



Reverse logistics beyond profit: exploring socially-oriented recovery systems through a social value lens

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Abstract: As corporate social responsibility (CSR) principles increasingly shape supply chain practices, reverse logistics is progressively extending beyond its traditional economic and environmental objectives to encompass social value creation. In the agri-food sector, product donation represents a socially responsible alternative to conventional return and disposal processes.

This study examines the barriers limiting the adoption of agri-food product donation within reverse logistics systems and explores the conditions that could facilitate its implementation. An exploratory qualitative methodology was employed, relying on semi-structured interviews with eight managers operating in the agri-food industry. The interviews were analyzed to identify key themes and managerial perceptions.

The results reveal that, despite the positive social and environmental impacts associated with donating end-of-life food products, this practice remains constrained by several obstacles. These include the predominance of traditional distribution channels in Morocco, insufficient logistical resources, and a lack of transparency across stakeholders. To promote wider adoption, the interviewees highlighted six key enabling factors: the establishment of an appropriate legal framework, the development of intermediary mechanisms between companies and beneficiaries, resource pooling, awareness-raising initiatives, fiscal incentives, and the strategic integration of product donation into corporate policies.

Keywords: Social value; Philanthropy; Reverse logistics; Product donation; CSR

Digital Object Identifier (DOI): <https://doi.org/10.5281/zenodo.22829856>

1 Introduction

Over time, conceptions evolve. What was once considered utopian can later be perceived as obsolete, as is the case with the Taylorist-Fordist model. Developed within the Western economy, this model was the culmination of highly advanced reasoning by its authors and was unanimously regarded as a revolution in work organization within companies. However, it later came to be seen as a model of mass production and consumption that required further rationalization by incorporating new variables specific to the contemporary world. This was one of the primary reasons for its abandonment in favor of a variety economy (Hatchuel A., Sarda J.C., 1992, cited by Maugeri S., 1994), where companies are compelled to seek customers beyond their national borders.

Consequently, the market is no longer local but global, characterized by intense competition. This competition has not only led to a significant diversification of supply but has also stimulated the emergence of new consumer behavior. Customers are now more inclined to abandon standardized products in favor of goods that reflect their individuality, distinctiveness, values, and principles.

Unlike previous models, this new paradigm avoids being limited to production and consumption. Indeed, to ensure its lasting alignment with customer expectations, it seeks to integrate other ancillary aspects of corporate activity, namely delivery times, installation, after-sales service, returns, and so on. The aim is thus to differentiate from competitors by providing added value that secures customer loyalty.

However, in this world as it is conceived, the customer is not the sole actor to be satisfied, as indicated by R.E. Freeman (1984). According to stakeholder theory, a company must honor its commitments to the various actors in its environment: customers, suppliers, shareholders, employees, political groups, governments, media, communities, and others.

In the spirit of Simon's (1997) "Problem-Solving Theory," the various links in the supply chain seek to adapt to the different changes imposed by the environment. These changes can be driven by governments seeking to impose greenhouse gas emission quotas, shareholders demanding better capital allocation and higher profitability, media exerting pressure to protect consumers or boycott a brand, or certain communities pushing a company to revise its production process, the origin of its raw materials, or its pricing policy. Examples in this regard are plentiful. The central idea is that the enactment of a new law or the emergence of a new trend is often sufficient to trigger a company-wide response to ensure compliance.

Among the most emblematic examples is the movement created by a category of consumers who now prefer to purchase from socially responsible companies. This growing trend encourages companies to adopt new practices that project a green and social image, thereby fostering engagement with this community. These practices concern all links of the company, from sourcing to returns management, each with its own specificities and standards that define it as socially responsible.

In this context, reverse logistics is considered a set of practices that emerged primarily to respond to this movement. Its objectives are to ensure the rational use of raw materials, recycling, substitution and reuse of materials, waste treatment, refurbishment, repair, and remanufacturing of used products. Its implementation is a form of compliance with regulations set by international bodies aimed at preserving nature and enhancing its regenerative capacity to achieve sustainability. This relates to respecting the ethical and legal dimensions to which consumers attach increasing importance in their consumption choices.

Nevertheless, reverse logistics can fulfill its social responsibility in other ways. In the agri-food sector, which is our focus, a practice common in developed countries involves donating products with an approaching "use-by" date to various actors who can use them free of charge or for a nominal fee covering handling operations. Despite the benefits of implementing this practice, it remains a form of in-kind philanthropy that is almost absent in Morocco.

To better understand how philanthropy in the Moroccan agri-food sector can be envisioned through corporate reverse logistics, we have chosen to conduct the following study. First, a literature review addressing key concepts is presented. Next, the adopted methodological approach is detailed. Following the results obtained, an analysis is conducted to understand the studied phenomenon. Finally, we present the study's limitations and some research perspectives deemed relevant.

