



## THE SOCIAL RESPONSIBILITY OF MOROCCAN ENTERPRISES TOWARDS SUSTAINABLE PERFORMANCE: CSR STUDY COSUMAR SIDI BENNOUR

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### Abstract

The globalization of the economy imposes a new order on the Moroccan company marked by the opening of markets and the appearance of new international competitors. One of the factors of differentiation is technological and organizational innovation. The company is then obliged to improve its management to ensure the necessary balance between these various expectations and the imperative need to sustain its performance to establish its legitimacy and creates lasting value.

In this context, several companies are investing in the field of Corporate Social Responsibility (CSR) and are awarded the CGEM Label for CSR. This Label is a solemn recognition of Morocco's respect for their commitment to observe, defend and promote the universal principles of social responsibility and sustainable development in their economic activities, their social relations and, more generally, their contribution to the creation valuable.

CSR thus enables the Moroccan company to take advantage of these opportunities and be up to the challenges imposed by this new context by integrating old and new principles and values and management practices to increase its Performance and its value created for it and its stakeholders. In this article, we study the CSR practices in the agri-food sector, considered the first sector of the national industry by studying the CSR practices of the Cosumar Sidi Bennour beneficiary of the CGEM CSR label.

### Introduction

Pressure from shareholders, employees, consumers, some NGOs and the regulatory framework is increasingly influencing managers. (Capron, Quairel-Lanoizelée, 2004). These pressures are increasingly strong on the company so that it defines its strategy of sustainable development, through what is now referred to as its social responsibility. Such a strategy implies:

- Simultaneous integration and processing of the economic, ecological and social dimensions related to the company's activities.
- Changes in the internal management of the company.

In terms of management, "CSR is the way the company responds to societal interpellations by producing strategies, management systems, change management and methods of steering, control, evaluation and surrender incorporating New conceptions of performance" (Capron, Quairel-Lanoizelée, 2007).

Corporate investment in CSR may differ across sectors, as shown by Cai et al. (2012), so-called "controversial" sectors vis-à-vis public opinion such as those of agri-food or energy have invested heavily in CSR, particularly in the field of environment. Indeed, in these sectors sustainable development issues are very present (such as respect for biodiversity or recycling of waste), their CSR strategies can be put in place in order to reinforce the reputation of P.-D.G. (Goel and Thakor, 2008). Our study focuses on the CSR of Cosumar Sidi Bennour as a strategy for its involvement in sustainable development.

### 1. Theoretical Context of the Study

Since the beginning of the millennium, CSR has become a topical subject in business discourse, but also in research in economics and management science. In regulatory approaches, questions emerge:



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- Some question the ability of CSR to:
  - "recompose" the wage relationship (Postel, et al., 2006),
  - "reform" the institutional forms that underpin the growth regime (wage relations and forms of competition) (Dupuis and Le Bas, 2005),
  - to found a "new paradigm" (Bardelli, 2006);
- Others are much more skeptical and consider CSR as a facade argument (Lordon, 2003).

We shall take up the commonly accepted interpretation that CSR is the application of the notion of sustainable development in the company. The company's performance is based on the Triple bottom line, which combines environmental, social and economic performance. This is a broad interpretation of CSR, that is, it includes the social, environmental and societal responsibility of the company. The definition adopted by the European Commission indicates that CSR is "*the voluntary integration by companies of social and environmental concerns in their commercial activities*", the voluntary nature of which is at the heart of institutional issues.

This "official" definition should not, however, obscure the fact that CSR can not be considered a successful concept. It is, on the contrary, a process in progress, the evolution of which will depend on the actors' play. We reach the position held by Capron and Quairel-Lanoizelée (2004) according to which: "*Nothing is written yet. The future will depend largely on both the structuring capacity of the mobilization - professional and political - on these issues and the capacity of the actors to instrument the approach*".

### CSR and Performance

CSR is by nature a multidimensional concept and each dimension must be taken into account to analyze the CSR-performance link (Benabou and Tirole, 2010, Brammer and Pavelin, 2006, Hillman and Keim, 2001, Tang et al., 2012). Indeed, the concepts of CSR and performance appear at first glance relatively remote from each other:

- CSR defining a position of the company facing its environment
- the concept of performance questions the sometimes subtle links between the articulation of resources and the attainment of one or more results.

However, the operationalization of these two concepts leads many authors to identify the same indicators and the same criteria. Therefore, the aim of this part is to show, beyond the conceptual differences, the existing proximities with regard to the performance measurement and CSR tools. For companies, these are:

- Take into account the effects and impacts of their activities,
- Incorporate these concerns into strategic management
- Report to third parties.

In terms of management, "*CSR is the way the company responds to societal interpellations by producing strategies, management systems, change management and methods of steering, control, evaluation and surrender incorporating New conceptions of performance*" (Capron, Quairel-Lanoizelée, 2007). The company can thus be analyzed as the meeting place for the divergent motivations of the actors involved in its development.

