristics alone, but include buildings, businesses, services, history, culture, art, citizens and the quality of life they lead. Indeed, several actors can collectively influence the development and rehabilitation of the city. Cities are multi-organizational realities and municipal authorities represent only one type of actors in an inter-organizational network shaping the rehabilitation and innovation of the city (Czarniawska, 2010, p.420). In addition, the same actors that produce the cities are those who consume it. In this case, companies, developers and the population of the city are stakeholders who are fully involved in the cities. All this leads to the observation that the rehabilitation or renewal of the city must go through a process that matches the sharing of knowledge and cooperation between the various stakeholders. Landry (2006, p.3) speaks of an "open urban-planning", open urban planning is the opposite of "top-down logics". For our part, we highlight the essential role of companies in the process of the rehabilitation of the city of Salé. Moreover, this role can only be effective if the company is itself innovative that can be the product of the integration of social responsibility, as a new dimension, in the mission and the objective of the business while ensuring that all its stakeholders are not only concerned but also involved.

2.2. Changes in Moroccan Society

For around sixty years, Morocco have implemented several development strategies. The failure of those strategies has conducted the country to adopt adjustment programs, Those programs were prescribed to respond to the debt crisis of the 1980s. They led to conditionality-based aid aimed at reducing macroeconomic imbalances. The problem of governance has thus recently been invited to the table of discussions as a precondition for economic development. It is this last idea that characterizes so-called "second generation" SAPs. Nevertheless, Moroccan growth is often driven by exogenous factors such as weather conditions or commodity prices. As a result, the Moroccan economy must diversify its economy. The export structure of reflects this dependence to natural resources. In spite of the voluntarism of the development in Morocco by different governments and the assistance of international institutions, the production has been relatively diversified towards products and services incorporating added values. In fact, understanding the institutions of capitalism needs to analyze the structures of economy, social and cultural context and also the risks induced by this system. For Ulrich Beck (2001) modernity is a situation of industrial capitalism where the Risk dominates all social structures and the different levels of economic production. Crisis symptoms of modernity are many and we can select three important trends of more advanced capitalism economies :

1) Persistent decline in the rate of economic growth
2) Increasing indebtedness in overall leading capitalist
3) Rising of economic inequality

The Moroccan society has faced some changes when it comes to both the population’s behaviour towards companies and the effects of the associative movement. According to the questionnaire administered to the Masters in International Banking and Finance and Entrepreneurship and Managerial Engineering students on the degree of confidence they have towards famous and known Moroccan companies, it appears that Moroccan youth have lost all
confidence in these companies, serving them in their daily lives. The companies chosen are varied and are to be very common to every citizen. They are: MAROC TELECOM (the number one telecommunication company of Morocco), ORANGE (the number two in telecommunication, coming right after MT), CTM (the number one road transportation company), ONCF (the only railroad Morocco has ever known), JAOUDA milk (the number two Moroccan milk producer and distributor company), MARJANE (the number one wholesaler of consumable goods), and ASWAK ASSALAM (the number two wholesaler of consumable goods).

The reasons behind the lack of this confidence are particularly the following three factors:

- Lack of transparency,
- Product quality,
- Lack of interest in meeting the needs of the community.

These three elements are directly linked to measurement of corporate social responsibility: citizenship, governance, and workplace. Since the mid-1990s, the associative movement has undergone a significant evolution in several areas (Jaidi, 2014). There has been a diversification in the fields of action of the associations as well as an exceptional widening of their role in the provision of social services, community development and advocacy. The breadth and diversity of the associative movement has provided fertile ground for the expression and development of citizenship and has resulted in innovative modes of action that distance themselves from traditional political actions. These movements take the form of street occupation, petitions, complaints, and the use of social media and specific terms of expression such as protest songs. Another aspect of these movements to emphasize is the decline of the confidence index in the state and its institutions. The instruments of representative democracy have pushed these movements to inscribe their actions outside the structures of the state with a view to independence and autonomy in relation to the latter and to partisan structures. The changes experienced by Moroccan society and the attitude of mistrust towards companies show that the socio-economic environment has undergone changes that could determine the success or failure of companies in the Moroccan economic fabric. Facing more informed and demanding citizens, the Moroccan company must adapt and integrate the wave of change. As already pointed out by the CEO of General Electric, quoted by Morgan Witzel (2008), when a society changes its opinion, it is better to be in front of this change and not behind it.