2 Literature review

Scholarly discourse on reverse logistics gained significant traction in the early 2000s. Pioneered largely in the United States, the initial body of literature focused predominantly on cost-optimization challenges associated with product returns (Tibben-Lembke, 1998; Stock, 1998; Rogers & Tibben-Lembke, 1998). This foundational work, alongside subsequent contributions (e.g., Hess & Mayhew, 1997; Daut, 2005; Blanchard, 2007), was instrumental in shaping the conceptual boundaries of reverse logistics, albeit without achieving a single, universally accepted definition.

Rogers and Tibben-Lembke (1998, p. 2), for instance, define it as "the process of planning, implementing, and controlling the efficient, cost-effective flow of raw materials, in-process inventory, finished goods and related information from the point of consumption to the point of origin for the purpose of recapturing value or proper disposal." This definition reveals core commonalities with traditional logistics, shared functions (planning, implementation, control), objectives (optimization, efficiency), and managed flows (physical, informational). The

critical distinction lies in directionality and purpose. Whereas traditional logistics moves products forward to the end consumer, reverse logistics manages the backward flow of goods from the consumer for the purpose of recapture, remediation, or responsible disposal.

The literature conceptualizes reverse logistics implementation across three tiers: strategic, tactical, and operational (Dowlatshahi, 2000). At the strategic level, firms decide whether to establish a reverse logistics function, define its rationale, and determine if it will be managed in-house or outsourced. The tactical level involves designing policies for transportation, handling, warehousing, inventory management, operational planning, and associated information systems. Finally, operational decisions pertain to cost-benefit analyses of specific activities like transportation, warehousing, recycling, and overall supply chain management for returns.

A key strategic consideration is network design. Depending on product characteristics and corporate capability, firms may opt for a closed-loop system, reintegrating end-of-life products and waste materials back into production cycles, or an open-loop system, redirecting these streams to external partners for processing (Fleischmann et al., 1997; Beaulieu, 2006).

Subsequent research broadened the scope beyond cost to incorporate environmental imperatives, focusing on reducing negative externalities, optimizing transport, and enhancing recycling. This evolution gave rise to overarching frameworks like the Green Supply Chain (GSC) and Green Supply Chain Management (GSCM), within which reverse logistics is positioned as a critical component (Van Hoek, 1999; Swafford, Ghosh, & Murthy, 2006; Sheu, 2008). Mounting environmental pressure has propelled GSCM to the forefront as a viable strategic response to global regulatory and societal demands (Malviya, Kant, & Gupta, 2018; Yildiz Çankaya & Sezen, 2019).

Aligning with circular economy principles, GSCM definitions vary in emphasis. Narasimhan and Carter (1998) view it as the integration of environmental management into purchasing, focusing on material reduction, recycling, reuse, and substitution. Gunasekaran, Patel, and Tirtiroglu (2001) characterize it as an organizational philosophy that leverages eco-conscious practices to enhance profitability and market share while mitigating environmental impact and risk. A more holistic definition by Shang, Lu, and Li (2010) posits GSCM as the integration of financial, logistical, and informational flows to foster synergy among partners, improve environmental performance, minimize waste, reduce costs, and ultimately generate competitive advantage.

Over time, academic consensus has shifted to reject a purely financial or environmental lens for corporate performance. Scholars argue that corporate activities must be deliberately selected and aligned with a fundamental organizational equilibrium, rather than chosen arbitrarily in hopes of economic spillover.

This deliberate, integrated approach finds its theoretical foundation in Corporate Social Responsibility (CSR), which urges managers to consider multiple dimensions concurrently. Early conceptualizations in the 1960s framed CSR as actions extending beyond a firm's direct economic or technical interest (Keith Davis, 1960), addressing the social and ethical implications of corporate power (Eells & Walton, 1961). The Committee for Economic Development (1971) later proposed a concentric circle model: an inner circle of core economic activities (efficiency, jobs, growth); a middle circle of activities responsive to evolving social values (environment, employee relations, consumer information); and an outer circle of nascent activities aimed at broader social betterment.

The concept crystallized with the explicit recognition of its multidimensionality. The transition from CSR to sustainability marked a shift from a fragmented to an integrative approach. Carroll's (1979) influential model posits that a sustainable balance requires fulfilling four obligations: economic (profitability), legal (compliance), ethical (societal expectations beyond law), and philanthropic (community support). Similarly, Elkington's (1998) Triple Bottom Line theory advocates for a balanced intersection of environmental, social, and economic performance. In this triad, economic performance ensures viability and shareholder return. Environmental performance has gained prominence due to regulation and conscious consumerism. Social performance, often narrowly construed as employee welfare and occasional charity, remains the least integrated.

