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Review Article

Challenges and Perspectives of Corporate Social Responsibility in Madagascar: An Overview of Research and a Strategy Model

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This article explores Corporate Social Responsibility (CSR) in Madagascar through various academic studies conducted in key sectors of the country's economy. These studies highlight the importance of CSR in the economic and socio-environmental development of local businesses and the nation. The methodology includes a review, synthesis, and analysis of CSR research carried out over the past five years in the academic field, using the open-source software Iramuteq for lexicometric analysis. The three research questions addressed are: (1) What are the CSR areas already explored? (2) What are the key ideas within each area? (3) What is the current state of CSR research in Madagascar, and what future research directions can be identified? The primary objective of the research is to assess the state of CSR in Madagascar. Specific objectives include (i) identifying CSR areas related to Malagasy businesses, (ii) defining the key ideas of each area, and (iii) establishing research perspectives for CSR in Madagascar. The sectors analyzed include mining, foreign direct investments, the food industry, environmental and social practices, information technologies, construction, and agriculture industry. The findings reveal three main areas: the CSR model, performance management, and the CSR approach. These multidimensional areas highlight that CSR serves as a crucial lever for the economic and social development of businesses in Madagascar, as well as contributing to environmental preservation. Furthermore, the results provide a framework for CSR in Madagascar, encompassing its scope, challenges, and perspectives for applied CSR research. It serves as a valuable alternative to hierarchical and sectarian models. It promotes a deeper understanding of corporate social responsibility across various contexts.

1. Introduction

Corporate Social Responsibility (CSR) refers to a business model in which companies integrate social and environmental concerns into their operations and interactions with stakeholders, moving beyond a singular focus on economic profits[1], over the past few decades. CSR has transitioned from a foreign concept to a global movement[2]. It has spread across the world through the forces of globalization. This shift is particularly evident in emerging markets where CSR practices have gained increasing attention as businesses respond to global sustainability challenges. Madagascar, an island nation rich in natural resources and targeting significant economic growth, is no exception to this worldwide trend. Companies have started including CSR programs in their agendas and the government has taken initiatives which encourage Malagasy companies to engage in sustainable development programs[3]. The international and big companies have begun the CSR process and have emerged as leaders in the field; local companies[4] and public institutions[5] have also followed the trend, in line with the government's impetus[3]. There have been studies on CSR in Madagascar for specific sectors. However, the general overview of CSR in Madagascar is underexplored. This work aims to fill this gap by using the results of these studies to provide a more general overview of CSR in Madagascar[6].

As CSR continues to gain prominence in the business world, understanding its implementation in Madagascar becomes increasingly important, particularly within key sectors such as mining, food industries, agriculture, and technology. The main research goal is to offer a comprehensive overview of CSR research in Madagascar, exploring how they are applied across various industries and their impact on both business performance and socio-environmental outcomes. It aims to deepen the understanding of CSR research in Madagascar and provide insights into how corporate responsibility could be enhanced within the context of a rapidly evolving global landscape. It was conducted by drawing from various academic studies conducted in these sectors.

The article will address three specific objectives: first, to explore the key CSR research areas undertaken by Malagasy companies; second, to identify the central themes within each research area; and third, to highlight existing gaps in CSR research in Madagascar and propose potential avenues for future exploration. The findings will result in a model and framework typical of CSR in Madagascar, encompassing its scope, challenges, and prospects for applied CSR research. This model will serve as a valuable tool for managers, clients, CSR actors, and researchers, inspiring their future activities. The documents collected, which served as the study's database, came from a single institution. Even

though these documents date back several years, this is the limitation of this study, as other institutions have surely conducted CSR studies in Madagascar too.

The structure of the paper is as follows: first, a literature review will be presented, offering an overview of existing academic and theoretical frameworks related to CSR. Next, the methodology used for data collection will be outlined, detailing the research design, data collection methods, and analytical techniques employed. Following this, a section on the research findings and discussion will analyze and interpret the results. Finally, the paper will conclude with a summary of key insights, a reflection on the implications for CSR in Madagascar, and recommendations for future research directions.

2. Literature review

2.1. Origins and paradigms of CSR

Many authors claim that social responsibility dates back several hundred years before our era[7], to Mesopotamian times, then to ancient Greece and the seventeenth century among the English[8]. The interest in CSR have begun in the 1920s. The concept of CSR was accepted as a modern academic discipline in the 1950s with its first introduction in Bowen's 1953 publication, who is considered the father of CSR[8]. Research on the subject during the twentieth century focused mainly on formalizing a universal definition of CSR to define the concept as precisely as possible. Two paradigms configure the field: the dominant social paradigm of business ethics and the emerging paradigm of Sustainable Development. in which CSR is embedded[9][10].

The CSR paradigm of business ethics is very much in vogue in the USA; it is all about the personal ethics of the leader. He must ensure that all his actions and decisions are good for the workers, their respective families, and the community[11]. The basis for this is a set of strongly inculcated values and beliefs that individuals will readily accept without question[12].

A single definition of CSR is no longer adequate. It is no longer "one size fits all". The trend is towards the adoption of more specific definitions that are more in line with the development and level of awareness and ambition of the organizations. Stakeholder debates have resulted in more ethical, and business-transparent definitions. The concepts of development, sustainability, corporate citizenship, triple bottom line, ethics, and social responsibility are emphasized[13], CSR is seen as a tool or

approach for solving multi-sectoral problems such as poverty, social exclusion, and environmental degradation. CSR is a voluntary commitment that is recognized across various disciplines, including quality management, marketing, communication, finance, human resource management, and reporting. This broadens the scope of CSR, its definition, and its areas of application[13]. The definition of CSR is universally various[8][9]. CSR therefore covers a vast field that is difficult to grasp academically. Three approaches predominate in the CSR concept. These are the shareholder approach, the societal approach, and the philanthropic approach. The shareholder approach is the classic approach to CSR. In this approach, social responsibility is used to increase corporate profits[14]. This is the company's responsibility to its shareholders in pursuing its objectives[14][15]. Societal approach supports that the company has a responsibility to society to serve society's needs. This is the license to operate. The philanthropic approach is at the origin of corporate sustainability. It is a strategic approach focused on responding to changing situations and circumstances. This approach encourages the reconsideration of positions and actions according to the complexity of the context. The principles of charity and stewardship are thus considered to be the roots of CSR. Corporate social responsibility encompasses the various facets of a company's impact in terms of its relationship with and responsibility towards society[13].

2.3. CSR Differentiation

Corporate Sustainability (CS) means helping to meet the needs of the present without compromising the ability of future generations to meet their own needs[16]. Companies are called upon to strike a Triple Bottom Line balance[17]. These are the three pillars of sustainability that companies need to consider in their CSR strategy[18]. CSR and CS are two sides of the same coin[19]. In the past, CSR and CS have followed separate paths. Sustainability is concerned only with the environment, while CSR refers to social aspects such as human rights. Today, CS and CSR are considered synonymous. There are some nuances to note: CSR is linked to transparency, stakeholder dialogue, and sustainability reporting, while Corporate Sustainability focuses on value creation, environmental management, eco-friendly production systems, human capital management, and other related aspects[13].

