

MANAGEMENT AND CONTROL TOOLS FOR CORPORATE SOCIAL RESPONSIBILITY: BETWEEN THE PROACTIVE STRATEGY AND THE ADAPTIVE CSR STRATEGY EMPIRICAL STUDY OF LARGE COMPANIES IN MOROCCO

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Abstract

Empirical research on the impact of corporate social responsibility (CSR) strategy on management and control tools is limited and often exploratory in scope. It would be interesting to look into whether the CSR strategy entails a reconfiguration of the management and control tools in order to put societal commitment into a stage of steering, measurement, evaluation and control. The purpose of this article is, therefore, to propose an explanatory model that can identify the extent to which the CSR strategy contributes to is it implementing CSR management and control tools to reconfigure the system for measuring the overall performance of companies. However, the validation of the model in large companies in Morocco led us to carry out a theoretical study based on bibliographic research and, secondly, an empirical study. This article examines the impacts of CSR strategy on the management and control tools of large companies in Morocco. To carry out the study, we opted for a quantitative approach highlighting statistical analyses relating to the phenomenon studied. Thirty-five (35) questionnaires were distributed to 35 large companies, of which thirty (30) questionnaires were retrieved. The results show that the proactive CSR strategy contributes significantly to the implementation of CSR management and control tools in large companies in Morocco.

Keywords: CSR, CSR strategy, CSR management and control tools, large companies in Morocco, management control.

Introduction

Since its inception in the 1920s, management control has been a central element of corporate governance and many other organizations. Today's management and control tools are born from the need to effectively manage complex organizations to maintain financial performance. Most companies, like other organizations, both public and private, have long faced an environment that they must anticipate, choose and influence

to survive and fulfill their mission. Management and control tools are essentially part of management control, which is a decision support function based on warning systems (dashboards), analysis and forecasting (financial simulations, plans and budgets), monitoring and control (Bouquin, 2011). The main objective of management control is to manage the company's performance. It measures and analyses results and ensures that they are in line with the company's strategic and operational objectives through management and control tools. It is therefore essential to have effective and reliable management and control tools for data collection and processing. The role of the management controller is not only to "monitor" but to contribute to the smooth running of the company by designing and using effective management and control tools. It is the guarantor of the smooth functioning of the structure by ensuring the efficient use of resources. It also provides the tools for decision-makers to monitor the impact of their actions. These actions are the result of strategic and tactical decisions. By broadening the concept of performance, CSR provides an opportunity to examine the operation of control systems.

It enables control systems to be put into tension and provides an opportunity to better understand how they work in a context that is partly new to the actors who are experiencing these changes. The inclusion of a CSR strategy for companies aims to give a new structure to the management control system through the implementation of new CSR management and control tools and to bring CSR into a new measurement phase and of assessment (Moez & Berland, 2011). The relationship between the CSR strategy and control systems, in particular their management and control tools, is currently the subject of many debates. The development and implementation of a CSR strategy has become a key issue for many organizations. The latter is a dynamic of change, the scale of which may vary from one organization to another. The starting point of the CSR strategy is to place social, societal and environmental considerations at the heart of the company (Schäfer & Krystel, 2016). Management and control tools enable the operation and implementation of management control systems, they play an essential role in the full development of the company. Management control tools help with forecasting and strategy development. They enable the creation of performance indicators, the monitoring of objectives and the proper implementation of the strategy, thus the tools allow management control to effectively communicate its recommendations in the strategic orientations (Breton, 2019). Thus, the integration of the CSR strategy into the company's overall strategy requires a new configuration of management and control tools (sustainable management control), which will bring CSR to a new stage of measurement and evaluation.

The introduction of monitoring systems will make it possible to monitor and measure the performance of different aspects of CSR within the company. Corporate Social Responsibility provides an opportunity to examine the operation of management control systems (Nafzaoui & Seghyar, 2020). To clarify this concern, we will formulate our

problem in the form of a fundamental question:

To what extent does the CSR strategy contribute to the implementation of CSR management and control tools? To answer this problem we will base the main hypothesis of the following research:

Corporate social engagement implies the adoption and implementation of a typology of the CSR strategy that significantly influences the CSR management and control tools.

1. CSR strategy and CSR management and control tools: conceptual framework

1.1. The CSR strategy: theoretical aspect

This section looks at four key points: the first and second points on the definition of the CSR concept and the CSR strategy, the third point on the typology of the CSR strategy and the denial of the point on the practices resulting from the CSR strategy.

1.1.1. Definition of CSR

The concept of CSR, like that of performance, is broad and unstable. In a recent study, Allouche, Huault and Schmidt (2004) highlight the many confusions around the definition of CSR, which are maintained by different actors (academics, institutions, companies). At the academic level, Bowen (1953) opened the debate on CSR by avoiding limiting the concept to a too narrow definition. According to him, CSR is "the duty of business leaders to implement strategies, make decisions and ensure practices that are consistent with the objectives and values of the community as a whole». Academic definitions of CSR include that of Carroll A. (1979):

Corporate social responsibility takes into account all the legal, economic, ethical and philanthropic perspectives that society may have towards a company at a given time (Belaid & Bouhassine, 2015).

According to the European Commission's Green Paper, CSR is 'the voluntary integration of social and environmental concerns into business activities and their relationships with stakeholders'(Vincent, 2006). The main mission of a company is to create value by producing the goods and services that society needs, thereby generating profits for its owners and shareholders, while contributing to the well-being of be part of society, particularly through the continuous creation of jobs. However, new forms of social and commercial pressure are gradually leading to a change in corporate values and perspectives (Saulquin & Shier, 2007). Corporate Social Responsibility (CSR) covers all the practices that companies implement to comply with the principles of sustainable development (social, environmental and economic) that is to say to be economically viable, have a positive impact on society but also to better respect the environment.

