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Historical and conceptual evolution of corporate social responsibility: societal impact and implementation in the agri-food industry

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Abstract

The concept of Corporate Social Responsibility (CSR) is currently very popular and has evolved within a diverse and lengthy framework. This approach has continually garnered concerted and progressive interest from academics and practitioners since the 1950s. This article has been crafted to address the existing gap in literature concerning the evolution of the history and the complex definition of CSR. With this objective in mind, it provides a historical perspective on the evolution of this concept, aiming to facilitate its comprehension and definition.

Despite the expressed interest in CSR, its implementation remains a relatively unexplored aspect in academic discourse. While CSR continues to assert itself in the operational strategies of various companies, particularly those in the agri-food sector with significant impact and strong dependency on the economy, environment, and society, there is a notable lack of exploration. In an attempt to address this gap, we engage in a study of several empirical research works to develop a conceptual framework that will facilitate the implementation of CSR.

This study will provide invaluable assistance to practitioners and researchers who can benefit from utilizing the conceptual framework to gain an overview, formulate, and proactively implement CSR strategies.

Keywords: Corporate Social Responsibility, Complexity of CSR, CSR Implementation Framework, Agri-food Industry, historical evolution of CSR.

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1. Historical Evolution of CSR

The concept of CSR has evolved over the course of history. In fact, official writings on this subject have emerged only in the last 70 years (Haddiya et al., 2020). As we understand it today, CSR is primarily a product of the 20th century, taking shape in the early 1950s. However, the history of corporate social responsibility spans over two centuries (RTEL BENNANI and CHEGRI, 2022).

The genesis of the CSR concept dates back more than 50 years in North America. It is essential to explain the evolution of this concept and the various changes that have occurred, both in its definition and in the ways it is operationalized within companies (BENAICHA, 2017).

The construction of the CSR concept has gone through various phases, with each contributing to the foundation of this notion. Therefore, it is crucial, in our view, to delve into the historical roots of CSR in order to understand its strategic foundations and grasp certain explanatory factors for contemporary debates surrounding CSR (BOUZIANE, 2022).

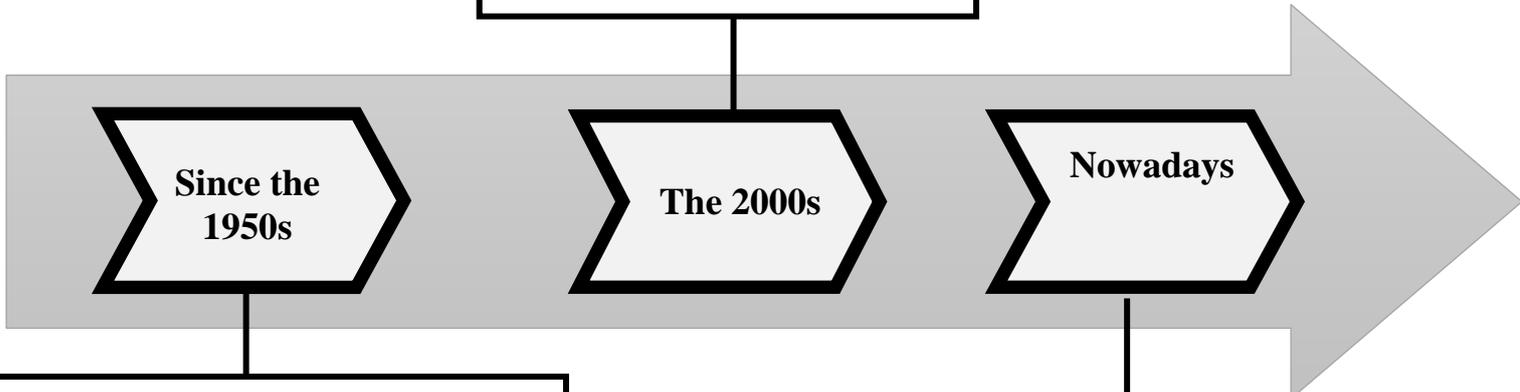
In this section, we will conduct a historical analysis using a chronological chart (Figure 1) to focus on the key dimensions.

As mentioned in the figure below, CSR has spanned the decades since the 1950s, and its evolution has been characterized by three successive and partially overlapping phases, ultimately leading to the present, where it remains a multifaceted concept constantly in search of theory.

- The emergence of international certifications and standards aimed at recognizing the quality of CSR initiatives began to gain prominence(Elyousfi 2020)

- Adoption of an approach that combines three aspects of corporate responsibility: economic, legal, and ethical(Schwartz and Carroll 2003)

Addressing social, environmental, ethical, and human rights issues in this manner.



Since the 1950s

The 2000s

Nowadays

- The beginning of the modern era of corporate social responsibility. (Bowen 2013)

-CSR as a means of responding to the challenges and aspirations of the new modern society, as per Davis.(Davis 1960)

- Recognized responsibility but of an economic nature: Development of a managerial approach.(Yevdokimova et al. 2019)

-The impact of globalization on CSR (Latapí Agudelo et al. 2019)

-Emergence of new concerns regarding the Social Performance of Enterprises (SPE)(CHIADMI 2022)

-The concept of CSR takes a more managerial turn and follows a strategic, pragmatic orientation. (Malki 2010)

- Uniting the two concepts of CSR and sustainable development (SD)(BENAICHA 2017)

-We can deduce that currently, CSR is viewed both as an economic development tool and a means of anticipating risks. Furthermore, it has become a prevailing reality that applies to all types of businesses.

key dates in the evolution of CSR.

2. The multiplicity of CSR definitions

CSR is a concept of significant complexity. Its emergence and the history of its development reflect its multidimensionality and ambiguity, which explain the wide range of different interpretations it generates (Elbousserghini, 2018).

It is widely accepted that the first definition of CSR was provided by Bowen (1953), who posited that businessmen have an obligation to "pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, 2013). Therefore, the objective of this section will be to define CSR, distinguishing between institutional and academic definitions.

2.1 Institutional Definitions of CSR

Currently, CSR is receiving significantly increasing attention from numerous companies and organizations, including non-governmental organizations (NGOs), European and global institutions, as well as professional, religious, and business networks. The commitment of a company, which should go beyond legal obligations and expectations, holds a central place in most definitions of the concept of CSR (KHARBOUCHE and BOUSSETTA, 2014).

The table below compiles the main institutional and managerial definitions of CSR.

Table 1. Summary of the Evolution of Institutional CSR Definitions

Organizations	Definitions of CSR
<p>European Commission (EC)</p>	<p>According to the European Commission (EC), CSR involves the voluntary integration of social and environmental concerns into business activities and relationships with stakeholders (Livre vert, 2001).</p> <p>"The responsibility of companies for the impacts they have on their employees, consumers, and citizens (society)" is how the concept of CSR was defined in the EC's 3rd Communication (EUROPEAN COMMISSION, 2011).</p>
<p>Business for Social Responsibility (BSR) www.bsr.org</p>	<p>BSR acknowledges that CSR is a set of practices that enhance accountability and uphold ethical values, benefiting all stakeholders, and helping improve the quality of life and business opportunities (Anouar, 2022).</p>
<p>Global reporting initiative (GRI) www.globalreporting.org</p>	<p>The society, including employees, customers, the community, the supply chain, and business partners, is affected by a company's activities. This represents the social aspect of sustainability (Anouar, 2022).</p>
<p>The World Business Council for Sustainable Development (WBCSD) www.wbcsd.org</p>	<p>CSR is the ongoing commitment of a company to contribute responsibly to development by improving the quality of life for its employees and their families, the local community, and society as a whole (Anouar, 2022).</p>
<p>Danone Group</p>	<p>Danone Group's approach to CSR is based on the belief that a close connection exists between economic performance and the well-being of its ecosystem.</p> <p>Key Focus Areas: Human policy, food safety, environment and natural resources, civil society (Groupe Danone, 2021).</p>
<p>The ISO 26000 standard (Organization internationale de normalization)</p>	<p>The aforementioned standard defines CSR as "an organization's responsibility for the impacts of its decisions and activities on society and the environment, manifesting through transparent and ethical behavior that contributes to sustainable development, including the health and well-being of society. It considers the expectations of stakeholders, complies with applicable laws, is consistent with international standards, and is integrated throughout the organization and implemented in its relationships." (ISO 26000, 2010).</p>

CGEM (General Confederation of Moroccan Enterprises)	According to the Moroccan business group (CGEM), a socially responsible company is one that, beyond its legal obligations, commits to reviewing its own activities and mode of operation to have a positive impact on its employees, partners, and sustainable development(CGEM, 2006).
World Bank www.banquemondiale.org	CSR represents," for businesses, the commitment to actively participate in economic sustainable development by improving the quality of life for employees, their families, the local community, and society as a whole, contributing to the enhancement of both business and development."
Vigeo Eiris	According to Nicole Notat, President of Vigeo, CSR could be defined as "the way in which a company contributes to sustainable development, which is the obligation for the company to consider the expectations and needs of stakeholders, including customers, employees, subcontractors, and others."
Renault Group	Carlos Ghosn, CEO of Renault Group, acknowledges that the company designs its social, societal, and environmental responsibility on a daily basis as a concrete commitment to the common good(Rapport RSE, 2013).
Organisation de coopération et de développement économique (OCDE) www.oecd.org	CSR is the contribution of companies to sustainable development through providing dividends to shareholders, salaries to employees, and products and services to consumers, but also by aligning with the values of the community and the environment.
Observatory of Corporate Social Responsibility(O RSE) www.orse.org	CSR is a concept that allows the consideration of sustainable development within a company's strategy.

