

Corporate social responsibility disclosure in Algeria

Raja Douis ¹, Fateh Ahmia ²

¹ laboratory of Organizations Economics and sustainable development research, Mohamed Seddik Benyahia university, Jijel, Algeria, raja.douis@univ-jijel.dz.

² laboratory of Organizations Economics and sustainable development research, Mohamed Seddik Benyahia university, Jijel, Algeria, fateh.ahmia@univ-jijel.dz.

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Abstract:

This study aims to assess corporate social responsibility disclosure in Algeria. by analyzing the legislative framework and conducting content analysis using the "6s scanner" on the websites of 65 companies. The findings indicate that the legislative framework is inadequate, with only a few implicit texts addressing certain topics. However, the situation among corporations is somewhat satisfactory considering the challenging circumstances. Approximately three-quarters of the companies voluntarily disclose their corporate social responsibility activities, albeit with inconsistent and modest narratives. Notably, only three companies demonstrated the highest performances. These findings contribute to literature.

Keywords: corporate social responsibility disclosure; legislation; content analysis; "6s scanner".

Jel Classification Codes: M140, K3, M400, M480.M490.

Corresponding author: Raja Douis, e-mail:rajadouis@gmail.com.

1. INTRODUCTION

Corporate social responsibility disclosure (CSR) is the process of providing differently nature information to the stakeholders about a company's performance in various areas of its social responsibility through several means.

While (CSR) identified as a Western term, and many developed countries have implemented procedures to encourage companies to disclose their corporate social responsibility (CSR) strategies and practices, its level in developing countries is very low and unsatisfactory(Barakat et al., 2015, p. 6). Due to many factors such as the absence of laws and regulations, Lack of awareness among accountants, low levels of corporate social information demand(Elmogla et al., 2015, p. 12) economic and social development, level of governance standards, corporates' characteristics like nationality, size, globalization, industry affiliation(Kühn et al., 2018, p. 440) and ownership(Masoud et al., 2021, p. 4). Leading naturally to more academic research covered in developed regions compared to developing ones(Abdelnur, 2021, p. 61) and even extremely limited in Africa.

In Algerian context, the situation is much more challenging where the business climate is complicated and ambiguous(Djaber & Mahdia, 2021, pp. 1157-1163), making it difficult for companies to perform even their traditional economic roles, let alone those associated with new concepts. Which directly affects academic research trends. Despite this, some

initiatives have covered CSR topics in the management aspect all of them were theoretical and exploratory using surveys to gather data. However, when it comes to (CSR) from an accounting perspective, real research in this area are few, lacking evidence, that is why whenever there is a lack of scientific truth, personal assumptions grow, which is exactly what is happening right now among Algerian academics. In Algerian universities, there is an ideological conflict, some believe that (CSR) does not exist in Algeria and they even went as far as forbid research on this subject while others claim the opposite.

The primary purpose of this study is to discover the truth about (CSR) in Algeria and establishing scientific facts so it contributes to literature or for other future research. In order to achieve the previous purpose. This study divided into main research questions as follows:

What is the real state of corporate social responsibility disclosure in Algeria?

To answer the previous question this paper test the two following hypothesis:

- Algerian legislative framework position on (CSR) is inadequate.
- (CSR) situation among companies based in Algeria is poor.

This research follows two methods to test the above hypothesis the former is a discussion of Algerian legislation and the latter is the websites' content analysis of 65 corporates' using "6s scanner" index.

2. PRIOR RESEARCH

Globally, there are numerous studies investigating (CSR) among countries, to get a more comprehensive view, studies from different continents have been chosen to be reviewed.

In terms of legislation analysis, most studies have pointed directly to (CSR) as it is mentioned expressly and clearly whether in their governmental rules and regulations, organizational standards, or stock exchange requirements, for instance the King III principles in south Africa, Law 25.877 in Argentina(FRONTI, 2008, p. 192), Malaysian law in 2006(Abd Mutalib et al., 2014, p. 240) and Directive 2014/95/EU(Matuszak & Róžańska, 2017, p. 3). On the contrary, this is not the case for this research, as Algerian legislative system does not mention (CSR) in any way, therefore this study has to dig deep and read between the lines in the hope of reaching results.

As for content analysis, using the deductive approach, determining periods, gathering information from annual reports or specific elements from websites, and using the ordinal scales in measuring companies' (CSR) performance are the most notable shared characteristics by all studies. Examples start from (Ponnu and Maurice), who conducted a content analysis on annual reports for the year 2006 on the websites and a few website elements of 47 listed companies in Kenya, targeting 5 topics (Environment, Community Involvement, HRM, and Products and Consumer). They concluded that (CSR) received modest attention; the theme most disclosed was community involvement and existing of significant differences among companies with respect to their background and themes of CSR disclosure(Cyril & Maurice, 2009). In (Alghodban and Ramli) study, annual reports of 6 sectors from Libya were aimed from 2009 to 2012 using an index of four themes (environment, community, consumers, and employees). In addition, to measure disclosure quality an ordinal scale from 1 to 3 was developed. Findings revealed that levels of disclosures are low, there are slight differences in the disclosures between sectors and the amount of social activities subject is different over time(Alghodban et al., 2015). (Webb and Cohen) instead chose to study a stratified sample of 50 publicly traded U.S firms and used a large information portfolio for the year 2004, the theme was selected according to GRI guidelines. Results state there were only 44 corporates who provided (CSR), and common

