

Corporate Social Responsibility Overview of Morocco-Tunisia

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Abstract

The institutional framework promoting Corporate Social Responsibility, ISO certification, and standardization plays a crucial role in the sustainability of businesses. Corporate Social Responsibility encompasses ethical, social, and environmental business practices, with its integration often encouraged by international standards.

In Morocco and Tunisia, the institutional framework for Corporate Social Responsibility is based on governmental initiatives, standardization bodies, and public-private partnerships. These countries have adopted international standards and established certification mechanisms to promote compliance with Corporate Social Responsibility standards.

In Morocco, entities such as the Economic, Social, and Environmental Council and the Moroccan Institute of Standardization contribute to the promotion of Corporate Social Responsibility. In Tunisia, the Agency for the Promotion of Industry and Innovation is involved in these efforts.

Through this literature review, we will address the challenges and opportunities present in the Moroccan and Tunisian context regarding Corporate Social Responsibility.

However, these challenges also offer opportunities. By raising awareness among businesses and encouraging the adoption of CSR practices, the Moroccan and Tunisian context in terms of CSR represents a complex yet fertile ground, where challenges can be transformed into opportunities to promote sustainable business practices.

In conclusion, Morocco and Tunisia are making significant efforts to integrate Corporate Social Responsibility into their institutional framework, encourage ISO certification, and address specific challenges while promoting opportunities in their respective contexts to foster sustainable business practices.

Keywords: Corporate social responsibility (CSR), ISO certification, challenges, opportunity

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I. INTRODUCTION

Corporate Social Responsibility holds a central position in the international economic landscape. The international institutional framework for promoting CSR is rooted in the belief that companies have a crucial role to play in creating value not only for their shareholders but also for society as a whole. International initiatives and standards, such as the United Nations Guiding Principles on Business and Human Rights and the Sustainable Development Goals, emphasize the importance of ethical and socially responsible conduct.

In this global perspective, each country shapes its own institutional framework to regulate and promote CSR. Morocco and Tunisia, as nations committed to a trajectory of economic and social development, are no exception. Both countries have developed normative and regulatory frameworks to guide businesses in their commitment to CSR.

However, the Moroccan and Tunisian contexts present distinct characteristics, with specific challenges and opportunities. In Morocco, sustainable development has become a major axis of national policy, providing incentives for businesses to engage in socially responsible practices. In Tunisia, CSR is also embedded in a dynamic of transitioning towards a more sustainable economy, with a particular emphasis on attracting responsible investments.

At the outset of this article, we will first examine the international institutional framework that provides a common reference for CSR. Subsequently, we will delve into the specific context of Morocco and Tunisia, analyzing the challenges and opportunities that influence how businesses integrate CSR in these countries. Understanding these dynamics will allow us to appreciate the diversity of approaches and outcomes in promoting CSR at the international level and in the specific contexts of Morocco and Tunisia.

This work will endeavor to address the following research question :

In an increasingly interconnected world where Corporate Social Responsibility holds a prominent place, how is the international institutional framework shaped to promote ethical and socially responsible practices within businesses ?

How has Morocco incorporated CSR principles into its regulatory framework, particularly in the context of sustainable development and national policy ?

What institutional mechanisms are in place in Tunisia to encourage businesses to adopt socially responsible and sustainable practices ?

How are these global principles adapted and implemented in specific national contexts, specifically in Morocco and Tunisia, and what challenges and opportunities emerge in these two developing countries ?

II. THE INTERNATIONAL INSTITUTIONAL FRAMEWORK FOR THE PROMOTION OF CSR

Corporate Social Responsibility (CSR) is a concept that acknowledges the responsibility of businesses beyond mere profit maximization. It aims to integrate social, environmental, and ethical concerns into business activities, surpassing minimal legal obligations. CSR typically involves considering stakeholders such as employees, customers, suppliers, the local community, and the environment.

Internationally, various institutional frameworks encourage and promote CSR by providing guidelines, standards, and incentives for businesses to adopt sustainable practices. These frameworks contribute to creating an environment conducive to social responsibility, enhancing the contribution of businesses to social and environmental well-being.

