

The impact of adopting social responsibility towards employees in the creation of shared value - A study of a sample of economic enterprises active in public hygiene and waste treatment and sanitation in Ouargla-

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Summary: This study aimed to test the impact of adopting social responsibility toward employees in creating shared value. To achieve our objective, a questionnaire was designed and distributed to a sample of managers and executives of some enterprises active in public hygiene, waste treatment and sanitation services in Ouargla. We address the collected data using simple and multiple regression analysis method to detect the relationship between the variables of the study with the optimal model proposal. The results reveal that there is a tendency to adopt social responsibility toward employees and statistically significant relationship between social responsibility and creating shared value.

Keywords: Social responsibility; value creation, shared value; economic value, social benefit .

Jel Classification Codes : D21 ; M12; M14.

I- Introduction :

The concept of social entrepreneurship has led to the creation of a new generation of entrepreneurs focused on creating shared value, creating at the same time more profit and having a greater social impact. This common value, however, is not only promoted by leading companies with social and environmental awareness. Many institutions and market players have adopted economic value creation in a manner that also creates greater value to society through its core operations.

The shared value is, as noted by Michael Porter and Mark Kramer, "A new way of achieving economic success is not on the margins of the company's activity, but at the heart of this activity. Company costs necessarily, where it can push the company to innovate using modern technologies, new methods of management and operation, leading to increased production and market expansion " According to Porter, businesses need a more sustainable long-term view of the company in order to not harm society in pursuit of short-term economic success. "Creating shared value is important for all business," said Professor Porter – but one area of acute, global need is the area of health care reform. Porter said health care provides many opportunities to create simultaneously societal benefit and sustainable profit for business, and invites innovation

This study is based on the question of the extent to which the social responsibility of the workers towards the creation of shared value; this is based on the question: **How can adoption of social responsibility towards employees contribute to creating shared value?**

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Study Hypotheses We have addressed the problem of this study by relying on a set of independent variables representing the dimensions of social responsibility towards employees and studying their relationship to shared value creation (dependent variable), our study is based on basic hypotheses.

- There are statistically significant differences in social responsibility towards employees of the enterprises under study.
- There are statistically significant differences in the creation of shared value in enterprises under study
- There is no statistically significant relationship between the adoption of social responsibility towards employees and the creation of shared value in enterprises under study.

Objectives and importance: this study is an economic approach that tries to study legal, economic and moral aspect of CSR and its relationship with Shared value, which is a tool to ensure those enterprises' social responsibility and economically maximizing these enterprises, rewarding for their actions that benefit only governments and society.

Study limits: This study discusses the issue of shared value within temporal and spatial boundaries. Spatially is linked to the Third World countries that constitute an area of activity of enterprises. From the period after World War II to the present day, during which it began to think of committing these enterprises to the dimensions of social responsibility, and accepting to adopt those dimensions of conviction and reinforced by the idea of creating Shared value.

Study Methodology: This study is based on an analytical descriptive approach that allows us to identify the common value as a catalyst and supporter of social responsibility with its social, economic, legal and humanitarian dimensions.

Previous Studies: The following are the most important studies on the issue of shared value as follows:

➤ (Andrew Crane and Guido Palazzo and Laura J.Spence; 2014)¹ (**Contesting the Value of “Creating Shared Value”**) :This article critiques Porter and Kramer's concept of creating shared value. The strengths of the idea are highlighted in terms of its popularity among practitioner and academic audiences, its connecting of strategy and social goals, and its systematizing of some previously underdeveloped, disconnected areas of research and practice. However, the concept suffers from some serious shortcomings, namely: it is unoriginal; it ignores the tensions inherent to responsible business activity; it is naïve about business compliance; and it is based on a shallow conception of the corporation's role in society.

➤ (So Hyun Yim and Nari Park; 2011)² (**An Extension of Porter and Kramer's Creating Shared Value (CSV): Reorienting Strategies and Seeking International Cooperation**) : This article improves the theory of creating shared value (CSV), a new way to achieve economic success, which was introduced by Porter and Kramer. First, this study provides four types of corporations (Stupid Corporation, Selfish Corporation, Good Corporation, and Smart Corporation) categorized in terms of corporate and social benefits, and shows that the final destination for corporations is to be smart, meaning the ethics and strategy as the firm's basic measures to bolster value creation. Second, this paper provides four distinctive strategies in order to effectively create shared value, an extended version of three strategies presented by Porter and Kramer: defining core competence; reconceiving comprehensive targets; redefining productivity in the value chain; and enabling local or global cluster development. "Defining core competence" is newly added and "reconceiving comprehensive targets" is extended from Porter and Kramer's notion of "reconceiving products and markets. "Above all, this paper highlights the importance of internationalization of CSV, unlike Porter and Kramer's emphasis on domestic clusters. The paper demonstrates the usefulness of these improvements in explaining CSV activities in the real world.

