

TOWARD A SUSTAINABLE FUTURE: CSR ADOPTION BY FAMILY SMEs IN THE MOROCCAN CONTEXT

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Abstract: In Moroccan family SMEs, a critical managerial challenge emerges the disparity between the latent potential for CSR adoption and the barriers encountered in practice. This paper aims to investigate the perceptions, drivers, and barriers that hinder CSR practices within this context. By delving into these intricacies, the present research seeks not only to explore but also to provide valuable insights to family SMEs and policymakers that can bridge the gap and contribute to effective CSR integration. Thus, qualitative and exploratory approach was conducted based on face-to-face interviews with 10 Moroccan family firm CEOs and owners. The results reveal that family SMEs in Morocco are characterized by informal, spontaneous, and unconscious CSR practices. They perceive several motives and outcomes to CSR adoption on both firm and family levels. However, some barriers to CSR adoption were identified, including the firm size, financial resources, the perception of CSR as optional rather than mandatory, and a predominant focus on compliance rather than proactive engagement. Resistance to change was also observed, underscoring the importance of raising awareness and fostering support and guidance to family SMEs. Exploring the perceptions about the factors that impede or facilitate the adoption of CSR in an emerging context such as Morocco offers valuable insights for practitioners, policymakers, and researchers interested in promoting sustainable and responsible business practices within the family SMEs of Morocco.

Key words: Family SME, Stakeholders, Corporate Social Responsibility, drivers, barriers

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Introduction

Firms are increasingly seen as key players in helping to achieve the Sustainable Development Goals (SDGs) as part of the United Nations' 2030 Agenda. They are facing increasing pressure to improve their transparency and social responsibility and to improve their non-financial performance (Gavana et al., 2017). Moreover, increasing stakeholder pressure for companies to disclose more sustainability information has prompted them to adopt actions aimed at environmental and social

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impact (Van der Zahn and Cong, 2019) and to address environmental, social, and governance (ESG) issues.

While corporate social responsibility is a major concern for large companies, which often have the resources and capabilities to implement meaningful CSR (Corporate Social Responsibility) initiatives (Chen et al., 2014), SMEs still have a long way to go to embrace an effective CSR approach and face more constraints and obstacles to its implementation.

In the Moroccan context, the economy is marked by a strong presence of family SMEs, which can be defined as SMEs in which family members are significantly involved in the ownership and management of the business and where family and business purposes are closely linked (Howorth et al., 2010). They are a key pillar of the national economic fabric (Quiddi and Habba, 2021). SMEs represent 99.7% of businesses in Morocco, create 37.8% of added value, and account for 73.7% of declared jobs, according to the annual report (2021) of the “Observatoire marocain de la TPME”. Despite the socio-economic and social weight of family SMEs in the Moroccan context and the role that family dynamics can play in the adoption of CSR practices within these SMEs, research on CSR has mainly focused on large companies and has paid little attention to SME practices in this area (Bazillier et al., 2011). To help fill this research gap, this paper investigates the perception, awareness degree, drivers, and challenges of CSR among family business CEOs. In detail, the purpose is to answer the following research questions:

Research Question 1: How do the CEOs of family SMEs in Morocco perceive CSR and socially responsible practices?

Research Question 2: Do family play a role in the adoption of CSR practices in family SMEs in Morocco?

Research Question 3: What motivations and barriers are perceived by family SMEs in Morocco to adopting CSR practices?

This paper makes two major contributions. Theoretically, it contributes to broadening current research, which is mainly focused on large companies whose results are not always relevant and adapted to SMEs. On a managerial level, this paper aims to explore the practices, challenges, and motivations perceived by family SMEs with regard to CSR in a developing context such as Morocco. This exploration will make it possible to draw up a baseline report that will be of use to public authorities, families in business, and the various stakeholders in family SMEs in Morocco and will help raise awareness and support the adoption of a CSR approach.

Literature Review

As defined by the European Union in 2001, CSR is a concept whereby organisations voluntarily integrate social and environmental concerns into their activities and interactions with stakeholders. In Morocco, since 2006, there has been a label from the General Confederation of Moroccan Enterprises (CGEM) that enables companies to contribute to creating value in their economic activities and social relations.

