

Corporate Social Responsibility on Both Shores of the Mediterranean: A Comparative Study Between Spain and Morocco

Bouchra Tahiri, Eva Vidal, Rochdi Yousra, Loukil Saïd

Encg Tanger, Morocco

Abstract

This article presents a comparative analysis of corporate social responsibility (CSR) practices in Spain and Morocco, two neighboring countries with distinct regulatory frameworks but shared historical, economic, and geopolitical ties. While Spain aligns with European CSR directives like the Non-Financial Reporting Directive (NFRD) and the Corporate Sustainability Reporting Directive (CSRD), Morocco adopts a voluntary approach, relying on mechanisms such as the General Confederation of Moroccan Enterprises (CGEM) CSR Label. The study, based on qualitative analysis of legal frameworks and CSR practices from 2011 to 2024, explores the evolution of CSR in both European and African contexts. It identifies convergences and divergences in implementation, highlighting Spain's institutionalized CSR and Morocco's hybrid model, driven by incentives and less uniform practices.

The research contributes to understanding the transferability of CSR models from Europe to emerging economies, emphasizing cross-border collaboration, policy learning, and sustainable development alignment within the Mediterranean region.

Keywords: Comparative Analysis; Corporate Social Responsibility (CSR); Corporate Sustainability Reporting Directive (CSRD); Spain; Morocco