Nadia Haouari¹, Abdelhadi Makan^{2*} and Abderrahmene El Ghmari¹

¹Team of Applied Teledetection and SIG to Geosciences and Environment, Faculty of Sciences and Technics, 23000 Beni Mellal, Morocco

²Team of Water and Environmental Management (G2E), National School of Applied Sciences (ENSAH), University Mohamed 1st, 32003 Al-Hoceima, Morocco

Dates: Received: 06 September, 2017; Accepted: 26 October, 2017; Published: 26 October, 2017

***Corresponding author:** Abdelhadi Makan, Team of Water and Environmental Management (G2E), National School of Applied Sciences (ENSAH), University Mohamed 1st, 32003 Al-Hoceima, Morocco, Tel: (+212) 674 77 36 36; E-mail: abdelhadi.makan@gmail.com

Keywords: Environmental communication; Sustainable development; Green economy; CSR

<https://www.peertechz.com>

Review Article

Environmental communication in Moroccan enterprises: progress, transition and practice

Abstract

This study consists essentially of a review of the available literature sources concerned about environmental communication aspect and its context in Moroccan enterprises. Firstly, the progress and effort made to anchor environmental communication and sustainable development principles are presented despite difficulties encountered to meet this challenge. Moreover, emphasis was placed upon the transition from environmental communication as theoretical aspect concretely towards green economy. It turned out that the green economy construction, as this is a process to be carried out, will not happen without establishment of innovative partnerships with the private sector, local authorities and civil society. Finally, environmental communication practices in Moroccan SMEs have been enlightened and discussed. It was found that the commitment level of Moroccan companies to environmental communication and CSR was one of the most advanced in Africa, the Maghreb and the Arab world.

Introduction

Public awareness of environmental problems was initially a consequence of environmental disasters caused by companies. From the Torrey Canyon oil accident in 1967 [1], to Schweizerhalle in November 1986 [2], Seveso in 1976 [3], and Chernobyl in April 1986 [4], it is obvious that the environment has paid a heavy price for the industrial growth.

This was accompanied by fallout threats because they are more diffuse, less visual, but certainly also serious. They are constituted by all daily actions, often carried out in a legal framework and which, in the long term, represent the essential issues for the environment. These threats are multiple: the air with scientific issues about greenhouse effect [5], or ozone hole [6], the water with various pollutant releases [7], and the land with problems related to massive deforestation [8]. All aspects of our environment are concerned and it is very difficult, if not impossible, to prioritize other than by their perception by public opinion of the seriousness of the problems.

In June 1992, Rio de Janeiro was the first city who hosted the United Nations Conference on Environment and Development (UNCED). This conference focused on the global environment state and the relationship between economics, science and the environment in a political framework [9]. At UNCED, more than 173 nations signed a Convention on Climate Change and a Convention on Biodiversity. The delegates also reached agreement on Agenda

21, an action plan for developing the planet sustainably through the twenty-first century, and on a broad statement of principles for protecting forests [10]. Accordingly, sustainable development has become a strategic issue for large fraction in business world. Since then, sustainable development constitutes an integral strategy in the company's growth model.

This general sensitivity to ecology has a second consequence, which is the increasing textual [11], and visual media of environmental problems [12]. Although its preferred territory remains disaster, it nevertheless affects all sectors. The media have become one of the strongest supporters of actions of the Ministry of Environment and its projects. A series of symposiums, magazines and specialized fairs is also being developed. The latest event hosted by Morocco was the climate change conference in its twenty-second session (COP22). The international conference was held in Marrakech from 7-18 November 2016 [13].

Parallel to this media field, companies found themselves very concerned. For a long time in the position of accused, it gradually begins to be able to present its environmental actions with credibility in a favorable aspect. This has led to the development of marketing activities for biodegradable packaging [14], products without phosphate or without C.F.C. [15], in short a whole range of products or industrial attitudes seeking to be designated as ecological.