According to Van Marrewijk, the definition of CSR can be understood in five variants, depending on the company's goals and context: Compliance-driven CSR, Profit-driven CSR, Caring CSR, Synergistic CSR, and Holistic CSR. Compliance-driven CSR focuses on ensuring societal well-being through adherence to existing regulations. This approach emphasizes charity and stewardship, viewing them

as duties, obligations, or correct behaviors. Profit-driven CSR integrates social, ethical, and ecological aspects into corporate activities and decisions. It contributes to the bottom line. The central focus here is profitability, with social responsibility encouraged if it improves reputation and customer image. Caring CSR aims to balance economic, social, and ecological concerns. It goes beyond legal compliance and profit considerations, focusing on human potential, social responsibility, and environmental protection. Synergistic CSR seeks balanced, functional solutions that create value across economic, social, and ecological areas of business performance. The approach emphasizes synergy among stakeholders and fosters win-win relationships. Sustainability and progress are closely linked in this model. Holistic CSR fully integrates CSR into all aspects of the organization, aiming to contribute to the quality and continuity of life for people and entities, both now and in the future. In this approach, sustainability is seen as the only viable path, driven by the mutuality and interdependence of all parties. Individuals and organizations are viewed as having a universal responsibility toward all other beings[13].

2.4. CSR Approach

The level of maturity of a CSR approach within a company can be measured in terms of employee commitment on one hand and organizational performance on the other. With this in mind, CSR can be presented through a four-level model for a given organization. The first level is the indifference stage, where there is a lack of CSR policy and practice, and both management and employees are disinterested in CSR components. The second level is the awareness stage, where employees become interested in and attracted to CSR activities, but management remains disinterested and indifferent. The third level is the political commitment stage, where the governing body integrates the CSR approach, although employees are not yet fully convinced. The fourth and final level is the assimilation stage, where both management and employees fully embrace and integrate CSR principles into their daily operations and corporate culture. At this stage, CSR is deeply embedded within the organization, driving long-term sustainable practices and commitment from all stakeholders. The importance of the CSR approach is recognized by both management and employees, and commitment and collaboration between corporate management and employees are highly effective[5].

From another perspective, CSR can be broken down into five dimensions. These are management knowledge and commitment, stakeholder knowledge and commitment, strategic planning, knowledge

and commitment on the work floor, and operational execution and monitoring. Each dimension plays a crucial role in ensuring the effective implementation of CSR initiatives. Management provides leadership and commitment, while stakeholders are actively engaged in the process. Strategic planning guides the actions, ensuring alignment with the organization's goals. Employees on the work floor understand and support CSR, contributing to its integration into daily activities. Finally, operational execution ensures that the objectives are achieved and continuously monitored, allowing for ongoing improvement and adaptation[20]. In this perspective, Haddaden and Kechad proposed five key areas: environmental responsibility, social responsibility, economic responsibility, stakeholder engagement, and governance. Environmental responsibility focuses on the impact on the environment and the promotion of sustainability. Social responsibility involves ensuring employee welfare, inclusivity, and fair labor practices. Economic responsibility refers to engaging in ethical business practices and contributing to the economic development of communities. Stakeholder engagement emphasizes maintaining transparent communication and responsiveness to stakeholders. Governance is centered on upholding ethical standards and ensuring compliance with laws and regulations[21].

2.5. CSR Models

In other previous study, two types of CSR were identified: sociological CSR and psychological CSR, both of which need to be reconciled in practice to encompass a broad spectrum of impact. Psychological CSR focuses more on the internal mechanisms and organizational pride, while sociological CSR is oriented toward practices that help build a socially, environmentally, and ethically responsible image[22][3]. Consideration of the concept of CSR evolves over time and according to context. Five major considerations have emerged over time. These are: CSR as a set of institutional, organizational and managerial principles, CSR as the integration of multiple approaches to social responsibility, CSR as the ability to satisfy stakeholders, CSR as a guidance system, and CSR as a contingent concept[6][20][22]. CSR can be seen as a set of institutional, organizational and management principles. Social responsibility can only be understood through the interaction of three principles: legitimacy, public accountability and managerial discretion. These principles result from three levels of analysis: institutional, organizational and individual[23]. CSR integrates the dual perspective of social control over the company and voluntary compliance with a set of duties. These two orientations are expressed in terms of institutional and organizational macro-principles. and

micro-principles implemented in decision-making processes[24]. CSR can be seen as the integration of multiple approaches to social responsibility. CSR is the articulation and interaction between different categories of societal responsibilities. specific problems linked to these responsibilities and philosophies of response to these problems[25]. CSR is the underlying interaction between the principles of social responsibility. the process of societal responsiveness and the policies implemented to address social issues[26]. CSR is an organizational configuration of societal responsibility principles, societal responsiveness processes and observable programs, policies, and results related to the firm's societal relations[23]. CSR is a configuration resulting from the interaction between macro- and micro-principles of CSR on the one hand. and organizational culture and social impact on the other[24]. CSR can be seen as the ability to satisfy stakeholders. CSR can be defined as the ability to manage and satisfy the company's various stakeholders[27]. CSR is "a set of activities, voluntary by definition. that take into account social and environmental concerns in the company's activities and in its interaction with its stakeholders"[13]. CSR can be seen as a guiding system. CSR is a sub-system of a more global system, a set of impacts transformed by a conversion process or outputs conveyed by the environment. The challenge is to optimize the system's operation[28]. CSR can be seen as a contingent concept: CSR embodies the logic of contingency, and is, therefore, a function of the interaction between, on the one hand, social problems and, on the other, the strategy and organizational structure inherent to these problems[28][4].

Carroll[7] on the one hand introduced the sustainable responsibilities of organizations using a pyramidal approach. He distinguished economic responsibility as the foundation of the pyramid. The second layer comprises the legal responsibility, followed by the ethical and philanthropic responsibility as the third and fourth layers. Elkington[18] on the other hand suggested the so-called 'triple bottom line' and postulated that organizations should simultaneously pay attention to financial, social, and ecological prosperity[20]. Another study identified four stages in CSR models: institutional inconsistency, lack of policy-performance coherence, strategic inconsistency, and policy-performance coherence[4]

2.6. Gap for CSR research in Madagascar

For Madagascar, companies that adopt social responsibility practices in Madagascar outperform their competitors. CSR practices have a significant impact on the sustainability and economic performance

of the company as a whole. The concept of corporate social responsibility practices demonstrates an analytical innovation. These practices have a significant impact on Madagascar's social and economic performance[29]. This CSR, which translates to the notion of sustainable development still seems difficult to understand and to be acted upon effectively at the local level[6].

