ABSTRACT
In recent years, Moroccan cooperative work has evolved in terms of achieving the objectives of social, economic, and environmental development; where the State encourages the creation of agricultural cooperatives in view of their importance in achieving the objectives of the Green Morocco Plan. Cooperatives are first and foremost the particular application of a very old concept: cooperation. They are characterized by the principles of equity, solidarity, democratic governance system, volunteerism, economic participation, and value-added sharing. These principles represent the basis for achieving sustainable development, for which cooperatives are better placed than other companies in terms of corporate social responsibility (CSR). In this paper, we are interested in undertaking research work on the role of the Moroccan cooperative model in sustainable development based on an empirical study of 12 agricultural cooperatives.

INTRODUCTION
Faced with an important evolution of the environment, sociological, economic and technological evolution; Today companies must face new requirements and constraints. The complication and turbulence of the current environment means that the most successful and socially responsible organizations today are those that are in tune with their market and are able to adapt quickly to its development and evolution, which is characterized by the emergence of an information economy, globalization of trade, business networks, and radical transformation of the market (Customer demand, price negotiation, digital information, product life cycle...Etc). Cooperatives and agricultural cooperatives, major components of the social and solidarity economy, can be better placed to respond to “societal expectations”, including sustainable development “SD” and all its components: economic, social and environmental. The principles of the double quality of members who are both employees and associates govern cooperatives, the democratic sharing of responsibilities and power, cooperation between cooperatives, economic participation of members, reduction of inequalities in the sharing of added value can indeed reconcile the respect of the environment and economic requirements. In Morocco, the State has initiated since independence a policy of encouraging the creation of cooperatives, particularly in the agricultural sector, which has resulted in large cooperatives in this field. For this reason, several administrations have been created in order to accompany, promote and control the cooperatives in their steps from the creation to the marketing and valorization of their products. Thanks to state efforts and several support programs such as the “MOURAFAKA PROGRAM”, which is a post-creation support program for newly created cooperatives, the number of agricultural cooperatives today represents more than 20,300 cooperatives at the national level with more than 500,000 members within these structures, compared to more than 10,540 cooperatives operating in the agricultural sector.

The challenges of sustainable development are on three levels: economic, social, and ecological. As for CSR and according to the definition of the General Confederation of Moroccan Enterprises (CGEM) Morocco: Is understood as a voluntary commitment which consists in integrating in the whole of the organizational and relational systems of a company rules of prudence and objectives of progress thanks to which the good control of its risks at the social, societal, environmental, markets and/or governance level becomes, for itself and for its stakeholders, According to the European Commission, this includes “the contribution of the business community to “SD” and the integration of social and environmental concerns into the daily operations of the company and into the interaction with its stakeholders, mainly on a voluntary basis “(EC, 2002).

It therefore seemed interesting to us to undertake a research work around this theme in order to elucidate the role of the Moroccan agricultural cooperative model in SD and the achievements of the Green Morocco Plan (GMP), for Moroccan agricultural cooperatives in order to answer a main question that is the subject of our research question entitled: “Are Moroccan agricultural cooperatives, socially responsible enterprises? This paper addresses the role of the agricultural cooperative model in the country’s sustainable development and social responsibility. The problematic...
of our research revolves around the following questions: Can agricultural cooperatives reconcile economic requirements with respect for the environment? Does the “cooperative” status help to better respond to social expectations AND to adopt a CSR approach? How do Moroccan agricultural cooperatives contribute to SD?

To answer these questions, we have structured our work in two main areas: First, we will present the conceptual framework of our research work, namely The Moroccan cooperative model and CSR which declines the concept of SD. Then we will present the results of our exploratory qualitative study realized through semi-directive interviews with 12 Moroccan agricultural cooperatives operating in the production of oils (Argan and olive oil), organic cosmetic products based on aromatic and medicinal plants in the Marrakech-Safi region.

This paper begins with a brief literature review of the concepts that underpin our research by defining CSR, sustainable development and its connections with agricultural cooperatives as a business model of the social economy, then a presentation of the methodology used, before focusing on the discussion of the results.

LITERATURE REVIEW
The Moroccan Cooperative Model: A Development Tool?
In Morocco, the cooperative model is an alternative that has existed for several decades and since 1937, of which agricultural and artisanal cooperatives are the most present and active.