The new behavior of companies was initially carried out

under a double constraint. Firstly, due to increasingly stringent international trade rules, where environmental quality appears as an obstacle to foreign products, and secondly because, in particular with the European market and the alignment with the most stringent environmental standards, environmental legislation will be increasingly severe (polluter pays tax, environmental audit of companies, eco-balance of products). The environment will inevitably become a major focus of the company's strategy [16,17]. It concerns all the sectors of its existence and its environmental image has repercussions on all its functions: the satisfaction of customers to be able to consume clean, the mobilization of employees around a theme that can reach a consensus, the attention given to the company by the political and economic authorities, the image given to the general public and conservation associations...

A trend towards a genuine ecological management of the company is taking shape. The associated environmental communication strategy will be one of the major industrial challenges of tomorrow. In this study, we project lights on progress, transition towards a green economy and practices of the environmental communication in Moroccan companies in order to identify weaknesses, define needs and map the way ahead.

Environmental communication progress

Despite its efforts to anchor the principles of sustainable development, Morocco still faces difficulties to meet its challenges: the continued increase in energy or food prices, the adverse effects of climate change, the loss of biodiversity, the depletion of natural resources and the widening of social inequalities.

These challenges could have hampered Morocco's development, but by capitalizing on the major reforms undertaken over the past decades, the Kingdom has accelerated the cadence of its achievements, giving the country a visible and recognized boost thanks to the concerted and controlled management of several projects Structural Funds [18].

In addition, there has been considerable development in the regulation of environmental protection or restoration. The measures taken have concerned all economic sectors and at all stages of the enterprise life. It was on the occasion of the "Integrals of Investment", organized by the Direction of Foreign Investment in October 2005, that the Moroccan authorities have clearly expressed their adherence to the Corporate Social Responsibility (CSR) values [19]. Afterwards, this commitment finds its concrete extension in a legal framework as the Moroccan standardization and labeling scheme.

Regulatory texts: The legal framework has gradually been modified taking into account the adherence to the CSR values [20].

- Labor Code claims its commitment to basic human rights. Its updating made it possible to comply with the international conventions ratified by Morocco.
- Human rights are, firstly, recognized on an institutional level with the creation of a Human Rights Advisory

Council than the Equity and Reconciliation Commission. They are the guarantor of respect for the universal values of the human person.

- Environmental law aims to ensure the coherence of the environment framework at both national and international levels.

The emergence and development of Moroccan environmental law was carried out empirically until 2003, insofar as scattered texts relevant to subjects such as the conservation of monuments and sites, hydrocarbons and investment where small and medium-sized enterprises (SME) containing a few punctual provisions on the environment have emerged. 2003 was the year of environmental change since the environment became a concern for Moroccan legislator, who had not ceased to take it into account in economic activities, to ensure its preservation. In 2003, for example, three important laws were adopted in the environmental sector and several existing laws were updated and others were introduced [21].

- The National Charter for the Environment and Sustainable Development (NCESD) integrates Morocco's commitments to international conventions relating to the protection of the environment with sustainable development perspectives.

It aims at determining the objectives of the State in terms of environment and sustainable development, in particular standardization of law, environmental protection and conservation in the broad sense, fight against pollution, nuisances and desertification, definition of commitments of all interested people, public policies and sustainable development strategies.

Normalization: The Interministerial Council for Quality and Productivity, the Technical Standardization Committee and the Moroccan Industrial Standardization Services (SNIMA) are the three Moroccan standardization institutes.

Alongside international and European standards, Morocco has already published more than 3700 standards covering various aspects in different sectors [22]. It has developed technical references for national certification and quality control systems. National standards for the main management systems have also been established in the field of CSR. These include:

- Standard NM 00.5.600: Management system of the social aspects in the company;
- The Moroccan standard on the generalities of social auditing (NM 00.5.610).