**Table 1 - Assessment of Corporate Social Responsibility**

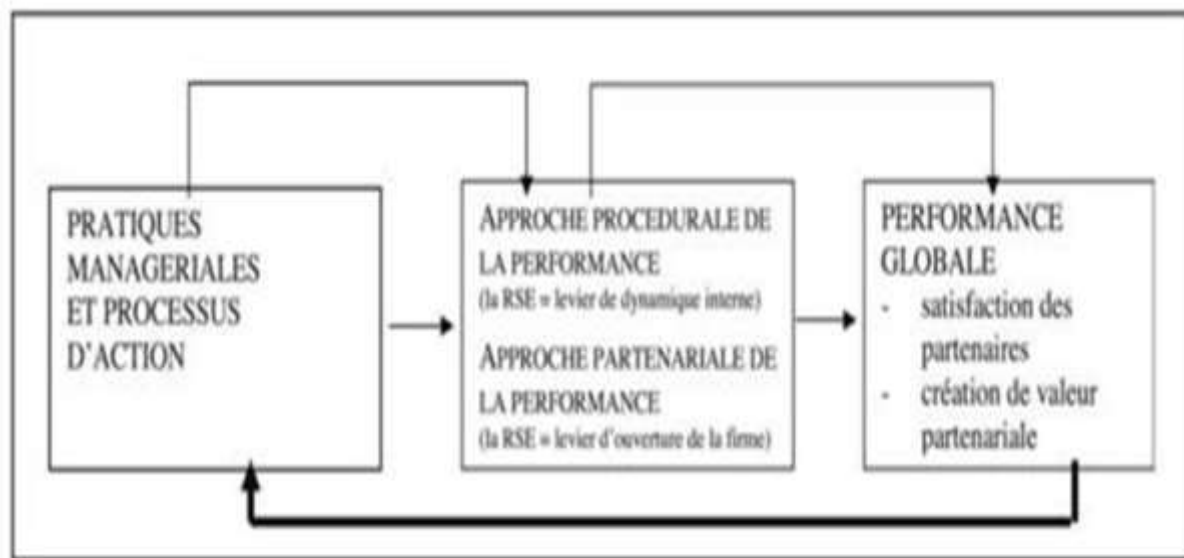
<p><b>Environmental focus</b></p> <ul style="list-style-type: none"> <li>- Resource Consumption</li> <li>- Respect for the environment and respect for the firm</li> </ul>	<p><b>Economic focus</b></p> <ul style="list-style-type: none"> <li>- Vision and strategy of the firm</li> <li>- Governance and management system</li> <li>- Business Practices</li> </ul>
<p><b>Social Axis</b></p> <ul style="list-style-type: none"> <li>- Social Practices</li> <li>- Human rights</li> </ul>	<p><b>Company</b></p> <ul style="list-style-type: none"> <li>- Responsibility for products and ethics</li> <li>- Commitments to stakeholders</li> </ul>



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By looking at the concepts of CSR and performance, we are interested in how the company manages its CSR. CSR contains a profusion of discourses and an over-mediaization of practices (Allouche et alii, 2004) to the point that today it seems to us that companies are more careful to let them know than to do. Emphasis is placed on standards and evaluations focus more on the presence and nature of certain indicators rather than on their level of use.

Overall performance, defined as "the aggregation of economic, social and environmental performance" (Baret, 2006). The CSR of the company is indeed a matter of "performance", in the two sense sense of role play (see the "display" of an ethical orientation) and / or of economic stakes (cf "effectiveness Of the action implicitly referred to).



*Figure 1: Dynamic Performance Approach*

CSR as an opportunity responds to a true federative and societal representation of the company. It becomes a management objective, a legitimate response to partners' expectations. The dynamic and global approach allows:

- Define objectives in terms of improvement,
- Identify opportunities
- Prevent financial and media risks.

Such an approach increases internal dynamics. She allows to :

- Involving employees in the CSR strategy,
- Launch construction sites (certification, patronage ...).
- Promotes co-construction of objectives
- Better understand the interactions between the economic impact of the CSR strategy, social performance, environmental performance and financial performance :
- Also enhances external dynamics.
- Identify the specific demands of each stakeholder and provide answers to their expectations.
- A tool for dialogue and commitment to better appreciate the critical factors of the activity and to better position oneself in relation to its competitors.



Figure 2 - Impact of a CSR policy on the internal vision of firm performance

Talking about corporate social responsibility implies further expanding the sphere of the actors with whom the company is held accountable. It is not only the employees, but the whole of civil society and its various representatives. The notion of societal has been introduced to go beyond the notion of social which has become confused by being used extensively.

