

A Study on the Application of Corporate Social Responsibility Dimensions in Economic Enterprises to Achieve Sustainable Development Principles: A Case Study of the Hassnaoui Group Company, Sidi Bel Abbes

Benmazari Aicha¹, Hamhami Amel²

¹ laboratory management of Enterprises, Faculty of Economic, Commercial and Management Sciences, University Djilali Liabes –Sidi bel abbes, Algeria; aicha.benmazari@dl.univ-sba.dz

² laboratory management of Enterprises, Faculty of Economic, Commercial and Management Sciences, University Djilali Liabes –Sidi bel abbes- Algeria; ahamhami83@yahoo.fr

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Corresponding Author

Benmazari Aicha

Email:benmazariash@gmail.com

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Abstract: This study examine the extent to which the Hassnaoui Group company, Sidi Bel Abbes integrates social responsibility dimensions into its operations, by implementing a systematic approach that combines the integrated management system components (quality management system, environmental management system, and The occupational Health and Safety Management System). It analyzes the link between this approach and corporate social responsibility (CSR) dimensions based on Carroll's model to assess its contribution in sustainable development. A structured questionnaire was utilized to collect data, which was analyzed through descriptive and inferential statistical methods using SPSS software, and the results reveal a significant positive relationship between IMS implementation and CSR practices.

Keywords: Corporate Social Responsibility (CSR); Integrated Management System; Hassanoui Group Company; Sustainable Development

1. Introduction

In an era defined by heightened awareness of global challenges such as climate change, social inequality, and resource depletion, sustainable development has become a central focus for governments, organizations, and individuals alike. As part of this global movement, businesses are increasingly recognizing their pivotal role in achieving sustainable development principles and are adopting comprehensive frameworks to integrate these principles into their operations.

Corporate Social Responsibility (CSR) have emerged as a vital tool for organizations striving to align their operations with the principles of sustainable development, considering it as a strategic approach for businesses to align their objectives with societal and

environmental expectations. CSR encompasses economic, legal, ethical, and philanthropic dimensions, emphasizing the importance of businesses acting responsibly toward their stakeholders and the environment. contributing to sustainable developmental goals.

Furthermore, in order to implement CSR practices, organizations are adopting integrated management systems as an approach to facilitates streamlined operations, reduces redundancies, and enhances overall efficiency

In Algeria, the intersection of sustainable development, IMS, and CSR presents a unique opportunity for businesses to lead by example in addressing the country's socio-economic and environmental challenges. The Hassnaoui Group, a prominent economic player in Algeria, offers a compelling case for examining how IMS supports CSR implementation. Operating in diverse sectors such as construction, agriculture, and services, its commitment to integrating sustainability principles into its operations makes it an ideal subject for analyzing the synergies between IMS and CSR.

1.1. Research Problematic:

In this context we proposed the following main research question: "To what extent does the adoption of an integrated management system contribute to enhancing corporate social responsibility practices in the Hassnaoui Group to achieve sustainable development principles?"

previous problematic was supported by the following sub-questions:

-to what extent has the Hasnaoui group adopted an integrated management system?

-to what extent has the Hassnaoui group applied corporate social responsibility practices?

-does the Hassnaoui group strive to contribute in the achievement of sustainable development principles?

1.2. hypothesis:

We hypothetically answered to the research question as follows:

-The integrated management system (IMS) significantly influences the enhancement of corporate social responsibility in the Hassnaoui group in a way that supports the achievement of sustainable development.

1.3. Research Aims:

this study serves the following:

-examine the extent to which the Hassnaoui Group has implemented a systematic approach that combines different systems into unified framework.

-analyze the applications of CSR dimensions in the enterprise under study.

-analyze the relationship between IMS components and CSR dimensions to define Hassnaoui group's contribution in sustainability.

2. Literature review

2.1. synergized management framework:

The harmonized Management System or the integrated management system(SMI) is a systematic approach aimed at unifying the requirements of the standards of Quality, Safety, and Environment within a single unified framework. Additionally, this approach helps enterprises manage their systems with consistency and efficiency. (Tayeb, 2020, p. 317)

The Integrated Management System helps simplify processes and reduce administrative complexities by unifying the structures and procedures related to each field, however, Implementing or maintaining these systems individually often leads to excessive wastes in resources. To address these challenges, the Integrated Management System (IMS) was

developed as a unified approach to streamline and coordinate people and processes. (Fernanda.E, 2024, p. 02)

Accordingly, we have witnessed the effort of The International Organization for Standardization (ISO), in developing a unified structure, known as the High-Level Structure (HLS), which harmonized the three dimensions of sustainability based on the Deming Cycle for continuous improvement.

