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**Corporate Social Responsibility as a Corporate Learning-Oriented  
Strategy: The Case of the Regional Investment Center in North-East  
Morocco**

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**Abstract**

The establishment of regional investment centers in Morocco in 2002 aimed to ease bureaucratic procedures and encourage domestic and foreign investment. Regional investment centers play a strategic role in social, environmental, and economic sustainability. The mission of regional investment centers is to provide investors and stakeholders with viable administrative services and innovative solutions to address territorial socioeconomic challenges. However, there is a lack of investigation of how these public institutions can adopt corporate social responsibility (CSR) as a corporate learning (CL) based strategy to manage knowledge, empower employees, and create impact in terms of human resource development. The purpose of this survey is to explore and explain the effect of CSR as a corporate learning strategy on employee empowerment in the Regional Investment Center of the Oriental Region (RICOR) in Northeastern Morocco. Partial least squares structural equation modeling (PLS-SEM) aimed to measure the reliability and validity of the research model in the Moroccan context. Findings from this study provide practitioners with insights into the implementation of learning-oriented corporate social responsibility.

*Keywords:* Corporate Social Responsibility, Knowledge Management, Learning Organization Culture, Corporate Strategy, Employee Empowerment

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**1 Introduction**

Job creation and economic growth are two pillars of the Moroccan new social contract. According to Hahn and Auktor (2018), the new social contract refers to the commitment of the Moroccan authorities to preserve political stability and reduce social precarity and inequity through the improvement of socio-economic conditions (pp.1,7,13). However, the achievement

of socio-economic development in the era of generative artificial intelligence, quantum computing, and other top-notch technologies is challenging for developing and developed countries in the absence of skilled workforces. At the same time, workforce empowerment through skill building is determined by strategic deployment of a corporate culture that supports learning and endorses knowledge creation in the workplace. Furthermore, investment in learning and knowledge management pays off in terms of enhanced organizational performance and sustained competitive advantage (Farooq et al., 2014; Hasani & Sheikhesmaeili, 2016; Nyaupane et al., 2020; Xie & Zheng, 2019; Zhang et al., 2019). Accordingly, we argue that shifting corporate social responsibility (CSR) strategies towards a corporate learning-oriented culture is crucial for employee empowerment (Coulson-Thomas, 2000; Fortis et al., 2018; Jamali et al., 2015; Osagie et al., 2022).

With respect to socioeconomic growth in Morocco, the creation of Regional Investment Centers, Centres Régionaux d'Investissement (CRIs), in 2002 was considered as an effective implementation of advanced regionalization that aimed to decentralize investment management and create equal opportunities for sustainable territorial development. The CRIs are territorial public institutions that play a pivotal role in regional socioeconomic and environmental development. The Reform of Regional Investment Centers states that CRIs are “responsible, each within the limits of its territorial jurisdiction, for contributing to the implementation of state policy in terms of development, incentive, promotion, and attraction of investments at the regional level” (Secrétariat Général du Gouvernement, 2019, p. 180). However, there is a gap in literature on whether CRIs, as knowledge-intensive organizations, adopt CSR to create social impact with regard to human resource development (HRD). Therefore, we argue that shifting corporate social responsibility (CSR) strategies into a corporate culture that supports learning and endorses knowledge management may have a positive impact on employee empowerment (Coulson-Thomas, 2000; Fortis et al., 2018; Jamali et al., 2015; Osagie et al., 2022).

## **2 Literature Review**

Literature on CSR is multidisciplinary and researchers investigate the topic through different lenses. In general, CSR theories are classified into four major categories: instrumental, political, integrative, and ethical. Instrumental theories postulate that CSR practices should meet objectives that target long-term profits. The political theories category argue that CSR is established on a responsible use of business power. Then, integrative theories explain CSR as a corporate strategy that integrates social demands. Finally, the ethical foundations of CSR postulate that responsible organizations should abide by ethical norms (Garriga & Melé, 2004, pp. 62, 65).

