

The role of social auditing in promoting corporate social responsibility from the point of view of a sample of staff in Laghouat state hospitals

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Abstract:

This study aims to know the role of social auditing in promoting social responsibility and to identify the role of the dimensions of social auditing in one of the most important and most social services sectors and how to help them improve their obligations towards all stakeholders, and this is from the viewpoint of the frameworks of some hospitals in the state of Laghouat.

To achieve this goal, data collection forms were distributed to a random sample of 50 individuals from the study community in various hospitals in the state and analyzed using spss26 program, The most prominent recommendations are that the state must start providing the appropriate legal legislation that facilitates and enhances the implementation of social auditing, and this is due to its proven impact on institutions and the conduct of social activities in general.

Keywords: Social Audit, Social Responsibility, Tires, hospital establishments.

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Introduction:

A number of governmental and other organizations, even trade unions and other actors in civil society raised the alarm about companies' neglect of social aspects, raising a slogan through which they demanded that they abide by their social responsibility and integrate social issues such as human rights, labor rights or community relations and others with activities. These institutions had to prove that they had begun to take into account and some companies had improved their practices and included the social aspect in them, especially with consumers and actors in society, but contradictions were revealed through many studies of false social and environmental claims about products. And the social transactions of the institution expressed by stakeholders, which made actors enter into doubt about the activities of companies, and this prompted the development of new mechanisms that put many companies to operate according to regular institutional rules of conduct, and social auditing is one of the types of audit that contributes to verification. From information about CSR initiatives, in the sense that it establishes mechanisms to provide a clear picture. It can also take the form of social performance assessment based on standards and guidelines set by international bodies, governmental and private, and thus ensures the application of social audit practices based on. Serious and effective monitoring that covers social aspects and prepares reports to talk about its social performance, gain confidence and improve the image of society groups.

➤ **the study Problem:** From the above, the main problematic of the subject can be formulated in the following way:

- Is there a statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between social audit and social social responsibility from the point of view of a sample of staff in Laghouat state hospitals?
- In order to answer this question, we developed a set of the following sub-questions:
- Is there a statistically significant relationship at the

level of significance ($\alpha \leq 0.05$) between the comprehensiveness of social auditing and social responsibility from the point of view of a sample of staff in Laghouat state hospitals?

– Is there a statistically significant relationship at the significance level ($\alpha \leq 0.05$) between comparability in social auditing and social responsibility from the point of view of a sample of tires in Laghouat state hospitals?

– Is there a statistically significant relationship at the significance level ($\alpha \leq 0.05$) between the dimension of regularity in the implementation of social auditing and social responsibility from the point of view of a sample of staff in Laghouat state hospitals?

– Is there a statistically significant relationship at the significance level ($\alpha \leq 0.05$) between the principle of periodicity in social auditing and social responsibility from the point of view of a sample of tires in Laghouat state hospitals?

– Is there a statistically significant relationship at the significance level ($\alpha \leq 0.05$) between disclosure of the results of social auditing and social responsibility from the point of view of a sample of staff in Laghouat state hospitals?

➤ **Study hypotheses:** From the above questions, we can put forward the following hypotheses:

– **H0:** There is no statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between social audit and social social responsibility from the point of view of a sample of tires in Laghouat state hospitals.

– The following sub-hypotheses can be put forward:

– **H01:** There is no statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between the comprehensiveness of social auditing and social responsibility from the point of view of a sample of tires in

Laghouat state hospitals.

– **H02:** There is no statistically significant relationship at the level of significance ($\alpha \leq 0.05$) Between the comparability of social auditing and social responsibility from the point of view of a sample of staff in Laghouat state hospitals.

– **H03:** There is no statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between the dimension of regularity in the implementation of social audit and social responsibility from the point of view of a sample of tires in state hospitals Laghouat.

– **H04:** There is no statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between the principle of periodicity in social auditing and social responsibility from the point of view of a sample of tires in hospitals in the state of Laghouat.

– **H05:** There is no statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between the disclosure of the results of social audit and social responsibility from the point of view of a sample of tires in hospitals in the state of Laghouat.

➤ **Objectives of the study:** The current scientific study seeks to achieve specific goals, which are as follows: Identifying the reality of adopting the requirements of social auditing and social responsibility in hospital institutions. Determining the role that social audit plays in improving social responsibility, especially from the point of view of a sample of staff in Laghouat state hospitals. Identify the role of the dimensions of social auditing in one of the most important and most social services sectors and how they can help them improve the institution's commitment to its obligations towards all stakeholders.

➤ **Praise for the study:** In order to answer the questions posed and treat the subject with its variables, and through reviewing previous studies, it became clear that the appropriate approach to the study is the descriptive-analytical approach, as it is an aiding

approach to the comprehensive and deep analysis of the problem, as this approach studies the phenomenon as it is in reality, and describes it Accurately, and expresses this study qualitatively and qualitatively, and facilitates the process of answering the problems raised through the analysis of the phenomenon studied.