Studies such as Izzo and Ciaburri (2018) and Fehre and Weber (2019) have shown that family businesses, compared to non-family businesses, have distinctive traits in terms of their commitment to CSR. They are often more inclined to invest in sustainable initiatives, integrate social and environmental concerns into their day-to-day activities, and develop lasting relationships with their stakeholders.

Under the prism of legitimacy theory, companies seek to be perceived as legitimate in the eyes of society and stakeholders. They strive to adopt practices and behaviours that conform to the social norms and expectations of the society in which they operate (Suchman, 1995). For family businesses, this legitimacy can be even more crucial. Given their close links with the community and their family heritage, family businesses often seek to preserve their reputation and maintain their legitimacy in the eyes of stakeholders. According to a study conducted in Morocco by Cherkaoui and Bennis Bennani (2015), CSR is seen as a means by which a company seeks to gain legitimacy in the eyes of society.

In addition, stewardship theory offers a relevant theoretical framework for understanding the dynamics between the interests of the owner family and those of the firm and their impact on the implementation of CSR in family SMEs. According to Davis et al. (1997), stewardship theory defines situations in which managers are not motivated by individual goals but rather are stewards whose motives align with their principal's objectives. In this way, the owner becomes the steward of his business, identifying himself and his family with the organisation he manages. This means that the steward, i.e. the owner, has moral principles in line with his stakeholders, which translates into a higher commitment to CSR than non-family businesses (Battisti et al., 2023).

In addition, a family's ownership of a company fosters a strong sense of identity for both the family and its members. It becomes essential for the family to align themselves with philanthropic values and objectives in order to promote and enhance CSR activities (Rivo-López et al., 2021).

According to García-Sánchez et al. (2021), family firms may demonstrate a higher orientation towards stakeholders in their CSR decisions than non-family firms. In addition, Battisti et al. (2023) explained that family involvement in family SMEs makes them more willing to tolerate the costs and risks associated with pursuing specific activities, motivated by the belief that the risks associated with such actions are outweighed by non-economic benefits rather than potential financial gains. One of the non-financial motivations that may encourage family SMEs to adopt a CSR approach is reputation, especially as the players in this category of the company are more attached to the interests and reputation of the family business because they identify with the company, and it reflects their values and those of their stakeholders (Battisti et al., 2023).

Yet, family SMEs face several obstacles when adopting and implementing Corporate Social Responsibility (CSR). The constraints of limited human and financial resources are often cited as one of the main obstacles (Revell and Blackburn, 2007).

Due to their smaller size and limited resources, these companies may find it difficult to devote additional resources to CSR initiatives.

Research Methodology

Due to the exploratory nature of the study, a qualitative research design was employed. Data collection involved conducting 10 in-depth interviews that consisted of questions aligned with the primary research inquiries and the initial literature review. In accordance with purposive sampling, interviewees were selected based on the homogeneity of cases, focusing on CEOs in Moroccan family SMEs. To define the family SME, the definition adopted by El Hail and El Koraichi (2022) is used, which combines Article 1 of Law 53-00 governing Moroccan SMEs and the definition of the CGEM (2008): "The family SME is an enterprise with a turnover of fewer than 75,000,000 Dirhams (approximately 6,800,000 euros), a workforce not exceeding 200 employees and a majority of its capital held by members of the same family involved, to a greater or lesser extent, in management functions".

The semi-structured interviews with CEOs focused directly on CSR and provided insightful explanations and personal views (Yin, 2015). Participants are CEOs of Family SMEs operating in different sectors (Metal construction, Information Technology (IT) and Industrial Automation, manufacturing sector, Pharmaceuticals, Agricultural and food industry and Jewellery).

The interviews were recorded and later transcribed to facilitate necessary thematic coding. To begin processing the data, six initial categories (themes) are identified: (1) definition of CSR, (2) engagement in CSR initiatives, (3) family values and CSR, (4) key decision-makers, (5) drivers of CSR, (6) challenges and barriers to CSR implementation. The quotes in the results section are presented to illustrate the raw results, and as the interviews were conducted in French, the verbatims have been translated into English.