1.1.2. Definition of the CSR strategy

Faced with the challenge of CSR policy, companies do not generally behave in the same way. Their CSR strategy is based on their goals and their management of sustainable development opportunities and threats. The development of the CSR strategy implies that the societal, social and environmental dimensions are at the center of the company's attention. At this level, it is not a question of copying the best CSR practices into one or more of the value chain activities, but of generating a unique situation, and creating a symbiotic relationship between economic performance and societal performance (Lépneux & al, 2016). However, there are two approaches to achieving this symbiotic relationship:

Regarding the first approach, the company will develop a complementary CSR strategy to the company's strategy. Burke and Logsdon (1996) define the corporate social responsibility strategy as a series of measures that complement the company's core business, contributing to the company's overall mission. The first point is very important: corporate social responsibility actions must be consistent with the company's mission. Therefore, the CSR strategy can be defined as the setting of objectives and the allocation of resources in order to achieve objectives and create competitive advantages based on CSR. Acquier A, (2008), discusses the importance of strategic processes that link CSR issues to business value creation. CSR allows to adjust all dimensions of value. **The second approach** is where CSR strategies and growth strategy are a symbiosis. The company from the beginning of its creation, formulated strategies of common interest and placed society and the societal and social dimensions at the center of the company's attention. In this case, it is no longer a question of formulating and gradually integrating corporate social responsibility strategies into business entities, but to form a unique situation and to build a symbiotic relationship on the one hand between economic performance and on the other hand environmental and societal performance (Lépneux & al, 2016). Implementing the CSR strategy is the long-term commitment for organizations. First, such a strategy requires CSR to be integrated into the company's kernel (Lépneux & al, 2016). Aspects of CSR must be integrated into its mission, become an essential factor in its strategic decision-making process and be an integral part of its business as usual. Second, any CSR strategy needs time as a true commitment. The third part is the task of the business ecosystem in the success of a corporate social responsibility strategy.

Usually, to integrate a CSR policy, the company must initially consider CSR through a proactive and evolutionary management system; then integrate the initiatives and learnings conducted towards CSR in management, and finally, let each actor assess and measure the social influence of their group's activities.

1.1.3. Typology de la CSR Strategy

Every company specifies a CSR strategy to be able to install a new growth model while respecting the main natural and social balances. They want to develop a successful long-term strategy and must treat human and environmental resources equally. Therefore, it is necessary to support the implementation of corporate social responsibility strategies and to demonstrate a long-term commitment to the company (Lépneux & al, 2016). First; this strategy requires corporate social responsibility to be integrated into the focus of business concerns. Second, any corporate social responsibility strategy takes time to be considered a true commitment. The third part is the role of the business ecosystem in achieving the goal of a corporate social responsibility strategy: success, the corporate social responsibility strategy requires that the company and the different stakeholders aim to achieve common interests.

To this extent, it can be said that the company has adopted different corporate social responsibility strategies (Lépneux & al. 2016). According to research by Acquier (2008), a matrix has been established to discover the different strategies that can be selected in terms of corporate social responsibility.

Figure 1: Different types of CSR/SD strategies

		Figures libres	
		-	+
Imposed Figures	-	Business versus Society	GREENWASHING et dissonance
	+	good citizen	CSR / SD Leadership

Source: Acquire (2008)

In a holistic way, fundamental CSR strategies can be proposed by placing a difference between free and imposed figures. Free figures are characterized by the need to pay special attention to differentiation, especially through innovation, whereas the imposed figures are limited to compliance with rules that apply horizontally to all undertakings in specific circumstances. Depending on the level of consideration of environmental challenges, these strategies may also be prominent. Researchers Bellini (2003) and Martinet and Reynaud (2004) clearly emphasized the nature and intensity of the three aspects of corporate social responsibility mentioned above. These classifications identified three types of strategies (Biwolé-Fouda, 2014):

✓ **The eco-defensive strategy (wait-and-see)** it is determined by overcoming the costs associated with ecological and social investment to seek the greatest possible profit. To obtain an immediate economic profit is the absolute priority. To achieve this goal, the company can escape the legal constraints and assume the associated risks.

✓ **The Eco-conformist (adaptive) Strategy** this strategy is also favorable to the search for profit while minimizing legal constraints. From this point of view, it should be included in the mandatory figures. In the Eco-conformist Strategy, ecology is seen as a constraint and charitable activities are carried out only if they help to achieve purely economic objectives. The main difference of the eco-defensive defense strategy is to support the legality of the company's activities. However, depending on the situation, the company's eco-conformist behavior may be closer to eco-defensive or eco-sensitive strategies. By strictly complying with laws and regulations, good citizen behavior can be distanced from environmentally sensitive strategies more than greenwashing behavior. In this behavior, we observe certain commitments of the company. On the contrary, non-commitment behavior is accompanied by non-compliance with the rules.

✓ **Environmentally Sensitive Strategy (Active)** this strategy is completely opposed to the two previous strategies, as ecological, societal and charitable variables and economic variables are all determinants. It is therefore a strategy conducive to long-term development that strikes a balance between different economic, ecological, social and even legal aspects. The company exceeds legal requirements and is proud of environmental and societal innovation. Therefore, it is consistent with the Free Figures Policy Framework. Therefore, in theory, as far as CSR is concerned, the strategic behavior of the company should correspond at least roughly to one of these three strategies. However, CSR strategies are also affected by other external variables.