Reverse logistics, as a supply chain function, must follow this integrative logic. It should not be dismissed as a mere cost center. Sayem's (2012) paradigm suggests corporate activities can be oriented toward dual objectives: 1) Economic-Social activities promote equity by profitable community engagement; 2) Economic-Environmental activities ensure viability by profiting within ecological limits; 3) Social-Environmental activities, while not directly profitable, enhance corporate image and reputation, indirectly supporting economic goals.

In the agri-food industry, producers frequently contend with post-expiry returns, especially for perishables like dairy, fruits, and vegetables. Theoretical disposal options for organic waste include methane digestion or incineration for energy recovery, fostering industrial symbiosis. Other wastes may be landfilled or sent for specialized treatment. Often, the default, even if suboptimal, path is landfill or destruction, which is environmentally damaging and potentially costly if ecological damages are claimed.

This raises our core research question: Does a practice exist within agri-food returns management that can align economic, social, and environmental performance?

One promising practice is the donation of near-expiry products to relevant beneficiaries. This falls under the rubric of philanthropy, defined as “material support provided, without direct counterpart from the beneficiary, to a cause, person, or entity for public interest activities” (Poujade, 2018). The act of giving, the absence of direct compensation, and the public interest are thus its hallmarks. The specific practice under study involves donating near-expiry food products directly to those in need, through dedicated organizations, or via company-operated collection points.

To investigate this, we turned to the perceptions of Moroccan agri-food sector managers. Our exploratory qualitative study aims to determine whether managers perceive this practice as a viable returns management strategy and identify the barriers to and facilitators of its adoption.

3 Methodology

This study employs an exploratory design to investigate the Moroccan context, specifically seeking to understand through individual perceptions, the circumstances under which product donation can be established as a viable option within returns management. Given our aim is comprehensive understanding rather than causal explanation, and idiographic rather than nomothetic knowledge (Lincoln & Guba, 1985), a qualitative, interpretative approach is warranted.

As researchers, we strive throughout this investigation to bracket our own preconceptions and representations of the social world. This conscious effort aims to achieve a degree of objective insight, even while operating from an anti-essentialist stance toward social facts (Allard-Poesi, 2005). This methodological choice is further justified by the nature of the phenomenon under study: “the practice of product donation” is not an isolated entity but exists in constant interaction with its ecosystem (managers, associations, state actors, etc.). Consequently, it must be apprehended through the actors' own representations of reality (Thiéart, 2014).

To meet our research objectives, we conducted semi-structured interviews with eight supply chain managers from eight distinct agri-food companies. An interview guide, developed from the extant literature, structured these discussions around four themes: (1) manager profile, (2) company characteristics, (3) perceptions of returns management, and (4) perceptions of product donation.

Participant identification details are provided in the table below:

Table 1: Profile of Interviewees

N	Gender	Experience	Function	Activity sector
1	M	14	Procurement Manager	Distribution (Third-party service provider)
2	M	32	Supply chain Director	Production (Factory)
3	M	15	Distribution Manager	Distribution (Third-party service provider)
4	F	8	Buyer	Distribution (Large-Scale Retailers)
5	F	7	Operations Manager	Production (Factory)
6	M	13	Logistics Coordinator	Production (Factory)
7	F	10	Distribution Manager	Distribution (Large-Scale Retailers)
8	M	23	Logistics Coordinator	Production (Factory)

Source : Authors

Interviews were scheduled based on participant availability, lasting between 42 and 70 minutes, with an average duration of 55 minutes. The mode of interview (face-to-face, telephone, Zoom, etc.) was left to the interviewee's preference. Each session started with an outline of the study's objectives, a summary of the interview structure, a request for recording permission with strong emphasis on confidentiality and a brief introduction of the interviewer.

The language was not imposed. The priority was to get the most possible information; therefore, we adapted to the language in which each participant felt most comfortable. While this necessitated translation during transcription, with its attendant risk of semantic loss, the choice was deliberate. It facilitated clearer communication and allowed participants to elaborate their thoughts in depth without potential linguistic barriers hindering expression.

4 Results

All interviewees acknowledged the challenges of managing near-expiry products. Beyond the inherent inaccuracies of sales forecasts and historical data, coupled with contamination risks, they identified other significant difficulties. Despite this, managers asserted their ability to address these issues without compromising overall corporate performance.

According to all eight key informants, the options are limited. Products remain on the market until their expiration date, after which they are returned for recycling (rarely) or, more commonly, for destruction.

Notably, during the discussion of the third theme (perceptions of returns management), no participant spontaneously mentioned end-of-cycle product donation as a potential practice. This absence is itself a noteworthy finding, open to several interpretations. It was only when this practice was explicitly introduced under the fourth theme that substantive feedback was elicited.