Although, researchers consider CSR as an emerging field of study in developing countries (Amos, 2018; Bhatia & Makkar, 2019; Dobers & Halme, 2009; Tahri & Bezoui, 2022), more Moroccan scholars are showing interested in CSR research (Cherkaoui, 2014; El Baz et al., 2016; Laajini, 2014; Mehahad & Bounar, 2020; Tahri & Bezoui, 2022; Tahri & El Khamlichi, 2019). However, the issues of integration and adoption of CSR by Moroccan organizations are not efficiently addressed (El Baz et al., 2016; Mehahad & Bounar, 2020; Tahri & El Khamlichi,

2019); hence, the importance of adopting a strategy that aligns theory with practice, concepts and context, the latter being the Regional Investment Center of the Oriental Region (RICOR). The paper presents a micro-level perspective on the implementation of CSR by the RICOR and adopts an integrative stakeholder management approach to explain the relationship between CSR as a corporate learning-oriented strategy and employee empowerment.

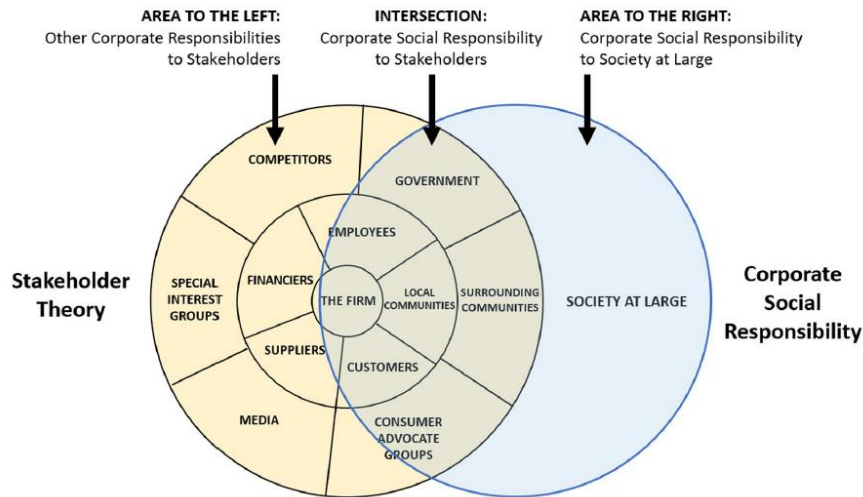
### *2.1 Stakeholder Management Theory and the Integrative Approach of CSR*

According to Turker (2009), stakeholder management (SM) theorists such as Greenwood (2001), Dawkins and Lewis (2003), and Maignan and Ferrell (2004) were particularly interested in “the rights, needs, and interests of stakeholders” (p. 416). By stakeholder management and integrative approaches to CSR, we also refer to Donaldson and Dunfee’s (1995) “amalgam of theories that construe managerial responsibility in terms of weighing and balancing the rights and duties of corporate constituencies such as employees” (p. 88). The term stakeholder can be defined as “any group or individual who can affect or is affected by the corporation” (Greenwood, 2001, p. 32). We use the term stakeholder, in this case, to refer to employees as individuals who “affect and are affected by” their organization. Therefore, organizations need to adopt learning and KM as corporate strategies to develop and retain talent, enhance performance, and sustain growth. The term strategy can be defined as “a method of long-term planning and directing operations to achieve an end goal” (“What Is Strategy and Why Is It Important in Business?,” n.d.). Corporate strategies refer to “initiatives a company pursues to create value for the organization and its stakeholders and gain a competitive advantage in the market. Strategy is crucial to a company’s success and is needed before any goods or services are produced or delivered” (Boyles, 2022).

Although SM and CSR are epistemologically distinct terms, their effective implementation is complementary (Dmytriyev et al., 2021; Pedrini & Ferri, 2018). Scholars identify the main differences between SM and CSR in terms of the holistic approach of SM that engages both the company and its broad environment in addressing social issues, while CSR reflects the unilateral responsibility of the organization towards its members or society (Dmytriyev et al., 2021, p. 18); therefore, both approaches are complementary (see Figure 1.). On the other hand, scholars argue that the overlapping relationship between stakeholder theory and CSR is challenging because researchers are often confused about the choice of the appropriate approach to adopt in order to address their research questions (Dmytriyev et al., 2021).