1.1.4. Practices stemming from the CSR strategy

The decision to choose a CSR strategy is influenced by institutional constraints in terms of sustainable development issues borne by the company and generally comes from an environmental analysis. In response to these institutional constraints, further insights into the nature of corporate social responsibility practices are also provided. According to Capron and Quairel-lanoizelée (2004), companies distinguish between avoidance practices, partial integration practices and even active practices that transform societal issues into management opportunities. Capron and Quairel-lanoizelée (2004) proposed two types of practices:

- **Practices derived from integrated strategies** aimed at bringing the objectives, methods and structure of the company closer to the values of the company. All companies will try to transform societal challenges into opportunities by including them in their management system, and subsequently influence the formal structure of the company.

- **Practices arising from symbolic or marginal strategies** based on reputation and

image, tending to make the company's actions acceptable to society without changing the foundations.

These may include posting objectives without verifying their implementation, concealment or partial disclosure of information, excuses and reasons, and ceremonies that do not influence the formal structure of the company. Finally, it can be said that the first types of practices favor the emergence of CSR management and control tools, while the second types of practices justify the form of economic and financial evaluation of societal action.

1.2. Overview of CSR management and control tools

In recent years, CSR management and control has become a concern for companies and civil society organizations. Thanks to the recognition of his learning, management control, accounting and audit studies are necessary to designate an illustration of this responsibility and to present frameworks and instruments to measure, assess and monitor for accountability.

1.2.1. Environmental management and control tools

In this section we try to present the description of different environmental CSR tools.

➤ Environmental Accounting

Designing a green economy means regularly considering the costs associated with protecting and restoring the environment. It aims to respect the traditional role of accounting and environmental reporting of flows and risks in order to convey the true image of the company to stakeholders(Mikol ,1995).In terms of objectives, environmental accounting has mainly become an instrument for correcting the damage caused by the company. It is therefore an instrument to develop environmental performance and to collaborate in reducing the harms that the environment generally suffers (Christophe, 1992).Environmental accounting has an immediate impact on business management style. Therefore, it intervenes at each phase of the Environmental Management System (EMS) action: assessment of costs and benefits of projects and actions, justification of the impact of environmental performance on results and balance sheet, identification of cost reductions and other opportunities for strengthening the result, Therefore, demonstrate the future benefits of long-term investments and evaluate the eco-efficiency and/or sustainability of activities (Bennet, & James, 1997).

➤ The ISO 14000 standard

At the 1992 Earth Summit in Rio de Janeiro, the Committee on Enterprises for Sustainable Development advised that the International Organization for Standardization (ISO), which established air quality standards, of Water and Soil,

prepares international standards related to environmental impact based on sustainable development design(Beejadhur, 2007).The ISO 14000 series presents environmental management in particular. ISO 14001 specifies the requirements of the environmental management system, allowing organizations to formulate and implement strategies and objectives, which should take legal requirements into account, other requirements to which the organization has adhered and information related to key environmental dimensions (Renaud &Berland, 2007).

➤ **EMAS Standard**

The EU Environmental Management and Audit System (EMAS) is a leading management tool that enables organizations to voluntarily assess and develop their environmental performance and report on their performance. The standard (EMAS) aims to promote the continuous development of environmental performance of all organizations and to provide information to the public and stakeholders(Renaud & Berland,2007).This standard ensures the reliability and transparency of the results achieved by the organizations registered in the environmental aspects of EMAS by the verification system through competent or authorized independent verifiers.

1.2.2. Description of CSR social and environmental tools

➤ **Societal accounting**

Societal accounting can be presented as an information system designed to express the company's negative or positive contribution to the environment in order to understand the company's impact on the company. Societal accounting must allow the relevant managers of the company to manage their responsibilities within the societal framework and social sphere and to report to interested third parties (Capron, 2000) .Capron (2009) indicated that this particular accounting configuration, referred to as societal accounting. Today's societal accounting is becoming more important in particular for reporting and external dissemination of environmental and social information to different stakeholders. Compared to internal management, this type of accounting pays more attention to the external assessment of corporate social responsibility. Consequently, societal accounting mainly involves the voluntary dissemination of non-financial information.

1.2.3. Description of the Social CSR tools

➤ **Standard SA 8000**

The Evolution of the Global Societal Responsibility Movement Develops a New Phase of Standardization of Societal Concerns to Meet the Demands of Credibility and Comparability of Organizational Behavior (Damak-Ayadi, 2004). The Social Accountability 8000 (SA8000) social responsibility standard it is a standard of social responsibility reserved for the preservation of working conditions. This standard was initiated by the council on Economic Priorities in 1997; it encompasses multiple social

performance platforms (Salameh-Bchara& Dubruc, 2016): Health, Child Labor, Safety, Right to Collective Bargaining, Freedom of Association, Non-Discrimination, Social Management Systems, Working and Remuneration Conditions, Supervision and Independent Monitoring of the Application of Standards.

➤ **Standard AA 1000**

Accountability 1000 (or AA 1000) was formulated by international organizations primarily ISEA (Institute of Social Responsibility and Ethics)) in November 1999. The AA1000 standard is based on a process of systematic engagement of stakeholders in the usual concerns of organizations (https://www.dictionnaire-environnement.com/aa_1000_ID5257.html).The process includes indicators, targets and reporting mechanisms, which need to ensure the effectiveness of the company's overall performance in this context. It is based on plans, reports, audit and reporting (Hoffmann &Saulquin, 2009).The AA 1000 standard is based on a series of requests to the company granted from a matrix used to read the status of these requests in a well-defined company and the qualitative and quantitative indicators that enable them to be tracked. The basic rule of AA 1000 is gradual. Each year a measure of the various criteria determined is established (Peeters, 2004).This standard applies to large companies, non-governmental organizations and public organizations.

