

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions



Ifiss Saida¹, Mssassi Said²

^{1,2}The National School of Business and Management, Abdelmalek University Essaâdi, Tangier, Morocco

ABSTRACT: This article explores the impact of sustainable development (SD) principles from Imam Ali's Letter 53 on the performance of Moroccan public organizations. Letter 53, addressed by Imam Ali to his governor in Egypt, represents a charter of equitable governance and social justice. Despite contemporary challenges, this study focuses on five key SD variables: Population, Planet, Prosperity, Peace and Partnership, analysing their influence on organizational performance.

The results show a significant positive correlation between the adoption of the Letter 53 principles and improved performance in Moroccan public organizations. Indeed, univariate and bivariate analyses reveal that these principles promote greater operational efficiency, as well as increased customer satisfaction.

The sine qua non for achieving these results is the adoption of management policies based on justice and equity. Despite the obstacles, it is crucial to promote sustainable environmental practices, support solidarity actions, strengthen peace and social cohesion, and develop strategic partnerships. This study therefore highlights the relevance of Imam Ali's teachings on sustainable development and their applicability in the current context of Moroccan public organizations.

KEYWORDS: Sustainable development, Letter 53, Imam Ali, Moroccan public organizations, Governance, Organizational Performance

I. INTRODUCTION

A. Background and importance of the study

Imam Ali's Letter 53, also known as the "Letter to Malik al-Ashtar", is a historically significant document written by Imam Ali to his governor in Egypt [The Way of Eloquence, 1989]. This letter constitutes a charter of governance and social justice, offering detailed advice on equitable management and the welfare of citizens. In the modern context, this letter is often cited for its timeless principles of justice, human rights and sustainable development.

The previous article, entitled "The Governance of Sustainable Development According to Imam Ali's Letter 53 and the UN Agenda 2030: A Comparative Study of the Two Charters" [Ifiss, S., & Mssassi, S., 2020], undertook a comparative study of the principles set out in Letter 53 and those of the United Nations Agenda 2030 for Sustainable Development. The results of this study suggest that there are sufficient similarities between Letter 53 and Agenda 2030 in terms of developing an effective and efficient strategy for good governance for sustainable development. Nevertheless, some differences remain between the two charters regarding the specific objectives of certain themes, notably a growing distinction between the SDGs grouped under Innovation and Technological Improvement [Ifiss, S., & Mssassi, S., 2020].

Interestingly, although many academics and practitioners consider environmental governance to be a relatively recent concept, the remarkable parallels between Letter 53 and Agenda 2030 make it clear that Imam Ali, as head of state, had already provided his governor in Egypt with much indispensable and decisive advice for developing a comprehensive approach to achieving economic, social and environmental development. Thus, the notion of sustainable development, albeit an old one, was part of Imam Ali's vocabulary, and many of these lessons can be found today in the Agenda 2030. Despite the fact that these teachings were revealed centuries ago, Imam Ali's vision remains highly topical, bearing the utopia of a serene and fulfilled humanity.

B. Objective of this research

The aim of this article is to extend this analysis, focusing specifically on a statistical study of the principles of sustainable development (SD) as set out in Letter 53. More specifically, it involves a univariate and bivariate analysis of the five key variables of the SD principle: Population, Planet, Prosperity, Peace and Partnership.

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

The aim of this study is to examine the application of Imam Ali's teachings in his letter 53 in the context of Moroccan public organizations. By quantifying and discussing the relationships between these variables, statistical analysis will provide valuable insights into the effectiveness and impact of these principles within Moroccan public institutions.

The importance of this analysis lies in its ability to offer continuity to previous research, by transforming qualitative principles into analysable quantitative data. This will not only validate previous findings, but also provide an empirical basis for practical recommendations on the implementation of sustainable development principles in various contemporary contexts, particularly within Moroccan public organizations.

II. PROBLEMATIC OF THE ARTICLE

Imam Ali's Letter 53 is a richly instructive historical document, offering guiding principles for just and sustainable governance. These principles, although formulated several centuries ago, find particular resonance in contemporary sustainable development goals as defined by the United Nations' Agenda 2030. However, the question of their concrete application and relevance in modern organizational contexts, particularly within Moroccan public organizations, remains to be explored.

This article examines this issue by verifying the correlation and relationship between the five variables of the Sustainable Development (SD) principle - Population, Planet, Prosperity, Peace and Partnership - as interpreted from Imam Ali's letter 53, and the performance of Moroccan public organizations. The central question of this research is to determine the extent to which the principles of Letter 53, when integrated into the management and governance practices of Moroccan public organizations, positively influence their performance.

III. METHODOLOGY

A. *Sample description*

For this study, a representative sample of Moroccan public institutions was carefully selected to examine the impact of the governance principles set out in Imam Ali's letter 53 on their performance. The institutions included in this sample were classified according to their legal structure, sector of activity and size, thus ensuring adequate diversity and representativeness.