➤ (Santosh Nandi and Madhavi Latha Nandi; 2017)³ (**Porter and Kramer's Creating Shared Value (CSV): Evidence from International Business Models**) : In this article, we apply the four

strategies of Porter and Kramer's (2011) Creating Shared Value framework in four cases of international business models that are M-Pesa Kenya, M-Pesa South Africa, Piaggio Ape India, and Piaggio Ape UK. The focal firms for M-Pesa and Piaggio Ape are Vodafone and Piaggio respectively. The study findings establish that CSV as a theoretical concept has potential in explaining the success of business models. The findings also suggest that the four CSV strategies proposed by Porter and Kraemer (2011) and Moon et al. (2011) as the means to achieve CSV are relevant to the empirical context of the case business models. While three of the CSV strategies namely reconceiving products and markets, redefining productivity in the value chain, and defining core competence seem to have a direct influence on business model success, the CSV strategy enabling local cluster development seemed to augment the direct influence of the other three strategies on business model success. Further, regulatory fit of the business model emerged as another important factor that augmented the direct influence of the other three strategies on business model success. Based on our findings from the cases, we propose a research model for future works of the CSV phenomenon in other empirical contexts.

- (Jose L. Camarena-Martinez, Beatriz Ochoa-Silva & Teodoro R. Wendlandt-Amezaga; 2016)⁴ **(Exploring the Origins of Creating Shared Value in the CSR Literature)** : This article seeks to provide theoretical evidence to trace the origins of the idea behind the model creating Shared Value (CSV), which is proposed by Porter and Kramer. Whose originality is questioned according to a recent debate in the literature of corporate social responsibility (CSR) by authors such as Crane, Palazzo, Matten and Spence. Based on the latter, the article provides an analysis of perspectives and models in modern literature CSR within the creating shared value approach (CSV), meaning the value for the company and the value to society. The results indicate that some assumptions on which shared value is based may implicitly be suggested in works prior to the date of publication of the CSV model, however it discussed that this may be due to the variegation view of CSR literature.
- Search (Annika Voltan, Albert James Mills & Chantal Hervieux; 2017)⁵ **Title (Examining the win-win proposition of shared value across contexts: Implications for future application)** : This article examines the concept of creating shared value (CSV) as articulated by Michael Porter and Mark Kramer, in non-Western and Western contexts. We define non-Western contexts as those in so-called "developing" countries and emerging economies, whereas Western ones pertain to dominant thinking in "developed" regions. We frame our research in postcolonial theory and offer an overview of existing critiques of CSV. We conduct a critical discourse analysis of 66 articles to identify how CSV is being cited by authors and potential underlying power dynamics that affect its relevance for non-Western contexts. Our review exposes increasingly critical views about the paradoxical positioning of CSV as an instrumental concept that can offer "win-win" solutions, particularly from those working in non-Western settings. Western perspectives generally tend to be supportive of its instrumental nature, but also recognize the increasing complexity of the business-society nexus and stakeholder engagement. We argue that the CSV framework requires further development to maintain credibility and applicability, especially in non-Western domains.
- (Thomas Beschorner & Thomas Hajduk; 2017)⁶ **(Creating Shared Value. A Fundamental Critique)**: This article offers a fundamental critique of Porter's and Kramer's "Creating Shared Value" concept. First, the authors summarize the positive and negative criticism, which CSV has received since 2011. They then show that CSV falls short of a modern understanding of corporate responsibility that is centered on the relationship between business and society. The article concludes with critical comments on the role of scholars in their interaction with practitioners.

I.1. Problematic value creation

The term value creation is newly introduced in economic literature, despite the idea of value has emerged earlier. Economists were the first to have impact on value, and the way of increasing

through interest rates and financial flows. One of those early economists who were closest to the concept of creating value we find (Fisher & Williams) In the nineties we find works (Majulf ; 1984) (Rappaport; 1986) (Copeland and Koller and Murrin ;1990-1996) and (Ohlson and Stewart; 1991) (Fethan and Ohlson ; 1995).

As a concept, it is complex as it depends on the various actors in the institution. It has long been associated with the financial aspects of the institution. The institutions sought to create value for the shareholders, thus maximizing their wealth and considered the financial objective to be the first. Despite the importance of creating value for shareholders, focusing on this objective and neglecting other actors in the organization may not create value at the required level, especially since field trials have shown that institutions that take into account all the parties that create value are more successful and prosperous than those, which is interested in creating value for shareholders.

This has led to the emergence of the concept of value in several aspects of the enterprise, not only the financial aspect, including the economic, market, competitive and social. Hence, we find the economic value, accounting value, competitive value and strategic value, creating value to the customer, creating value for suppliers and creating social value.

Many scholars (Lepak et al., 2007; Bowman & Ambrosini, 2000) already have researched value creation in corporate (organization) level, therefore use and exchange value categories emerged. Generally, it is agreed that new value is created when companies develop new ways of doing things using new methods, new technologies, and/or new forms of raw material. Bowman and Ambrosini (2000) introduced and differentiated two types of value at the organizational level of analysis: use value and exchange value. Lepak, Smith and Taylor (2007) have focused specifically on value creation⁷.

Viewed together, these definitions suggest that value creation depends on the relative amount of value that is subjectively realized by a target user who is the focus of value creation whether individual, organization, or society—and that this subjective value realization must at least translate into the user's willingness to exchange a monetary amount for the value received.

I. 2. Definition of creating shared value CSV:

Business and society coexist and thrive alongside one another, with the former having a value-creating role towards the latter (Moran and Goshal, 1996). This is the portrait of the economic and social development, or at least it used to be before the heightened public awareness of the dangers of human activities for the environment unveiled that business may also exert detrimental actions on society. Unresolved steady social problems and the urgency of global challenges such as climate change, the consequences of which appear to be every day closer, have led to an increasingly large number of individuals paying greater attention to these issues. Clamorous cases of improper business conduct and natural catastrophes associated with poor risk management practice have certainly contributed to spread the perception that business profits at the expense of society. Given the situation, Porter and Kramer (2011) came up with the concept of Creating Shared Value, according to which companies can solve societal problems in profitable ways. Strategic decisions about how to allocate corporate resources are carrying higher level of complexity because nowadays companies are also assessed on how they met social expectations (Waddock and Graves, 1997)⁸.