In order to develop this structure, the three main systems were updated in 2015 and 2018, in term of unifying the terminology used, definitions, common index and the requirements with the issuance of unified versions that simplify the integration of various practices into a comprehensive and cohesive system (Samiya, 2022, p. 18)

Arguably, this System is a comprehensive management framework designed to simplify processes, improve efficiency, and enhance the achievement of organizational goals. It coordinates management practices across different areas, reduces redundancy, improves coordination between teams, and ensures alignment with international standards, with a focus on sustainability, compliance, and continuous improvement

One of these systems is the quality management system ISO 9001, which is a certification that ensure a commitment to meeting the needs of customers and relevant stakeholders. this standard was issued in 1987 by the International Organization for Standardization for the first time. In 2015, the standard underwent a comprehensive review, resulting in the release of the updated version, ISO 9001:2015 in its harmonized form which called the high level structure in order to unified all management standards, this version focused on implementing the "process approach" and "risk-based thinking" to enhance process efficiency and improve overall organizational performance. (Rahmat Nurcahyo, 2021, p. 02)

ISO 9001 helps eliminate waste, improve productivity and efficiency, and achieve customer satisfaction. Adhering to its requirements ensures the effective execution of organizational activities by integrating both technical and managerial aspects, while fully complying with legal and regulatory requirements. This also involves considering all factors that affect the final quality of the products or services provided, thereby fostering trust and promoting sustainability in organizational performance. (Tiseer, 2020, p. 68)

The key principles that guide the successful implementation and operation of a quality management system include: (Fahmi Abu Al-Rub, 2020, p. 08)

- Improved consistency with traceability: Ensures that processes are well-documented and transparent, making it easier to track products or services and enhancing reliability.

- Enhanced customer focus: Focuses on understanding and meeting customer needs, boosting satisfaction and loyalty through high-quality products.

- Focused leadership: Strong leadership directs the organization, motivating teams to achieve continuous improvement and ensuring alignment with goals.

- The involvement of people: Encourages active employee participation in decision-making, fostering a culture of collaboration and innovation.

- A systems approach to management: Promotes efficiency by linking processes together to ensure the achievement of overall goals.

- Continual improvement: Focuses on ongoing enhancements to processes and products, ensuring adaptability and competitiveness.

- Data-driven decision-making: Relies on factual analysis to make accurate and informed decisions.

- Mutually beneficial supplier relationships: Builds strong partnerships with suppliers to improve performance, quality, and innovation.

The second system named the environmental management system ISO 14001 standard.

This standard offers a comprehensive approach through a set of detailed requirements for implementing an effective environmental management system. These requirements are based on the PDCA model (Deming Cycle for continuous improvement) to ensure continuous improvement in the organization's environmental performance. (Olivier DE WASSEIGE, 2020, p. 13)

This approach helps enterprises focus on maintaining full control over environmental issues generated by their activities. (International Organization for Standardization, 2015, p. 02)

the ISO 14001 standard was updated in 2015 to become more aligned with environmental requirements and the expectations of stakeholders. It was also standardized to match the other standards under the HLS (High-Level Structure).

Finally, the occupational Health and safety of employees are among the top concerns of most companies.

For this sake, the international organization for standardization has issued the occupational health and safety management systems in 2018 to create better, safer working conditions.

