

Sustainable development and socio-economic approach to management

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Abstract— The present study concentrates on the internal dysfunctions within companies. Two case studies are presented, drawing from a Moroccan context in which small and medium-sized enterprises (SMEs) play a predominant role. The crux of the inquiry lies in the challenges faced by these enterprises in retaining their human capital. The investigation method employed entails an examination of the employer-employee relationship, with the objective of identifying the deficiencies that result in frequent employee departures. The data presented herein is derived from meticulous observation and in-depth interviews. Our analysis has revealed that employers' management practices, particularly the social dynamics within the company, are pivotal factors contributing to employee attrition. The socio-economic approach to management is proposed as a possible solution.

Keywords— Morocco, Socio-Economic Approach to Management, Hidden Cost, Employee Departures, Employee Retention.

I. INTRODUCTION

In Morocco, as in numerous other countries (e.g., France), the number of business failures continues to increase. These failures, which are due to a variety of business problems, could be resolved if a few essential principles were applied. However, these principles have largely been disregarded. And yet, in this 21st century, marked by escalating environmental challenges and mounting scrutiny on corporate social responsibility, the implementation of these principles assumes even greater significance. Nevertheless, a significant gap persists between the business world and the realm of academic research in numerous countries, hindering effective solutions. Consequently, numerous companies are succumbing to unprecedented chaos, and many business leaders are facing insolvency.

Of these companies, the largest are the least represented. Their absence is attributable to their superior market perspective, a product of their extensive experience [1]. In practice, these entities possess the capacity to discern external and internal anomalies with relative ease.

In contradistinction to large companies, small and medium-sized enterprises (SMEs) are regarded as the most susceptible to corporate dissolution. Their limited scale presents challenges in distinguishing themselves from their competitors. In their zealous pursuit of profit maximization, SME managers often neglect the cultivation of interpersonal relationships, a crucial aspect of business management. This pursuit often leads to the point of forgetting the little everyday gestures that make a manager or a company director a mentor, a leader - in a word, a “visionary”. Of course, the day-to-day running of a company can be turbulent and arduous, necessitating the effort on the part of managers to motivate their teams and ensure their sustained engagement. The present study focuses on business failure, with a particular emphasis on SMEs. Firstly, because they account for over 90% of Moroccan businesses and attract a significant portion of private investment [2]. Secondly, because the repercussions of business failure are significant. This phenomenon entails economic, psychological, personal, and human costs. From an economic perspective, SMEs contribute to national GDP and job creation, which in turn benefits the broader economy. The failure of an SME invariably results in significant levels of unemployment. Moreover, the failure of a business can act as a psychological barrier, discouraging individuals from pursuing entrepreneurial endeavors ([3], [4]). On a personal level, the manager becomes the object of stigmatization, which may impede their ability to take further action to create a business ([5], [6]).

It is imperative to emphasize that research into business failures initially regarded financial ratios as effective predictors of business success or failure ([7], [8], [9]). This perspective persists in contemporary literature on business failure, as evidenced by the mention of financial aspects, such as loan refusals, in several studies. Seeing, the company's financial health as a crucial predictor of its resilience and longevity [10]. Nevertheless, these financial predictors have limitations, as the causes of bankruptcy cannot be confined to financial factors [11]. Furthermore, the opaque nature of SMEs and their limited access to reliable information has prompted researchers to explore alternative predictors [12]. A critical distinction must be made between external and internal causes of business failure. External causes are those that originate from external sources, such as natural disasters or limited access to credit ([13], [14]).

Conversely, internal causes are those that originate within the company itself. Such causes may include the inertia of the organization, which hinders its ability to adapt to change; the personality of the leader; and the lack of organizational resources [15].