According to the Michael E. Porter and Mark R. Kramer the competitiveness of a company and the health of the communities around it are closely intertwined. A business needs a successful community, not only to create demand for its products but also to provide critical public assets and a supportive environment⁹

Shared value can be defined as policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress¹⁰.

Creating shared value (CSV) conveys the idea that a business must do two things simultaneously to be successful in the long-term: create economic value for both the company and the society. The CSV definition of the role of business in society has emerged with a clear focus on long-term thinking and aligning the interests of shareholders and societies for mutual benefit. CSV carries the idea that in order to overcome the profound and harmful disconnect between the needs of society and business, a business must create value for society alongside creating value for shareholders in order to be successful in the long term¹¹.

I. 3. Mechanisms of creating shared value creation

Creating shared value (CSV) should supersede corporate social responsibility (CSR) in guiding the investments of companies in their communities. CSR programs focus mostly on reputation and have only a limited connection to the business, making them hard to justify and maintain over the long run. In contrast, CSV is integral to a company's profitability and competitive position. It leverages the unique resources and expertise of the company to create.

Porter and Kramer (2011) state, that companies can create economic value by creating societal value. Authors see three key ways that companies can create shared value opportunities:¹²

- by reconceiving products and markets;
- by redefining productivity in the value chain;
- by enabling local cluster development;

I. 3. Maximize the role of social responsibility towards balancing social and economic goals

The development of the global economic model towards achieving sustainable development, which reduced the burden on governments to finance and support development projects, and redistribute the map of contribution to society according to the global theory based on the concept of stakeholder theory. This concept, which reduces reliance on partial utility theory, shifts to the formation of the larger circle of mutual benefit and contribution, which redistributes tasks and responsibilities between governments, the private sector and society.

Social responsibility has emerged as a development of the corporate relationship in society on the one hand, based on the principle of corporate citizenship. Corporate social responsibility is now a factor of preference and important tool in the hands of corporate managers to ensure the sustainability of their business and the development of society.

II- Methods and Materials:

The following is the methodological aspect that we will follow to conduct the field study, where the community and the sample of the study and the type of tool used in the collection of primary data will be identified, as well as the statistical treatment methods used in the analysis of the collected data.

Target population and Study Variables: The population of this study consists of managers and frames of industrial and commercial establishments (EPIC), which is related to public hygiene, waste treatment and sewage services. The sampling of these study 50 individuals (director and deputy director, Head of Department, as shown in table (01).

The variables of this study are social responsibility towards employees as independent variables and shared values as a dependent variable.

Methods of analysis Data: The Statistical Package for Social Sciences (SPSS 20), which used statistical methods and measures according to the study requirements, was used as follows:

- Cronbach's Alpha coefficient to test the reliability of study instrument.
- Means and the standard deviations to determine the responses of respondents to the sample;
- Pearson correlation coefficient: used to determine the extent to which the study variables are related to each other
- Multiple Linear Regression Model and Linear Regression to test the hypotheses of the study.

➤ Determination factor: It was used to determine the impact of independent variable on dependent variable.

III- Results and discussion :

III-1 Reliability and validity of study instrument: was measured by the internal consistency coefficient of the Cronbach's Alpha standard. It was found that the reliability coefficients of the measuring instrument components are all higher than 0.60. This is a good value for consistency of internal consistency. In addition, the total reliability of Cronbach's Alpha was 0.904, which gives a strong indication of the stability of the results of the tool and its consistency. This means that this questionnaire can be used to measure the variables studied and to disseminate the results of the questionnaire to the entire study population. In order to know the self-truth, we calculated the square root of the reliability coefficient. It was found that the self-confidence coefficient is high for the study variables. This indicates the validity of the study instrument (see Table (02)).

III -2 The descriptive analysis of respondents' responses to the variables of the study: We relied on the three-digit Lycart model to answer the questionnaire. The values of means and the standard deviation were calculated by descending order according to their relative importance according to the mean of the arithmetic average, in the study. Based on this we have interpreted it based on the following criteria: (1 to 1.66) low, (1.67 to 2.33 (average, 2.34 to 3) high.

III -2-1 The descriptive analysis of the dimensions of social responsibility the trend of employees: Through the data of Table (03), it is clear that there is a response of the members of the study sample towards the axes of social responsibility toward employees. The total standard deviation (0.204), which indicates the absence of dispersion and significant differences in the responses of the members of the studied sample.

➤ **As for the level of training:** Table (03) shows that the general trend of this dimension to a high scale with an average of 2.750 and a standard deviation of 0.089. Because the enterprises in this study aim primarily to reach the level of efficiency of work from through the provision of training programs to increase the skill of employees and raise their abilities and give them opportunities for promotion within enterprise. In addition to the preparation and implementation of awareness programs for employees, including important standards adopted at the social level and environmental safety. This means that enterprises in this study integrate and adopt the dimensions of social responsibility at its missions.

