





“Influence of social responsibility management on the configuration of management control in Moroccan companies”

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INFLUENCE OF SOCIAL RESPONSIBILITY MANAGEMENT ON THE CONFIGURATION OF MANAGEMENT CONTROL IN MOROCCAN COMPANIES

Abstract

In contemporary managerial aspects, corporate social responsibility (CSR) plays an important role in the societal commitment of businesses. The objective of this study is to clarify the level of influence of corporate social responsibility management on the configuration of management control systems. In this perspective, a quantitative empirical study was conducted with 77 Moroccan companies recognized for their CSR practices by the General Confederation of Moroccan Enterprises, demonstrating their commitment to social and environmental responsibility. Data were collected through a structured questionnaire survey, offering significant insights into the effect of CSR management on management control systems. The results showed that certain aspects of CSR management significantly influence the configuration of management control, while others have no notable impact. Governance ($\beta = 0.178, p < 0.05$), consumer protection ($\beta = 0.244, p < 0.05$), and community development ($\beta = 0.107, p < 0.05$) have a positive effect, as does the CSR strategy ($\beta = 0.393, p < 0.05$), which has the greatest impact. This indicates that companies integrating CSR into their strategy generally adopt a more structured management system. On the other hand, working conditions and relationships ($\beta = -0.019, p > 0.05$) and environmental issues ($\beta = -0.012, p > 0.05$) did not show a significant effect, suggesting a limited integration of these aspects into corporate management.

Keywords

control system, governance, work relationships,
environmental protection, ISO 26000, consumer-related
questions, corporate strategies, local development

JEL Classification

M10, M14, L31, M41

INTRODUCTION

Over the past few decades, the Moroccan environment has undergone significant changes that have transformed the nature of competition, making it more dynamic and complex. This evolution is part of two major directions. Firstly, globalization, market liberalization, and free trade agreements have increased international competition, forcing Moroccan companies to innovate and adapt quickly, with a focus on quality, speed, and flexibility. Secondly, Morocco is influenced by the principles of sustainable development, particularly corporate social responsibility, which is based on economic efficiency, social equity, and environmental protection (Haddach, 2021; Adib et al., 2021).

Due to the increasingly complex Moroccan environment (strong uncertainties, turbulence and risks, corporate social responsibility, etc.), the performance of Moroccan companies has created new strategic challenges. They must seek excellence and legitimacy, meaning they should achieve a high level of multidimensional performance (Seghyar & Boussouf, 2023). Since then, the company's performance has long

been reduced to its financial dimension, which only encompasses the profitability demanded by shareholders by influencing revenue and market share. However, in recent years, companies have shifted from a financial representation of performance to more holistic approaches that integrate social and environmental dimensions.

Starting from this observation, corporate social responsibility has become a necessary condition for the strategic positioning of Moroccan companies; however, regardless of the degree of integration of social objectives into the company's strategies, effectiveness requires the establishment of a management control system that incorporates societal dimensions. As a result, the development of performance measurement tools for the company, aimed at shareholders, managers, and investors, has brought CSR to a new phase of measurement and evaluation; the goal is to assess the societal performance of the company and to verify, possibly, its relationship with its financial and/or organizational performance (Feder & Weißenberger, 2021).

As a result, Moroccan companies are called upon to reconfigure their management control system to better meet CSR requirements, thus becoming an essential lever to guide competitiveness and overall performance. This involves a necessary revision of the instrumental and organizational characteristics of the management control system.

1. LITERATURE REVIEW AND HYPOTHESES

Corporate social responsibility is a concept in which companies have ethical, social, and environmental concerns in their activities and in their relationships with stakeholders. Corporate social responsibility stems from the needs of civil society and a better consideration of environmental and social externalities (Fosu et al., 2024). It is the translation of the concept of sustainable development for the enterprise, which integrates economic, social, and environmental dimensions. Carroll (1991) provides a four-stage pyramid of CSR:

- Economic responsibilities that require the company to create and generate profits;
- Legal responsibilities incumbent upon the company for applicable laws and standards;
- Philanthropic responsibilities, which affirm the company's commitment to improving societal well-being;
- Ethical responsibilities, which entail that the company respects the perspectives of stakeholders and the codes of conduct established by society.

