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The Impact of the Social Auditing Mission on Enhancing Employee Performance Evaluation Methods in Algerian Economic Enterprises - A Field Study on the Algerian Sonelgaz Group -

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Abstract:

This study investigates the impact of the social auditing mission across its compliance, effectiveness, and strategic dimensions on enhancing employee performance evaluation methods within SONELGAZ Group enterprises. Using a purposive sample of auditors, HR managers, and supervisors, data were collected via a structured Likert-scale questionnaire and analyzed through appropriate statistical techniques.

The findings indicate a high level of adoption of social auditing at the compliance and effectiveness levels, and a moderate level at the strategic level. Employee performance evaluation methods were also found to be moderately implemented, suggesting room for improvement. Furthermore, a moderate positive relationship was identified between social auditing and performance evaluation practices, with all hypotheses confirmed, demonstrating a significant effect of the former on the latter.

The study recommends institutionalizing and generalizing social auditing practices, strengthening collaboration with academic institutions, and mandating their implementation to enhance HR management effectiveness and support informed organizational decision making.

Keywords: *Social Auditing Mission, Employee Performance Evaluation Methods, Compliance Level, Effectiveness Level, Strategic Level.*

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1. INTRODUCTION:

The growing emphasis on the human element since the mid-twentieth century can be primarily attributed to its recognition as the fundamental driver of organizational success and a key source of sustainable competitive advantage in an increasingly complex and dynamic global environment. This recognition has enabled numerous enterprises to emerge as influential and effective economic actors at both the local and international levels. In this context, the effectiveness of human resource management in designing robust and efficient employee performance evaluation methods is pivotal, as it directly underpins the success of other core HR functions, including compensation, training, and promotion systems. Within this framework, social auditing has evolved into a practical and indispensable mechanism for addressing the needs of organizational decision-makers. It facilitates the assessment of organizational compliance with both internal and external standards, while also evaluating the effectiveness of policies and procedures in attracting, developing, and retaining human capital (Alain Maignant, 2013, p. 3).

Accordingly, this study seeks to examine the impact of activating the Social Auditing Mission on employee performance evaluation methods, given its strategic importance as a central and integrative activity that supports the success of related organizational functions. Based on the foregoing, the following main research question can be formulated: What is the extent of the impact of the Social Auditing Mission on Enhancing employee performance evaluation methods in the economic enterprises under study?

In light of this main question, the following main hypothesis can be proposed: The Social Auditing Mission has a statistically significant effect at the 0.05 significance level on Enhancing employee performance evaluation methods in the economic enterprises under study.

This main hypothesis is further broken down into the following sub-hypotheses:

- The social audit dimension at the compliance level has a statistically significant effect at the 0.05 significance level on Enhancing employee performance evaluation methods in the economic enterprises under study;
- The social audit dimension at the effectiveness level has a statistically significant effect at the 0.05 significance level on employee performance evaluation methods in the enterprises under study;
- The social audit dimension at the strategic level has a statistically significant effect at the 0.05 significance level on employee performance evaluation methods in the economic enterprises under study.

2. Literature Review:

Howard R. Bowen is widely regarded as the first to introduce the term social auditing in its modern and proper sense, distinct from the broader concept of corporate social responsibility, in 1953. He argued that, just as an organization is subject to an independent financial audit of its financial activities, it should likewise undergo an independent external audit aimed at evaluating its performance from a social perspective, conducted by qualified social auditors (Bowen Howard R**,** 1953, p. 153). Accordingly, this section provides a

detailed examination of the study variables namely, the Social Auditing Mission and employee performance evaluation methods as well as a review of relevant prior studies.

2.1. The Process of Social Audit Mission:

The social auditor is required to comply with four main stages in order to ensure the proper execution of his/her duties. These stages were defined by the International Institute of Social Auditing in 2006 within Standard 3, which establishes the methodology, and through to Standard 12, which governs the implementation process. These stages are presented as follows:

2.1.1. Initiation of the Assignment:

This stage is distinguished from the others by the fact that it involves identifying the party responsible for the audit Mission, whether an internal or external auditor, taking into consideration issues of time, efficiency, and independence. Accordingly:

• **External social audit**: It is carried out through the conclusion of a contract with an external social audit firm. The contract typically specifies the audit assignment in a clear and precise manner, ensures the auditor's independence to enhance the credibility of the results, and defines a fixed duration for the Mission. Moreover, the auditor's responsibility is limited strictly to the audited areas. Thus, the external audit assignment begins upon receipt of the mission letter, which defines the scope, duration, rationale, and expected outcomes of the audit.