Research on business failures in Morocco focuses more on the financial aspect, and when it does address the practical aspect, it concerns the company's finances. In this context, [16] examined the financial instability experienced by Moroccan SMEs. They identified the pivotal financial factors contributing to business failure, namely liquidity and profitability. Reference [17] adopt a similar approach but focus on a Moroccan bank, employing the logistic regression approach to analyze the data. Continuing an exploration of the Moroccan research literature interested in business failure, we denote exploratory research, as exemplified by [18], who grounded their analysis in existing surveys. They conducted a comprehensive review of public and private documents to ascertain the factors contributing to entrepreneurial failure in Moroccan SMEs. There is also a research using a qualitative - quantitative approach, such as that of [19], who looks at the key factors influencing SME success. However, it is important to note that [19]'s research is constrained to the specific context of the city of Tangier. In his approach to the qualitative and quantitative aspects, he uses essentially the quantitative approach in perspective with internal factors. The mixed approach is used for external factors.

A substantial corpus of research has been dedicated to the examination of internal causes. For instance, [20] concentrate on the realm of entrepreneurial behavior and attitudes, emphasizing their impact on business failure. While their research is centered on Morocco, it employs a quantitative approach.

In contrast, the researchers from [16] have drawn attention to the absence of a qualitative research approach in exploring causes that extend beyond the financial dimension. To address this lacuna, our research is oriented towards the management of the company, with a particular focus on the manner in which the company director manages his employees. Rather than adopting an external perspective, we propose an internal approach, leveraging a qualitative methodology to examine the precursors of corporate failure within the Moroccan context. Two case studies are proposed to identify precursor elements that can help prevent business failures. To this end, we examine the management practices employed by the company. As [21] have noted, this is of paramount importance, as the survival of the company is contingent on effective management.

The present research endeavors to address the following research questions: To what extent can a manager's personality be a precursor of a company's dysfunction? Furthermore, the investigation delves into the influence of managerial personality on employee attrition. Finally, the paper explores the potential of a socio-economic approach to assist managers in adapting their management style to embrace a more social and open approach to sustainable development objectives.

II. METHODOLOGY

In the context of a case study, management science researchers tend to focus on organizations, such as firms or company directors [22]. Our research does not diverge from these precise scenarios, as it concentrates on two companies managed by two Moroccan managers.

We employ an explanatory case study approach, analyzing the personalities and management styles employed by these two managers. The objective of this study is to ascertain how managerial practices can potentially lead to the precursors of bankruptcy. The focal point of our inquiry lies in the management of employees and the nature of their work.

The sample utilized for this study comprises two companies situated in disparate geographical regions of Morocco. This selection method is classified as purposive sampling ([22], [23], [24]). These companies were selected for our case study because they granted permission to access their premises to conduct the research. It

is imperative to acknowledge that, given its nature as a case study of one or more companies, the researcher's presence is indispensable within the organization under study [22]. A salient feature of the selected companies pertains to the issue of employee retention, a topic that is intricately linked to the overarching problem of interest in this case study.

The primary framework employed for data collection was research questions. This methodological choice enabled us to diversify the sources or means of obtaining information [25]. The research team employed a multifaceted approach, encompassing direct observation, document, participant observation, and interviews. This methodological framework was meticulously structured around the central research questions, ensuring a systematic and comprehensive investigation ([25], [26]).

III. PRESENTATION OF CASE STUDIES

A. Study Context: Morocco

Morocco is a country located in the northern region of the African continent. The country's population is approximately 37 million [27]. It is bordered by Algeria to the east, and stands out for its various industrial, economic and tourism advancements [28]. Indeed, the various plans to diversify and industrialize the Moroccan economy, spanning multiple decades, has yielded notable advancements and continues to generate substantial benefits ([29], [30]). This assertion is substantiated by infrastructural advancements, prominently exemplified by the establishment of a high-speed rail network, which has not only facilitated domestic and tourist mobility but also underscores the nation's commitment to modernization and economic development. The establishment of export processing zones has also been instrumental in generating employment opportunities and augmenting government revenues. The steady increase in the number of tourists annually has also been noted [31]. These are but a few illustrations of the context of our study.

Despite the notable presence of foreign companies in Moroccan soil, Moroccan citizens are distinguishing themselves by establishing Moroccan companies to promote the development of the "*Made in Morocco*." In light of these observations, the present study will direct its attention to two particular Moroccan companies.