➤ **Societal balance sheet**

The emergence and evolution of the societal balance sheet is directly related to the private decision of the Centre des Young Leaders and Actors of the Social Economy, which established this reference framework between 1995 and 1998. However, the societal balance sheet did not start from nothing. He inherited the social assessment design model, and tries to be his successor since he completed the second part of the project that the legislator did not lead to his ultimate goal: generates a set of indicators in relation to the organization's internal social data and data in relation to reporting to its environment (Capron, 2003).The societal balance sheet is therefore a management and decision-making tool at the internal level. Its purpose is to promote internal behaviour change to support the principles of corporate social responsibility (Capron, 2003).Therefore; it operates in a manner that complements traditional management control, as it assumes consideration of standards other than those of that control, i.e: economy, efficiency, effectiveness, extended to new stakeholders.

1.2.4. Global CSR Tools

➤ **ISO 26000 standard**

Following the approval of the vast majority of members of the International Organization for Standardization (ISO), the first international standard ISO 26000, the "Guidelines on Social Responsibility" was published in November 2010 (Capron, 2003).At first glance, 26000 is intended as a reference tool, an objective and a guide to good practice. The

objective is to clarify the term Global Social Responsibility and explain a terminology common to all organizations, regardless of their purpose and size. ISO 26000 is a management standard for corporate social responsibility. In addition, the ISO 26000 management tool makes it possible to manage corporate social responsibility on the one hand, and on the other hand, it also contains the dual function of the standard: the standard is a rule, i.e., a normative function, and the standard guides the transaction to be implemented as a compliance function.

➤ **The Navigator Skandia**

In 1994, the Swedish insurance group Skandia AFS was one of the first companies in the world to create a model for analyzing and monitoring its intangible assets. The Scandinavian company Skandia goes beyond the Balanced Scorecard or Prospective Scoreboard (BSC), considers human resources as the determinant of overall performance, and positions human capital in the middle of its dashboard, referred to as the Navigator (Prax , (2019). This is an instrument designed to go beyond the limits of the classic dashboards more fitted to a world where the intellectual capital of a company continues to grow to the detriment of material capital (Edvinsson& Malone, 1997). The Navigator is both a human resource mobilization tool and an assessment tool (Capron, 2003). In this context, authors such as Edvinsson and Malone (1999) have recommended a scoreboard called “Skandia Navigator” with which the aim is to measure societal performance across human capital, generating managerial control elements and responding to the need for information provided by all stakeholders (Bouamama, 2015).

➤ **GRI Reporting**

GRI is an international organization with which the mission is to develop and disseminate guidelines for the publication of environmental and social reports. The GRI represents a multi-stakeholder organization that aims to improve the quality of societal reporting in terms of comparability, rigour and verifiability comparable to financial reporting (Capron & Quairel, 2003). This type of social CSR tool often takes the configuration most commonly referred to as a societal relationship that is, it summarizes the economic, social and environmental aspects of CSR. According to Pesqueux (2002), he therefore defines societal relationships as activity reports on the ecological and social impact of the elements of social responsibility policy. The GRI repository provides a report assigned to all stakeholders. The aim is not only to be accountable to the stakeholders involved in the company’s decision-making, but also to engage them in the process of content development and dialogue around goals that meet their expectations. It is a governance model in which the expectations of all identified stakeholders are integrated into the strategy and where the management of societal performance is achieved through an interactive dialogue approach.

➤ **Sustainability Balanced Scorecard (SBSC)**

The balanced scorecard is also called the prospective scoreboard is the result of the works of Robert S. Kaplan and David P. This tool was initially designed to understand how the company's intangible assets translate into tangible results or other financial terms (Désiré-Luciani & al. 2013). Therefore, the hierarchy of the BSC axes represented by the causal logic of the strategic map : For example, the skills and motivation of employees (learning-innovation axis) means mastering operational excellence (internal process axis), which can be maximized Customer Satisfaction (customer axis), and finally bring maximum value to shareholders (focus on finance)(Travaillé & Naro, 2013). Therefore, the BSC cannot really represent a true balance of the three aspects of sustainable development (economy, society and environment), at least in its normative form. Faced with the increasingly important issues related to CSR in the management of companies, some researchers recommended developing the existing BSC model by integrating environmental and social issues. Thus, the concept of 'Sustainability Balanced Scorecard' (SBSC) emerged (Travaillé D & Naro, 2013). Indeed, depending on the company's strategy and the integration of sustainability issues, several SBSC models can be implemented to integrate the four aspects of traditional Balanced Scorecard, namely the environmental and social aspects. Finally, the SBSC-type dashboard can be considered as a quality tool and relevant for an overall management of social responsibility. Table n°1 below categorizes these main tools:

Table n° 1: Summary of the main CSR management and control tools

		Application levels		
		planning	Piloting	Audit and Reporting
Nature	Environmental	EMAS ISO 14000 Eco -design		Environmental reporting EMAS
	Social	OHSAS 18 000 Norme SA 8000		Social reporting
	Global	Sustainability Balanced Scorecard ISO 26 000 Navigateur Skandia AFS AA 1000	Sustainability Balanced Scorecard SD 21000 Navigateur Skandia AFS	GRI Societal reporting AA 1000 Accounting societal

Source: Adapted from Capron & Quairel, 2004

2. The influence of the CSR strategy on CSR management and reporting tools: Theoretical analysis

2.1. CSR management and reporting tools: Result of the implementation of the CSR strategy

Each company specifies a CSR strategy in order to be able to establish a new growth model while respecting the main natural and social balance. They hope to formulate a successful long-term strategy and must treat human and environmental resources equally. At this stage, it is necessary to support the implementation of the CSR strategy in order to evolve the different activities of the company, including changes in management and control tools, in order to move to a sustainable management control system. Strategic consideration of CSR needs has led to specific and structured internal governance activities within the organization.