• **Internal social audit**: The internal auditor relies on what is known as the annual intervention program, which is developed based on a risk mapping approach, while taking into account the organization's objectives and potential developments or emerging events. Interventions may also be initiated upon specific requests from departmental or unit managers within the organization. The audit program is established based on the assessment of risk impact in terms of likelihood and potential consequences, as well as the challenges and constraints facing the organization, in addition to the availability of human and material resources. Accordingly, the internal social audit assignment begins with an official audit mandate document.

2.1.2. Preparation Phase:

During this stage, the social auditor develops a comprehensive understanding of the organization, particularly the segment subject to audit. In the initial phase, the auditor defines the expected outcomes of the assignment as well as the potential challenges and difficulties that may arise. Objectives are clearly and precisely identified, followed by the establishment of a detailed timeline for the audit intervention and meetings with relevant stakeholders within the organization. Prior to fieldwork, the auditor collects information from various sources and of different types, including: (Sekak M, 2010, p. 19)

- Legislation, regulations, and applicable social laws governing the organization, including legal information, collective and individual labor regulations, employee representative bodies, agreements and conventions, social balance sheets where applicable, social reports, and corporate social responsibility and sustainable development reports;

- Policies, procedures, guidelines, and standards;
- Previous audit reports and the organizational structure;
- Job descriptions and delegation of authority frameworks;
- Meeting minutes and progress reports;
- Risk assessment matrices;
- Information released to the press or available on the internet;
- Annual, medium-term, and long-term work programs.

2.1.3. Execution Phase:

In this stage, the social auditor is required to establish and validate relevant benchmarks and standards, and to identify and collect sufficient audit evidence. The auditor also seeks any elements that may influence his/her judgment and assessment regarding the conformity of the information presented. In practice, the majority of the auditor's effort in forming an opinion on the findings lies in the collection and evaluation of audit evidence and supporting documentation (Thomas W & Henke E, 1986, p 311).

2.1.4. Reporting and Presentation of Findings:

The final audit report includes the outcomes of the audit Mission, including recommendations and the identification of both strengths and weaknesses of the audited area. The audit report is considered a key decision-support tool for management within the organization, as it constitutes an important source of information characterized by accuracy, credibility, and objectivity, free from undue influence.

2.2. Dimensions of the Social Audit Assignment:

The core mission of social auditing can be classified into three levels: compliance audit, effectiveness audit, and strategic audit.

2.2.1. Social Audit at the Compliance Level:

Social auditing at the compliance level focuses on ensuring the usability and reliability of social data, and verifying that the human resources function complies with labor laws in relation to occupational safety and labor rights. The social auditor operates within a compliance-oriented logic, seeking to ensure the absence of barriers that may undermine fairness within the organization.

Compliance auditing is conducted within the framework of individuals' social rights and internal organizational standards (such as procedural manuals, management guidelines, etc.). Accordingly, compliance auditing requires the social auditor to possess a deep legal understanding (Jacques Igalens & Peretti Jean-Marie, 2008, p. 19). According to Martory, compliance auditing involves examining the existence of procedures and the implementation of internal and external rules (legislative, regulatory, and individual or collective agreements, etc.), as well as assessing the extent of organizational conformity in their application in order to ensure the credibility of information and the results obtained (Martory B, 2003, p. 235). The objectives of compliance-oriented social auditing include:

- Ensuring information quality: since the audit process relies on the quality and credibility of information within the organization, whether internal or external, quantitative or qualitative, etc.;
- Ensuring respect for legal obligations and organizational discipline: as internal regulations applied within human resource management are of critical importance. The social auditor is therefore required to monitor and assess the risks arising from inadequate implementation of these regulations, as well as to collect all relevant labor-related legal texts, while taking into account the organization's guiding principles in order to prepare an appropriate audit report;

Ensuring proper implementation of instructions: in order to clarify human resource management policies, enterprises should establish appropriate procedures aimed at ensuring the effective implementation of managerial directives. These may take the form of manuals, guidelines, service charters, or operational procedures. The social auditor is typically required to review these procedures and assess the extent of their actual implementation within the organization.