The results of this analysis are presented in two parts. The first outlines managers' perceptions of end-of-cycle product donation, highlighting their opinions and attitudes toward this approach. The second examines the factors influencing its adoption, identifying both drivers that could facilitate implementation and barriers that currently impede integration.

4.1 Managerial perceptions of product donation

All interviewees concurred that donating end-of-cycle agri-food products holds significant social value, providing vital aid to vulnerable populations and reducing food waste. However, despite recognizing its social importance, no manager confirmed its systematic implementation within their respective companies. To understand the context surrounding this practice, we present the core themes emerging from their perceptions.

4.1.1 An irregular initiative, not a standard practice

The interviews revealed that this practice is not perceived as a priority compared to other returns management strategies. Discussions focused predominantly on more routine or pressing aspects of returns, highlighting the ad-hoc and non-systematic nature of donation.

In practice, each company engages in product donation only exceptionally, not as a standard procedure. Their established logistics, while well-integrated for regular product distribution, treat donation as a sporadic, one-off measure rather than an embedded component of daily strategy and operations.

4.1.2 A stigmatized or negatively perceived action

Six managers expressed reluctance to consider product donation as a logistical practice due to the stigma and negative perception surrounding near-expiry products in Morocco. These managers feared that distributing such items could damage their brand image. Consequently, on the rare occasions when they did engage in philanthropic donations, they deliberately limited recipients to charitable organizations rather than individuals and primarily donated products that were still far from their expiration date.

4.1.3 A significantly risky action

Testimonies from all eight individuals indicated that integrating product donation into existing logistics operations could expose their companies to substantial risks. All eight cited the primary risk of food safety for end recipients. Furthermore, the first six managers agreed on a secondary risk: potential misconduct by recipient associations. Lacking ethics and integrity, such organizations might resell donated products on the open market. This presents a dual threat: legal and reputational jeopardy for the donor company, and a danger to unwitting buyers, as these products may bypass necessary quality and safety controls.

4.1.4 A logistically complex undertaking

Integrating the donation of near-expiry products as a formal logistical activity is not a straightforward task. Four managers affirmed that its implementation requires adaptation of the supply chain, particularly the post-production segment. According to these managers, dedicating specific resources to this activity is essential.

4.2 Product donation: drivers and barriers

The interviews illuminated several factors influencing the adoption of product donation as a logistical solution for returns management. Specifically, they revealed a set of barriers hindering adoption and potential levers that could facilitate integration. These insights provide a nuanced understanding of the challenges to overcome and the

opportunities to leverage in optimizing donation as a formal returns management activity. Key factors identified across the eight managers' accounts include:

4.2.1 Economic factors

According to three interviewees, a cost-benefit analysis comparing donation management to simple product destruction reveals that the perceived economic advantages do not justify the additional effort and expense.

A fourth manager corroborated this, noting that effective implementation presents significant challenges, particularly due to logistical costs and complexities. The frequent location of beneficiaries in remote rural areas entails added expenses for transportation and distribution. However, he suggested that strategic media coverage and communication could help offset these costs.

4.2.2 Logistical factors

Two managers agreed on the critical role of intermediation for the successful integration of this practice. They emphasized that the current absence of a national or regional "food bank" or centralized coordinating "federation" constitutes a major structural obstacle.

Furthermore, a third manager added that the dominance of Morocco's traditional retail circuit, characterized by a proliferation of small neighborhood grocers (Moul Hanout), further impedes adoption. He also indicated that the decisive factor leading a company to choose destruction over donation is often the stark difference in convenience between the two options.

Additionally, these managers explained the failure to adopt this practice by citing three logistical shortcomings: a lack of formalized processes, poor resource allocation, and inadequate control mechanisms.

4.2.3 Cultural factors

The study's findings indicate that cultural aspects also play a determining role in the adoption of product donation as a returns management method. Cultural attitudes and beliefs significantly affect how products are perceived and managed within the Moroccan context.

The second manager stated that his company did not adopt this practice systematically. Any philanthropic action was undertaken solely at the discretion of the company owner and, notably, did not involve end-of-cycle products but rather newly manufactured goods. This points to a second cultural barrier: the negative perception surrounding near-expiry products and the associated risk of reputational damage for the donating company.

Moreover, the fourth manager identified a lack of ethics, trust, and honesty characterizing the behavior of certain individuals and associations as a cultural impediment to implementing this practice.

While the first three managers advocated for making end-of-cycle products available to external actors (individuals and associations), the fourth manager proposed that donations be directed internally, to company employees. This approach would limit food waste while improving employee welfare. However, similar to external donation, internal actors could potentially falsify records or divert products for personal gain, underscoring the foundational importance of corporate values and principles.