A. Global Reporting Initiative (GRI)

The GRI, established in 1997 through collaboration between the Coalition for Environmentally Responsible Economies (CERES) and the Tellus Institute, with the participation of the United Nations Environment Programme (UNEP), has evolved into an international independent standard-setting organization focused on business sustainability performance and reporting. It offers requirements and guidelines for an organization's annual reporting on sustainability activities, aiming to ensure transparency and social and environmental accountability. (Official Website GRI)

As a global standard-setting entity, the GRI develops reporting standards crucial for sustainability communication. These standards enable businesses to transparently and comparably report on their CSR performance, contributing to raising global social and environmental responsibility standards. (Official Website GRI)

B. United Nations (UN)

The United Nations (UN), established in 1945 to promote peace, cooperation, and development among nations, has played a vital role in promoting CSR (Maintenir la paix et la sécurité internationales - Official website UN). UN initiatives focused on CSR include:

The United Nations Global Compact, launched in 2000, is a major initiative mobilizing businesses worldwide to adopt more responsible practices. Signatory companies commit to respecting ten universal principles in areas such as human rights, labor, the environment, and anti-corruption. (Le Pacte mondial des Nations Unies : Proposer des solutions aux défis mondiaux – Official website UN)

The Sustainable Development Goals (SDGs), a set of 17 goals adopted in 2015 by all UN member states as part of the 2030 Agenda for Sustainable Development. Several goals directly relate to CSR, such as poverty reduction, food security, health, education, gender equality, access to clean water, social justice, and peace promotion. (Objectifs de développement durable : 17 objectifs pour transformer notre monde - Official website UN)

The UN Guiding Principles on Business and Human Rights, adopted in 2011, provide a global framework to prevent and address business impacts on human rights. They encourage businesses to respect human rights throughout their operations. (Van Huijstee, M., Ricco, V., & Ceresna-Chaturvedi, L., 2012)

These initiatives reflect the UN's commitment to promoting CSR as a means of contributing to sustainable development, poverty reduction, protection of human rights, labor, the environment, and the fight against corruption. Businesses are increasingly incentivized to align their operational practices with these global principles and goals to play a significant role in crucial global issues. (Lépineux, F., Rosé, J., Bonanni, C. & Hudson, S., 2016)

C. International Organization for Standardization (ISO)

The International Organization for Standardization (ISO), established in 1947, is an independent non-governmental entity dedicated to developing and publishing voluntary standards to facilitate innovation, promote quality, and foster interoperability across various sectors. Concerning CSR, ISO has developed several standards to guide organizations in adopting sustainable business practices. (Official website ISO)

ISO 26000, published in 2010, stands out as a major CSR standard, offering recommendations on governance, human rights, working conditions, the environment, fair practices, and consumer responsibility. (Official website ISO)

ISO 14001, while not exclusively focused on CSR, is crucial for environmental management within organizations. Similarly, ISO 45001, focusing on occupational health and safety, aims to improve working conditions and ensure employee well-being, aligning with the broader scope of corporate social responsibility.

The ISO 20121 standard, specific to the events industry, guides organizations in integrating responsible practices when planning and executing events. (Official website ISO)

These ISO standards provide a common global framework for implementing responsible practices in various aspects of business operations, aiming to standardize CSR approaches and promote the adoption of international standards for sustainability and social responsibility.

D. International Labour Organization (ILO)

The International Labour Organization (ILO), established in 1919 as a specialized agency of the United Nations, aims to promote social justice and fundamental rights at work globally. By developing and promoting international labor standards, facilitating dialogue among governments, employers, and workers, and providing technical assistance to improve working conditions, the ILO strives to create a fair and human rights-respecting work environment. (Official website ILO)

The ILO plays a central role in CSR by encouraging businesses to adopt practices respecting human rights and promoting decent working conditions. Key ILO initiatives related to CSR include the Fundamental Principles of

Labour, covering freedom of association, the right to collective bargaining, elimination of forced labor, and non-discrimination at work. (ILO, 2010)

The Sustainable Corporate Responsibility (SCORE) initiative is another significant ILO effort, aiming to enhance business competitiveness while promoting decent working conditions and sustainable practices. This initiative offers training and technical assistance programs to businesses, particularly in developing countries, to help them implement responsible practices. (Official website ILO)