➤ **Competition Studies:**

– **Study (2020, KIRMI Brahim, FARAH Safaa, which was titled “La pratique de laudit social” au Maroc vers une amélioration des risques GRH ?**

this study aimed to shed light on the scrutiny that was the emblem It is very long, it is seen as a specialty dedicated to the evaluation of financial and accounting information, but today it has shown its advantages in different areas of business, including the social aspect, where the practice of social auditing in Moroccan companies comes by giving practical evidence of evaluating these practices and their importance in Improving the risks related to human resource management in service companies through a survey that was launched in a sample of Moroccan companies, and to achieve this goal, a sample of 20 companies out of 54 Moroccan service companies was taken. Social audit by public institutions is limited due to lack of commitment to this system, unlike financial and accounting auditing, and social audit has an important link with six risks related to the human resource, where communication was the most influential, followed by a lack of skills management / human resource development / training , then lack of welfare/motivation at work and non-compliance with social law, hence loss of control over HR costs and harmful HR practices, On the other hand, the workforce, size and business turnover have nothing to do with the practice of social auditing, and a number of recommendations were put forward, the most important of which is that the system of social audits must be reviewed in depth because these audits cannot be truly effective unless they are part of a binding framework and must also The state must compel companies under its jurisdiction

to effectively exercise their duty of vigilance in the field of human rights.

– **Haddou Nabila study study, 2020, a study entitled “The Practice of Social Responsibility in the Algerian Institution - Saidal Complex”.**

The author of this study aimed to clarify the most important theoretical approaches that explain the concept of social responsibility and knowing the reality of the Saidal complex’s commitment to the dimensions of social responsibility, and showing the importance of the complex’s exercise of its social role, in addition to trying to clarify the extent to which social responsibility contributes to ensuring its success and survival. Constantine, Annaba, Central Administration, Cherchell, Casablanca, Annaba), and this study concluded a number of results, most notably in the interest of the safety of the For the environment and employees, and in order to achieve its social responsibility, the complex has implemented international standards that include a permanent commitment to the environment, health, public safety and the preservation of human resources, and the social responsibility adopted by the complex falls within its culture, which means its commitment to society in its various segments, and environmental protection is one of The main axes that the complex bears in terms of its interest in the environmental effects of the decisions it takes, and the complex also takes upon itself the responsibility to satisfy its customers through its commitment to providing pharmaceutical products at reasonable prices and high quality .

SECTION I: Theoretical framework of the study

In this aspect, the theoretical aspect of social auditing and social responsibility will be presented, as well as the role of social audit in promoting social responsibility.

First Requirement: Basics about social audit

In this requirement, the most important definitions of researchers and writers about social audit will be highlighted, and

it will be its most important characteristics and the most important principles on which it is based.

Paragraph 1: Definition of audit and social audit

The term audit comes from the Latin word *auditare*, which has the meaning of “listening” and informing others, and the occurrence of audit is closely related to the development of the economic crisis of 1929 in the United States, according to specialist Jacques Renard, when affected Companies are completely economically decoupled, and the term audit generally refers to the existence of a comprehensive review with a view to reform. An audit is a systematic process of obtaining and objectively evaluating information or data to assess their degree of compliance with predetermined standards, and to communicate the results to interested users. An audit consists of examining and approving financial statements by an independent expert to provide an opinion on the facts and accuracy of the data contained in it, to provide users with information about accounting principles and practices, and to present financial statements in an accurate and clear (PETRASCU Daniela, 2012, pp. 238-239).

It is a way of increase community participation, strengthen ties with government and/or providers etc. services, promoting transparency and public accountability, and instilling a sense of responsibility among all stakeholders. Social audit is defined as a process by which people are known to be able to benefit from plans, programs, policies, or laws. It also means studying the impact of a project or service in a systematic way and comparing the real social benefits achieved with the expected benefits, while also considering the unanticipated effects, the results of social audit are shared with all stakeholders and when problems are identified change processes are initiated (Pekkonen & Sadashiva, 2009, p. 01) .

As well as the relations of the latter with internal and external stakeholders; It is a systematic, independent and documented process It makes it possible to obtain audit evidence and evaluate it objectively to determine the extent to which audit criteria are

met (Rachid Zammar & Noureddine Abdelbaki, 2017, p. 03).

“Pierre Candau defines social auditing as “a process of investigation (audit, testimony, evidence ...), through observation, analysis and evaluation of what has been actually accomplished against what is required, based on explicit systems of reference and the use of techniques that allow identification of problems and constraints in the form of costs and risks, After that, diagnosing the causes of the discovered problems and assessing their importance, and finally leading to the formulation of recommendations or work proposals (Hicham ZOUANAT, 2019, p. 08) .