The analysis focuses on the five variables of the Sustainable Development (SD) principle - Population, Planet, Prosperity, Peace and Partnership - as interpreted from the letter 53. This approach will shed light on how Imam Ali's teachings influence the practices and results of Moroccan public organizations.

- **Legal structure of organizations**

The sample includes a total of 126 public institutions, distributed as follows:

- Public establishments: 67 (53%)
- Public subsidiaries: 33 (26%)
- State-owned companies: 17 (14%)
- Mixed companies: 9 (7%)

This distribution reveals a predominance of public establishments and public subsidiaries, which together make up more than two-thirds of the sample. This distribution reflects the large number of these entities in the public portfolio, as indicated in the Report on Public Establishments and Enterprises published by the Ministry of the Economy and Finance.

- **Sectors of Activity**

The public institutions studied operate in a variety of sectors, illustrated as follows:

- Finance: 23 (18%)
- Teaching: 21 (17%)
- Health: 15 (12%)
- Fisheries and agriculture: 12 (10%)
- Energy and mining: 11 (9%)
- Urban planning: 9 (7%)
- Infrastructure and transport: 8 (6%)
- Tourism: 8 (6%)
- Jobs: 7 (6%)
- Other: 12 (10%)

The financial sector is the most represented, followed by education and healthcare. This sectoral diversity enables us to examine how SD principles influence performance in different organizational contexts.

- **Organization size**

The organizations in the sample also vary in terms of size, measured by the number of employees:

- Between 0 and 100 employees: 27 (21%)
- Between 100 and 500 employees: 64 (51%)

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

- Between 500 and 1000 employees: 35 (28%)

The majority of organizations surveyed are medium-sized, with 51% having between 100 and 500 employees. This distribution makes it possible to analyze the impact of SD principles across entities of varying sizes, offering a more comprehensive view of their application and effectiveness.

B. Analysis methods

To assess the impact of the sustainable development (SD) principles set out in Imam Ali's Letter 53 on the performance of Moroccan public institutions, we employed univariate and bivariate analysis techniques. The application of these statistical analysis methods is justified by the specific objectives of our study, which aim to discern precisely how the SD principles derived from Letter 53 influence and shape the performance of public organizations in Morocco.

Univariate analysis allows us to examine each variable independently, providing an in-depth understanding of the individual impact of each SD principle - Population, Planet, Prosperity, Peace and Partnership. At the same time, bivariate analysis allows us to explore the relationships and interactions between these variables, providing a more nuanced perspective on how these principles interact and reinforce each other to improve the overall performance of public institutions.

Thus, integrating these statistical analysis techniques into our study enables us to highlight the mechanisms by which Imam Ali's teachings, as interpreted through SD principles, contribute to the effectiveness and efficiency of Moroccan public organizations.

IV. PRESENTATION OF UNIVARIATE AND BIVARIATE TEST RESULTS FOR VARIABLES ASSOCIATED WITH SUSTAINABLE DEVELOPMENT

A. Population" flat sorting and cross-referencing with "organizational performance

Table 1: Univariate Analysis of Employee Health and Safety in Moroccan Public Organizations (Variable DD: Population)

Does your organization adopt management practices that contribute to improving employee health and safety in the workplace?	Frequency	Percentage
Very dissatisfied	41	32,54%
Somewhat dissatisfied	40	31,75%
Moderately satisfied	12	9,52%
Somewhat satisfied	25	19,84%
Very satisfied	8	6,35%
Total	126	100%

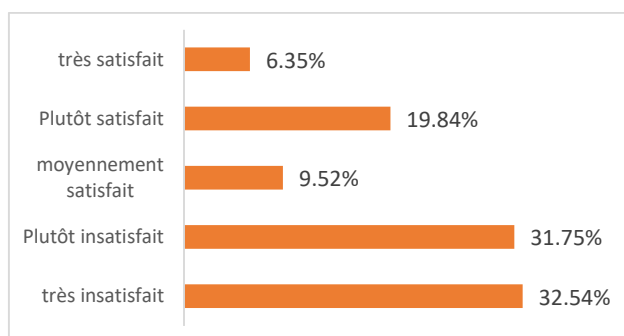


Figure 1: Univariate Analysis of the Distribution of Employee Satisfaction with Occupational Health and Safety (Variable DD: Population)

Table 1 and Figure 1 present worrying results regarding employee satisfaction with occupational health and safety management practices. A significant majority, 64.29% (81 respondents), expressed a very high or moderate degree of dissatisfaction. On the other hand, only 35.71% (45 respondents) were satisfied, whether they were moderately satisfied, fairly satisfied or very satisfied.