4.2.4 Legal factors

The results also suggest that legal-regulatory factors can act as either barriers or drivers for integrating product donation into agri-food supply chains.

On one hand, the enactment of laws incentivizing product donation could create a supportive regulatory framework. However, as noted by the first, fourth et last managers, there is a concern that companies might find ways to circumvent such regulations, especially if they are not perceived as integral to daily strategy.

Conversely, seven managers indicated that the current lack of a clear legal framework and oversight around donation practices exposes companies to significant risks, such as product mishandling and public health crises. Furthermore, the absence of legal protection in case of donation-related incidents can deter companies from engaging in this practice, due to fears of negative repercussions for their reputation and finances. This underscores the critical need for clear regulations and rigorous control mechanisms to ensure proper management and provide legal risk mitigation.

4.2.5 Other factors

Finally, the discussion with the second and sixth managers highlighted that awareness-raising and communication about this practice serve as a genuine facilitating lever. Effectively promoting the practice can increase its visibility and foster broader acceptance. They added that the current absence of statistical data, cost analyses, and impact studies makes it impossible to quantify the benefits across different dimensions (economic, social, environmental). The analysis reveals a high degree of complexity in decision-making regarding the adoption of near-expiry product donation as a logistical practice. The interviews indicate that, while donation offers significant potential benefits in terms of social responsibility and brand enhancement, various intertwined obstacles must be addressed for effective integration. Consequently, this practice remains rare and is largely confined to isolated, ad-hoc initiatives rather than constituting a sustainable component of returns management strategy.

5 Discussion

The detailed exploration of factors influencing the adoption of product donation as an integrated logistics activity reveals a complex and multifaceted landscape. While the preceding section classified these factors by their distinct nature (economic, logistical, cultural, legal), a more integrated and actionable view emerges by reorganizing them into two overarching categories: internal and external factors. This dual lens offers a clearer framework for understanding the challenges and potential levers associated with integrating donation into supply chain operations.

5.1 Internal factors

5.1.1 Integrating the practice across three logistics tiers

For many companies, product donations are episodic, tied to specific solidarity campaigns, humanitarian crises, or isolated corporate social responsibility (CSR) initiatives. Outside these contexts, donations seldom form a substantive part of routine logistics. This ad-hoc approach is evident in the planning and execution of such operations, which typically rely on makeshift adjustments rather than established, standardized processes.

To systematically integrate this practice without compromising corporate performance, a strategic foundation is essential. As Stock and Lambert (2011) note, "Strategic planning provides direction and control for tactical planning and day-to-day operations." Therefore, strategic integration must begin with defining specific, measurable, achievable, relevant, and time-bound (SMART) objectives for the donation practice, ensuring alignment with the corporate vision and no adverse impact on core performance. A key strategic step is identifying and engaging stakeholders committed to sustained participation, including manufacturers, transporters, distributors, non-profits, and government representatives, whose contributions are vital for long-term success.

At the tactical level, the focus shifts to workflow optimization. A detailed mapping of each step in the donation process is required to identify critical points and improvement opportunities, thereby enhancing operational efficiency and mitigating risks related to the quality and safety of donated goods. Concurrently, dedicated resource allocation is crucial. This includes securing funding for associated costs (storage, transport, administration) and establishing a specialized team with the requisite skills to manage the technical and logistical dimensions effectively. Furthermore, developing a detailed donation policy is imperative. This policy should specify eligible product types, handling conditions, beneficiary selection criteria, and the end-to-end process from need assessment to delivery. The formulation of a strict ethical code to prevent abuse and ensure integrity is also a critical tactical component.

On the operational plane, execution and control are paramount. Companies must ensure that end-of-cycle products are delivered to beneficiaries in suitable condition. Multiple factors can compromise product quality post-donation, including exceeding expiry dates, improper storage, breaks in the cold chain, or contamination. This necessitates implementing continuous quality controls and a robust risk management protocol. Finally, establishing a system for monitoring and evaluation allows companies to measure the practice's effectiveness, enabling iterative optimization of operations and maximization of social and logistical benefits.

5.2 External factors

5.2.1 The traditional structure of Moroccan retail distribution

Morocco's retail landscape is characterized by a highly fragmented network of small, traditional grocers (Moul Hanout, ou épicier du coin). Without formalization and modernization of this circuit, akin to the introduction of organized retail chains like BIM and others, implementing a streamlined donation process remains highly challenging. A greater dispersion of modern retail outlets would facilitate the establishment of dedicated, shared spaces for near-expiry products, potentially co-funded by multiple manufacturers. This model could significantly

reduce individual companies' returns management burdens. Simultaneously, it would allow beneficiary associations to source needed products directly from nearby points of sale, eliminating the need for them to deploy extensive transport, fuel, and storage resources.