It is designed to much the same high-level structure (HLS) to facilitate its integration with the other systems. (International Organization for Standardization., 2018, p. 02)

2.2. Corporate social responsibility: a tool for advancing sustainability:

Arguably, the definition of social responsibility is linked to the sustainable development, which represents a new model that integrates economic, social, and environmental dimensions, aiming to achieve a balance between them. This concept is comprehensive and connected to government policies, institutions, and local communities

Social responsibility, on the other hand, serves as a tool applied at the micro level, where institutions incorporate environmental and societal concerns into their strategies and managerial practices. As a result, institutions are no longer solely focused on economic performance but now prioritize environmental and social performance as well, to achieve comprehensive performance that aligns with sustainable development goals.

the European Commission (2001) defined the Corporate Social Responsibility as an initiative by companies that support the voluntary incorporation of social and environmental case into their activities (Souad Kasri- Boudache, 2019, p. 17) Thus, it is a voluntary initiative by companies that goes beyond mere compliance with laws

While the international standard ISO26000, emphasizes that corporate social responsibility goes beyond legal compliance to include ethical behavior, enterprises responsibility of their activities on society and the environment. and integrating these principles throughout the organization and its relationships (International Organization for Standardization, 2010)

Furthermore, Michael Porter offers a more strategic perspective on Corporate Social Responsibility (CSR). by defined it as follow: "Corporate social responsibility is about creating economic value in a way that also creates value for society by addressing its challenges" (Kramer, 2006, p. 04)

2.2.1. Integrating Corporate Social Responsibility (CSR) into Business Management:

In his work, Carroll (1979) defined CSR as "a set of obligations that a company has towards society." The author distinguishes four types of obligations: (Souad Kasri- Boudache, 2019, p. 17)

- Economic (being profitable, producing goods that meet quality and safety standards, etc.),
- Legal (complying with laws and regulations),
- Ethical (acting according to shared moral principles within society),
- Philanthropic (acting with benevolence and charity).

According to Carroll, the hierarchy of these obligations is based on priority, At the base situate the economic dimension, as the next stages can only be realized once economic performance is achieved. This is followed by the legal dimension, where the organization adheres to laws and regulations. Next comes the ethical dimension, which is achieved when the organization goes beyond merely complying with laws and follows ethical behavior. And at the top situate the charitable dimension, where all the previously mentioned principles are fulfilled, and corporate social responsibility becomes embedded in the organization's vision and strategy (Carroll, 2016, p. 02).

On the other hand, there is the guideline standard ISO 26000 that was issued in 2010 by the international organization as instructions that explains how to integrate corporate social responsibility at the enterprise's level in a way that contributes to achieving the principles of sustainable development (International Organization for Standardization, 2010, p. ix) through seven items: (Basma Kahoul, 2019, p. 65)

According to the fifth item of the guideline, the organization should consider two essential CSR practices: beginning with defining its responsibilities within the ecosystem where it operates and identifying the stakeholders it can influence in order to examine the core cases related to its activity, such as human rights, employment practices, environment, consumer issues, as outlined in the sixth item. These core materials and issues should be applied alongside the principles of CSR outlined in the fourth item (accountability, transparency, integrity, considering stakeholder interests, compliance with the law, adherence to international standards of conduct, human rights respect).

When the norms are understood and the key issues and important topics related to CSR are identified, the CSR will be implemented throughout strategic decisions, as mentioned in the seventh item. By making CSR a part of its policies, and culture, strategies and vision, leading to develop an internal CSR competence, taking actions for internal and external CSR communication, and regularly reviewing these CSR-related actions and practices.

3. approaches and resources:

3.1. study group and sample selection:

The group of study includes the workers of Hassnaoui Group in Sidi Bel Abbès, with a total of 89 workers at the end of 2023. A purposive sample was used for the study, representing 34% of the population, which amounts to 30 individuals. A total of 70 questionnaires were distributed, and 34 were returned. However, 4 of the questionnaires were deemed invalid for statistical analysis, leaving 30 valid questionnaires for analysis.

3.2. defining and quantifying study variables:

We distinguish the **Integrated management system**, as an independent variable and the Corporate **social responsibility**, as a dependent variable

The **five-point Likert scale** was used to measure these dimensions

3.3. Data gathering instrument:

A structured questionnaire was used to collect data, which was divided into three main sections:

- personal and occupational data
- integrated management system (covering the three main systems).
- corporate Social responsibility (covering Carroll's dimensions).

The questionnaire was designed with closed-ended questions, using a five-point Likert scale to assess the degree of agreement or disagreement

3.4. Data Analysis Methods:

To answer the research questions and for the purpose of data analysis, the following statistical methods were used:

Descriptive statistics were used to present the characteristics of the study sample and analyze individuals' trends and perceptions regarding the study variables through:

- means, which shows the average of participants' responses to understand the general level of agreement or satisfaction

- standard deviations, which Measures how much the responses differ from the average, indicating the consistency of opinions.