This analysis highlights that occupational health and safety management requires a major overhaul to meet employee expectations and improve employee satisfaction. Drawing on the recommendations of **Imam Ali in his letter 53**, it is crucial to adopt practices based on justice and fairness, guaranteeing equal treatment for all, without discrimination. Imam Ali stresses the importance of benevolence and compassion towards each individual, which translates into management policies that respect and support the well-being of all employees. It is also essential to actively listen to employees' concerns and involve them in decision-making, in order to promote a harmonious and safe working environment. By adopting these principles, organizations can not only

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

improve employee satisfaction, but also contribute to the general well-being of the population, by creating a respectful and inclusive work culture.

Table 2: Bivariate Analysis of the Relationship between Employee Health and Safety and Organizational Performance (DD Variable: Population)

	Does your organization adopt management practices that contribute to improving employee health and safety in the workplace?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	117.97	16	< .001	0.484
How do you assess the efficiency of your organization?	73.38	16	< .001	0.382
How do you assess customer satisfaction with your organization's products or services?	85.182	16	< .001	0.411

The results of the statistical tests compiled in Table 2 show significant associations between the adoption of management practices aimed at improving employee health and workplace safety, and several key measures of organizational performance. For improved employee health and workplace safety, the statistics are as follows: Chi-square = 117.97, p-value < .001, Cramer's V value = 0.484. This indicates a strong correlation between these practices and organizational effectiveness (Chi-square = 73.38, p-value < .001, Cramer's V value = 0.382), efficiency (Chi-square = 85.182, p-value < .001, Cramer's V value = 0.411) and customer satisfaction (Chi-square = 85.182, p-value < .001, Cramer's V value = 0.411). These results underline the strategic importance of investing in employee health and safety not only for their personal well-being, but also to improve overall organizational performance.

In keeping with the principles of Imam Ali's letter 53, which advocates benevolence and justice towards all members of the community, these results reinforce the idea that taking employee well-being into account contributes not only to employee satisfaction and productivity, but also to operational efficiency and customer satisfaction. This demonstrates the importance of considering occupational health and safety as strategic investments that promote a more harmonious and efficient working environment, while contributing to a more equitable and prosperous society as a whole.

B. Flat sorting "Planet" and its cross-reference with "Organizational performance".

Table 3: Univariate Analysis of Environmental Practices in Moroccan Public Organizations (DD Variable: Planet)

Does your organization support environmentally-friendly activities?	Frequency	Percentage
Very dissatisfied	57	45,24%
Somewhat dissatisfied	43	34,13%
Moderately satisfied	9	7,14%
Somewhat satisfied	16	12,70%
Very satisfied	1	0,79%
Total	126	100%

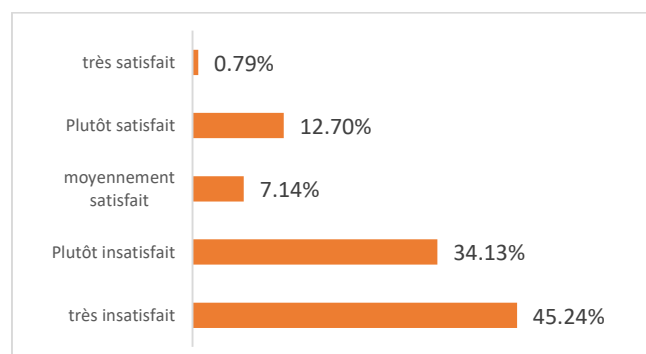


Figure 2: Univariate Analysis of Employee Satisfaction with Environmental Initiatives (DD Variable: Planet)

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

Table 3 and Figure 2 show a high level of dissatisfaction among employees regarding their organization's efforts to support environmentally-friendly activities. Indeed, 45.24% of respondents said they were very dissatisfied, and 34.13% were rather dissatisfied, for a total overall dissatisfaction of 79.37%. On the other hand, only 12.70% were somewhat satisfied, and a mere 0.79% were very satisfied. This breakdown highlights a negative perception of the organization's environmental initiatives, with only 7.14% of respondents expressing average satisfaction. This indicates that the majority of employees see no serious commitment or tangible efforts to protect the environment and ecosystems on the part of their organization.

Drawing on the recommendations of Imam Ali's Letter 53, it is crucial for every organization to respect and protect nature as a moral and ethical duty. Imam Ali advocates justice and fairness not only towards individuals, but also towards the environment, stressing the importance of responsible and sustainable resource management. To meet these principles, organizations must not only assess and reduce their ecological impact, but also actively engage in practices that promote the preservation of ecosystems. This includes implementing strategies to minimize waste, optimize the use of natural resources and encourage green initiatives that benefit both the organization and the community. By adopting an eco-friendly approach, companies can not only improve employee satisfaction, but also make a significant contribution to protecting the planet for future generations.