CGEM Label: Moroccan companies that benefit from the CGEM Label (Confédération Générale des Entreprises Marocaines) are distinguished for their commitment to CSR. They recognize observing, defending and promoting the universal principles of social responsibility and sustainable development in their economic activities, social relations and, more generally, their contribution to value creation. The CGEM Label is awarded for a period of three years to companies based in Morocco, members

of the Confederation, without discrimination of size, sectors, products or services. In May 2016, there were 75 Moroccan companies with labels [23].

The beneficiaries of the CGEM Label obtain several advantages. These advantages include specific treatments by administrative partners (customs, tax, social insurance) or banking (Crédit Agricole du Maroc, Banques Populaires Group, Moroccan Bank for Trade and Industry) such as Simplification of procedures, relaxation of controls, personalized management and expeditious handling of files. However, in order to benefit from all these advantages, SMEs must communicate and submit environmental reports.

Environmental report and sustainable development report

Today, no Moroccan law obliges a company to publish an environmental report or a sustainable development report, which is a wider version of the environmental situation in the company. However, in the event that these reports are published, they are totally independent of the annual accounts submitted to the shareholders. Yet, more and more large companies are setting them up to show an improvement in the environmental consequences of their business.

In addition to the regulations and public requirements that drive the company to communicate about its environmental accomplishments, other reasons can be added:

1. Develop a competitive advantage: companies communicate their environmental performance to the market.
2. Improve the image of the company: this motivation is found in industries that have a notoriously bad reputation in the field of environment. Recipients of the information published are mainly the public, the neighbors of the factories or the employees.
3. Provide support for internal reporting: the objective is to improve the company's environmental management and its performance in terms of environmental protection and rehabilitation. Reports are not systematically published because they are intended primarily for employees who are directly involved in environmental management or for all employees as a tool for motivating and developing a corporate culture.

From environmental communication to green economy

Environmental communication informs, through both environmental report and sustainable development report, on the current state of environment in the company in particular and in the country in general. It allows the Moroccan legislator to procure global views on the company practices as regards to current laws applicability or reinforcement to be envisaged. Currently, environmental communication, which was behind the adoption of sustainable development approach around the world [9], claims that this approach alone is no longer sufficient. Thus, the earth summit 2012 was held in Rio de Janeiro from 13 to 22 June 2012. The third international conference on sustainable development

aimed at reconciling the economic and environmental goals of the global community. Top of the agenda was the green economy, and there was also discussion of international governance structures, looking at how any of this can actually be implemented [24]. However, the transition towards green economy becomes vital and unavoidable since the sustainable development approach insists on increasing the economic impact and reducing the environmental impact [25].

The transition to a green economy that respects ecological balances and is likely to open up new opportunities for the creation of wealth and sustainable jobs is now a major objective of the new strategic approaches to sustainable development [26], that are being adopted by some countries of North Africa, and Morocco in particular.

Today, Morocco faces many environmental constraints such as hydric stress [27], soil degradation [28], very high energy dependence [29], vulnerability to climate change [30], and various pollutions. These environmental constraints with the limited impact of economic growth and social development policies in terms of jobs and reduction of social and spatial disparities require reorientation of the economic model in favor of green and inclusive economy [31], carried by the private sector and able to create jobs, help reduce poverty and reduce imbalances in territorial development.

These are the main challenges for Morocco, which has definitely made the green economy a strategic axis of its sustainable development policy [18]. The country seeks to mobilize all actors and build innovative public-private partnerships (PPPs) in order to increase investments that are environmentally-friendly and capable of creating added value and sustainable jobs, especially for youths whose unemployment rate reached 9.4% in 2016 [32]. A reflection is under way to set up a Green Investment Fund (GIF) to encourage companies to launch innovative projects.

Institutional, regulatory and financial reforms and incentive policies are already being implemented to improve the integration of environmental dimension and to promote the development of strategic sectors such as renewable energies, energy efficiency, water conservation, sustainable management of solid and liquid wastes, inclusive agriculture, aquaculture and ecotourism [21]. Further efforts are expected in the areas of adaptation and enforcement of regulations, environmental taxation, pricing of environmental goods and services, sustainable and appropriate financing mechanisms, knowledge and innovation mobilization, and monitoring-assessment.