As a summary of the totality of these definitions, we can say that social audit is a process of monitoring and inspection of social activities that are practiced by the institution according to predetermined standards by international bodies Governments and others through persons specialized in this field, and they may be internal or external, in order to finally announce the results in the form of reports showing the institution’s dealings and its position in these social practices.

Paragraph 2: Benefits of social audit

The benefits relate to the following: (Bentayeb Sarah & Berkan Zeinab, 2016/2017, p. 20)

1.Security: makes it possible to identify and mitigate risks associated with non-compliance with internal and external regulations, as well as to identify difficulties Social.

2.Quality of information: Verifies that arrangements are made on a reliable database.

3.Effectiveness: It identifies the risks of not achieving objectives Within the framework of the established policy it recommends corrective actions in order to remedy the observed anomalies.

4.Cost control: reduces personnel costs and hidden cost barriers, which helps to create added value.

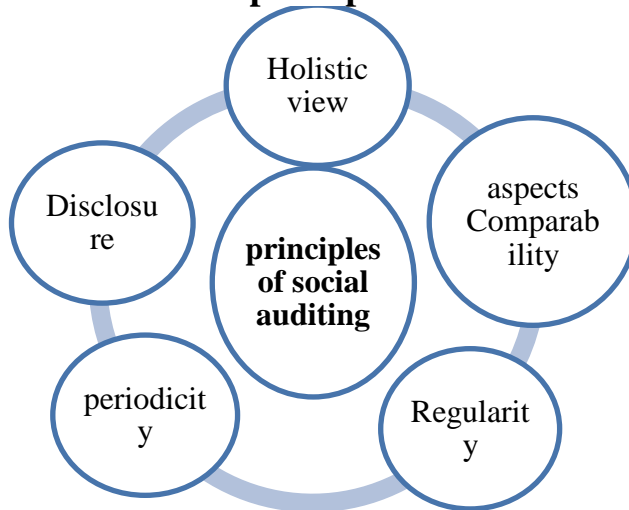
5.Improve strategic options: by monitoring the implementation of corrective measures and establishes social control to improve corporate social.

6. practices image: The goal here is to improve the company's image and reputation.

Paragraph 3: Principles of social auditing

The social audit has its own character, as it is characterized by a set of principles that define its approach and show the path of its progress in order to continue and improve social work in the institution. To be summarized in the following figure (Ahmed Helmy, 2009, p. 188):

Figure No. 01: The principles of social auditing



Source: Prepared by researchers based on the previous reference

The elements of this figure can be explained as follows (Saber Shrad & Faris Sahrawi, 2020, p. 36):

1.Holistic view: The audit should reflect Social The views of all stakeholders and those affected by the organization and to include measuring the extent to which performance has improved in terms of social, cultural, environmental and community.

2.aspects Comparability: Social audit provides means to compare the performance of the organization over the years with the performance of other organizations.

3.Regularity: Social audit should be carried out on a regular basis, not on a temporary basis or Once in a lifetime.

4.periodicity: The social accounts must be checked annually by one or more persons who have no interest in Critical Results (Neutral).

5.Disclosure: The results of social auditing must be available and announced to all concerned in the organization and society in general.

Second Requirement: The Contribution of Social Audit to Strengthening Corporate Social Responsibility

Before touching on how social audit contributes to enhancing CSR, we must clarify the meaning of Social Responsibility.

Paragraph 1: The Concept of Corporate Social Responsibility

Institutions began to notice the emergence of societal problems caused by social, have become large capabilities, which means an increase in their strength, and therefore this is accompanied by an increase in their responsibilities, which they unanimously agree that their duties have become beyond the aspect The economic and legal environmental and societal issues. Davis and Walton attributed this to the fact that institutions tendency of its society to touch other social matters, the most important of which are civil rights, women's rights, consumer rights, in addition to the environmental aspect (Anthony Camilleri, 2017, p. 100), Social responsibility for businessmen is "those obligations that must be fulfilled by businessmen towards society, through making decisions, following policies, and practicing activities that are consistent with the goals and values of their society" (Aurélien Acquier, Jean-Pascal Gond, & and other, 2012, pp. 617-618), while Carroll (1991, 2008, 1979) saw that social responsibility is Those that include the economic, legal, ethical and charitable expectations necessary for the work of the institution while responding to the requirements of society at a specific time (Michael Hopkins, 2012, p. 02) .

Hocine asseradj presented a definition of social responsibility and said that it is the conduct of companies in a manner

characterized by social responsibility and accountability, not only to the owners of the property, but also to all stakeholders, including employees, customers, government, partners, local communities and future generations, by issuing reports through which the institution reassures stakeholders that it constantly takes care of everything that concerns them Through its operations and practices (Hussain Al-Asraj, 2010, pp. 04-05).