#### **Figure 1.**

*The relationship between stakeholder theory and CSR, organized per corporate responsibility (arrows above circles) and per stakeholder (within circles) (Dmytriyev et al., 2021; Freeman et al., 2007; Freeman & Dmytriyev, 2017)*



The category of employees is represented in Figure 1 at the intersection between stakeholder theory and CSR corroborating the premise that employees affect and are affected by their organizational environment. Corporate responsibility can be strategically integrated into corporate managerial practices (Idowu et al., 2015). Moreover, Employees are considered “as primary stakeholders, who execute CSR strategies, and are directly involved in CSR programs” (Farooq et al., 2014). Therefore, the importance to examine the extent to which theories of the LOC and KM are associated with the implementation of CSR as CL-oriented strategy to empower people and enhance HRD. While workforce empowerment models represent training as a pragmatic solution to solve the skills gap issue, learning is perceived as an individual-centered value-creating approach to adaptability and human capital development. Hence, the importance of the complementarity between training and learning (Godat & Atkin, 2011, p. 2). Informed by the stakeholder management theory and the integrative approach of CSR, we perceive CSR as a corporate learning-oriented strategy that associates LOC with KM to empower the workforce (Garriga & Melé, 2004; Godat & Atkin, 2011;Turker, 2009).

## 2.2 Corporate Learning Orientation

Scholars acknowledge that corporate learning has transcended the theoretical level to reach observable on-the-job learning oriented actions (Godat & Atkin, 2011, p. 4). Furthermore, learning orientation is a cultural strategy that aims to “improve insights, knowledge, and understanding” to enhance organizational performance. In addition, a learning organization demonstrates its inclination to embrace change and gain new knowledge (Xie & Zheng, 2019, p. 232). As far as training is concerned, Coulson-Thomas (2000) argues that many traditional training courses are limited to the exploitation of existing knowledge and do not value the exploration, creation, and acquisition of new knowledge (p. 85).

## 2.3 Knowledge Management

Researchers consider knowledge as “the intellectual capital of an organization” that promotes competitive advantage (Cacciattolo, 2015; Farnese et al., 2019). Knowledge management is defined as a process of organizational knowledge exploitation to achieve organizational goals (McInerney, 2002). Knowledge management is also considered as an important practice for

organizations to make knowledge sustainably accessible to the workforce through communication (Wehner et al., 2017). However, knowledge creation and sharing does not only depend on communication but also on attitudes and behaviors that apply to all members of the organization such as “openness, supportiveness, trust, learning, and freedom.” (Jain & Mnjama, 2017, p. 49). The SECI model of knowledge creation identifies four modes of knowledge conversion: socialization, externalization, combination, and internalization. Socialization refers to tacit knowledge sharing and acquisition through practices of experience sharing, observation, coaching, and mentorship, for example. Externalization is a transition from tacit to explicit knowledge by means of conversation and use of concepts to express thoughts and actions. The third mode of conversion is combination and it refers to the process of organizing concepts and terms to create explicit narratives, prototypes or models, for instance. Finally, internalization refers to the assimilation of explicit knowledge to gain a new tacit knowledge through learning and practice (Nonaka, 1994; Nonaka & Takeuchi, 1995).

#### 2.4 Learning Organization Culture

Scholars argue that knowledge creation and learning lay the foundations of the learning economy. The learning organization culture refers to organizational values that support individual and collective learning to endorse workforce development and sustain competitive advantage. Some researchers define organizational learning as a dynamic process of knowledge creation that directs behaviors and prepares organizations for change (Akhtar et al., 2011). Moreover, organizations that strike a balance between “localized learning” (exploitation) and “learning by experimentation” (exploration) may increase their potential for innovation (Benitez et al., 2016).

Drawing on the aforementioned theories, we raised the following question:

- RQ. What is the effect of corporate learning-oriented CSR on employee empowerment in the Regional Investment Centre of Oriental Region? Accordingly, we posit that:  
H. Corporate learning-oriented CSR has a positive effect on employee empowerment in the Regional Investment Center of the Oriental Region.

The dimensions of the learning organization questionnaire (DLOQ), as developed by Marsick (2013), contains 21 items that cover the dimensions of (1) continuous learning, (2) dialogue and inquiry, (3) team learning and collaboration, (4) embedded systems, (5) empowerment, (6) systems connection, and (7) strategic leadership for learning as the building blocks of the learning organization culture. Furthermore, Farnese et al.’s (2019) knowledge management SECI processes questionnaire (KMSP-Q) covers 8 constructs of (1) mentoring practices, (2) knowledge sharing, (3) Team reflexivity, (4) Organizational memory, (5) Organizational communication, (6) technological support, (7) human resources training, and (8) Human resources development. The eight constructs are represented by 48 items. However, using a large number of variables with a too-small sample size, as in the case of the present survey, is statistically insignificant. Therefore, we used a concise version that synthesized key dimensions from both instruments. The final version of the questionnaire focused on 2 constructs and 8 items (see Table 1).