CSR seems to be practiced exclusively by large corporations, including international companies based in Madagascar[4]. The need to find and design an appropriate model adapted to the local context is undeniable, especially since the government felt the need to draw up the country's National CSR Strategy. Therefore, it is essential to explore the evolving and dynamic relationship between CSR practices and financial management, with a focus on understanding how the financial benefits derived from CSR performance impact employees, supply chains, compensation, and overall well-being. Research should investigate whether adopting socially, ethically, and environmentally responsible practices leads to an external transformation of an organization's market position, customer base, and financial outcomes[30].

3. Materials and Methods

This study is based on research works on Corporate Social Responsibility conducted in academic settings and made accessible to the public through university libraries. The selected works meet the following criteria: they were produced between 2013 and 2024. This is to ensure a focus on the most recent studies from the last decade. The study specifically examines CSR in Madagascar. The selected works are those carried out under the supervision of a researcher within an academic framework, guaranteeing scientific rigor. The selection led to the identification of 18 works: 04 in 2024[31][32][33][34], 03 in 2023[35][36][37], 04 in 2022[38][39][40][41], 01 in 2020[42], 02 in 2019[43][44], 01 in 2016[45], 01 in 2015[46], 01 in 2014[47], 01 in 2013[48]. These were combined to form a corpus with a total of 3,158 active forms and 22,773 occurrences. The corpus formed the primary database for the study. Lexicometric analyses were conducted using Iramuteq software, which allowed the extracted content to be processed systematically. The data analysis involved studying the texts from various documents and performing both quantitative and qualitative analyses to obtain enriched results.

In this lexicometric analysis, the first step was to build up the corpus using information from the selected works. The corpus is converted into raw text format. Text analysis is then carried out using the software. These included Descending Hierarchical Classification (DHC) and Correspondence Factor

Analysis (CFA). Factors were obtained from the CFA and the CHD was used to obtain classes and descriptive statistics for the classes. The correlation between classes, factors and active forms is obtained through the CFA. The resulting factors allowed for the identification of key dimensions, explaining relationships between the modalities. The DHC itself represented the final stage of the typology analysis. The classes formed through DHC grouped similar themes and content, based on similarity criteria. This resulted in homogeneous segments.

The results of the analyses with Iramuteq helped identify the most significant active forms and the correlation coefficients. These coefficients show the direction and intensity of the relationships. The correlation intensity, calculated as the square of the coefficient, reflects the strength of the relationship between active forms and the studied factors or classes. A high correlation intensity indicates a strong relationship and characterizes the factor or class in question. The results of the lexicometric analysis were then discussed and interpreted. This formed the discussion section of the study, which also includes a bibliography. Additionally, a literature review was conducted to identify academic knowledge on CSR. This included its evolution, various concepts, and perspectives. The review provided a basis for conceptualizing the study and enriched the analysis and discussion of the results.

4. Findings

4.1. Classification Factors

The lexicometric analysis of the corpus has highlighted three main factors. The table 1 below shows the characteristics of factor 1.

Active form	Corr. factor 1	Intensity	Active form	Corr. factor 1	Intensity
Reach	−0.9985	100%	Inequality	0.9956	99%
Hold	0.9966	99%	Nickel	0.9956	99%
Sustainability	0.9966	99%	Hiring	0.9956	99%
Fair	0.9956	99%	Compliance	0.9956	99%
Really	0.9956	99%	Supplier	0.995	99%
Demand	0.9956	99%	Profit	0.9939	99%
Equality	0.9956	99%	Priority	0.9928	99%
Distribution	0.9956	99%	Shareholder	0.9856	97%
			Mining	0.9828	97%

Table 1. Factor 1 Characteristics

Factor 1, with its characteristic active forms, encompasses aspects that concern the CSR model, including profit, priority, distribution, compliance, as well as the notions of values and principles. Table 2 below shows the characteristics of Factor 2.

Active form	Corr. factor 2	Intensity	Active form	Corr. factor 2	Intensity
Event	0.9997	100%	Promising	-0.9932	99%
Theoretical	0.9997	100%	Testify	-0.9932	99%
Increase	-0.9985	100%	Maximize	-0.9932	99%
Grow	-0.9984	100%	ISO	-0.9932	99%
Adopter	-0.9984	100%	Represent	-0.9923	98%
Promote	-0.9981	100%	Open	-0.9918	98%
Best	-0.9969	99%	Locality	-0.9916	98%
Performance	-0.9964	99%	Relationship	0.9903	98%
Awareness	-0.9932	99%	Responsibility	-0.9892	98%
Augmentation	-0.9932	99%	Demonstrate	0.9877	98%

Table 2. Factor 2 Characteristics

Factor 2, with its characteristic active forms, implies performance management in the context of CSR.

Table 3 below shows the characteristics of Factor 3.

Active form	Corr. factor 3	Intensity	Active form	Corr. factor 3	Intensity
Entity	-0.99929	100%	Clearly	0.98625	97%
Will	0.99723	99%	Cite	0.98117	96%
Also	0.99493	99%	Profitability	-0.97958	96%
Policy	0.99436	99%	External	0.97947	96%
Foreign	-0.99033	98%	Work	0.9771	95%
Involvement	0.98834	98%	Appear	0.97551	95%
			Feel	0.97524	95%

Table 3. Characteristics of Factor 3

Factor 3, regarding its active forms, constitutes a central axis of the CSR approach, encompassing its key components.

4.2. Classification

The three factors of the CFA led to the classification of the themes dealt with in the research works selected and represented in the corpus. This classification resulted in 04 thematic classes.

Class	Proportion	Intensity corr. F1	Intensity corr. F2	Intensity corr. F3	Total
1	38.50%	04%	84%	12%	100.00%
2	25.70%	26%	39%	35%	100.00%
3	24.00%	13%	00%	87%	100.00%
4	11.80%	78%	21%	01%	100.00%
Total	100.00%				

Table 4. Correlation between factors and classes

Class 1, which is more closely associated with factor 2, represents the bulk of CSR, i.e. CSR performance management. Similarly, class 2, which comes second, is also more closely associated with factor 2. Class 3 is more closely associated with Factor 3, the CSR approach, while Class 4, the minority, is more closely associated with Factor 1, the CSR model. Therefore, factor 2, which determines classes 1 and 2, constitutes the majority with 64.20%. Class 1 has the following active forms: company, CSR, social, development, environment, economic, sustainable, party, enabling and project. These are the different aspects that companies need to take into account in their practices. Class 2 has as main active forms: CSR, company, results, hypothesis, study, analysis, put, enable, communication and employees. It mainly groups active forms that support the process theme. These are implementation elements related to corporate social responsibility. Class 3 has as main active forms: CSR, Company, Employees, Practice, Commitment, Collaborators, Survey, Communication and Impact. With these active forms it covers important aspects of the CSR strategy. Class 4 is characterised by the following active forms: company, QMM, Ambatovy, CSR, worker, part, local, community, social and work. This class represents the actors and the context of corporate social responsibility.

The following table summarizes the CSR studies conducted in Madagascar over the past five years.