### 2.3. CSR in the Moroccan Context

Economic institutions, systems and economic organizations such as firms cannot be approached independently of their cultural, social and historical contexts. This statement is today universal in scope. Indeed, many authors and in various social sciences disciplines, agree to highlight the impossibility of a monodisciplinary scientific reductionism in the understanding of the processes of emergence and evolution of such social organisms. This need for an approach that is not only interdisciplinary but also intercultural becomes evident in the fields of economics, development and transformation. In recent years, several factors have favoured practices and the development of CSR in Morocco. Under the theme "Socially Responsible Investing", the Royale message at the second Environmental Upgrade Conference expresses the state's willingness to promote our majesty’s values especially as they affect human development and the safeguarding of the environment, on a sustainable development. In addition, the Moroccan legal and legislative framework has been modified. New laws incorporating provisions for the protection and development of resources have been introduced (see Portal of the Observatory of Entrepreneurship: www.ode.ma).
The principles of the Labor Code, which have been in force since 2004 (Official Bulletin No. 5210), are in line with the text of the Moroccan constitution and international standards. These principles highlight all the rules relating to the organization of social relations within the company and in the field of work. Another factor that is important in the promotion of CSR is the CGEM (La Confédération générale des entreprises du Maroc) Label for Corporate Social Responsibility (CCSR). Through this Label, CGEM undertakes to observe, defend and promote the universal principles of social responsibility and sustainable development in their economic activities. Thus, this label relates to the regulation of industrial relations between employers and employees, to favorable working conditions, to the protection of the environment as well as to ethics and transparency in communication and procedures. The CSR label, which has a lifespan of 3 years, has been awarded to several companies, including the LAFARGE HOLCIM Group, TANGER FREE ZONE, COSUMAR Group, (for a more exhaustive list see http://rse.cgem.ma/liste-entreprises-labellisees.php). Although the institutional arrangements for promoting CSR are there to encourage companies to integrate an CSR program into their overall strategy, they remain incomplete. In this case, the new Labor Code has omitted certain categories of workers who remain outside any legal protection, as is the case in the artisanal sector. In addition, several companies that were able to obtain the CSR label at first could not renew it, which shows a mixed desire on the part of companies (ibid). In addition, through corporate advertising, CSR is identified as a simple act of charity, sponsorship, a marketing exercise for an image to provide stakeholders. The magnitude and nature of benefits derived from CSR may vary by activity and is often difficult to quantify. Even though CSR initiatives are often directly related to financial performance of an organization, they have a great impact on the operations of businesses and that go way beyond the financial part of it. First, reputation risk management is a central part of any corporate communications strategy. Building a culture of "doing well" within a company can help offset risks that can be harmful to any organization. As noted, Warren Buffet, Berkshire Hathaway's CEO (Argenti, 2004), it may take twenty years for a company to build its reputation but five minutes to destroy it. Secondly, in a crowded market, companies are looking for unique services or products that can distinguish them from the competition in the minds of consumers. The CSR can, indeed, help to build customer loyalty based on distinct ethical values. To stand out, a business needs to stay ahead of the competition and evolve with the concerns of consumers. Third, it is understood that human resources are the strength of the company. Indeed, a CSR program can help recruit and retain employees. It can enhance the image of the company in the minds of employees especially when they get involved through fundraising activities, community volunteering or helping to define the company's CSR strategy. Adopting these strategies to build goodwill and trust between current and future employees can result in lower costs and higher worker productivity. Moroccan companies still have the chance to take responsible measures to differentiate themselves from the competition and build a good will. We will now examine the company's key stakeholders - consumers, employees, investors, and social fabric and the environment - to get a closer look at each group's social responsibility expectations and the actions to be undertaken by the company to consolidate its reputation in the Moroccan market.