**Table 1.**

*Concise version of corporate learning-oriented CSR questionnaire (Farnese et al., 2019; Marsick, 2013)*

Construct		Item
Corporate Learning-Oriented CSR		- CLCSR1: We develop our work skills through training
		- CLCSR2: Good practices are stored in electronic databases so that staff members may consult them when needed
		- CLCSR3: Staff members share useful knowledge to improve job results
		- CLCSR4: Managers ensure communication among employees in different units / departments
		- CLCSR5: When employees start a new project, they are supported by supervisors for a specific period of time
Employee Empowerment		- EMP1: Our institution praises innovation and creativity
		- EMP2: Managers encourage employees who take initiatives
		- EMP3: Appropriate resources are available for developing new skills

The first latent variable of CSR as a corporate learning-oriented strategy is explained by five dimensions that represent (1) continuous learning and human resource training, (2) corporate learning systems and organizational memory, (3) dialogue and knowledge sharing, (4) organizational social connectedness and organizational communication, and (5) strategic leadership for learning and mentoring. Then, the second latent variable of employee empowerment contains 3 items that are related to the dimension of human resource development.

### 3 Research Design and Methods

The present study used quantitative research design. According to Islam et al., (2022), quantitative research “uses data that can be numerically measured to uncover patterns in research” (p. 439). Simultaneously, the use of non-purposive sampling aims to identify individuals who can provide specific information to the researcher. These individuals may have knowledge and experience with regard to the field of research (Johannesson & Perjons, 2014, p. 43). First, we selected five experts (n=5) to conduct a small scale exploratory study in order to test the feasibility of our questionnaire (Lowe, 2019). Then, we sent the questionnaire to top-level managers at the RICOR who willingly accepted to share it with co-workers who possessed the information needed for the survey. The adapted version of the questionnaire is a synthesis of the Dimensions of the Learning Organization Questionnaire (DLOQ) and Knowledge Management SECI Processes Questionnaire (KMSP-Q) (Farnese et al., 2019; Kortsch & Kauffeld, 2019; Marsick, 2013). The two questionnaires were designed, adopted, and measured by scholars in developed countries such as the United States, Germany, and Italy. Therefore, it was challenging to examine how the theories could fit practice in the Moroccan context. We largely reduced the number of items of the original questionnaires to meet the purpose and context of our survey. In addition, the questions were written in English and translated into French, a language that is fluently spoken by Moroccan knowledge intensive workers. The questionnaire used a 5-point Likert scale, from 1 (Strongly disagree) to 5 (Strongly agree).

This survey used partial least square structural equation modeling (PLS-SEM) analysis to measure the reliability and validity of the constructs. Researchers argue that PLS-SEM is useful

when the research sample size is small or the research model has complex relationships among latent and observable variables (Hair et al., 2014, 2022; Hair, Jr. et al., 2019). PLS-SEM is a two-stage statistical procedure that uses measurement model and structural model assessment to estimate the consistency of the overall research model. On the one hand, measurement model, also called outer model, assessment is a calculation method used to measure the reliability and validity of the constructs that are the model's latent variables. Measurement model assessment estimates the size and significance of indicator loadings, construct reliability, convergent validity, and discriminant validity (Hair et al., 2022; Hair, Jr. et al., 2019). On the other hand, structural model, also called inner model or path model, assessment is performed to measure the relationships among latent and observable variables. Four criteria should be considered in structural model assessment: collinearity, significance and relevance of the path coefficients, and adjusted coefficient of determination R<sup>2</sup>. Researchers also use PLS predictive methods to estimate the model's explanatory and predictive power (Hair et al., 2022). The following section presents and discusses the main results with regard to measurement model assessment and structural model assessment using PLS-SEM.

#### **4 Research Findings and Discussion**

The survey used SPSS software for descriptive data analysis and SmartPLS4 (Christian M. Ringle et al., 2022) to estimate the measurement and structural models. Both instruments are widely used by scholars in different disciplines such as psychology, social, and behavioral research, for example.