2.2.2. Social Audit at the Effectiveness Level:

According to Georges Egg, effectiveness auditing is not limited to monitoring and verifying compliance with standards, but also involves measuring deviations. It also focuses on technical, economic, and social standards of effectiveness, observes the extent of gaps within the organization, and examines the existence of a reliable system capable of correcting situations in the event of significant deviations (Sekak, 2012, p. 116). Social effectiveness auditing within the organization addresses the following questions:

- Are the achieved results consistent with the intended objectives?
- Were the results obtained at the lowest cost, with minimum effort, in the shortest time, or through the most efficient use of resources?

These questions indicate that effectiveness auditing within an organization involves both the ability to achieve set objectives and the capacity to do so at minimal cost. Accordingly, the social auditor examines the achieved results and all procedures that led to them, verifies their alignment with the defined objectives, and assesses the possibility of Enhancingthese procedures to facilitate objective attainment.

To further clarify the role of social effectiveness auditing, the social auditor is required to examine organizational objectives (such as profitability, performance efficiency, growth, reputation and prestige, and contribution to society, etc.) (Idris & Al-Mursi, 2003, p. 43). The auditor must also evaluate the methodology of activity execution by reviewing whether organizational processes are carried out in a structured and controlled manner. In this regard, the social auditor is expected to address the following questions:

- Is there a draft agreement? Who prepares it and according to which procedure?
- Has a specific agreement been signed? By whom? When? Are there any reservations? For whom?

- Has the project been approved? What are the outcomes, revenues, costs, and impacts?
- What information system has been implemented, and how does it operate?

The auditor evaluates effectiveness by examining the consistency of procedures with the organization's choices within the framework of social policy, the coherence of the application of concepts related to social management, and the alignment of procedures with the organization's capacity to achieve its objectives. Thus, the effectiveness of procedures lies in the analysis of the cost–benefit relationship (Djellouli Abdelhamid, 2011, p. 102).The social auditor relies on established criteria for effectiveness evaluation and conducts an objective analysis of the cost–benefit relationship. This includes auditing the expectations of various social stakeholders (managers, supervisors, employees, trade unions, and all relevant stakeholders). The auditor must also examine potential improvements that facilitate the achievement of objectives more efficiently.

2.2.3. Social Audit at the Strategic Level:

At this level of auditing, which provides an assessment of the human resources' potential to achieve the organization's future projects, the social auditor is required to evaluate both the quantitative and qualitative adequacy of human resources in achieving the organization's strategic objectives. The development of benchmarks in this field is primarily based on observation theory (Reda Khelassi, 2014, p. 126).

According to Georges Egg, strategic social auditing focuses on assessing whether the current social situation is satisfactory and examining its sustainability in the medium and long term. To this end, it identifies the factors that influence the current situation, as well as the weaknesses and threats that the organization must address, in addition to its strengths and opportunities that can be leveraged. This enables the formulation of a strategy that leads the organization toward a competitive position (Sekak, 2012, p. 162). The task of strategic auditing includes two key concerns within the role of social auditing in building organizational strategy:

- **Are human resource policies fully aligned with the organization's objectives, overall strategy, and social strategy?**Each level of social policy is designed and adapted according to the organization's specific characteristics and the evolution of its environment. Accordingly, the social auditor must examine the consistency between managerial principles governing human resource policies and the values reflected in the organization's cultural project.
- **Have the major social policy choices been translated into plans and programs?** Based on this question, the social auditor must focus on the various components of strategy formation (diagnosis, definition, implementation, and control), particularly monitoring and evaluation systems that enable social policies to adapt to internal and external environmental changes within the organization.

2.3. Employee Performance Evaluation Methods:

According to Levy-Leboyer, an evaluation method is considered a measurement tool that involves comparing the results achieved by an employee with pre-established indicators or standards (Claudia Lévy-Leboyer, 2007, p. 45).