Finally, we can provide a comprehensive definition of social responsibility and say that it is that which is based on the institution's fulfillment of its social obligations towards all stakeholders when exercising its economic activities and thus achieving economic gains for it and preserving the rights of all stakeholders.

Paragraph 2: The Role of Social Audit in Promoting Corporate Social Responsibility

Most studies focused on the role of external auditors as an independent guarantee of corporate social responsibility or complementary or alternative corporate governance, such as pollution, Thus, companies have incentives to indicate their reliability through assurance or auditors of high quality, For example, in the United States of America it prevailed in their environment that the higher the fees related to social auditing, the greater the credibility of CSR disclosures. Other studies also provided evidence indicating that That the increase in the performance of responsibility CSR increases the possibility of selecting specialized auditors. Moreover, others interpret the same result differently, arguing that high audit fees are the result of increased risks based on opportunistic behavior of managers (Hyun Ah Kim & Nam Chul Jung, 2020, pp. 03-04), Accounting for social responsibility aims to provide all environmental and social information to all internal and external parties and all stakeholders. in the institution. This information, which is usually in the form of reports related or separate to financial reports, considers social activities as inputs to the social audit system, through which it occupies an important position almost to verify

the extent to which the various institutions comply with their social responsibility and to verify the integrity of disclosure of social performance. And social audit contributes by ensuring the correctness of the accounting measurement of social performance, the correctness and safety of disclosure of environmental and social performance reduces the differences or differences between what society expects from the institution in the framework of its social responsibility and what the institution actually does and discloses, and thus contribute to strengthening the institution from Its social responsibility in a way that satisfies all stakeholders (Amna Tounsi & Ibrahim Bornan, 2016, p. 356).

SECTION II: the Field study

After presenting the theoretical side on this subject, we will move on to the field study, through which we will try to present the role of social audit in promoting social responsibility from the point of view of a sample of tires in Laghouat hospitals, and highlighting the real field reality through their opinions on this subject.

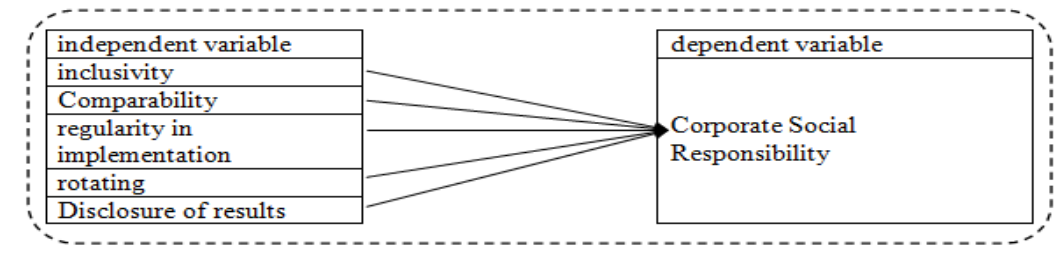
First Requirement: field study methodology

In this requirement, we will provide a presentation on the study model, a description of the study population and the study sample, and its characteristics, as well as the statistical tools and methods used in analyzing and processing the results of this study.

Paragraph 1 : Study model

It is a graph that represents the relationship between the study variables (independent and dependent), where the study framework was based on knowing the role that the independent variable (social audit) plays in its various dimensions (comprehensiveness, comparability, regularity in implementation, periodicity, disclosure of results) on the dependent variable (social responsibility).), which can be displayed as follows:

Figure No. 02 illustrates the study model :



Source: Prepared by researchers.

Paragraph 2: Population and sample of the study and the statistical methods used:

1.Study population: a sample of tires in hospitals in the state of Laghouat.

2.study sample: the researchers relied on a random sample for the purpose of obtaining the required data, and it was selected from the study population described previously. The researchers distributed (50) forms to the respondents and retrieved them in full; After processing and sorting, all of them were accepted and are valid for analysis.

3.data collection tools: To obtain the necessary data for the treatment of this study, a questionnaire and an interview were used.

4.The statistical methods used: "Excel 2010" and "spss26" were used in the process of data unloading and processing. For the statistical analysis of the data and testing the study's hypotheses, the following statistical methods were relied on:

- Cronbach's alpha coefficient to test the reliability and validity of the study.
- Statistical methods in general to obtain general decisions about the characteristics and features of the composition and distribution of the study population. The methods included frequencies and ratios in order to highlight the characteristics of the sample and determine the extent of its members' agreement on the questionnaire data.
- and standard deviations to know the trends of the respondents' answers and to measure the relative importance of the questionnaire's axes statements.

– The regression model which is to test the impact Between the independent variable on the elements of the dependent variable, variables and hypothesis testing.