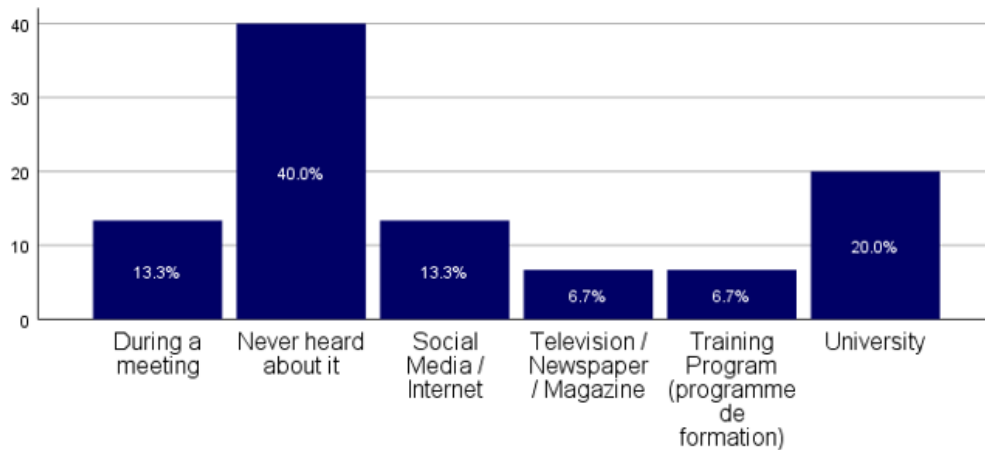
##### *4.1 Demographic characteristics and participants' knowledge about CSR*

As indicated previously, the RICOR is a territorial public institution of 35 members (N=35). Out of the 20 experts who received the link to the questionnaire, 15 respondents returned the questionnaires fully completed, with a participation rate of 75%. Among the respondents, 66.7% were male and 33.3% were female. The majority of the respondents belonged to the 31-40 (46.7%) and 20-30 (46.7%) age groups. All participants were knowledge-intensive employees; most of them held a master's degree (86.7%), and 40 percent of them had a work experience of more than 9 years. The participants occupied the roles of director (1%) and consultants (13.3%) in the innovation/ planning and development service, the finance service, the communication department, the investment management service, and the legal litigation service respectively. The remainder of the respondents (6.6%) were experts in the marketing department, digitalization/ information technology department, and the audit service respectively. As far as the question related to employees' prior knowledge of CSR is concerned, 40% of the respondents acknowledged that they had never heard about the concept of CSR before their participation in the survey (see Figure 2). When asked to indicate the source of their knowledge about CSR, 20% of the respondents, who were cognizant of the phenomenon, mentioned that they learnt about CSR at the university. Hence, the importance of providing research results to guide practice.

**Figure 2.**

*Respondents' knowledge about CSR*

Say if you had heard about Corporate Social Responsibility prior to this survey and where you heard about it