Canadian Business for Social Responsibility (CBSR)	<p>The CBSR (Canadian Business for Social Responsibility) specifies that CSR "goes beyond philanthropic actions such as volunteering and charity; it represents a commitment by businesses to contribute to economic and environmental sustainability while recognizing the expectations and needs of its investors, customers, employees, business partners, local communities, the environment, and society." (CBSR, 2011).</p>
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Source: Adapted and enhanced summary of various authors (Déjean and Gond, 2004; Capron and Petit, 2011; KHARBOUCHE and BOUSSETTA, 2014; Sauvée and Abdirahman, 2014; Elbousserghini, 2018; Anouar, 2022).

However, these approaches diverge in their approach to CSR structures and in the priorities favored by organizations, which are not always the same.

2.2 Academic Definitions of CSR

For the past fifty years, several researchers have attempted to define the concept without reaching a consensus. It is practically impossible to find a universally agreed-upon academic definition that is accepted by all researchers. There are numerous definitions of CSR that vary among researchers in this field (EL YAAGOUBI, 2019).

This section does not claim to be exhaustive. Nevertheless, we will present the main definitions compiled at the conclusion of our literature review:

Table 2. Summary of the Evolution of Academic and Theoretical Definitions of CSR

Authors	Theoretical Definitions of CSR
(Bowen, 1953)	"Corporate Social Responsibility (CSR) refers to the obligation for business people and company leaders to establish strategies, implement policies, make decisions, and carry out practices that are in line with the objectives and values of society."
(Frederick, 1960)	"Societal responsibility is the willingness to ensure that resources (both human and economic) are used to contribute to a wide range of social projects, not just for the benefit of individuals and firms."
(Davis, 1960; McGuire, 1963)	The concept of societal responsibility implies that a company has not only legal or economic obligations but also responsibilities towards society that go beyond these obligations. This means that CSR begins where the law ends.
(Carroll, 1979)	"CSR encompasses all economic, legal, ethical, and discretionary expectations that society has of organizations."
(Jones, 1980)	"Corporate social responsibility is the idea that companies have an obligation to societal stakeholders beyond shareholders, beyond legal or contractual requirements."
(Wartick and Cochran, 1985)	CSR is the underlying interaction between societal responsibility principles, societal receptivity processes, and policies implemented to address social issues.
(Wood, 1991)	"CSR is an organizational configuration that results from the interaction of three principles: legitimacy, public responsibility, and managerial discretion. These principles stem from three levels of analysis: institutional, organizational, and individual."
(Husted, 2000)	CSR is an interaction between social issues, strategy, and organizational structure that are inherent to these issues. It thus exhibits a contingency logic.
(Gond and Igalens, 2003)	CSR regulates the fact that the company is obliged to assume its responsibilities because it operates in an environment that is social, political, and ecological, beyond its legal and economic obligations.
(Allouche and Laroche, 2005)	The concept of CSR encompasses honoring stakeholder obligations, responding to the social demands of the socio-economic environment, and using the concept and its scope as a management tool.

(Capron and Quairel Lanoizelée, 2007)	CSR refers to how a company responds to societal concerns by producing strategies, management systems, change management, and methods for monitoring, controlling, assessing, and reporting, incorporating (at least in principle) new performance concepts.
(Pesqueux, 2010)	"CSR brings together diverse practices, giving them a formal coherence through management methods such as reporting, which, in addition to its financial origin, becomes environmental and societal. Management 'tools' that have taken on a new dimension (such as ethical charters)..."
(Porter and Kramer, 2007)	In this recent perspective, CSR is considered as a value creation approach for the company, with a portion of that value being shared with its stakeholders.
(Bodet and Lamarche, 2013)	By providing companies with responses to the global ecological and social crisis, CSR is presented as the "organizational aspect" of sustainable development (SD).
(Dkhili et al., 2014)	The CSR of firms extends across various dimensions, including economic, financial, social, human, and ecological aspects.
(Dietrich and Pigeyre, 2016)	"The concept of CSR reflects the intention to hold the company accountable for the consequences of its actions toward stakeholders. This goes beyond compliance with legal and regulatory obligations and aims to engage companies in new forms of regulation that incorporate the social dimension of globalization."

Source: Authors' synthesis based on the idea of (Boutiba et al., 2016; Elbousserghini, 2018; EL YAAGOUBI, 2019; Anouar, 2022).

Furthermore, among all these definitions, those of Carroll (1979) and Wood (1991) are the most widely used and developed, and they still serve as reference models for studying CSR today.

In 1991, Carroll revisited his initial model from 1979 to provide a new conceptualization of social responsibility, which is represented by a four-tiered pyramid, as shown in Figure 2.

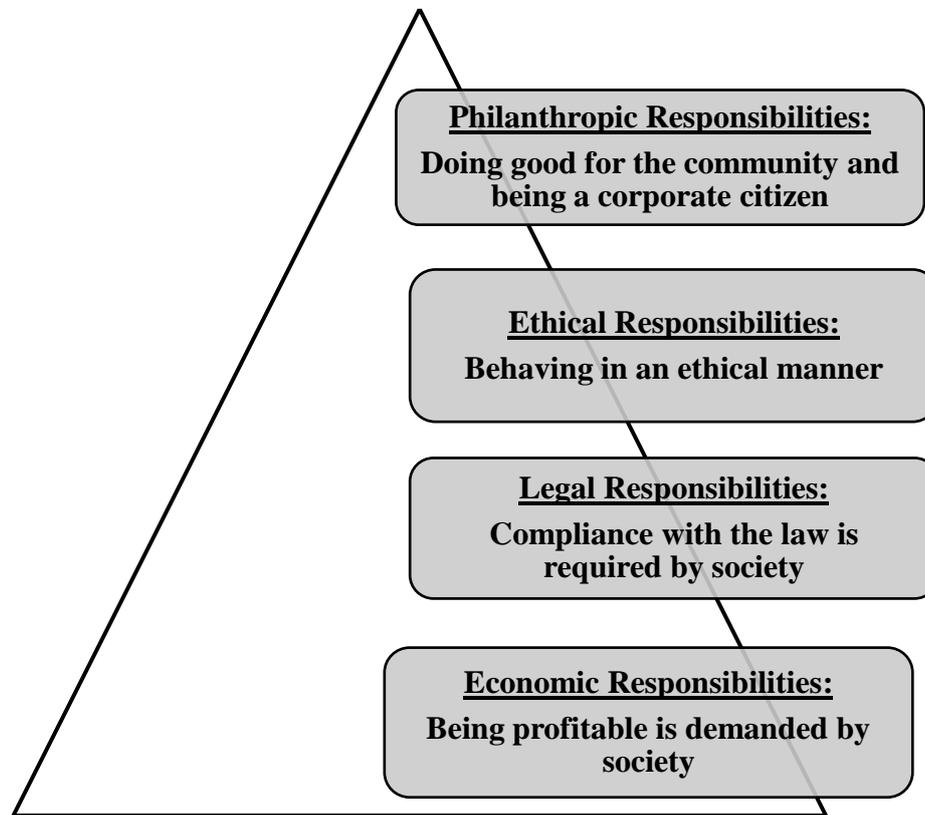


Figure 2: The 4 Categories of CSR according to Carroll's Model (1991)(Carroll, 2016).

The previous discussions aim to highlight the complexity of definitions and the concept of CSR, as no consensus on the above definitions has been found regarding the understanding of CSR. What is no longer in question is that the company interacts with its environment along three axes: economic, environmental, and social (Rodić, 2007).

Furthermore, CSR practices differ in nature because they carry the local, regional, national, and contextual specificities. However, it seems to us that the diagram below (Figure 3) synthesizes and facilitates the understanding of the complexity of the CSR concept.