5.2.2 Mediation and resource pooling

While companies acknowledge the social (and derivative economic) value of donation, they are often unwilling to allocate dedicated logistical resources from their own operations. Here, resource pooling presents a viable solution. Sharing infrastructure and services can distribute the primary costs (transport, storage, flow separation to avoid confusion between donation and regular return streams, administrative coordination for beneficiary vetting and operations tracking, and additional quality control procedures) across multiple actors. A more advanced step involves creating an independent, dedicated organization to manage the entire donation ecosystem. With a strategically planned national footprint, such a body could ensure greater proximity to both donors and beneficiaries, thereby reducing logistical costs and complexity. Centralizing donations would optimize logistics through coordinated sourcing, storage, and distribution, while efficiently matching donor supply with beneficiary demand.

5.2.3 Lack of transparency and trust

Implementing product donation within the Moroccan context raises significant concerns about potential misconduct by recipient organizations. A lack of transparency manifests in various ways and poses a direct reputational and legal risk for donors, compounded by the danger of expired products reaching end-consumers. Notably, this risk persists even if donations are directed internally to employees rather than external beneficiaries. Consequently, skepticism and concern regarding these risks create a substantial barrier to systematic adoption, outweighing the potential social benefits. This skepticism is heightened by persistent worries about the actual use of donations: managers fear diversion for personal gain or resale rather than distribution to intended vulnerable populations. This distrust is exacerbated by anecdotal and reported experiences where donated goods were found for sale on the open market, reinforcing perceptions of potential fraud. The concern extends beyond mismanagement to the possibility of donations being monetized. This situation is amplified by insufficient rigorous control mechanisms, increasing the likelihood that near-expiry products could be accidentally consumed, potentially entangling the donor company in legal disputes. These combined fears often lead companies to abandon the practice in favor of less risky alternatives.

5.2.4 Strategic communication and public engagement

A primary objective here is to counteract the public's negative perception of end-of-cycle product donation. Such products are often viewed as less safe or desirable. This perception stems from a generalized fear that they may be damaged or of inferior quality and from perceived health risks associated with nearing expiry dates. Local consumption habits and preferences further reinforce this reluctance.

To address this, targeted awareness campaigns are crucial to educate the public on the social and environmental benefits of donation, highlighting its role in combating food waste and supporting vulnerable communities. By reshaping public conception, companies can build an image of social responsibility and active citizenship. Strategic communication efforts based on featuring testimonials, beneficiary stories, and visual evidence of impact can serve as powerful tools to publicly demonstrate corporate commitment to social causes. This visibility can strengthen a company's reputation as a responsible actor, yielding positive effects on consumer perception and customer loyalty. Effectively managed, donation can thus become a way to capitalize on positive brand values, helping to offset the logistical and operational costs it incurs.

5.2.5 The role of competent authorities

Government and regulatory bodies play a pivotal role as facilitators in adopting near-expiry product donation, primarily through three avenues:

1. **Regulatory and legislative framework:** Developing comprehensive, clear regulations that define the parameters and circumstances of donation is essential to reduce perceived uncertainty and risk for companies. Simultaneously, minimizing administrative hurdles is critical.
2. **Financial incentives:** Implementing fiscal incentives such as tax credits, deductions, or direct subsidies for companies that adopt this practice can encourage participation. These measures help offset associated costs, making donation more financially attractive compared to other returns management options.
3. **Logistical and infrastructural support:** Public authorities can provide direct support by establishing centralized collection, storage, and distribution hubs for donated goods. Such infrastructure rationalizes the donation process, ensures efficient distribution, and guarantees proper handling. Furthermore, fostering public-private partnerships can facilitate the development of tailored logistical solutions.

Additionally, state-led public awareness campaigns can educate both businesses and citizens on the practice's benefits and social importance, helping to shift negative perceptions over the long term. Finally, authorities must institute robust monitoring, performance measurement, and regular audit mechanisms. These ensure compliance with food safety standards and prevailing regulations, prevent unethical conduct, and build and maintain trust among all stakeholders in the system.

By adopting these measures, the state can not only facilitate the integration of product donation into corporate logistics but also cultivate an ecosystem that values this practice as a key element of corporate social responsibility and food waste reduction.

Given the multiplicity and interconnected nature of the factors identified, whether economic, logistical, cultural, or legal, it becomes necessary to move beyond a simple listing of elements and instead offer a more structured and dynamic interpretation of the findings. As a synthesis of this analysis, we propose a model designed to schematically represent the complex ecosystem within which the practice of end-of-cycle product donation does take place. This model aims to highlight the interactions between managerial perceptions, internal company dynamics, and constraints stemming from the external environment. It provides a simplified yet accurate visualization of the barriers currently locking the system in place, as well as the levers that can be activated to drive change in practices. The diagram below illustrates this proposed framework.