The cooperative sector occupies a crucial place in the national economic fabric, it plays a decisive role in Sustainable Development, insofar as it represents a sine qua non in the economic and social development programs of the country. This sector has given rise to strong fields of action valid for the creation of new economic and social projects that contribute to fight exclusion, poverty, the integration of very small producers in the market and the improvement of living conditions, especially in the rural environment. This new perspective has been reinforced by the National Initiative for Human Development (INDH), the Office of Development Cooperation (ODCO) whose mission is to: raise awareness of cooperatives, manage partnerships and conventions, organize training programs ... This has resulted in a significant increase in the number and quality of cooperatives and their products.

The draft law prepared by the Ministry of General Affairs and Governance defines a cooperative as: “A grouping of persons (natural or legal) who agree to join together to create an enterprise that enables them to satisfy their economic and social needs and that is managed in accordance with the internationally recognized values and fundamental principles of cooperation. From this definition, we can say that the role that cooperatives play, whatever their form, in the development of the Moroccan productive fabric, is no longer to be demonstrated. During the last decades, cooperative work has become a powerful lever for the realization of social development objectives such as the creation of sustainable productive jobs, poverty reduction, gender equality, etc. The importance of cooperatives in Morocco is mainly due to the existence of a favorable socio-economic and regulatory environment conducive to the development of these income-generating activities (IGAs) and offering incentives and encouragement to help poor people or members of vulnerable groups to take the initiative in creating new cooperatives or developing existing ones. Currently, the mapping of cooperatives in Morocco is as follows: More than 20,000 cooperatives at the national level (with more than 500,000 members within these structures) with more than 10,600 cooperatives operating just in the agricultural sector according to our study made with the Office of Development Cooperation. The aim of the office is to establish an effective partnership between the government and the cooperative movement and to promote and implement better legislation to support the actions of cooperatives, to promote training, research, exchange of best practices and human resources development.

Before conducting a detailed analysis of the Moroccan agricultural cooperative sector and its components: It should be noted that Law n°24-83 setting the general status of cooperatives and the missions of the Office for the Development of Cooperation (20 articles) has been changed, today we are talking about a new legal framework governing cooperatives in Morocco according to Law 112-12 (published in the Official Bulletin No. 6318 dated December 18, 2014), its concretization did not take place until July 2016 according to the Office of Development Cooperation.

The high rate of female participation and their increased presence with 93% in agricultural and para-agricultural activities (71.4% in rural areas against 34.1% in urban areas), represents a real school to the development of civil society through empowerment, experience of democracy and solidarity.

All this, represents the fruit of the efforts made by the Moroccan State which encourages the creation of cooperatives to achieve the objectives of the Green Morocco Plan which is an initiative launched in April 2008 by His Majesty King Mohammed VI, and whose ultimate goal is to make the agricultural sector a priority lever of socio-economic development in Morocco. This strategy is in line with several major projects at the national level within the framework of the social and solidarity economy, which is an alternative to the traditional private and public economy.

Corporate Social Responsibility (CSR): Definitions and Theoretical Foundations
The “Business Ethics” movement emerged in the United States in the mid-20th century, prompting business leaders to give great importance to ethical and moral perspectives in their decision making in parallel with profit optimization.
This new notion has gradually evolved to redefine the role of the company. In fact, it has been added to many other concepts that refer to almost the same notion (ethics, sustainable development, corporate citizenship...). Rather than limiting itself to maximizing its profits by respecting the laws in force and legal obligations, the mission of the company has been extended to a duty towards society in general in a more “long-term” alternative: The company should then take into consideration not only the needs of society but also those of future generations by contributing to sustainable development.

In this context, companies that are considered as socially responsible:” They play a role in achieving sustainable development, managing operations through the stimulation of economic growth, strengthening competitiveness while ensuring environmental protection and promoting social responsibility. (Capron, M., & Quairel-Lanoizelé, F. (2004). It is a holistic, transversal and multidisciplinary approach that takes into account the environment, investment in human capital and relations with stakeholders.

If we refer to the “Stakeholder theory “, which advocates the integration of all stakeholders into the process, Freeman deduces that “the aim of the company is to meet the needs of the stakeholders, i.e., anyone affected by the decisions made by the company, which will then enable it to make a profit “12. The stakeholder theory is now widely disseminated, and is included in ISO 26000, the international reference text on corporate social responsibility.