2.3.1. Types of Evaluation Methods:

There are numerous available performance evaluation methods. However, the main challenge lies in the absence of a fully comprehensive method that addresses all dimensions of evaluation. Research efforts are still ongoing to develop a valid and fair performance assessment system. The choice of evaluation method has a significant impact on the effectiveness of the appraisal process and is determined by factors such as the purpose of evaluation, available time, and the characteristics of supervisors and employees. These methods can generally be classified into two categories:

• **Traditional evaluation methods:** These methods rely primarily on the subjective judgment of supervisors regarding the performance of their subordinates. Each method differs in terms of the type of judgment it applies (Souhila Mohamed Abbas, 2000, p. 27). Examples include graphic rating scales, ranking methods, essays, paired comparison, and forced distribution.

• **Modern evaluation methods:** These approaches have emerged to reduce errors and limitations associated with traditional methods. One example is the Behavioral Anchored Rating Scale (BARS), where individuals are evaluated based on the extent to which they demonstrate expected workplace behaviors and traits (Ali Mohamed Rabaaba, 2003, p. 25). Another approach is Management by Objectives (MBO), which requires each employee to define a set of short-term operational objectives and the methods to achieve them. The supervisor and employee jointly discuss and agree on the best ways to achieve these objectives (Zohair Thabit, 2001, p. 125).

Total Quality Management (TQM) is also used, where the effectiveness of performance evaluation systems is based on the core principles of quality management and the structural components of the appraisal system. Additionally, the 360-degree feedback method, according to Eric Campoy, is particularly suitable for employees with seniority or those assigned to specific missions requiring leadership responsibilities, such as project management and team supervision (Eric Campoy et al., 2008, p. 106). Selecting employee evaluation methods based on criteria that suit the organization's specific characteristics facilitates the evaluator's task in ensuring objectivity. Therefore, according to Chennoufi Noureddine (2005), the social auditor must verify that the adopted evaluation method is appropriate, fair, transparent, and objective.

2.3.2. Enhancing Evaluation Methods to Address Performance Appraisal Errors:

The supervisor responsible for performance evaluation is not completely immune to judgment errors; therefore, he or she must avoid comparing employees with one another and instead compare their performance against predefined standards (Gérard-Philippe Réhayen,

2008, p. 147). To avoid such errors and limitations, several corrective measures must be considered, including the improvement and adjustment of evaluation methods. For instance, the forced distribution method can help reduce biases and central tendency errors. Similarly, ranking methods are designed to minimize generalization and bias errors, as managers rely on specific behavioral examples to assess employees. However, modifying evaluation tools alone does not completely eliminate these problems and errors.

2.4. Previous Studies:

• **Ouassaa Hamza (2018)** aimed to highlight the role of social auditing in rationalizing employee performance evaluation systems within enterprises. The study also sought to explore how social auditing can be activated to support enterprises in the continuous monitoring of employee performance evaluation, through diagnosing the causes of phenomena using a combination of scientific and practical tools for data collection, analysis, and the formulation of recommendations, as well as the implementation of corrective actions in a timely manner.

Within the theoretical framework, the researcher examined the nature, stages, and applications of social auditing in human resource management by analyzing the intellectual contributions of various scholars in the field and proposing new perspectives that emphasize the role of social auditing in Enhancing employee performance evaluation systems. On the empirical side, the study presented the results of a field investigation conducted within several companies belonging to the Sonelgaz Group, all of which supported the conclusion that social auditing plays an effective role in rationalizing employee performance evaluation systems.

• **Ahmad Faisal Khaled Al-Hayek et al. (2015)** This study examines the extent to which internal auditors in Jordanian public industrial companies perform social auditing missions and identifies the constraints hindering their implementation. Data were collected a 47-item questionnaire administered to internal auditors, with 70 valid responses analyzed using a one-sample t-test. The findings reveal several key constraints, notably the need for specialized expertise beyond accounting and auditing, including public health, environmental, and pollution-related knowledge. The results also indicate a weak implementation of internal social auditing requirements, as evidenced by auditors' limited assessment of customer satisfaction and the lack of verification of companies' ability to build a positive public image. The study highlights the insufficient integration of social auditing practices within the sampled firms. It further situates its contribution within existing literature by emphasizing the role of social auditing across compliance, effectiveness, and strategic levels in enhancing performance evaluation, thereby offering a valuable foundation for addressing related research problems.