Finding Results and Discussion

CEO Perceptions of CSR in Family SMEs

-definition of csr

The perception of the family SMEs interviewed about CSR differed from one interviewee to another. Some managers recognised the importance of responsibility to the environment, employees, and customers. "*For me, CSR means being responsible towards the environment and also towards employees. We can't claim to be totally responsible towards the environment, but maybe that's the case as far as employees are concerned*" (CEO 1). Also, "*it's the fact of being responsible for the quality and good representation of the company to customers*" (CEO2). According to a broad perception, another executive considers corporate social responsibility a form of mutual support: "*You could say it's a form of mutual aid*" (CEO 3).

This suggests a more global perception of CSR as a way of positively contributing to the country and helping stakeholders. "*For us, CSR means that the company*

becomes an exemplary civic player, you show that you exist and that you are sensitive to what is happening in society...it means that you have to represent your business positively, and serve the country in which you live" (CEO 7).

-informal, spontaneous, and unconscious adoption of csr practices

Another result of our exploratory study is that many CSR actions and initiatives were indeed present, although the heads of family SMEs were not explicitly aware of them. *"Maybe we do something from time to time without knowing that it's part of our social responsibility" (CEO2). "Having repeated certain actions and considered them as attitudes, we don't value them as CSR practices" (CEO 9). "Sometimes, we can carry out CSR actions without being aware of it, but on the other hand we don't have any standard actions" (CEO 1). In the same vein, one interviewee pointed out: "This is the first time I've heard of CSR! Normally, from what you've explained to me, I find that we practice it without knowing it, and this is the first time I've known that it's CSR" (CEO 4). The CEO of a family SME said that he adopts responsible actions such as the rational use of water and energy resources without being aware of it: "To be honest, we've never thought in terms of 'social responsibility'. Maybe we did it without knowing it because we have solar panels that collect solar energy for electricity and well pumps" (CEO3).*

In this vein, LundThomsen *et al.* (2014) have pointed out that SMEs appear to be more engaged in silent or invisible forms of CSR. *"We don't feel that the family is making sacrifices to adopt CSR practices. For us, these practices are normal. They stem from our convictions and our shared values. We can relate to them; we don't feel obliged to adopt them as long as they serve national and societal well-being". (CEO 7).*

-simple practices in the absence of standards

Our results show that family SMEs often adopt corporate social responsibility (CSR) practices or actions that are characterised by their simplicity. *"When we assume social responsibility without necessarily being aware of it, we also become environmentally responsible. Let me give you a concrete example: when we get ready to leave our offices at the end of the day, we pay more attention to our immediate environment because it belongs to us. So we go through all the offices to check that the lights are off, that there is no rubbish and that the doors are properly closed. So, without even realising it, we avoid any kind of waste" (CEO 1). Another interviewee stated, "We have solar panels that collect energy for electricity and well pumps, and also water collection systems on the roofs, given the needs associated with production" (CEO 3). CEO 10 also said: "We use metal and concrete waste to build small buildings for domestic use for our relatives".*

Family-run SMEs can also promote environmental sustainability through small, everyday ecological gestures. *"We don't have any big practices. For example, we reuse the cardboard packaging from the parts we import to package our goods sold on the local market. Sometimes we receive our goods in wooden boxes that we reuse as shelves and office furniture" (CEO 7). Other interviewees pointed out that "we collect empty bottles to reuse them" (CEO 4). "We recycle bottles" (CEO 9).*

Adopting these simple but significant practices demonstrates the commitment of family-run SMEs to CSR and their desire to contribute positively to society, according to their abilities and needs. *"We try to reuse bottles, cardboard packs and crates, for example. We also use renewable energy. Because we have 11 wells, we can't use electricity all the time, it would be very expensive. So we alternate between using electricity and solar energy"* (CEO 8).

-family values and csr: sew, ethics, and philanthropy

Our results supported the idea that family SMEs can also be influenced by family values. *"At the moment, we do almost no direct CSR action, but we can say that doing so in the future would be to satisfy a family value, and we will start with simple actions"* (CEO 1). Thus, CSR can be aligned with these values, which can motivate family SME managers to adopt responsible practices (Zahra and Sharma, 2004).