Table 4: Bivariate Analysis of the Impact of Environmental Practices on Organizational Performance (DD Variable: Planet)

	Does your organization support environmentally-friendly activities?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	337.49	16	< .001	0.818
How do you assess the efficiency of your organization?	235.37	16	< .001	0.683
How do you assess customer satisfaction with your organization's products or services?	196.23	16	< .001	0.624

The results of the statistical analyses, presented in Table 4, reveal a significant correlation between support for environmental initiatives by public organizations and various organizational performance indicators. For environmentally-friendly activities, the statistics are as follows: Chi-square = 337.49, p-value < .001, Cramer's V value = 0.818. This indicates a strong association between these practices and organizational effectiveness (Chi-square = 235.37, degree of freedom = 16, p-value < .001, Cramer's V value = 0.683), efficiency (Chi-square = 196.23, p-value < .001, Cramer's V value = 0.624) and customer satisfaction (Chi-square = 196.23, p-value < .001, Cramer's V value = 0.624). These results underline the strategic importance for organizations of adopting environmentally-friendly practices not only to meet the expectations of internal and external stakeholders, but also to improve overall performance.

In line with the principles of Imam Ali's Letter 53, which encourages responsibility and justice towards the environment and ecosystems, these results reinforce the idea that conserving the planet must be a priority for every organization. It is crucial to consider the ecological impact of every decision and action, committing to sustainable practices that preserve natural resources and maintain the balance of ecosystems. By integrating these principles into its overall strategy, your organization can not only improve customer satisfaction and operational efficiency, but also play a vital role in protecting the environment for future generations. This reflects a genuine commitment to sustainability and social responsibility, contributing to a fairer society and a more sustainable future for all.

C. Sorting out "Prosperity" and its intersection with "Organizational Performance".

Table 5: Univariate analysis of Solidarity Actions for the Disinherited (Variable DD: Prosperity)

Does your organization support solidarity actions for the underprivileged or the poor?	Frequency	Percentage
Very dissatisfied	34	26,98%
Somewhat dissatisfied	42	33,33%
Moderately satisfied	19	15,08%
Somewhat satisfied	22	17,46%
Very satisfied	9	7,14%
Total	126	100%

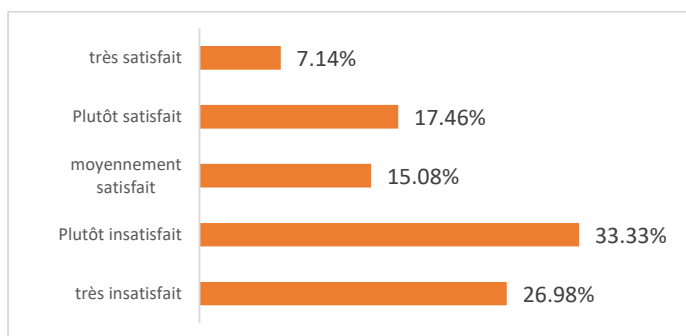


Figure 3: Univariate Analysis of the Distribution of Employee Satisfaction with Solidarity Initiatives (DD Variable: Prosperity)

Table 5 and Figure 3 illustrate that the majority of employees are dissatisfied with their organization's support for solidarity initiatives aimed at the underprivileged or poor. In fact, 26.98% of respondents were very dissatisfied and 33.33% were somewhat dissatisfied, giving an overall dissatisfaction rate of 60.31%. On the other hand, only 17.46% of employees said they were fairly satisfied and 7.14% very satisfied, indicating that 24.60% of respondents felt their organization was making a significant effort in terms of social solidarity. The percentage of moderately satisfied respondents was 15.08%, suggesting a neutral or indifferent perception of the actions undertaken. These results show that the majority of employees do not perceive sufficient commitment on the part of the organization to initiatives aimed at supporting the underprivileged classes.

Taking our cue from the teachings of Imam Ali's letter 53, it's essential to recognize the importance of acting with justice and compassion towards the most disadvantaged to foster collective prosperity. Imam Ali stresses the importance of social justice and solidarity with the poor, emphasizing the role of leaders in ensuring the well-being of the most vulnerable. To achieve true prosperity, an organization must not only focus on its economic success, but also actively engage in initiatives that support disadvantaged communities. This includes setting up aid programs, financial support and charitable actions, while ensuring that these efforts are carried out with respect and dignity. By following these principles, organizations can not only improve employee satisfaction, but also make a significant contribution to a more equitable and prosperous society for all.

Table 6: Bivariate Analysis of the Influence of Solidarity Actions on Organizational Performance (DD Variable: Prosperity)

	Does your organization support solidarity actions for the underprivileged or the poor?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	49.14	16	< .001	0.312
How do you assess the efficiency of your organization?	59.01	16	< .001	0.342
How do you assess customer satisfaction with your organization's products or services?	111.813	16	< .001	0.471

The statistics in Table 6 show a significant correlation between support for solidarity actions towards the underprivileged or poor class and several measures of organizational performance. For solidarity actions, the results are as follows: Chi-square = 49.14, p-value < .001, Cramer's V value = 0.312 for effectiveness; Chi-square = 59.01, p-value < .001, Cramer's V value = 0.342 for efficiency; Chi-square = 111.813, suggest that the level of commitment to social solidarity has a significant impact on the overall perception of organizational effectiveness, operational efficiency and customer satisfaction.