3. CSR AS A KEY FACTOR FOR INNOVATION AND EMPLOYEE ENGAGEMENT

3.1. Features and Benefits
Social responsibility, sometimes also known as citizenship or sustainability, are terms that circulate in media information and advertising campaigns in order to gain the trust and loyalty of stakeholders. With this inventory of terms floating in the lexicon of the business world, it is important to define what is meant by social responsibility (CSR, henceforth). According to Argenti (2009), CSR represents the company's respect for the interests and needs of society by fully assuming the impact of its activities on consumers, employees, investors, community and
CSR encourages the company to see beyond its financial results, to be aware of the social repercussions of its activity. This responsibility includes active and proactive efforts to improve the quality of life for employees and their families, as well as the local community and society in general. A responsible company strives to reduce the negative social and environmental impact of its activities through a well-developed and implemented long-term strategy, and not just temporary ad hoc measures such as material contributions to charities. Indeed, Exxon Mobil's donation of $250 million over 32 years to sponsor the Masterpiece Theater is an act of philanthropy, but it cannot be classified in the CSR category because the company does not do any other efforts to mitigate the lasting impact of its activities on society. On the other hand, Starbucks' efforts to minimize the negative effects of its supply chain and its coffee sales operations by purchasing coffee beans from fair trade producers and paying its employees higher wages than industry, serve as a cornerstone of its social responsibility strategy. When strategically implemented, CSR defines a positive and effective program that delivers maximum benefits and business gains (Porter and Kramer, 2006).

3.2. Employee Engagement
In the Organizational Behaviour book by Steven Robbins, employee engagement is considered as one of the major job attitudes among the five common ones that are job satisfaction, perceived organizational support, organizational commitment, and organizational citizenship behaviour. Employee engagement definitions are of a wide usage. It could directly relate to the degree to which an employee is engaged with his job tasks, sees benefits and self-worth while executing them. It can also relate to the degree to which an individual is enthusiastic about his job and feels a sense of accomplishment that could reach his upper level needs such as self-esteem and achievement (Harter, Schmidt and Hayes 2002), Robinson, Perryman and Hayday (2004) define engagement as “a positive attitude held by the employee towards the organization and its values. An engaged employee is aware of the business context, works with colleagues to improve performance within the job for the benefit of the organization. The organization must develop and nurture engagement, which is a two-way relationship between employer and employee. Engagement, in this case, overlaps with commitment and organizational citizenship behavior, but it is two-way relationship. It is said that it is “one step up” from commitment.

3.3. Relationship between Employee Engagement and Innovation
There is a strong correlation between high levels of engagement and high levels of innovation. Krueger & Killham (2007) found that 59% of engaged employees say that their job ‘brings out their most creative ideas’, while only 3% of disengaged employees said the same thing. Commitment to work is closely linked to the company’s performance and financial results but 91% of employees declare themselves to be disengaged in their companies, and 61% of HRDs consider the development of their employees' commitment as one of their main priorities for the years to come. At a time when the economic context does not encourage companies to recruit, the optimization of human capital is essential for them to continue to grow. At the same time, with the digital transformation, companies that do not quickly adapt their business model, processes and organization to new market expectations run the risk of being quickly out of date. Innovating becomes a necessity for transformation, and employees who are fully committed to change are the driving force. Innovation seems to feed on revolutionary ideas as well as small incremental improvements that are equally valuable to the organization. As a result, innovating is everyone's business: from a simple clerk or a worker to a senior manager, to an R & D team, the entire pyramid can potentially contribute to it. But how to concretely infuse into the organization a dynamic of engagement favouring innovation? Idea box, participatory platforms and internal incubators are initiatives that are increasingly popular in companies to bring out new ideas, freeing the collaborator from the organizational constraints pushing them to stop.
Beyond these tools, the development of a true culture of commitment and innovation mainly involves the evolution of organizations and management methods. Should this be done to "free" companies from traditional hierarchical control mechanisms? The idea that carrot and stick policy is effective at motivating employees is obsolete. Levels of retribution, quality of life at work, job security etc., are barely enough to ensure that employees are happy about working in an organization, but are ineffective at mobilizing them over the long term. In 1959, Herzberg divided the motivational factors into two categories: hygiene factors and intrinsic factors, arguing that only the latter produced their long-term effects. But what are these intrinsic motivators? In his book Drive: The surprising truth about what motivates us, Daniel Pink outlines the three motivational levers most likely to drive high employee performance in innovative companies. Firstly, these companies develop the autonomy of their employees: participatory innovation implies encouraging initiative at all levels, and thus leaving as much room for maneuver as possible for employees to mature and succeed with their ideas. Secondly, they enable employees to develop their skills: conducting an innovative project transforms employees into genuine intrapreneurs. Often conducted in groups, innovation projects promote the sharing of knowledge and experiences. Finally, they give employees the opportunity to become directly involved in the company's strategy to give real meaning to their work. These three levers of commitment are, however, conditioned by the management philosophy of the company. Indeed, they all assume the relaxation of control mechanisms of the organization, and therefore a more flexible management mode, encouraging employees to take initiatives rather than simply control their actions. In many cases, a true cultural revolution must be carried out in order to achieve sustainable embedding of collaborative managerial practices in the DNA of the organization.