The ISO 26000 standard provides a framework for social responsibility; it considers accountability

and transparency as the two fundamental principles of social responsibility and proposes key CSR themes. This standardization in the field of CSR entails progress in social and environmental indicators (Mulej & Hrast, 2023). The ISO 26000 standard is a management tool that undoubtedly constitutes the most developed standard in terms of overall management of social responsibility. This standard links the overall management of social responsibility to seven fundamental themes related to organizational governance, human rights, labor practices and conditions, the environment, fair operating practices, consumer satisfaction, and local development (Kumar, 2022). The application of the ISO 26000 standard is based on determining the dimensions of the organization's social responsibility and engaging in dialogue with stakeholders. Once these aspects are adjusted, the guidelines of the ISO 26000 standard will serve as the basis for implementing the CSR policy (Hahn, 2013). The integration of CSR into the corporate management system is primarily through the intervention of management control, which acts as an intermediary between the strategy and CSR implementation.

The first academic reflection on management control was published in 1965 by R. N. Anthony, who stated that management control is the process by which leaders ensure that resources are found and used efficiently and effectively to achieve organizational objectives (Tu Le et al., 2024). Thus,

a different definition of management control, developed since the 1990s, concerns the steering of new criteria with new variables, and management control is called upon to develop more flexible indicators that best fit the objectives; management control becomes a performance monitoring tool with dashboards, for counseling and improvement beyond control (Dávila et al., 2023). Bouquin and Pesqueux (1999) suggest that management control helps managers understand the future and act accordingly; it assists managers in guiding, if not controlling, the actions of employees and partners. Management control as a system is the set of elements or subsystems (information system, termination system, and organizational system) that interact continuously with each other to achieve certain objectives.

Contingency factors are elements or parameters that influence the organization. The six main ones are structure, size, age, corporate culture, use of technology, and environment. Mintzberg (1990) also identified the factors that have the most impact on the management control system, including age, size, technology, environment, culture, and power relations (Langfield-Smith, 1997). In reality, management control operates within a specific organizational context. Its application requires an organizational configuration that depends on both the internal characteristics (strategy, culture, structure, size, etc.) and external (environment) of the organization. Moreover, the contingent approach implies that the management control system of an organization must be adapted to several contingent variables (Martin, 2020). The configuration of the management control system relies on contingency factors, which constitute its very essence. Moreover, the integration of a new contingency factor, namely CSR management, also influences this configuration. Thus, it allows CSR actions to reach a new phase of measurement, evaluation, and steering (Adib et al., 2021). In other words, the implementation of CSR management in companies aims to modify the company's management system and influence the management control system to integrate all societal components for sustainable overall and collective performance. Therefore, CSR management is a new contingency factor that affects the configuration of management control (Arjaliès & Mundy, 2013).

Previous studies have further analyzed the correlation between corporate social responsibility management and management control systems. These analyses have laid the foundations for understanding the interaction between these two areas and clarified current developments. For example, Ahyee (2015) studied the influence of CSR management on the characteristics of management controllers, highlighting the skills and qualities required to meet the growing requirements of CSR management. This study has highlighted the importance for management auditors to have an in-depth understanding of corporate social responsibility issues and to adopt innovative approaches to integrate these aspects into their professional practice. Furthermore, Laguir et al. (2019) examined how organizations use both formal and informal aspects of management control systems to implement corporate social responsibility initiatives. The results highlighted how companies integrate corporate social responsibility principles, manage risks, and evaluate CSR actions into the management control system.

In addition, Cheffi et al. (2021) examined the mediating role of integrating CSR into the management control system at the level of the relationship between corporate responsibility initiatives and organizational performance, focusing on SMEs in a growing economy. Their study highlights the importance of understanding how management control systems can be used as a means of translating corporate social responsibility initiatives into organizational performance. In the same context, Hosoda and Suzuki (2015) studied how Japanese companies implement corporate social responsibility actions using management control systems. The study showed the importance of formal and informal elements of the control system in the integration of CSR, highlighting aspects such as the characteristics of Japanese management to promote the successful realization of corporate social responsibility.

In the Moroccan context, the work focuses on CSR practices and their impact on organizational or financial performance, and even the relationship between CSR and human resource management practices (Boutmaghzoute & Moustaghfir, 2021; Elouidani & Zoubir, 2015; Zayer & Benabdelhadi, 2023; El Mousadik & El Kandoussi, 2017;

Kammoun et al., 2020). As a result, the literature has not proposed or tested any specific assumptions on the influence of corporate responsibility management on the management control system. Based on these limitations, this research theme has just been the subject of a quantifiable empirical study in order to make a contribution in theoretical, methodological, and empirical terms.