From the theory of stakeholders, we can say that CSR is the willingness of an organization to satisfy the expectations of its stakeholders with regard to its economic, social and environmental performance. The Theory of stakeholders places in the foreground the importance of taking into account the specific interests of all the actors linked to the company, and therefore to the value creation process, whether they are employees, managers, shareholders, subcontractors, suppliers or distributors, banks, the public, the environment, or even potential competitors, but complementary for the occasion in the case of a strategic alliance. Indeed, it leaves a lot of room for negotiation to strengthen partnerships, and we are concerned about the impacts of the strategy on the environment and public ethics.

According to the ISO 26000 standard, the social responsibility of organizations is defined as “The responsibility of an organization towards the impacts of its decisions and activities on society and the environment, through ethical and transparent behavior that: Contributes to sustainable development, including the health and well-being of society; Takes into account the expectations of stakeholders; Complies with applicable laws while being consistent with international standards of behavior; Is integrated throughout the company and implemented in its relationships.

This standard proposes 7 crucial principles of CSR: “Accountability” and reporting, transparency, ethical behavior, respect for stakeholders’ interests, the law, international standards of behavior, human rights, governance, human rights, labor relations and conditions, the environment, fair business practices, consumer issues, community involvement and development.

The ISO 26000 standard emphasizes the proactive nature of the approach and provides an analytical framework for each of these topics, making it possible to evaluate the organization’s profile and identify priority courses of action. At the academic level, Bowen (1953) opened the debate on CSR. It is a response to the theses defended by several authors on the disproportionate power enjoyed by companies and their managers in our modern societies (Bearle, Means, 1932; Bowen, 1953; Mills, 1956).

In his writings, Carroll (1979) defined CSR as a set of obligations of the company towards society. Corporate Social Responsibility, as a complex concept, has given rise to several definitions and perceptions, sometimes opposed by several authors and practitioners. The nature of a social approach and its content continue to give rise to ongoing debates at the international level. This complexity leads us to present below a variety of definitions of the concept. Corporate social responsibility (CSR), long reserved for large companies, is now a strategic issue for organizations of all sizes.

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**Figure 1:** Conceptual evolution of corporate social responsibility since 1950 (N.K Kakabadse and all, 2005)
What Are the Links Between CSR and Sustainable Development (SD)?

Respect for the principles of sustainable development is increasingly part of the expectations of the entire population. Sustainable development is development that meets the needs of the present without compromising the ability of future generations through three dimensions: economic, social and environmental. This definition is linked to numerous initiatives such as the Sustainable Development Strategy adopted at the Gothenburg European Council in June 2001: “Businesses should be encouraged to actively integrate sustainable development into their operations within the European Union and globally. This is also the case of the ODCO guidelines for multinational enterprises to promote sustainable development;

This term must also meet several principles: Of participation, cooperation, integration, the right to a healthy environment, equity and the polluter pays. The latter reflect the same concepts of the definition of a cooperative.

CSR is the translation of the will of companies to integrate and to be drivers of the ecological, economic and social transition which represents the 3 pillars of sustainable development. The respect of these principles of SD is more and more part of the expectations of the whole population.

Indeed, CSR is the declination of the concept of sustainable development for companies. For companies, it is a matter of taking into account the social (in the broad sense) and environmental impacts of their activities in order to contribute to the challenges of sustainable development while improving the satisfaction of the company’s stakeholders.

Such is the relationship between SD and CSR, the concretization of these two major concepts can only be achieved through the stakeholders by reconciling their interests with practices in the environment.

Inherent to the conceptualization of CSR, the notion of “stakeholder” is very important at this stage, it refers to any internal or external actor likely to impact or be impacted by the operation of the company: Employees, customers, shareholders, suppliers, financiers, local communities, professional bodies, unions, local associations, NGOs ...

It is thus a matter of broadening the company’s views by establishing a dialogue with its main stakeholders in order to identify their expectations and respond to them as best as possible.

More than a constraint, this dialogue aims to maximize the company's value creation and competitiveness by enabling it, for example, to anticipate emerging risks and new market trends, or to fight the competition by developing new innovative and sustainable products and services.

CSR can be “an asset for the sustainability of the company and a sustainable company is a profitable company” “Morocco, like other countries in the world, has experienced a succession of development approaches, which have developed from different policies: Institutional Approach and Initiatives (INDH).

Morocco has concretely adhered to the concept of sustainable development, after the launch of the National Charter for the Environment and Sustainable Development in July 2009, which is based on the three pillars of development: economic, social and environmental protection.