B. Company A

The first company examined in this study (designated as "*Company A*") is situated in the Tangier-Tetouan-Al Hoceima region. The company engages in the procurement and distribution of electronic and industrial components. The company has been in operation for approximately 15 to 20 years and is currently facing challenges in maintaining a stable workforce. The company boasts a substantial customer portfolio, indicating a well-established and reliable customer base. The company's managerial structure fosters a positive corporate culture, the work environment is friendly and the physical workspace is well-suited to the company's needs. The company manager has the linguistic and academic skills required for the job. More than a personal ambition, it is his dream that he has been realizing every day for the last 15 to 20 years, to have his own business and be his own boss. The employees are generally young, fresh graduates, with little knowledge of the corporate world or the nature of their responsibilities.

C. Company B

The second company examined in this study (hereafter referred to as "*Company B*") is located in the Rabat-Salé-Kénitra region. The company is an information technology consulting company. The company's specializations encompass a wide range of services, including website design, application development, and software development. The company has been in existence for a period ranging from 15 to 20 years. It has established strategic partnerships with prominent corporations. The company's manager is more than competent. When it comes to his working environment and the field related to his job, he is the most experienced in the company. He also knows how to surround himself with good people, but has difficulty keeping them close to him. His aim is international, and more than being a Moroccan manager for Moroccans, he is also a Moroccan manager for the citizens of the other country in which his company is based. His employees are young (recent graduates or trainees working as employees), so it is hard to find senior staff members.

IV. RESULTS

A comprehensive review of the extant literature and the results of both observational studies and interviews led to several conclusions. In both case studies, it was observed that managers encountered difficulties in retaining employees. This observation guided our decision to concentrate our inquiries on three focal points: the working environment, the collaborative nature of the relationship between managers and employees, and employees' perception of the company manager. The ensuing discussion will elaborate on these aspects.

A. The Working Environment

The structure or working environment of both companies appears to be good. Indeed, employees have expressed no significant dissatisfaction with their working environment, and in fact, have highlighted its positive attributes. The term "working environment" is used here to denote the physical structure of the company. Employees consider that the way things are arranged, and the service available to them to welcome them to the company, as satisfactory. Nevertheless, when they are part of the company's internal structure, where social relations are forged within the framework of this workspace, they observe many shortcomings.

B. The Collaborative Nature of Manager-Employee Relations

The social relations that exist within the workplace that is, professional relations, which are primarily the result of interactions between employees exert a significant influence on employees' decisions regarding their continued employment. A distinction is posited between interactions between co-workers and interactions between employees and company management. Of particular interest is the latter interaction, as it significantly impacts an employee's decision regarding their continued employment with the company. In the event that an employee encounters a problem with another employee, resign is not really an option, provided that the employee maintains a positive working relationship with the employer. However, if the employee experiences difficulties with his employer, the employee may find it challenging to maintain a collaboration with the employer, potentially leading to adverse consequences. In both of our cases, employers recruit a lot of new employees, but don't follow them up, leaving them to fend for themselves. There is a paucity of positive feedback regarding job well-done. Conversely, when employees demonstrate deficiencies, employers are swift to publicly criticize them in front of their co-workers. Also, when employers reward employees, the reward is monetary for all.

C. Employees' Perception of the Company Leader

Employees' perceptions of the leaders of the companies under study are that they are self-centered. These employers, according to the employees' perceptions, make numerous promises but fail to uphold any of them. These employers are perceived as prioritizing their own interests over those of the younger generation, failing to provide adequate support, guidance, and encouragement. This dynamic engenders a pervasive sense of frustration and animosity among the workforce. This dynamic is further exacerbated when the success of one employee's project is attributed to another (because the manager is more in tune with the latter).

These factors, when compounded, can significantly contribute to employees' decisions to seek opportunities elsewhere.