The theoretical framework for this study is based on contingency theory and instrumental and descriptive stakeholder theories. These two theories converge: they share the common objective of enhancing company performance through the development of a management control system. In contingency theory, sustainable development issues, translated by the integration of CSR, serve as processes to influence the instrumental and organizational characteristics of the management control system, which enable the creation of a strong competitive advantage (Asiaei et al., 2021). In the stakeholder strategic approach, responding to stakeholders' expectations is a means for the company to adjust their management control system (reconfiguration of the management control system) to put societal actions into a phase of measurement and evaluation in order to effectively steer societal performance (Beusch et al., 2022). This point of convergence is essential as it allows both theories to be considered together for the analysis of CSR principles from a strategic perspective. Beyond this point of convergence, these theories can be seen as complementary, each filling more or less the gaps of the other. Overall, this new research direction highlights the idea that organizations' investment of resources and capabilities in CSR practices contributes to the development of a virtuous circle in which CSR becomes a strategic asset of the organization, influencing its management control system.

In the same analysis sequence, the CSR-oriented management control system aims to evaluate and pilot the implementation of CSR strategies. Therefore, it refers to a comprehensive management control design that aims to establish the design and implementation tools for each CSR management practice (governance, relationship and working conditions, environment, consumer issues, community and local development) to put them into a new stage of measurement, evaluation, and control (Maas et al., 2016). Corporate

commitment to CSR involves a combination of performance and responsibility. Financial performance is no longer sufficient to estimate a company's performance. Therefore, companies need to adapt their management control system to measure their progress from a more comprehensive performance that integrates, beyond the economic dimension, social and environmental dimensions (Florêncio et al., 2023).

The integration of CSR into business management changes the role of management control, shifting from a largely financial approach to one that takes into account social and environmental dimensions. The management of CSR influences the configuration of management control by introducing new performance indicators, including environmental, ethical, and social criteria, which broaden traditional measurement tools. Literature suggests that CSR management promotes more transparent governance and better communication of non-financial results, thereby contributing to more responsible decision-making within organizations.

Within this framework of reflection, the following hypotheses can be formulated:

- H1: *The corporate social responsibility strategy would influence the configuration of the management control system.*
- H2: *The translation of the company's corporate social responsibility commitment at the governance level would influence the configuration of the management control system.*
- H3: *Good workplace relations and conditions established within the company would influence the configuration of the management control system.*
- H4: *Taking into account the direct and indirect implications of the company's decisions and activities on the environment would significantly influence the configuration of the management control system.*
- H5: *The company's consideration of its responsibilities toward consumers would influence the configuration of the management control system.*