In line with the precepts set out in Imam Ali's Letter 53, which stresses the importance of social justice and solidarity with the underprivileged, these results highlight that active support for the underprivileged classes is not only a moral obligation, but also an essential pillar of collective prosperity. An organization that invests in such actions strengthens the social fabric and fosters a more inclusive and equitable society. This in turn improves the organization's perception among both employees and external partners, reinforcing its commitment to fundamental ethical and social values. By integrating these principles into its corporate culture and social responsibility strategies, an organization can not only maximize its positive impact on society, but also consolidate its reputation as a committed and responsible player in promoting sustainable prosperity for all.

D. Flat sorting of "Peace" and its intersection with "organizational performance

Table 7: Univariate analysis of Actions for Social Peace in Public Organizations (DD variable: Peace)

Does your organization support actions that contribute to social peace?	Frequency	Percentage
Very dissatisfied	46	36,51%
Somewhat dissatisfied	37	29,37%
Moderately satisfied	12	9,52%
Somewhat satisfied	22	17,46%
Very satisfied	9	7,14%
Total	126	100%

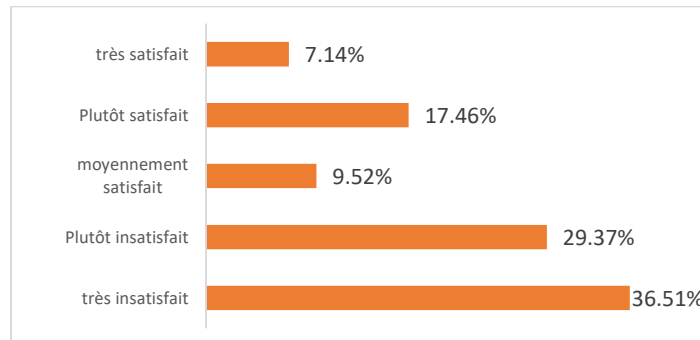


Figure 4: Univariate analysis of employees' opinions on support for social peace (variable DD: Peace):

Table 7 shows a varied distribution of opinions among employees regarding their organization's support for actions aimed at achieving social peace. A significant proportion, 66.88% of respondents, expressed some degree of dissatisfaction: 36.51% were very dissatisfied and 29.37% rather dissatisfied. By contrast, only 24.60% of employees were satisfied (17.46% quite satisfied and 7.14% very satisfied). This table indicates that the majority of employees perceive a lack of substantial commitment on the part of the organization to promote social peace within and beyond the company.

With reference to Imam Ali's letter 53, it is crucial for the leaders of any organization to actively promote social peace as a fundamental principle of justice and community stability. Imam Ali emphasizes the importance of social harmony and reconciliation between individuals and groups, stressing that peace is essential to collective prosperity. To achieve this goal, companies must not only manage internal conflicts fairly and transparently, but also support initiatives that promote dialogue, mutual understanding and the peaceful resolution of disputes. This requires an organizational culture that values diversity, encourages open communication and promotes values of tolerance and inclusion. By integrating these principles into their daily practices, organizations can make a significant contribution to building a more harmonious and sustainable society for all its members.

Table 8: Bivariate Analysis of the Correlation between Actions for Social Peace and Organizational Performance (DD Variable: Peace)

	Does your organization support actions that help build social peace?			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	83.92	16	< .001	0.408
How do you assess the efficiency of your organization?	121.18	16	< .001	0.490
How do you assess customer satisfaction with your organization's products or services?	79.38	16	< .001	0.397

The results of the statistical analyses, shown in Table 8, indicate a significant correlation between support for actions contributing to social peace in your organization and several key performance measures. For actions promoting social peace, here are the statistics: Chi-square = 83.92, p-value < .001, Cramer's V value = 0.408 for effectiveness; Chi-square = 121.18, p-value <

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

.001, Cramer's V value = 0.490 for efficiency; Chi-square = 79.38, p-value < .001, Cramer's V value = 0.397 for customer satisfaction. These results indicate a strong association between support for social peace initiatives and organizational effectiveness, operational efficiency and customer satisfaction.

In line with the principles set out in Imam Ali's Letter 53, which advocates social harmony and reconciliation between individuals and communities, these results underline that active support for actions that promote social peace is essential for any organization. Investing in such initiatives not only strengthens internal cohesion and social harmony, but also helps to improve stakeholders' perception of the organization. By integrating these principles into its corporate culture and social responsibility strategies, an organization can not only maximize its positive impact on society, but also play a significant role in promoting a more stable and resilient community. This reflects a genuine commitment to social sustainability and the creation of a peaceful environment, fulfilling Imam Ali's aspirations for justice and prosperity.