In addition, CSR actions may be adopted by family SME managers for philanthropic reasons insofar as they dedicate resources to helping others without expecting a financial return. In the context of the Moroccan family SMEs interviewed, philanthropy can take different forms, ranging from donations of money or time to charities to creating foundations or social programmes designed to help local communities. *"I don't know if this can be considered CSR, but in general, we make donations to associations (for children in the event of abandonment, etc.), I do it for personal considerations"* (CEO 3).

Moreover, family SMEs tend to maintain close relationships with their local communities, supporting charitable organisations. *"We adopt practices for social reasons, such as giving a sum of money to the needy or distributing charity sheep..."* (CEO 8).

CSR practices can also be adopted for ethical reasons. *"It's a question of ethics. If I were to engage in CSR, it would mean that it would benefit us in some way. So I'm doing it for a good reason, but it won't just be a personal motivation"* (CEO 6). This finding aligns with the idea put forward by (Astrachan *et al.* 2020, p. 638), stating that "the majority of research strongly suggests that family firms more typically strive for ethical behavior". This can be attributed to factors such as active family involvement, specific personalities and values within family firms, and unique social interactions among family members (Vazquez, 2016).

In addition, one interviewee pointed out that the principles of social responsibility are lived and integrated within the family even before they are reflected in the company's activities. *"CSR is very important for our family. Before it is practised in the company, it is already practised in the family"* (CEO 7). In the specific context of family-run SMEs, family values are deeply rooted and play a major role in CSR-related decisions. Families pass on ethical principles, a social conscience and a culture of philanthropy through the generations, creating a solid basis for commitment to social responsibility. *"We receive requests for charity from several regions of Morocco, we come to an agreement together as a family, and we adopt practices to help the needy; it's a personal action, far from the company [...] We do it for our personal development and the development of my family... You have to set*

an example for your family and the community. You have to set an example for your family and your community. Being responsible means undertaking, taking responsibility and seeing your commitments through to the end. We make choices based on our integrity" (CEO7).

-key decision-makers about csr practices

In the family-run SMEs interviewed, the key players who decide on corporate social responsibility (CSR) practices are the owner family and the CEO (CEO 2, CEO 4, CEO 6, CEO 9, CEO 10).

The owning family plays a central role in determining the company's direction and values, directly influences CSR decisions. *"In our family business, decisions on CSR practices are taken taking into account the opinions of the family. CSR is more of a family affair; there are no external parties, the entire board of directors is made up of family members, and we come away with a general decision that will be implemented" (CEO 7).*

As the guardian of the family culture, the family often determines the ethical principles and philanthropic commitments of the company. However, it is important to note that the final decision regarding the implementation of CSR practices rests with the CEO. As the head of the company, the CEO is responsible for making strategic and operational decisions, including those relating to CSR. *"Of course, everyone expresses their opinion, but at the end of the day, the final decision rests with the CEO". (CEO 1). "The final decision is made by the CEO, but in most cases, I take my family's opinion into account" (CEO 3).*

Outcomes and Drivers for CSR in Family SMEs

-company reputation

Among the benefits of adopting CSR practices that are perceived by the majority of respondents (CEO 1; CEO 2, CEO 3, CEO 4, CEO 7, CEO 9, CEO 10) is the company's reputation. Family businesses generally attach great importance to their reputation and image due to their concern for longevity and family legacy (Sageder et al., 2018). Thus, they seek to preserve their reputation and strengthen their image by adopting socially responsible behaviours (Berrone, Cruz and Gomez-Mejia, 2012). One CEO interviewed said: *"CSR actions are important to be perceived as a model or typical company". (CEO 10).*

-family image: (Social family legacy)

The long-term horizon of family owners means that family image is also a particular concern for family businesses, as family owners often identify with their business and value the public image of their business as a reflection of the family (Sah et al., 2022).

"A family business is one that directly reflects the family image. Thus, individual behaviour within the company reflects the behaviour of the family. Exactly the same logic applies to CSR within the company" (CEO 1).