subjects were (community relations, health, safety matters, diversity, and HR)(Holder-Webb et al., 2009). As for (Meyskens and Paul) research investigated how evolved (CSR) between two generations of companies in Mexico, the results suggest that there are differences between them in terms of moving from local norms in their reports (Paul et al., 2006). In order to analyze the extent, quantity, and quality of (CSR) in India (Sekhon and Kathuria), performed a content analysis on annual reports of the top 137 companies from CNX-500 , over 10 years using scales and predefined themes. Their study highlighted increasing in the quantity and number of CSR activities disclosed, “customer” and “community development was the most frequent themes and the qualitative disclosures were the dominates(Sekhon & Kathuria, 2019). In 182 listed companies from Bangladesh, (RAHMAN and MASUM) reviewed 2019 annual reports using dimensions from previous studies and a weighted scale. Findings reveal poor (CSR), employee-related issues, and community service-related issues were the more frequent(RAHMAN et al., 2021). Moving to Poland a study by (Matuszak and Różanska) where data that belong to 150-listed company gathered from management commentary, separate CSR reports, websites in 2015, and analyzed by a four scale based on the new PAA requirements, for identifying the extent and quality of (CSR). Results confirmed that companies focus on annual reports to communicate, CSR disclosure were not compliant with the requirements(Matuszak & Różanska, 2017). Lastly, (Evangelinos and Skouloudis) selected 23 CSR reports published by UK building and construction firms in 2012 and assessed them using a 5-levels scale based on GRI's G3 framework. Findings reveal all corporates offered an articulation of CSR strategy denoting key events and achievements but (CSR) suffers from heterogeneous and lacking in key respects(Evangelinos et al., 2016).

By looking at the above studies arguably this study is slightly different from them in some points. Firstly, companies were chosen at random; no particular industry, size, or characteristic was targeted. Secondly, an inductive approach (also known as grounded theory) was used to identify "6s scanner" parameters, as the Algerian environment was impossible to predict because there had been only few research done in this area. Thirdly, eliminating time restraints, which means all years that any companies provide are included, and the use of all website components without limitations. Lastly, develop a compound scale (i.e. index) compatible with Algeria specifications and meet the known standards in an acceptable way for scoring companies at the last stage of this research. In short, this study has extreme freedom allowing it to monitor any movement of corporates toward (CSR) and then apply a selective scale to rank them.

3. METHODOLOGY

3.1. Legislation analysis

To discuss legislative framework, a set of rules, and executive decrees were gathered from government gazettes that are available on the General Secretariat of the Government website as well as non-governmental bodies' publications.

3.2. Content analysis

3.2.1. Population and Sample

In the first stage Due to the lack of databases, a new one was created for the sake of this study, using three sources of information as follows: extracting all Algerian companies from "Jeune Afrique" magazine for the years 2020 and 2022 that contains the top 500 African

companies in terms of financial performance. Gathering all listed companies, which are only five from the website of the responsible body in the Algerian stock exchange "The Society of Stock Exchange Management"(SSEM). Collecting companies by typing popular and random names in the "El Mouchir " directory website, which is a file containing some addresses of Algerian companies in the sectors of industry, commerce, and services, designed by the Chamber of Commerce and Industry (COCI). By the end of this process, 106 companies were obtained.

In the second stage, each company's website was visited to have its general information and confirm website availability. Later on, companies that did not have a website or it was broken were deleted, and Algerian subsidiaries as well were deleted, given that they should have the same policy as the parent company, this process reduced the number to 65 companies located in Algeria which is the final adopted sample shown in (Appendix A). The two previous stages took 37 days.

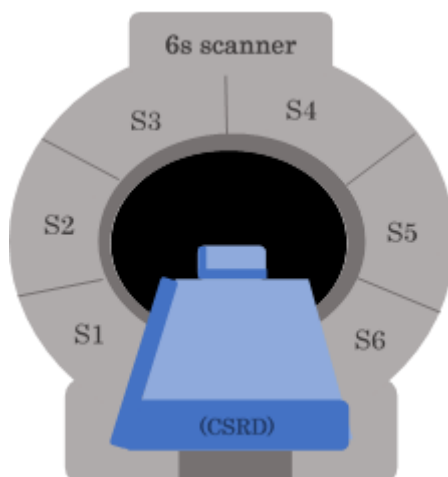
3.2.2. Softwares

"Maxqda" software v.2020 was used for conducting content analysis and Excel"v.2013 for specific calculations in addition to "WAYBACK MACHINE" from "Internet Archive" to preserve a few unstable website forms.