➤ **Regarding the level of recruitment and hiring:** The table (03) shows that most of the respondents' responses to recruitment and employment dimension indicate a high scale. The general trend of this dimension indicates a high scale with an average of 2.631 and a standard deviation of 0.154. Through our analysis of the paragraphs of this dimension, we found that enterprises under study do not resort to withdrawal of employees from competition enterprises in ways that are illegal or immoral, indicating the adoption of the moral and legal dimension towards enterprises working in the same sector of the enterprise. Moreover, enterprises under study balance between internal and external recruitment, which is indicative of giving opportunities for internal staff to improve their professional path through career transition. In contrast, it is based on attracting talent from the external market of enterprise. In addition, the results confirmed the commitment of enterprises under study to integrity in attracting employees from the other competitor and taking into account the principle of equal opportunities in employment and providing equal employment opportunities for members of society in order to alleviate unemployment and enterprise's impartiality in the process of selecting employees for a specific gender. .Work for women in their belief in their role in increasing income levels for citizens.

➤ **Regarding the level of social services:** Table (03) shows that most of the respondents' responses to the social services dimension indicate a high scale. The general trend of this dimension indicates a high scale with an average of 2.453 and a standard deviation of 0.296. Where enterprises under study ensure that employees benefit from the program of insurance for employees and retirement insurance, and provides the Foundation programs. It also works to develop programs to support various social activities such as weddings and holidays, and support them with an appropriate annual budget. However, there are no guarantees to provide accommodation for employees, and this can be attributed to the lack of financial capabilities of enterprise.

➤ **Regarding the level of participation in decision-making:** Table (03) shows that the majority of respondents' response to the decision-making dimension indicates a high degree of measurement. The general trend of this dimension indicates a high scale with mean of 2.657 and a standard deviation of 0.178. Enterprises involved in the study ensure that the right of new employees is respected and that they provide accurate descriptions of their job, as well as help them to integrate into the field of work, and encourages employees to contribute to solving problems during work. This indicates the adoption by enterprises in question of objectivity and transparency in decision-making in order to gain-to-gain confidence Laborers.

➤ **For terms related to the level of the compensation strategy:** The results of the respondents to the dimension of the compensation strategy is high, and indicates the general trend of this dimension to a high measure with an average of 2.630 and a standard deviation of 0.164. This indicates that enterprise has a great attention to the health of employees by following Legal procedures for compensating them in cases of injuries or occupational diseases. It also works to maintain wages and salaries of workers through agreements with social partners, in addition to achieving equality and justice among employees in terms of wages and bonuses.

➤ **For terms of performance evaluation:** For the performance evaluation dimension, the general trend indicates a high scale with an average of 2.575 and a standard deviation of 0.1, that the institution is based on precise criteria for evaluating the performance of workers. This is to give the principle of equality in the evaluation of each worker according to the effort, In the case of good performance; the worker must receive a reward for encouraging him. In case of negative performance, the worker may be punished according to the degree of negligence. Therefore, we can conclude that the level of evaluation of the High performance, this is due to the policy of evaluating the performance of its workers.

➤ **For terms related to the level of improvement of professional life:** the level of improvement of professional life indicates a high average of 2.596 and a standard deviation of 0.137. The enterprises of study seek to make the workplace more attractive and give it with us a renewed decrease in cases of stress and fatigue by focusing on programs. Moreover, to provide an atmosphere of comfort in the workplace and enterprises are concerned to resolve disputes and differences between workers and to create a culture of organizational values that promote values of common values.

➤ **For occupational safety and health:** The results of the descriptive statistics of the occupational safety and health dimension indicate a high scale, with an average of 2.800 and a standard deviation of 0.044. The enterprises under study focus on occupational health and safety issues; this is due to the nature of its activities related to the cleanliness of the environment and the environment, which depends on the direct contact with waste and wastewater. Because of this great interest, enterprises apply a strict occupational safety and health system, which aims to keep them on the most important resources and is a human resource.

➤ The results of Table (03) indicate that the general trend is high with an average of 2,737 and a standard deviation of 0.1. The enterprises in question seek to create a correspondence between their mission and their established goals with the values of society. In addition, pursue the policy of values prevailing in the direction of society and the observance of human rights. It also seeks to apply the ethics of trade unions and professional organizations, which establish the appropriate

rules of conduct when professionals undertake their obligations to different parties (clients, colleagues, subordinates, Society, profession).

➤ **For terms related to the level of other social services:** the general trend of this dimension indicates an average scale with an average of 2.280 and a standard deviation of 0.266. The enterprises studied in the trade unions recognized that in order to achieve the principle of social justice and strengthen the links between workers and their subordinates. During which the employees participate in the implementation of all programs related to the development of the professional level of employees as well as the guarantee of their material and moral rights. In addition to providing special services for employees in terms of physical and psychological differences as well as strict application of all rights related to women.

III -2-2 The descriptive analysis of the dimensions of the shared value: Through the total reading of the data of Table (04), it is clear that there is a response to the members of the study sample towards the axes of the shared value. Which reflects the absence of dispersion and significant differences in the responses of sample members of the study and this means the economic enterprises under study seek to create a shared value?

It is clear from Table (04) that each response to the economic value dimension indicates a high scale. The general trend of this dimension indicates a high scale with an average of 2.624 and a standard deviation of 0.118.

It is clear from Table (04) that most of the respondents' response to the social benefit indicates a high scale, and the general trend of this dimension indicates a high scale with an average of 2.620 and a standard deviation of 0.336.

III.4 Standard Study of Variables and Test of Hypotheses: In order to test hypotheses of the study, we propose a simple linear, multiple and gradual regression model.