E. Flat sorting of "Partnership" and its intersection with "Organizational Performance".

Table 9: Univariate analysis of Public-Private Partnerships in Moroccan Public Organizations (DD variable: Partnership)

<i>Does your organization set up public-private partnerships?</i>	Frequency	Percentage
Very dissatisfied	33	26,19%
Somewhat dissatisfied	42	33,33%
Moderately satisfied	8	6,35%
Somewhat satisfied	32	25,40%
Very satisfied	11	8,73%
Total	126	100%

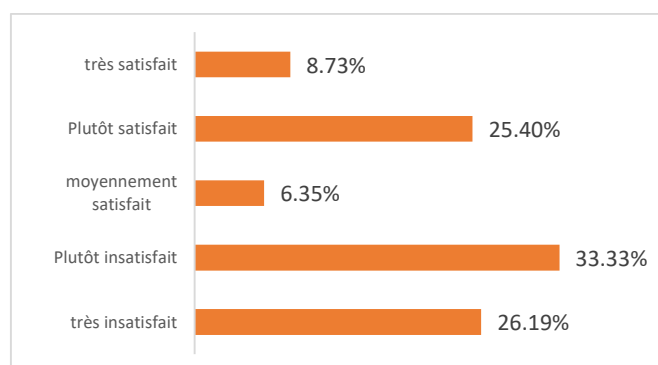


Figure 5: Univariate analysis of the distribution of responses concerning Public-Private Partnerships (DD variable: Partnership)

Table 9 and Figure 5 illustrate a varied distribution of responses among employees concerning the public-private partnerships established by their organization. A relative majority, representing 59.52% of respondents, expressed some form of dissatisfaction: 26.19% said they were very dissatisfied, and 33.33% somewhat dissatisfied. In contrast, 34.13% of employees are satisfied (25.40% somewhat satisfied and 8.73% very satisfied). These results indicate a mixed perception of the effectiveness and relevance of the organization's public-private partnerships.

In line with the principles of Imam Ali's letter 53, it is essential for all organizations to consider public-private partnerships as instruments of social justice and sustainable development. Imam Ali encourages collaboration between different sectors to achieve common goals, stressing the importance of cooperation and solidarity in the management of public affairs. To maximize the positive impact of these partnerships, it is crucial that organizations engage in transparent, equitable and mutually beneficial relationships. This includes promoting governance practices that ensure accountability, citizen participation and the protection of public interests. By adopting an approach based on these principles, organizations can strengthen their ability to meet collective needs, foster innovation and promote inclusive, sustainable economic growth.

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

Table 10: Bivariate Analysis of the Relationship between Public-Private Partnerships and Organizational Performance (DD Variable: Partnership)

	<i>Does your organization set up public-private partnerships?</i>			
	Value Chi-square	Degree of freedom	p-value	V value by Cramer
How do you assess your organization's efficiency?	88.79	16	< .001	0.420
How do you assess the efficiency of your organization?	67.83	16	< .001	0.367
How do you assess customer satisfaction with your organization's products or services?	156.26	16	< .001	0.557

As shown in Table 10, the results of statistical tests establish a significant correlation between the establishment of public-private partnerships in your organization and several key performance measures. The analyses show a strong association between these partnerships and operational effectiveness, organizational efficiency and customer satisfaction. Specifically, Chi-square values for effectiveness, efficiency and customer satisfaction are 88.79, 67.83 and 156.26 respectively, all with p-value < .001 and Cramer's V values indicating significant relationships (0.420, 0.367, 0.557). These results highlight the fact that public-private partnerships not only improve an organization's internal performance, but also enhance its customers' positive perception of it, demonstrating their beneficial impact on strategic management and overall satisfaction.

Adhering to the principles set out in Imam Ali's letter 53, which encourages cooperation and collaboration for the common good, these results underline that establishing public-private partnerships is an effective strategy for strengthening organizational performance and meeting society's diverse needs. This type of partnership fosters innovation, cost reduction and resource optimization, while improving the quality of products and services offered to customers. By integrating these principles into its overall strategy, an organization can not only strengthen its ability to achieve its objectives effectively and efficiently, but also consolidate its reputation as a player committed to promoting sustainable, inclusive economic growth. This reflects a commitment to social responsibility and the creation of shared value, thus contributing to a more harmonious and prosperous society in line with the values advocated by Imam Ali.

V. DISCUSSION OF RESULTS

As part of our research, we identified and evaluated several pre-existing models of good governance. It is important to note that these models did not take into account the variable of Sustainable Development (SD), as evidenced by the work of Durnev and Kim (2005), Krishnamurti et al. (2005), Burak et al. (2017), as well as Sulaiman et al. (2019). Consequently, it is clear that, until now, SD has not been considered a fundamental element integrated into work on good governance (BG).