3.2.3. "6s scanner" design

It is an exploratory framework / a scoring index -in the same time-. Its role is to take this study to deep down (CSR) practices in Algeria, by catching the weakest signal of (CSR), identifying its features, and ranking the companies. This tool was named "scanner" due to its resembled function with the real medical scanner, which involves imaging the interior of something, visual representation of the function of its elements and seeks to reveal internal structures hidden. While "6s" refers to the 6 parameters that form it which are: **S**hape, **S**tyle, **S**pecification, **S**ize, **S**eriousness and **S**ubject which answers many questions regarding (CSR) like where, how, what...etc. The "Shape" parameter identifies the channel used for supplying (CSR). The "Style" parameter explains the type of information used in (CSR). The "Specification" parameter shows the depth and clarity of (CSR). The "Size" parameter delivers the quantity of (CSR). The "Seriousness" parameter supplies information about the continuity of (CSR) over time and The "Subject" parameter affords the category, and theme of (CSR). After determining which companies are disclosing in the website and which are not, each single Captured (detected) (CSR) information coming from companies that offered it was exposed to the "6s scanner" shown in (figure1), knowing that the whole process took 132 days, ended in 19/03/2023, and all parameters were confirmed twice while "subject " parameter confirmed 3 times. Later on, all parameters of the "6s scanner" was converted into numeric ordinal scales according to the materiality principle for the objective of ranking companies.

Fig. 1 (CSRD) treatment process under "6s scanner".



4. RESULTS

4.1. Algerian legislative framework position on (CSRD)

None of (CSR) or (CSRD) terms exists in the whole Algerian system, in other words, there is no mandatory explicit legal provision nor voluntary initiatives by non- government bodies that require companies directly to report about (CSR). However, after looking into multiple alternative separated terms related to these topics: environment, employees, customers, society, voluntary non-financial disclosures...etc, deeply scrutinizing laws, reading between the lines, and understanding the implied sense. There were some obtained results shown in (table 1).

Table 1 implicit identification of (CSRD) in the Algerian legislation

Topic	Type	Reference	Extracted (CSRD) context
Environment	mandatory	(Art .No.3,7, 8, 9 /Law No.03-10)	principle of information and participation, according to which everyone has the right to be informed of the environment's state and to participate in the procedures prior to taking decisions that affect the environment.
			Every natural or moral person has the right to receive information on the environment's state when they request it from the relevant bodies.
			Any natural or moral person in possession of information relating to environmental elements that can directly or indirectly affect public health shall communicate such information to the local authorities or authorities responsible for the environment.
			Citizens have the right to receive information on the risks to which they are exposed in certain areas of the Territory as well as protection measures.
Topic	Type	Reference	Extracted (CSRD) context
Environment	mandatory	(Art .No.15,16 / Law No.03-10) + (decree No.07-145)+	certain projects, constructions, and manufactories that have direct, indirect, immediate, or distant impacts on the environment are subject to a prior impact study or an impact notice that at least should

		(decreeNo.18-255)	contain (a description of the planned activity, the initial condition of the site which may be affected, the potential impact on the environment and human health, the cultural heritage, socio-economic conditions, as well as alternative solutions proposed, measures to reduce, eliminate, and, if possible compensate). it should be submitted to the state Governor in 14 hard and 2 electronic copies. for public investigation where stakeholders are also informed by advertising in the statehouse, The seat of the municipality, the project site, and two newspapers .so they can express their viewpoints. knowing that additional information may be required.
		(Art .No.21 / Law No.03-10) + (decree No.06-198)	classified establishments are subject to an impact study and risk studies (Includes an overview of the project, its surroundings, potential impacts on the population, workers, environment also security and prevention measures), and report on accidents (including causes, effects on persons, property, and environment also mitigation and future avoidance measures) as well as report on waste disposal methods.in addition to reporting on each change in all of them. all are delivered to the Governor. Some classified institutions are required to report a biennial environmental audit.
		(Art.No.21 / Law No.01-19) +(decree No.02-372)	Producers and holders of hazardous special wastes are obliged to deliver a declaration to the Minister of the Environment containing (the quantity, nature, and characteristics of the wastes, periodic information on their treatment, and actions taken to avoid their production as much as possible). waste valuation institutions are bound by a periodic declaration containing (a list of contractors, the volume of valued wastes, and the treatment methods) to be submitted to the relevant authority.
Employees	mandatory	(Art.No156 / Law No.90-11) + (decree.N.96-98)+(decree. N.474-94	Employers are obliged to keep and update each of the wages book, holidays record, workers record, teleworkers record, foreign workers record (including minors, persons with disabilities, and trainees), equipment and installations technical inspection record (containing standards authority comments, dates of Examinations, audits), Health, Security and Labour Medicine record (contain the Committee of Health and Security comments, as well as work accidents and illnesses reports). All records shall be submitted to the Labour Inspectorate or to any authority eligible to request access.