Factor	Concept studied	Class	Topic	Proportion
1	CSR Model	class 4	Actor and context integration	11,80%
2	CSR Performance Management	class 1	Framework aspects	38,50%
		class 2	Process and implementation	25,70%
3	CSR Approach	class 3	Strategy	24,00%
Total				100,00%

Table 5. Summary of CSR studies

The majority of studies focused on CSR performance management. The least studied area is the CSR model.

5. Main Ideas of the Studies Carried Out According to the 5 Axes of CSR

The synthesis of the main ideas from the corpus, based on the five axes of CSR – environmental, social, territorial, economic and governance – are presented in the following sections.

5.1. Environment

The mining sector is one of the leading CSR sectors in Madagascar. The study of the importance of CSR in the mining sector by examining the social and environmental partners show that CSR does not necessarily translate into an increase in international clientele. However, CSR remains essential for holistic development. Mining companies have a major impact on development, but it still need to improve their actions in terms of social and environmental impacts. CSR helps to protect the environment, develop human resources and reduce costs.

5.2. Social

Companies are increasingly encouraged to integrate social and environmental concerns into their activities to meet the expectations of a wide range of stakeholders. By focusing on Corporate Social Responsibility, they can improve their image and contribute to sustainable development. CSR has an impact on productivity, employee satisfaction and overall corporate performance. The CSR efforts of major industrial companies vary, but transparency and commitment are essential to boost employee motivation. The study underlines the importance of CSR communication in shaping corporate image and consumer confidence. The results confirm a correlation between a positive perception of CSR, employee motivation and belonging to the company. However, the direct influence of CSR on employee recommendation remains uncertain. The complexity of factors influencing employee behavior highlights the importance of transparent and engaging CSR practices in fostering employee engagement and meeting growing societal expectations for sustainability and ethics.

5.3. Territorial

Corporate social responsibility is essential for mining companies, as it identifies stakeholders such as shareholders, employees, the local community, the state, customers, suppliers, and NGOs. Despite actions that benefit the community. These companies do not fully comply with CSR standards.

Extractive activities have a major impact on Madagascar's economy and society. Despite sustainable development initiatives. Shortcomings persist, such as low remuneration for mining royalties and contracts with local suppliers. CSR commitments often differ from actual practices, highlighting dysfunctions such as delays in employee treatment and reluctance to comply with labor standards. Both companies demand high standards of human rights compliance from their suppliers. CSR policies include occupational health and safety programs, and team diversity. Relations with the local community still require improvement, despite the initiatives taken. Mining companies' CSR also involves partnerships with NGOs and international organizations to carry out their commitments to society and the environment.

5.4. Economic

Madagascar attracts mining investors because of its natural resources. CSR-oriented foreign direct investment offers intangible and financial benefits. Mining companies must comply with CSR criteria to gain access to public contracts. Investors are turning to impact investment aligned with societal and environmental values. Profitability remains a key criterion for investors, and CSR-driven companies attract more investment. The high costs of CSR can be out weighed by its long-term benefits, including a better image and investment opportunities. CSR enhances corporate sustainability, efficiency and profitability. Investments must be compatible with the environment to ensure sustainable economic growth. CSR is a profitable long-term investment, despite its initial costs, and can bring benefits to both companies and society as a whole.

5.5. Governance

The relationship between CSR and the image perceived by consumers to promote ethical business practices is complex. CSR communication does not have a significant positive effect on the image perceived by consumers and the public. An analysis of specific cases shows that CSR communication does not always have the desired effect on consumers' perceived image. Concrete CSR actions are essential to boost public confidence. An in-depth study of CSR in Madagascar reveals growing corporate interest despite implementation challenges. The results show that CSR, mainly in the mining industries, has a significant social impact. Through their CSR approach, mining companies in Madagascar are having a significant impact in the social arena. Legislation has been put in place to support these initiatives, but difficulties persist due to a lack of initiative on the part of managers.

CSR can bring competitive advantages and contribute to innovation. The companies in this study demonstrate CSR actions, but their compliance with standards varies. Successfully integrating CSR requires a balance between financial profitability and social and environmental responsibility. Companies need to take into account stakeholder expectations and communicate effectively on their CSR initiatives through various channels such as social networks and print media. By investing in CSR, companies can not only enhance their reputation, but also make a positive contribution to society and the environment, while realizing long-term benefits.

6. Discussion

6.1. CSR Main Factors Studied in Madagascar

An analysis of the characteristics of the factors identified by the lexicometric analysis reveals the CSR dimensions that have been studied over the last five years.

Factor 1 includes five basic dimensions of corporate social responsibility. The first dimension concerns performance objectives and criteria, represented by active forms such as achievement, demand, profit, priority, compliance, distribution, equality and inequality. These terms are associated with goals or criteria for success in professional and organizational contexts. The second dimension relates to principles and values, associated with active forms such as fairness, equality, inequality, sustainability, and compliance. These terms touch on issues of justice, ethics, and sustainability. The third dimension concerns actors and roles, reflected in active forms such as shareholder, supplier, and hire. This refers to specific roles or functions within an organization. The fourth dimension deals with qualities and characteristics, while the fifth dimension focuses on organizational and logistical aspects. The latter are associated with active forms such as shipping, hiring, compliance, and supplier, and concern organizational and operational elements. Thus, these five interrelated dimensions provide a better understanding of the complexity of CSR in the workplace.

Factor 2 has five main dimensions. The first dimension is performance improvement, associated with active forms such as increase, improve, performance, maximize, promising, and true. These terms evoke contexts of development, performance, and efficiency. The second dimension concerns initiatives, represented by active forms such as adopt, promote, open, represent, demonstrate, and witness. These verbs signal actions or steps taken in the context of CSR. The third dimension concerns theoretical concepts, represented by active forms such as event, theoretical, awareness, ISO, true,

locality, relationship, and responsibility. These terms highlight conceptual or theoretical dimensions related to CSR. The fourth dimension focuses on quality, represented by active forms such as better, true and promising. This refers to the evaluation of the quality or positive characteristics of CSR initiatives. Finally, the fifth dimension deals with documentation and evidence, associated with active forms such as demonstrate, testify, perform, truly and representative. These terms refer to the contexts in which CSR actions are validated or proven. Factor 2 illustrates the importance of these dimensions in the continuous improvement of responsible practices.

Factor 3 has four essential dimensions. The first dimension is management and policy, reflected in active forms such as entity, policy, involvement, profitability, and external. These terms refer to management, strategy, and organizational policy in the context of governance. The second dimension is communication, illustrated by active forms such as clearly, quote, seem, and feel. These terms refer to the way information is communicated and perceived by different stakeholders. The third dimension concerns relationship and interaction, with active forms such as willing, also, involve, external, and foreign. These words imply the dynamics that exist between the different stakeholders in their interactions and relationships. Finally, the fourth dimension focuses on value and evaluation, represented by active forms such as profitability, work and involvement. These are aspects related to the value, evaluation and results of CSR initiatives. Factor 3 illustrates the importance of management, communication, relationships and evaluation in this area. These elements of Factor 3 are the least studied and therefore represent the areas of research that need to be explored the most.