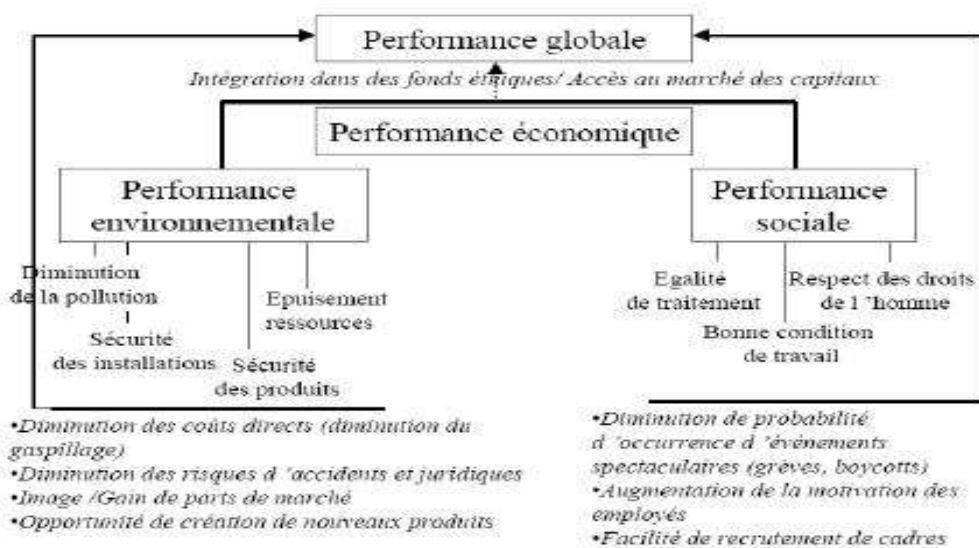


Figure 10: Décomposition de la performance globale de l'entreprise (Reynaud, 2003)

Figure 3: Decomposition of the overall performance of the company (Reynaud 2003)



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### CSR and Sustainable Development

There is increasing pressure on companies to define their sustainable development strategy through what is now termed their social responsibility (Igalens, J., Joras, 2002).

The analogy between the concept of sustainable development and CSR emerged at the United Nations Conference on the Human Environment in Stockholm (1972) and really crystallized at the 1992 Rio Summit. A project that initially focused only on the environmental aspect and that has become famous today under the following formulation: "Sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet theirs" (Brundtland, 1987), now involves all actors in society, including companies. Given the impact of their economic activities on the environment, they must put in place conditions of growth that do not harm future generations.

*Table 2: Sustainable Development issues*

The SD issues	
<b>Economic issues :</b> Conditions of growth and world trade.	Economic issues :Conditions of growth and world trade. - Development of the countries of the South - Relocation - Fair trade - Public-private partnerships - Agriculture
<b>Social Issues:</b> - development: fight against hunger, access to water ... - health, hygiene - condition of work.	- Child Labor - Conditions of subcontracting - Diversity - Health
<b>Environmental issues:</b> Management of the use of natural resources	- Biodiversity - Waste - Water- Energy - Chemical Pollution - Global warming - Natural resources

The link between the notions of sustainable development and CSR is quite recent (1990s) (Capron, Quarel-Lanoizelée, 2010): the two notions born in different spheres have had parallel trajectories and have converged, That today, in many countries, CSR is seen as the contribution of companies to sustainable development. It should be noted, however, that this is an emerging concept and that, in managerial discourse, it often mingles with the two dominant conceptions ("ethics" and "utilitarian") that preceded it.

Social responsibility is linked to the application of sustainable development by companies. Since this concept integrates three dimensions: the economic dimension, the social dimension and the environmental dimension. It takes into account the need to respect each of the stakeholders (employees, customers, suppliers, shareholders, non-governmental organizations ...) and to participate actively in the life of civil society.

To take into account the consequences of the company's activities on the social and natural environment and to determine the regulations that must be made as the share of the costs that it is incumbent respectively to take charge by the companies and the communities Are a recurring issue in a rapidly changing world (Capron M. and Petit P. 2011).

Companies have an interest in developing their social and environmental responsibility to:

- Increase their overall performance,
- To reduce eventually the industrial and ecological risks linked to their activities



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- Strengthen their competitiveness.
- Several types of motivations are expressed by companies that develop a CSR policy (Commenne, 2006):
- CSR is used to improve relations between the company and its stakeholders by improving its reputation with customers, suppliers, employees and legislators (Cameli et al., 2007; Brammer and Pavelin, 2006; Berman et al., 1999) .
- CSR serves to reduce conflicts of interest between managers and other stakeholders in the company (Harjoto and Jo, 2011).

### ***Emergence of CSR in Morocco***

In recent years, Morocco has been a site in which social and economic innovations are booming. In this context, King Mohamed VI launched in 2005 the National Initiative for Human Development (INDH). It is a strategic reference for social development and the consolidation of the achievements of democracy, decentralization and improvement of the social and economic conditions of the disadvantaged sections of the population. In this context, Moroccan companies strive to be active economic players in the development of this national initiative. The concept of corporate social responsibility (CSR) thus finds a strategic and national framework to which companies can refer.

The introduction of CSR in Morocco was made in three ways:

- the subsidiaries of multinationals which are linked by the policies of the parent companies and therefore engage in CSR processes and ensure that their local partners adhere to it.
- companies owned by nationals, but whose activities are heavily dependent on multinationals or foreign clients demanding CSR, as such, we cite the example of textile companies that are obliged to invest in Certification to access markets or maintain clients. (Hattabou & Louitri, 2011).
- The third way, as explained by R. Fillali Meknassi, in which CSR diffuses is that of international cooperation, technical assistance and management consultancy. These projects can sometimes be devoted exclusively to the CSR theme as the case of the project "sustainable development through the Global Compact" in 2006 (Fillali Meknassi, 2011).

### ***CGEM Label for Moroccan Corporate Social Responsibility***

The CGEM (General Confederation of Moroccan Enterprises) Label for Corporate Social Responsibility (CSR) is a solemn recognition of the respect by Moroccan companies for their commitment to observe, defend and promote the universal principles of social responsibility and development Sustainable development in their economic activities, their social relations and, more generally, their contribution to the creation of value.