- Relative Weight: Shows the importance of each item or dimension compared to the total.

- Frequency Tables: Display how often each response option (like "Agree" or "Neutral") was chosen by participants.

To test the validity of the hypothesis, several inferential statistical methods were employed namely:

- correlation analysis which define the stability and position of the relationship, generating a Pearson correlation coefficient.

- regression analysis was utilized to estimate the influence of the independent variable on the dependent variable

- the regression model significance was examined through ANOVA, which provided an F-value and a corresponding p-value to assess the model's coherence.

- to determine the extent of variability in CSR practices explained by integrated management systems, R-square was calculated.

- Hypothesis testing relied on significance levels (SIG)

4. Results and Discussions:

We will analyze and discuss the results obtained from the questionnaire by employing descriptive statistical methods to examine the personal data and trends of the participants. Following this, we will analyze and interpret the key dimensions of the study tool. Finally, a simple regression analysis will be used to evaluate the validity of hypothesis

4.1. Evaluating the accuracy and consistency of the research instrument:

The table below shows the reliability coefficients for the sections of the study tool. The overall reliability of the questionnaire was measured at 0.8620. This value indicates that the questionnaire is suitable for use in achieving its objectives by answering its questions. It also suggests that the results are likely to be consistent when the questionnaire is applied.

Table 1: Validity and reliability of the study tool

Variables	statements number	Cronbach's Alpha Reliability Coefficient t
corporate social responsibility	16	0.7980
Integrated management system	15	0.8340
Total		0.8620

Source: Prepared by the author based on the outputs of the SPSS program

4.2. Distribution of Sample Members Based on Personal and Professional Data:

The following discusses the characteristics of the study sample based on personal and professional variables:

Table 2: Distribution of Sample Members Based on Personal and Professional Data

Variables	Category	Frequency	percentage
Sex	Male	20	66.7%
	Female	10	33.3%
Age		05	
	Under30 years old	20	
	30-50	05	
	More than50 years old		
Educational Qualification	High school level	08	26.7%
	university level	20	66.7%
	Other levels	02	6.7%
		05	16.7%
Job title	Technician		
	Administrative	15	50%
	head of départements /manager	10	33.3%
Experience	under 10 years	12	40%
	10-20	15	50%
	more than 20 years	03	10%
Total		30	100%

Source: Prepared by the author based on the outputs of the SPSS program

The table illustrates the distribution of a sample of 30 individuals across personal and professional attributes, including sex, age, educational qualification, job title, and experience. In terms of gender, the sample is predominantly male (66.7%), with females constituting 33.3%. Regarding age, the largest proportion (66.7%) falls within the 30–50 age group, while equal shares (16.7% each) represent individuals under 30 and those over 50 years old.

Educational qualifications reveal that most participants (66.7%) have a university degree, while 26.7% hold a high school level qualification, and 6.7% possess other levels of education. When analyzing job titles, half of the respondents (50%) occupy administrative positions, 33.3% are department heads or managers, and 16.7% are technicians.

In terms of professional experience, the majority (50%) have between 10–20 years of experience, 40% have less than 10 years, and only 10% have more than 20 years of experience.

Overall, the sample represents a well-educated and moderately experienced workforce, with most individuals engaged in administrative roles and a notable balance between age groups

4.3. examination of the study sample trends:

4.3.1. Analysis of Individuals' Trends and Perceptions Toward the Independent Variable (Integrated management system)

The analysis is conducted using arithmetic means, standard deviations, acceptance levels, and the ranking of items.