5.General trend: to determine the scale on which the trend of the answers to the questionnaire statements is analyzed, the extent of each category was calculated as follows: Determine the scale length (5-1-4) and then divide it by the number of cells (5) to get the category length (5/4-4). 0.8), then add this value to the lowest value in the scale, which is the correct one, to determine the upper limit of the cell.

Second Requirement: Results analysis:

All findings will be analyzed and appropriate explanations given

Paragraph 1 : The validity and reliability of the study tool: In order to ensure the reliability of the study tool (questionnaire), the - parameter was used. (Cronbach's Alpha) .

Table No. 01: The results of the validity and reliability test of the study tool.

Study variables	number of phrases	Alpha Cronbach
inclusivity	04 phrases	0.751
Comparability	04 phrases	0.762
regularity in implementation	04 phrases	0.728
rotating	03 phrases	0.685
Disclosure of results	04 phrases	0.757
social audit	19 phrases	0.824
Corporate Social Responsibility	10 phrases	0.831
the total	29 phrases	0.842

Source: Prepared by researchers based on spss26

outputs through the above table, it turns out that the **total alpha-Cronbach coefficient** is (0.842) which is greater than (0.6), which

indicates that the questionnaire has a high degree of stability, and can be applied to all sample members, and for For the axes of the study, the second axis came (social responsibility, which is the dependent variable, and the first axis (social audit) came with a value of (0.824), and the second dimension in the first axis was the highest value compared to the remaining dimensions with a power value of (0.762).

Paragraph 2: Frequency distribution of sample properties

Table No. 02: The demographic characteristics of the study sample

Properties	answer alternatives	the number	The ratio %	Properti	answer alternative s	the	The ratio %	
sex	Mention	15	30	Qualification	Hightechand technical	13	26	
	feminine	35	70		Bachelor's degree	15	30	
Age	Less than 25 years old	14	28		Master	Postgraduate	9	18
	From 25 years to less than 35 years	22	44					
	From 35 years to less than 45 years	10	20					
	From 45 years to less than 55 years	48	96					
	55 years old	0	0	Care Level	track frame	12	24	
Less than 08 years	21	42						

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	From 08 years to under 16 years	2 1	4 2						
	From 16 years to less than 24 years	2	4				medium frame	2 4	4 8
	From 24 years to less than 32 years	1	2						
	32 years and over	5	1 0				sublime frame	1 4	2 8

Source: Prepared by researchers based on spss26

outputs from the above table: The results of analyzing the characteristics of the demographic sample indicate that most of the sample members are of the female sex, where their percentage reached (70%) while the rest are males with a percentage of (30%), and most of the ages of the sample surveyed range from (From 25 years to less than 35 years) With an ability rate of (44%), and (from 45 to less than 55 years old) came as the least surveyed category with a value estimated at (8%), and there were no people surveyed whose ages ranged (more than 55 years), and most of their professional experiences ranged between (less From 08 years (and from 28 years to less than 16 years) where the proportions of respondents were equal to (21%), while the category (from 24 years to less than 32 years) came as the least surveyed group with a rate estimated at (2%). And (30%) of the surveyed category held a bachelor's degree, while people with a technical, high-tech and also a master's degree ranged from (26%) among the surveyed people, and 9 people with higher degrees were estimated at (18%), In addition, the largest proportion of respondents was from the "medium frame" category, and their percentage was estimated at (48%).

Paragraph 3 : Frequency distribution of study axes:

Table No. 03: Frequency distribution in study axes

Study axes		SMA	standa rd deviation	gener al directio n
Independ ent Variable (Social Audit)	The first dimension: inclusivity	3.624 4	0.7883 4	High
	The second dimension: comparabilit y	3.723 8	0.8217 7	High
	The third dimension: regularity in implementati on	3.540 0	0.6997 3	High
	Fourth Dimension: Periodicity	3.413 3	0.5620 0	High
	The fifth dimension: disclosing the results	2.935 0	0.4629 0	High
	social audit (The first axis)	3.44 73	0.6669 4	High

The dependent variable (the second axis): social responsibility	3.784 1	0.7103 3	High
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Source: Prepared by researchers based on spss26

It is clear from the above table that:

Most of the arithmetic averages related to the first dimension related to the first axis came with a high degree of estimation and with close standard deviations, where paragraph No. (03) was the most homogeneous with an average estimated at (3.4857), while Paragraph No. (02) was the least homogeneous with an arithmetic mean estimated at (3.0011), and the total arithmetic mean of the first dimension was estimated at (3.6244) and a standard deviation was estimated at (0.78834), while the arithmetic averages of the opinions of the study sample members about the paragraphs of the second dimension of the independent variable “comparability” were between (3.6654-4.1025), and with a high degree of appreciation, where paragraph No. (04) was the most homogeneous with an average of (4.1025), while Paragraph No. 01 was the least homogeneous with an arithmetic mean estimated at (3.6654), and the total arithmetic mean of the second dimension was estimated at (3.7238) and a standard deviation was estimated at (0.82177).