These actions include redesigning management control systems that include social dimensions to demonstrate credibility and effectiveness. In particular, some companies have set up control systems to monitor and measure the performance of different aspects of CSR. In this step, we expand the original definition of a control system by Simons (1987), and define a CSR-oriented control system as a set of formal procedures and systems based on the use of economic data, financial, environmental and social. The manager uses this information to maintain or modify certain configurations of organizational functions in order to improve the overall performance of the enterprise. The design and implementation of CSR strategies aim to influence control management tools. In other words, the role and organizational commitment of companies involved in social responsibility initiatives has changed. Otherwise, CSR initiatives will lead to new changes in the management tools used by managers. They will continue to use economic, environmental, social and global management and reporting tools in the same management toolkit. In addition, the development and implementation of a CSR strategy will allow some companies to evolve their management and control tools towards CSR management and control tools.

2.2. The theories involved

We used two theories to formulate our explanatory model: stakeholder theory and contingency theory. The first defines the CSR strategy, while the second is based on the composition of the management control system and more particularly on management and management control tools, whose CSR strategy is also considered a contingency factor. We believe that these two frameworks are the most used to explain the impact of the CSR strategy on management and control tools.

2.2.1. Stakeholder Theory

The stakeholder theory formulated by R. E. Freeman is paradoxically invoked in the field of business ethics and CSR. Stakeholder theory is one of the main currents of

managerial thinking. The objective of this theory is to classify the different categories of stakeholders, define their objectives and define a strategic management policy to take into account their interests and constraints and implement strategic actions (Taoukif, 2014). Building on Freeman's work, Donaldson and Preston (1995) list three dimensions of stakeholder theory:

- **Descriptive** (a tool to analyze the practices of socially responsible companies when the actions of organizations can have an impact on their stakeholders)
- **Normative** (formulate and prescribe management actions that promote social responsibility in order to legitimize and take into account the interests of stakeholders in corporate governance).
- **Instrumental** (stakeholder interests in value creation in the context of stakeholder relationship management and organizational performance), an organization therefore adopts in its management and control tools financial and non-financial indicators related to its stakeholders or to the importance of the contribution of each of them to value creation. According to stakeholder theory, business practices can be classified primarily into two approaches: on the one hand, a strategic approach, where the better the company's performance, the better the relationship with stakeholders is managed, and a descriptive and instrumental version. On the other hand, the normative or ethical approach, where the company manages the requirements of its stakeholders on the basis of moral and ethical considerations (Benaicha, 2017).

2.3. Contingency Theory

In this study, we use contingency theory, which states that there is no single way to organize or manage an organization. Contingency theory applied to the management control system and more particularly management and management control tools since the 1970s, this theory is the most widely used theoretical framework for explaining management and management control tools. According to Anthony (1988), contingency factors may explain changes in control tools, and he argues that there is no universal control system, but that control tools depend on contextual factors that are likely to change them. Contingency theory emphasizes the adaptability of management control to organizational contextual factors. The objective was to move from a traditional approach, which should be universally applicable to all organizations, to a relatively flexible approach that adapts to contextual requirements. Indeed, organizations have sought to adapt to changes in unforeseen factors in order to improve their performance (Khalifa & al, 2014).

2.4. Hypothesis Formulation and Conceptual Model

The literature review we have developed allows us to formulate different hypotheses. Research hypotheses make it possible to formulate a research project that the researcher wishes to defend in his work as a response to a predefined problem. A

hypothesis acquires the status of a rule of knowledge and can be considered as a research result as long as the scientific conventions make it possible to assume that the hypothesis has been validated. In this study, the following main hypothesis can be formulated as a continuation: Corporate social engagement implies the adoption and implementation of a typology of the CSR strategy that significantly influences management and control tools. Before moving on to the formulation of hypotheses, Carroll identifies three types of CSR strategies: environmentally sensitive behavior (proactive strategy), which goes beyond legal requirements and considers ecological information as a key element for the sustainability of the company. Ecologically conformist behavior (adaptive strategy), which complies with legal requirements without going beyond, even if possible; and finally, environmentally defensive behavior (partial strategy), which favors immediate economic returns and considers environmental investments as a cost.

- **Proactive (environmentally sensitive) strategy:** The eco-sensitive strategy must be understood in the broadest sense of the term; it includes the ethical, socially responsible and environmental commitments of a company. The ecological focus is not on immediate financial profitability; social and ecological investments must have a longer-term impact.

In short, a defensive and sensitive eco-behavior is indicative of CSR strategies. If the defensive eco sees no strategic advantage, except that of limiting financial risks, the sensitive eco believes that CSR is likely to produce positive impacts both at the strategic and organizational levels. The performance measurement system of such a policy (through management and control tools) is based on a long-term perspective. These companies often exceed regulatory standards in order to achieve optimal profit and improve quality and performance in their quest for legality. Today, environmentally sensitive behavior requires companies to have appropriate management and control tools, and significant financial resources (Mathieu & Sopamot, 2006). In this perspective we can propose the following hypothesis:

H1: Proactive strategy contributes to the implementation of CSR management and control tools

