

THE BENEFITS AND COSTS OF THE CSR STRATEGY OF TOURISM DEVELOPMENT COMPANIES, BETWEEN ECONOMIC VIABILITY AND SOCIAL UTILITY. CASE OF THE DEVELOPMENT AND PROMOTION COMPANY OF THE TAGHAZOUT RESORT

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Abstract:

CSR is a concept that has changed significantly over time. Indeed, its definition has evolved considerably since Howard Bowen's book (1953). The latest official definition used is that of the European Commission, which considers CSR to be: "the responsibility of companies for the effects they have on society" (2012, p. 7). This definition demonstrates how complex the notion of CSR is as a concept but especially as a managerial practice. Many researchers have demonstrated the positive impact of CSR on the economic performance of the firm, in this case the proponents of stakeholder theory (Freeman, 1984; Freeman and Gilbert, 1988; Evan and Freeman, 1988).

This research aims to answer the problem of the interaction between CSR and the economic performance of the Development and promotion company of the Taghazout resort (DPCTR). To provide elements of response to this problem, we will identify the costs and benefits of the CSR strategy implemented by this company and propose a typology of these costs and benefits.

This research will be articulated around two parts. The first part will be devoted to a literature review of CSR. The second part will concern the specificities of the CSR strategy of DPCTR, the methodological approach, the preliminary results concerning the identification of the costs and benefits of the CSR strategy and the proposed cost-benefit typology.

Keywords: Strategy, benefits and costs, tourism development, CSR, resort.

1. INTRODUCTION

CSR is a concept that has changed significantly over time. Indeed, its definition has evolved considerably since Howard Bowen's book (1953). The latest official definition used is that of the European Commission, which considers CSR to be: "the responsibility of companies for the effects they have on society" (2012, p. 7). This definition demonstrates how complex the notion of CSR is as a concept but especially as a managerial practice. Many

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This research aims to answer the problem of the interaction between CSR and economic performance of the company of development and promotion of the Taghazout station (DPCTR). To provide elements of response to this problem, we will identify the costs and benefits of the CSR strategy implemented by this company and propose a typology of these costs and benefits.

This research will be articulated around two parts. The first part will be devoted to a literature review of CSR. The second part will deal with the specificities of DPCTR's CSR strategy, the methodological approach, the preliminary results concerning the identification of the costs and benefits of the CSR strategy and the proposed cost-benefit typology.

2. HISTORY AND DEFINITIONS OF CSR.

2.1. History of CSR.

The degradation of the socio-ecological conditions of industrial development, which is spreading more and more rapidly across the planet, has led to the emergence of strong demands but also of new practices for economic, social, environmental and political actors. CSR is at the crossroads of these demands. It has become an unavoidable theme, supported by civil society, governments, UN institutions and companies.

In his article entitled: *L'entreprise comme vecteur du progrès social : la fin ou le début d'une époque ?* Corinne Gendron states that "social responsibility as it is institutionalized today is the result of debates and questioning spanning no less than a century" (2009, p. 10). Indeed, most researchers consider that CSR appeared in the United States of America, under the Anglo-Saxon term Corporate Social Responsibility (CSR), at the end of the nineteenth century, based on moral, religious and social questioning of business practices, before gradually spreading to the rest of the world.

CSR has developed in various successive historical phases via large multinational companies in the North, towards other continents in the South and East, thus ignoring geopolitical borders. These phases are eminently contingent on socio-economic and political balances, marked by the evolution of issues, practices and approaches, until reaching the current period characterized by a strong relationship between CSR and sustainable development.

2.1.1. The ethical conception inherited from 19th-century corporate paternalism

The Fordist mode of regulation combined economic growth and social justice during the Twenty Glorious Years (1950-1970). In this perspective, the founding father of modern CSR, Howard R. Bowen's, proposed a definition of CSR in his book entitled *Social Responsibilities of the Businessman*, which deals with the responsibility of American businessmen and questions the means of regulating private enterprise in the general public interest: " *Corporate Social Responsibility refers to the obligations of businessmen 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*" (1953, p. 6).

2.1.2. The utilitarian conception and stakeholder satisfaction

During the 1970s and 1980s, a good number of ecologists, scientists and economists alerted international public opinion to unprecedented ecological disruption, without being taken into account by Western political leaders and multinational companies, which remained relatively deaf to the arguments put forward, denying any social and environmental responsibility.

2.1.3. The concept of sustainability and the culmination of the notion of sustainable development

From the 1990s onwards, ecological concerns have taken on considerable importance. The ruling elites became aware of the illegitimacy of the neo-liberal doctrine which considered that "the exclusive mission of the company is to maximize the income of shareholders" (Groupe Économie solidaire et démocratie économique, 2003, p. 9). We are therefore witnessing a shift in the policies of multinational firms, which are now seeking to appear as sustainable development actors in order to restore their image.