V. DISCUSSION

As indicated by the two aforementioned studies, the recurrent departure of personnel and the incorporation of new employees give rise to a substantial financial concern for business entities. It is evident that organizations stand to lose more from the frequent departure of employees than from the integration of new recruits. This is due to the fact that when employees depart, companies forfeit the human and technical capital generated by their departing workforce. This phenomenon is further exacerbated by the concomitant loss of major projects and, in some cases, customers. Recruits require a period of acclimatization to the corporate environment, compounded by the transition from academia to the professional realm, particularly for recent graduates. This phenomenon, as articulated by Henri Savall, can be encapsulated as "hidden costs." These costs are considered "hidden" because they are not explicitly visible in the company's accounting records ([32], [33], [34]). This distinction between visible and hidden costs is a crucial one, as it reveals that the latter are not readily apparent in standard financial statements and require a more in-depth examination to identify. A

visible cost, for example, can be the remuneration of employees. Conversely, invisible costs encompass unquantified employee departures and absenteeism.

It is often the dysfunctions within a company that lead to its malaise and translate into various hidden costs. This concept of hidden cost is linked to that of the socio-economic approach to management, which sees the human being as a factor in creating added value for the company [35]. This approach underscores the significance of hidden costs in prompting management to address internal dysfunction, recognizing that these issues can be addressed and overcome [36].

As previously mentioned, the companies under consideration have experienced a high rate of employee departures, primarily attributable to the managerial conduct of the respective leaders. Consequently, the managers of both companies must assess their practices concerning the motivation, integration, and oversight of new employees. In this sense, our research ties in with that of [37], who employed a quantitative approach to examine managerial beliefs and values in Morocco. Their findings, as reported in the extant literature, suggest that Moroccan managers exhibit egocentric and manipulative tendencies. These managers prioritize their own interests and objectives, often neglecting the well-being of their subordinates. This egocentric character of the managers in our case studies is not only peculiar to them; with the rise of capitalism and the exploitation of man by man, this behavior is tending to become more widespread. Hobbes already stressed in his time that "*man is a wolf to man*" to affirm this egocentric character of man [38].

On the other hand, when employees evaluate their perceptions of employers, the question of fairness emerges, which is associated with the motivational aspect ([39], [40]). The question of whether employees deserve equal motivational treatment remains a salient issue that merits further examination. The language employed by the employer has been demonstrated to affect the presence of employees in the company (Mayfield & Mayfield, 2009). It is imperative to acknowledge that language can be manifested in both verbal and non-verbal forms.

VI. CONCLUSION

By modifying their strategy for managing employees, business leaders are aligning themselves with a significant component of the sustainable development objectives: the social pillar (social equity). While these objectives are established at the national level (macroeconomic scale), they can be reflected in the microeconomic operations of companies. The social dimension of the SDGs is relevant to the company's operations, contingent upon the CEO's recognition of employees as the primary source of value creation. This paradigm shifts in managerial philosophy, wherein human capital is recognized as the primary catalyst for economic growth and prosperity. To this source (human capital), complementary elements can be added, such as the use of machines [42].

The present study focuses on SMEs, given their considerable economic contribution to Morocco. Furthermore, when examining business failures, SMEs constitute the predominant percentage. A company's failure and subsequent bankruptcy are often preceded by a series of warning signs. In our study, we examine these warning signs within the context of intra-organizational employee management, which is a critical component of corporate governance.

In an effort to diversify the range of companies and their management profiles, the study focused on two companies located in two specific regions of Morocco. On the one hand, the research highlighted the relationship between business failures and the hidden costs they generate. On the other hand, it enabled us to appreciate the socio-economic approach to management in a Moroccan context.

In conclusion, it is imperative to acknowledge the limitations inherent in our research. Indeed, as human beings, it is not always easy to dissociate ourselves from the environment under study. We have endeavored to maintain objectivity and to present the facts collected in a descriptive manner. However, it is important to acknowledge the potential for bias in our analyses, given our presence in these companies and the connections we have established with individuals within them. This raises concerns about the validity of our results ([43], [44]). To mitigate these potential biases, we employed the triangulation method to diversify our sources of information ([45], [46]). The employment of triangulation, therefore, serves to enhance the validity of our research outcomes [47].

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