Additionally, the ILO collaborates with other UN agencies to promote the UN Guiding Principles on Business and Human Rights. These principles encourage businesses to respect human rights throughout their operations and supply chains. (ILO, 2021)

As a tripartite organization, with representatives from governments, employers, and workers, the ILO provides a unique platform to foster dialogue and collaboration among different stakeholders in CSR. ILO initiatives aim to promote ethical, socially responsible, and human rights-respecting practices within the world of work. (Official website ILO)

These initiatives and institutional frameworks shape global expectations for CSR and encourage businesses to adopt sustainable and responsible business practices. It is noteworthy that participation in these initiatives is often voluntary, but many businesses recognize the benefits of CSR in terms of reputation, risk management, and long-term sustainability.

III. INSTITUTIONAL FRAMEWORK OF CSR IN MOROCCO AND TUNISIA

Corporate Social Responsibility has evolved to become an essential pillar of the global economic landscape, aiming to integrate sustainable practices into business activities. In Morocco and Tunisia, these principles have also taken root, supported by institutional frameworks aimed at promoting CSR within companies. Both nations have recognized the importance of reconciling economic growth with social and environmental values. In this context, let's take a closer look at the institutional frameworks in place, the launched initiatives, and the impact of these measures on promoting CSR in the economic and social fabric of Morocco and Tunisia.

A. Moroccan Institutional Framework

At the heart of Morocco's economic and social challenges emerges a dynamic landscape where Corporate Social Responsibility asserts itself as an essential component of the national strategy. Morocco, aware of contemporary challenges and sustainable aspirations, has established an institutional framework dedicated to promoting CSR. This initiative reflects the kingdom's commitment to integrating ethical, social, and environmental practices within its businesses, thereby contributing to the socio-economic development of the country. This introduction explores the

contours of the CSR institutional framework in Morocco, highlighting the legal framework, standardization, and labeling that shape the landscape of corporate social responsibility in the kingdom.

a. Legal Framework in Morocco

In Morocco, the legal framework for Corporate Social Responsibility is based on several key elements aimed at regulating and promoting ethical, social, environmental, and economic practices within companies.

- *Labor Code*

The Labor Code holds crucial importance in regulating professional relationships and protecting the rights of workers. In the context of CSR, it represents a legislative framework that defines the rights and responsibilities of both employers and workers. This regulation is an essential lever to encourage fair, ethical, and socially responsible practices within companies.

The Moroccan Labor Code provides a legal framework that, when respected, promotes the adoption of ethical and socially responsible professional practices. Companies that integrate these principles into their operations demonstrate their commitment to CSR, contributing to the establishment of a fair and sustainable work environment. (NAFZAOU, M.-A., et al., 2020)

- *Human Rights*

Preserving human rights relies on a corpus of laws and principles aiming to ensure dignity, equality, and justice for all citizens. In the Moroccan context, Corporate Social Responsibility aligns with this perspective by encouraging companies to respect and promote human rights within their activities.

CSR in Morocco is based on respecting human rights, whether within the company, towards workers, consumers, or communities. Companies that integrate these principles into their practices demonstrate their commitment to an ethical and socially responsible approach to their activities, thereby contributing to sustainable development and the protection of fundamental rights in Morocco (Benraïss-Noailles, L. & Bentaleb, C., 2014).

- *Environmental Rights*

Environmental rights encompass a set of principles and standards aimed at preserving, protecting, and restoring the natural environment. In Morocco, these rights are closely linked to Corporate Social Responsibility, which promotes sustainable and environmentally friendly practices within business activities (Amaazoul, H., 2021)

CSR in Morocco integrates environmental rights by encouraging companies to adopt nature-friendly practices, contribute to the preservation of natural resources, and take measures to reduce their environmental footprint. Companies engaged in CSR thus contribute to the sustainable development of Morocco by preserving ecological balance. (NAFZAOU, M.-A., et al., 2020)

The legal framework of CSR in Morocco revolves around respecting workers' rights, fundamental human principles, and environmental protection. These elements contribute to shaping an environment conducive to the promotion of ethical, responsible, and sustainable practices within Moroccan companies.

b. Standardization in Morocco

In Morocco, the Moroccan Institute of Standardization (IMANOR) is responsible for standardization. Its primary mission is to promote standardization and quality in the country, working to support economic, technological, and social development by facilitating the adoption of national and international standards.