• **Noureddine Chenoufi (2005)** aimed to diagnose the existing employee performance evaluation system in Algerian public economic enterprises in order to assess its efficiency in measuring actual employee performance. The study further sought to identify the nature of errors and problems affecting this system, whether related to evaluated employees,

supervisory bodies responsible for the evaluation process, the models and criteria used, the legal and regulatory framework governing evaluation, or other underlying causes.

The findings revealed several reasons behind the failure of performance evaluation systems in public economic enterprises, mainly related to the lack of full adherence to scientific principles, legislative texts, and regulatory rules in the evaluation process. The study concluded by proposing improvements to the evaluation system to avoid its shortcomings and enable enterprises to achieve a balanced level of employee performance, thereby supporting the sustainable development of human resources.

3. Methodological Framework of the Study:

This study adopted the descriptive research approach, which is based on examining the phenomenon and describing its actual state as it exists in reality. It focuses on portraying and quantitatively describing the phenomenon through the collection, classification, and analysis of data related to the research problem (Belaïd Slatnia & Hacene Jilani, 2004, p. 162). According to Sekak Mourad, the choice of this approach is justified by its strong relevance to the subject of social auditing, which is widely used in scientific research methodologies within the humanities and social sciences (Sekak Mourad, 2009, p. 221).

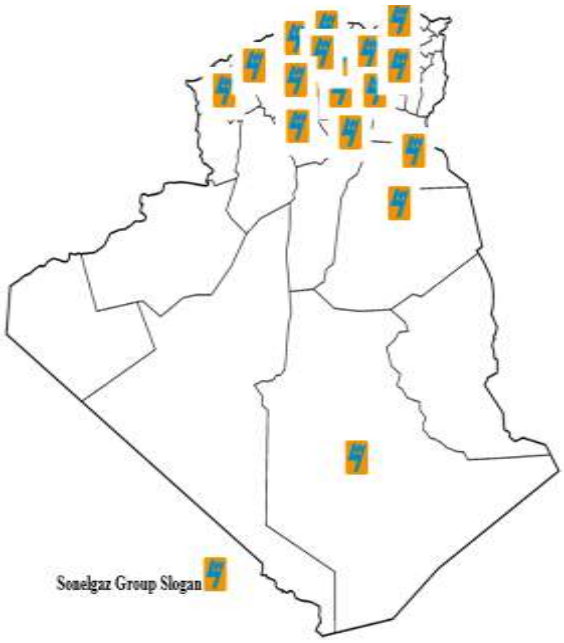
3.1. Population and Sample

The population of this study consists of auditors, human resources managers, and direct supervisors responsible for employee performance evaluation across all Sonelgaz companies in Algeria.

A purposive sample of 132 respondents was selected, including 97 males, all of whom are university graduates. This sample is distributed as follows: 98 supervisors involved in the employee performance evaluation process, 13 human resources managers, and 21 auditors.

The sample was collected from 18 organizations operating in different business sectors, all affiliated with the Sonelgaz Group.

Distribution Map of the Enterprises under Study



3.2. Measurement Instrument:

In this study, a questionnaire was adopted as the primary measurement instrument to assess the relationship between the two variables. The questionnaire comprised several items organized into two main sections, in addition to a general information section, as follows:

- **Personal information of the study sample:** including gender, age, job position, professional experience in the current position, and educational level.

- **Section One:** includes items measuring the independent variable, Social Auditing Mission, across its three dimensions (compliance-level auditing, effectiveness-level auditing, and strategic-level auditing), consisting of 15 items.
- **Section Two:** includes items measuring the dependent variable related to employee performance evaluation methods, consisting of 7 items.

3.3. Measurement Scale and Statistical Tools:

A five-point Likert scale was used in this study. Data analysis was performed using **SPSS Version 26**, through which various tables and appropriate statistical measures were generated, including percentages, arithmetic means, and standard deviations, and the **One-sample t-test** for assessing the significance of mean scores, **ANOVA** for Hypothesis Testing, among others. In addition, **Cronbach's Alpha** was employed to assess the reliability of the measurement instrument, yielding a value of **0.938**, which exceeds the acceptable threshold of **0.60**, indicating strong internal consistency.