Table 3: Study Sample's Responses to the Items of integrated management system

Source: elaborated by the author relying on the SPSS software

items	means	standard deviations	relative weight	Level of Acceptance	ranking of question
1	4.03	0.49	89.67	AGREE	1
2	4.03	0.49	80.67	AGREE	2
3	3.80	0.92	76.00	AGREE	5
4	3.83	0.83	76.67	AGREE	4
5	3.83	0.79	76.67	AGREE	3
Quality management system ISO 9001	3.91	0.52	78.13	AGREE	1
1	4.07	0.58	81.33	AGREE	1
2	4.07	0.58	81.33	AGREE	2
3	3.77	1.01	75.33	AGREE	5
4	3.80	0.81	76.00	AGREE	3
5	3.80	0.81	76.00	AGREE	4
Environnemental management system ISO 14001	3.89	0.52	77.73	AGREE	2
1	3.80	0.81	76.00	AGREE	2
2	3.80	0.81	76.00	AGREE	3
3	3.80	0.81	76.00	AGREE	4
4	3.80	0.81	76.00	AGREE	5
5	4.00	0.53	80.00	AGREE	1
Occupational Health and Safety Management System 45001	3.84	0.62	76.80	AGREE	3
The total of integrated management system	3.88	0.48	77.64	AGREE	

According to study sample's responses the (IMS) is perceived positively by the study sample, indicating its overall effectiveness in achieving integration across various management domains. The Quality Management System (ISO 9001) is rated as the most effectively applied component, with the highest mean score of 3.91 and a relative weight of 78.13%, reflecting strong implementation of the quality management system. The

Environmental Management System (ISO 14001) follows with a slightly lower mean score of 3.89 and a relative weight of 77.73%. Although well-regarded, this component ranks second, suggesting that environmental practices are implemented effectively but are slightly less emphasized compared to quality management. Occupational Health and Safety (ISO 45001) ranks third, with the lowest mean score of 3.84 and a relative weight of 76.80%. While the level of acceptance remains positive, this system appears to be the least effectively applied, highlighting the potential need for increased focus on health and safety management practices. Overall, the total Integrated Management System achieved a mean score of 3.88 and a relative weight of 77.64%, reflecting a general positive perception of the system's application.

4.3.2. Analysis of Individuals' Trends and Perceptions Toward the dependent Variable (corporate social responsibility)

This section discusses the analysis of the study sample's opinions regarding the items related to corporate social responsibility. The analysis is conducted using arithmetic means, standard deviations, acceptance levels, and the ranking of items.

Table 4: Study Sample's Responses to the Items of corporate social responsibility

items	means	standard deviations	relative weight	Level of Acceptance	ranking of question
1	3.91	0.64	78.13	AGREE	4
2	4.07	0.52	81.33	AGREE	1
3	4.07	0.53	81.38	AGREE	2
4	3.97	0.61	79.33	AGREE	3
economic dimesion	4	0.53	80	AGREE	1
1	3.79	0.56	79.33	AGREE	3
2	3.79	0.61	79.33	AGREE	4
3	4.00	0.45	80.00	AGREE	1
4	4.00	0.59	80.00	AGREE	2
legal dimension	3.98	0.49	79.67	AGREE	3
1	4.00	0.59	80.00	AGREE	2
2	3.97	0.61	79.33	AGREE	3
3	4.00	0.64	80.00	AGREE	4
4	4.03	0.60	80.65	AGREE	1
ethical dimension	3.98	0.48	80	AGREE	2
1	4.07	0.52	81.33	AGREE	1
2	3.93	0.69	78.67	AGREE	2
3	3.80	0.81	76.00	AGREE	3
4	3.83	0.79	76.67	AGREE	4

Philanthropic Dimension	3.91	0.53	78.17	AGREE	4
The toatlle of corporate social responsibility	3.97	0.37	79.46	AGREE	

Source: elaborated by the author relying on the SPSS software

According to the study sample, the overall mean score for CSR is 3.97, with a standard deviation of 0.37 and a relative weight of 79.46%, indicating a high level of agreement among the respondents regarding CSR practices in the enterprise.

The economic dimension is rated the highest, with a mean score of 4.00, a standard deviation of 0.53, and a relative weight of 80%, showing strong agreement that the enterprise prioritizes economic responsibilities such as profitability and financial performance. The ethical dimension follows closely, with a mean score of 3.98, a standard deviation of 0.48, and an identical relative weight of 80%, reflecting a positive perception of the enterprise's commitment to ethical practices, including fairness and integrity.

The legal dimension is rated slightly lower, with a mean score of 3.98, a standard deviation of 0.49, and a relative weight of 79.67%. This indicates strong agreement on the enterprise's adherence to laws and regulations, though it ranks third among the dimensions. Finally, the philanthropic dimension is rated the lowest, with a mean score of 3.91, a standard deviation of 0.53, and a relative weight of 78.17%, suggesting that while philanthropic activities are recognized, they are perceived as less emphasized compared to other CSR dimensions.