***Definition of the CGEM label for corporate social responsibility:*** The CGEM refers to the company's definition of the ISO 26000 standard of the guidelines of the social responsibility of the Organizations: "*Responsibility of an Organization vis-à- Vis the impacts of its decisions and activities on society and the environment, resulting in ethical and transparent behavior that contributes to sustainable development, including the health and well-being of society; Takes into account stakeholder expectations; Respects the laws in force while being consistent with international standards of behavior; CSR is integrated throughout the organization and implemented in its relationships* ".

***CGEM Label for Corporate Social Responsibility:*** The CSR Label is the social responsibility charter of the CGEM, adopted on December 14, 2006 by the National Council of the Company. This charter is structured in 9 axes of commitment defining each precise and measurable goals of strategy and managerial behavior:

- a. Respect human rights.
- b. Continuously improve employment and working conditions and industrial relations.
- c. Protect the environment.
- d. Preventing corruption.
- e. Respect the rules of healthy competition.
- f. Strengthen the transparency of corporate governance.
- g. Respect the interests of customers and consumers.



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- h. Promote social responsibility for suppliers and subcontractors.
- i. Developing social commitment.

These objectives are in line with the guidelines and guidelines of the ISO 26000 standard. They comply fully with national legislation and are strictly in line with the principles and objectives set out for companies by international public standards, fundamental The recommendations of the International Institutions, the UN, OECD.

### *Contribution of a social responsibility approach for Moroccan companies:*

- Increased ability to attract and retain quality customers and gain new market share in response to new demands from principals;
- Development of an attractive working environment for skilled and motivated employees, taking into account the working conditions and means put in place by the company;
- Improvement of the working climate and establishment of a serene social dialogue within the company;
- Increased productivity and long-term quality through an in-depth involvement of employees in terms of motivation and commitment;
- Strengthened risk management capacity through a proactive approach;
- Facilitating access to credit, as financial institutions are increasingly demanding and take into account the responsible behavior of companies in granting loans;
- Consolidation of the brand image and reputation of the company as essential factors for its competitiveness.

### **Study Of CSR Practices Cosumar Sidi Bennour**

Cosumar Sidi Bennour is a company engaged in the extraction and manufacture of white sugar from beetroot. It contributes to the security of Morocco's supply of sugar and creates wealth for the benefit of all its partners. Conscious of its role, Cosumar Sidi Bennour to work to meet the challenges of upgrading and developing the country's sugar industry, and to manage and satisfy all its stakeholders.

#### **1. Presentation of the company**

Our study focuses on the company Cosumar Sidi Bennour, a company operating in the agri-food sector. It specializes in the extraction, refining and packaging of sugar in various forms. The plant currently has a processing capacity of 15,000 tons per day, making it undoubtedly the biggest sugar factory in Morocco. It produces 36% of sugar in bread, bullion or pellet from domestic production.

*Table 3: Presentation of the Cosumar Sidi Bennour Company*

<b>Sector of activity</b>	Agri-food
<b>Start date of the project</b>	1970
<b>Production</b>	- Extraction of sugar from sugar plants: sugar beet; - Refining of imported raw sugar; - Packaging in different varieties
<b>Legal status</b>	Filial of the Société Anonyme (SA)
<b>Share capital</b>	5975.1 million dirhams



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<b>Workforce</b>	234 permanent; 210 seasonal workers; 22,000 Farmers
<b>Amount of harvest</b>	400 MDH (Year 2008)
<b>Area</b>	80 ha (plant area plus a factory-own beet growing farm and settling ponds)
<b>Adress</b>	COSUMAR, Sucrerie Sidi Bennour
<b>The head office</b>	8 rue El Mouatamid Ibnou Abbad BP 3098 20 000 <a href="#">Casablanca</a> . <a href="#">Maroc</a>
<b>Certification</b>	- ISO 14001 - ISO 9000 - OHSAS - CSR -CGEM

## 2. Working methodology

We have opted to carry out this work in a deductive approach, which consists, based on knowledge, theories and concepts, of making hypotheses which will then be tested to the test of facts. We gathered the information necessary for the construction of our opinions by means of documentary analysis or documentary research by consulting documents of the type Literature review, Data bank analysis, and conducted interviews with key people, Interviews, and physical observations of workplaces and beet fields.

## 3. CSR Cosumar Sidibennour

CSR is the implementation in the company of the concepts of sustainable development, which integrate the three environmental, social and economic pillars. These dimensions are the direct declination of the 3 pillars of sustainable development:

- **Social:** The social dimension is the Human factor; The conditions of work, the policy of training, information, remuneration, it is the relations with the people in the company, but also outside.
- **Environmental:** How does the company impact the environment? From its internal behavior (goods and services) to the external consequences (impacts of its products and activities).
- **Economic:** All that concerns business ethics, economic efficiency and "green business"; Relationships with customers, suppliers, shareholders.