III.4.1 The test of first hypothesis: In order to test the first main hypothesis, we used average for each paragraph. Each mean is classified according to the weighted average method. The result is based on the scale of the scale. Paragraphs refer to the third field (a weighted average of (2.34 to 3) with a high scale score.

H₀: There are no statistically significant differences of social responsibility toward employees in enterprises under study.

H₁: There are statistically significant differences of social responsibility toward employees in enterprises under study. . Since the number of enterprises is 3, it is necessary to use the analysis of the variance to show differences in averages between samples. It will be based on a significant level of 0.05, in which null hypothesis will be accepted and rejected in the case of the moral level less than 0.05. . These conditions are that the data should be numerical, that two samples are independent, that there be random selection, the uniformity of samples and the homogeneity of the two samples.

The first three conditions, they are not statistically tested and supposed to be realized. The other two conditions are tested and statistically confirmed by SPSS, as follows:

➤ **Requirement of moderation:** The Shapiro-Leik test was used to illustrate the sample distribution as shown in Table (05). Note that the test value for the EPWG CET OUARGLA sample is equal to 0.775 at a significant level of 0.00, which is smaller than the mean level of 0.05. Therefore, we say that the sample distribution does not follow normal distribution, ie, does not achieve moderation. Since the condition of moderation is not verified, we use a non-parameter test, rather than Kruskal (Wallis Test) as shown in Table (06). According to Kerskal's test, the value of the test is 8.167 at the level of 0.017, which is smaller than the average level of 0.05. Therefore, we reject null hypothesis and accept alternative hypothesis that there are statistically significant differences in social responsibility toward employees in study enterprises.

III.4.2 Second hypothesis test: In order to test second main hypothesis, we used average for each paragraph. Each average is classified according to the mean method

H₀: There are no statistically significant differences in the creation of shared value in enterprises.

H₁: There are statistically significant differences in the creation of shared value in enterprises.

We use variance analysis (ANOVA) to show differences in averages between the samples. Statistically, the first three conditions are not tested but supposed to be realized. The other two conditions are tested and statistically confirmed by the SPSS statistical program as follows:

- **Condition of moderation:** Clomcrof Simranov test was used to clarify the sample distribution as shown in Table (07). Note that the test value of the EPWG CET OUARGLA sample is equal to 0.192 at a significant level of 0.053, which is greater than the significance level of 0.05. Therefore, we say that the distribution of the sample follows the normal distribution, ie, achieving moderation. We also note that the test value of the ECLAIR-NET TGT sample is equal to 0.152 at a significant level of 0.200, which is greater than the significance level of 0.05. Therefore, we say that the distribution of the sample follows the normal distribution, ie, achieving moderation. We note that the test value of the sample of the institution of ONA is equal to 0.125 at a significant level of 0.200, which is greater than the significance level of 0.05. Therefore, we say that the distribution of the sample follows the natural distribution, ie, achieving moderation.
- **The homogeneity test:** A test of Levine will be used for homogeneity test as shown in Table (08). The test value is equal to 1.742 at 2, 47 and 0.866, which is higher than the mean value of 0.05. We conclude that the samples have the same variation any homogeneous.
- **Test of one - way ANOVA:** According to the results recorded in Table (09), we note that the test value is equal to 1.291 with a significant level equal to 0.285, that is higher than the level of morale in effect 0.05 and from which we accept null hypothesis H₀. H₀ states, «There are no statistically significant differences in the creation of shared value in enterprises under study ».

III.4. Testing of third hypothesis:

H₀: There is no statistically significant relationship between social responsibility toward employees and creation of shared value in enterprises under study.

H₁: There is a statistically significant relationship between social responsibility toward employees and the creation of shared value in enterprises under study.

The null hypothesis will be accepted at a significance level of 0.05 or greater and the acceptance of the alternative hypothesis at a level of significance less than 0.05 is shown by the third hypothesis. In this hypothesis, we will look at the relationship between social responsibility toward employees and creating of shared value. We will use the Pearson correlation coefficient No. (10).

➤ **Statistical analysis:** Note that the correlation coefficient of Pearson is 0.666 at a significant level of 0.000, which is less than 0.05. Therefore, we reject null hypothesis H₀ and accept alternative hypothesis H₁, which states that there is a statistically significant relationship between the social responsibility toward employees and the creation of shared value in the enterprises.

➤ **Economic Analysis:** the results of the study show that the practices of strengthening the economic and social conditions enterprises under study focus on creating shared value by identifying and expanding the links between the social responsibility of workers and the realization of economic value. This is confirmed by Porter and Kramer's theory of creating shared value.

The following is a description of impact of each dimension of social responsibility toward employees in creating the shared value, as shown in Table (11).

- Pearson correlation coefficient between shared value creation and first dimension training is 0.289 at a significant level of 0.042 test, and there is a relationship between creating of shared value, training.
- Pearson correlation coefficient between value creation and second recruitment and hiring dimension is 0.515 at a significant level of 0.000 and there is a relationship between creating of shared value, recruitment and hiring.
- Pearson correlation coefficient between the creation of shared value and third dimension of social services is 0.569 at a significant level of 0.000 and there is a relationship between creating value and social services

- Pearson correlation coefficient between creating of shared value and fourth dimension of participation in decision- making is 0.558 at a significant level of 0.000 and there is a relationship between creating value and participation in decisions.

