

Contribution of Socio-Economic Determinants to the Management of Sustainable Performance: Case Study of Moroccan Companies with CSR Label

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Abstract

In a changing environment characterized by major changes in the production and marketing systems of different goods and services, considering the evolution of the requirements of internal and external stakeholders, companies are obliged to respect the national and international standards and standards. These new requirements have an interesting impact on managerial actions, with companies developing applied strategies, such as highlighting corporate social responsibility -CSR. The major objective consists of combining two themes relating to management sciences, namely: indicators emanating from management control systems and the management of sustainable performance. Therefore, we focused on the socio-economic approach through the socio-economic cost-value of the activities which impact on one side, the aspect of the diversity of indicators, and on the other, the management sustainable performance through the intermediation of their variety. Thus, particular interest is given to the management of sustainable performance by using measures and data related to socio-economic foundations, which led to formulating our problematic as follows: “To what extent is the cost -value of the activities impact the management of sustainable performance?”. To respond to this problem, we opted for an analysis of the links based on the main socio-economic factors and the management of sustainable performance, using structural equations with Moroccan companies labeled CSR. This made it possible to conclude that controlling the cost-value of activities using various indicators contributes to the management of sustainable performance within CSR-labeled companies.

Keywords: Corporate social responsibility-CSR, cost-value of activities, diversity of indicators, socio-economic management control-SEMC, sustainable performance management