Topic	Type	Refrence	Extracted (CSR) context
Employees	mandatory	(Art.No156 / Law No.90-11) +	employee participation committee has the authority to receive information from employers every 3 months about the evolution of production, sales, and productivity. evolution of employees' numbers and

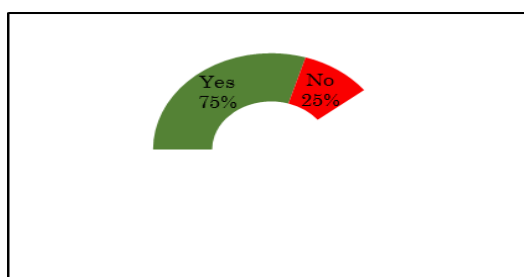
		(decree.N.96-98)+(decree. N.474-94)	employment structure. rates of absences, work accidents, and illnesses. Internal rules implementations. Also, it has the right to access financial statements.
product		(Art.No.17, 18 / law.No.09-03)+(decreeN.13-378)	Any person involved must inform the consumer of all information relating to the product which he places for consumption, by means of labeling, marking, or any other appropriate means.
		Decree(N.12-355)	Producers, importers, and service providers must place at the consumer's disposal all necessary information that allows him to avoid the risks of the product (by indicating in the cover, informing distributors, maintaining a complaint record) as well as informing the relevant ministry in case of anticipation or occurrence of risks
Society		(Art.No.9, 10,11 / turnover tax law + (decree N.04-191)	in order to obtain tax exemption, the taxpayer should submit a certificate justifying the humanitarian nature of the donations made to associations or organizations
		(Art No.140bis,169 / direct taxes law)	Particular amounts of the following expenses: donations, sponsoring, and cultural activities can be deductible as long as it is proven by supporting documents and recognized in accounting.
Unspecified	voluntary	Good corporate charter for companies 2009	Companies invited to disclose voluntary information to stakeholders (e.g.financial institutions, suppliers, customers, employees, and participating members) under contractual commitments or with the intention of expressing voluntary transparency.

4.2. (CSR/D) situation among companies based in Algeria

4.2.1. Disclosure existence

As shown in (fig.2) content analysis revealed that the majority (49 Companies) are disclosing their social responsibility activities and practices while the minority (25 Companies) are showing no sign of it.

Fig. 2 (CSR/D) existences among companies in Algeria



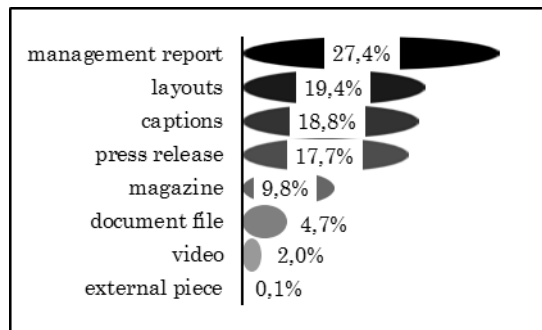
4.2.2. "6s scanner" outputs

After excluding the 25 companies and running the "6s scanner" on the remaining 49 companies, the following results have appeared:

- S1 (Shape)

(fig.3) down below, demonstrates that a big part of (CSR) information are communicated through "management reports" which are reports generally destined to shareholders, the managers use them to list all their activities, achievements, and financial performance during a specific period. "layouts" Come second where companies use their website ribbons and components to put (CSR) information there randomly. The next is "captions" which are serial vivid pictures and photographs attached to titles, dates, and explanations. The fourth place is the "press release", it has the same format as captions but without pictures and photos. Then periodical "magazines" that are owned by the companies themselves. The next one is "document file" a pdf, ppt, and docx created and uploaded to the companies' websites and contains random (CSR) information. Last but not least is "video" that present and portrays vivid events. The last place is for the "external file" which follows the same standards as the "document file" but it is not produced by the company instead it is extracted and uploaded by the company to its website from another source like news or articles.

Fig. 3 (CSR) shapes



– S2 (Style)

Regarding the styles, (fig. 4) explains that there are only two natures of (CSR) that companies provide. A huge part of them are narratives where events are expressed literarily, and the remaining part is the measure which includes graphs, tables, and texts mixed with quantities, monetary values, numbers, and percentages.

Fig. 4 (CSR) styles

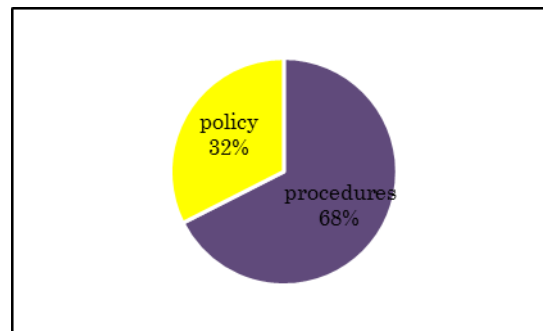


– S3 (Specification)

In "S3" results presented in (fig.5), a large percentage of (CSR) information is expressed deeply and in detail by mentioning events step by step and connecting it to a clear subject, which was named "procedures", such as: «... *Algeria telecom*"organized on Saturday, September 17th, 2022, a massive beach cleaning campaign, in different cities; the employees were present accompanied by their children...». Whereas the remaining percentage is for "policy". It means that companies do not provide clear information,

instead, they only reveal general and superficial expressions for example: «... *BDL*"attaches great importance to the issue of preserving the environment... »

Fig. 5 (CSRD) specifications



– S5 (Size)

By excluding, "videos" the only shape that does not have real typed words, and counting in words (CSR) information offered by companies, the results in (table.2) appeared, which confirm that most companies disclose around [1011-8358] words of (CSR), and those who have (0) words means they only disclosure by “videos”. Knowing that these results were obtained without taking into account the time factor.