In a final phase, particularly from 2000 onwards, governments are forcing companies to behave properly and to act beyond the sole speculative and economic purpose of benefiting their investor members, to integrate social, ethical and environmental considerations into their decision-making for the benefit of all stakeholders.

2.2. Weak involvement of African countries in the CSR process

African countries are very rarely involved in CSR. The main reason for this is that smallest and medium-sized enterprises (SMEs), which make up the vast majority of African businesses, are "subsistence enterprises," to paraphrase Vincent Commenne (2006, p. 241). This characteristic is explained by low industrialization and the great weight of the informal sector, which accounts for between 35% and 40% of GDP in Africa according to a report published by the International Monetary Fund (IMF) in 2017 (Regional Economic Outlook, p. 55).

2.3. The relationship between social performance and economic performance

Several research studies have examined the relationship between social and economic performance (Griffin Jennifer J and Mahon, John F., 1997; Joshua D. Margolis and James P. Walsh, 2003; etc.). However, the debate on the contribution of CSR to the overall performance of the firm continues to be divisive. In this sense, several hypotheses coexist. Thus, in their article entitled: *The Corporate Social-Financial Performance Relationship: A Typology and Analysis*, Lee E. Preston and Douglas P. O'Bannon (1997) detailed the different possible interactions between profit and corporate social responsibility. Table 1 below summarizes the main theoretical hypotheses that the researchers attempted to validate empirically.

Table 1. Main theoretical hypotheses

Causality	Positive	Negative
Social performance → Financial Performance	(1) Social Impact Hypothesis	(3) Arbitration hypothesis
Financial Performance → Social performance	(2) Assumption of available funds	(4) hypothesis of opportunism
Social performance ↔ Financial Performance	(5) Positive synergy	(6) Negative synergy

Source: Preston and O’Bannon, 1997, p. 422

Even if the implementation of a socially responsible strategy generates additional costs that can sometimes penalize the competitiveness of the company, the latter can still benefit from several positive aspects related to CSR. This ranges from improving the company's image to enhancing managerial skills and knowledge of the company's environment and its stakeholders, which will also improve its organizational efficiency. On the operational side, thanks to the substitution of certain processes or materials, the company will be able to reduce costs (direct or indirect linked to the implementation of these new processes) or generate savings (direct or indirect benefits induced by socially responsible approaches).

3. DPCTR's CSR STRATEGY: AN EMPIRICAL ANALYSIS.

3.1. Specificities of DPCTR's socially responsible strategy.

DPCTR is a public limited company under Moroccan law with a board of directors and a capital of 100 million dirhams created on July 25, 2011. It is registered in the Trade Register of Rabat under the number 86267, its head office is located at Espace des Oudayas, corner of Ennakhil and Mehdi Benbarka avenues, Hay Riad Rabat.

The social capital of SAPST is constituted in the form of public-private partnership (65% public and 35% private). It is subscribed by the Moroccan Company of Tourist Engineering (MCTE) and the Moroccan fund of tourist development (MFTD) for the public part, and the companies CDG Development, Alliance’s real estate development (ARED) and South partner’s development (SPD), for the private part, and this in accordance with what is indicated in the table n° 2 below:

Table 2. DPCTR's share capital subscription status by shareholders in 2011

Shareholders	%	Total amount paid up in MAD
CDG Development	35%	245.000.000
MCTE and MFTD	30%	210.000.000
Alliance’s real estate	20%	140.000.000
South partner’s development	15%	105.000.000
Total	100%	700.000.000

Source: CDG Development, 2012, p. 34.

DPCTR has undertaken to carry out, directly, for an estimated budget of 5.27 billion dirhams, the development works as well as the following enhancement program:

Table 3. Components of the valorization program to be carried out directly by DPCTR

1. Tourism components eligible for the current investment regime		
Consistency	Capacity	Investment (millions of MAD)
A tourist establishment in the form of a hotel (golf hotel)	400 beds	408
A tourist establishment in a hotel residence (surf village)	360 beds	79
Two golf courses and their clubhouse	18 holes each	269
International camping	1000 locations	13
Park of the argan	-	3
Artisanal village in the medina with restaurants and shops	-	84
Sub total (1)	760 beds	856
2. Tourist real estate components not eligible for the current investment regime		
Consistency	Capacité	Investment (millions of MAD)
Real estate residences of Tourist Promotion	540 beds	318
Sub total (2)	540 beds	318
3. Real estate components not eligible for the current investment regime		
Consistency	Capacity	Investment (millions of MAD)
Residences in villas	1750 beds	1961
Residences in apartments	2080 beds	534
Sub total (3)	3830 beds	2495
Global total (1+2+3)	5130 beds	3669