IMANOR is actively involved in the development, promotion, and dissemination of standards in various sectors such as industry, services, and agriculture, among others. Simultaneously, the institute works on certification, accreditation, and training programs related to quality and standardization.

IMANOR's collaboration with international standardization bodies promotes the harmonization of Moroccan standards with international standards, creating conditions conducive to international trade and strengthening the competitiveness of Moroccan companies in global markets.

IMANOR also provides certification services for products and management systems, allowing companies to demonstrate their compliance with prevailing standards. This contributes to enhancing the trust of consumers and business partners.

The institute intervenes in various strategic sectors of the Moroccan economy, including industry, agri-food, construction, energy, information technology, and health.

Furthermore, IMANOR initiates training programs to raise awareness among businesses and professionals about the challenges of standardization and quality, encouraging the adoption of best practices.

The Moroccan Institute of Standardization occupies a central position in the development and promotion of standardization in Morocco, significantly contributing to the improvement of product and service quality, consumer protection, and the competitiveness of businesses in national and international markets. (Official website IMANOR)

c. CGEM Label in Morocco

The CGEM label refers to the General Confederation of Moroccan Enterprises, an employers' organization representing businesses in the country. As a major player in the economic landscape, CGEM's mission is to defend the interests of businesses, promote social dialogue, and contribute to the economic development of Morocco.

CGEM offers labels and certifications aimed at recognizing and promoting high standards of quality and performance within companies. These labels can cover various areas such as social responsibility, quality, and innovation, among others.

An essential aspect of CGEM's action is to encourage companies to adopt Corporate Social Responsibility practices, encompassing the consideration of social, environmental, and ethical issues in their activities. CGEM's labels in the field of CSR serve to recognize and reward companies integrating these dimensions into their strategies.

CGEM is also involved in establishing sectoral certifications and standards, thus contributing to ensuring the quality of products and services of Moroccan companies.

Actively engaged in promoting economic and social initiatives, CGEM collaborates with the government, social partners, and other stakeholders to stimulate economic development and employment in Morocco.

The CGEM label in Morocco goes beyond the scope of mere formal recognition. It is closely related to initiatives aimed at promoting quality, social responsibility, and sustainable development within the country's businesses, thereby enhancing the competitiveness and reputation of Moroccan companies nationally and internationally. (Official website CGEM)

B. Tunisian Institutional Framework

The integration of Corporate Social Responsibility in Tunisia relies on an institutional framework aimed at promoting sustainable, socially responsible, and environmentally friendly economic practices. This framework, developed within the economic and legal environment of the country, reflects Tunisia's commitment to sustainable development and business ethics. In this introduction, we will explore the key elements of this institutional framework, highlighting the legal framework, standardization, and certification that foster the adoption and promotion of CSR within the Tunisian entrepreneurial fabric.

a. Legal Framework in Tunisia

The development of the legal framework in Tunisia has followed a progressive trajectory, relying on fundamental pillars such as human rights, worker protection, and environmental conservation. This evolution is closely linked to Tunisia's international commitment to uphold the standards and principles outlined in various international conventions.

- Labor Code

The Tunisian Labor Code is now aligned with international standards, reflecting Tunisia's commitment as a signatory to various conventions, such as those issued by the International Labor Organization (ILO) and the Declaration of the Arab Labor Organization (ALO). (OIT, 2014)

The Tunisian Labor Code, as a body of laws and regulations, regulates professional relationships between employers and workers. Its relevance lies in its role as a legal reference that establishes the rights and obligations of stakeholders in the professional environment. Closely related to Corporate Social Responsibility, this code provides

the legal foundations that, when respected, foster ethical and socially responsible practices. (Koleva, P. &Gherib, J., 2012)

The integration of these principles by companies in their operations, in accordance with the Labor Code, demonstrates their commitment to CSR. This approach contributes to establishing a work environment characterized by fairness and sustainability.

- *Human Rights*

Regarding human rights in Tunisia, as in many other countries and like the case of Morocco, human rights play a central role in Corporate Social Responsibility, and they are fundamental principles.