Table 2 (CSRD) size (per words)

Words range	No.companies
0	2
[75-98]	2
[162-842]	7
[1011-8358]	22
[10183-78462]	12
[106707-764458]	4

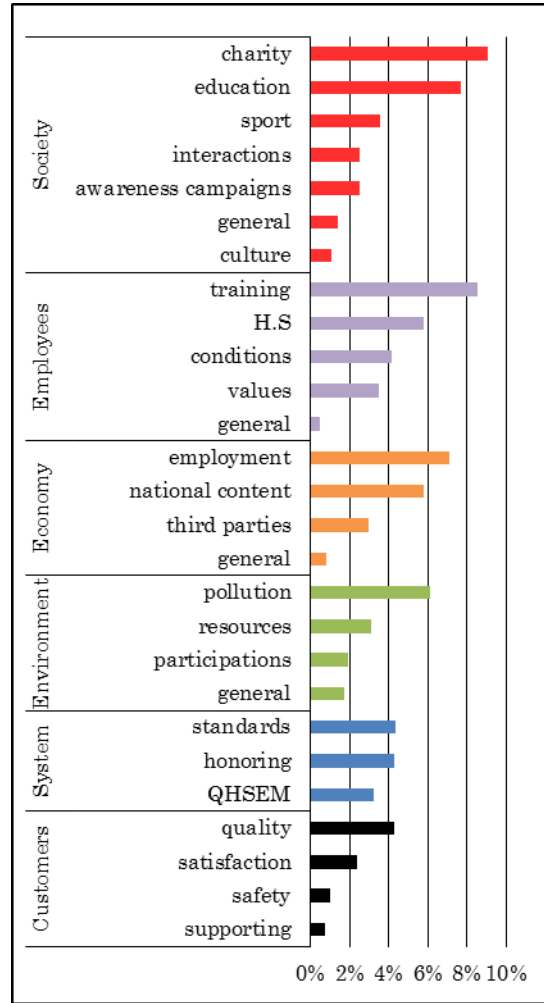
– S6 (Seriousness)

In terms of time, companies were divided into 3 groups, group "A " contains 17 companies that disclosed only once before stopping or disclosed only their (CSR) policy. While those who disclosed for Considerable years before ceasing to do so, were placed in group "B "which contains 8 companies. The last group "C " which is the dominant includes 24 companies that provide (CSRD) periodically or frequently.

– S4 (Subject)

According to (S4) outputs in (fig.6) the most covered category by companies was "Society" (28%) with its 7 themes. Then "Employees" category (22%) contains 5 themes. After that "Economy" (17%) with 4 themes. Fourthly, the 4 themes that belong to the "environment" category (13%). The next is "System " (12%) which contains only 3 themes. Lastly, the 4 themes under the category of "Customers "(8%). Every single theme is explained in (appendix B).

Fig. 6 (CSRD) subjects



4.2.3. Top companies

For the purpose of ranking companies “6s scanner” were converted into a scale score called "Total Points" (T.pts) that was calculated by summing all the "6s" parameters points (Sn.pts) and then dividing the result by their total number (i.e.6) as follow:

$$(T .pts) = \frac{\sum_{i=1}^6 (Sn .pts)}{6}$$

Where each of the 6S points was calculated as:






$$(Sn .pts) = \frac{\sum_{i=0}^{\infty} (coef) \times (comp .freq)}{\sum_{i=0}^{\infty} (coef)}$$

The value of each "coef "(i.e. coefficient) which weighs the "com. freq"(i.e. Components frequency) was determined according to the best practices around the world as well as Algerian environment needs and it is presented in (appendix C).

The result presented in (table4) below states that according to "6s scanner " "Sonatrach" is the best-accepted provider of (CSRD) in Algeria with 131.9 points, followed by "Ooredoo Algérie" which achieved 105.34 points, and " Biopharm " with only 42.84 points. The other

10 companies their performance was medium between 22.64 and 10.27 points, and the rest 36 companies their point balance considered poor between 9.72 and 0.36 points.

Table 3 top (CSRD) suppliers in Algeria

Name	Total Points	Rank
Sonatrach	+131.9 	1 st
Ooredo Algerié	+105.34 	2 nd
Biopharm	+42.84 	3 rd
10 companies	+ [22.64-10.27] 	medium
36 companies	+ [9.72-0.36] 	poor

5. DISCUSSION

The Algerian legislator made some efforts in (CSR) field by enacting environmental protection, labor, consumer, and competition laws, signing agreements and treaties, adopting standardization standards...etc. However, he was not as strict about inviting companies to disclose their (CSR). There is no explicit and direct text obligating companies to disclose social responsibility in Algerian laws, with the exception of some indirect, sporadic, traditional evidence that has been found in some laws and decrees. Obtained evidence shows that Most Algerian laws and regulations which have obliged companies to disclose a specific subject did not do so with the intention of training companies to be more transparent and inform the public about (CSR) issues but rather for other reasons such as granting licenses, exemptions...etc to enable economic activities continuity. Additionally, almost all laws give the right of accessing alleged (CSR) information to specific authorities such as ministries and legal organizations but not to the public. These laws and regulations are rudimentary, they have not been amended to date, and they do not feel keep pace with technologies and new concepts for example they rely on old simple hard-copy declaration forms instead of electronic reports which are known around the world. To sum up, Algerian legislation performance in (CSRD) is very poor and unaccepted.