Furthermore, **Pearson correlation coefficient** was used to assess convergent validity. The results showed significant correlations between the two sections of the instrument, with values of **0.954** for the Social Auditing Mission dimension and **0.833** for the employee performance evaluation methods dimension. Both correlations were statistically significant at a confidence level of **0.000**, confirming the validity, reliability, and overall suitability of the instrument for conducting the study and testing its hypotheses.

4. Results Analysis and Hypothesis Testing:

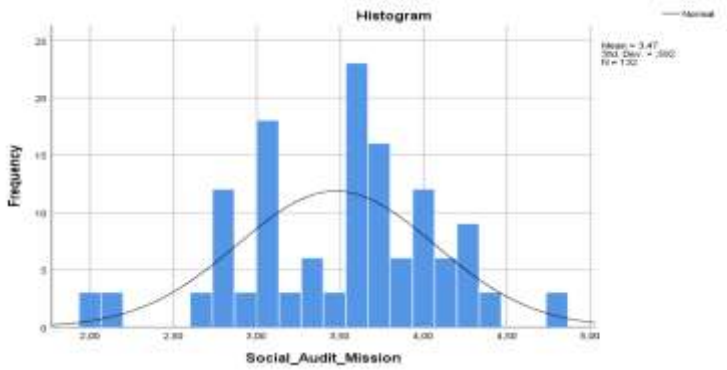
4.1. Normality Test:

Table 1: Test for assessing the normality of the Measurement Instrument.

	Kolmogorov-Smirnov[a]		
	Statistic	df	Sig.
Measurement_Instrument	**,087**	**132**	**,016**

Source: Author's own elaboration based on SPSS Version 26 output.

Figure 1: Normal Distribution of the Measurement Instrument



Source: Author's own elaboration based on SPSS Version 26 output.

Based on Table (1), it can be observed that the significance level of the Kolmogorov–Smirnov test is (0.016), which is below the threshold value of (0.05) required to satisfy the

normality assumption. However, the relatively large sample size adopted in this study (132 respondents), exceeding the commonly accepted minimum of (30 respondents), allows the distribution to approximate normality, which aligns with the objective of the present study.

Accordingly, reliance can be placed on the Central Limit Theorem, which considers samples of 30 or more observations to be sufficiently representative and supports the use of parametric statistical tests in data analysis (Kipnis & Varadhan, 1986). This includes the application of the one-sample t-test to compare the sample means of the questionnaire items with the hypothetical (theoretical) mean of (3). The t-test is thus employed in the analysis of the results to assess the statistical significance of the estimated means.

4.2. Results Analysis:

Table 2: Analysis of Social Auditing Mission

N :	Dimension / Items	Mean	Standard Deviatio	Mean Difference	t-value	Sig	Level
01	The social auditor examines the extent to which discipline is upheld in the execution of human resource mission.	3.68	0.794	0.68	9.86	**0.000**	High
02	The social auditor examines the extent of alignment between the job description (the tasks associated with position X) and the job specification (the competent individual occupying position X) within the organization.	3.45	0.919	0.45	5.68	**0.000**	High
03	The social auditor examines the extent to which labor laws and workers' rights are respected within the organization.	3.59	0.710	0.59	9.43	**0.000**	High
04	Ensuring the proper implementation of regulations issued by administration.	3.57	0.754	0.57	8.66	**0.000**	High
05	Ensuring the quality, reliability, and usability of information	3.67	0.778	0.67	9.84	**0.000**	High
Social Auditing at the Compliance Level		**3.59**	**0.594**	**0.59**	**11.44**	**0.000**	High
06	The social auditor assesses the extent to which the results achieved align with the established objectives.	3.50	0.869	0.50	6.60	**0.000**	High
07	Ensuring that the ongoing human resources work program leads to the achievement of the desired outcomes.	3.50	0.869	0.50	6.60	**0.000**	High
08	The social auditor identifies the risks arising from discrepancies between the achieved results and the established objectives.	3.57	0.723	0.57	9.03	**0.000**	High
09	The social auditor diagnoses the causes of deviations in the	3.43	0.943	0.43	5.26	**0.000**	High