Pearson correlation coefficient between creation of shared value and fifth dimension. The compensation strategy is 0.522 at a significant level of 0.000, and there is a relationship between creating joint value and compensation strategy.

- Pearson correlation coefficient between creating of shared value and sixth dimension. The performance evaluation is 0.604 at a significant level of 0.000 and there is a relationship between creating of shared value and evaluating performance.

-Pearson correlation coefficient between shared value creation and seventh dimension improvement of professional life is 0.603 at a significant level of 0.000 and there is a relationship between creating shared value and improving professional life.

- Pearson correlation between value creation and eighth dimension of occupational health and safety is 0.288 at a significant level of 0.043 and hence there is a relationship between t creation of shared value and occupational health and safety.

- Pearson correlation coefficient between the creation of value and ninth dimension. Respect for professional ethics is 0.442 at a significant level of 0.001 and there is a relationship between creating shared value and respecting the ethics of the profession.

- Pearson correlation coefficient between the creation of value and the tenth dimension of other social services equals 0.671 at a significant level of 0.000 and from there is a relationship between the creation of shared value and other social services

Hence, we can say that all dimensions of the independent variable are related to the independent variable. Therefore, the dimensions most relevant to the dependent variable are occupational safety and health, performance appraisal, training, and other social services.

Regression Analysis: The step method in the spss program was used to find a model that links the dependent variable to the dimensions of social responsibility toward employees.

Quality of conciliation: According to the results of Table (12), we note that Pearson correlation coefficient is 0.833 and the coefficient of determination is 0.695. These indicate that the social responsibility towards the workers (only four dimensions were accepted, Training, other social services) can account for approximately 69.5% of the variables of dependent variable, which is creation of shared value and the rest is interpreted by other variables, while the corrected coefficient is 0.667, while the standard error for this estimate is 3.580

The total morale test of the model: From the results of table (13), we note that the sum of the squares of the regression is equal to 1311.608, while the total number of residues is 576.712 and the degrees of freedom are respectively 4 and 45 while the mean squares value is 327.902 and the mean squares are 12.816. Note that the value of F is 25.586 at a significant level of 0.000 which is smaller than a significant level in which we reject or accept the hypothesis which is 0.05 and from which we say there is a significance for the model.

Partial Moral Test of the Model: As for the stability from Table (14) we note that the calculated T is equal to 10.653 at a significant level of 0.000 which is less than the significance of null hypotheses and constant is significant.

For the variable "training ": From Table (14) we note that the calculated T is equal to 2.142 at a significant level of 0.038 which is smaller than the level of significance of the null hypothesis and the coefficient of the independent variable is significant.

The variable of "performance evaluation": Table (14) shows that the calculated T is equal to 5.341 at a significant level of 0.00, which is smaller than the significance of the null hypothesis and the independent variable coefficient is significant for the occupational safety and health variable. Table (14) the calculated T is t equal to 3.840 at a significant level of 0.000, which is smaller than the level of significance of the zero hypothesis and the coefficient of the independent variable, is significant.

For the other social services variable, from Table (14) we can see that the calculated T is equal to 6.791 at a significant level of 0.000, which is smaller than the significance of the null hypothesis and the independent variable coefficient is significant.

- **Test of least Square Method:** To use the least Square Method must be available three conditions: regression of residues, the autonomy of the condom, and homogeneity of residues. Figure (01) shows that the data follow the natural distribution, and from Figure (02) the points are collected around the line and therefore the residues are distributed according to normal distribution. In Fig. (03), which represent the form of residual propagation with the expected values, we conclude that there is no particular pattern of points and this is consistent with the linear requirement.

The test of equilibria of the hulls: from the table (15) to the test of residual survival of Shapiro - and note that the test value is equal to 0.981 at a significant level of 0.599, which is greater than the level of significance adopted 0.05 and thus the condition of moderation verified.

The autonomy test for the booths: We observe from Figure (01), which shows the significance of the self-correlation of the condom, ie, all the self-correlation coefficients are included in the field of confidence and from which we conclude that the residuals are autonomous.

Test the homogeneity condition: We will rely on the homogeneity test on the form that shows us the spread of the sample as shown in Figure (03). From the figure (03), which represents the residual relationship with the values (estimated) of the dependent variable (creation of shared value), we observe that the positive and negative residues are distributed around the zero dividing line (0) and do not draw any particular shape. We can adopt the model in prediction.

Model equation: Below we will show both dependent variable and independent variable we will offset in equation of model as follows: Y = Create the shared value ; X₁ = Training ; X₂ = Performance evaluation ; X₃ = Occupational safety and health ; X₄ = Other social services

$$Y = 42.026 + 1.11 X_1 + 1.572 X_2 - 2.863 X_3 + 1.403 X_4$$

➤ **Statistical analysis:** According to the multi-phased regression model, the best model for prediction was estimated after the removing of some of the explanatory variables that have a weak effect on the shared value. We found that the dimensions of training, employees' assessment, occupational health and safety and social services constitute the explanatory variables of the regression model and explain the change in their shared value with its economic and social dimensions in the enterprises under study.

➤ **Economic analysis:** According to (Keith Davis and William C. Frederick), the social responsibility seeks to achieve a balance between social objectives and economic, by meeting the various social challenges and ensuring that the organization's response to those responsibilities is voluntary. Porter has put forward the mechanism of creating shared value by pursuing social goals and having competitive advantages. This is proved by the results of the study by the relationship between the dimensions of social responsibility towards the employees and creating the shared value.