The arithmetic averages of the opinions of the study sample members about the paragraphs of the third dimension "regularity in implementation", with an estimate degree that came between neutral and high, where paragraph No. (03) was the most homogeneous with an arithmetic mean estimated at (3.88251) and a deviation estimated at (0.67101), while paragraph No.(01) was the least homogeneous with an average of (3.1489), and the total arithmetic mean of the third dimension was estimated at (3.5400), and standard deviation was estimated at (0.69973), While the arithmetic averages of the opinions of the study sample members about the fourth dimension "periodic" paragraphs came between (2.9845 - 3.7897), and with an estimate degree, most of them were

neutral, as paragraph No. (01) was the most homogeneous with an average of (3.7897), while paragraph No. (03) came) The least homogeneous with an arithmetic mean estimated at (2.9845), and the total arithmetic mean of the fourth dimension was estimated at (3.4133) and a standard deviation was estimated at (0.56200), The arithmetic averages of the opinions of the study sample members about the paragraphs of the last dimension of the first axis, "disclosure of results", came in a neutral degree, as paragraph No. (02) was the most homogeneous with an arithmetic mean estimated at (3.2156) and a deviation estimated at (0.55101), while the paragraph came No. (03) is the least homogeneous with an average of (2.7126), and the total arithmetic mean of was estimated at (2.9350) , and a standard deviation was estimated at (0.46290), and the total mean of the first axis (social audit) came with a value estimated at (3.4473) and with a standard deviation of (0.66694), which is a high degree of appreciation.

As for the second axis related to the dependent variable “social responsibility”, the arithmetic averages of the opinions of the study sample members were in agreement with a high degree of appreciation, as its arithmetic averages ranged between (3.4857-4.0825), where paragraph No. (08) came in this most homogeneous dimension with an average of (4.0825), while paragraph No. (04) was the least homogeneous with an average of (3.4857), and the total arithmetic mean for this axis was estimated at (3.7841) and standard deviation was estimated at (0.71033).

Paragraph 3: Hypothesis testing

Table No. 04 shows the correlation coefficient and the regression model

Independent Variables (X ₁ to X ₅)	dependent variable	Correlation coefficient	The coefficient of determinat Sig	relationship model
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The first dimension: universality	Corporate Social Responsibility	0.69840	0.4877	0.003	$2.855+0.144X_1$ Y=
The second dimension: comparability		0.7658	0.5864	0.000	$2.35+0.164$ Y= X_2
The third dimension: regularity in implementation		0.6747	0.4552	0.001	$2.980+0.123X_3$ Y=
The fourth dimension: periodicity		0.6632	0.4398	0.000	$2.145+0.115X_4$ Y=
The fifth dimension: disclosing the results		0.6184	0.3824	0.004	$2.617+0.106X_5$ Y=
social audit		0.7054	0.4975	0.000	$2.881+0.132X$ Y=

Source: Prepared by researchers, depending on the output of spss26

From the above table we can see that:

The value of the correlation coefficient for the first sub-hypothesis of the first dimension “comprehensiveness” of the independent variable “social audit” and the dependent variable “social responsibility” was **R = 0.69840**, and the coefficient of determination was estimated at **R² = 0.4877**, and therefore the first dimension “comprehensiveness” of the independent variable

“Audit Social” was able to That explains **48.77%** of the variables in "social responsibility", while the largest percentage, **51.23%** is due to other factors.

The value of the moral level was(**Sig =0.003**), which is less than the significance level ($\alpha \geq 0.05$) and on this basis the null hypothesis is rejected and the alternative hypothesis is accepted, which states that there is a statistically significant relationship at the significance level ($\alpha \geq 0.05$) between the comprehensiveness of social audit And social responsibility from the point of view of a sample of staff in hospitals in the state of Laghouat, including the comprehensiveness of social auditing, is related to social responsibility and contributes to its promotion, and this is at a significant level of **5%**, and it can be expressed by the following equation: **$Y = 2,855 + 0.144X_1$** .

The value of the correlation coefficient for the second hypothesis between the second dimension “comparability” of the independent variable “social audit” and the dependent variable “social responsibility” **$R = 0.7658$** , and the coefficient of determination was estimated at **$R^2 = 0.5864$** and therefore the second dimension “comparability” for the independent variable “social audit” was able to It explains **58.64%** of the variables in "social responsibility" while the other **41.36%** are due to other factors.

The value of the level of significance (**Sig = 0.000**), which is less than the level of significance ($\alpha \geq 0.05$), and on this basis the null hypothesis is rejected and the alternative hypothesis is accepted ‘which states that there is a statistically significant relationship at the level of significance ($\alpha \geq 0.05$) Between comparability in social auditing and social responsibility from the point of view of a sample of workers in hospitals in the state of Laghouat, which can be expressed by the following equation: **$Y = 2.35 + 0.164 X_2$** .