As is widely recognised, family businesses stand out for their multigenerational involvement and long-term vision (Magrelli et al., 2022). This creates a historical awareness and a sense of leaving a legacy and a good reputation that will have a

positive impact not only on the business but also on the family. According to one of our interviewees, *"CSR practices reflect our image as a family [...] The impact that a CSR approach can have indirectly affects the personal lives of family members"* (CEO3). Also, *"It will reflect the image of the company and at the same time of the family"* (CEO2). In fact, *"representing the company simply means representing the family"* (CEO 9).

According to Stock *et al.* (2022), the family sphere and the business sphere are interdependent in the case of family businesses, which means that both sub-systems benefit from the positive effects generated by CSR. This was corroborated by two of our interviewees: *"I think it will reflect the image of our family indirectly"* (CEO 4) *"and also our credibility on the market"* (CEO 8).

-relationship advantages, social competitive advantage, and branding :

CSR practices and philanthropic initiatives can strengthen consumer and stakeholder confidence, which can translate into stronger relationships and good market positioning. This was supported by two of our interviewees: *"CSR practices help us to have good relationships in the market"* (CEO 7). *"We go to associations to make donations, whether in the form of goods in kind or money [...] So, by making donations, we are indirectly advertising our brand"* (CEO 6).

In addition, thanks to CSR activities, family SMEs can strengthen their relations with stakeholders and gain a competitive advantage (Stock *et al.*, 2022). This was clearly underlined by the respondents: *"CSR practices reflect a good image for the family and help us to have competitive power on the local and even international market vis-à-vis our suppliers"* (CEO 7). Moreover, *"CSR activities enable stakeholder satisfaction"* (CEO 9).

By adopting responsible practices, these companies can stand out in the marketplace by meeting consumers' growing expectations in terms of business ethics and sustainability. *"It's a necessity. If we behave badly, I don't think our customers will come back afterwards... Customer trust is important"* (CEO2). This can also enable them to access new markets and attract customers who are concerned about the social and environmental impact of their purchases.

-financial outcomes and efficiency

Family SMEs are increasingly recognising that CSR practices can bring tangible financial benefits. For example, implementing energy efficiency measures can reduce energy consumption costs and improve a company's overall profitability. *"In our case, you could say that it's more of a necessity, especially as we have fairly high electricity costs, so the only solution we came up with at the start was to install solar panels to minimise costs"* (CEO 3). This idea was shared by three other interviewees: *"The use of solar energy is a necessity; it allows us to minimise costs"* (CEO 8). *"If a decision is taken to adopt such practices, it will have a positive financial impact in terms of optimising costs"* (CEO 1). *"We have fairly high electricity costs, so the only solution we came up with at the beginning was to install solar panels to minimise costs"* (CEO 3).

Managers recognise that the financial benefits associated with CSR contribute to the profitability of the family SME. *"The CSR initiatives we undertake are a matter of necessity; you could say it's a matter of efficiency. Our geographical location in an industrial zone facilitates these initiatives. These actions were initially motivated by necessity, given the high cost of energy. At present, solar panels cover 20% of the company's electricity consumption. Our ambition is to cover 80% of our electricity needs with solar panels"* (CEO3). As a result, CSR practices help to *"minimise costs and thus increase the company's profitability"* (CEO2, CEO 4, CEO 7, CEO 9, CEO 10).

Obstacle and Barriers

-size and financial resources

Based on the interviewees' perspectives, it appears that the firm size is perceived as a barrier to CSR adoption and that smaller companies are less inclined to engage in CSR initiatives. While both small and large firms may share similar motivations for involvement in CSR, the limited access to financial resources and the scale of operations seem to hinder smaller firms in this regard. *"We can't say that this is one of our priorities, although I think that large companies need such initiatives more than we do. Perhaps when we grow, we will be able to consider these aspects"* (CEO 1).

-optional character

Although some respondents defend the idea that engaging in socially responsible actions should be voluntary: *"I think that CSR practices should be a deliberate choice and not wait until it is compulsory to adopt them"* (CEO 7), others consider that a barrier to adopting a CSR approach lies in its optional nature. *"For us, the lack of need for these certifications is the main obstacle to implementing a CSR approach"* (CEO 3).