4.4. Hypothesis Testing:

To evaluate the hypothesis, a simple linear regression analysis was conducted using SPSS to assess the linkage between the adoption of integrated management systems and the implementation of corporate social responsibility (CSR) practices. Several statistical tools were employed in the analysis:

First, correlation analysis was employed by producing a Pearson correlation coefficient. Second, The overall significance of the regression model was evaluated through ANOVA, which provided an F-value and a corresponding p-value to assess the model's fit. Additionally, the coefficient of determination (R^2) was calculated to indicate the proportion of variance in CSR practices explained by integrated management systems. Hypothesis testing relied on significance levels (SIG)

Table 5: the linkage and Impact Between Integrated Management Systems and Corporate Social Responsibility Practice

Significance of Impact Coefficients Between Variables					Significance of the Relationship Between Variables		
(SIG)	T	β	Regression Model Coefficients		Model Correlation Coefficient of Determination R^2 value	Model Coefficient R	ANOVA model (SIG) F-
,000	4,669	1,835	β_0	constant			
,000	5,521	0,556	β_1	Independent Variable Coef.	,521	,722a	,000b 30,483

Source: elaborated by the author relied on the SPSS software

-the equation: $CSR = 1.835 + 0.556IMS$, where:

CSR: indicate the Corporate Social Responsibility Practices as a dependent variable.

IMS: represents the independent variable (Integrated Management Systems).

1.835: is the constant (β_0), indicating the baseline level of CSR practices when IMS is not applied.

0.556: is the regression coefficient (β_1)

- the correlation coefficient ($R = 0.722$) illustrates the strength and the positive contribution

of the integrated management systems on corporate social responsibility (CSR), the regression analysis results demonstrate that the independent variable (integrated management systems) significantly influences the dependent variable (CSR practices), with regression coefficients $\beta_0 = 1.835$ and $\beta_1 = 0.556$. The overall statistical significance of the regression model was further validated through ANOVA, which produced an F-value of 30.483 and a p-value of 0.000, enduring the model's consistency. Furthermore, the R-square ($R^2 = 0.521$) demonstrates that 52.1% of the variance in CSR practices can be attributed to integrated management systems. Hypothesis testing, based on the significance levels (p-values < 0.05), led to confirm the hypothesis "The adoption of an integrated management system (IMS) by the Hassnaoui Group significantly impacts the implementation of corporate social responsibility (CSR) dimensions to achieve sustainable development". The results collectively indicate a statistically significant linkage between the adoption of IMS and the advancement of (CSR). This, in turn, contributes to the enterprise's role in achieving sustainable development.

5. Conclusion:

This study aimed to examine the extent to which the Hassnaoui Group in Sidi Bel Abbes integrates social responsibility dimensions into its operations by implementing a cohesive systematic approach called (IMS). The study examined the link between these variables. Data were collected by a structured questionnaire and analyzed through descriptive and inferential statistical methods using spss software, the key findings are summarized as follows:

- The Hassnaoui company Group exhibits a high degree of integration in its management system components, with the Quality Management System (ISO 9001) being the most effectively applied, followed by ISO 14001 and ISO 45001.

- CSR practices are well-integrated within the enterprise under study, with the economic and ethical dimensions receiving the highest levels of emphasis, followed by legal and philanthropic dimensions.

- the correlation and regression analyses shows a significant positive link between the adoption of IMS and the implementation of CSR.

- The integrated management system significantly influences corporate social responsibility dimensions, contributing to better alignment with sustainable development goals.

- Through the study, we infer that Hassnaoui Group applies the principles of social responsibility through its integrated management system. Therefore, it strives to contribute to achieving the principles of sustainable development

- The findings suggest that adopting integrated management system frameworks can significantly enhance corporate social responsibility practices, fostering a balance between economic, social, and environmental objectives. This integration is crucial for achieving long-term sustainability and aligning organizational practices with global standards. Strengthening weaker areas, particularly philanthropic initiatives, will further improve the Hassnaoui Group's contribution to sustainable development.

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