The project to introduce SD/CSR cannot succeed without the involvement of all the interested parties (or stakeholders) linked in some way to the organization’s operations. Their role is considered crucial and sine qua non for the successful inculcation and dissemination of the spirit, practices and purpose of SD/CSR in the time and space of the Moroccan organization. In what follows, we focus on the concept of CSR and the status of Moroccan agricultural cooperatives.

Agricultural Cooperatives and CSR: What Connections?

It is recognized that agricultural cooperatives operate in all sectors of the social and solidarity economy (SSE) which is determined by the status of the following actors: Associations, cooperatives, mutuals and foundations. Characterized by three specificities: an economic project inscribed in the market, a social purpose and a participatory governance. Since the 1980s, the social and
solidarity economy has asserted itself as a new way of undertaking and acting in society (Attouch, H. (2011).) and a perspective to the classic private and public economy. Indeed, the social and solidarity economy includes two types:

- The social economy is constituted by associations, mutual societies and foundations whose mission is dominated by the social aspect (advocacy, advice, charity, aid, etc.). This economy is intended as a palliative to the perverse effects of the market economy.
- The solidarity economy with a non-profit commercial vocation. The only institutions whose profile coincides with this vocation and the principles of the social and solidarity economy are the cooperatives.

However, the goals of cooperatives are the same regardless of their field of intervention. This type of entrepreneurship, by integrating into a plural economy, seeks to preserve a certain balance in terms of economic efficiency and social development through democratic, solidarity-based and social management. The cooperative enterprise has thus constituted a model of social enterprise, due to the principles and values that govern it. In this context, are cooperatives capable, thanks to their status and their specific mode of operation, of participating better than enterprises that do not belong to the social and solidarity economy sector, in the promotion of sustainable development, in its three economic, social and environmental dimensions?

In order to better answer our research question and starting from the 7 universal cooperative principles, which are based on voluntary membership open to all, the Moroccan cooperative model is a model based on voluntary membership open to anyone able to use their services to take on responsibilities as a member within the cooperative;

Democratic power exercised by the members, cooperatives represent the type of democratic organization led by their members participating in all operations and decision-making processes;

Economic participation of members: All members actively participate in the production, marketing of the cooperative’s products;

- Autonomy and independence,
- Education, Training and information,
- Cooperation between cooperatives and commitment to the community;

Allowing cooperatives to put their values into practice in order to improve the socio-economic situation of their members and the marketability of the products provided and to promote the cooperative spirit.

Cooperatives are therefore a decisive vector in the consecration of the values of a viable and dynamic solidarity economy and of a sustainable social and economic well-being. Beyond their role in the creation of income-generating activities (IGA) allowing to strengthen the economic potential of the branch of activity, where they intervene, and to reinforce its competitiveness, the cooperatives allow to develop the human resources of the country and to develop the values of sharing, solidarity and mutual aid constituting thus the outline of a new dynamic of sustainable human development.

CSR is a voluntary and structured approach that allows any organization to be part of the objectives of sustainable development and to work towards their achievement. In the agricultural cooperative sector, each cooperative can, in one way or another, implicitly or explicitly participate in the achievement of the above-mentioned objectives; The nature of the stakeholders (members) as employees and associates on the one hand, and the fundamental principles on the other hand, can be decisive elements approving that agricultural cooperatives are socially responsible enterprises.

The agricultural cooperative, by its dual nature as an enterprise and an association, promotes the social integration of excluded classes, the rigorous control of elected members whose mission is to manage the cooperative and improve the standard of living through IGAs (income-generating activities) with the high rate of female participation and their increased presence with 93% in agricultural and para-agricultural activities (71.4% in rural areas against 34.1% in urban areas). “Women are present in almost all agricultural activities and are involved in all production sectors. From these statistics, it appears that the Moroccan agricultural cooperative gathers all members without indiscrimination of gender or religion. The project to introduce SD/CSR in agricultural cooperatives cannot succeed without the involvement of all members who are closely or remotely connected to the functioning of the organization. Their role is considered crucial and sine qua non for the successful inculation and dissemination of the spirit, practices and goals of SD/CSR in the time and space of the Moroccan agricultural cooperative.

Aware of their social responsibility, cooperatives are major “actors” of the social and solidarity economy.... Are productive enterprises, It is a matter of emancipation and social democracy and has several assets for the development of territories. The contribution of the cooperatives on a territory concerns the development of this one, the employment, the economic and social fabric, and the sustainable development. Cooperatives value the skills, resources, raw materials or finished products that are found in a territory. They have more the reflex of short circuits by calling upon local suppliers and partners.