- **Adaptive strategy (eco-conformist):** This strategy also favors the pursuit of profit while respecting legal constraints at best. From this point of view, it must be included in the planned figures. Ecology is seen as a constraint in this strategy, and philanthropic activities are carried out only if they contribute to the achievement of economic objectives. The main difference with the eco-defensive strategy is the preservation of the legitimacy of the company's activities. However, depending on the case, a company's eco-conformist behavior may be close to an ecologically defensive strategy or an ecologically sensitive strategy (Fouda, 2014). In this perspective, management and control tools are used to manage, control and measure this type of CSR strategy. So the impact of this strategy on management and control tools we leave to pose the

following hypothesis:

H2: the adaptive strategy contributes to the implementation of CSR management and control tools

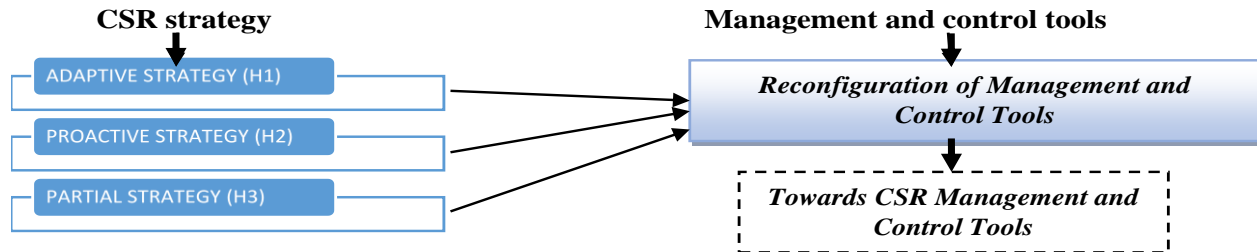
• **Partial strategy (defensive eco):** The eco-defense strategy is measured by the nature of the trade-offs between social, environmental and economic considerations. For the eco-defensive, CSR creates strong legal constraints and therefore imposes significant compliance costs. Financial logic and immediate economic outcomes take precedence over the short-term for eco-defensiveness. The exclusive pursuit of profit leads us to consider ecological and social investments as unnecessary costs that must be limited or even contradictory with the economic dimension. The partial strategy leads to two types of behavior. The first is to maintain current practices without integrating ecological information (with the risk of prohibiting it). Such behavior is increasingly rare, as the risks (financial or not) of non-compliance are increasingly significant. The second is compliance, which means meeting the standards without exceeding them, thereby limiting the risk of non-compliance with existing laws (environmental compliance). Environmentalists must minimize risks and investments by complying with legal standards as little as possible. Management control acts as an intermediary between strategy and action to achieve the objectives set. This type of CSR strategy therefore affects management and control tools in order to properly measure, evaluate and manage social performance (Carroll, 1979). In other words, at the decision-making level, this type of strategy is a variable that leads to a change in management and control tools. Thus, we can propose the following hypothesis:

H3: the partial strategy contributes to the implementation of CSR management and control tools

2.4.1. The conceptual model

Based on the literature review, we find that the CSR strategy has a hypothetical impact on management and control tools. In general, we also see that the three CSR strategies have contributed to the restructuring of management and control tools. Based on these theoretical elements from the literature review, we propose the research model presented in Figure n°2. In this model, we consider the typology of the CSR strategy as an independent variable that affects management and control tools as a dependent variable.

Figure n° 2: Conceptual Research Model:



Source: authors

3. Research Methodology

We will present the population targeted by the study, the size of the sample and the analytical framework of the data collected.

3.1. Study Target Population

The target population is the first thing defined during the design process of our survey. The public must give us the information we need to answer the research question. The aim of the delimitation of this unit is to obtain a representative sample of a population capable of providing us with specific information on the subject of our study. The target population of the study is large enterprises in Morocco.

3. 2. The sampling frame and size

In order to determine to what extent does the CSR strategy contribute to the implementation of CSR management and control tools? ,we are inclined to carry out a survey on various large enterprises in Morocco, which have an organizational structure composed of departments, departments or a Directorate dedicated to CSR.As for the number of replies received, there are 30 based on a study of 35 large companies in Morocco. Table n°2 and n°3 below illustrate the main features of our empirical study:

Table n°2: Results of administered questionnaires

Number of questionnaires distributed	Number of questionnaires returned
35	30
100%	85,71%

Source: Authors

Table n° 3: Elements of the Empirical Study

Survey Environment	Large companies in Morocco
City concerned	All of Morocco
Support of the Survey	Questionnaire
Sample size	35
Structure of the questionnaire	Form of questions: Likert scale Themes of the questions : CSR strategy: (5 items) Management and control tools: (7 items)
How the questionnaire is administered	e-mail, telephone
Method of data analysis	Quantitative method
Data base Operating Software	SPSS

Source: Authors

3.3. The Framework for Analyzing Collected Data

Methodologically, we have opted for a quantitative approach that highlights descriptive statistical analyses of the phenomenon studied. For this purpose, a questionnaire was distributed to thirty-five (35) persons belonging to the large companies in Morocco, of which thirty (30) completed and returned questionnaires, which means a response rate of 85.71% deemed satisfactory. We were able to consult with a diverse population of officials (Head of CSR, Finance and accounting executives, management controllers), to obtain meaningful answers about the question being asked. The collected data are processed and analyzed using the SPSS software.

Table n°4 :Sub-variables

Independent sub variables	Dependent sub-variables
<ul style="list-style-type: none"> - <i>The adaptive strategy</i> - <i>The proactive strategy</i> <i>The partial strategy</i> 	<ul style="list-style-type: none"> - The cost accounting tool (economic tool) - Cost management techniques (economic tool) - The instruments of forward management (economic tool) - Classic dashboards (economic tool) - Environmental tools (environmental dashboard, ISO 14000, eco design, environmental assessment) - Societal tools (OHSAS 18000, SA 8000, Social Report) - Global tools (Balanced Scorecard, Societal Balance Sheet, Societal Accounting, ISO 26 000, Skandia AFS Navigator, Sustainability Reporting (AA 1000), Global Reporting Initiative).