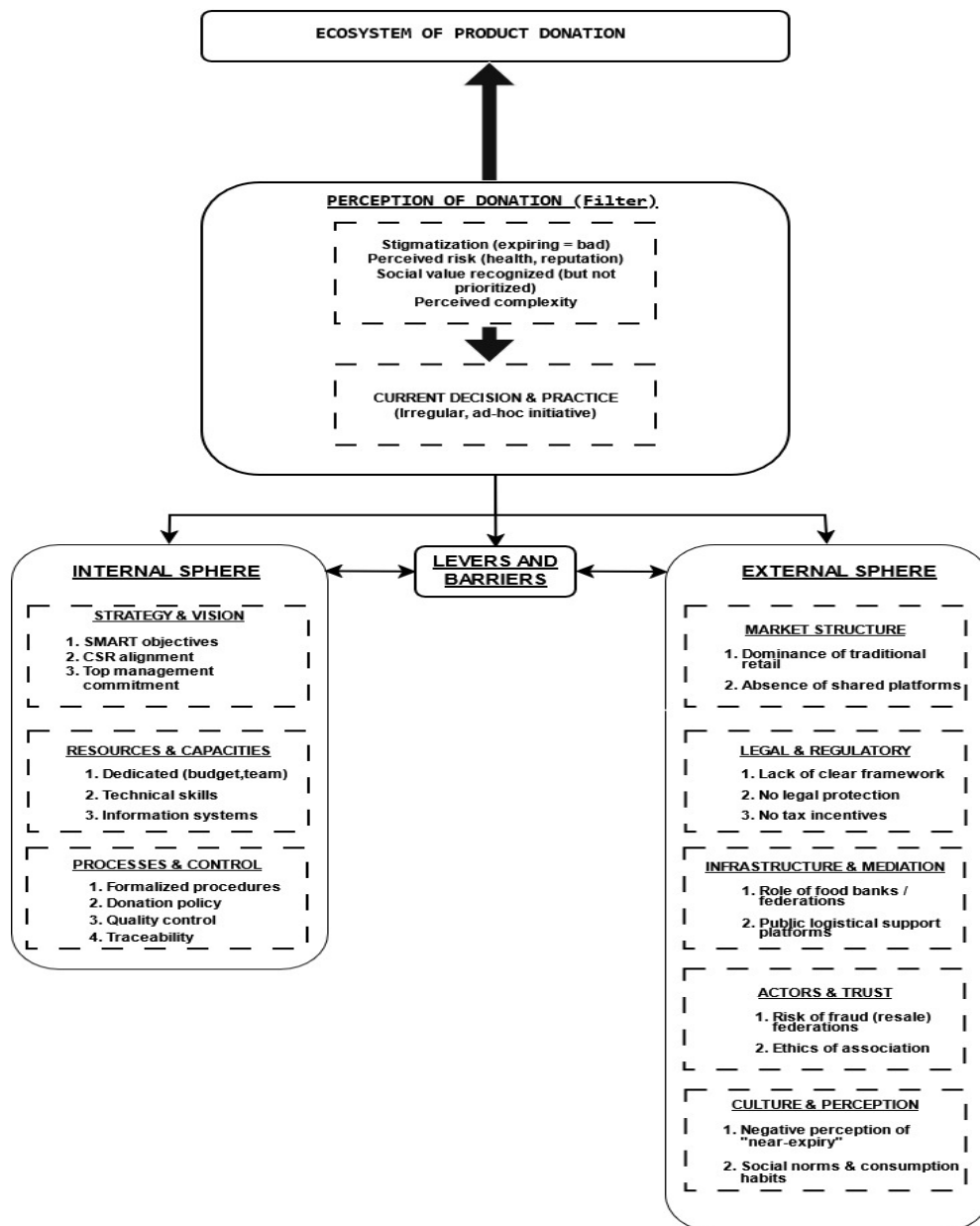


Figure 1. Model of END-of-life products donation ecosystem.

5.3 Functioning and dynamics of the Model

Based on the interviews, we conclude that the starting point is the “Perception” which is the central filter. In fact, any decision regarding donation is filtered through the perception managers have of it. Currently, this filter is tinted by stigmatization, a high perception of risk, and complexity. Even though its social value is recognized, it is not powerful enough to pass through this negative filter and become a strategic priority. The practice therefore remains confined to the status of an “irregular initiative”.