4. EVALUATING EMPLOYEES' ENGAGEMENT IN TEXTILE COMPANIES IN SALÉ

4.1. General Presentation of Fruit of the Loom

Fruit of The Loom is an American company specialized in Textile, with a manufacturing plant in Salé, Morocco. The textile-apparel company Fruit Of The Loom Morocco (FOLM) is a subsidiary of the big American firm Fruit Of The Loom (FOL) and was entitled Fruit Of The Loom Textile (FOLT). The company’s annual turnover is estimated at nearly 1.5 billion of DH. Fruit Of The Loom (FOL) produces fabrics for t-shirts, sweatshirts and joggings. An activity upstream of the textile sector for the moment spared from Chinese competition. In 2005, the company had chosen to relocate its production to the Kingdom (www.leconomiste.com). This necessitated the closure of his Irish units and the dismissal of nearly 650 people. FOL has signed an agreement with the Moroccan state for the creation of a new spinning, weaving and dyeing industrial unit in Skhirat region, as well. The choice of locating a manufacturing unit in Morocco goes back to a variety of reasons, among which the availability of the labor market, the age group, and the gender. The Salé site employs nearly 1,800 people with more than 85% female aged between 20 and 45 years of age. The total amount of the investment amounted to some 1.4 billion dirhams, with the contribution of the Hassan II fund for development and the investment promotion fund. Recently, the textile sector is starting to catch up with the new positioning on the fast fashion, medium and high-end products, the proximity to Europe and the free trade agreement with the United States. They are the main assets that saved both the textile industry and the average literate Moroccan females. Moroccan products still find buyers in the European market, and large investors are attracted by the export platform that has become the Kingdom: like FOL, Spanish Tavex or Italian Legler.
4.2. Methodology
To test employee engagement within the selected company, we have conducted a study using an annual employee survey at both Fruit and loom, Salé site. The surveys were hand distributed and then coded into the SPSS software. The survey was composed of 15 answered on a five point Likerts’s type scale with neutral midpoints and responses ranging from “strongly disagree” to “strongly agree”. The questions tackle different measures, besides profile related questions, knowing that the majority of employees of the textile industry in Morocco are females. Five of them deal with the degree of involvement, commitment, and management support; the next five are related to job meaningfulness, loyalty, and empowerment. The last five are all related to corporate social responsibility actions that employees may have been involved in or are thinking of doing. The questions about CSR actions were clear enough that employees were given questions with predictions included being called “predictor”. This type of questions help employees to predict the reasons employees feel engaged by their work. This has eased the thinking process of employees in order to answer in a logic and effective way.