In contrast, studies that have examined the relationship between SD and organizational effectiveness, such as those conducted by Murakami and Kimbara (2015), Ridha et al. (2020), and Islam et al. (2017), have not been undertaken within the framework of a good governance model, let alone with reference to Letter 53. What constitutes a notable innovation in our research is not only the analysis of the impact of sustainable development, as measured through the indicators enshrined in the Imam Ali Charter, on the performance of the Moroccan public sector, but also the examination of sustainability within the framework of a more comprehensive good governance model.

In essence, this pioneering study sets out to fill a significant gap in the academic literature by addressing the issue of sustainability within an integral good governance model, while adopting a perspective that embraces the dimensions of SD according to Imam Ali's vision. This innovative approach sheds light on the essential links between sustainability and public governance, helping to enrich our understanding of the underlying mechanisms that foster more accountable, transparent and effective public management in today's context of complex societal challenges.

In this work, the variable Sustainable Development (SD) was a crucial component of our study of Letter 53. We assessed SD on the basis of several dimensions conceptualized in accordance with Letter 53. These dimensions encompass essential aspects such as the well-being of the population, the protection of resources and the environment, economic prosperity, social peace and partnership. Our stated hypothesis suggests a close relationship between sustainability practices and the performance of public organizations. We set out to test whether this hypothesis was correct.

The results of our statistical analysis are conclusive. These statistical indicators significantly indicate that there is a substantial positive relationship between sustainable development and the performance of public sector organizations in Morocco. In other words, this means that commitment to sustainable development has not only a significant but also a positive impact on the performance of public sector entities in Morocco. Public organizations that adopt sustainability practices, such as those linked to

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

public well-being, environmental protection, economic prosperity, social peace and partnership, appear to benefit from improved organizational results. This can translate into improved operational efficiency, greater stakeholder satisfaction, more effective use of resources, and potentially a more positive impact on society as a whole.

Consequently, it is plausible to envisage that raising the level of sustainable practices, as formulated in accordance with the precepts set out in Letter 53, would generate proportionally significant improvements within organizational performance measures. These results underline the fact that sustainable practices as set out in Letter 53 have a substantial influence on performance levels. In this light, it seems imperative for the Moroccan public organization to reassess its systems and processes with a view to placing greater emphasis on adopting the sustainable practices advocated by the visionary Ali.

Unquestionably, our results make a substantial contribution to corroborating previous work that has argued that improving the effectiveness of public organizations is closely conditioned by the adoption of sustainable practices [Murakami and Kimbara, 2015; Ridha et al., 2020; Islam et al., 2017]. However, this study highlights a significant nuance by specifically exploring the influence of the five P's set out in Letter 53 on organizational performance. In this, it is perfectly consistent with the expectations formulated as part of the 2030 Agenda, which suggest that organizations, regardless of their national origin, can achieve exceptional peaks of performance by strategically integrating these sustainable practices.

This robust empirical evidence serves to reinforce the validity and relevance of these sustainability practices as set out in Letter 53, in the contemporary context of public governance. They confirm the positive and significant correlation between the adoption of these sustainable practices and improved organizational performance. This finding is of paramount importance in the current panorama, where the growing pressure for more effective, accountable and sustainable public management is a necessity at both national and international level.

VI. CONCLUSIONS

Analysis of the principles of sustainable development (SD) as set out in Imam Ali's letter 53, applied to Moroccan public organizations, reveals important insights into how these principles influence organizational performance. Comparison with the UN Agenda 2030 highlights the timeless relevance of Imam Ali's teachings, demonstrating that concepts of justice, equity, and societal well-being were already present in his guidelines. A statistical study of the key variables - Population, Planet, Prosperity, Peace and Partnership - shows a significant correlation between the adoption of these principles and improved effectiveness, efficiency and stakeholder satisfaction within Moroccan public organizations.

A. Recommendations

The results of this study enable us to formulate several key recommendations. Firstly, it is essential to strengthen health and safety policies within public organizations. This requires the adoption of management practices based on fairness and equity, ensuring equitable treatment for all employees. Implementing management policies that respect and support employee well-being, actively listening to their concerns and involving them in decision-making, is also crucial.

Secondly, sustainable environmental practices must be proactively promoted. Public organizations should assess and reduce their ecological impact by actively engaging in environmentally-friendly practices. This includes implementing strategies to minimize waste, optimize the use of natural resources and encourage green initiatives.

Thirdly, support for solidarity actions should be a priority. Public organizations should encourage and support actions of solidarity towards the underprivileged or poor, inspired by Imam Ali's principles of benevolence and compassion. The promotion of social programs aimed at improving the living conditions of vulnerable populations and reducing inequalities is also necessary.