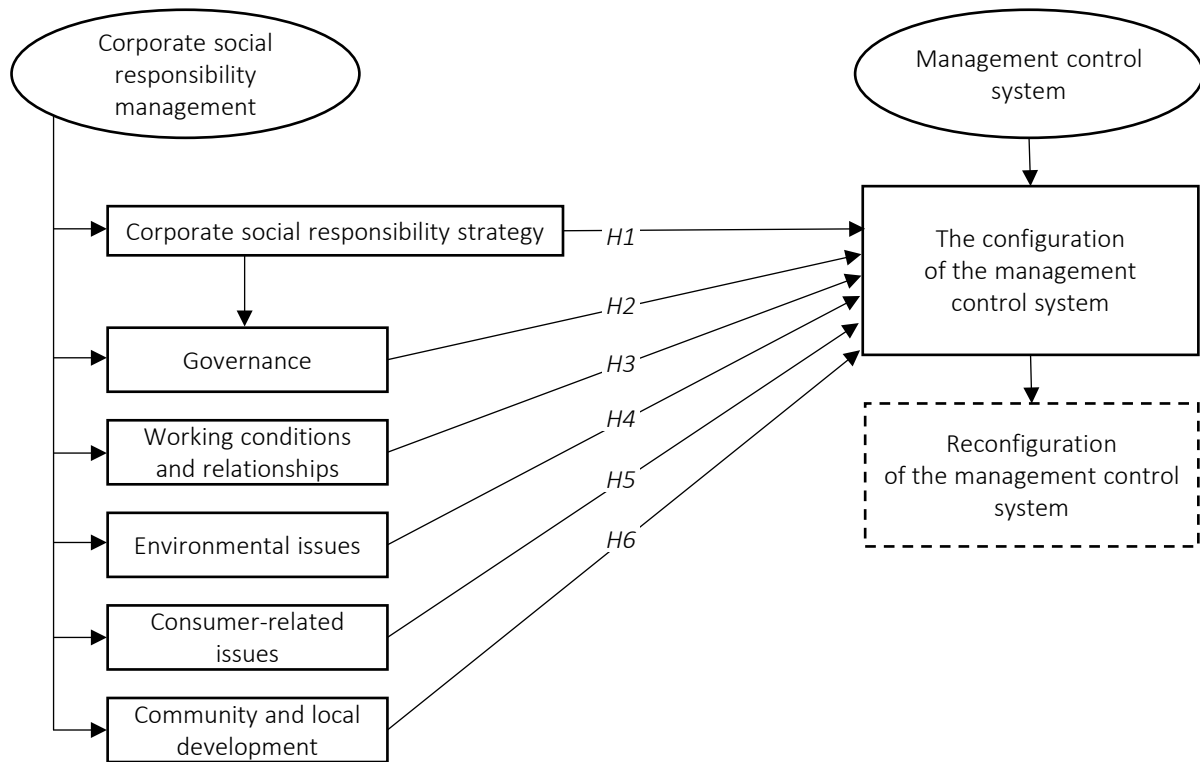


Figure 1. Conceptual research model

H6: The proactive close work of companies with local communities would significantly influence the configuration of the management control system.

The objective of this study is to clarify the level of influence of corporate social responsibility management on the configuration of management control systems.

These theoretical insights from the literature review support the proposal of a research model, as illustrated in Figure 1. In this model, CSR management is considered the independent variable that influences the management control system as the dependent variable.

The literature emphasizes that the integration of CSR principles into management leads to significant adjustments in management control systems, thereby enabling organizations to better align their strategic objectives with stakeholders' expectations regarding sustainability and ethics. Several studies also indicate that CSR management influences not only reporting and performance evaluation practices but also the configuration of management control systems, promoting the adoption of non-financial performance indicators that measure social and environmental impacts alongside traditional financial measures.

2. METHODS

A quantitative approach has been adopted for this study. This methodology involves collecting numerical and measurable data from a large sample of companies. A structured questionnaire based on validated measurement scales has been designed to assess CSR management and management control. In formulating the questionnaire, efforts were made to present clear, simple, and non-complex questions, organized into themes that follow a logical sequence aligned with the theoretical model. The questionnaire is distributed either electronically or physically, depending on feasibility and the preferences of the respondents.

The collected data were analyzed using statistical techniques such as correlation analysis, multiple regression, and analysis of variance. This quantitative approach quantifies the relationships between

the studied variables and generalizes the results to a larger population of companies. It also provides a certain objectivity in data analysis, which enhances the credibility of conclusions.

The target population for this study includes Moroccan companies with excellent CSR practices certified by the General Confederation of Enterprises of Morocco (Table 1). This certification reflects their commitment to responsible practices, both socially and environmentally, totaling 104 companies (100% of the population). This sample size is considered appropriate to ensure the relevance and representativeness of the collected data, thereby enabling significant and generalizable results for all target companies in Morocco.

Data collection is not merely a formality; it demands substantial commitment in terms of effort, time, and patience. It also requires careful planning and the application of a rigorous methodology to ensure the reliability and quality of the data obtained (Elsayed, 2021). Moreover, the choice of questionnaire administration mode influences the response rate, costs, quality of responses, and risks of bias. For this analysis, a combination of all three questionnaire administration methods was favored. Consequently, 104 companies were surveyed using various techniques: face-to-face interviews, telephone calls, and email surveys. This approach yielded a notable response rate of 74%, equating to 77 companies (see Table 2).

A broad population was consulted, including managers such as directors of CSR or sustainable development, human resources directors, and management controllers, to obtain insightful responses to the posed questions.

Furthermore, 56.7% of the respondents are men, and 43.3% are women. Regarding age, 79.5% of the participants are under 40 years old. Therefore, it is a population of young people. Regarding the initial training of the participants, 90.7% hold a diploma of Bachelor's Degree or higher.

The data were processed using SPSS software. For the operationalization of the independent and dependent variables, each element was developed to reflect the studied effect within the theoretical framework. Various scholarly works were referenced to measure the quality of the management control system. For variables related to CSR management, the criteria defined by the ISO 26000 standard, a recognized reference framework in this field, were used. Overall, the elements of the empirical study presented in Table 3 summarize the empirical framework of this investigation.

Multiple linear regression was employed to analyze the impact of CSR management on the configuration of the management control system. This method, which models the relationship between independent and dependent variables, is one of the most well-known and widely adopted techniques in economics and management science.