In summary, CSR studies in Madagascar have been conducted following three main factors: Factor 1 highlights the fundamental dimensions of Corporate Social Responsibility, such as performance objectives and ethical values. Factor 2 focuses on performance improvement and the importance of initiatives, theoretical concepts, and quality in CSR management. Finally, Factor 3 addresses management and policy, communication, relationships, and evaluation, highlighting their key role in effectively implementing CSR practices.

6.2. Typology of CSR Studies in Madagascar

According to the lexicometric analysis, four classes emerged from the data. Class 1 has the following active forms: company, CSR, social, development, environment, economic, sustainable, party, enable, and project. Each active form represents an essential theme within the framework of Corporate Social Responsibility. The term "company" refers to the organization or entity that implements CSR

practices. It is the driving force that integrates these principles into its operations. Corporate Social Responsibility is the central concept, encompassing the ethical and social responsibilities of companies towards their various stakeholders. The social dimension concerns the social aspects of CSR, including working conditions, human rights, and the impact of the company's activities on surrounding communities. Development is linked to sustainable development and responsible growth, emphasizing the importance of balancing economic, social and environmental needs. The environmental dimension focuses on practices designed to protect and improve the environment, including the management of natural resources and the reduction of pollution. The economic aspect deals with the company's profitability while respecting its social and environmental commitments, underlining the interdependence between economic performance and social responsibility. The term "sustainable" evokes sustainability, a fundamental principle of CSR, encompassing social, environmental, and economic dimensions in an integrated approach. Stakeholders are the individuals or groups involved in a company's activities, such as employees, customers, suppliers, and communities. The word "enable" refers to the action of facilitating or making possible CSR initiatives, by supporting projects and actions that are beneficial to society and the environment. Finally, the term "project" encompasses specific CSR initiatives or programs aimed at achieving concrete social and environmental objectives. These interconnected themes form a framework that guides companies towards better integration of CSR into their strategy and day-to-day practices. These are the different aspects that companies need to take into account to integrate CSR into their practices.

Class 2 consists mainly of active forms that support the "process" theme. These are "implementation elements" related to Corporate Social Responsibility. CSR is the central concept that encompasses all of a company's ethical and social commitments. The company, as an organization, is the one that applies these principles and implements CSR initiatives. The term "result" refers to the impact and outcomes of CSR initiatives, assessing their effectiveness and scope. The term hypothesis refers to a starting assumption for studies or analyses that allow CSR-related issues to be explored. A study, on the other hand, is the process of research or analysis aimed at evaluating the practices and effects of CSR in different contexts. Analysis is the detailed examination of data and results related to CSR, providing valuable insights for improving practices. The verb "to put" evokes the action of implementing CSR practices or policies, a crucial step in integrating these principles into business operations. The word "enable" emphasizes the role of facilitating or enabling the achievement of CSR objectives by creating an environment conducive to their development. Communication refers to the

way in which information about CSR initiatives is shared, which is essential to raise awareness among stakeholders and increase transparency. Finally, employees are at the heart of CSR initiatives, representing the people who work for the company and are often involved in actions related to well-being and working conditions. These interrelated concepts illustrate how CSR is integrated and put into practice within organizations. Class 2 therefore encompasses the planning, evaluation and communication aspects of integrating CSR into a company's practices.

Class 3 covers all aspects of the CSR strategy. The active forms in this class refer to the way a company organizes and implements its CSR initiatives, integrating different aspects such as practices, commitments, impact and communication. In fact, each active form in this class implies an essential theme. CSR is the foundation of strategy, representing a company's fundamental commitment to responsible practices. The company is the entity that implements this strategy and plays a key role in its development. The terms "employees" and "collaborators" refer to those affected by the strategy and involved in its implementation, emphasizing the importance of their commitment. Practice" refers to the specific actions undertaken as part of this strategy, highlighting the concrete initiatives that have been put in place. The verb "implement" evokes the act of implementing CSR practices, a crucial step in integrating these principles into the organization. Commitment represents the company's willingness to adopt responsible practices and illustrates its determination to make a positive contribution to society. Research refers to the analyses conducted to evaluate and refine the strategy and to optimize the actions taken. Communication refers to the way the company shares its CSR initiatives and results with stakeholders, which is essential to ensure transparency and dialogue. Finally, impact refers to the results and effects of the actions taken as part of the CSR strategy, assessing their effectiveness and scope. These interrelated elements illustrate how CSR is integrated into a company's overall strategy. In other words, it's the planning, implementation, evaluation and communication of CSR initiatives within a company's CSR approach.

Class 4 represents the actors and context of corporate social responsibility. Each active form suggests an essential theme. The company is the organization or entity that implements Corporate Social Responsibility practices and plays a central role in the field. QMM is a company often cited as an example of its CSR initiatives, illustrating a model of good practice. Ambatovy is another example, particularly related to CSR initiatives in the mining or industrial sector, demonstrating the importance of responsibility in sensitive sectors. As a general concept, CSR encompasses all actions aimed at integrating social, environmental and economic concerns into business practices. Employees, as the

company's workforce, are directly affected by these practices, underscoring the importance of their well-being. The term "stakeholders" refers to the stakeholders involved in CSR initiatives, including such diverse actors as customers, suppliers, and communities. Local communities, often affected by or involved in these actions, play a critical role in the success of initiatives. The word "community" refers to the groups of people or local communities affected by CSR practices, emphasizing the interaction between the company and its environment. The social dimension of CSR initiatives encompasses aspects of employee and community well-being, emphasizing the importance of a human approach. Finally, the term "labor" refers to working conditions and employee-related practices in the context of CSR, underscoring the company's commitment to creating a respectful and responsible work environment. These interrelated elements show how CSR is integrated into the day-to-day operations of companies. This class thus refers to the "actors and contexts" that play a role in the implementation and impact of CSR initiatives. They include the entities involved, the stakeholders, and the social and local contexts affected by CSR practices.

These four categories, namely framework aspects, process and implementation, strategy, actor and context integration, represent the research areas that have been explored so far in the country in the field of Corporate Social Responsibility. These categories aim to better understand the different aspects of CSR, focusing on theoretical frameworks, implementation processes, and strategies adopted by companies, as well as the integration of actors and specific contexts.

6.3. CSR Impacts, Challenges and Prospects

The results of the CSR studies over the last five years along the five axes of CSR - environmental, social, territorial, economic and governance - highlight five main themes. These are the importance and impact of CSR, its standards and practices, CSR and customer relations, communication and corporate image, and CSR strategies and models.

Importance and Impact of CSR

The importance attached to CSR is evident in environmental protection, human resources management (HRM) and cost management. Internal CSR in HRM has a positive impact on employee motivation, enhancing transparency and generating a positive perception of the company. This confirms that CSR shapes the company's reputation and image in the marketplace, and that CSR has the capacity to influence organizational performance[31][32]. However, further efforts are needed to

increase the impact and visibility of CSR initiatives. Companies are still struggling to optimize the effects of CSR in HRM and effectively integrate social and environmental concerns into their daily practices[4]. To generate a significant impact in terms of Corporate Social Responsibility, it is crucial that companies step up their efforts and explore strategies aimed at optimizing the effects of their initiatives within human resources management. In this sense, it is important to conduct applied research to optimize corporate social responsibility initiatives in human resources management. Specifically, there are three areas of improvement:

1. Transparency and communication: Improving transparency and communication practices regarding CSR initiatives is essential. An in-depth analysis of current communication methods will enable us to identify levers for boosting employee motivation and improving their perception of the company[49].