4.3. Data Analysis
Based on the analysis of the results, the questions asked relate to whether employees are engaged according to the following measures: Involvement, Commitment, Meaningfulness, Empowerment, Manager Support, and Loyalty. These last points are developed by Robinson, Perryman and Hayday (2004). From the respondents’ answers, about 63% of employees have proven to management that their work is structured. The answers vary between agree and strongly agree. As explained previously, these companies are involved in the textile industry, where job instructions come from the parent company designers who set up the work procedures in details. Employees feel that their work tasks are well defined and that their productivity is based on accomplishing the tasks set up by management. Concerning whether their jobs are challenging, more than 75% of employees have responded between disagree and strongly disagree for the simple fact that they believe that their tasks are basic and do not require any extra innovative work besides the reason that they are told what to do. They feel that they are followers rather that leaders with no sense of empowerment. When it comes to the rest 25%, the answers vary between neutral and agree and that is because few of them have reached supervisory managerial positions allowing them to apply some authoritative rules over their subordinates. This, in fact, has boosted slightly their esteem providing them with a sense of empowerment, which, in turn has been translated to “challenging job”. This small percentage of employees believe that they have earned their positions because they have gone through the path of those they supervise, where most of them have reached these positions for tenancy rather than competence reasons. As far as “understanding how the work contributes to overall success” is concerned, the answers were rather negative, employees are not even aware of the overall company strategy, allowing them to think about what contributes and not to its success. The level of enthusiasm is somehow low and does not reflect any of the respondents’ answers. However, when it comes to doing a work that is meaningful, the majority of respondents said that their jobs means something important to them. The reason behind this positive answer is related to the fact that the workers see a future behind the skill they are acquiring but not at their current jobs. Most workers take the opportunity of being part of these companies for the sake of having the possibility to either start their work tailoring and or designing business or even leave to work for an already established Moroccan platform within the textile industry, as well. In other words, they are using their learning capacities in order to be nurtured and challenging outside their current companies. Concerning whether they feel valued or not, about 68% have answers that vary between disagree and strongly disagree, this is explained by the fact that their benefits are almost unqualified and that their minutes not even hours of absences are counted against them.
Overall, they feel that they are paid to accomplish their quantifiable job tasks and that there exists not a single affective commitment to their organizations. The rest of employees, not willing to take sides and afraid of getting in trouble with upper management, have answered “neutral”. They live with stories that even prove to them the level of being devalued as workers. In order to accurately analyze our data and give meaningful approaches to our study, we have included predictors within our questions allowing employees to pick and choose among a wide range of information and ease the understanding process for them. Although this study was conducted in one of the pioneer companies within the textile industry, these predictors or actions provide a roadmap for how management could improve employees’ engagement and push them into other actions that can have a great impact on them, their companies, and their communities; corporate social responsibility actions. When management take these actions, it will have a good chance of increasing employees’ engagement. For each of the direct predictors of employee engagement, we identified some other aspects, raised by employees about their community involvement. Employees, via predictors, would like to see their company being involved or even participate in projects from which they and their families could benefit from such as building an elementary school, acquiring books and learning material for their children, allowing their out of jobs spouse to do outside work for the community such as gardening, waste management, and construction work. Management did not consider some of these actions, again, the practical implication for management is that there exist wider range of behaviors that can demonstrate and conditions that can be created to further engage the workforce and, in return, will act responsible toward its company, community, and co-workers. In conclusion, for FRUIT OF THE LOOM, this study provided valuable direction for how to understand, address, and raise the level of employee engagement raising from corporate social responsibility actions. The results are also consistent with what other researchers are saying regarding employee engagement, and more importantly, the study suggests very specific actions for managers to take.

4.4. Interpretations and Recommendations

From an employee perspective, every company must understand and recognize the role of employees in its success and growth. Employees are not only part of the organization, but also an integral part of the company and the environment in which the organization operates. A company concerned with the well-being of its employees not only fulfils its responsibility to the internal stakeholders, but also to the community at large. From an economic point of view, it becomes profitable to undertake a CSR through the well-being of employees. It is important to understand that employees spend most of their lives at work and have a long-term interest in the organization. The employment contract makes the employer accountable to his employees. In return for their work and effort, employees expect wages, benefits and security. It is the responsibility of each organization to meet the expectations of its employees. The extent of these responsibilities is determined by the nature of the job. Usually, permanent employees enjoy the confidence and security of employment, while temporary and probationary employees are those whose interests are sacrificed in the event of a crisis in an organization. To foster a sense of belonging among all employees and to ensure a work-life balance, an organization must maintain a healthy work environment where the following responsibilities are assumed for all employees:

- Offer appropriate compensation based on experience and current standard of living in Morocco
- Guarantee working conditions taking into consideration the health and dignity of each employee.
- Be transparent and honest in communicating with employees
- Listen to employees and when possible, use their ideas and recommendations to act.
• Avoid discriminatory practices and ensure fairness in treatment and opportunities
• Protect employees from possible accidents or illnesses in the workplace
• Provide training to help employees develop their skills and their knowledge, and consequently their career.