Fourthly, it is imperative to strengthen peace and social cohesion. Fostering a harmonious and safe working environment by promoting social justice and equity will contribute to strengthening social cohesion. Developing initiatives aimed at strengthening social cohesion and promoting a culture of peace within public organizations is essential.

Finally, the development of strategic partnerships is essential. Public organizations should establish strategic partnerships with other organizations, institutions and communities to build capacity for implementing SD principles. Sharing best practices and experiences to create a network of mutual support for sustainable development is crucial.

B. Research limits

This research does, however, have certain limitations. Firstly, the sample used, although representative, remains limited in terms of size and diversity of organizations. Future research could benefit from a larger, more diversified sample. Secondly, the quantitative approach used in this study, while effective in identifying correlations, may lack depth in understanding the underlying mechanisms. A complementary qualitative study could offer more nuanced insights.

Furthermore, the conclusions drawn from this research are specific to Moroccan public organizations and may not be directly applicable to other contexts or countries. Comparative studies with other regions could enrich the conclusions. Finally, time and resource constraints may have influenced the depth of the analysis. More extensive research with increased resources could offer more robust results.

Sustainable Development and Organizational Performance: A Study of the Imam Ali Principles in Moroccan Public Institutions

In conclusion, the integration of Imam Ali's sustainable development principles into the management practices of Moroccan public organizations shows promising results for improving their overall performance. However, further research and broader implementation of these principles are needed to maximize their impact and promote sustainable development on a large scale.

REFERENCES

- 1) Ali ibn Abî Tâlib , (1989). "La voie de l'éloquence", translation into French of the Arabic text Nahj al-Balâghah by a group of Muslim scholars, reviewed and corrected by Sayyid Attia Abul Naga, bilingual edition, Dar Al Kutub Al-Islamiyya Dar Al Kitab - Al Lubnani, Dar Al Kitab Al Masri, consulted on 17/06/2022 in: <http://shiacity.fr/wp-content/uploads/2017/10/Nahj-Al-Balagha-la-voie-de-l-%C3%A9loquence-Abul-Naga.pdf>
- 2) Beisheim, M. (2015). Die Agenda 2030 Für Nachhaltige Entwicklung: Ein Ausblick Auf Ihre Weiterverfolgung Und Überprüfung. Vereinte Nationen: German Review on the United Nations, 63(6), 255-260. Retrieved from https://dgvn.de/fileadmin/publications/PDFs/Zeitschrift_VN/VN_2015/Heft_6_2015/04_Beitrag_Beisheim_VN_6-15_25-11-2015.pdf
- 3) Durnev, A. & Kim, E. H. (2005). To Steal or Not to Steal: Firm Attributes, Legal Environment, and Valuation. *The Journal of Finance*, 60 (3), 1461 - 1493.
- 4) Ifiss saida, Mssassi said, The Governance of Sustainable Development According to Imam Ali's Letter 53 and the UN Agenda 2030: A Comparative Study of the Two Charters, (2020) *Journal of Humanities and Social Sciences Studies* 2(6):109-126.
<https://al-kindipublisher.com/index.php/jhsss/article/view/709/655>
- 5) Ifiss, S., & Mssassi, S. (2023). The Legacy of Leadership According to Imam Ali's Letter 53: A Comparative Perspective with the New Management. *Journal of Business and Management Studies*, 5(3), 56-64.
<https://doi.org/10.32996/jbms.2023.5.3.5>
- 6) Islam, M. M., Turki, A., Murad, M. W., & Karim, A. (2017). Do sustainable procurement practices improve organizational performance? *Sustainability*, 9(12), 2281
- 7) Krishnamurti, C., Sevic, A., & Sevic, Z. (2005). Legal Environment, Firm-level Corporate Governance and Expropriation of Minority Shareholders in Asia. *Economic Change and Restructuring*, 38 (1), 85-111
- 8) Murakami, K., Kimbara, T. (2015). Does CSR Enhance the Transfer of Environmental Practices to Overseas Subsidiaries? *Journal of Business Administration Research*, 4(2),1-8
- 9) Ridha, M., Ismail, A.R., & Yousif, A.S.H. (2020). Investigating the Mediating Role of Organization's Sustainability in The Relationship between Using Greening Technology Information Tools and Organization's General Performance: A Field Study on A Group of Jordanian Business Organization. *Review of Applied Socio-Economic Research, Pro Global Science Association*, 19(1), 75-84.
- 10) Sulaiman, S., Nizam, A., Farid, F., Kesuma, T. M., Madjid, I., & Siregar, R. (2019). The Role of Good Government Governance Principles in Enhancing the Performance of Public Organization in Aceh, Indonesia. In 1st Aceh Global Conference (AGC 2018) (pp. 731-738). Atlantis Press.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.