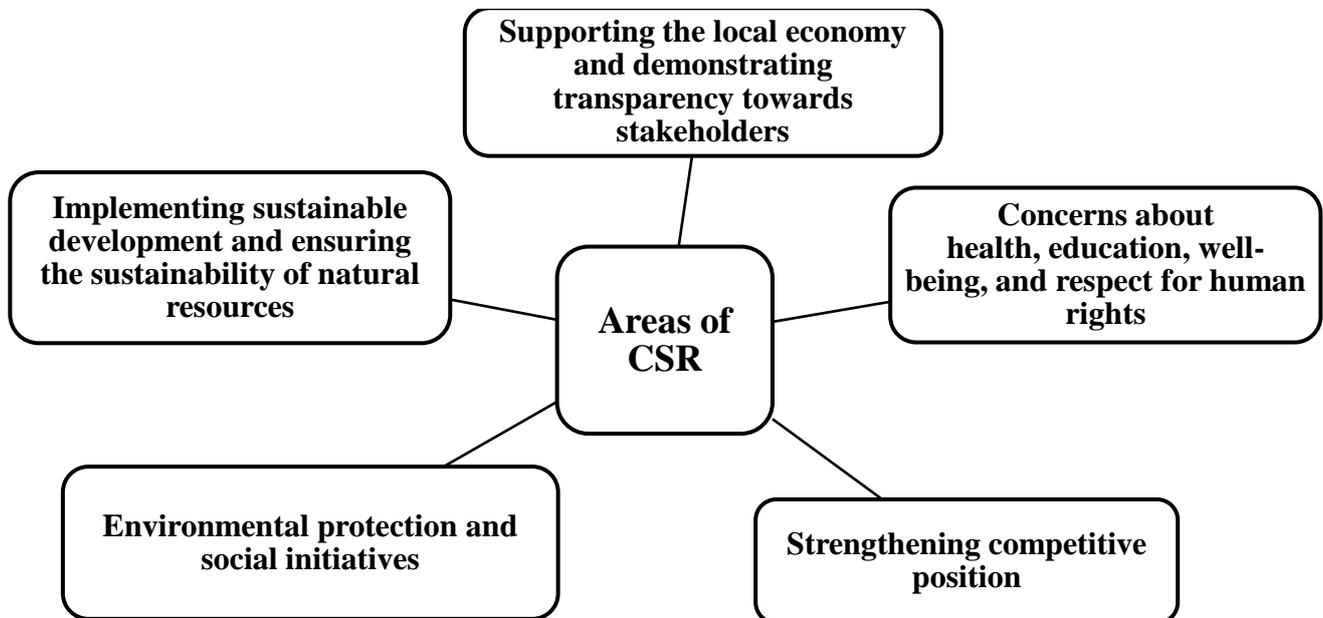


Figure 3: Simplified Understanding of CSR (Rodić, 2007).

3. Key Steps for an Effective CSR Approach

Since the 1950s, CSR has generated increasing interest from academics and practitioners. However, its implementation and execution remain a significant and largely unexplored topic in academic research. While CSR continues to dominate organizational strategies, understanding its implementation is necessary for both the academic world and industry managers. Despite many researchers defining the steps for implementing CSR, they have struggled to make this process operational and more flexible. This lack of exploration in the field of CSR implementation has been observed in several organizations (Tahniyath and Elbanna, 2023).

Therefore, recognizing the complexity of CSR implementation, we will develop an integrative framework for CSR in this section that is both simplified and effective to address the aforementioned complexity of CSR implementation. To do this, in the table below, we will explore the various implementation models in the literature, thus gaining a richer understanding of the processes within each organization. From this, we aim to derive a comprehensive and effective integrative framework for CSR implementation that may be valuable for future studies to streamline the implementation of CSR (Table 3).

Table 3. Existing Frameworks on CSR Implementation

Authors	Steps in implementing CSR
(Cramer, 2005)	<p>A structured approach to CSR, which includes the following six key activities:</p> <ol style="list-style-type: none"> 1. List the expectations and requirements of stakeholders (Stakeholder Mapping), 2. Develop a vision and mission for CSR and, if applicable, a code of conduct, 3. Design short-term and long-term CSR strategies, and from these, develop an action plan, 4. Establish a monitoring and reporting system, 5. Integrate the process by embedding it into quality and management systems, 6. Communicate internally and externally about the approach and the results achieved.
(Khoo and Tan, 2002)	<p>An overview of the cyclical steps for creating a socially responsible and sustainable organization based on the Australian Business Excellence Framework:</p> <ol style="list-style-type: none"> 1. Preparation (including leadership, plans, and strategies), 2. Transformation (including people development and information gathering), 3. Implementation (including managing the sustainability of the organization's processes), 4. Continuous Improvement (including reviewing business performance).
(Maignan et al., 2005)	<p>Eight steps for implementing CSR marketing:</p> <ol style="list-style-type: none"> 1. Discover the values and norms of the organization, 2. Identify stakeholders, 3. Identify the issues and concerns that concern the identified stakeholders, 4. Evaluate the significance of CSR for the practices of the interested company, 5. Use an audit of current practices and the current state, 6. Implement CSR initiatives, 7. Promote CSR by raising awareness among internal and external stakeholders about the initiatives taken to address the issues identified in step 3, 8. Obtain feedback from stakeholders and engage in dialogue with them.

(Panapanaan et al., 2003)	<p>Two initial steps that condition engagement in CSR management precede five essential activities for CSR management:</p> <ol style="list-style-type: none"> 1. Assessment of CSR by identifying CSR domains and evaluating relevant CSR parameters, 2. Decision whether or not to pursue CSR management, <ul style="list-style-type: none"> - Organization and structure - Planning - Implementation - Monitoring and evaluation - Communication and reporting.
(Werre, 2003)	<p>The process of implementing CSR involves four stages that must be covered to achieve sustainable change:</p> <ol style="list-style-type: none"> 1. Sensitization of senior management, 2. Formulation of a corporate responsibility vision and core values of the company, 3. Changing the organization's behavior, 4. Embedding the change.
(Maon et al., 2009)	<p>According to an approach based on citizenship theory, the implementation of CSR involves nine steps:</p> <ol style="list-style-type: none"> 1. Raising awareness about CSR, 2. Assessing the organizational objective within a societal context, 3. Establishing a vision and practical definition of CSR, 4. Evaluating the current state of CSR, 5. Developing a CSR strategy, 6. Implementing the CSR strategy, 7. Communicating the CSR strategy, 8. Evaluating the CSR strategy, 9. Institutionalizing the CSR policy.

(Tahniyath and Elbanna, 2023)	<p>The integrative framework for implementing CSR at multiple levels includes four components:</p> <p>1.CSR Implementation, which comprises the following steps:</p> <ul style="list-style-type: none"> -CSR Communication -CSR Awareness -CSR Integration -CSR Evaluation. <p>2.CSR Formulation,</p> <p>3.CSR Outcomes,</p> <p>4.CSR Context.</p>
(Baumann-Pauly et al., 2013)	<p>Dimensions of CSR implementation:</p> <ol style="list-style-type: none"> 1.Commitment to CSR, 2.Internal structures and procedures for integrating CSR, 3.External collaboration.
(Dixit and Mishra, 2022)	<p>Factors to consider during CSR implementation:</p> <ol style="list-style-type: none"> 1.Recording data at each information point, 2.Budget presentation, incurred expenses, 3.Time required for implementation, 4.Recruitment of volunteers for activity implementation.
(Tourky et al., 2019)	<p>The analysis has led to nine steps that businesses follow as an integrative framework in implementing CSR programs in relation to the company's identity (CI):</p> <ol style="list-style-type: none"> 1.Raising awareness about CSR supported by identifying initiators and drivers, 2.Identifying key stakeholders and their critical issues, 3.Establishing a vision and a working definition of CSR, 4.Evaluating current CSR standards and benchmarking competitive performance, 5.Developing an integrated CSR strategic plan, 6.Implementing an integrated CSR strategic plan,

- | | |
|--|--|
| | <p>7. Communicating commitments and CSR performance,</p> <p>8. Evaluating integrated strategies and CSR communication,</p> <p>9. Institutionalizing CSR.</p> |
|--|--|

Each of the authors in Table 3 has developed a different process for implementing CSR. We are comparing the published implementation steps to analyze their similarities and differences, aiming to enhance the effectiveness of CSR implementation.

Our research is inductive, meaning we seek to improve the efficiency of CSR implementation through an integrative framework for CSR. In this section, we propose a DPDS model (Diagnose-Plan-Do-Study), inspired by the quality tool known as the Deming Wheel (PDSA: Plan-Do-Check-Study). This model is designed to facilitate the understanding of CSR implementation.