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*Table 4: The dimensions of CSR Cosumar Sidibennour*

Internal dimension of CSR	External Dimension: Corporate	External Dimension: environmental
- Working conditions - Compensation policies - Social dialogue - Managing jobs and Skills (training, employability, career ...) - Adjustment of time Job - Integration of fragile populations (disabled, seniors, minorities, ...) - Respect for the principle of Non-discrimination (race, Religion, gender, age ...) - Anticipation and management of psycho-social effects following restructuring and reorganization.	- Respect for Human Rights - Consultation and consideration of the expectations of external stakeholders - Support for development - Economic development - Involvement in life of the community (patronage, solidarity leave, etc.) - Development of inter-organizational relationships.	- Consideration of the ecological impact throughout the product life cycle - Limiting resource consumption and recycling - Fighting and reducing various pollution - Prevention of industrial risks - Rehabilitation of degraded sites - Establishment of means of transport linked to the activity of the company. - Contribution to the protection of biodiversity and ecosystems - Application of the precautionary principle in the field of scientific and technological research

CSR also tends to redefine responsibilities, that is to say, the duties of companies vis-à-vis its stakeholders: beyond the controversies over this notion of "stakeholder", the issue, which is very present in the ISO26000 standard. Cosumar Sidi Bennour, like any company that operates in an environment, has acquired several Stakeholders (PP) in view of the scope of its economic activity:

- **Direct stakeholder:** Staff, beet growers .
- **Indirect stakeholders:** Citizens, Consumers ...
- **Location:** Local authorities.

According to Capron M. and Quairel-Lanoizelée F. There are five stages in the management of stakeholders (Capron M. and Quairel-Lanoizelée F. 2007):

- a. Identification of the company's stakeholders,
- b. Identification of stakeholder interests and power,
- c. Analysis of the opportunities and challenges they present for the company,
- d. Analysis of corporate responsibilities to stakeholders,
- e. Implementation of a strategic plan to take advantage of opportunities and avoid threats.

*Table 5: Stakeholder Expectations of Cosumar Sidi Bennour*

Partners	Direct Expectations	Information provided by the company
<b>Employees</b>	- Compensation, - safety at work, - training, - motivation	- Report, - Plans, - Premiums, - Sources of motivation
<b>Better aviers</b>	Stable, sustainable communication	- Payment on time, - Good performance of agricultural advisers, - Social actions in their favor
<b>Consumers</b>	Quality, service, safety, good value for money.	- Home, - Selling Technics, - Report and documentation.



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<b>Community</b>	Contribution to local development	- Press releases, - Societal actions, - Report on the QSE
<b>Environment</b>	Substitution of resources	- Reports on environmental investments.
<b>Bankers</b>	Solvency, liquidity, collateral and cash generation	- Coverage ratios, collateral, - Cash flow forecast tables
<b>ONG</b>	Contribution to the improvement of associative work	- Philanthropy, - Festival Participation Report
<b>ORMVAD</b>	Satisfaction of beet growers and plant supply needs (acts as an intermediary)	- Agreements, Contracts and Agreements Programs

The La Cosumar Sidi Bennour's relations with its internal and external environment are very tangled and complex. It can not dissociate itself from the environment in which it operates. It must satisfy the expectations of its priority stakeholders (employees and farmers). Agriculture is deeply integrated with local environments, where La Cosumar Sidi Bennour and its stakeholders must act to develop sustainable practices that Meaning for the local community. To do so La Cosumar Sidi Bennour being labeled by the CGEM, must ensure the respect of the axes of the charter which contains the different moral values.

#### A. Respecting human rights in the workplace and in the Cosumar Sidi Bennour

Human rights are universal and inalienable rights. They must be respected by La Cosumar Sidi Bennour vis-à-vis its beet-growers and its employees, corresponds to:

1. Prohibition of any direct and / or indirect employment of children under 15 years of age in the agricultural upstream,
2. Prevention of discrimination
3. Promotion of equal opportunities for all employees.

#### *Work of children under 15 years of age*

The Cosumar Sidi Bennour, which works with a network of more than 15,000 farmers (for the 2014 sugar season), but because of the nature of its activity, the risk of child labor is present in the agricultural upstream. Farmers are aware that the work of children under 15 years of age is prohibited by law, but find it difficult to respect in reality, given the high turnover of workers and the reluctance of the workers.

In this context, an explicit and detailed commitment to the elimination of child labor in the COSUMAR Group's value chain with its 5 subsidiaries has been formalized in the Group's Code of Ethics and Business Conduct: « *Group will not tolerate the employment of children on its own or with its subcontractors and suppliers. This prohibition applies to works that infringe the right of children to school, education, development or physical and mental health and deprive them of their right to respect* ». Thus, in this framework, Cosumar Sidi Bennour, made efforts:

- Establishing contracts with farmers includes a clause referring to the prohibition of child labor.
- Mechanize all cropping operations (mechanical seeding, chemical weeding, mechanical hoeing and mechanical stripping) to minimize the increased need for labor in beet fields.

#### *Prevention of discrimination:*

This section provides an update on professional equality in the Cosumar Sidi Bennour, in particular to make it compatible with parenthood and individual performance, to promote a gender balance in the different levels of responsibility of the entity in question (Table 6). These barriers can be classified into two broad categories:

- Obstacles related to family and social environment
- Organizational barriers in the business.