2. Integrating social and environmental concerns: Optimizing the integration of social and environmental concerns into corporate strategies must be reflected in concrete actions and explicit commitments.[1][25]. The aim of this research is to identify best practices for implementing these commitments, and to assess their impact on human resources.

3. Impact on reputation and community: By strengthening transparency and integration, companies can not only improve their reputation[50], but also create a lasting positive impact on their environment and community[51]. A study of the long-term effects of these initiatives on stakeholder perceptions will be crucial.

The interest is to identify and provide companies with practical recommendations to maximize the effectiveness of their CSR initiatives, thereby contributing to better human resource management and positive societal impact[52].

CSR Standards and Practices

Studies have shown that compliance with CSR standards is still only partial. There is a clear gap between proclaimed commitments and actual practices in the field. This discrepancy raises questions about the ability to transform intentions into concrete action[5]. In the same vein, it is important to note that a positive improvement has been observed in relations with the local community for companies practicing CSR. And partial compliance with CSR standards has generated both knock-on effects that positively influence stakeholders, and a growing interest in more sustainable practices at

their level. This underscores the possibility of progressive change[53] at corporate level in terms of CSR. To optimize the Corporate Social Responsibility approach, it is essential to reinforce the coherence between the commitments made by companies and the concrete actions implemented[38] [23]. There are three main avenues to explore in this regard:

1. Consistency of commitments and actions: An in-depth analysis of existing gaps between CSR declarations and actual actions is necessary[54]. The aim is to identify the causes of these inconsistencies and propose practical solutions to mitigate them.

2. Partnerships with local and international organizations: Closer partnerships with local and international organizations are crucial. It is therefore pertinent to find out how such collaborations can provide the resources and expertise needed to strengthen companies' CSR initiatives[55].

3. Spillover effects on responsible practices: This area will focus on the impact of these collaborations on the adoption of responsible practices by various stakeholders, and their contribution to sustainable and inclusive development[56].

The ultimate aim of the standards is to provide concrete recommendations to help companies align their CSR commitments with their actions[54], while fostering collaborations that increase the positive impact of their initiatives on society and the environment[57].

CSR and Customer Relations

The CSR dimension is not sufficiently emphasized in relations with international clients. At the same time, investors are paying increasing attention to the social and environmental aspects of the companies in which they invest. This growing investor attention underscores the importance of fully integrating CSR into business strategy[58]. In addition, responsible investment can bring additional benefits to the country by supporting sustainable development and strengthening the competitiveness of local companies. What's more, a study of the benefits and costs of CSR activities shows that a long-term advantage is emerging that could justify greater efforts in this area. In order to take advantage of the opportunities offered by CSR, it is essential that companies highlight their commitment to CSR in their dealings with international customers[59]. There are three areas to be explored:

1. Sustainable investment model: The development of a sustainable investment model adapted to the local context is essential. The aim is to identify the characteristics of such models, in order to

align the actions undertaken with the expectations of investors and the community[60].

2. Proactive communication of CSR initiatives: Developing a proactive approach to communicating CSR initiatives and increasing the visibility of the company's commitment[61]. Analysis of communication best practices can offer insights into how to effectively reach international customers.

3. Integrating CSR practices into the business model: By integrating CSR practices into the core of the business model, companies can not only attract more investors, but also maximize benefits for the country[47][48]. It would therefore be wise to examine the impact of this integration on companies' economic and social performance.

The theme of CSR and customer relations aims to strengthen the position of companies with its CSR with a business model that integrates the concerns of Sustainable Development[13].

Corporate Communication and Image

Opinion within the company is divided on whether communication on CSR initiatives will improve its perceived image. In addition, there is a lack of initiative on the part of management, which could hinder the valorization of CSR efforts[5]. In addition, it is essential to find a balance in the triple bottom line model, integrating economic, social and environmental dimensions[18]. Stakeholder relationship management is recognized as crucial i.e. taking their expectations into account and communicating effectively is essential to building public trust. In addition, a study of the long-term social impact of CSR activities is necessary[62][63]. To optimize the Corporate Social Responsibility (CSR) approach, it is essential to clarify the company's position and initiate an open dialogue between management and employees. There is therefore a need to delve deeper into the main axes of this theme:

1. Clarify CSR position: Establishing a clear position on CSR is essential. Companies need to know how to articulate and communicate their CSR position in order to strengthen their credibility and attractiveness[4].

2. Balanced Triple Bottom Line model: The implementation of a model that seeks to balance economic, social and environmental dimensions is relevant[64]. Seeking out and designing such a model is crucial to strengthening the credibility of CSR initiatives and attracting the interest of stakeholders.

3. Gestion proactive des attentes des parties prenantes: Une gestion proactive des attentes des parties prenantes, combinée à une communication transparente, est cruciale pour bâtir une relation de confiance avec le public[65]. As a result, analysis of best practices in stakeholder communication and engagement will help companies to manage and engage their stakeholders.

4. Demonstrating the added value of CSR: Highlighting the added value generated by CSR initiatives is necessary to demonstrate the positive impact of CSR initiatives on long-term development[66]. Analyzing the tangible and intangible benefits of CSR for business and society is therefore a relevant research topic.

5. Social impact assessment: The results of studies on the social impact of CSR activities will provide valuable data for fine-tuning strategy and maximizing the effectiveness of initiatives[52] [53][67]. Finding the right methodology for quantifying these impacts and proposing recommendations for making a significant contribution to social well-being will help companies in their CSR approach.

The aim of this theme is to develop strategic recommendations for improving the CSR approach of companies[5]. This will reinforce their image[50][19][1][53].

CSR Strategies and Models

The question of which CSR model to adopt raises crucial issues of transparency and commitment. It is necessary to determine which model could offer a sufficient level of transparency to gain stakeholder acceptance[61]. Well-established transparency can build trust and encourage constructive dialogue, while genuine commitment demonstrates a willingness to meet the expectations of different parties. This reflection is essential if we are to align our actions with the needs and values of our stakeholders. To meet today's challenges in terms of Corporate Social Responsibility, it is imperative to explore models that incorporate adapted and appropriate transparency and commitment mechanisms. Five areas in particular need to be explored to achieve this:

1. Establishing regular reporting: Establishing regular reporting processes is essential to ensure the transparency of CSR initiatives. It is essential to identify and inventory best reporting practices, as well as the relevant performance indicators for assessing the effectiveness of actions undertaken[59].

2. Stakeholder involvement: The active involvement of stakeholders in defining CSR objectives will ensure that these objectives meet real expectations. Appropriate stakeholder engagement methods, calibrated to the local context, are essential to maintain the legitimacy of CSR initiatives[68].