3.1 Deming wheel: PDSA

The Plan-Do-Study-Act (PDSA) cycle is a methodology developed and initially introduced to Dr. Deming by his mentor, Walter Shewhart (Edwards Deming). PDSA is a four-step continuous improvement process. Also known as the Deming wheel or Deming cycle (Wilcox, 2005). The four phases are carried out sequentially to ensure a systematic approach to continuous improvement (Figure 4) (Fernandez, 2022).

- **Plan:** In this phase, the organization plans for change. After setting new goals, it's necessary to think about how to align processes to achieve these goals.
- **Do:** The organization implements the processes and verifies the change.
- **Study:** The organization analyzes the products/results and identifies what has been learned during the "Do" phase.
- **Act:** The organization takes action based on the results obtained during the previous steps.

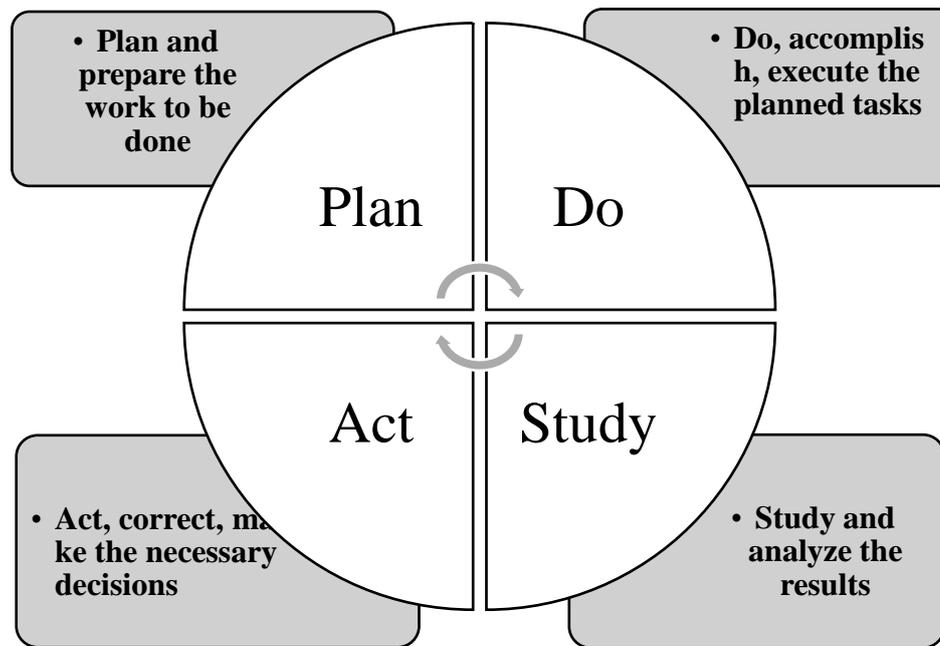


Figure 4: Deming wheel (PDSA).

In the PDSA cycle, if the change has occurred as planned, it's important to incorporate the learning from that process into broader changes within the organization. This helps ensure that successful changes are not isolated events but are integrated into ongoing practices.

On the other hand, if the change hasn't yielded the desired results, the PDSA cycle should be repeated and potentially adjusted to refine the change process for better outcomes. It's a dynamic and iterative approach to continuous improvement (Cramer et al., 2017).

3.2 Enhancing the implementation of CSR

To achieve a higher level of integration of CSR, it is practically essential to implement consistent improvement cycles for the success of CSR integration initiatives (Epstein et al., 2014). The current question at hand is as follows: can we further streamline the

implementation process of CSR? To achieve this, we are embracing a new approach, which involves the development of a CSR implementation process based on the DPDS principle, a model we have designed using the Deming's quality wheel tool).

The implementation approach of CSR is addressed following the DPDS principle (Figure 5):

D: (Diagnose) using a checklist designed for self-assessment.

P: (Plan) Planning the actions to be implemented.

D: (Do) Executing the planned actions.

S: (Study) Analyzing the results to better understand the process and adjust if necessary.

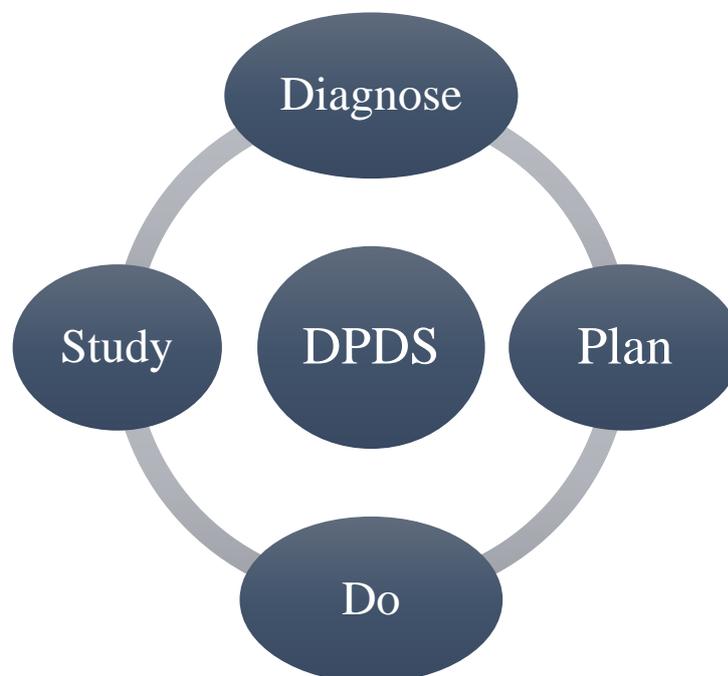


Figure 5: DPDS approach.

The implementation of CSR is characterized by its complexity. Companies must contend with various internal and external stakeholders, as well as a diverse range of factors, such as industry, country, time, and the specific group of stakeholders. All of these factors only serve to further accentuate this difficulty (**Kleine and Von Hauff, 2009**). To address this, we are developing the framework depicted in Figure 6, based on the DPDS model inspired by Deming's wheel (1950). Deming was a pioneer in the field of continuous quality

improvement, and this framework is intended to reduce the complexity and make the implementation of the CSR process moreflexible.