Source. convention of development of the new integrated tourist resort of Taghazout (NITRT)

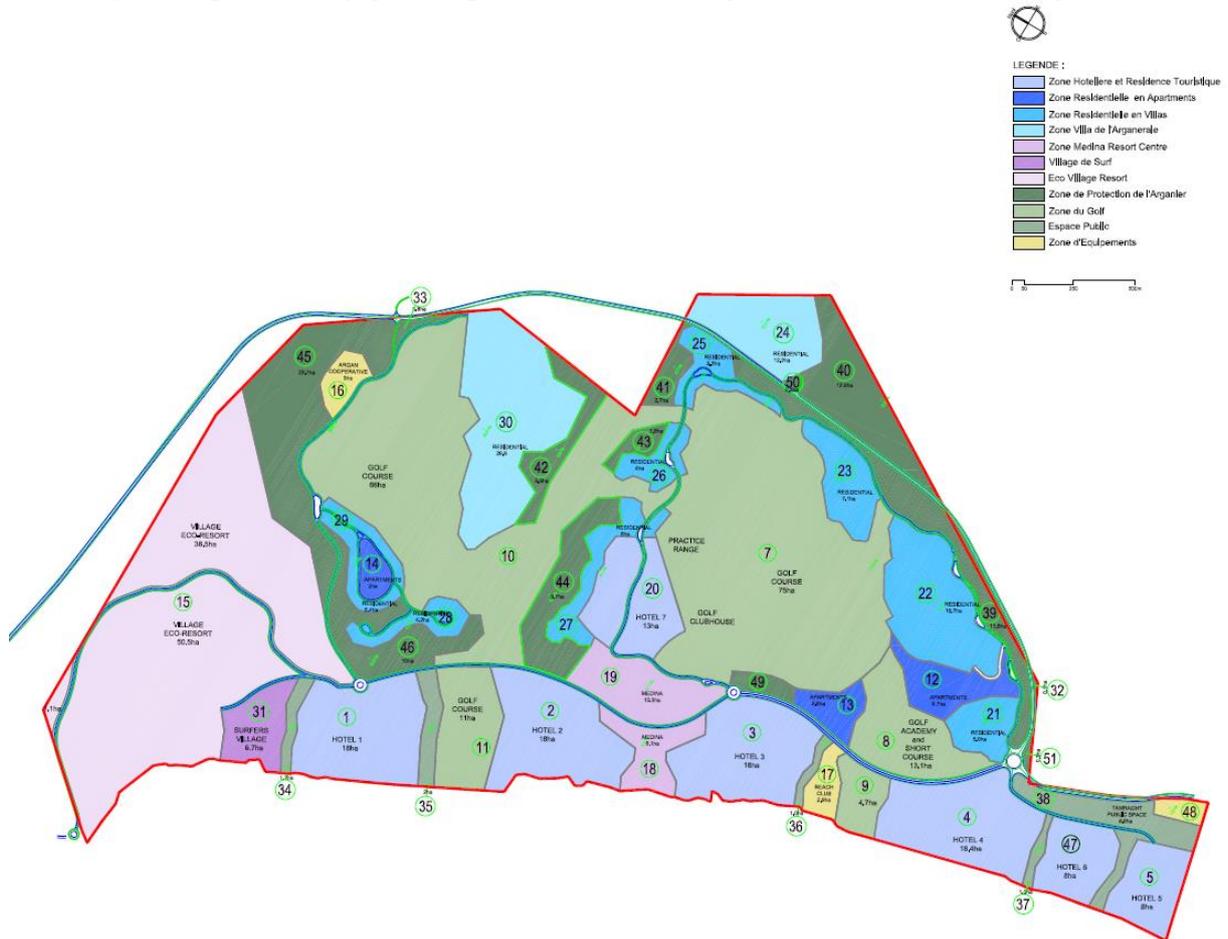
DPCTR has also undertaken to carry out, indirectly via the promoters and tourist promoters, the valorization program (table n° 4 below) for an estimated budget of 5.38 billion dirhams:

Table 4. Components of the enhancement program to be carried out by the other promoters

1. Tourist components eligible for the investment regime in force		
Consistency	Capacity	Investment (millions of MAD)
A tourist establishment in the form of a hotel	264 beds	438
A tourist establishment in the form of a hotel	264 beds	277
A tourist establishment in the form of a hotel	264 beds	277
A tourist establishment in the form of a hotel	264 beds	277
A tourist establishment in the form of a hotel (4*)	400 beds	207
A tourist establishment in the form of a hotel (4*)	400 beds	207
A beach club	-	17
Sub total (1)	1.950 beds	1 700
2. Tourist real estate components not eligible for the current investment regime		
Consistency	Capacity	Investment (millions of MAD)
RIPT Branded	400 beds	298
RIPT Branded	400 beds	267
RIPT Branded	400 beds	267
RIPT Branded	400 beds	267
Sub total (2)	1600 beds	1 099
3. Eco resort (tourism and real estate components)		
Consistency	Capacity	Investment (millions of MAD)
3-A. Tourist components eligible for the investment regime in force		
Tourist components: tourist establishments in the form of hotel residences	2690 beds	924
3-B. Real estate components not eligible for the current investment regime		
Real estate components: real estate residences	1040 beds	783
Sub total (3)	3730 beds	1 707
Global total (1 + 2+ 3)	7186 beds	4 506