Moreover, perception is not static; it is constantly fueled and reinforced by what happens in both the internal and external spheres. For example, the absence of a strategic vision and dedicated processes internally reinforce the idea that donation is complex and not a priority. Also, the lack of allocated resources makes the opportunity cost (compared to destruction) too high, reinforcing the perception of insufficient economic advantage. In addition, the lack of trust in associations and stories of fraud directly fuel the fear of reputational and legal risk. And the absence of a protective legal framework and infrastructure (like a food bank) makes the perceived risk too high and the logistics insurmountable. Lastly, the dominant culture and the structure of the traditional retail market reinforce the stigmatization of products close to their expiry date.

The model shows also that managers have levers for action in order to modify this perception and decision. In fact, it shows that to move from an “irregular initiative” to a “standardized practice,” action must be taken simultaneously on several points to reverse the dynamic.

To move from an irregular initiative to a standardized practice, action must be taken simultaneously on several fronts to reverse the current dynamic. Acting on the internal sphere first requires comprehensive logistics integration across three levels (strategic, tactical, and operational) as this constitutes the key to transforming perceived complexity into a mastered process. This must be supported by genuine strategic will, as clear commitment from management can effectively counteract the perception that donation is not a priority. Simultaneously, action on the external sphere is equally crucial. Creating mediation and resource-pooling mechanisms, such as a food bank or federation, can serve as both a “translator” and a “guarantor,” reducing mistrust among stakeholders while pooling logistical costs. Furthermore, appropriate state regulation and incentives, including a clear legal framework and tax advantages, can modify the perceived cost-benefit equation and offer essential protection against risks. Finally, public communication through awareness campaigns can, over the long term, help de-stigmatize near-expiry products by acting directly on the cultural filter of perception. It is through this coordinated action on both internal and external levers that the perception of donation can evolve, enabling the transition from an ad-hoc approach to a truly integrated logistical practice.

This integrative model demonstrates that the adoption of donation is a systemic problem, not a simple management choice. The practice is currently stuck in a suboptimal equilibrium where negative perceptions (fueled by real internal weaknesses and external risks) outweigh the recognized social value.

To break this deadlock, it is not enough to convince companies one by one. It requires coordinated action on both internal levers (so they are capable of doing it) and external levers (so they have an environment that enables and secures the practice). The change in perception (the filter) will be the consequence of these combined actions, not their prerequisite.

6 Conclusion

The literature on integrating Corporate Social Responsibility (CSR) principles within supply chains is extensive. However, it has predominantly focused on the financial and environmental dimensions, often neglecting the social dimension. This is a significant oversight, as the social dimension directly reflects a company's impact on its surrounding community.

This study has sought to shift the focus to the frequently overlooked philanthropic aspect of CSR. We have argued that this aspect can, in fact, be operationalized through a company's logistical activities without compromising its overall performance.

To address our central research question, which is understanding Moroccan managers' perceptions of product donation as an alternative returns management strategy, we conducted semi-structured interviews with eight supply chain managers from 8 distinct companies.

Our findings reveal that in Morocco, as elsewhere, considerable importance is placed on returns management, employing various methods based on available resources, knowledge, and expertise. However, product donation is notably absent from this repertoire. It is perceived primarily as a philanthropic act devoid of tangible economic benefit. According to our participants, three primary barriers hinder its adoption:

- The dominant traditional structure of Morocco's retail distribution network.
- The inadequate logistical capabilities of beneficiary organizations.

- Concerns regarding potential opportunistic or dishonest behavior by some beneficiaries.

To overcome these barriers, interviewees proposed six key enablers:

- The establishment of a supportive legal and regulatory framework.
- The introduction of effective mediation between donors and beneficiaries.
- Public awareness campaigns to shift perceptions.
- The implementation of advantageous fiscal reforms (e.g., tax incentives).
- The strategic integration of donation into corporate planning.
- The resource pooling among stakeholders.

These insights contribute to a deeper conceptual understanding of the conditions necessary to implement a practice uniquely positioned to align economic, social, and environmental considerations. While the limited number of interviewees is acknowledged as a study constraint, this exploratory work has successfully identified critical avenues for future research.

We propose several promising directions for further inquiry. Future studies could investigate the mediating role of large-scale retailers (supermarkets, hypermarkets, hard-discount chains) in facilitating donations between producers and non-profit organizations. A specific case study on the potential role of BIM, KAZYON, MARJANE CITY (a recently introduced retailers following a proximity-based strategy that could potentially reshape the traditional grocer landscape) would be particularly valuable.

Furthermore, the research perspective would be enriched by shifting the focus to the beneficiaries' point of view. Exploring their perceptions of the barriers to and drivers of this practice would provide a more holistic and nuanced understanding of the donation ecosystem.

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