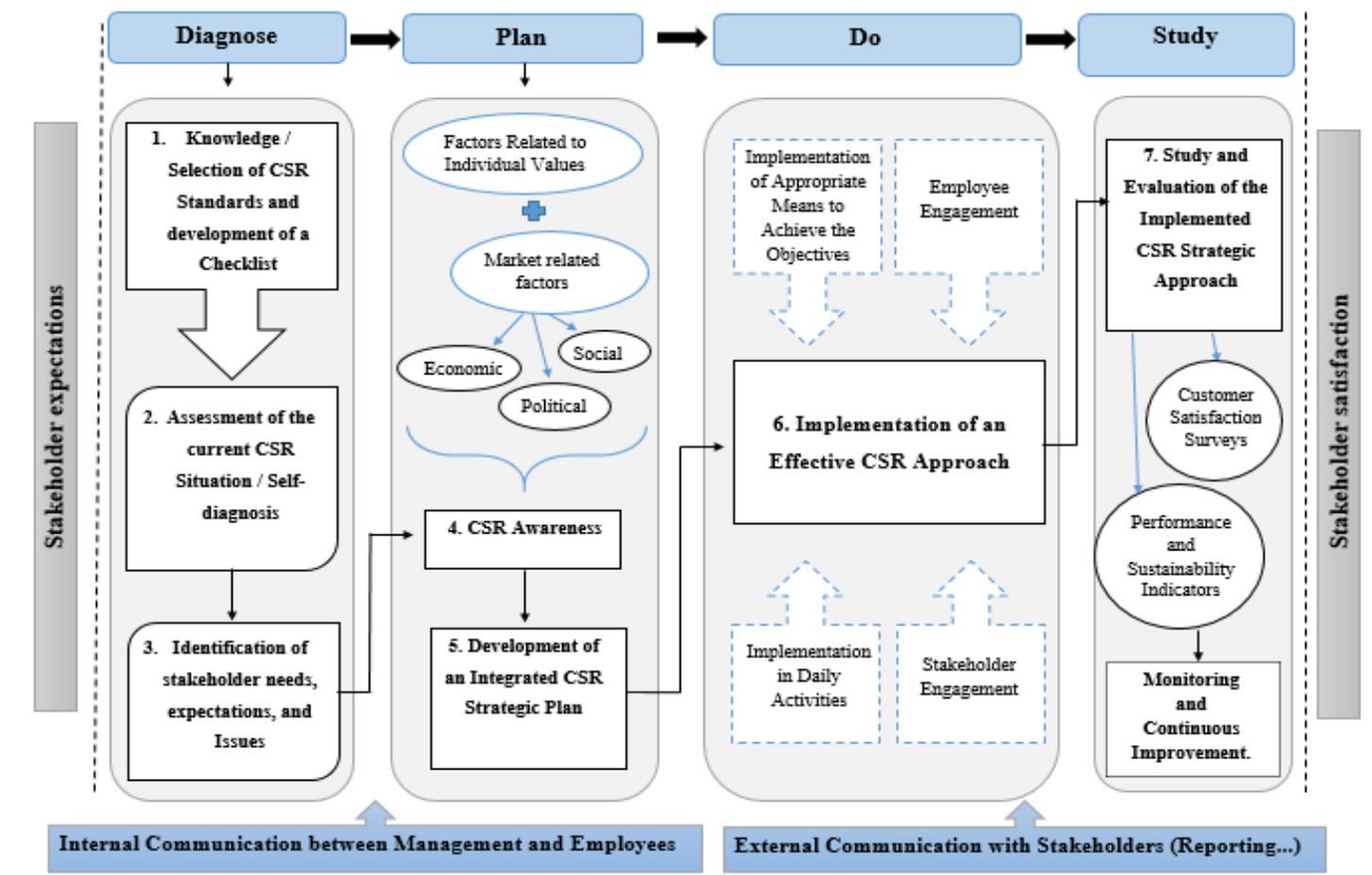


Figure 6 : CSR Implementation Process.

3.2.1 Diagnose

3.2.1.1 Step 1: Understanding/Selection of CSR Standards and Checklist Development

It is essential to discern the organizational norms and standards that involve CSR (Maon et al., 2009). CSR standards encompass a wide range at both national and international levels, and despite their differences in nature, purpose, management mechanisms, and governance structure, they share a common goal of advancing the social, ethical, and environmental performance of businesses (De Colle et al., 2014). Various voluntary management standards exist, providing leaders with guidance and guidelines for adopting CSR. ISO 26000, introduced in 2010, stands as the most significant standard in the business world. It applies to nearly all organizations, regardless of their size, national economy, or location. ISO 26000 is

one of the three documents recommended by the European Commission (EC) for the implementation of CSR by European companies. No laws define CSR best practices; they represent business objectives outlined in specific standards such as ISO 26000, AA1000 (Stakeholder Engagement Standard), and SA8000 (Social Accountability) (Szczyka, 2015).

After selecting the appropriate standard based on the context, the organization's nature, and the scope of implementation, it is necessary to dissect the guidelines of the chosen standard to create a checklist. This checklist will serve as the foundation for conducting a subsequent assessment of the current situation (Step 2).

3.2.1.2 Step 2: Assessment of the Current CSR Situation / Self-diagnosis

The self-diagnostic process commences with the development of a checklist following the identification of the appropriate standard. It enables organizations to position themselves relative to the standard's requirements by inventorying existing provisions to set improvement goals. Self-diagnosis, as a means of auditing current CSR practices, facilitates an assessment of strengths and weaknesses. Its purpose is to determine all necessary requirements and prioritize actions for progress in alignment with the previously chosen standard. Nevertheless, seeking advice from individuals holding significant positions and fulfilling key roles within the organization related to CSR, or consulting experts in the field of CSR and industry, can provide greater clarity. Thus, a thorough examination of the organization's current policies and practices can be highly beneficial, underscoring the value of engaging a consulting firm (Sheikh and Beise- Zee, 2011).

One practical methodology for conducting a social audit involves reviewing the current literature on CSR with interested and informed stakeholders. This approach fosters communication, which in turn plays a pivotal role in initiating the establishment of a CSR culture and promoting collaboration between stakeholders and businesses (Gao and Zhang, 2006).

3.2.1.3 Step 3: Identification of Stakeholders, Their Expectations, and Issues

Defining stakeholders and the critical issues for them presents a complex dilemma that managers must address when integrating CSR. The process of CSR integration necessarily begins with the identification of relevant stakeholders with whom the organization should collaborate and even integrate within the company. Consequently, the organization must understand the ever-evolving expectations, demands, and issues of these stakeholders. The wide variety of stakeholder groups, along with their diverse and often conflicting values,

expectations, demands, and issues that need to be met and resolved, poses a significant challenge for managers (Maon et al., 2009).

To prevent biased allocation of resources to stakeholders who do not belong to or are uninterested in a given group, it is advisable to establish criteria for categorizing stakeholders and ranking them by relevance. In this regard, sens (Mitchell et al., 1997; Driscoll and Starik, 2004) have proposed key attributes for stakeholder identification: (1) The power of influence that the stakeholder has over the company, (2) The legitimacy of the relationship linking the stakeholder and the company, (3) The urgency of the stakeholder's demand on the company, (4) The proximity between the organization and the stakeholder.

Thanks to these criteria, managers are able to define the degree of priority for each stakeholder and their respective problems (Mitchell et al., 1997). The use of social audits to identify stakeholder issues is essential for demonstrating a company's commitment to CSR. Social auditing is a process of assessing the company's performance and fulfilling the social responsibilities expected by stakeholders (McAlister et al., 2005).

Overall, step 3 should provide visibility into stakeholder communities and an assessment of their collective influence. It should also lead to a clear list of stakeholders and their concerns, providing a framework for strategic planning (Maignan et al., 2005).

3.2.2 Plan

3.2.2.1 Step 4 : CSR Awareness

CSR awareness is triggered by two main elements. The first element reflects market-related factors, which comprise three key factors: economic, social, and political. These drivers occur when the organization responds to market risks and opportunities through CSR-focused practices. The second element reflects individual factors related to values (MAZURKIEWICZ, 2004; Vallaster et al., 2012). During this stage of the CSR implementation process, it is crucial to consider both upward and downward awareness approaches.

(Management / Employers → Employees) (Maon et al., 2009)

3.2.2.2 Step 5: Development of an Integrated CSR Strategic Plan

Many organizations aspire to invest in CSR activities but encounter certain obstacles, as illustrated by Cramer (2005): " In any business, the development of short and long-term strategies is a familiar procedure. What has often been lacking so far is the integration of the three Ps (planet, people, and profit) into the strategy and resulting action plans " (Cramer, 2005).

For the development of an CSR strategy, it is essential to:

- ✓ Translate the organization's visions into commitments and expectations through the definition of ethical codes,
- ✓ Define organizational objectives, along with performance indicators in parallel, développement / désignation d'une cellule pour la promotion de la RSE,
- ✓ Incorporate CSR responsibilities into job descriptions or in the assessment of employees' competencies, Recrutement d'employés experts en matière de RSE,
- ✓ Establish and regularly participate in forums and conferences for knowledge sharing and to stay up-to-date with the concept of CSR (Maon et al., 2009).

3.2.3 Do

3.2.3.1 Step 6: Implementation of an Effective CSR Approach

Many organizations have already developed guidelines that clarify certain concepts and provide a practical approach for implementing CSR. For example, the Moroccan government offers a CSR guide developed by the Moroccan Capital Market Authority (AMMC) and the Casablanca Stock Exchange, with contributions from the General Confederation of Moroccan Enterprises (CGEM) and the Social, Economic, and Environmental Council (ESEC). This guide addresses useful, relevant, and detailed guidelines and checkpoints to assist organizations in implementing CSR. The Moroccan guide underscores the importance of stakeholder, employee, and collaborator engagement in the success of the CSR initiative (AMMC, 2017).

While it is true that the management directs the CSR implementation strategy, it is ultimately the employees, stakeholders, managers, and collaborators who put it into practice. This underscores the significance of applying the guidelines established by the top management while ensuring that the company is equipped with sufficient resources (material, financial, human, or organizational) to achieve the desired CSR objectives (JOHNSON et al., 2002).

By engaging employees and stakeholders, the company ensures a sense of belonging and pride among them towards an organization working for sustainability and the well-being of all. ESG (Environmental-Social-Governance) reporting is a cornerstone for engaging stakeholders in any CSR initiative. Therefore, it is essential for the organization to communicate its approach and achievements in the field of CSR (AMMC, 2017). This implementation stage is the most complex. Besides integrating stakeholders, employees, and volunteers, data must be collected from them to ensure the progress and effectiveness of CSR activities and to guarantee its sustainability in the future (Dixit and Mishra, 2022).