IV- Conclusion:

Enterprises seek to build a good image in the minds of its societies, in order to take best position in environment in which it is active, so to achieve this strategic objective. The writers and researchers, owners of enterprises tried to give approaches in their books and publications about this view, as well as most of these focused on social responsibility in general and social responsibility toward employees in particular, as one of the tools that make them take a prominent reputation in society

➤ In this context, we tried to examine the relationship between social responsibility toward employees and the creation of shared value. The results were reached next:

- The concept of shared value is linked to how to create a positive social impact to achieve high levels of performance and a positive social image. shared value is a new business model that allows creating social value for societies and economic value for Algerian economic enterprise.
- The first hypothesis is that there are significant differences of social responsibility toward employees in the enterprises under study. That is attributed to the management enterprise of technical reformation centers and this is evidenced by reality of these enterprises as management enterprise of the technical reformation centers follows to focus strategy more than the dimensions of social responsibility toward employees, as well as the nature of its activities related to protect environment .
- In the second main hypothesis we reached economic enterprises under study seeking to create shared value, that is, these enterprises have been able to achieve economic value and social benefit through build a good relationship between them external environment of the hand and economic value on the other hand.
- By analyzing one -way ANOVA in the first sub-hypothesis, we have found that there are no statistically significant differences in the creation of shared value in enterprises under study, and therefore we can say that enterprises involved share this goal and each seek to achieve shared value.
- In the third main hypothesis, we found a statistically significant relationship between social responsibility toward employees and the creation of shared value in enterprises studied through regression equation. We found a correlation between social responsibility toward employees and creating shared value. In the dependent variable, which is shared value where, if we want to obtain the value of the variable for a given year directly, we compensate the values of the independent variable in the obtained form.

- Appendices:

Table (01): Characteristics of the economic institutions of the sample of the study and the number of questionnaires distributed

Company name	Enterprise activity	Number of distributed questionnaires
EPWG CET OUARGLA	Waste treatment and removal	20
ECLAIR-NET TGT	Removal of household waste	15
ONA	Sewerage services	15

Source: Prepared by researchers

Table (02): Results of Cronbach's Alpha coefficient of study variables

variable	Number of Phrases	Cronbach's Alpha	Sqrt Cronbach's Alpha
Social responsibility The trend of employees	64	0.960	0.979
Shared value	20	0.848	0.920
total summation		84	0.904

Source: Prepared by researchers based on SPSS 20 outputs

Table (03): The descriptive analysis of the dimensions of social responsibility The trend of employees

N ^o	Phrases	the standard déviation	The values of means	priority level	Level of significance
01	the level of training	0,089	2.750	02	high
02	the level of recruitment and hiring	0,154	2.631	05	high
03	the level of social services	0,296	2.453	09	high
04	the level of participation in decision-making	0,178	2.657	04	high
05	For terms related to the level of the compensation strategy	0,164	2,630	06	high
06	performance evaluation	0,1	2,575	08	high
07	related to the level of improvement of professional life	0,137	2,596	07	high
08	occupational safety and health	0,044	2,800	01	high
09	Respect the ethics of the profession	0,1	2,737	03	high
10	related to the level of other social services	0,266	2,280	10	high
Total average		0,204	2,615	high	

Source: Prepared by researchers based on SPSS 20 outputs

Table (04):The descriptive analysis of the dimensions of the shared value

N ^o	Phrases	The values of means	the standard déviation	Level of significance
The general average of economic value creation		2,624	0,118	
01	Your organization seeks to offer products at low prices ⁰	2.40	0.756	high
02	The company seeks to provide distinguished products.	2.56	0.705	high
03	Quality control programs approved by the institution lead to more efficient product performance ⁰	2.52	0.677	high
04	The Corporation aims to increase its market share	2.70	0.647	high
05	The Corporation has a certain method of introducing its products and how to best use them	2.58	0.673	high
06	The Corporation has a certain method of introducing its products and how to best use them	2.68	0.683	high
07	The Foundation is keen to strengthen its relations with the competing institutions.	2.70	0.614	high
08	The organization achieves economic profit without compromising wage levels	2.74	0.565	high
09	The Corporation seeks to increase its economic benefits while respecting the competitive institutions	2.74	0.565	high
The overall average for creating a social benefit		2,620	0,336	
10	The Corporation shall pay appropriate compensation to the customer in the event of any	2.42	0.758	high

	damage caused by the use of its products.			
11	The Foundation works on afforestation and beautification of the surrounding areas	2.92	274.	high
12	Work to maximize profits in transparent ways	2.92	0.274	high
13	The Foundation uses appropriate techniques to avoid the causes of soil, air and water pollution, waste disposal and industrial waste	2.84	0.510	Average
14	The Foundation provides donations and donations to charities such as child protection associations, homes for the elderly, care centers for the disabled and hospitals	2.30	0.707	high
15	The Foundation contributes to the completion of basic projects for the community of schools, hospitals, roads and housing programs	2.06	0.818	high
16	The Foundation provides material assistance in case of natural disasters such as earthquakes and floods.	2.26	0.694	high
17	It works to avoid pollution (land, air, water ...)	2.92	0.340	high
18	The Foundation contributes with the relevant authorities in maintaining the cleanliness of the environment.	2.96	0.283	high
19	The organization has already obtained one of the international environmental standards and standards.	2.38	0.780	high
20	It funds awareness campaigns in the fields of environmental protection and the proper utilization of its natural resources.	2.84	0.422	high
The overall average to Create the shared value		2,622	0,254	high