The results of a cooperative are first of all directed towards the future of the cooperative “let’s produce the future”. Therefore, it constitutes a guarantee for its perenniality within the territory. The investment is used for the economic development of the cooperative and therefore of the territory.

It is clear that cooperativism is a kind of territorialization of economic activity, investment and employment. The territorial anchoring constitutes, with the democratic functioning and the economic solidarity, one of the major characteristics of the social and solidarity economy.
(Pequeur, Itçaina, 2012). As an example, the olive tree is a lever for sustainable development in the Marrakech-Safi region in Morocco, representing 20% of the national total; the region alone currently has 2082 agricultural cooperatives.

Indeed, the creation of cooperatives has positive economic, social and environmental impacts, particularly for women of rural origin. Women are present in almost all agricultural activities and are involved in all production sectors. In this regard, it seems important to mention the particularity of women’s cooperation in Morocco. If we take into consideration this major criterion, which fully integrates rural women, given the fundamental role they play in the national economy.

If we refer to the theories of human relations, in particular that of Herzberg (1978), this mode of organization, mainly in production cooperatives, should stimulate the motivating factors in the employee-members, more particularly the “responsibility” and “the consideration obtained”.

Thus, the Ministry of General Affairs and Governance has developed since the year 2012 a draft law allowing cooperatives to join the dynamics of changes in the national and international economic context. The objective is to provide cooperatives with a legal framework that will enable them to achieve their objectives, optimize their profitability and encourage them to transform into structured and competitive enterprises, and this to make the cooperative sector a sector that provides employment and high added value.

According to the Ministry, this bill is inspired by the best standards at the international level in compliance with universal cooperative principles, in order to tie the Moroccan cooperative framework to the international evolution process, through opportunities for cooperation, exchange of expertise and interests between Moroccan cooperatives and their counterparts in other countries. These efforts give cooperatives the opportunity to be a real tool for development: such as job creation, poverty alleviation and environmental protection. And makes cooperatives an enabling environment for achieving CSR objectives. Therefore, a SOCIALLY responsible organization. This reflection can only be apprehended through a qualitative study that takes into account the different aspects of this issue.

**METHODOLOGY**

In order to analyze the internal environment of agricultural cooperatives and to understand the causal link between the cooperative model and CSR on the one hand, and sustainable development on the other, we conducted a qualitative study of 12 agricultural cooperatives operating in the Marrakech-Safi region. The study focused on individual semi-structured interviews.

This work is part of a specific approach to CSR and sustainable development in the agricultural cooperative model. In addition, the study was based on the principle of saturation. We stopped the interview process when the collected information seemed to be repetitive from the behalf of most agricultural cooperatives.

### Choice of study, region and sample

Among more than 20,300 agricultural cooperatives nationwide, the region of Marrakech-Safi has more than 2032 cooperatives, 93% of which are functional and 7% are women. The region alone has 285,000 farms, spread over the 3.92 million of which 350,000 hectares are irrigated. Of the 4.52 million inhabitants in the region, i.e., 100 inhabitants per km2, 57% are rural. So not only does Marrakech-Safi have many assets for the development of this flagship sector, but it also has an abundance of available labor.

Our sample is composed of 12 agricultural cooperatives that produce and extract olive oil, conservation, organic argan oil for food and cosmetics, Amlou, Cousous, Zemmita, argan oil soap, black soap (Beldi), Ghassoul and organic argan oil for hair as well as essential oils (Cedar, Rosemary, Blue Chamomile, etc.).

**Why 12 cooperatives?**

At the beginning, we selected about thirty cooperatives across the Marrakech-Safi region, but based on the principle of saturation, we found that the information is repeated and we have well answered our research questioning, which led us to stop the study at the level of 12 cooperatives.

### Data collection method

Data collection was carried out through individual semi-directive interviews. The interview technique allows for a level of depth and richness of information that is lacking in other more quantitative techniques. It is particularly suitable when the purpose of the study is essentially exploratory. The technical means used are: audio recording and note-taking. The interviews conducted with the agricultural cooperatives were transcribed in their entirety, so that they could be properly analyzed. The collection of qualitative data was scheduled during the month of March and April.