The construction of a green economy, as this is a process to be carried out, will not happen without the establishment of innovative partnerships with the private sector, local authorities and civil society [26]. These partnerships should make it possible to mobilize the necessary investment and technological solutions, promote local skills and strengthen the commitment of all as well as solidarity. Eco-innovative SMEs will be the real drivers of the green economy [33]. To this end, their capacities should be improved and they should

benefit from the new green financing tools and adapted accompanying measures. Particular attention should be paid to the integration of informal sector, given its importance. The level of commitment of Moroccan companies to CSR, although still low, is however one of the most advanced in Africa, the Maghreb and the Arab world [34]. The role of the banking sector in financing the green economy will need to be strengthened; banks are called upon to develop financial products oriented towards the green economy.

The necessary improvement of the competitiveness of enterprises, in the context of green economy with high added value, requires innovation and technological development. Thus, the strengthening and adaptation of the national innovation system is a major challenge for the country, which was ranked 84th out of 143 countries in the Global Innovation Index 2014, but is still facing limited performance, particularly in terms of innovation in the business environment and market sophistication [35]. Finally, this process should be accompanied by continuous and inclusive communication and dialogue around the green economy.

Environmental communication practices

Sustainable development is a new conception of the company role, which falls under the CSR concept. This last refers in its turn to obligations that the company must assume towards society.

In terms of available literature, there are more explanatory theories on the behavior of large enterprises in terms of sustainable development than those related to SMEs. Although many combined theories and paradigms, an isolated perspective inspired majority of researches [36]. According to institutional theories, organizations do not depend solely on material and informational resources to survive, but should also ensure their legitimacy in front of their strategic environment [37]. Besides, Wood [38], incorporated legitimacy as a major principle of CSR. It is admitted that the CSR is a necessary condition for gaining market share and participating to the value chain in the global economic space. Currently, a part of exports depends on the ability of managers to engage in CSR [39]. This commitment is reflected in the certification of their company, with an attentive approach to fundamental human values and respect to the environment, to ethical behavior and citizen investments, and that environmental communication is one of these conditions.

In spite of the increasing discourses on the issues of sustainable development and the advantages of CSR, and despite many institutional tools proposed to the Moroccan SMEs for their implementation, it is clear that environmental communication is poorly integrated into the strategy of these companies. Moreover, the SMEs predominance in the industrial world in Morocco highlights a financial, structural and human fragility that hampers the implementation of a formal, controlled or even certified CSR, because this implies setting up management modes that substitute formal to informal, procedure to process, planning to intuition and textual to verbal [40]. The employees and senior executives qualification does not follow yet the enthusiasm given to CSR

by the Moroccan authorities. Academic or professional training remains largely dominated by those disciplines that primarily promote competitiveness and put social aspects integration in second place.

In an empirical study of about forty companies in the Fès-Boulemane region, M'Hamdi and Trid [20], showed that 62.9% of the surveyed company managers declare knowing CSR concept. However, these managers are confronted by lack of information. 70.4% of them affirm ignoring the institutions that help implementing CSR and 77% ignoring the benchmarks for implementing CSR approaches. Overall, M'hamdi and Trid [20], claims that Moroccan SMEs are increasingly aware that social responsibility can have a direct economic value. Although their primary responsibility is to generate profits, they can also contribute to social objectives and environmental protection, integrating social responsibility as a strategic investment at the heart of their business strategy, into their management instruments and their activities.

Using Carroll's [41], and Hofstede's [42], analytical frameworks and observations of CSR in Middle East and North Africa, Ararat [34], reported that the drivers for CSR might be exogenous. The author claims that macroeconomic stability induces ethical behavior; it establishes the moral authority of the governments and improves their law enforcement capability. On the other hand, economic development accompanied by opening up to international competition accelerates the convergence of business cultures and may partially neutralize the local societal cultural characteristics that may be unsupportive of CSR. However, free trade activities can be a source of organizational learning for environmental communication practices. Besides, multinationals can be a real precursor of environmental communication and CSR in Morocco.