Finally, it is important to add that it is imperative to involve employees at all levels of the company in SAR efforts towards the community. Employees are often the main spokespersons of a company, responsible for most shared word of mouth information and impressions. In addition, by placing employees at the heart of a corporate social responsibility strategy, the company can increase employee morale, goodwill, and operational efficiency. Employees can be innovative and formulate ideas on how to give products societal and economic value. From the perspective of the civil society, the Moroccan citizen has more confidence in the associative fabric than in companies and government institutions; especially with regard to social responsibility issues such as health, the environment and human rights. These social organizations have many characteristics that allow them to attract the attention and approval of the public. First, their communications are often sophisticated and controversial and are therefore more likely to receive media attention. Second, the small size and flexibility of the associations allows them to act more quickly than companies using more bureaucratic modes of management. The widespread use of the Internet has only increased the reach of their communications to reach a large audience and may pose a threat to the company's reputation. The widespread influence of civil society reaffirms the need for companies to think strategically about relationships with these organizations when developing and implementing a SAR strategy. This collaboration can help identify needs and areas for improvement in the community. From an environmental perspective, in 2006, AL Gore's film: “An inconvenient truth”, vividly portrayed the environmental concerns of our new millennium and raised growing anxiety about climate change among millions of consumers. In turn, businesses must respond to this concern and position themselves as a company that respects nature and the environment. Being green not only can attract customers but also can generate huge cost savings. For example, Johnson & Johnson has implemented energy savings at its facilities, reducing greenhouse gas emissions by 34,500 tons in 2006 and saving on annual cost $ 30 million. Lastly, it is important to note that the strongest SAR strategies are lacking if they do not include a clear communication component. Corporate communication must be actively engaged in RS communication to ensure consistency with the overall strategy of managing communication and its brand image. To establish credibility, the company must avoid declarations or promises concerning SAR acts without actually being carried out. From the consumer's perspective, the boycott of Centrale Danone's products during the last few months leading to a "profit warning on its annual results" (see Les ECO.ma, 27/11/2018) shows that consumers are ready to punish consumers companies for their lack of responsibility. It follows that the ordinary Moroccan consumer is starting to have the unprecedented power to determine the fate of businesses. Companies must not only be aware of the changing values and behaviour of the Moroccan consumer, but they must also remember that the expectations of responsibility are far from homogeneous and sometimes differ considerably according to the region from the country. Not only must the company take into consideration the quality of its products but also the purchasing power of the Moroccan consumer. From the perspective of investors, to be able to develop, any company relies on investments to improve its activities as a company, implement an ambitious financial strategy and strengthen its image in the market. Today, foreign investors are showing increasing interest in socially responsible companies, they are more likely to use RS as part of their investment criteria. By way of example, almost two-thirds of Americans cite a company's social responsibility report as a factor of influence when they take the decision to buy a stock or invest in a business (Fleishman-Hillard/National Consumers League Study, 2006).
Even China - a country where environmental and human rights are mediocre - has announced its willingness, with funds of 200 billion dollars, to generate profits in socially responsible companies by avoiding investments in the gambling, tobacco and weapons industries. Fortune magazine views this development as a "multi-billion dollar bet" that socially responsible companies will perform better than companies that do not engage in ongoing dialogue with shareholders, customers, employees and organizations, on what can be improved (Tellis, 2006). The investment strategy is by no means altruistic; it is based on the belief that the sustainability of a SAR initiative will make a significant contribution to business performance over the long term.

5. CONCLUSION
In recent years, Moroccan society has begun to question more about the ways in which companies generate profits, recognizing for the first time that business practices and the well-being of society are closely linked. This state of mind forces the company to consider the RS as an indispensable component in its strategic vision and its entrepreneurial activity. In this new Moroccan context, the RS is no longer an option but a necessary condition that a company must fulfill to maintain positive relations with its stakeholders and ensure its survival.

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