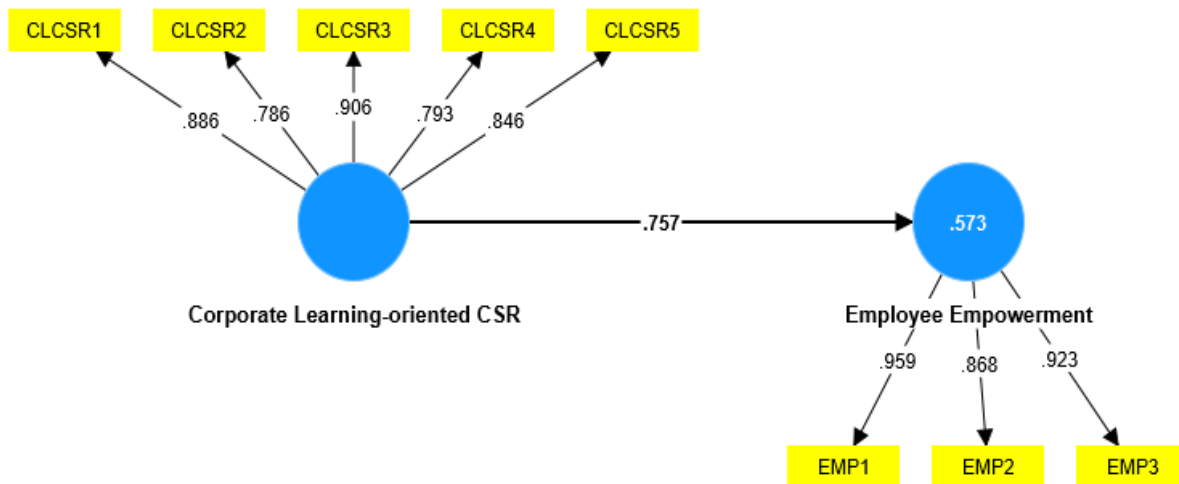


#### 4.2 Measurement model assessment

The measurement model (outer model) assessment using PLS-SEM algorithm enabled the graphical representation of the research model as well as the relationship between the constructs (i.e. latent variables) of CLCSR and employee empowerment and their respective items (i.e. indicators) (see Figure 3). Reflective measurement model assessment is explained on the basis of four criteria: indicator reliability, internal consistency reliability, convergent reliability, and discriminant validity.

Figure 3.

Graphical output of measurement model calculation using PLS-SEM algorithm (Christian M. Ringle et al., 2022)



##### 4.2.1 Indicator reliability assessment

Indicator loading refers to the bivariate correlation between the construct and its items. The results obtained from the measurement model calculation using PLS-SEM algorithm demonstrate an adequate indicator reliability with a cut-off point of 0.757. Researchers argue that indicator loadings with values greater than 0.708 represent a significant indicator reliability of the outer model. In the social sciences research, for example, indicators with weak loadings



values ( $< 0.708$ ) are common; yet, their removal from the model is unnecessary unless it affects other reliability and validity measures (Hair et al., 2022).

Table 2 shows some indicators with high loadings, such as CLCSR3 (0.906), EMP1 (0.959), and EMP3 (0.923), showing that the constructs of CLCSR and EMP explain more than 80 percent of their indicators' variance. However, higher loadings using PLS-SEM algorithm may have relatively lower values if the same model is measured with a covariance-based structural equation modeling (CB-SEM) method (Hair et al., 2022).

**Table 2.**  
Psychometric properties of the measurement model

Measure	Indicator name	Indicator loading	CR (rho_a)	Cronbach's Alpha	AVE
Corporate learning-oriented CSR	CLCSR1	0.886	0.909	0.899	0.714
	CLCSR2	0.786			
	CLCSR3	<b>0.906</b>			
	CLCSR4	0.793			
	CLCSR5	0.846			
Employee Empowerment	EMP1	<b>0.959</b>	0.931	0.906	0.842
	EMP2	0.868			
	EMP3	<b>0.923</b>			

PLS-SEM also uses construct reliability and convergent validity criteria to evaluate the consistency of the model's constructs and items.

#### 4.2.2 Internal consistency reliability and convergent validity

Literature acknowledges that the reliability coefficient  $\rho_a$  is a good estimation metric of internal consistency reliability because its value lies between the lower bound of Cronbach's alpha and the upper bound of composite reliability  $\rho_c$ . Table 2 presents the constructs of CLCSR and employee empowerment with large composite reliability  $\rho_a$  values of 0.90 and 0.93 respectively. Previous research on the deployment of PLS-SEM to measure CSR practices and organizational culture attained CR thresholds of 0.86 (Abu Farha et al., 2018) and 0.89 (Gorondutse & Hilman, 2014). The maximum  $\rho_a$  threshold should not be greater than 0.95 "to avoid indicator redundancy", while the minimum cut-off point can vary from 0.60 in exploratory research to 0.70 "as a general guideline" (Hair et al., 2012, 2022; Hair, Jr. et al., 2019).

In addition, convergent validity assessment aims to estimate the convergence of construct indicators and variance among items. Convergent validity uses the average variance extracted (AVE) metric to calculate the mean of the squared loadings of all indicators of a specific construct. In this survey, the constructs of CLCSR and Employee Empowerment have AVE values of 0.714 and 0.842 respectively (table 2). Measurement models with AVE values of 0.50 or higher are estimated as having a good convergent validity (Abu Farha et al., 2018; Hair et al., 2022; Hair, Jr. et al., 2019). Table 3 shows that the model's latent variables, CLCSR and employee empowerment, have an adequate variance with their own indicators (AVE square root = 1.000).