Conclusion

At the end of this article, environmental communication may appear cynical for some ecologists. There is certainly a moralization of economic life, at least at the stage of discourse, and the attention given to the environment by the company is one of the areas where this ethic can concretely be exercised. We do not, however, believe in the sudden conversions of industrial leaders to the virtues of ecology, and the few known cases seem to be more akin to mysticism than to reasoned approaches. What we strongly believe is that in order to allow real environmental awareness by companies, it must be possible to demonstrate that they will benefit, and not just for future generations.

We also know that the green wave will not fall. A certain fashion effect may disappear, but not the elements that caused it. The problems of overpopulation, industrial development and pollution in the third world countries, but also in the western states, will be felt for a long time. Pollution is no longer geographically delimited. It is the whole Earth that bears its effects and these are amplified by the globalization of exchanges and the media.

Not all problems will be solved. Industry is not responsible for all pollution and it will not be able to solve all of them. This presupposes that the company is not the scapegoat and that everyone takes responsibility, especially on the part of public administrations and local authorities. Environmental communication does not claim to solve environmental problems. It is simply ready to make its contribution. Moreover, we admit that environmental communication is not negligible, it has a force of prediction, mobilization and it is at the very heart of management actions.

References

- Bellamy DJ, Clarke PH, John DM, Jones D, Whittick A, et al. (1967) Effects of pollution from the Torrey Canyon on littoral and sublittoral ecosystems. *Nature* 216: 1170-1173. [Link: https://goo.gl/gx3m7c](https://goo.gl/gx3m7c)
- Giger W (2009) The Rhine red, the fish dead-the 1986 Schweizerhalle disaster, a retrospect and long-term impact assessment. *Environmental Science and Pollution Research* 16: 98-111. [Link: https://goo.gl/1MXWRR](https://goo.gl/1MXWRR)
- Consonni D, Pesatori AC, Zocchetti C, Sindaco R, D'Oro LC, et al. (2008) Mortality in a population exposed to dioxin after the Seveso, Italy, accident in 1976: 25 years of follow-up. *American journal of epidemiology* 167: 847-858. [Link: https://goo.gl/RpbvdS](https://goo.gl/RpbvdS)
- Berger EM (2010) The Chernobyl disaster, concern about the environment, and life satisfaction. *Kyklos* 63: 1-8. [Link: https://goo.gl/GPFDkZ](https://goo.gl/GPFDkZ)
- Rodhe H (1990) A comparison of the contribution of various gases to the greenhouse effect. *Science* 248: 1217-1219. [Link: https://goo.gl/GkTRJp](https://goo.gl/GkTRJp)
- Son SW, Tandon NF, Polvani LM, Waugh DW (2009) Ozone hole and Southern Hemisphere climate change. *Geophysical Research Letters* 36. [Link: https://goo.gl/KxErFY](https://goo.gl/KxErFY)
- Hassoune E, Bouzidi A, Koulali Y, Hadarbach D (2006) Effets des rejets liquides domestiques et industriels sur la qualité des eaux souterraines au nord de la ville de Settat (Maroc). *Bulletin de l'Institut Scientifique, Rabat* 61-71. [Link: https://goo.gl/AdjoW9](https://goo.gl/AdjoW9)
- Pandit MK, Sodhi NS, Koh LP, Bhaskar A, Brook BW (2007) Unreported yet massive deforestation driving loss of endemic biodiversity in Indian Himalaya. *Biodiversity and Conservation* 16: 153-163. [Link: https://goo.gl/f1niq](https://goo.gl/f1niq)
- Meakin S (1992) The rio earth summit: summary of the united nations conference on environment and development (Vol. 317). Library of Parliament, Research Branch. [Link: https://goo.gl/oUJusV](https://goo.gl/oUJusV)
- Hileman B (1992) Earth Summit concludes with agenda for action, but little funding. *Chemical and Engineering News* 70: 7-17.
- Boykoff MT (2008) Lost in translation? United States television news coverage of anthropogenic climate change, 1995-2004. *Climatic Change* 86: 1-11. [Link: https://goo.gl/3bg9aj](https://goo.gl/3bg9aj)
- Hansen A, Machin D (2013) Researching Visual Environmental Communication. *Environmental Communication* 7: 151-168. [Link: https://goo.gl/LpdjM8](https://goo.gl/LpdjM8)
- Saincy B, Lambert-Lalitte, S (2016) La CoP 22 et les objectifs de développement durable de l'ONU. *Bulletin d'information n°25*. [Link: https://goo.gl/FveRCy](https://goo.gl/FveRCy)