Source: convention of development of the NITRT

Figure 1. preliminary ground plan of the new integrated tourist resort of Taghazout



Source: convention of development of the NITRT

3.2. The chart of sustainable development of the connection zones of Aourir and Taghazout.

The creation of the tourist resort of Taghazout is at the origin of important changes for the neighboring populations. It is both an opportunity for the development of the territory, but also the emergence of new needs related to demographic pressure and the arrival of a large tourist population (about 12,376 beds including 7,446 hotel beds distributed among seven hotels on the sea front).

Faced with these challenges, DPCTR has engaged in 2013 a reflection on the creation of two areas located on both sides of the tourist resort, one on the rural town of Taghazout and the other on the rural town of Aourir in order to create the essential urban connection between the resort and neighboring municipalities.

Figure 2. Connection zones located in the communes of Taghazout and Aourir



Source: Benamara, 2022

With this in mind, an urban planning study was undertaken in 2013, in order to carry out: an exhaustive diagnosis of the territory; an analysis of the environmental, urban and socio-economic issues and a mass plan for the development of the connection areas. The development of the different components constituting the connection zones will be done by three operators. DPCTR (sports facilities, socio-cultural centers, training places and housing); private investors (clinic, private schools, shops, restaurants, etc.) and local authorities (public and communal facilities).

3.2.1. The rural commune of Aourir

Figure 3. Aourir wastewater treatment plant



Source: Biwater, 2018

The water treatment plant of the municipality of Aourir is located at the site of Tamaouanza (figure 3). This station, which covers an area of 2.5 hectares, has mobilized a

global investment amounting to 100 million dirhams undertaken by DPCTR and the National program of liquid sanitation and wastewater treatment (NPLSWT) and managed by the Autonomous multi-service company of Agadir (AMSCA). The daily volume of wastewater treated by the plant is estimated at 19,000 m³ by 2025. The treated water will be used for watering golf courses, for agricultural irrigation of the banana plantation and for green spaces.

3.2.2. La commune rurale de Taghazout

To overcome the lack of drinking water supply, the National office of electricity and water (NOEW) decided in 2014 to build a seawater desalination plant in Cap Ghir, 40 kilometers north of Agadir, with an estimated capacity of 100.000 m³ per day (expandable to 200.000 m³) in partnership with the Spanish company Abengoa. However, the project was subsequently found to be incompatible with environmental protection in a sensitive coastal area whose main purpose is the development of tourism. Indeed, the rural communes of Tamri, Taghazout and Aourir, which are home to world-renowned spots such as: La bouilloire, La Source, Mystery, Anchor Point and Banana, which generate thousands of overnight stays and employ about 2500 people in direct and indirect jobs, not to mention the businesses that live off this tourism (restaurants, grocery stores, surf stores, cabs, etc.), would be directly impacted. The discharge of brine, a concentrated solution of salt, will disrupt coastal ecosystems and disturb the quality of the water. This is in addition to the degradation of the landscape and the prohibition of access to the coastline for surfers.

Figure 4. Construction of the seawater desalination plant in Cap Ghir



Source: Amouag.ma, 2018

In 2017, that is, two years after the construction work initiated in early 2015 was halted, the seawater desalination plant has changed its site. Instead of Cap Ghir, where the first work began in 2015, it will be built about 30 kilometers south of Agadir towards Tiznit.(figure 4)

The main limitation to the development of tourism in the northern region of Agadir lies in the supply of drinking water. The need to desalinate sea water is becoming more and more pressing to meet the current and foreseeable needs of the populations of the communes of Aourir and Taghazout, but there is no reason why a second unit should not be envisaged accompanying a new phase of tourist growth.

With regard to the approach to improving water management, the investment project dedicated to liquid sanitation in the municipality of Taghazout amounts to fifty million dirhams. It is being carried out thanks to funding from the AMSCA, the NPLSWT and the DPCTR. This project consists in routing the wastewater of this commune via the AMSCA network so that the treatment is carried out at the Aourir wastewater treatment plant.

Figure 5. Liquid sanitation project in the commune of Taghazout



Source: Saber, 2018.