Table 1. Distribution of companies by sector of activity and size

Characteristics	Description	Percentage
Sector of activity	Commerce	2%
	Service	37%
	Industry	45%
	Agriculture	16%
Company size	Small enterprise (10 to 49)	2%
	Medium-sized enterprise (50 to 250)	30%
	Large enterprise (250 or more)	68%
Legal structure	Public limited company (PLC)	90%
	Limited liability company (LLC)	10%

Table 2. Summary of administered questionnaires

Number of questionnaires distributed	Number of questionnaires rendered	Number of non-rendered questionnaires
104	77	27
100%	74%	26%

Table 3. Elements of the empirical study

Characteristics	Items
Survey environment	Companies recognized by their corporate social responsibility efforts by the General Confederation of Moroccan Enterprises
	Belonging to different sectors
Concerned cities	All cities in the Kingdom of Morocco
Survey medium	Questionnaire
Sample size	104 companies
	Question format: 5-point Likert scale
	Question themes:
	Respondent and company identification (7 items)
	Corporate social responsibility strategy (7 items)
Questionnaire structure	Governance (8 items)
	Working conditions and relationships (4 items)
	Environmental-related questions (6 items)
	Consumer-related questions (6 items)
	Community and local development (7 items)
	Management control (34 items)
Method of data analysis	Quantitative method
Mode of questionnaire administration	Face-to-face, email, telephone
Database management software	SPSS software

3. RESULTS AND DISCUSSION

At this level of analysis, the aim is to test the overall significance of the conceptual model and the individual quality of the variable coefficients. Fisher's *F*-test results are utilized to assess the overall significance of the research model and determine whether all independent variables have an impact on the dependent variable. The hypotheses considered are H_0 (all coefficients of the model are zero) and H_1 (at least one coefficient is non-zero). Interpretation involves comparing the estimated *F*-statistic with the critical value from Fisher's distribution. In this analysis, SPSS software provides the probability associated with the calculated *F*-statistic, simplifying and facilitating the evaluation. The probability associated with the calculated *F*-statistic is compared to the selected 5% threshold. If the probability is less than the 5% threshold, the null hypothesis H_0 is rejected in favor of the alternative hypothesis, indicating overall regression significance.

In this case, as shown in Table 4, the calculated Fisher statistic is $F = 19.891$, and the associated *p*-value is less than 5% ($0.00 < 0.05$). Therefore, the model is globally significant, leading to the rejection of the null hypothesis. Additionally, the portion of variance explained by the model (regression = 8.955) is greater than the unexplained portion (residual error = 6.393).

Subsequently, the analysis result aligns with the adjusted *R*-squared statistic (*R*-squared = 0.554), which provides additional insight into the quality of the econometric model, as indicated in Table 5. The adjusted *R*-squared value demonstrates that CSR management accounts for 55.4% of the variance in the management control system.

In the second level of statistical data processing, the significance of each independent variable in the conceptual model is assessed using the results of the Student's *t*-test (denoted by *t*), based on

Table 4. Regression model: ANOVA indices

		ANOVA ^a				
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	8.955	5	1.791	19.891	.000 ^b
	Residual	6.393	71	.090		
	Total	15.348	76			

Note: a. Dependent variable: Management control system. b. Predictors: (Constant), Corporate Social Responsibility Strategy, Community and Local Development, Working Conditions and Relationships, Environmental-related Questions, Consumer-related Questions, Governance.

Table 5. Model significance coefficients

Model	R	R-two	R-two adjusted	Standard Error of Estimate	Edit statistics					Durbin-Watson
					Variation of R-two	Variation of F	df1	df2	Sig. Variation of F	
1	.764 ^a	.583	.554	.30007	.583	19.891	5	71	.000	1.911

Note: a. Predictors: (Constant), Corporate Social Responsibility Strategy, Community and Local Development, Working Conditions and Relationships, Environmental-related Questions, Consumer-related Questions, Governance. b. Dependent Variable: Management control system.

SPSS software. A variable is considered significant if the *t*-value exceeds 2 ($t > 2$) and the associated probability is less than the 5% threshold ($p < 0.05$). The evaluation results, presented in Table 6, show that four variables are statistically significant as their probabilities meet the significance criteria.

The first variable, CSR strategy, meets the statistical standards of the Student's *t*-test ($t > 2$; $p = 0.000 < 0.05$). Therefore, this variable is significant. The second variable, governance, is significant at the 5% threshold ($t > 2$; $p = 0.008 < 0.05$). The third variable, consumer-related questions, has met the significance standards of the Student's *t*-test ($t > 2$; $p = 0.018 < 0.05$), so this variable is significant. The fourth variable, community and local development, is significant at the 5% threshold ($t > 2$; $p = 0.027 < 0.05$). Furthermore, the evaluation results indicate two non-significant statistical variables due to their probability not conforming to the significance parameters indicated by the Student's *t*-test.

The working conditions and relationships variable did not meet the statistical standards required by the Student's *t*-test ($t < 2$; $p = 0.880 > 0.05$). Therefore, this variable is not significant.