- Yazdanifard R, Mercy IE (2011) The impact of green marketing on customer satisfaction and environmental safety. In 2011 International Conference on Computer Communication and Management 5: 637-641. [Link: https://goo.gl/XS6whh](https://goo.gl/XS6whh)
- Kontny MJ, Destefano G, Jager PD, McNamara DP, Turi JS, Van Campen L (1991) Issues surrounding MDI formulation development with non-CFC propellants. *Journal of Aerosol Medicine* 4: 181-187. [Link: https://goo.gl/tBT86w](https://goo.gl/tBT86w)
- Aragón-Correa JA, Hurtado-Torres N, Sharma S, García-Morales VJ (2008) Environmental strategy and performance in small firms: A resource-based perspective. *Journal of environmental management* 86: 88-103. [Link: https://goo.gl/tduint](https://goo.gl/tduint)
- Wagner M, Schaltegger S (2004) The effect of corporate environmental strategy choice and environmental performance on competitiveness and economic performance:: an empirical study of EU manufacturing. *European Management Journal* 22: 557-572. [Link: https://goo.gl/c23aYC](https://goo.gl/c23aYC)
- Département de l'Environnement (2016a) Stratégie Nationale de Développement Durable 2016 - 2030. Secrétariat d'Etat chargé de l'Eau et de l'Environnement, Morocco.
- Hammach MA (2014) Les spécificités de la RSE dans l'agroalimentaire dans un contexte de sécurité des aliments au Maroc: Etude de cas. In *Développement & organisations*. Institut d'étude du développement économique et social, IEDES, France.
- M'hamdi M, Trid S (2009) La responsabilité sociale de l'entreprise au Maroc: une étude empirique auprès des petites et moyennes entreprises de la région de Fès Boulemane. In *Colloque: La vulnérabilité des TPE et des PME dans un environnement mondialisé*, INRPME, AUF, AIREPME (pp. 27-29). [Link: https://goo.gl/7GJ427](https://goo.gl/7GJ427)
- Département de l'Environnement (2016b) Recueil des lois relatives à la protection de l'environnement. Secrétariat d'Etat chargé de l'Eau et de l'Environnement, Morocco.
- Labaronne D, Gana-Oueslati E (2011) Analyse comparative Maroc-Tunisie du cadre institutionnel de la RSE dans les PME. *Management & Avenir* 103-121. [Link: https://goo.gl/HfCgjX](https://goo.gl/HfCgjX)
- Confédération Générale des Entreprises Marocaines (2016) Liste et contacts des entreprises labellisées. CGEM, Morocco.
- Neil J, Wearing S (2012) Earth Summit 2012. *Australasian Parks and Leisure* 15: 4.
- Ocampo JA (2011) The transition to a green economy: benefits, challenges and risks from a sustainable development perspective: summary of background papers. In *Report by a Panel of Experts to Second Preparatory Meeting for United Nations Conference on Sustainable Development*, Division for Sustainable Development UN-DESA, UNEP, UN Conference on Trade and Development, New York. [Link: https://goo.gl/u2LTNU](https://goo.gl/u2LTNU)
- Fay M (2012) Inclusive green growth: the pathway to sustainable development. World Bank Publications, Washington DC. [Link: https://goo.gl/zhVEBS](https://goo.gl/zhVEBS)
- Sraïri MT, Rjafallah M, Kuper M, Le Gal PY (2009) Water productivity through dual purpose (milk and meat) herds in the Tadla irrigation scheme, Morocco. *Irrigation and Drainage* 58(S3). [Link: https://goo.gl/1Ye6rw](https://goo.gl/1Ye6rw)
- d'Oleire-Oltmanns S, Marzloff I, Peter K D, Ries JB (2012) Unmanned aerial vehicle (UAV) for monitoring soil erosion in Morocco. *Remote Sensing* 4: 3390-3416. [Link: https://goo.gl/wBSNCT](https://goo.gl/wBSNCT)
- Odhiambo NM (2014) Energy dependence in developing countries: does the level of income matter?. *Atlantic Economic Journal* 42: 65-77. [Link: https://goo.gl/1R74MU](https://goo.gl/1R74MU)
- Schilling J, Freier KP, Hertig E, Scheffran J (2012) Climate change, vulnerability and adaptation in North Africa with focus on Morocco. *Agriculture, Ecosystems & Environment* 156: 12-26. [Link: https://goo.gl/UoXisz](https://goo.gl/UoXisz)
- Arib F (2014) Les services dans l'économie verte au Maroc: Opportunités de création d'emplois et défis d'innovation. In *Euro-Mediterranean Services Congress*. 9-11 April, Spain. ISBN 978-84-695-9987-7 [Link: https://goo.gl/5xN2UQ](https://goo.gl/5xN2UQ)
- Haut-Commissariat au Plan (2016) Situation du marché du travail en 2016. Direction de la Statistique, Morocco. [Link: https://goo.gl/KM4Hsk](https://goo.gl/KM4Hsk)