Meanwhile, despite weak laws, and the absence of standards and guides, results state that three-quarters of companies in Algeria are offering (CSRD) voluntarily on their websites especially big companies like "Sontach" and foreign companies like "Ooredo Algerie". Given the poor rudimentary state of (CSRD) in a developing country such as Algeria, these companies are still learning and discovering (CSRD) practices, many of them provide brief narratives of occasionally carried out (CSR) procedures, particularly in social issues, combined with their financial performance in a single report, that generally destined to shareholders or board. The thing to notice, most of the companies' disclosures are unprofessional narratives, lack continuity, and are not connected to long-term goals or strategies, it does not allow either to track down the performance over years or across companies nor predict the future, are not consistent, and fall short of international standards. If all the pieces were put together, (CSRD) in Algeria tends to be voluntary, and these companies performed a "not-badly" job in (CSRD) but still have a long way to go.

6. CONCLUSION

Although the weak pulse of corporate social responsibility disclosure in Algeria. Does not mean it is non-existable at all, Contrary to that, this study's findings refute ideas that claim so, it tends to be voluntary.

Results state that Algerian legislation's position on (CSRD) was poor, due to the lack of explicit texts that encourage companies to disclose their CSR activities, aside from a few

implicit rudimentary texts on specific subjects, that are not amended to feet keep pace with technologies and new concepts, do not cultivate a culture of disclosing efficiently in companies and barely give the public the right to information access directly. which form a difference from prior studies (e.g. C. A. tilt and W. Qian, Fronti Inés García, Abd Mutalib Hafizah...etc) which have found that (CSR) topic had been handled efficiently in their governmental rules and regulations, organizational standard or stock exchange requirements of their countries. By contrast, findings confirm that (CSR) situation among corporates located in Algerian territory was sort of reasonable considering the mysterious environment they live in that stimulates opacity to be rife, as three-quarters of them practice (CSR), but at the same time, these companies produce a non-consistent modest narrative of their activities occasionally carried out, especially in social issues, merged with their financial performance in a single report. That Makes these results match all the previous studies' results, especially those conducted in developing countries (e.g. Ponnu and Maurice, Alghodban and Ramli ...etc) thereby demonstrating the poor performance of (CSR) in these zones.

The current circumstance calls for Algerian relevant authorities to give more attention to this topic by reforming laws or commissioning external bodies such as (GRI). As for companies, they need as well to improve their disclosures by using external guides or standards.

Despite the fact that this study aims for perfection, it inevitably has limitations. First off, small and medium-sized corporates, which could have added a vaster view, are not included in the sample. Secondly, only websites have been examined not companies' records in real life, or their social media accounts which might reveal further addition, for instance, the "BDL" company has a special youtube channel dedicated to spreading its news. Thirdly, the "6s scanner" still requires development in both its parameters and its ranking procedures for example it does not capture the language of (CSR). Lastly, additional research must be conducted in the Algerian legislative system to uncover more texts that are likely missing.

There are numerous further topics in this related that demand more scientific studies like confirming or refuting the results of this paper. Investigating (CSR) determinants in Algeria. Also, this research only takes two parts which are legislation and disclosure supply, but still there is a missing part which is the disclosure demand (i.e. reports users or financial statements users) can be filled by studying the perspectives of stakeholders, shareholders, investors, and banks).

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Appendix A sample of the study

N o.	Company name	place of information	ownership	Stoke exchange	Sector	Web site	Nationality
1	AARC	El Mouchir	public	not listed	intellectual activity	https://www.aarc-algerie.org/	algerian
2	AGM	El Mouchir	public	not listed	equipment production	http://www.agm-spa.dz/	algerian
3	Agrana algeria	El Mouchir	privet	not listed	agro-Industry	https://dz.agrana.com/	Mix
4	Air Algérie	El Mouchir	public	not listed	transport	https://airalgerie.dz/	algerian
5	Air Express Algeria	El Mouchir	privet	not listed	transport	http://airexpressdz.com/	algerian
6	Algérie Ferries	El Mouchir	public	not listed	transport	https://www.algerieferries.com/	algerian
7	groupe Algérie télécom	jeune afrique 2022	public	not listed	telecominication	https://www.algerietelecom.dz/	algerian
8	Alliance Assurances	SSEM	privet	listed	financial activities	https://allianceassurances.com.dz/	algerian
9	Amimer Energie	El Mouchir	privet	not listed	energy	https://www.amimer.com/	algerian
10	ANESRIF	El Mouchir	public	not listed	rail studies and contrle	https://www.anesrif.dz/	algerian
11	Aom-invest	SSEM	mix	listed	tourist	https://aom-invest.com/	algerian
12	Banque de	El	public	not	financial	https://www.bdl.dz/	algerian