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Table 6: Factors Explaining Inequality of Opportunity

Explanatory Factors	Description
<b>Inherent Factors Gender</b>	<ul style="list-style-type: none"> <li>- Women less willing than men to assume certain responsibilities.</li> <li>- Married man more likely than woman: marriage is for               <ul style="list-style-type: none"> <li>* Man, primary field of learning, responsibility and management.</li> <li>* Woman, professional constraint (for a mission, they must take the agreement of their spouse or at least inform him / her in time)</li> </ul> </li> </ul>
<b>Inherent Factors To the organization</b>	<ul style="list-style-type: none"> <li>- Size,</li> <li>- Activity area,</li> <li>- Legal status</li> </ul>
<b>factorsAnd Socio-Political Charters</b>	<ul style="list-style-type: none"> <li>- Equal Opportunity Laws and Charters</li> <li>- Equitable diversity in employment</li> <li>- Positions of responsibility are still rare</li> </ul>
<b>Historical Factors</b>	<ul style="list-style-type: none"> <li>- Women's Historical Delay in Education and Degrees: Women who have had belated access to education, it is normal that they are scarce or non-existent at the top of professional and organizational hierarchies.</li> </ul>

**Promoting gender equality**

The concern for the Cosumar de Sidi Bennour is to mix their workforce equitably while spreading the demands and expectations of its social responsibility. The company is conscious:

- Importance of managerial mix,
- Hierarchy and feminization of jobs
- Homogenization of career paths, Thus,

Women in the Cosumar de Sidi Bennour are present with a female employment rate of 3.8% (Campaign 2014) in some sections of the factory:

- Administration
- Informatic service,
- Central maintenance service,
- Agronomy,
- Laboratory,

Assuming that: "*There is no obvious hindrance or explicit commitment to women's access to management positions.*" Cosumar de Sidi Bennour integrates these variables into its strategic orientations:

- Existence of mechanisms to promote recruitment (recruitment of women is foreseen in the next GPEC plan)
- the career development of women (in the promotions granted for the year 2013/2014, a woman was transferred from OP3 to the master's degree). Problem of work schedule especially during the companion farm (3<sup>rd</sup> post) presents a constraint for the women.

**B. Continuously improve the conditions of employment, work and industrial relations:**

Working conditions have an influence on employee satisfaction, on their productivity and on the performance of the company. The CSR policy of Cosumar Sidi Bennour Group shows the commitment to "preserve the health and safety of its staff and the safety of its facilities". This policy is widely disseminated and posted on the premises of the company.

**Conditions of physical work environment**

Ensure hygiene and safety conditions in accordance with current legislation. The company operates on the principle of "a fulfilled staff is a productive staff". This covers:

- Ambient noise conditions: exposure to noise, signal perception ... at the factory the frequency of sounds is medium or even acute,
- Conditions of thermal environment: exposure to cold, heat, air current ...
- Visual ambient conditions: the ability to see the outside and to have natural light, level of illumination and glare at the workplace): the factory workshops and the various services do not include increased penalties And this thanks to the existence of daylighting at the



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workstation, night very much importance is given to lighting whether in qualitative or quantitative terms.

- Atmospheric hygiene conditions: air quality, dust ...
- Radiation: exposure to radioactive and microwave waves, infrared or ultraviolet radiation,
- Condition of the soil: presence of slippery products ....
- General state of the workspace: cleanliness, clutter, colors ...
- Odors.
- Vibrations.

### **Health, Safety and Hygiene:**

The employer is called upon to ensure the safety and health of workers in all aspects related to work. Occupational health and safety includes the following aspects:

- Workplace safety, which is the set of measures designed to prevent accidents at work. This implies interactions between technical installations and workers.
- Protection of the health of the worker at work, which is the set of measures aimed at preventing occupational diseases.
- Psychosocial burden caused by the worker constituting the psychic component of the worker's health influenced by his / her working environment.
- Ergonomics, which is the set of measures designed to adapt work to man.
- Occupational hygiene, which is the set of measures aimed at combating adverse influences linked to the nature of the company

The company has put in place a strong security system to guarantee personalized health monitoring:

- 1 nurse and a doctor working permanently throughout the year
- 3 nurses and 2 doctors during the beetroot companion,

### **Analysis of the occupational risks of the Cosumar de Sidi Bennour:**

First, occupational risk analysis consists of a systematic identification and analysis of the presence of hazards and risk factors in specific work processes and work situations in the workplace. When the risk analysis is carried out on the basis of the presence of hazards, it is a deductive risk analysis, whereas the analysis made on the basis of the presence of risks, the factors may be Be collective. The Cosumar de Sidi Bennour has a total staff of 202 of which 22 are ANAPEC trainees, Aware of the importance of its human resources in the process of product control, the company in question has put in place a proactive policy to promote Resources through TA and PM analysis programs.

### **C. Respect for the environment**

In its Code of Ethics and Business Conduct, Cosumar Sidi Bennour is committed to respecting all the laws in force in the field of environmental protection and to "*maintain biodiversity, ecosystems, depletion of natural resources, The management of waste and toxic substances*". In terms, the Cosmar Sidi Bennour QSE manager provides regulatory oversight on environmental aspects and the implementation of environmental policy.