3.2.4 Study

3.2.4.1 Step 7: Study of the Implemented CSR Strategic Approach

This stage primarily involves the study, monitoring, and regular control of stakeholder feedback through the development of questionnaires or conducting satisfaction surveys with beneficiaries to verify the adequacy of the implemented CSR activities in addressing the issues raised by society. It is most appropriate to obtain feedback on the CSR initiatives undertaken to identify any shortcomings in the previously implemented system and address them effectively (Dixit and Mishra, 2022). Although CSR evaluation is not an inherent component of the CSR implementation process, many authors have emphasized the importance of monitoring CSR. Through monitoring, managers closely track the evolution of the CSR strategy and take necessary steps to ensure continuous improvement in its implementation (Rama et al., 2009; Graafland and Smid, 2019; Laguir et al., 2019). To continuously improve the CSR implementation process, a systematic monitoring is essential to identify what works and what doesn't, evaluate the degree of achievement of set objectives, identify non-conformities, and address them through action plans containing necessary corrective actions. This ensures a continuous improvement of objectives that are ever evolving.

4. Advantages and constraints of a CSR approach

4.1 Advantages of CSR

As is the case with the implementation of any new approach, that of CSR also incurs additional costs. However, a cost-benefit analysis clearly demonstrates that the short-term and long-term benefits of CSR more than offset the company's investment (Hejase et al., 2012; AMMC, 2017). And this is affirmed by Hopkins, who states, "The implementation of CSR will result in increased costs, but the benefits far outweigh the costs" (Hopkins, 2004). Therefore, Table 4 below presents the advantages that a company benefits from when engaging in the implementation of CSR.

Table 4. Benefits of Implementing CSR

Benefits of CSR

- **Improved risk management and resilience:**

CSR serves as a potent tool for managing environmental and societal risks associated with a company's activities(Hejase et al., 2012; AMMC, 2017).

- **Enhanced market and capital access:**

Multinational corporations (MNCs) and even governments are gradually incorporating CSR-related requirements into their procurement specifications. As a result, these major stakeholders, as well as financial institutions, readily grant market access and capital to any company that demonstrates a compelling CSR approach(Hejase et al., 2012; HNICHE and AQUESBI, 2015; AMMC, 2017).

- **Creation of context-specific social value, motivation, and team cohesion:**

Engaging in a CSR initiative fosters and strengthens a sense of pride and belonging among employees, which positively impacts their productivity (Yin and Jamali, 2016; AMMC, 2017).

- **Enhanced operational efficiency and competitiveness: cost optimization:**

Adding value to the organization through more efficient management practices that optimize costs by rationalizing resource usage (e.g., turning waste into revenue), enabling the organization to become more competitive by promoting innovation (Hejase et al., 2012; HNICHE and AQUESBI, 2015; AMMC, 2017).

- **Creation of company-specific economic value:**

Numerous multinational corporations have explored the implicit benefits of CSR in terms of improving relations with key stakeholders such as employees, customers, and government authorities, leading to intangible economic advantages(Yin and Jamali, 2016).

- **Cultivation of an attractive work environment:**

CSR ensures that competent and motivated employees are provided with an appealing work environment and resources established by the company(HNICHE and AQUESBI, 2015).

- **Enhancement and improvement of the organization's image:**

A positive reputation of the organization can be significantly bolstered, where values such as credibility and quality are essential factors for the organization's competitiveness (Jhunjunwala, 2014; HNICHE and AQUESBI, 2015; Yin and Jamali, 2016).

- **Improvement of competency management capability:**

By integrating CSR, organizations attract applications from competent individuals, leading to enhanced recruitment and staff development(Hejase et al., 2012).

- **Enhancement of supply chain relationship management:**

Agreements and partnerships with suppliers become more profitable through strengthened inter-organizational relationships. It is crucial for suppliers to adhere to the organization's specifications and

ethical codes (Hejase et al., 2012).

- **Improved change management:**

CSR serves as a tool that facilitates the identification of evolving market trends. The continuous communication established by the organization with key stakeholders enables it to proactively respond to and anticipate emerging requirements(Hejase et al., 2012).

- **Catalyzing responsible consumption and sustainable resource management:**

The integration of CSR places upon companies the responsibility of promoting sustainable consumption patterns through the products and services they offer and their manufacturing processes (Hejase et al., 2012).

- **Benefits for the community and the public**

- Charitable Contributions
- Employee Volunteer Programs
- Company Involvement in Community Programs for Education, Employment, and Homelessness Prevention
- Product Safety and Quality (ISSD, 2012).

- **Benefits for the environment**

- Greater Material Recyclability
- Enhanced Product Durability and Functionality
- Increased Use of Renewable Resources
- Integration of Environmental Management Tools into Business Plans, including Life Cycle Cost Assessment, Environmental Management Standards, and Eco-labeling (ISSD, 2012).

The introduction of CSR practices within the organization's activities undoubtedly results in benefits from which stakeholders (employees, consumers, clients, and civil society) derive profit.

"If, instead, companies were to analyze their prospects for social responsibility, they would discover that CSR can be much more than a cost, a constraint, or a charitable act – it can be a source of opportunities, innovation, and competitive advantage"(Porter and Kramer, 2007).

4.2 Constraints and Limitations of CSR

According to some authors, the CSR approach comes with not only advantages but also constraints that can hinder the implementation of this strategy. The main limitations of CSR are related to a lack of awareness of what CSR entails, insufficient time allocated to CSR, a lack of interest in CSR, and a shortage of the financial resources necessary for the implementation of the CSR strategy. In some cases, industries, particularly those with

limited resources, face a major obstacle, which is financial impediments and rising costs. Such companies tend to focus on costs rather than the benefits that the CSR approach can provide, benefits that can potentially offset the incurred expenses in the long run (Hejase et al., 2012). Market competition and the maturity of the company are among the factors that significantly impact the CSR performance of organizations (Leong and Yang, 2021). Financial constraints may compel companies to restrict their investments in CSR because efforts in this area can be costly in the short term, with the benefits of these efforts only realized in the long term.

The findings of (Chan et al., 2017) confirm a significant negative association between CSR activities and financial constraints. They were able to conclude that companies facing financial constraints are less likely to engage in CSR activities. However, there is a debate regarding the existence of a negative relationship between CSR activities and financial performance. In contrast to what Chia-Ying Chan et al presented, Beiting Cheng, on the other hand, acknowledges that companies with better CSR performance face significantly lower or even reduced capital constraints (Cheng et al., 2014).

5. Case Study of the Agri-food Industry

CSR is the indispensable sustainability approach for businesses. Nowadays, research and international discussions are increasingly focusing on the agri-food sector (Civero et al., 2018).

It is true that there is no other sector as dependent on natural, human, and physical resources as the agri-food sector, while also having a significant impact on the environment through its production activities and a considerable influence on natural capital and raw materials (Hartmann, 2011; Zaman et al., 2020). This sector is linked to various societal issues, such as animal welfare and labor rights. CSR measures have now become a crucial element for agri-food business activities. This shift holds promise to further improve the behavior of agri-food firms, which will undoubtedly have a positive impact on their operations (Hartmann, 2011).

5.1 Evolution of CSR in the Agri-food Industry

The agri-food sector has been intensely involved in numerous crises and controversies in recent years, making it the subject of public discourse and judgments (Jansen and Vellema,

2004; De Schutter, 2017; Briones Peñalver et al., 2018). As a result, consumers have become more vigilant and critical when it comes to food products and food supply chains (Haddock, 2005; Luhmann and Theuvsen, 2016; De Schutter, 2017). The agri-food sector addresses fundamental human needs, and people hold strong opinions about what they consume. However, due to numerous issues in the past, consumer trust in the food system has diminished or even disappeared. This has led the sector to adopt the CSR approach, as concepts of food quality, safety, and certification are now at the forefront of consumer and stakeholder attention.

Poetz, Lee, Calveras, and Kapelko have recognized that one of the key dimensions of CSR practices in the agri-food sector is the quality, safety, and security of food products (Poetz et al., 2012; Lee et al., 2014; Calveras and Ganuza, 2018; Kapelko et al., 2021). Thus far, research on CSR in the agri-food sector has been relatively scarce, and few authors have tackled the subject. Nevertheless, these studies should be of paramount importance, as they hold invaluable insights. The aim of this section would be to establish a connection between the abundant literature on CSR and the approach (Hartmann, 2011; Ubreziová and Moravčíková, 2017).