Similarly, for the environment variable, the parameters of the Student's *t*-test are not met ($t < 2$; $p = 0.880 > 0.05$); indeed, this variable is not significant.

Furthermore, the regression results show significant relationships, on the one hand, between the CSR strategy and the management control system and, on the other hand, between three CSR management practices and the management control system, all of which are positive. In this context, the weight and direction of the following relationships can be outlined.

The relationship between CSR strategy and management control system has a high coefficient with a positive sign ($\beta = 0.393$ and $p = 0.000 < 0.05$). The relationship between governance and management control system has a relatively high coefficient with a positive sign ($\beta = 0.178$ and $p = 0.008 < 0.05$). Next, the relationship between consumer-related questions and the management control system has a relatively high coefficient with a positive sign ($\beta = 0.244$ and $p = 0.018 < 0.05$). Finally, the relationship between community and local development and management control system has a relatively high coefficient with a positive sign ($\beta = 0.107$ and $p = 0.011 < 0.05$).

Table 6. Coefficients of individual significance of model variables

Model		Coefficients ^a						
		Unstandardized coefficients		Standardized coefficients	T	Sig.	Collinearity statistics	
		B	Standard error	Beta			Tolerance	VIF
1	(Constant)	.510	.129		3.941	.000		
	CSR strategy	.393	.076	.564	5.907	.000	1.000	1.000
	Governance	.178	.064	.244	2.731	.008	.294	3.407
	Working conditions and relationships	-.019	.127	-.018	-.152	.880	.427	2.344
	Environmental-related questions	-.012	.077	-.017	-.151	.880	.449	2.226
	Consumer-related questions	.244	.101	.294	2.419	.018	.397	2.520
	Community and local development	.107	.041	.279	2.610	.011	1.00	1.00

Note: a. Dependent Variable: Management Control System.

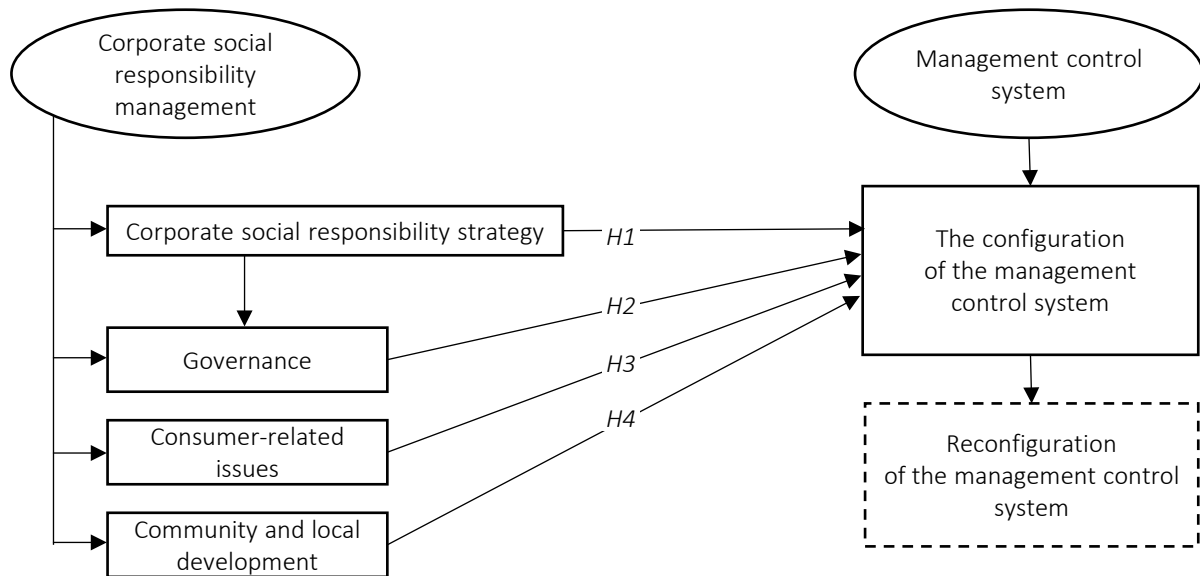


Figure 2. Validated research model

After testing the model and research hypotheses, it can be affirmed that CSR management influences the configuration of the management control system. CSR strategy and certain CSR management practices positively contribute to the reconfiguration of the instrumental and organizational characteristics of the management control system. The main significant factors are primarily CSR strategy, governance, consumer-related issues, and community and local development. However, variables such as working conditions, relationships, and environmental practices are not confirmed as significant. Consequently, the configuration of the management control system in companies recognized for their corporate social responsibility practices in Morocco is explained by several CSR management practices, with governance, consumer-related issues, and community and local development being the most significant. The results also indicate that the CSR strategy adopted by these companies has the strongest explanatory power for the configuration of the management control system ($\beta = 0.393$).