**Content Analysis**

This study focused on individual semi-structured interviews, which were fully recorded and then manually transcribed. We used thematic analysis as a content analysis technique for the collected verbatim, and to build an analysis grid:
- Horizontal analysis per interview
- Vertical analysis: By comparing the different accounts.

**RESULTS AND DISCUSSION**

In light of the interviews conducted with the actors of the agricultural cooperative sector, we made our analysis following the three pillars of sustainable development that structure CSR practices:

**Findings**

At the economic level

If we refer to the 3rd principle based on the economic
participation of members, we note and according to our interviewees that all members of the 12 cooperatives contribute equitably to the capital of their cooperatives and have control over it. At least a part of this capital is usually the common property of the cooperative. Members usually receive only a limited return on their subscribed capital as a condition of membership. Members allocate surpluses to some or all of the following objectives: the development of their cooperative, possibly through the endowment of reserves of which at least a portion is non-distributable; patronage allocations to members in proportion to their transactions with the cooperative; and support for other activities approved by the members.

As for the extraction of essential oils: steam distillation, enlfeurage of flowers, are the most used methods. The extraction of essential oils can be done from the flowers, leaves, roots or seeds of the plant.

**Steam Distillation**

A process known since antiquity, which uses steam to extract aromatic substances.

The plants simply receive the steam produced by a boiler. The fire must not be too strong because the water and the vegetable essence must distill simultaneously at a temperature lower than 100°C. Thus, the aromatic principles will not be altered. The essence of the plant combines with the water vapor and forms a homogeneous gas mixture. This mixture circulates in the coil bathed in cold water, which produces a condensation whose final liquid ends up in the essencier. The essential oil being lighter than water, it floats on the surface and is collected by overflowing. The water of distillation which contains the water-soluble parts of the distilled essence is recovered to produce the hydrolat or floral water.

**Flower Enlfeurage**

The petals of some flowers that cannot stand heat are soaked in fat. This operation lasts several days until the essential oil is absorbed by the fat. The resulting product is called ointment. The oil is then extracted from the fat by dissolving in an alcoholic solvent. The essential oils dissolve in the alcohol without the fat. After elimination of all the fat and evaporation of the alcohol, we obtain the absolute, essential oil of a very high olfactory quality. For the extraction of argan oil: the leaves and pulp are the delight of goats and camels, while the wood is used as fuel and the kernels are pressed to extract the oil. Rich in polyunsaturated fatty acids, linoleic acid (a fatty acid of the omega-6 family) and vitamin E, the oil is renowned for its medicinal properties and has been given such lofty titles as “Moroccan gold” or “the beauty secret of Moroccan women”. The edible oil is obtained by pressing roasted almonds, while the cosmetic oil is pressed from unroasted almonds.

The extraction is done through two methods

- The traditional method: which goes through several steps. First, the fruit is harvested and dried. Then, the nuts are pulped to separate the nuts from the pulp, then the nuts are crushed to obtain “amendons”. These are mixed in a mold to obtain a paste that will be subsequently mixed with water and kneaded with the hand to extract oil. Nevertheless, this method requires a lot of time and effort.
- The semi-mechanized method: the pulping, roasting, crushing and decanting are done through machines, except for the crushing which remains manual.

Regarding the extraction of olive oil:

The traditional mill with granite millstones is still used: This process includes two basic steps: The preparation of the pulp (grinding) followed by the separation of the oil fraction from the other solid and liquid components (extraction itself).

As for the other products: “Ghasoul”, black soap: the cooperatives reuse the rest of the plants after extraction mixed with other products. The direct economic impact of the marketing of these products by the cooperatives is characterized by the improvement of the intrinsic and extrinsic quality of the products, which makes it possible to remunerate the work of the members of the cooperative, as well as ensuring a decent and stable income to the members and consequently, that of their families and finally the reduction of the working time and its tediousness thanks to the adoption of a mechanical process for half of the cooperatives of extraction of oil, which has effectively improved the production capacity of the cooperatives.

**At the Social Level**

And if we take into consideration the other 6 overarching principles of cooperatives which are:

- Voluntary and open membership; -Democratic power exercised by the members; -Autonomy and independence; -Education, training and information; -Cooperation between cooperatives; -Commitment to the community.

The implementation of the CSR approach appears in this sense as a set of catalyzing and facilitating factors that will guarantee the success of the project. This is no small matter.