	développement local (BDL)	Mouchir		listed	activities		
13	Banque extérieure d'Algérie (BEA)	El Mouchir	public	not listed	financial activities	https://www.bea.dz/	algerian
14	Banque nationale d'Algérie (BNA)	El Mouchir	public	not listed	financial activities	https://www.bna.dz/	algerian
15	Biopharm	SSEM	privet	listed	health	https://www.biopharmdz.com/	algerian
16	CAAT	El Mouchir	public	not listed	financial activities	https://www.caat.dz/	algerian
17	Casbah Éditions	El Mouchir	privet	not listed	intellectual activity	http://www.casbah-editions.com/	algerian
18	Cevital	jeune afrique 2022	privet	not listed	agro-Industry	https://www.cevital.com/	algerian
19	Cital	El Mouchir	privet	not listed	maintenance	https://www.cital-dz.com/	algerian
20	Compagnie centrale de réassurance	jeune afrique 2020	public	not listed	financial activities	https://www.ccr.dz/	algerian
21	Cosider	jeune afrique 2022	public	not listed	constraction	https://www.cosider-groupe.dz/	algerian
22	Crédit Populaire d'Algérie (CPA)	El Mouchir	public	not listed	financial activities	https://www.cpa-bank.dz/	algerian
23	divindus	El Mouchir	public	not listed	multi activty	http://www.divindus.dz/	algerian
24	Djezzy	jeune afrique 2022	mix	not listed	telecominication	https://www.djezzy.dz/	algerian
25	EGH EL AURASSI	SSEM	mix	listed	hotel	https://elaurassi.dz/	algerian
26	Elec El Djazaïr	El Mouchir	public	not listed	equipment production	http://eleceldjazair.dz/	algerian
27	EMA	El Mouchir	public	not listed	contraction	https://www.metroalger-dz.com/	algerian
28	ETRHB	El Mouchir	privet	not listed	constraction	https://www.etrhb.com/	algerian
29	Faderco	El Mouchir	privet	not listed	equipment production	https://www.faderco.dz/	algerian
30	Ferrovial	El Mouchir	public	not listed	equipment production	https://www.ferrovial.dz/	algerian
31	Frater Razes Labs	El Mouchir	privet	not listed	health	https://frater-razes.com/	algerian
32	Général Emballage	El Mouchir	privet	not listed	equipment production	https://www.generalemballage.com/	algerian
33	GETEX	El Mouchir	public	not listed	equipment production	http://www.getex.dz/	algerian
No.	Company name	place of information	ownership	Stoke exchange	Sector	Web site	Nationality
34	Gitrama	El Mouchir	public	not listed	construction	https://www.gitrama.dz/	algerian
35	GlaxoSmithKline Algérie	El Mouchir	privet	not listed	health	https://www.gsk.com/	foriegnr
36	Groupe	El	public	not	agro-Industry	http://www.agrodiv.dz/	algerian

	Agrodiv	Mouchir		listed			
37	groupe ben hamadi Antar trade	jeune afrique 2020	privet	not listed	equipment production	https://1064-dz.all.biz/	algerian
38	Groupe Bimo	El Mouchir	privet	not listed	agro-Industry	http://www.groupebimo.com/	Mix
39	groupe castel algerie	El Mouchir	privet	not listed	agro-Industry	https://castel-algerie.com/	foriegner
40	Groupe industriel des ciments d'Algérie (GICA)	El Mouchir	public	not listed	equipment production	https://www.gica.dz/	algerian
41	Groupe industriel des productions laitières	jeune afrique 2020	public	not listed	Agro-industry	https://www.giplait.dz/	algerian
42	Gulf Bank Algeria	El Mouchir	privet	not listed	financial activities	https://www.agb.dz/	algerian
43	GVAPRO	El Mouchir	public	not listed	agro-Industry	http://www.gvapro-dz.com/	algerian
44	Hamoud Boualem	El Mouchir	privet	not listed	agro-Industry	https://www.hamoud-boualem.com/	algerian
45	HB Technologies	El Mouchir	privet	not listed	equipment production	https://www.hb-technologies.com.dz/	algerian
46	Ifri	El Mouchir	privet	not listed	agro-Industry	https://ifri-dz.com/	algerian
47	Imetal	El Mouchir	public	not listed	equipment production	http://www.imetal.dz/	algerian
48	La Belle	El Mouchir	privet	not listed	agro-Industry	https://www.groupelabelledz.com/	algerian
49	La Bibliothèque verte	El Mouchir	privet	not listed	intellectual activity	http://www.bverte.net/	algerian
50	MADAR Holding	El Mouchir	public	not listed	multi activty	https://www.madarholding.com/	algerian
51	ONAT	El Mouchir	public	not listed	tourist	https://onatdz.com/	algerian
52	ONDA	El Mouchir	public	not listed	intellectual activity	https://onda.dz/	algerian
53	Ooredoo Algérie	jeune afrique 2022	privet	not listed	telecominication	https://www.ooredoo.cdz	foriegner
54	OPU	El Mouchir	public	not listed	intellectual activity	http://www.opu.dz/	algerian
55	Parfums Wouroud	El Mouchir	privet	not listed	produit production	http://www.wouroud.com/	algerian
56	REDMED	El Mouchir	privet	not listed	multi activty	http://www.redmed-group.com/	algerian
57	Saidal	SSEM	mix	listed	health	https://www.saidalgroup.dz/	algerian
58	Sedia	El Mouchir	public	not listed	intellectual activity	https://sedia.dz/	algerian
59	SIM	El Mouchir	privet	not listed	agro-Industry	http://groupe-sim.com/	algerian
60	SNTF	El Mouchir	public	not listed	transport	https://www.sntf.dz/	algerian
61	SNVI	El Mouchir	public	not listed	equipment production	http://www.snvigroupe.dz/	algerian
62	Société nationale	jeune afrique	public	not listed	financial activities	https://www.saa.dz/	algerian