The urban requalification project in the center of Taghazout amounts to 55 million dirhams. It consists of the widening of the main road linking the center of the town to the Taghazout station; the paving of streets; the construction of structures for the drainage of rainwater; the development of green spaces and the upgrading of the public lighting network.

Despite the importance of the sanitation and wastewater treatment project undertaken in the communes of Aourir and Taghazout, especially for a region facing chronic water stress and whose water table is undergoing continuous depletion resulting in a general decline in the piezometric level (2 to 3 meters per year), it seems that the location of the Aourir wastewater treatment plant is questionable for several reasons. First of all, its direct proximity to the coast. Indeed, the site is located a few meters from the coast, beaches and surf spots. It is a risk to place the WWTP so close to the ocean, especially for the damage that could be caused to plant and animal spaces via liquid discharges. It is also a waste of coastal space, otherwise

valuable (ecotourism, nature enhancement, etc.). Moreover, the Aourir wastewater treatment plant is not really integrated and denatures a landscape with real tourist opportunities. Finally, its proximity to the villages of Aourir and Tamraght exposes the population to the inconvenience of wastewater management.

3.3. Methodology

In order to determine the nature of the interaction between CSR and the economic performance of DPCTR, we propose to use the cost-benefit analysis (CBA) approach. This approach finds its theoretical underpinnings in neoclassical economic theory, which attempts to relate the variation of individual utilities to the collective surplus provided by a given project.

This analysis has many similarities with the methods used by companies when choosing investments, with one difference. At a time when the decision criteria of the financial theory of the firm tend to optimize financial resources for the maximization of shareholder profit, cost-benefit analysis prioritizes collective welfare (Lahmini, 2017, p. 10)³.

It is in this sense that it is possible to link this analysis to the neoclassical current, which studies the sufficient conditions for increasing well-being. "It allows the application of the collective surplus criterion to situations where the market mechanism becomes insufficient or deficient. These include situations where external effects are an integral part of the analysis, or in the case of non-market goods or collective goods that are difficult to capture in an ordinary analysis" (Lahmini, 2017, p. 10)⁴. Through this work, we will therefore try to adapt the CBA to the tourism development project undertaken by DPCTR insofar as the environmental and social components are the hard core of the CSR strategy put in place by this project company.

2. STUDY OF DPCTR'S CSR STRATEGY

In May 2003, DPCTR adopted a sustainable development charter. This charter is articulated around the following axes:

³ "Cette analyse présente plusieurs similitudes avec les méthodes utilisées par les entreprises lors du choix des investissements, à une différence près. Au moment où les critères de décision de la théorie financière de l'entreprise tendent à optimiser les ressources financières pour la maximisation du profit des actionnaires, l'analyse coûts-avantages privilégie le bien-être collectif" (Lahmini, 2017, p. 10).

⁴ "Elle permet l'application du critère du surplus collectif à des situations où le mécanisme du marché devient insuffisant ou déficient. Il s'agit notamment des situations où les effets externes font partie intégrante de l'analyse, ou encore dans les cas des biens non marchands ou des biens collectifs difficilement appréhendables dans une analyse ordinaire" (Lahmini, 2017, p. 10).

Table 5. Axes and commitments of sustainable development for the NITRT

Axis 1: Integration of the project in its territory	Axis 2: Consideration and preservation of the environment and natural resources	Axis 3: promotion of a harmonious and balanced economic and social development
Commitment 1: promote the landscape and urban integration of the project in its territory; Commitment 2: to enhance the local cultural heritage Commitment 3: integrate local populations into the project; Commitment 3: integrate local populations into the project; Commitment 4: ensure accessibility and safe circulation within the site.	Commitment 5: preserve water resources; Commitment 6: Work towards the environmental quality of developments and buildings; Commitment 7: Promote sustainable behaviors and lifestyles; Commitment 8: preserve and enhance ecosystems and biodiversity; Commitment 9: prevent flooding and seismic risks; Commitment 10: limit the nuisance linked to the development of the resort (low nuisance construction site).	Commitment 11: boost the local economy; Commitment 12: Contribute to the training and professional integration of the local population; Commitment 13: foster social cohesion and contribute to improving the quality of life of local populations.

Source: DPCTR, 2018

We summarize in the table below all the areas dealt with and the actions carried out by DPCTR in the framework of its CSR approach:

Table 6. A detailed review of DPCTR's CSR strategy

Actions carried out by DPCTR	Details of actions
1. Respect for the fundamental rights of employees and subcontractors	<ul style="list-style-type: none"> ▪ Enforce applicable labor laws, regulations and standards; ▪ Recruit and treat all employees fairly; ▪ Ensure the safety and health protection of workers throughout the construction and operation phases; ▪ Favor local skills and human resources from the Souss Massa region (80% in 2016 and 82% in 2017); ▪ Provide the necessary training for individual improvement; ▪ Promote versatility; ▪ Implementation of the Quality, Safety at Work and Environment (QSE) certification according to the ISO 9001, OHSAS 18001 and ISO 14001 standards.
	<ul style="list-style-type: none"> ▪ Use local subcontractors for at least 60% of the investment; ▪ Integrate environmental performance criteria in the selection of suppliers and their re-evaluation afterwards; ▪ Strengthen relations with DPCTR's partners and suppliers through support for the integration of sustainability as well as the requirements of QSE certification in the context of their services.