Source: Prepared by researchers based on SPSS 20 outputs

Table (05): The Shapiro-Leik test

The Shapiro-Leik test			Company name
sig	Degree of freedom	Test value	
0.000	20	0.775	EPWG CET OUARGLA
0.024	15	0.859	ECLAIR-NET TGT
0.080	15	0.895	ONA

Source: Prepared by researchers based on SPSS 20 outputs

Table (06): The Kruskal Wallis Test

The Kruskal Wallis Test	
8.167	Degree of freedom
0.017	sig

Source: Prepared by researchers based on SPSS 20 outputs

Table (07): The Clomcrof Simranov test

Clomcrof Simranov test			Company name
(Sig)	d	F	
0.053	20	0.192	EPWG CET OUARGLA
0.200	15	0.152	ECLAIR-NET TGT
0.200	15	0.125	ONA

Source: Prepared by researchers based on SPSS 20 outputs

Table (08): The test of Levine will

(Sig)	d ₂	d ₁	test of Levine will
0.186	47	2	1.742

Source: Prepared by researchers based on SPSS 20 outputs

Table (09): Test of one - way ANOVA

Test of one - way ANOVA	
(Sig)	F
0.285	1.291

Source: Prepared by researchers based on SPSS 20 outputs

Table (10): Morality test of the model

(Sig)	R	model
0.000	0.666	social responsibility The trend of employees
		the shared value

Source: Prepared by researchers based on SPSS 20 outputs

Table (11): A relationship between the dimensions of social responsibility towards employees and the creation of shared value

social responsibility The trend of employees	Pearson correlation coefficient	(Sig)
the level of training	0.289	0.042
the level of recruitment and hiring	0.515	0.000
the level of social services	0.569	0.000
the level of participation in decision-making	0.558	0.000
For terms related to the level of the compensation strategy	0.522	0.000
performance evaluation	0.604	0.000
related to the level of improvement of professional life	0.603	0.000
occupational safety and health	0.288	0.043
Respect the ethics of the profession	0.442	0.001
related to the level of other social services	0.671	0.000

Source: Prepared by researchers based on SPSS 20 outputs

Table (12): Morality test of the model

الخطأ المعياري لتقدير النموذج	معامل التحديد المصحح	معامل التحديد	معامل الارتباط
3.580	0.667	0.695	0.833

Source: Prepared by researchers based on SPSS 20 outputs

Table (13): Morality of the overall model

Sig	F	Average squares	d	Total squares	model
0.000	25.586	327.902	4	1311.608	Regression
		12.816	45	576.712	Residual
			49	1888.320	Total

Source: Prepared by researchers based on SPSS 20 outputs

Table (14):Partial Morality of Formal Parameters

model	T	B	(Sig)
a	10.653	42.026	0.000
Training	2.142	1.110	0.038
Performance evaluation	5.341	1.572	0.000
Occupational safety and health	-3.840	-2.863	0.000
Other social services	6.791	1.403	0.000

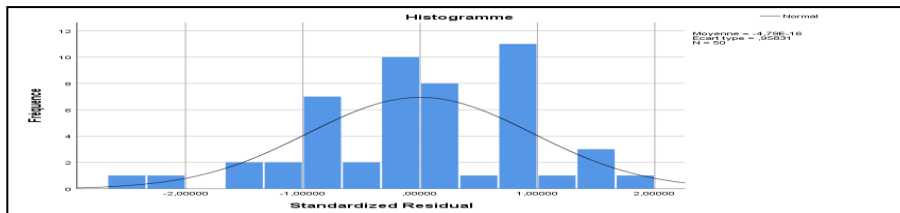
Source: Prepared by researchers based on SPSS 20 outputs

Table (15): the test of residual survival of Shapiro
the test of residual survival of Shapiro

sig	d	test	Residual
0.599	50	0.981	

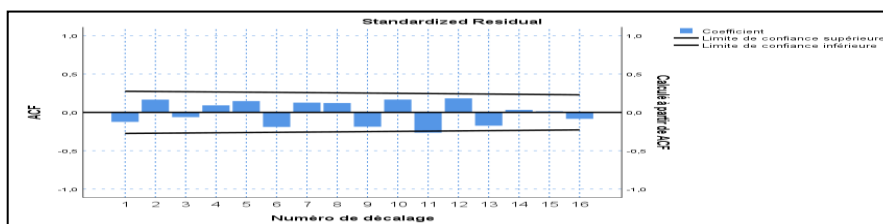
Source: Prepared by researchers based on SPSS 20 outputs

Figure (01): shows the normality of residues



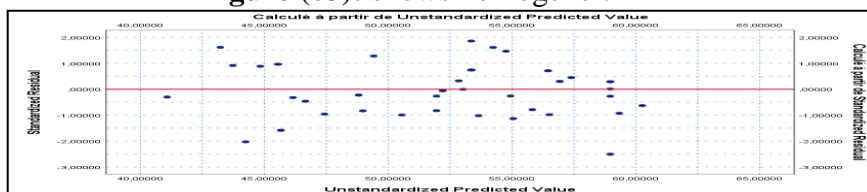
Source: Prepared by researchers based on SPSS 20 outputs

Figure (02) : shows the significance of self-correlations of condom



Source: Prepared by researchers based on SPSS 20 outputs

Figure (03): shows homogeneity



Source: Prepared by researchers based on SPSS 20 outputs

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