**Table 3.**  
*Latent variable correlations*

	Corporate Learning-oriented CSR	Employee Empowerment
Corporate Learning-oriented CSR	<b>1.000</b>	0.757
Employee Empowerment	0.757	<b>1.000</b>

The final stage in reflective measurement model assessment is discriminant validity to gauge the difference among construct indicators.

#### 4.2.3 Discriminant validity

The survey used the Heterotrait-Monotrait ratio to explain whether the items are different from their parent constructs and from the items of other constructs in the same model (Table 4). In measurement model analysis, HTMT values higher than 0.85 ( $HTMT < 0.85$ ) are acceptable when the constructs are conceptually different. When the constructs are conceptually similar HTMT values should not exceed the threshold of 0.90 ( $HTMT < 0.90$ ) (Hair et al., 2022).

**Table 4.**  
*HTMT ratio*

	Heterotrait-monotrait ratio (HTMT)
Employee Empowerment <-> Corporate Learning-oriented CSR	0.818

The measurement model of this study has an HTMT value of 0.818; therefore, it does not represent any discriminant validity issues. After measuring the outer model, we performed a structural model (inner model) assessment using bootstrapping calculation to account for collinearity issues, assess the significance and relevance of the path coefficients, and consequently confirm or reject our research hypothesis.

### 4.3 Structural model assessment

Along with PLS-SEM algorithm, we also used bootstrapping to assess the structural model (inner model). Bootstrapping is a statistical technique that is used to measure the relationships among the model's latent constructs. Accordingly, researchers should first address collinearity issues and estimate the significance of path coefficients.

#### 4.3.1 Collinearity and significance of path coefficients

As a rule of thumb, collinearity is the first test to perform in order to evaluate the existence of inadequate correlations among indicators. The variance inflation factor (VIF) is the metric that indicates collinearity issues within the structural model (table 5). Collinearity occurs when VIF values are at very high or very low levels. According to Hair et al. (2022), significant collinearity issues occur if  $VIF \geq 5$ , are usually uncritical if VIF values are between 3 and 5, and not problematic if  $VIF < 3$ .

**Table 5.**  
*Collinearity test*

	VIF
CLCSR1	2.916
CLCSR2	2.867
CLCSR3	<b>6.573</b>
CLCSR4	2.908
CLCSR5	<b>6.025</b>
EMP1	4.726
EMP2	2.451
EMP3	3.549

Table 5 shows correlation issues with regard to CLCSR3 (VIF= 6.573) and CLCSR5 (VIF = 6.025). To adjust collinearity levels, researchers should remove or merge indicators; “more pronounced levels of collinearity can even trigger sign changes in the indicator weights, which leads to interpretational confounding.” (Hair et al., 2022, p. 93). We did not remove or merge any of the indicators with high VIF values because they did not affect the validity of the overall model.

Simultaneously, bootstrapping calculation enabled the estimation of the significance and relevance of path coefficients (i.e. the weight of impact) using *t*-tests and *p* values based on standard deviation (i.e. standard errors) estimation. The bootstrapping algorithm used 100 subsamples to measure the relationships between the latent constructs of CLCSR and employee empowerment. Scholars argue that the number of subsamples should not be significantly greater than the actual sample under study (Hair et al., 2022). Since the survey's sample size (n=15) was smaller than 50, we opted for 100 subsamples to determine the significance of the path coefficient instead of 5,000 as an average subsample number that is commonly used in research with large sample sizes (Abu Farha et al., 2018). At the same time, researchers use *p*-values and *t*-tests as metrics to confirm or reject their research hypotheses. A *p*-value of 0.05 or lower has

statistical significance. Simultaneously, t-test is used to assess whether the difference between the means of two variables is statistically acceptable.

**Table 6.**

*Direct effect of Corporate Learning-oriented CSR on employee empowerment*

	Path coefficient	T statistics	P value
Corporate Learning-oriented CSR -> Employee Empowerment	0.757	9.611	0.000

Path coefficients have thresholds between -1 and +1 for every relationship in the structural model and the measurement model (Hair et al., 2022; Hair, Jr. et al., 2019). The model's  $t$ -values should be greater than 1.645 ( $t > 1.645$ ) and its  $p$  values less than 0.05 ( $p < 0.05$ ) (Hair et al., 2022; Hair, Jr. et al., 2019). Table 6 shows the direct effect of Corporate Learning-oriented CSR on employee empowerment with statistically significant path coefficient (0.757),  $t$ -value (9.611), and  $p$ -value (0.000). Consequently, we claim that the survey's hypothesis concerning the positive effect of corporate learning-oriented CSR on employee empowerment in the Regional Investment Center of the Oriental Region is supported.