Source: Authors

Using the SPSS 24 software, we developed a statistical analysis to give the results that will be analyzed and discussed in the next part.

4. Analysis and discussion of results

This part introduces the main features of the CSR strategy of the selected sample and the impacts of each type of strategy on management and control tools in large companies in Morocco based on ANOVA analysis.

4.1. CSR strategy in large companies in Morocco

According to the sample of 30, 100% of large companies in Morocco adopt the corporate social responsibility (CSR) strategy.

Table n°5: CSR strategy represented in the sample					
		Headcount	Percentage	Valid percentage	cumulative percentage
Valid	yes	30	100,0	100,0	100,0

Source: SPSS Software

4.2. Forest typologies de la RSE strategy

Typology of the CSR strategy According to this sample, the following is represented: 73.3% of large companies in Morocco adopt the proactive strategy, 20% practice the adaptive strategy, and 6.7% adopt the partial strategy. Thus, according to the sample of 30 large companies, In Morocco, 22 practices the proactive strategy is 73.3%. (Table n°6).

Table n°6: Distribution of the sample according to the CSR strategy typologies					
		Headcount	Percentage	Valid percentage	cumulative percentage
Valid	The partial strategy	2	6,7	6,7	6,7
	The adaptive strategy	6	20,0	20,0	26,7
	The proactive strategy	22	73,3	73,3	100,0
	Total	30	100,0	100,0	

Source: SPSS Software

4.3. The influence of proactive strategy on management and control tools

For the analysis of the link between the proactive strategy and the control and management tools, we carry out the ANOVA analysis. Based on this analysis, we find that the proactive strategy significantly influences all management and control tools: Cost accounting tool with 0.02, cost management technique with 0.00, predictive

management instruments with 0.00, dashboard with 0.00, environmental tools 0.19, societal tools with 0.00, and global tools with 0.00. Because the significance obtained in the results is lower than the significance level of 0.05 in all tools ($GIS < 0.05$) as shown in Table n°7. Therefore, we confirm the H1 hypothesis.

Table n°7: Influence of proactive strategy on management control tools

ANOVA						
		Sum of squares	Ddl	Medium Square	F	Sig.
Cost accounting tool	Intergroups	1,894	1	1,894	11,111	,002
	Intragroups	4,773	28	,170		
	Total	6,667	29			
cost management technique	Intergroups	3,503	1	3,503	16,728	,000
	Intragroups	5,864	28	,209		
	Total	9,367	29			
forward-looking management instruments	Intergroups	5,603	1	5,603	15,905	,000
	Intragroups	9,864	28	,352		
	Total	15,467	29			
the dashboard	Intergroups	11,648	1	11,648	41,718	,000
	Intragroups	7,818	28	,279		
	Total	19,467	29			
Environmental tool	Intergroups	2,819	1	2,819	6,241	,019
	Intragroups	12,648	28	,452		
	Total	15,467	29			
Societal tools	Intergroups	5,734	1	5,734	17,907	,000
	Intragroups	8,966	28	,320		
	Total	14,700	29			
global tools	Intergroups	7,276	1	7,276	19,235	,000
	Intragroups	10,591	28	,378		
	Total	17,867	29			

Source: SPSS Software

4.4. The influence of adaptive strategy on management and control tools

For the analysis of the link between adaptive strategy and management and control tools, we perform the ANOVA analysis, and we find that the adaptive strategy significantly influences the economic management control tools (cost accounting tool with a significance of 0.36, cost management techniques with 0.01, forward management instrument with 0.00, and dashboard with 0.79), because its significance is below the threshold of 0.05 ($GIS < 0.05$). But it does not influence CSR control tools :

environmental tools(0,260), societal tools(0,102), and global tools with (0,179) because the significance obtained in the results is higher than the level of significance which is 0.05 (SIG> 0.05), as shown in Table n°8, and therefore we refute the hypothesis H2.

Table n° 8: The influence of adaptive strategy on management control tools

		ANOVA				
		Sum of squares	Ddl	Medium Square	F	Sig.
Cost accounting tool	Intergruppes	,518	1	,518	2,357	,036
	Intragruppes	6,149	28	,220		
	Total	6,667	29			
cost management technique	Intergruppes	2,932	1	2,932	12,758	,001
	Intragruppes	6,435	28	,230		
	Total	9,367	29			
forward-looking management instruments	Intergruppes	7,318	1	7,318	25,143	,000
	Intragruppes	8,149	28	,291		
	Total	15,467	29			
the dashboard	Intergruppes	,030	1	,030	,175	,079
	Intragruppes	4,770	28	,170		
	Total	4,800	29			
Environmental tool	Intergruppes	,696	1	,696	1,320	,260
	Intragruppes	14,770	28	,528		
	Total	15,467	29			
Societal tools	Intergruppes	1,358	1	1,358	2,851	,102
	Intragruppes	13,342	28	,476		
	Total	14,700	29			
global tools	Intergruppes	1,134	1	1,134	1,897	,179
	Intragruppes	16,733	28	,598		
	Total	17,867	29			

Source: SPSS Software

4.5. The influence of the partial strategy on management and control tools

For the analysis of the link between the partial strategy and the management control tools, we perform the ANOVA analysis, and we approve that the partial strategy significantly influences the economic management control tools (cost accounting tool with 0.00, cost management techniques with 0.00, forecast management instrument with 0.00, and dashboard with 0.19) , because its significance is less than the threshold of 0.05 (GIS<0.05).But it does not influence CSR control tools (environmental tools with 0.734, societal (0.713), and global (0.713)) because the significance obtained in the

results is greater than the level of significance which is 0.05 (SIG> 0.05), as shown in table n°10. Therefore, we refute the hypothesis H3.