5.2 Definition and Dimensions of Agri-food CSR

Agri-food companies are particularly relevant in the context of CSR initiatives due to their significant impact on the natural, social, and economic environments – the three pillars of social responsibility. In other words, their role as major contributors to sustainable development is crucial (Zam-Zam and Sauvée, 2020). As demonstrated in the second section of this document, it is commonly recognized that CSR has many fundamentally similar definitions, but with diverging emphases (Dahlsrud, 2008; Carroll, 1999). In this section, we will rely on the definition provided by ISO 26000 (2010), which defines it as the responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behavior that is compatible with the SDGs (Sustainable Development Goals), community health, and well-being (Hartmann et al., 2013). However, a new standard ISO 26030 "Social Responsibility and Sustainable Development - Guidelines for the use of ISO 26000:2010 in the food chain" has been published since 2020. This framework serves as a practical and concrete tool that provides answers to the significant challenges (economic, social, environmental, territorial, ethical) faced by the agri-food industries and can thus help refine the definition of CSR in relation to the agri-food sector (AFNOR, 2020; Christen, 2020).

The dimensions of CSR in the agri-food sector are identified and defined according to the food chain, as illustrated in Figure 7.

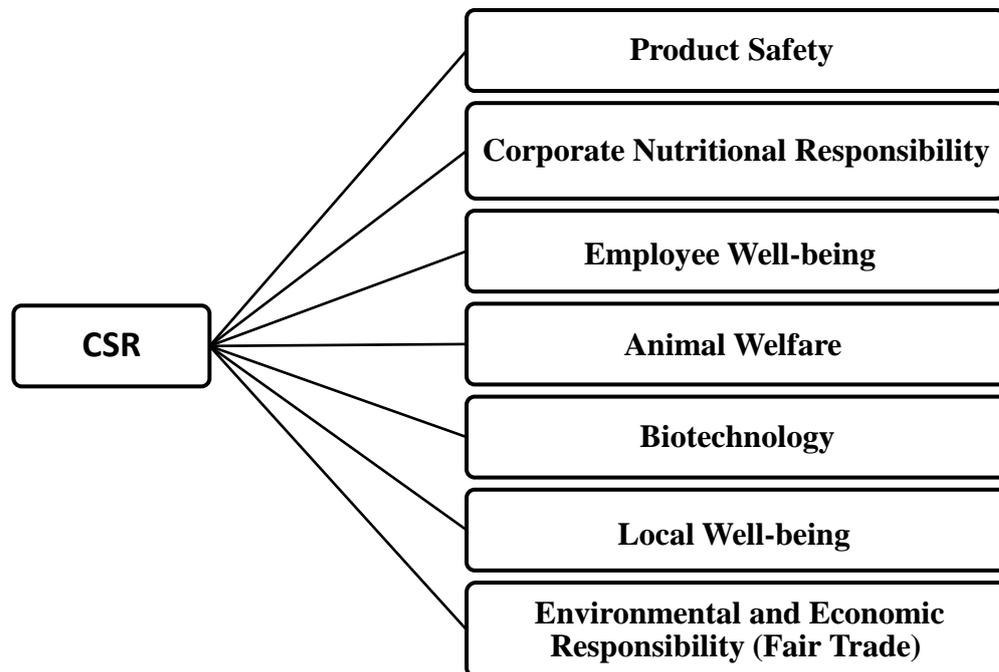


Figure 7: Dimensions of CSR in the Supply Chain.

- **Product Safety:** encompassing principles of product safety such as GMP (Good Manufacturing Practices), GHP (Good Hygiene Practices), and HACCP (Hazard Analysis Critical Control Point), as well as food safety, hygiene, disease control, and the safety of RMs, ingredients, and added food additives(Forsman- Hugg et al., 2013).
- **Corporate Nutritional Responsibility:** is implemented in terms of providing healthy products, labeling, and consumer information about products and their impact on health. It is preferable for companies to go beyond legal and regulatory requirements to provide nutritional information that can be beneficial to consumers' health(Forsman- Hugg et al., 2013).
- **Employee Well-being:** refers to the working conditions, workplace safety, motivation, salaries, equality, and equity(Forsman- Hugg et al., 2013).
- **Animal Welfare:** There is increasing attention to the well-being and health of animals, which includes handling, housing, transportation, slaughter, breeding conditions, animal treatment, and the prevention of zoonotic diseases. Indicators have been developed by Welfare Quality to measure animal welfare, with high levels of animal welfare considered as indicators of food safety and quality(Maloni and Brown, 2006).

- **Biotechnology** : "The use of biological processes for the production of useful products" was how Gosling defined biotechnology in 1996(Gosling, C, 1996). Biotechnology offers numerous substantial benefits to the agri-food sector, including higher yields, lower costs, improved animal health, reduced crop losses, and decreased reliance on herbicides and pesticides(Maloni and Brown, 2006).
- **Local Well-being**: is defined as the interaction between a company and its specific markets. Thus, the company must identify relevant markets and stakeholders and assess their impact on local well-being. However, for multinational corporations, a significant challenge arises, which involves managing both stakeholder expectations and global and local aspects (Forsman- Hugg et al., 2013).
- **As well as environmental and economic responsibility**: Essential for understanding the company's activities. Sustainable financial performance and fair trade will certainly enable the company to conduct its operations in a more responsible manner, mitigating adverse impacts on stakeholders and the community (Forsman- Hugg et al., 2013).

Consideration of food supply chains highlights the complexity of implementing CSR practices, as clearly illustrated by the list above (Wiese and Toporowski, 2013).

6. Key Steps in an Effective CSR Approach in Agri-food

Particular and growing attention has been given to the relationship between CSR and the agri-food sector, which are intimately linked to consumer health and safety, underscoring the need for an effective CSR approach. In the agri-food sector, the water footprint and all aspects related to water should take on more significance and CSR dimensions. This can be achieved by improving the rational use of water, which is in itself a substantial source of revenue for companies and should be given due consideration. To make the supply chain more appealing to stakeholders, adopting a sustainable approach is the best way, and this will have a positive impact on the company's reputation (Partalidou et al., 2020). Reference frameworks are provided to ensure a commitment to responsible practices, just as companies need guidelines to encourage them to ensure CSR behavior(Filippi, 2020). In the literature, there are numerous models that structure CSR, with the most commonly used being Carroll's (1991) model, which includes the dimensions of economic, legal, ethical, and philanthropic. However, the applicability of this model in the agri-food sector was challenged by Luhmann and Theuvsen (2017). Then comes the Triple Bottom Line model by Bowen, which uses the dimensions of

economic, social, and environmental (Chow, 2012; Elkington, 1998, etc.)(Teixeira et al., 2022).

Not to forget to mention our conceptual framework for the effective implementation of CSR (Figure 6) as mentioned in the axis reporting the key steps for the effective implementation of a socially responsible approach, which can be applied to any type of company regardless of its size or sector of activity, including the agri-food industry. Social responsibility standards govern responsible behaviors and investments, and the performance of CSR depends on them (You, 2023).

Including ISO 26000, which is a guide for implementing CSR across various sectors. It was developed in 2011 by ISO and serves as evidence of commitment to a socially responsible approach. Once awarded, the label is valid for 3 years and can be renewed (AFNOR, 2018).

However, a sector-specific version of the ISO 26000 called ISO/TS 26030:2019 has been tailored for the agri-food sector. It includes self-declarative normative guidelines for the agri-food industry. It provides an application in the context of agriculture and food for each of the 7 core subjects of ISO 26000, allowing for the implementation of a comprehensive and tailored sustainable development strategy to address the challenges of the agri-food sector (AFNOR, 2018; BUREAU VERITAS, 2020; Filippi, 2020). The implementation of CSR and its understanding in a specific social context for agri-food companies is a current management challenge, and it is reflected through the activities of businesses, including the following (Mercadé- Melé et al., 2021) :

- Dedicate time to volunteering that benefits the community or the environment,
- Aid non-profit and charitable NGOs through monetary donations,
- Encourage recycling, environmentally responsible waste management, and other activities that promote sustainable development,
- Provide recruitment opportunities for people with disabilities, war orphans, or veterans,
- Participate in community programs annually,
- Support ethical values such as inclusion, equality, equity, and justice,
- Help the most disadvantaged individuals by establishing charitable organizations through the company,
- Adopt eco-friendly practices and use resources moderately without depleting them (Mercadé- Melé et al., 2021),

- Support community development programs and youth employment(García Pinargote et al., 2023),
- Implement production processes that respect the environment (García Pinargote et al., 2023),
- Reduce greenhouse gas emissions, improve water management, use renewable energy in agricultural operations and production processes, and engage in pest control (Panait et al., 2020),
- Preserve biodiversity, protect landscapes, and conserve the cultural and historical heritage of rural areas(Panait et al., 2020),
- Develop an ethical code that encompasses all commitments and ethical values towards stakeholders, as well as a code of conduct to monitor the company's activities (Civero et al., 2018),
- Obtain certifications to ensure high quality, such as high-quality standards, as well as international standards like ISO 9001, ISO 14001, OHSAS (Occupational Health and Safety Assessment Series) 18001, ISO 26000, and ISO 22000 (Civero et al., 2018).