- Existence of a mapping of environmental impacts that is reviewed every two years and at each major event. It identifies the number of impacts, their criticality and the number of significant impacts, and Cosumar Sidi Bennour's compliance with environmental regulations. It is accompanied by an action plan for the implementation of measures to reduce these impacts.
- Awareness-raising and training actions for employees on the environmental aspects are regularly deployed.
- Human, organizational and financial resources are allocated to monitor environmental issues.
- Internal environmental audits are conducted by the group's QSE manager. In addition, external certification audits are carried out regularly and incorporate the environmental aspect. Thus, the environmental management system has been ISO 14001 continuously certified since 2008.

The Group's CSR policy has five objectives, including a commitment to "protect their environment and ensure the sound management of natural resources". This policy is widely disseminated and displayed on the premises of the company:



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- Introduction of modern development mechanisms to ensure compliance with ecological standards.
- Project to install new refrigerant and water meters for better water economy,
- Use of nano filtration and installation of a pollution filter and water saving.
- Lagoon system with aerators for the treatment of liquid discharges.
- Afforestation companies in rural areas to conserve biodiversity.
- Cosumar Sidi Bennour is committed to implementing:
- Policy for the management and continuous improvement of its industrial facilities with a view to preserving the environment.
- Control systems required by permanent and reliable measurements.

### D. Strengthen the transparency of corporate governance

Cosumar Sidi Bennour recognizes the importance of institutions for social dialogue and existing collective bargaining structures. It therefore continuously respects the right of workers to establish or join their own organizations in order to assert their interests or to engage in collective bargaining. Cosumar Sidi Bennour shall, within a reasonable period of time, inform the public authorities concerned and the workers' representatives of any change which may have a significant impact on employment as well, it shall refrain from encouraging governments to restrict the exercise Internationally recognized rights of free association and collective bargaining.

### E. Promote social responsibility of suppliers and subcontractors

Cosumar Sidi Bennour strives to implement an active policy of prevention in the field of social and societal responsibility and to ensure its constant application; It asks their subcontractors who intervene in their facilities to have the same vigilance. It has a primary objective vis-à-vis subcontracting, considering as a purchasing criterion:

- Regularity of the accounts of suppliers and subcontractors to the security and social protection organizations,
- Protection of the safety of their employees,
- Respect for the minimum age of access to employment.

A data sheet must be compulsorily completed by the person in charge of the subcontracted company. It contains the following information:

- Name and address of company.
- Business tax number.
- Affiliation number
- Name and first name of the employee, their N ° CIN, N ° CNSS.

The human resources department requires the existence of these documents and a check is carried out each morning in the presence of the person in charge of each company. With the obligation to pass the score of which a notebook is specially dedicated to each external company.

### F. Develop societal commitment: Impact of the company's activity on the territory of establishment:

Cosumar Sidi Bennour has formalized a commitment to citizen responsibility in its Code of Business Ethics and Conduct, in which it is committed to "*actively contribute to sustainable development and social cohesion through its involvement and proximity Vis-à-vis its various stakeholders*". In connection with the field of action, the central question "*Involvement with communities and contribution to local development*". Thus the Cosumar Sidi Bennour has been able to stand out through its status as a corporate citizen.

#### *Commitment to local authorities and communities*

Cosumar Sidi Bennour operates in the rural Doukkala region. It is considered to be a major employer in the area by its residents. Due to its activity, La Cosumar Sidi Bennour works with a network of 20,000 farmers and contributes significantly to the increase in their annual income. The contribution to the human and economic development of the region and the improvement of the living environment of its residents is a visible element.



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Thus, Cosumar Sidi Bennour allowed the creation of:

- 20 firms providing mechanized services,
- 60 local companies specialized in the distribution of inputs to support farmers
- 5 sugar transport companies employing more than 7000 people in loading.

La Cosumar Sidi Bennour is socially involved in:

- Contribution to the development of community infrastructure,
- Health: medical caravan, donation of medicines, vaccination companion,
- Education: awards, accompanying students of deserving producers.
- Local development
- Development of small shops, rents, local economy.
- The Cosumar Sidi Bennour grants multiple aids to its collaborators:
- School entrance fees
- Grants for pilgrimage,
- Financing of entertainment and recreation center for children of employees

Provide the best bachelor with a premium of excellence to help them finance their higher education.

### **Associative**

In its code of ethics and conduct, La Cosumar Sidi Bennour is committed to "*charitable and patronage actions that are authorized and if they actually serve a cause of general interest and contribute to the citizen action defined by the Group or its entities.*". The Cosumar Sidi Bennour is involved in actions alongside civil society and supports several social and humanitarian associations such as the association Aljissr and the provincial association of breeders and owners of horses tbourida doukkalia.

### **G. Contribution to customer satisfaction**

As Cosumar Sidi Bennour is an agri-food industry, it ensures the safety of products and services and the health of consumers. The QSE letter signed by the CEO of the COSUMAR Group is committed to ensuring a high level of product safety to ensure the health of consumers. With the initiation of BPH "*Good Hygienic Practices*". La Cosumar Sidi Bennour to be set up:

- Hazard Analysis Critical Control Point (HACCP) system to control food safety,
- Quality management system according to ISO 9001 to ensure customer satisfaction.
- Labeling system with date and lot number on all boxes to ensure traceability in case of recall.
- Procedure describing the internal specifications of the sugar quality delivered for each criterion in the control plan.
- Preparation for the ISO 22000 certification audit on food safety.