3. Creating open communication channels: Creating open communication channels will facilitate exchanges between the company and its stakeholders. This means exploring how communication channels can reinforce collaboration and dialogue, thus contributing to a corporate culture of responsibility[12].

4. Adopting a participatory model: Adopting a participatory model will enhance the legitimacy of CSR initiatives. This leads us to explore the impact of such an approach on the perception of stakeholders and on the company's image[45][54][55].

5. Building a responsible corporate culture: By integrating transparency and commitment at the heart of business practices, companies can gradually build a corporate culture based on responsibility[69]. Assessing the benefits of such a culture for sustainable stakeholder relations is therefore an area for further study.

The CSR model and strategy theme seeks to propose recommendations for the design of CSR models[70] that foster an environment of transparency and commitment[52] are central, guaranteeing the support and active participation of all stakeholders[71].

Each topic reflects a different facet of how CSR is implemented and evaluated in organizations. They highlight the growing importance of sustainable practices, the integration of CSR into corporate strategy, and the need for transparency and ethical governance. In addition, the relationship between CSR and customer trust, as well as the communication of CSR efforts to stakeholders, play a key role in shaping corporate reputations and improving performance. The application of various CSR models also indicates that companies are adopting customized approaches to meet both societal expectations and business objectives.

6.4. Modelling of CSR in Madagascar

At the end of this discussion section, the modelling of the case study on CSR in Madagascar, based on the previous analyses, will be presented.

Stratified Model of CSR

The findings, analyses, and previous discussions identified different types of CSR in Madagascar. The main aspects covered include the importance and impact of CSR, CSR standards and practices, customer relations, communication, and corporate image, as well as CSR strategies and models. The categorization of this information enables it to be grouped according to its aspects and areas of relevance to the company. This includes strategic aspects, performance, achievements, issues, and research. Like Carroll's model, which hierarchizes CSR responsibilities[72], the information has been organized according to a flexible approach, taking into account the community on the one hand, and corporate core management on the other. This organization leads to a stratified model of CSR. Therefore, Corporate Social Responsibility in Madagascar can be understood through a stratified model. The main layers are the core of CSR, the visible parts, and the development perspectives. At the core of CSR are the fundamental elements such as the CSR model, performance management, management and policy. These are broken down into CSR dimensions, CSR implementation, CSR strategy, and stakeholder and context analysis. These elements form the basis of the CSR strategy and thus structure the company's commitment to sustainable development and social responsibility.

The visible parts of CSR are the concrete activities that constitute performance and visible and measurable outcomes. These include reputation and image, stakeholder management, human resource management, employee motivation, positive perception, transparency and commitment, sensitivity to standards, partial compliance with standards, environmental protection, cost management, improvement of community relations, investor interest and long-term benefits. These aspects reflect the company's commitment to CSR.

The development of CSR involves a continuous evolution and integration of socio-environmental concerns into the company's strategy. This layer includes positioning and leadership, the company's ability to position itself as a responsible actor, and the integration of socio-environmental concerns into its decision-making processes and concrete actions. Alignment and consistency between CSR actions and the company's vision are also crucial elements. In this respect, the areas of CSR research in Madagascar fall into the same category. These include the company's positioning and commitment to CSR, communication and transparency on CSR practices, stakeholder management, integration of CSR into the company's operations, measuring the impact of CSR, as well as partnerships and CSR reporting. These elements ensure the long-term sustainability of the company and its commitment to society and the environment.

The following figure shows the stratified model of corporate social responsibility in Madagascar.
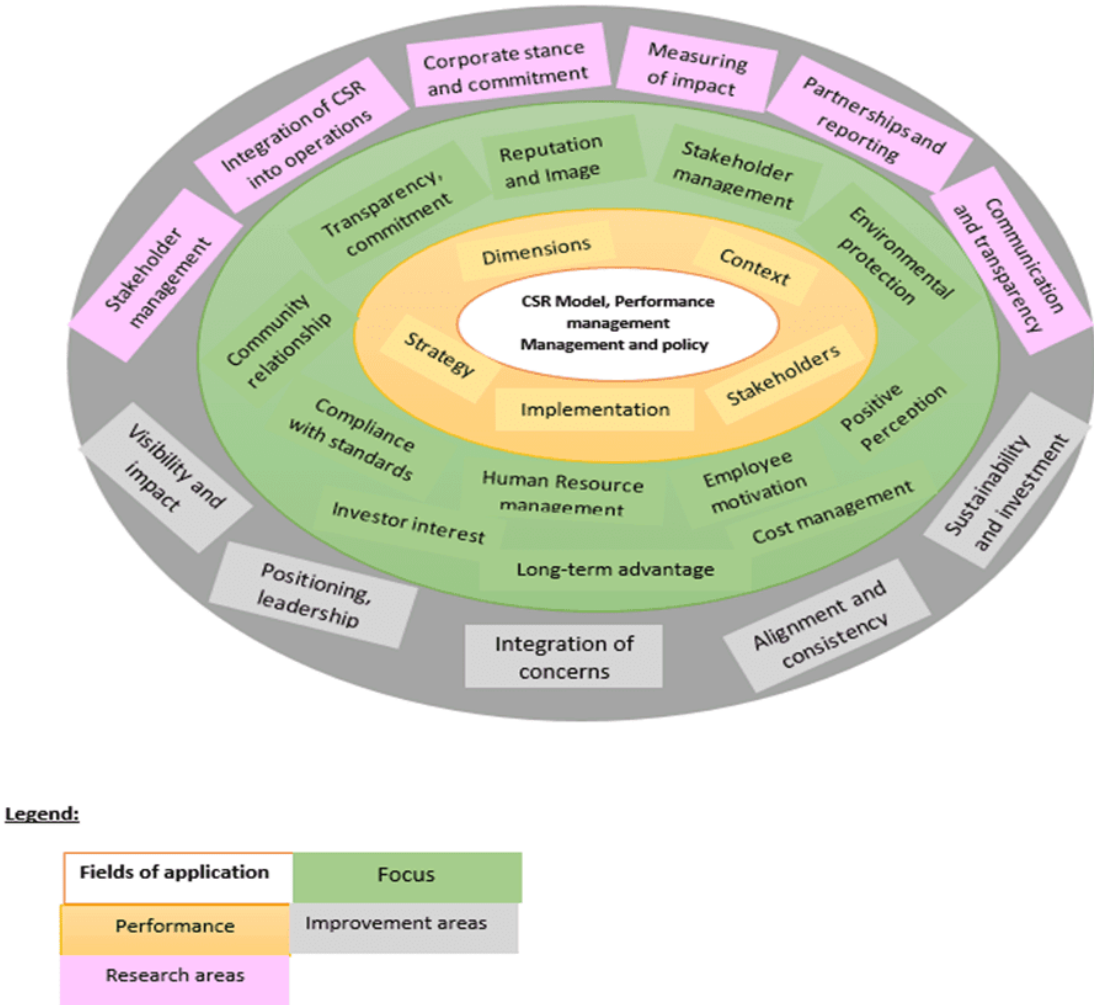

Figure 1. Stratified CSR model (Source: Self-created)

The stratified CSR model offers several key advantages for companies in their pursuit of social responsibility. First, it enables identification by facilitating both the company's self-positioning and the positioning of its stakeholders. This clarity helps to understand the mutual expectations and influences between the company and its partners, which is essential for building transparent and sustainable relationships. In addition, the model provides a structured framework for understanding the interactions between different industry stakeholders. This framework enables the analysis of

complex relationships and dynamics that influence CSR-related decisions, contributing to more effective management of social, environmental and economic issues.