As for the third hypothesis between the third dimension “regularity in implementation” of the independent variable “social audit” and the dependent variable “social responsibility”, the value

of the correlation coefficient in it came to be estimated at $R = 0.6747$, And the coefficient of determination is estimated at $R^2 = 0.4552$, so The third dimension "regularity in implementation" of the independent variable "social audit" was able to explain **45.52%** of the variables that occur in "social responsibility", while the largest percentage of **54.48%** is due to other factors.

While the value of its significance level ($Sig = 0.001$), which is less than the significance level ($\alpha \geq 0.05$), and on this basis the null hypothesis is rejected and the alternative hypothesis is accepted, which states that there is a statistically significant relationship at the significance level ($\alpha \geq 0.05$) between The dimension of regularity in the implementation of social audit and social responsibility from the point of view of a sample of workers in hospitals in the state of Laghouat, and from the dimension of regularity in implementing social control relates to social responsibility and contributes to its promotion at a significant level of **5%**, which can be expressed by the following equation : $Y = 2.980 + 0.123X_3$.

The value of the correlation coefficient for the fourth hypothesis between the fourth dimension "periodicity" of the independent variable "social audit " and the dependent variable "social responsibility" reached $R = 0.6632$, and the coefficient of determination It was estimated at $R^2 = 0.4398$, and therefore the fourth dimension "periodicity" of the independent variable "social audit" was able to explain an amount of **43.98%** of the variables that occur in "social responsibility", while the other percentage returns **56.02 %** for other factors .

While the value of his level of significance ($Sig = 0.000$), which is less than the significance level ($\alpha \leq 0.05$), and on this basis, the null hypothesis is rejected and the alternative hypothesis is accepted, which states that there is a statistically significant relationship at the level of significance ($\alpha \leq 0.05$), Between the principle of periodicity in social auditing and social responsibility from the point of view of a sample of hospital staff in the state of Laghouat, and from it the capacity of social auditing has a

relationship with social responsibility and also contributes to its consolation, and this is at a level of morale of **5%**, which can be expressed by the following equation: $Y=2.145 + 0.115X_4$.

The last hypothesis related to “disclosure of results” for the independent variable “social audit” and the dependent variable “social responsibility” was $R=0.6184$, and the coefficient of determination was estimated at $R^2 = 0.3824$, Therefore, the last dimension "disclosure of results" for the independent variable "social audit" was able to explain only **38.24%** of the variables in "social responsibility", while the largest percentage was **61.76%** due to other factors.

While the value of his level of significance($Sig =0.004$), which is less than the level of significance ($\alpha \leq 0.05$), and on this basis, the null hypothesis is rejected and the alternative hypothesis is accepted, which states that there is a statistically significant relationship at the level of significance ($\alpha \leq 0.05$) ,Between the disclosure of the results of the social audit and social responsibility from the point of view of a sample of hospital staff in the state of Laghouat, and accordingly, there is a relationship between the disclosure of the results of the social audit and social responsibility, and it contributes to its enhancement, and this is at a level of morale of **5%**, which can be expressed by the following equation: $Y = 2.617 + 0.106X_5$.

As for the main hypothesis, the value of the correlation coefficient between the independent variable “social audit” and the dependent variable of social responsibility was $R = 0.7054$, and the coefficient of determining the value of $R^2 = 0.4975$, and therefore the independent variable “social examination” was able to explain **49.75%** of the variables that occurred in the variable dependent, while the largest was **50.25%** for other factors.

the value of the level of significance($Sig =0.000$) is greater than the level of significance ($\alpha \leq 0.05$), and on this basis, the null hypothesis is rejected and the alternative hypothesis is accepted, which states that there is a relationship It is statistically significant at the level of significance ($\alpha \leq 0.05$)between social auditing and

social responsibility from the point of view of a sample of tires in Laghouat state hospitals, and therefore there is a relationship between social audit and social responsibility and it enhances social audit from the practices of social responsibility and this is from the point of view of a sample of tires in Laghouat state hospitals, and this is at a level of significance of **5%**, which can be expressed by the following equation: $Y = 2\ 881 + 0.132X$.

Conclusion:

What we can get out of this study is that the social audit can contribute to the promotion of social responsibility in institutions, and this is confirmed by a sample of the respondents in the hospital institutions in the state of Laghouat, and this study concluded a number of points, the most important of which are:

- Hospital institution frameworks see that social audit affects social responsibility and enhances its practices, especially since it is considered as a control element over its practices.

- Social audit in general and in all its dimensions (comprehensiveness, comparability, regularity in implementation, periodicity, disclosure of results) enhances social responsibility in hospital institutions in the state of Laghouat.