Table n°10: Influence of Partial Strategy on Management Control Tools

ANOVA						
		Sum of squares	Ddl	Medium Square	F	Signification
the dashboard	Intergroups	4,610	1	4,610	6,188	,019
	Intra-groups	20,857	28	,745		
	Total	25,467	29			
global tools	Intergroups	,060	1	,060	,138	,713
	Intra-groups	12,107	28	,432		
	Total	12,167	29			
Societal tools	Intergroups	,060	1	,060	,138	,713
	Intra-groups	12,107	28	,432		
	Total	12,167	29			
Environmental tool	Intergroups	,060	1	,060	,118	,734
	Intra-groups	14,107	28	,504		
	Total	14,167	29			
forward-looking management instruments	Intergroups	11,336	1	11,336	21,211	,000
	Intra-groups	14,964	28	,534		
	Total	26,300	29			
cost management technique	Intergroups	12,688	1	12,688	40,936	,000
	Intra-groups	8,679	28	,310		
	Total	21,367	29			
Cost accounting tool	Intergroups	13,752	1	13,752	67,387	,000
	Intra-groups	5,714	28	,204		
	Total	19,467	29			

Source: SPSS Software

4.6. Discussion of Results

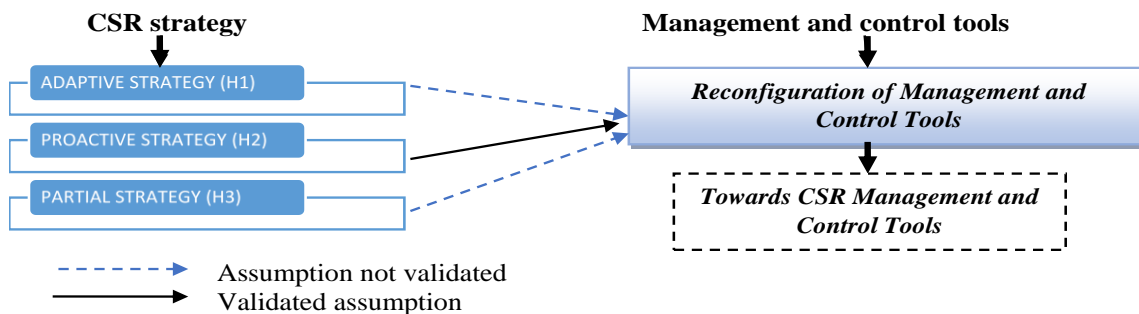
Following the results obtained, we can answer our research question in the affirmative. The dimension that exerted a significant impact on the management and control tools mainly concerns the proactive CSR strategy. In this research, the result on the influence of the CSR strategy on the configuration of management and control tools of large companies in Morocco is in line with the main hypothesis and the theoretical

propositions. As a result, the integration of the CSR strategy into the company’s overall strategy aims to provide a new configuration of the management control system (in particular management and control tools) in order for CSR to enter a new measurement and evaluation phase (Capron & Quairel-lanoizelée en 2004). Furthermore, based on the analysis of the data from our questionnaire, we found that 73.3% of the companies surveyed adopt a proactive CSR strategy. As a result, this type of strategy influences the management structure and system (in particular the management and control tools of companies). Thus, This empirical result is confirmed by the theoretical proposals of the authors Capron and Quairel-lanoizelée (2004), We recall that proposed that practices resulting from integrated (proactive) strategies aimed at bringing the objectives, methods and structure of the company closer to the values of the company. All companies will try to transform societal challenges into opportunities by including them in their management system (finalization system, organization system and animation system), and subsequently influences the formal structure of the company in order to give rise to an integrated management of social responsibility.

Finally, it can be said that the implementation of the CSR strategy by large companies in Morocco to justify their willingness to transform sustainable development requirements into a managerial opportunity in order to improve overall and sustainable performance. Indeed, that this will be accompanied by the reconfiguration of management and control tools as stated in the results of our statistical analysis. Given the validated and invalidated hypothesis of our research model, we eliminate variables with low contributions to the model. This is the adaptive and partial strategy variable. So to conclude, we can say that the CSR strategy influences the management and control tools of large companies in Morocco adopting the proactive strategy.

In total, the validation of our Main Hypothesis “The societal commitment of companies implies the adoption and implementation of a typology of the CSR strategy that significantly influences the management control tools” is validated in the results of our study; the typology of the assumed CSR strategy is proactive in nature. Thus the final conceptual research model is presented as follows:

Figure n°3: Conceptual Research Model:



Source: Authors

Conclusion

Through a wide literature review, we have developed a conceptual model that identifies the influence of the CSR strategy on management and control tools in order to give a new configuration. The importance of integrating the CSR strategy into the organizational system of companies aims to give a new configuration of management control tools, to bring CSR to a new phase of measurement and evaluation. Indeed, the validation of the conceptual model in large companies in Morocco, led us to carry out an empirical study of a quantitative nature. Based on the results of this study, we concluded that the CSR strategy influences management and control tools in the following ways: for proactive strategy has a significant influence on management control tools, for adaptive strategy has a moderate influence on management control tools, and for the partial strategy, it was concluded that there is little influence on management control tools. In total, the validation of our main hypothesis is validated in the results of our study; the typology of the assumed CSR strategy is proactive in nature.

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