Therefore, the company's involvement in this list, which is by no means exhaustive, is essential. It's crucial to consider the ever-evolving environmental context, leading to the emergence of new issues that require innovative solutions. In order to establish an effective Corporate Social Responsibility (CSR) approach, agri-food companies must:

- Identify the value system (elements of the supply chain) and the purpose of the company,
- Define the CSR policy to be implemented,
- Ensure the compatibility of CSR programs with the previously defined CSR policy and in line with the company's principles,
- Ensure the long-term success of the companies and their contribution to society's development by developing a CSR strategy or action plan with the aim of fulfilling the company's social purpose.

Numerous objectives are established in the development of a long-term Corporate Social Responsibility (CSR) strategy, including:

- Adhering to high-quality standards for goods and services,
- Fulfilling obligations to stakeholders,

- Complying with legal requirements across all domains,
- Adhering to ethical standards in business conduct,
- Maximizing the satisfaction of the requirements and interests of all stakeholders.

Effective CSR strategies serve to enhance competitiveness, improve risk management efficiency, and enhance the company's reputation in the market. In alignment with the defined strategy, the company ensures the implementation of CSR programs and projects(Luchko, 2023).

7. CSR and Agri-Food Challenges

Agri-food industries should adopt CSR approaches and cultivate socially responsible track records, not only for their impact on brand image but also as a response to crisis situations(Assiouras et al., 2013).

It has been proven that CSR generates numerous benefits for agri-food companies that engage in socially responsible actions (Figure 8).

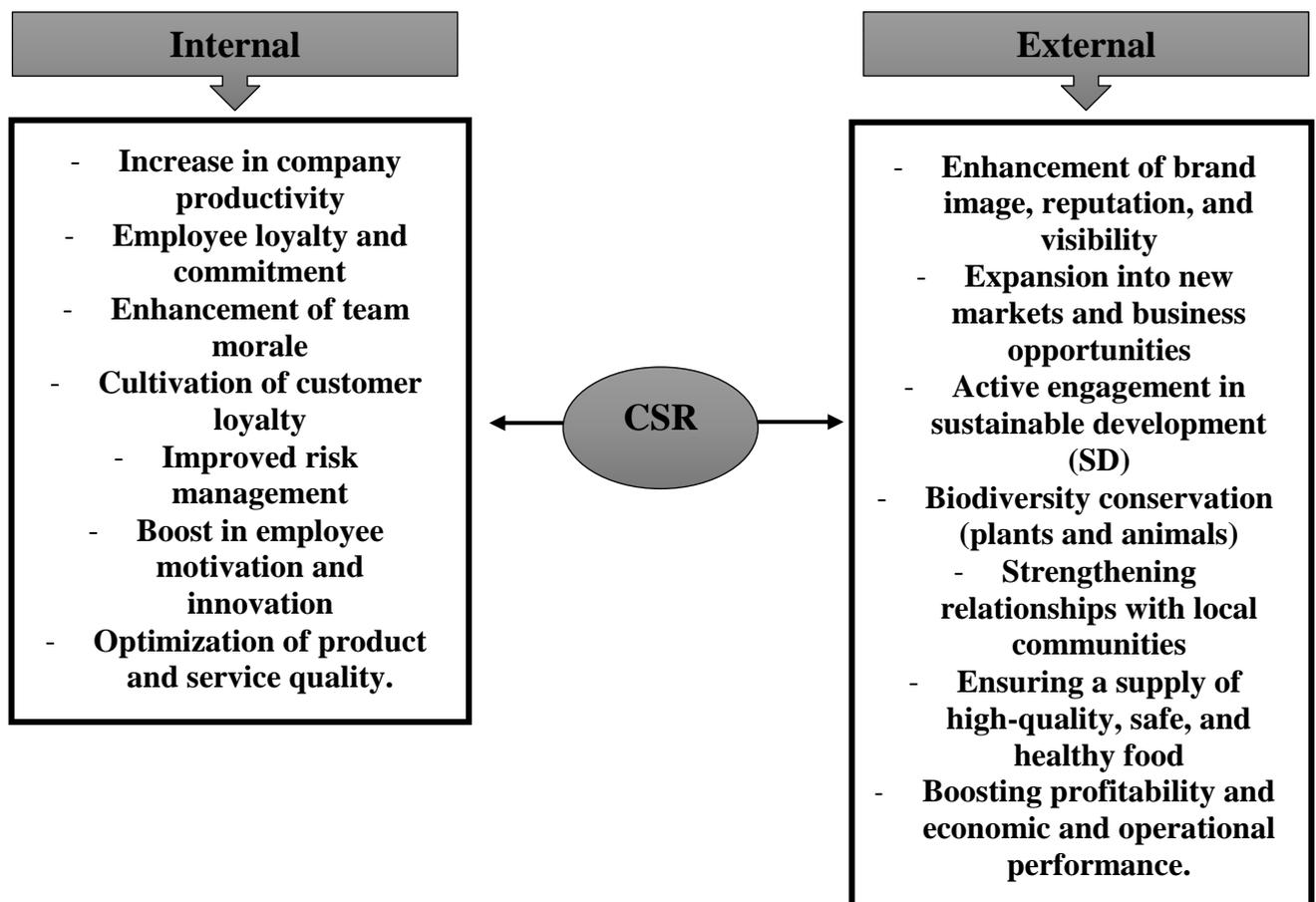


Figure 8: Internal and External Challenges of CSR(Assiouras et al., 2013; Lehtinen, 2017; Bux et al., 2020; Mercadé- Melé et al., 2021; Luchko, 2023; García Pinargote et al., 2023).

Therefore, we can deduce from the previous studies that the literature has reached a consensus on the benefits brought by CSR to companies, including those in the agri-food sector (Elford and Daub, 2019).

Usmani et al. assert that supply chains in the agri-food sector are confronted with significant threats and obstacles when it comes to the implementation of CSR, namely(Usmani et al., 2022) :

- The increase in the costs of social activities (standardization) represents a major obstacle for agri-food SMEs (small or medium-sized enterprises)(Filippi, 2020),
- Reluctance to full transparency in corporate activities,
- Shortage of essential resources for CSR implementation,
- Using CSR for advertising purposes,
- Incompetence of individuals leading CSR projects,
- Management's uncertainty regarding the significance of CSR's contribution to their financial performance (Luchko, 2023).

Abbreviations

AMMC: Moroccan Capital Market Authority

BSR: Business for Social Responsibility

CBSR: Canadian Business for Social Responsibility

CGEM: General Confederation of Moroccan Enterprises

CI: Company's identity

CSR: Corporate social responsibility

DPDS: Diagnose-Plan-Do-Study

EC : European Commission

ESEC : Social, Economic, and Environmental Council

ESG : Environnemental-Social-Gouvernance

GHP: Good hygiene practices

GMP: Good Manufacturing Practices

GRI: Global reporting initiative

HACCP : Hazard Analysis Critical Control Point

ISO: International Standard Organization

NGOs: Non-governmental organizations

OCDE : Organisation de coopération et de développement économique

OHSAS: Occupational Health and Safety Assessment Series

ORSE: Observatory of Corporate Social Responsibility

PDSA: Plan-Do-Study-Act

RM: Raw material

SD: Sustainable development

SMEs: Small and medium-sized businesses

SPE: Social Performance of Enterprises

WBCSD: The World Business Council for Sustainable Development

Conclusion

The theoretical contributions of this document to the literature on CSR are initiated through a comprehensive historical and normative study of the chronological evolution of the numerous academic and institutional definitions associated with the concept of CSR. As a document analysis, this study has referenced numerous academic publications that directly relate to CSR and the various processes involved in its implementation across various industry sectors. This

study highlights that the literature CSR appears to lack specific research within the agri-food sector regarding the steps to effectively implement the CSR approach and raises questions concerning its potential benefits and the obstacles hindering its implementation. Furthermore, our research offers contributions that can initiate the practice of implementing CSR, with a focus on developing a conceptual framework for CSR. This can facilitate its integration into businesses, including those in the agri-food sector, potentially leading to practical implications if CSR is implemented with the goal of creating added value, an aspect that few authors have addressed. Indeed, the agri-food industry is influenced by a multi-tiered supply chain, requiring companies to cooperate and act responsibly for effective relations within the global community. Future research endeavors could focus on operationalizing our conceptual framework for the implementation of CSR, with the aim of assessing its significance and effectiveness within agri-food sector businesses. This is particularly relevant given the limited research attention that the agri-food sector has received in relation to CSR. Another avenue of exploration could involve examining how socially responsible practices within agri-food companies might be related to risk management over time.

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