Among its success factors of 90% of cooperatives surveyed:

Voluntary and open membership: The adhesion of the personnel to any CSR approach is necessary for its success. A CSR approach entails a set of changes in the structure and organization of work, the execution of tasks among employees, and the behavior and habits of cooperative members. 10 out of 12 cooperatives surveyed state that they perceive CSR and its consequences as a shared interest. According to them, it is a collective mobilization around programmed actions.

- Involvement of staff in new practices: Waste management (after oil extraction) and energy saving.
- Democratic power exercised by the members: 100% of the agricultural cooperatives surveyed confirmed: The right to all members to have responsibilities within the cooperatives, something that does not exist in most cooperatives, a fact that is observed to be a shared responsibility within the cooperatives.
companies, moreover there is the openness to employees in integration, reception of trainee, without indiscrimination (handicap, seniors, woman, man, religion...).

-Education, training and information: Cooperatives provide their members, elected leaders, managers and employees with the education and training required to effectively contribute to the development of their cooperative. They inform the general public, especially youth and opinion leaders, about the nature and benefits of cooperation.

-Cooperation among cooperatives: To better serve their members and strengthen the cooperative movement, cooperatives work together in local, regional and sometimes national structures. The international dimension is absent in all the cooperatives interviewed.

-Commitment to the community: By participating in local life through joint actions or sponsorship with associations and schools. The cooperatives contribute to the sustainable development of their community within the framework of orientations approved by all members. All members of these cooperatives live close to their homes. Their main mission benefits from literacy courses and training by public institutions such as: The Chamber of Agriculture, the ODCO and provincial direction of agriculture within the framework of the INDH. The members (men or women) are paid according to the tasks performed and hours worked, in addition to the annual profit that is distributed to all members of this cooperative.

At the environmental level
The creation of cooperatives for the production and marketing of oils (Essential, Argan and olive) and other derived products can only be a privilege for the development and safeguarding of trees, such as the argan tree which is so precious and unique in Morocco and which constitutes the second forest resource of the country.

Indeed, on the one hand the cooperatives have become very aware of the interest they have in preserving the argan tree which is an essential element in maintaining the ecological balance. To do this, they have been initiated, within the cooperatives and through a specific training module, to planting.

Since their training, they proceed not only in a regular way to the plans for the safeguard and the rehabilitation of the “Argan tree” but also, they sensitize, in their turn, their entourage and incite it to follow their example. On the other hand, and for the olive tree based on traditional production, without industrial products strengthens the preservation of these trees and the environment.

CONCLUSION
To conclude, we can say that agricultural cooperatives make a crucial contribution to the social and solidarity economy: On the one hand, cooperatives promote the creation of wealth and its more equitable distribution, which benefits their members and their community; and on the other hand, they constitute spaces for social integration for their members.

With a qualified and purely traditional workforce, our diagnosis of the three dimensions of sustainable development shows that these cooperatives are an environment conducive to CSR practice. Indeed, their mode of operation and their legal status allow them to be the best placed for the achievement of CSR objectives as well as sustainable development through its three pillars: economic, social and environmental.

They play a role in the sustainable development of the country. Thus, on the ecological level, the cooperatives participate in the protection and establishment of the argan tree and the olive tree against desertification.

To answer our problematic, we can say and from these elements of analysis: Review of literature and our qualitative study that the agricultural cooperatives are real responsible companies thanks to their statutes and their modes of operation.

RECOMMENDATIONS
We can therefore propose the following recommendations:

1. Promote inclusion and diversity: Agricultural cooperatives can encourage the participation of all social groups and promote the inclusion of vulnerable people such as workers with disabilities.

2. Implement ethical and sustainable business practices: Cooperatives and agricultural cooperatives can commit to respecting human rights, protecting the environment and being transparent in their business activities.

3. Encourage stakeholder participation: Agricultural cooperatives can build close relationships with their stakeholders, such as members, customers, suppliers, local communities and civil society organizations, to assess and improve their impact on society and the environment.

4. Develop sustainable partnerships: Cooperatives can commit to working collaboratively with other businesses, governments, and civil society organizations to achieve common sustainability goals.

5. Measuring and communicating their impact: Agricultural cooperatives can measure and communicate their impact on society and the environment in a transparent manner, using relevant and reliable indicators to assess their performance.

In sum, agricultural cooperatives can play an important role in promoting a more equitable and sustainable economy by adopting responsible business practices and working with their stakeholders to achieve common sustainability goals.

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