33. Triguero A, Moreno-Mondéjar L, Davia MA (2013) Drivers of different types of eco-innovation in European SMEs. *Ecological economics* 92: 25-33. [Link: https://goo.gl/CVfTdh](https://goo.gl/CVfTdh)
34. Ararat M (2006) Corporate Social Responsibility Across Middle East and North Africa. [Link: https://goo.gl/waojbd](https://goo.gl/waojbd)
35. Dutta S, Lanvin B, Wunsch-Vincent S (2014) The Global Innovation Index 2014. WIPO. [Link: https://goo.gl/BwxdY3](https://goo.gl/BwxdY3)
36. Spence M, Biwolé VO, Ben Boubaker Gherib J (2007) Une étude exploratoire du degré d'engagement des PME dans le développement durable. *Proceedings of the 10th Scientific Days of the Entrepreneurship Network of the AUF, Antananarivo* 23-26.
37. DiMaggio PJ, Powell WW (Eds) (1991) *The new institutionalism in organizational analysis* (Vol. 17). Chicago, IL: University of Chicago Press. [Link: https://goo.gl/Zr9Kea](https://goo.gl/Zr9Kea)
38. Wood DJ (1991) Corporate social performance revisited. *Academy of management review* 16: 691-718. [Link: https://goo.gl/t3GoR9](https://goo.gl/t3GoR9)
39. Jamali D, Mirshak R (2007) Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of business ethics* 72: 243-262. [Link: https://goo.gl/3Zs6Uw](https://goo.gl/3Zs6Uw)
40. Torrès O (1997) Pour une approche contingente de la spécificité de la PME. *Revue internationale PME* 10: 9-43. [Link: https://goo.gl/5wLB1E](https://goo.gl/5wLB1E)
41. Carroll AB (1991) The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business horizons* 34: 39-48. [Link: https://goo.gl/Mww5Kx](https://goo.gl/Mww5Kx)
42. Hofstede G (1991) *Cultures and Organization: Software of the Mind*. London: McGraw Hill.