CSR in Tunisia revolves around respecting human rights, whether within the company or communities. Companies that integrate these principles demonstrate their commitment to a socially responsible approach to their activities. (Koleva, P. &Gherib, J., 2012)

- *EnvironmentalRights*

Environmental rights refer to the principles and standards aimed at protecting and restoring the natural environment. Corporate Social Responsibility in Tunisia integrates these environmental rights into its practices, recognizing the importance of sustainability and the preservation of natural resources. Through Responsible Resource Management, waste reduction, preservation of air and water quality, etc...

CSR in Tunisia integrates environmental rights by encouraging companies to adopt sustainable practices, reduce their ecological impact, and contribute to the preservation of the natural environment.

The legal context in Tunisia is evolving progressively to reflect universal values of human rights, worker protection, and environmental preservation while respecting the international commitments made by the country. This approach aims to establish a legal framework conducive to sustainable and ethical development. (Ghozzi-Nekhili, C., Gana-Oueslati, E. &Labaronne, D., 2015)

b. *Standardization in Tunisia*

The National Institute of Standardization and Industrial Property (INNORPI) plays a crucial role in Tunisia in the fields of standardization, industrial property, and quality.

As a national institution, INNORPI is responsible for the development, dissemination, and promotion of standards in Tunisia. Its commitment aims to harmonize practices and standards in various sectors, thus promoting the quality and competitiveness of Tunisian products and services.

INNORPI manages aspects related to industrial property, including the issuance of patents, trademarks, and industrial designs. This approach aims to protect the intellectual property rights of companies and encourage innovation.

The institute actively engages in promoting the quality of products and services. To this end, it implements certification and accreditation programs for companies, thereby enhancing the trust of both consumers and business partners.

INNORPI offers training programs and awareness campaigns targeting businesses and professionals. These initiatives aim to promote good practices in terms of quality, standardization, and industrial property.

To promote the alignment of Tunisian standards and practices with international standards, INNORPI actively collaborates with international standardization and industrial property organizations. This cooperation facilitates openness to international trade.

In addition to these missions, INNORPI provides consultancy and support services to companies, guiding them in understanding and implementing quality standards and best practices in their operations.

INNORPI occupies a central position in the development and promotion of standardization, industrial property, and quality in Tunisia. Its efforts significantly contribute to strengthening the competitiveness of businesses, protecting intellectual property, and promoting high standards across various economic sectors in the country. (Official website INNORPI)

c. Tunisian Union of Industry, Trade, and Handicrafts

The Tunisian Union of Industry, Trade, and Handicrafts (UTICA) holds a prominent place in the institutional framework of Corporate Social Responsibility in Tunisia. As a representative of a diversity of Tunisian businesses, covering sectors such as industry, trade, and handicrafts, this employers' organization plays a crucial role as a privileged intermediary between businesses, the government, and other stakeholders.

UTICA assumes a leading role in raising awareness among businesses about the importance of CSR. It actively commits to promoting the principles of social responsibility, encouraging businesses to integrate them into their business strategies. In collaboration with other private sector actors and public authorities, UTICA can contribute to the development of CSR-specific standards in the Tunisian context, thereby defining clear and measurable criteria for socially responsible practices.

UTICA has the capacity to initiate training programs for businesses, providing practical tools and knowledge on the implementation of CSR. It also offers support to companies seeking to integrate these practices into their operations. As a representative of the private sector, UTICA actively participates in dialogue with public authorities to discuss

policies and regulations related to CSR, advocating for incentive measures and policies favorable to the adoption of responsible practices.

UTICA can establish partnerships with other organizations, government institutions, and NGOs working in the field of CSR. This collaboration enhances the effectiveness of initiatives and creates an environment conducive to sustainable development. By occupying a central position in the Tunisian economic landscape, UTICA uses its influence to encourage businesses to adopt socially responsible practices, thereby contributing to sustainable development and business ethics in Tunisia. (Official website UTICA)

IV. CHALLENGES AND OPPORTUNITIES IN THE MOROCCAN AND TUNISIAN CONTEXTS REGARDING CSR

The landscape of Corporate Social Responsibility in Morocco and Tunisia is characterized by challenges to overcome and opportunities to explore.