Taking into account the confirmed hypotheses, Figure 2 presents the final validated model. Based on the results obtained, it can be definitively affirmed that CSR management influences the configuration of the management control system. Significant dimensions impacting the management control system include CSR strategy, governance, consumer-related issues, and community and local development.

The findings regarding the influence of CSR strategy on the configuration of the management control system in Moroccan companies labeled for their corporate social responsibility efforts align with the initial hypothesis and theoretical propositions. These propositions suggest that integrating CSR strategy into a company's overall strategy aims to provide a new configuration of the management control system, advancing the measurement and evaluation of CSR (Capron & Quairel-Lanoizelée, 2004). Data analysis reveals that 79.2% of surveyed companies adopt a proactive CSR strategy. This type of strategy impacts the structure and management system of companies, particularly the management control system. This empirical finding is consistent with Capron and Quairel-Lanoizelée's (2004) assertion that "practices stemming from integrated (proactive) strategies align the company's objectives, methods, and structure with societal values. Companies will seek to transform societal challenges into opportunities by integrating them into their management systems (finalization system, organization system, and animation system), thereby influencing the formal structure of the company and fostering integrated CSR management." Consequently, the implementation of CSR strategies by these companies demonstrates their commitment to translating sustainable development requirements into managerial opportunities and enhancing overall and sustainable per-

formance. This is supported by the regression results, which show a significant impact of CSR strategy on the management control system ($\beta = 0.393$; $p = 0.00 < 0.01$).

The second finding is that governance has significant explanatory power, indicating that the translation of a company's CSR commitment into its governance level positively influences the configuration of the management control system. Indeed, corporate governance is an internal, external, and direct control mechanism used by its leaders to lead and assess corporate management. The latest research on management control and governance reveals that these two disciplines have been on a path of convergence for many years (Arian & Sands, 2022). Strictly speaking, the limitations of financial governance are consistent with the limitations of the current research field on management control. That is, management control is a governance tool, and as a fundamental function of the company, it generally aims to translate societal commitment at the governance level. The current results largely confirm these theoretical propositions. Furthermore, it is noted that governance can only fulfill these CSR commitments and enhance overall performance through the company's management control system. This reality is confirmed by the regression indices ($\beta = 0.178$ and $p = 0.008 < 0.05$).

The interactions between consumers and businesses are improving in a world defined by enhanced physical and intellectual mobility. Consumer associations, social networks, and the adoption of new technologies are important factors in addressing the impact of consumption on the environment and human beings. ISO 26000 has established principles to address consumer-related issues. The findings reveal that companies adopting CSR are significantly committed to these principles, as outlined in the CSR charter of the General Confederation of Moroccan Enterprises, which aligns with ISO 26000. This commitment has notably influenced the management control system ($\beta = 0.244$; $p = 0.018 < 0.05$) in terms of its mission and instrumental characteristics, incorporating these practices into a framework of evaluation, control, and continuous improvement.

Participation in communities and contribution to local development are integral parts of CSR. This

commitment is based on the principles of legitimacy, democracy, and respect for human rights, but above all, the organization acknowledges that it is a stakeholder in its community and shares common interests with community members and groups (Turcotte, 2011). Therefore, the organization recognizes its role in contributing to the development of the community and its social and economic well-being. The relationship between the company and its territory should be measured and evaluated by a management control system to effectively manage this societal commitment and support continuous improvement. In the model developed for this study, the practice of community and local development validates the theoretical justifications regarding its influence on the management control system. This practice has significantly influenced the configuration of the management control system ($\beta = 0.107$; $p = 0.011 < 0.05$), aligning with expectations (Hypothesis 6). The empirical results indicate that the proactive efforts of companies adopting corporate social responsibility in Morocco to engage with local communities positively impact the management control system. In other words, the management control system of these companies has integrated indicators related to community and local development to facilitate measurement, evaluation, and control aimed at enhancing overall performance. This result corroborates theoretical propositions, which state that proactive on-the-ground efforts with local communities positively influence the configuration of the management control system.