	d'assurances	2020					
63	Société nationale de l'électricité et du gaz	jeune afrique 2020	public	not listed	energy	https://www.sonelgaz.dz/	algerian
64	Sonatrach	jeune afrique 2022	public	not listed	energy	https://sonatrach.com/	algerian
65	TDA	El Mouchir	public	not listed	telecominication	https://www.tda.dz/	algerian

Appendix B coding table

Category	Theme	Grouped declarations
Society	charity	all material, moral, and financial donations given directly or indirectly and all forms of aid, solidarity also the establishment, support, and work with civilian associations.
	education	support, employ, host, visit, and organize activities, competitions, and ceremonies, also cooperating with all kinds of students starting from school, mid-school, high school, universities, and literacy.
	Sport	sponsoring football clubs, financing and organizing sports competitions, and building sports spaces.
	Interactions	occasion celebrations, hosting and visiting, organizing entertainment activities for citizens and the local community
	awareness campaigns	Educate the public on several societal issues such as traffic accidents, diseases (e.g covid 19, cancer), women's rights...etc.
	general	non-specific information and mixed about social engagement.
	Culture	preserving and funding all initiatives related to Algerian heritage, history, and art.
Employees	Training	assisting employees in enhancing and developing their talent, efficiency, and competence.
	H. S	accident and death, safety simulation exercises and awareness, free health checks, vaccinations, and health installations at work and outside for the benefit of employees and their families especially covid19, and

		cancer.
	Conditions	Benefits to employees, retirees, and their families which include working conditions, workplace, entertainment activities, celebrations, and honoring.
	Values	all morals inside the company, company culture and principles like female employment, teamwork, communication, justice, and respect.
	general	unspecified information, and mixed about appreciating human resources and human resource relationships and management.
Economy	employment	employing and employees' numbers and rates over the years. agreements with organizations representing unemployed people. Also supporting all activities that lead to directly or indirectly hiring people.
	National content	incubate, support, protect, and cooperate with startups, entrepreneurship, other Algerian companies, and Algerian economics agents, and also encourage people to look for opportunities and make investments to protect the local product.
	third parties	supporting and collaborating directly or indirectly with professionals (e.g. lawyers, journalists, doctors, artists, farmers...etc), privet organizations, public authorities...etc.
	general	unspecified information about economic development, wealth-creating, encouraging economic activities, and improving community welfare.
Environment	Pollution	reducing, and eliminating all kinds of pollution inside and outside the company (e.g. recycling, waste treatment, co2 emissions reduction, cleaning beach, and forests) and using renewable energy.
	resources	saving natural resources or creating new ones such as saving energy, water paper, and Initiatives related to planting shrubs and plants and watering them or assisting in this.
	Participations	arranging, participating, or sponsoring conferences, seminars, exhibitions, awareness campaigns programs, competitions, or celebrations about environmental issues and spreading environmental culture.

	general	unspecified information about protecting and respecting the environment in general and adopting an environmental policy in general.
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Category	Theme	Grouped declarations
System	Standards	compliance with the law, rules, standards, and ethics.
	honoring	all certifications (e.g. iso14001 and iso 9001, 45001,26000...etc) and awards that the company claimed to hold from local or international organizations in the (CSR) field or that working on or planning to get.
	QHSEM	the company having a QHSE system, policy, procedures, or activities.
Customers	quality	product or service quality or respecting product standards.
	satisfaction	client satisfaction, celebrating and honoring them, listening to their concerns and complaint, and trying to improve.
	safety	caring for client health and safety, especially during covid 19.
	supporting	discount and free offers and services through thick and thin.

Appendix C coefficients values

“6s scanner” parameters	Components	coefficients	Sub-components	Sub-coefficients
S1	management report	5	/	/
	Captions / press release	4		
	video	3		
	Magazine layouts /	2		
	document file / External piece	1		

S2	measure	2				
	narrative	1				
S3	procedures	2				
	policy	1				
S4	Society / environment	4			Charity/education/H.s / conditions/ values / national content / pollution /resources/ honoring/ satisfaction /safety	3
	economy	3			Sport/interactions/awareness campaigns /training /employment /third parties / participations /standards /QHSE /quality /supporting.	2
	Employees/system	2	General (in all components) /culture	1		
	customers	1				
S5	[106707-764458]	5	/	/		
	[10183-78462]	4				
	[1011-8358]	3				
	[162-842]	2				
	[75-98]	1				
	0	0				
S6	C	3				
	B	2				
	A	1				