A. Challenges in the Moroccan and Tunisian Contexts

In Morocco, a major challenge lies in increasing awareness among businesses about the importance of CSR and clarifying the benefits it can bring in terms of sustainability and competitiveness. Despite existing regulatory and normative frameworks, the effectiveness of implementing these standards remains a challenge, requiring continuous efforts to ensure the adoption and integration of CSR principles into business operations. Small and medium-sized enterprises (SMEs), in particular, may face obstacles due to resource constraints, and encouraging their engagement in socially responsible practices represents a specific challenge.

Another challenge in Morocco is the establishment of transparent and standardized reporting mechanisms on CSR practices. Setting clear guidelines for reporting can contribute to improving transparency and comparability of companies' performances in this area.

Similarly, in Tunisia, emphasis must be placed on increasing awareness among businesses about the importance of CSR and deepening their understanding of the benefits it can offer. Although normative and regulatory frameworks have been established, the challenge persists in the effective application of these standards by businesses. It is imperative to ensure that companies implement and adhere to CSR principles.

Furthermore, collaboration between the private sector, government, and civil society organizations to promote CSR can be complex in Tunisia, requiring the creation of effective partnerships. These partnerships are essential to maximize the impact of CSR initiatives and foster an environment conducive to the adoption of responsible practices. (Boussetta, M., &Kharbouche, S., 2014)

B. Opportunities in the Moroccan and Tunisian Contexts

In Morocco, a significant opportunity arises to encourage CSR as part of a transition to a greener economy. This transition offers businesses the opportunity to adopt sustainable practices and reduce their environmental impact.

Responsible investments are also promoted by CSR, attracting international funds focused on environmental, social, and governance criteria.

CSR in Morocco acts as a catalyst for social innovation, prompting companies to develop creative solutions to address social and environmental issues. This dynamic can lead to the emergence of new business models, providing companies with differentiation in the market. Moreover, companies that integrate CSR can enhance their brand image and strengthen customer loyalty, as consumers are increasingly sensitive to the social and environmental commitments of businesses.

In Tunisia, the opportunity to promote CSR is aligned with a transition to a more sustainable economy. Tunisian companies can play a key role in this transition by adopting environmentally friendly practices. The integration of CSR can also position Tunisia as an attractive location for international investments, strengthening economic collaboration with the European Union, which places growing importance on ESG criteria.

Furthermore, CSR in Tunisia can stimulate social innovation by encouraging companies to develop innovative solutions to solve social problems. These opportunities demonstrate that, despite challenges, the Moroccan and Tunisian contexts offer significant prospects for companies to integrate CSR, contributing to sustainable and socially responsible economic development.

In summary, while challenges persist, Morocco and Tunisia have the opportunity to leverage CSR to promote sustainable development, attract investments, and enhance the competitiveness of their companies on the international stage. (Labaronne, D. &Gana-Oueslati, E., 2011)

V. CONCLUSION

In conclusion, the examination of the international institutional framework for promoting Corporate Social Responsibility, along with the specific context of CSR in Morocco and Tunisia, has highlighted the complexity and diversity of approaches at both the global and national levels. International commitments, standards, and local initiatives play a crucial role in promoting CSR, but how these principles are integrated and implemented largely depends on national realities.

In Morocco, legislative and regulatory advancements in CSR have paved the way for more responsible practices within businesses. However, challenges persist, such as raising awareness among businesses, especially SMEs, and the effective application of standards. Morocco, as a catalyst for the transition to a greener economy, also faces considerable opportunities to attract responsible investments and stimulate social innovation.

In Tunisia, despite the establishment of normative frameworks for CSR, companies must confront the challenge of the effective application of these standards. Collaboration between the private sector, government, and civil society remains a key element in maximizing the impact of CSR initiatives. Tunisia, in its efforts to promote CSR during its

transition to a sustainable economy, can capitalize on this opportunity to strengthen its position on the international stage.

Considering the specific challenges and opportunities in the Moroccan and Tunisian contexts, it becomes imperative to continue efforts in awareness-raising, reinforce implementation mechanisms, and foster collaboration. How can both countries optimize their institutional framework to further encourage CSR while overcoming persistent obstacles? How can they enhance collaboration among key stakeholders to create an ecosystem conducive to CSR? These questions pave the way for future work aimed at deepening the impact of CSR in these dynamic contexts.

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