<p>2. Respect for the fundamental rights of populations and customs</p>	<ul style="list-style-type: none"> ▪ Respect for the public character of the beach and provision of wide access to the backcountry villages; ▪ Programming of a multi-use site for tourists and locals; ▪ Programming of a central medina constituting a space of social mix and valorization of the local know-how; ▪ Respect for the habits and customs of local populations; ▪ Respect for the intellectual property rights of local communities; ▪ Contribution to the training efforts of the local population in partnership with the institutions and local authorities of the Souss Massa region; ▪ Putting SAPST's sustainable development charter on line on the website www.taghazoutbay.ma in order to facilitate its consultation and ensure its dissemination to the general public.
<p>3. Contribution to the socio-economic development of neighboring rural communities</p>	<ul style="list-style-type: none"> ▪ Contributing to the financing of the general interest program for an amount of twenty million dirhams to realize several socio-educational equipment that will benefit the inhabitants of the communes of Aourir and Taghazout; ▪ Promoting eco-labeled products (consumables, cleaning products, etc.) or fair trade products; ▪ Creation of activities that generate employment and wealth; ▪ Integrate the youth of the communes of Aourir and Taghazout in the framework of sport-study type programs.
<p>4. Implementation of strategies to reduce the impact of tourism activities on greenhouse gas (GHG) emissions</p>	<ul style="list-style-type: none"> ▪ Use of the GHG assessment tool of the Mohamed VI Foundation for the Protection of the Environment to evaluate the GHG emissions generated by the station in the development and operation phases; ▪ Converting GHG emissions into a financial contribution based on a cost set at 200 dirhams per ton of CO₂; ▪ Implement compensation measures that will allow for the reduction of an equivalent volume of CO₂ by contributing financially to the realization of renewable energy projects, energy efficiency, carbon sequestration through tree planting, afforestation and reforestation; ▪ Develop a medium- and long-term action plan to reduce the resort's GHG emissions.
<p>5. Improved environmental performance and contribution to biodiversity conservation</p>	<ul style="list-style-type: none"> ▪ The overall land use coefficient (LUC) does not exceed 9.7% (590,000 m²) in order to preserve the argan tree; ▪ Integration of solar energy and LED lamps in the outdoor facilities; ▪ Rationalization of water consumption (aerators, flow imitators, mixing valves, dual flushes, low-flow taps, etc.) and energy consumption (thermal insulation of roofs, walls and floors, LED lamps, photo-sensitive cells, etc.); ▪ Reuse of wastewater from the WWTP created on the edge of the plant for watering green spaces and golf courses (equivalent needs of 25.000 inhabitants).

	<ul style="list-style-type: none"> ▪ Preservation of 80 hectares of argan trees and establishment of a cooperative whose products will be sold within the station; ▪ Planting of 500.000 plants, 95% from seeds of the 30 species present on the site, raised in a nursery in Agadir; ▪ Reuse of 4000 m³ of local stones present on the site for landscaping; ▪ On-site extraction of materials for the work sites and reuse of materials from the earthworks.
6. Integration of sustainable development principles into the management decision-making process of DPCTR's activities	<ul style="list-style-type: none"> ▪ Establishment of several governance structures bringing together local and institutional actors (executive committee, local monitoring committee, etc.); ▪ Completion of several preliminary studies (technical studies, hydrological studies, boundary studies, traffic and parking studies, etc.) to better address the sustainable approach; ▪ High Quality Environmental (HQE) certification for the development of the station as a whole and for the connection areas; ▪ High Quality Environmental (HQE) certification of the hotel establishments developed in the resort; ▪ High Quality Environmental (HQE) certification for the resort's residential component (approximately 700 units); ▪ Green Globe certification for the establishments in operation.

Source: Benamara, 2018.

3. STUDY RESULTS

After an in-depth study of the actions carried out by DPCTR as part of its sustainable development and social responsibility strategy, and a series of semi-structured interviews, the benefits and costs are detailed in the tables n° 7 and 8 below. It should be noted that these benefits and costs are presented according to the categories of beneficiaries.