- Although the term social audit is not legally authorized, there are practices that indicate its application in hospital institutions, and this is from the point of view of their frameworks.

- Frameworks showed that hospital institutions in Laghouat are keen to implement all standards of social responsibility, especially with this situation.

we suggest the following recommendations:

- The state must start by providing the appropriate legal legislation that facilitates and enhances the implementation of social auditing, and this is due to its proven impact on institutions and the conduct of social activities in general in them.

–The institution must be aware that expanding its social practices enhances its image in the community, and thus focus on this matter.

–The institution must disclose all results of the social audit.

–Hospital institutions must share various reports related to social auditing with the concerned persons and bodies, and it is not limited to only some.

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Appendices:

Arithmetic averages and standard deviations for the first axis "social audit" :

1/ Mean and standard deviation of the "comprehensiveness" dimension:

	Dimension phrases	S MA	stand ard deviatio n	gener al directio n
1	The concept of social audit is clear to the employees of the hospital	3.1 458	0.689 4	Hig h
2	All stakeholders of hospital establishments are involved in social audits.	3.0 011	0.612 5	Hig h
3	All social aspects (environment, culture, community issues, shareholder matters, personnel affairs,) are included in the social audits in hospital institutions.	3.4 857	0.718 5	Hig h
4	All social policies adopted are audited with all stakeholders.	3.2 40	0.702 54	Hig h

Source: Prepared by researchers based on spss26

2/ The mean and standard deviation of the "comparability" dimension

	Dimension phrases	S MA	stand ard deviatio n	gener al directio n
1	A clear policy is relied on in the social audits of the hospital institution	3.6 654	0.66 51	High
2	The social audits of the hospital institution are based on international standards.	3.7 286	0.68 21	High
3	The standards used in the social audits of the hospital institution allow for comparison operations.	3.7 897	0.70 79	High
4	The results obtained from social audits of the hospital institution are compared with other leading institutions.	4.1 025	0.73 84	High

Source: Prepared by researchers based on spss26

3/ Mean and Standard Deviation of the Dimension "Regularity in Implementation"

N	Dimension phrases	SM A	stand ard deviatio n	gener al directio n
1	Social audits are carried out in the hospital facility on a regular basis.	3.1489	0.59145	High
2	The date for conducting social audits is determined by the institution.	3.58859	0.6445	High
3	Social audits can be practiced in a hospital institution in an exceptional manner at times.	3.32442	0.62248	High
4	The institution is receiving pressure to comply with the social audit processes in the hospital	3.88251	0.66847	High

Source: Prepared by researchers based on spss26

4/ The mean and standard deviation of the " Periodicity " dimension

N	Dimension phrases	SMA	standard deviation	general direction
01	Data and information on social activities are transparent and accurate	3.7897	0.6714	High
02	There is a clear and defined system for the flow of data and information on social activities	3.4558	0.63289	High
03	The auditor conducts interviews with individuals concerned with the task of social auditing in the hospital institution	2.9845	0.58641	High

Source: Prepared by researchers based on spss26

5/ The mean and standard deviation of the " disclosing the results " dimension

N	Dimension phrases	SMA	standard deviation	general direction
01	The Foundation ensures the publication of reports resulting from social audits	3.2156	0.55101	High

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02	Reports resulting from social audits of the hospital institution are available to all persons and entities.	3.0012	0.5478	High
03	Upon completion, the auditor conducts meetings with relevant individuals to discuss the results	2.7126	0.5324	High
04	All the details reached are published in the social audits of the hospital	2.9987	0.54110	High

Source: Prepared by researchers based on spss26

The mean and standard deviation of the second axis "Corporate Social Responsibility":

N	Dimension phrases	SMA	standard deviation	general direction
01	The institution possesses the necessary capabilities and skills (human, material, financial) to raise the economic role of the institution.	3.7887	0.66548	High
02	The employees of the hospital are obligated to perform their duties within the limits permitted by law	3.50124	0.64008	High
03	The hospital institution ensures the implementation of legal instructions.	3.4982	0.63578	High
04	The hospital institution recognizes the importance of unions and respects their role	3.4857	0.63289	High
05	The hospital mission is consistent with the values and goals of the community	3.6897	0.65248	High

06	The hospital always strives to provide its services to all individuals without discrimination.	3.8567	0.67489	High
07	The hospital institution is committed to the generally accepted work ethics while performing its work	3.54879	0.65248	High
08	Employees in a hospital institution are more committed to fulfilling their duties towards society than they seek to obtain its rights	4.0825	0.72864	High
09	The hospital provides job opportunities for people with special needs	4.00145	0.71548	High
10	The hospital institution works to improve the quality of life in the local community.	3.88245	0.68102	High

Source: Prepared by researchers based on spss26