-a concern for compliance, first and foremost

The family SMEs in our study recognised that compliance with legal and regulatory requirements is essential to maintain the trust of their stakeholders, including customers, employees and local communities. As a result, family SMEs are devoting considerable effort to complying with legal requirements, such as labour laws, safety standards, and environmental regulations. *"You have to start with what you need to do (ISO 9001/quality) because quality remains the absolute priority. Then we can move on to CSR practices"* (CEO2).

They are also seeking to obtain certifications relevant to their sector of activity, which reinforces their credibility and demonstrates their commitment to quality and sustainability. *"We already have ISO certifications, given that we operate in the pharmaceutical sector. Import legislation requires such certificates to guarantee hygiene and temperature control (some products even have to be imported by air to avoid any problems in this respect). The certifications available include ISO 9004 and ISO 13485"* (CEO 6).

-resistance to change :

One of the families of SME owners interviewed felt that resistance to change could also hinder the adoption of CSR practices. *"Sometimes, the family decides to implement a CSR action within the company, but the employees are unable to carry it out or do not accept it, and this is also a brake"* (CEO 7).

-raising awareness

The family SMEs interviewed unanimously felt a need to be supported and made aware of corporate social responsibility (CSR) practices. One interviewee expressed his ultimate need for more information: *"The rules are not widespread, and we don't know much about them"* (CEO 10).

Another CEO interviewed said: *"We really need more communication on CSR to understand what it is all about and to be supported in this approach... Maybe we don't know what needs to be done in concrete terms, but we are ready to cooperate"* (CEO 7).

Study Results

The study reveals distinct patterns in the CSR practices of Moroccan family SMEs. Figure 1 summarises the key results:

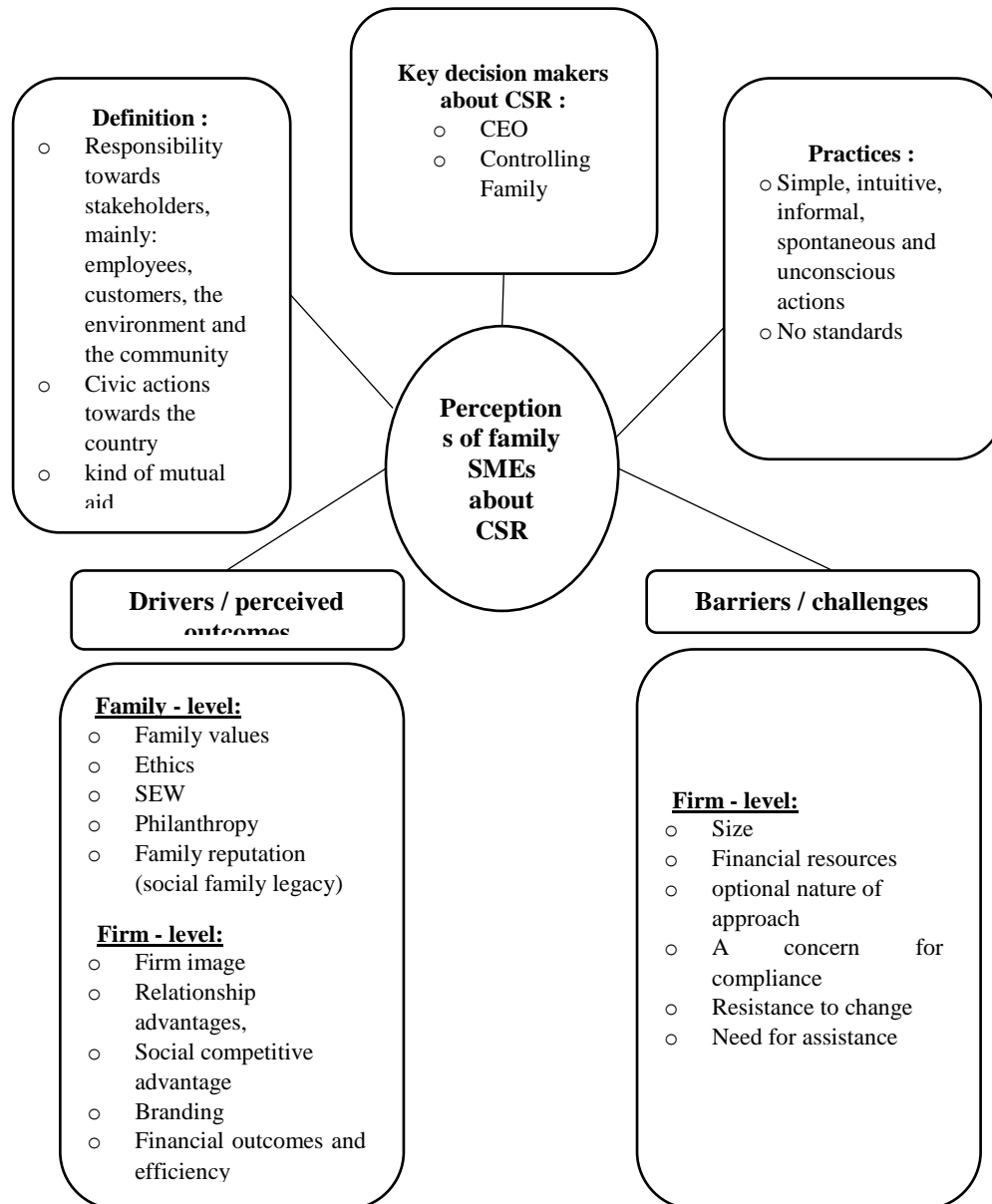


Figure 1: Key results of the study.
 Source: Own elaboration

The family SMEs interviewed in this study perceive and define CSR practices as a responsibility towards stakeholders and a “give back” to the community. A similar trend was observed by Laguir et al. (2016). Additionally, the CSR practices in the interviewed family SMEs are characterized by informality, spontaneity, and intuitive implementation. This result aligns with the findings of Boutti (2009), suggesting that the awareness of CSR among Moroccan managers is in its early stages, primarily impacting companies with the necessary resources to formulate viable CSR policies. As for drivers of CSR adoption, family SMEs recognize a range of motivations and outcomes spanning both organizational and family levels. On a family level, family values, ethics and philanthropic attitude are the main drivers of CSR adoption. This result can be discussed by reference to the stewardship theory presented by stating that organizational members are characterized as collective, displaying a strong commitment to the organization and exhibiting trustworthiness. Within the stewardship context, family managers prioritize the organization's welfare and establish a close alignment between their identity and that of the organization (Laguir et al., 2016). Furthermore, the family reputation holds a prominent role in driving the adoption of CSR initiatives. El Baz et al. (2012) state that establishing a modest engagement with the local community holds significance in fostering trust and the firm's legitimacy (Castello and Lozano, 2011).

On a firm level, our interviewees perceived many outcomes and drivers for CSR adoption, mainly the firm image, branding, social competitive advantage, financial outcomes, and relationship advantages. These results align with El Baz et al. (2012) study, which stated that Morocco's SMEs adopt CSR practices to mitigate extra financial expenses and safeguard their competitiveness within their existing markets. In other contexts, past empirical research has demonstrated that social and economic CSR endeavors favourably impact the profitability of SMEs (Juarez, 2017).

In addition, several notable barriers to CSR adoption emerge from our study. Family SMEs identified some key obstacles, such as the firm size and lack of financial resources. They stated that smaller firms often face resource constraints that impact their ability to engage in comprehensive CSR initiatives. In a Lebanese context, Elhajjar and Ouaida (2020) have also identified that lack of time, financial resources, and necessary skills for internal CSR management are common reasons behind limited CSR adoption. Lee et al. (2012) have also identified financial resources as the main barrier to CSR adoption in SMEs.

Furthermore, many family SMEs perceive CSR as discretionary rather than essential, which hampers its full integration. In this vein, Mehahad and Bounar (2020) underscore the importance of mandating CSR involvement within the Moroccan framework, achieved by strengthening regulations to shift CSR from being discretionary and advancing it towards a more comprehensive level of engagement. Resistance to change also emerges as a notable barrier to CSR adoption, as indicated by our interviewees. This finding aligns with prior research that identified the challenges of embracing new practices. Therefore, the need for assistance is pronounced. As Laudal (2010) highlights, SMEs lack the necessary scale and

expertise for effective CSR implementation, hence the need for family SMEs for support and assistance in their CSR adoption. Elhajjar and Ouaida (2020) demonstrate that the absence of government assistance and dedication to establishing and simplifying laws and regulations impacts the reluctance of SMEs to engage in CSR.