Table 7. Summary of all the direct and induced benefits of DPCTR's CSR strategy

Axes concerned	Direct benefits	Indirect benefits
Employees	<ul style="list-style-type: none"> ▪ Generation of 20,000 direct and indirect jobs; ▪ Improved health and safety performance in the workplace; ▪ Employee retention ; ▪ Increased productivity and employee motivation; ▪ Social cohesion ; ▪ Reduction in the amount of work stoppages; ▪ Reduction in the number of work-related accidents; ▪ Reduction of health damages ; ▪ Reduction of absenteeism ; ▪ Prevention and reduction of work-related risks. 	<ul style="list-style-type: none"> ▪ Reputation and image of DPCTR; ▪ Reduction of legal risks; ▪ Reduction of social costs; ▪ Benefits related to the reduction of insurance premiums; ▪ Strengthening of the confidence of employees; ▪ Prevention of conflicts of interest; ▪ Promotion of equal opportunities and healthy competition.

Populations of the rural communes of Aourir and Taghazout	<ul style="list-style-type: none"> ▪ Improving the quality of life of the local population through the development of infrastructure and facilities that best meets their needs and expectations; ▪ Development of connection areas forming transitional spaces between the already established social and urban reality and the new tourist area; ▪ Building consultation with local actors; ▪ Valuation of local crafts; ▪ Enhancement of the site's floral heritage, through the planting of 40,000 tree seedlings, including 20,000 argan trees. 	<ul style="list-style-type: none"> ▪ Guarantee a harmonious development of the sector, in line with the high-end positioning of the tourist resort; ▪ To introduce the tourist project in its human and natural environment; ▪ To improve the articulations with the hinterland of Agadir (region of Imouzzer des Ida Outanane); ▪ Limitation of social problems ▪ Benefits linked to the positive image of the operator; ▪ Confidence of stakeholders ; ▪ Boost locally the argan oil or saffron production cooperatives.
Environment	<ul style="list-style-type: none"> ▪ Reduction of negative environmental externalities such as pollution and degradation of natural sites; ▪ Limitation of GHG emissions; ▪ Possibility of certification of the carbon footprint by the Mohamed VI Foundation for the protection of the environment; ▪ Reduction of health and environmental risks; ▪ Protection of water resources; ▪ Protection of the soil; ▪ Contribution to climate change adaptation efforts in the northern zone of Agadir. 	<ul style="list-style-type: none"> ▪ Gains in terms of image; ▪ Savings in natural resources; ▪ Improved quality of life for residents and employees by improving the environment; ▪ Reduction of water consumption through recycling; ▪ Savings in energy consumption; ▪ Reduction of economic losses; ▪ Avoidance of losses due to water infiltration; ▪ Benefits related to the reduction of raw material losses and waste; ▪ Improvement of the operation.
Anchoring the notions of CSR and sustainable development	<ul style="list-style-type: none"> ▪ Prevention and reduction of risks related to tourism activities. 	<ul style="list-style-type: none"> ▪ Creation of a new high-end tourist and residential pole in the North of Agadir; ▪ Mobilization of all the actors of the tourist value chain; ▪ Development of a high standing tourism.
Exploitation and quality	<ul style="list-style-type: none"> ▪ Attract a clientele with high purchasing power; ▪ Reach the critical mass of the tourist resort; ▪ Achieve economies of scale; ▪ To reach financial balance. 	<ul style="list-style-type: none"> ▪ Improvement of the quality of service; ▪ Stakeholder (customer) confidence.
Communication and transparency	<ul style="list-style-type: none"> ▪ Conquest of new tourist markets. 	<ul style="list-style-type: none"> ▪ Stakeholder confidence (employees, suppliers, banks, government, etc.).

Source: Benamara, 2020

Table 8. Summary of all direct and induced costs of DPCTR's CSR strategy

Axes concerned	Direct costs	Indirect costs
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Journal of Tourism and Heritage Research (2023), vol. 6, n° 1, pp. 34-52, Benamara, K. & Ait Nacer, M. “The benefits and costs of the CSR strategy of tourism development companies, between economic viability and social utility. case of the development and promotion company of the Taghazout Resort”

Employees	<ul style="list-style-type: none"> ▪ Capital costs (process improvements); ▪ Operating costs; ▪ Human resources costs involved in CSR processes. 	
Populations of the rural communes of Aourir and Taghazout	<ul style="list-style-type: none"> ▪ Capital costs; ▪ Operating costs; ▪ Human resources costs dedicated to the deployment of DPCTR's CSR strategy. 	
Environment	<ul style="list-style-type: none"> ▪ Capital costs; ▪ Operating costs; ▪ Transaction costs. 	<ul style="list-style-type: none"> ▪ Costs associated with the substitution of processes and materials used.
Anchoring the notions of CSR and sustainable development	<ul style="list-style-type: none"> ▪ Capital costs; ▪ Operating costs; ▪ Human resource costs. 	
Exploitation and quality	<ul style="list-style-type: none"> ▪ Cost of operations. 	
Communication and transparency	<ul style="list-style-type: none"> ▪ Cost of operations. 	