A customer satisfaction survey is carried out every two years with direct customers of Cosumar Sidi Bennour and is the subject of an action plan with quantified targets. Existence of annual reporting of customer satisfaction, number of complaints and non-conformities by product type.

### **Results and discussion**

The pressure imposed on the company by the company, the public opinion, the regulations, the NGOs ..., this one will be more or less marked according to the sectors of activity of the company. The attitude of the company that can choose to anticipate and identify the most promising axes in sustainable development, or that can only evolve in the face of regulatory constraints and stakeholder demands.

**STRATEGES:** Under pressure, these companies make sustainable development an opportunity integrated into the overall strategy of the company.

**ENGAGED:** Faced with moderate external pressure, the adequacy of sustainable development with their values allows them to build a global social responsibility policy, which is part of their strategy.



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**INPUTS:** Faced with still limited pressure, these companies have taken steps to adapt to the new implicit standards of social and environmental responsibility.

**IDEAL TARGETS:** A very strong pressure leads them to react by programs of actions seeking to avoid the risks of questioning.

**CONCERNED:** in response to environmental pressures, sustainable development is seen first through the market opportunities it offers, around major priorities.

**PROACTIVE:** the anticipation of customers' expectations guides a part of the activity around a positioning sustainable development.

The adoption of CSR in Cosumar Sidi Bennour's strategic orientations calls for a clear strategy in this area, which would require a major change in the perceptions of the managers. New lines of reflection have to be taken into consideration, first of all, the integration of CSR is described as a new behavior, so this is experienced as a change, which generates resistants to change which requires better management Of resistance. The relations of the Cosimar Sidi Bennour with its internal and external environment are very tangled and complex. It can not dissociate itself from the environment in which it operates. It must meet the expectations of its priority stakeholders (employees and farmers), and respond to their demands.

Its actions and its CSR communication have paid off in order to consolidate the confidence of its partners. First of all, it is present with its farmers to ensure a continuous and effective supervision and accompaniment, then, the company presents more attraction for the employees, who are more motivated to work. By this implication, the productivity of the company can be improved. Consulting internal and external stakeholders enables companies to react more quickly to market expectations. In addition, consumers are increasingly examining how companies take CSR principles into account. On the other hand, the Cosimar Sidi Bennour has also put in place actions to comply with the best environmental standards.

A particular effort is made within the framework of its social responsibility, its local roots have enabled it to carry out numerous actions and projects with local authorities, regional associations, schools and NGOs. All these elements have positive consequences, in the medium and long term, on the competitive position of the company. Indeed, a study carried out in 2004 by the Observatory on Corporate Social Responsibility (ORSE) shows that CSR presents a triple focus for companies: it can be a marketing tool, a strategic tool to improve performance And a tool allowing the company to access the "responsible" universe of investors. In its most rigorous sense, CSR can be seen as a comprehensive and coherent whole that integrates policies, practices and programs aimed at economic development, improvement of the quality of life of working populations and their families, The same is true of local commentaries and of society in general.

On the other hand, CSR should not be confused with initiatives motivated by marketing, public relations, corporate philanthropy or simply with respect for the law.

### Conclusion

Corporate social responsibility means that a company must not only care about its profitability and economic growth, but also its environmental and social impacts. Dialogue between governments, the private sector and civil society is largely influenced by the fact that multiple interpretations lead to certain implications among the various stakeholders, including legitimacy, obligations and the impact of standards related to Corporate social responsibility.

Generally, the impact of socially responsible actions on company performance differs from one company to another, depending on its size, employee skills, reputation and the various ways in which it is perceived by Parties who are in contact with it. In this sense, the Cosumar Sidi Bennour must reconcile between the economic and social aspects in order to maintain its perpetuity the behavior of the various "rights holders" are very varied



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and the interests of some may be in conflict with those of others . To succeed in this conjuncture and according to this study, Cosumar Sidibennour must make further efforts, the recommendations suggest:

### 1. Initiate and propose a diversified offer to meet the social needs of the territory;

- Promote the employment of young people in the region,
- Participation in active dialogues with different local stakeholders and continuous immersion in the local development of the region.

### 2. Respect the interests of customers and consumers:

- Conducting a mapping of the risks of product contamination in the packaging workshop as part of the HACCP approach.
- Provide training in food safety aimed at deepening good hygiene practices and ensuring food security for various personnel involved in the production or packaging stages.

### 3. Protect the environment:

- Review the cost of fuel consumption,
- Due to the specific climate of Sidi Bennour, it is strongly recommended to install more solar energy plate at the top of the car park ceiling, for example to benefit and save energy.
- Install new "clean" boilers to minimize both the cost of consumption and CO2 emissions.

### 4. Continuously improve the conditions of employment, work and industrial relations:

- Maintain employees' general health status in terms of equipment, sanitary facilities, cloakrooms, rest rooms .... And undertake actions of dietary awareness, vaccination campaigns ...
- Prevent stress at work through actions such as holiday settlements and recovery days.
- In the field of OSH, to cooperate, beyond the legal obligations, with the other external companies acting on the site to ensure the health and safety of all the workers.
- Promote the functioning of these bodies and develop information and consultation of employee representatives, while presenting a report on the activities of these bodies, indicating the number of agreements signed during the year and subjects dealt with.
- Enable the activities of truly representative bodies, the rights of trade unions

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