#### 4.3.2 Structural model's explanatory power assessment

The coefficient of determination R-Square ( $R^2$ ) is used in PLS-SEM to assess the inner model's explanatory power in relation to a particular construct; however, the  $R^2$  metric is not reliable when researchers aim to estimate the outer model's predictive power (Abu Farha et al., 2018; Hair et al., 2022; Hair, Jr. et al., 2019; Henseler et al., 2014). Structural model's explanatory power is defined as a measure that "provides information about the strength of the assumed causal relationships in a PLS path model (Hair et al., 2022, p. 184). Researchers posit that the statistical significance of  $R^2$  values is determined by the context of research.

**Table 7.**

*Coefficient of determination R2 test*

	R-square	R-square adjusted	P value
Employee Empowerment	0.573	0.540	0.000

Generally, " $R^2$  values of 0.75, 0.50, and 0.25 can be considered substantial, moderate, and weak, respectively" (Hair et al., 2022, p. 118). The findings show an  $R^2$  value of 0.57; therefore, we claim that employee empowerment has a moderate explanatory power level of 57%. Excessive  $R^2$  values ( $> 1$ ) indicate that the model overfits the data (Hair et al., 2022).

The findings of this study corroborate the premise that adopting a corporate strategy that is oriented towards continuous learning and knowledge management could have a positive effect on corporate practices with regard to the empowerment of the Moroccan workforce. Our approach was an attempt to explain relationships among theories and their probable effect on practice. Therefore, our research model cannot explain the accuracy and adequacy of the

theories of SM, CSR, LOC, and KM for the Moroccan context, in general, because the model represents a restricted synthesis of the aforementioned theories.

## **5 Research Implications**

Informed by the stakeholder management, learning organization culture, and knowledge creation theories, the present survey aimed to bridge the gap in literature between CSR and corporate learning as a strategy to empower employees in terms of human resource development in the Moroccan territorial context.

The methods adopted in the survey enabled the assessment of a simple model with a limited number of constructs and a too-small sample size. The findings of this survey have demonstrated that CSR as a corporate learning strategy is significantly associated with employee empowerment although the effect is moderate. Moreover, the limited number of participants in this survey belonged to the category of leaders and managers within the Regional Investment Center of the Oriental Region in Morocco; therefore, their implication in the survey was insightful. Among the 60% of respondents who claimed having a previous knowledge about CSR, 20% mentioned university as a primary source of their knowledge about CSR; hence, the importance of providing insights into how to guide organizational practice.

Furthermore, the results may contribute to the body of literature on the relationship between CSR and employee empowerment (Sulaiman & Muhamad, 2020; Tao et al., 2018). Yet, studies that investigate CSR through a corporate learning and human resource development perspective are deficient in developing countries. Therefore, results from the present study need to be reinforced by further research.

## **6 Limitations and Future Research**

On the one hand, the use of PLS-SEM with a too-small sample size may result in data issues that could lead to misinterpretations. Consequently, the findings from our survey can by no means be generalized to the population of the CRIs in Morocco. We also consider the regional micro-level approach to CSR as another limitation to this study. Therefore, we aim to consider the assessment of a more complex model with a large sample size that will include experts at the national level in our future research.

On the other hand, we acknowledge that the survey has adopted a novel approach to the implementation of CSR as a corporate strategy based on the principles of corporate learning and knowledge creation to create impact in terms of workforce empowerment. The survey highlighted the added value of the learning organization culture and knowledge creation in the era of technological breakthroughs and socioeconomic disruptions. With this perspective in mind, we also seek to pave the way for deeper research on CSR with regard to stakeholder management, on-the-job continuous learning, and skill building of the Moroccan knowledge-intensive workforce.

## Conflict of Interest

On behalf of all authors, the corresponding author states that there is no conflict of interest.

## Authorship Statement

Figure 1 is used in this article with permission from scholars Dmytriiev S. D. and co-authors.

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