The regression results rejected two assumptions relating to two CSR management practices, working conditions and relationships ($\beta = -0.019$; $p = 0.880 > 5\%$) and environmental problems ($\beta = -0.012$, $p = 0.880 > 5\%$). These two practices do not significantly affect the configuration of the management control system. On an empirical level, these two practices form the basis of configuring the management of corporate social responsibility among Moroccan companies. However, they do not have a significant influence on the configuration of the management control system because they are dissociated from other functions within the company. For example, the practice of work conditions and relations is typically dissociated within the human resources management function. In addition, the practice of environmental problems is dissociated

within another function (according to the organizational structure of each company). Thus, their evaluation by the management control system is more economic and financial rather than societal. The implementation of these two practices has not been accompanied by the integration of new tools or indicators to put them in a stage of measurement and evaluation. Hence, these two practices have a weak and non-significant influence on the management control system. This study suggests that CSR management practices related to working conditions and relations, as well as environmental issues, are not formally integrated into the structure of companies adopting corporate social responsibility in Morocco. Their impact on the management control system is minimal, as indicated by their low significance values.

This study highlights a subtle complexity compared to previous studies, while the literature review suggests that corporate social responsibility leads to more detailed and transparent control systems while making corporate societal missions more effective. However, the findings of this study indicate that the management control system plays a limited role in the CSR strategy and three CSR management practices, demonstrating that the CSR-focused managerial control system in Morocco is in the development phase. In other words, even though Moroccan companies are aware of the importance of corporate social responsibility, they are limited in integrating CSR indicators into their control systems due to institutional constraints, a less stringent regulatory framework, and a lack of resources. The weakness of standards and the reduced institutional pressure contribute to less meaningful integration of CSR measurement indicators into management control systems. On the other hand, studies show

a more pronounced and structured influence of CSR on management control systems. For example, Gond et al. (2012) show that integrating CSR into the strategy of organizations leads to adjustments in control systems, particularly through the use of interactive and diagnostic controls to support CSR. Arjaliès and Mundy (2013) reveal that control systems play a crucial role in the strategic management of CSR, facilitating the identification and management of associated risks and opportunities. Beusch et al. (2022) show a capacity to align companies' management control systems with CSR objectives through incremental changes and strong involvement from top management. Baird et al. (2023) note that management control systems not only guide CSR actions but also reduce the gap between statements and actual actions, thereby improving organizational performance. Finally, Edirisinghe et al. (2024) highlight the facilitating or constraining factors for the integration of sustainability into management control systems. Despite the presence of some negative factors, the integration of sustainability into management control systems remains generally satisfactory.

Thus, although international results demonstrate an average substantial influence of CSR on management control systems, the specific Moroccan context, with its institutional and regulatory challenges, mitigates this influence, highlighting the need to overcome these obstacles for better integration of measurement, evaluation, and control tools of CSR into the management control system of Moroccan companies.

Generally, the effective integration of CSR management into the management control system requires profound cultural and structural change.

CONCLUSION

The objective of this study is to clarify the level of influence of corporate social responsibility management on the configuration of management control systems. This work contributes to enhancing the understanding of the dynamics between CSR management and management control systems, offering insights for more effective and responsible management in a complex and volatile environment.

The findings indicate that management control plays a crucial role in the development and implementation of CSR strategy, particularly through the design, measurement, and evaluation of CSR-related actions. The companies studied use specific management control tools to design, measure, and evaluate

their CSR performance, integrating this into their overall strategy. Consequently, the research model highlights the role of management control systems in implementing CSR management, emphasizing the importance of customized management control to support and enhance companies' commitment to sustainability and social responsibility.

Three key managerial implications can be proposed. First, to strengthen corporate commitment to CSR, it is crucial to raise awareness among management controllers about the challenges of CSR management and the factors they can influence to promote its adoption. This includes addressing obstacles to integrating CSR practices into the corporate management control system. Second, it is important to establish training programs focused on CSR-oriented management control for managers, management controllers, and company executives. Such training will enable effective integration of CSR into the organizational structure through relevant practices and tools. Finally, the CSR strategy adopted by companies should be supported by an internal communication strategy that facilitates the dissemination and integration of CSR throughout the organization. Additionally, presenting managerial opportunities for effective CSR management can help companies enhance and improve overall performance.

Given that this study primarily involves large companies, it would be valuable to conduct a survey to explore the challenges and difficulties SMEs face in integrating CSR approaches into their management control systems. This could be the focus of future research. Additionally, while this study centers on CSR management and its impact on management control, investigating the implementation constraints of responsible management could also be a future research direction. Extending the study to examine how corporate responsibility management influences other characteristics of the management control function, such as image, identity, and skills, would be beneficial. Lastly, providing a more precise, comprehensive, and quantifiable empirical analysis of the impact of CSR management on the mission and hierarchical roles of management controllers in the Moroccan context could offer further insights.

AUTHOR CONTRIBUTIONS

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