Conclusion

The focus of this study revolved around exploring CSR perceptions among CEOs of family SMEs in Morocco, a developing country. Understanding the factors hindering or encouraging CSR adoption in this context is crucial for developing tailored strategies and support mechanisms to promote responsible business practices in family SMEs.

According to our results, family SMEs have a culture, a value system and a predisposition to adopt a CSR approach. However, they need support tailored to their specific needs. This support can take different forms, such as training programmes, expert advice, or mentoring initiatives for family SMEs. These services can enhance the skills and knowledge of managers and employees, helping them to drive change and integrate CSR into their overall strategy and day-to-day operations.

Furthermore, our results showed that family SMEs may not pay sufficient attention to CSR due to limited resources, lack of awareness, or priority given to other aspects of their operations. Thus, increasing awareness of the importance of CSR and its benefits can help family SMEs overcome reticence and potential obstacles, fostering a culture of commitment and social responsibility within the company.

This paper has a number of limitations that may open the door to future research on CSR in family SMEs. First, this study is exploratory. The analysis needs to be taken further in order to deepen our understanding of the motivations and barriers to CSR in family SMEs by increasing the sample size and conducting semi-structured interviews with different levels of hierarchy to ensure a diversity of opinions. Second, it would be interesting to carry out this study with family SMEs of different generations to highlight the heterogeneity that taints family SMEs. Third, a focus on the Moroccan context and the role of public and institutional authorities should not be overlooked when interpreting the responsible behaviour of family SMEs. Finally, it is noteworthy that the family SME is not a large family business in miniature; it is a structure with its DNA that must be considered when studying the commitment to CSR.

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W KIERUNKU ZRÓWNOWAŻONEJ PRZYSZŁOŚCI: PRZYJĘCIE CSR PRZEZ RODZINNE MŚP W WARUNKACH MAROKAŃSKICH

Streszczenie: W marokańskich rodzinnych MŚP krytycznym wyzwaniem menedżerskim jest rozbieżność między ukrytym potencjałem przyjęcia CSR a barierami napotykanymi w praktyce. Niniejszy artykuł ma na celu zbadanie percepcji, czynników i barier, które utrudniają praktyki CSR w tych warunkach. Zagłębiając się w te zawłości, badanie ma na celu nie tylko zbadanie, ale także dostarczenie cennych informacji rodzinnym MŚP i decydom, które mogą wypełnić lukę bsdswczą i przyczynić się do skutecznej integracji CSR. W związku z tym zastosowano jakościowe i eksploracyjne techniki oparte na bezpośrednich wywiadach z 10 marokańskimi prezesami i właścicielami firm rodzinnych. Wyniki pokazują, że rodzinne MŚP w Maroku charakteryzują się nieformalnymi, spontanicznymi i nieświadomymi praktykami CSR. Identyfikuje się kilka motywów i rezultatów przyjęcia CSR zarówno na poziomie firmy, jak i rodziny. Zidentyfikowano jednak pewne bariery dla przyjęcia CSR, w tym wielkość firmy, zasoby finansowe, postrzeganie CSR jako opcjonalnego, a nie obowiązkowego modelu oraz dominujący nacisk na zgodność, a nie proaktywne zaangażowanie. Zaobserwowano również opór wobec zmian, co podkreśla znaczenie podnoszenia świadomości oraz wspierania wsparcia i doradztwa dla rodzinnych MŚP. Badanie postrzegania czynników, które utrudniają lub ułatwiają przyjęcie CSR w kontekście wschodzącym, takim jak Maroko, oferuje cenne informacje dla praktyków, decydom i badaczy zainteresowanych promowaniem zrównoważonych i odpowiedzialnych praktyk biznesowych w rodzinnych MŚP w Maroku.

Słowa kluczowe: Rodzinne MŚP, interesariusze, społeczna odpowiedzialność biznesu, czynniki napędzające, bariery.