A key benefit of the stratified model is its ability to enhance anticipation and proactivity. It makes it possible to predict the behaviour and positions of partners while simulating operational scenarios. This ability to anticipate market developments and adopt proactive strategies helps the company to improve its competitiveness and optimise internal processes and relationships with stakeholders. The model also provides strategic guidance for decision making. By offering a clearer understanding of the impact of actions, it provides concrete guidance that enables companies to make informed choices in line with their sustainability and social responsibility objectives. This helps to maximize benefits for all stakeholders while ensuring efficient resource management. The model provides a solid foundation for planning and developing CSR strategies. It provides a robust basis for setting clear objectives, monitoring progress and ensuring the successful integration of CSR initiatives across the business. This will ensure that the actions taken are effective and sustainable, contributing to long-term responsible development. The stratified CSR model is a fundamental tool for positioning the company, engaging stakeholders, making strategic decisions and optimizing the implementation of CSR, thereby contributing to responsible and sustainable management.

Thanks to its adaptability, this stratified model is more practical for a holistic analysis of CSR in Madagascar, and in particular that of local companies. The country's socio-economic situation denotes an unstructured and unsteady system caused by recurring political crises[73] that will be difficult to address with a structured, fixed model and concept. In this sense, Visser stressed the importance of the cultural context in the approach to CSR, and the need for a flexible approach to CSR policies and practices[74]. Like a map, the stratified model makes it possible to situate a given CSR case, whether inside or outside a company, whether strategic or operational, whether achievements or blockages.

Positioning the Model with Existing Models

Carroll's CSR model is based on four levels of responsibility that companies must assume in order to be fully accountable. First, the company must fulfill its economic responsibility, by being profitable and ensuring its long-term viability. Next, it must respect its legal responsibilities, by complying with applicable laws and regulations. Next comes ethical responsibility, where the company must act fairly and equitably, respecting ethical standards even beyond legal requirements. Finally, philanthropic

responsibility implies that the company makes a positive contribution to society by supporting social causes and investing in the community. These levels are hierarchical, with the company first having to meet its economic obligations, then its legal, ethical and, finally, philanthropic obligations[72].

The stratified model offers another perspective on CSR, distinguishing two main dimensions. On the one hand, it addresses the internal aspects of the CSR approach, such as management, policy and performance management. These elements are not generally visible to stakeholders, nor do they interact directly with them. On the other hand, it highlights external actions, which give concrete expression to internal principles within the community. These actions take the form of CSR projects and activities of an economic, legal, ethical and philanthropic nature. The stratified model goes beyond Carroll's pyramid model, which simply prioritizes CSR obligations. It provides a more comprehensive understanding of a company's CSR, taking into account both internal management and visible results in the community. This model thus presents an alternative analysis to Carroll's hierarchical model. Indeed, this model has already been criticized by some authors who felt that it was not the best framework for understanding CSR in general, and CSR in Africa in particular[74]. The stratified model can be used in conjunction with the latter to analyze a business case and explain its context.

Typologies of Corporate Social Responsibility, such as the sociological versus psychological distinction[21][3], or those that propose five major considerations of CSR, namely CSR as a set of institutional, organizational and managerial principles, CSR as the integration of multiple approaches to social responsibility, CSR as the ability to satisfy stakeholders, CSR as a guidance system, and CSR as a contingent concept[6][20][22], tend to lead to a sectarian, even dualistic understanding and classification of CSR. This phenomenon is the manifestation of the "war of schools" in the field. The classification of CSR as "CSR paradigm of business ethics"[11] and "CSR paradigm of Sustainable Development"[8][1] is also part of this logic of sectarian dualism. Worse still, this may reduce understanding of the scope of CSR. By separating CSR into distinct paradigms, these typologies tend to reinforce a fragmented approach to corporate social responsibility, rather than fostering an integrated, coherent understanding. The stratified model, on the other hand, takes a more nuanced approach and provides a contextualized understanding of the CSR approach. It takes into account the diversity of issues and specific contexts in which companies operate. In other words, the stratified model bridges the gap created by fragmentary tendencies and sectarianism, offering a more integrated and contextually adapted approach to CSR. In other words, the stratified model offers a

more contextualized and integrated approach to CSR. It takes into account both internal management aspects and visible results in the community. It thus represents an interesting alternative to hierarchical and sectarian models, enabling a better understanding of corporate social responsibility in a variety of contexts.

7. Conclusion

The objective of this research project was to take stock of Corporate Social Responsibility (CSR) in Madagascar through various academic studies carried out in key sectors such as mining, agri-food, agribusiness and technology. In particular, it aimed to identify the lines of research on CSR carried out with Malagasy companies, to identify the main results of each line and to draw up perspectives for CSR in Madagascar. At the end of this study, we can conclude that the research on CSR in Madagascar has focused on three essential factors: the CSR model, the CSR performance management and the CSR approach. It has also highlighted four main axes: aspects of the theoretical framework, processes and their implementation, strategy, and the integration of actors and specific contexts. This research has enriched the knowledge of five main concepts: the meaning and impact of CSR, CSR standards and practices, CSR and customer relations, communication and corporate image, and CSR strategies and models.

The results have led to the development of a stratified CSR model that provides information on areas of application, priority axes, achievements, areas for improvement, and future lines of research. This stratified CSR model can be a fundamental tool for positioning companies, engaging stakeholders, making strategic decisions, and optimizing CSR implementation, thus contributing to responsible and sustainable management. The stratified model offers a more contextualized and integrated approach to CSR. It considers both internal management aspects and visible outcomes within the community. Thus, it serves as a valuable alternative to hierarchical and sectarian models. It promotes a deeper understanding of corporate social responsibility across various contexts.

The limitation of this study lies in the fact that the documents collected, which served as the database, come from a single institution. Although these documents are several years old, it is likely that other institutions have also conducted CSR studies in Madagascar. Furthermore, the potential bias associated with this limited data source should be recognized, and future research using broader data collection methods suggested. The CSR research perspectives that emerge from this work to ensure the long-term sustainability of companies and their commitment to society and the environment

include corporate positioning and commitment to CSR, communication and transparency of CSR practices, stakeholder management, integration of CSR into business operations, measurement of CSR impact, and CSR partnerships and reporting. The comparison of the results of this research with those of other countries similar to Madagascar is also a research perspective not to be excluded.

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Declarations