Source: Benamara, 2020

All of the external actions carried out by DPCTR as part of its CSR strategy enable it to achieve several direct and indirect benefits in exchange for certain costs.

After the step of identifying and classifying the benefits and costs according to their direct or indirect aspects, the next step consists of proposing a typology based on the work of Stefan Schaltegger and Terje Synnestvedt in their article entitled: *The link between 'green' and economic success: environmental management as the crucial trigger between environmental and economic performance*, as detailed in table n° 9 below:

Table 9. Typology of direct and induced benefits of DPCTR's CSR strategy

Typology of benefits	Identified direct and indirect benefits
Financials	<ul style="list-style-type: none"> ▪ Avoid penalties by reducing legal and environmental risk; ▪ Lower insurance premiums; ▪ Access to capital; ▪ Benefits of reducing raw material losses and waste by pooling purchases with the resort's establishments (negotiating prices and reducing transportation emissions);

Economics	<ul style="list-style-type: none"> ▪ Avoidance of local community protests that may hinder the smooth running of the tourism activity and limitation of social problems; ▪ Conquest of new tourist markets; ▪ Loyalty and trust of customers; ▪ Improved quality of service and performance; ▪ Prevention and reduction of risks related to the tourism activity; ▪ Transformation of an environmental constraint into an opportunity with high added value (recycling of wastewater); ▪ Reduction of environmental risk through the use of phytosanitary products and low energy consumption equipment (LED lamps, photo-sensitive cells, etc.); ▪ Protection of water resources through the use of an automatic watering system; ▪ Protection of the soil.
Operational	<ul style="list-style-type: none"> ▪ Productivity gain; ▪ Saving of natural resources (water, energy, etc.); ▪ Avoidance of the risks of pollution of underground waterways; ▪ Reduction in the amount of work stoppages; ▪ Reduction in the amount of work accidents; ▪ Reduction of health risks and damages; ▪ Reduction of absenteeism; ▪ Reduction of economic losses.
Organizational	<ul style="list-style-type: none"> ▪ Employee motivation; ▪ Employee loyalty; ▪ Innovation: use of VESTA (vegetal, ecological stable timber advantage): an environmental material intended for buildings and the development of outdoor spaces that meets the demand of architects and landscapers oriented on eco-construction and sustainable development projects.
Public perception	<ul style="list-style-type: none"> ▪ Reputation and image of DPCTR; ▪ Stakeholder confidence (employees, suppliers, banks, government, customers, residents, etc.).

Source: table established by the authors according to the typology proposed by Schaltegger and Synnestvedt

Table 10: typology of direct and induced costs of DPCTR's CSR strategy

Typology of costs	Identified direct and indirect costs
Minimal costs	<ul style="list-style-type: none"> ▪ Process improvement costs for human resources; ▪ Costs of sustainable development awareness campaigns and health and safety training.
High costs	<ul style="list-style-type: none"> ▪ Capital costs of energy efficiency and water recycling investments; ▪ Project costs for waste recycling and environmental preservation.
Permanent costs	<ul style="list-style-type: none"> ▪ Costs of human resources dedicated to the CSR strategy; ▪ Operating and human resource costs related to projects dedicated to residents; ▪ Costs associated with the substitution of processes and materials used; ▪ Operating costs dedicated to improving operations and quality; ▪ Operating costs dedicated to communication on the project company's achievements.

Source: table established by the authors according to the typology proposed by Schaltegger and Synnestvedt

4. CONCLUSIONS

In this research, we were interested in DPCTR's CSR strategy in order to deduce all of the costs incurred and benefits derived in order to propose a typology. In other words, this study had a double objective. The first is to broaden the field of knowledge on the effects of CSR on the overall performance of a tourism development company in terms of costs and benefits caused by the strategies implemented. The second objective is to identify all these costs and benefits and to propose a typology.

Given that the literature and empirical studies dealing with the problem of the link between social performance and economic performance do not lead to a clear consensus, we are on the side of the proponents of the stakeholder theory and we set ourselves the task of verifying the sole hypothesis of the positive interaction between social performance and economic performance. To do this, we began the qualitative part of a cost-benefit analysis. At the end of this qualitative study, we were able to identify and classify all the direct and indirect costs and benefits induced by the CSR strategy implemented by DPCTR.

Despite the incompleteness of the analysis, this work presents several interests. The first interest concerns the theoretical aspect, which aims to enrich the theories related to CSR and to the socio-economic analysis of strategies including environmental and social components, through a review of the various documents produced in this sense, particularly those related to cost-benefit analysis. In terms of empirical interest, we believe that the methodological novelty proposed for this type of problem could reorient the debate concerning the isolation of the CSR effect and consequently the link between the two social and economic performances of the firm.

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