	achievement of results.						
10	The social auditor evaluates the processes of human resource activities and their ability to achieve objectives at the lowest possible cost.	3.36	0.983	0.36	4.25	**0.000**	Moderate
11	Assessing the feasibility of achieving the objectives in the shortest possible time.	3.25	0.886	0.25	3.2	**0.001**	Moderate
Social Auditing at the Effectiveness Level		**3.43**	**0.672**	**0.43**	**7.44**	**0.000**	**High**
12	The social auditor is required to examine the strategic objectives of human resource activities, such as training, recruitment, employee performance evaluation, and compensation systems, among others.	3.36	0.910	0.36	4.59	**0.000**	Moderate
13	Ensuring that human resource management objectives are aligned with and serve the organization's strategic objectives.	3.34	0.880	0.34	4.44	**0.000**	Moderate
14	Assessing the degree of alignment between the organization's strategies (such as production, research and development, etc.) and the human resources strategy.	3.45	0.755	0.45	6.91	**0.000**	High
15	Identifying and analyzing the gaps between the human resources strategy and the organization's overall strategy.	3.39	0.748	0.36	5.93	**0.000**	Moderate
Social Auditing at the Strategic Level		**3.38**	**0.667**	**0.38**	**6.65**	**0.000**	Moderate
Overall Social Auditing Mission		**3.47**	**0.592**	**0.47**	**9.21**	**0.000**	High

Source: Author's own elaboration based on SPSS Version 26 output.

It is evident from this table that the first dimension of this study, representing the social audit function, comprised (15) items designed to measure it. The results show that the mean score of this dimension reached (3.47), indicating a high level of assessment. The standard deviation was (0.592), which is less than one, reflecting a high degree of consistency and homogeneity in respondents' answers. This high evaluation is further confirmed by the mean difference between this dimension and the test value of the hypothetical mean (3), which amounted to (0.49). The calculated t-value at this level was (9.21), which is greater than the tabulated value (1.98), and is statistically significant at a significance level of (0.000), corresponding to a confidence level exceeding 95%. This indicates a strong tendency among the surveyed enterprises to adopt the social audit function across various levels of their activities.

At the level of compliance auditing, the mean score reached (3.59), indicating a high degree of adoption, with a consistent standard deviation of (0.594), along with similar results across all its items. Regarding the effectiveness auditing dimension, the mean score was (3.43), also reflecting a high level of adoption, with a homogeneous standard deviation of (0.672); however, the last two items showed a moderate level of assessment. As for the strategic social audit dimension, the mean score was (3.38), indicating a moderate level of adoption, with a consistent standard deviation of (0.667). Most of its items also reflected this moderate level, except for item (14), which recorded a high level of assessment.

Overall, these positive statistical results reflecting high evaluations of the relevant items, most of which pertain to the levels of social compliance auditing and social effectiveness compliance underscore the strong commitment of the surveyed enterprises to the following:

- Examining the extent to which job descriptions align with formally defined job specifications within the organization;
- Assessing compliance with legal provisions governing labor rights within the institution;
- Ensuring the proper implementation of regulations issued by management;
- Guaranteeing the quality, reliability, and usability of information;
- Verifying the consistency of achieved results with the established objectives;
- Ensuring that the ongoing human resources work program leads to the attainment of the desired outcomes;

Table 3: Analysis of the Employee Performance Evaluation Methods

N:	Items	Mean	Standard Deviation	Mean Difference	t-value	Sig	Level
01	The evaluation methods within the organization reflect objectivity and help minimize biases in the assessment of evaluation outcomes.	3.07	0.918	0.07	0.85	0.395	Moderate
02	The organization relies on evaluation models that accurately reflect the measurement criteria of an individual's actual skills.	3.02	0.859	0.02	0.20	0.829	Moderate
03	The organization employs various evaluation methods that are appropriate and tailored to the different categories of employees within the organization.	3.33	0.897	0.33	4.27	0.000	Moderate
04	The adopted evaluation methods are adaptable and can be developed in accordance with the varying requirements of the organization's employee	3.32	0.850	0.32	4.30	0.000	Moderate

	performance evaluation system.						
05	The organization changes the evaluation method when it loses its effectiveness in achieving its intended purpose.	3.21	0.829	0.21	2.94	0.004	Moderate
06	The organization selects an evaluation method that is consistent with its specific characteristics, such as size, the purpose of the evaluation, organizational culture, and other relevant factors.	3.14	0.994	0.14	1.57	0.118	Moderate
07	The organization uses computerized information systems to assess employee performance in order to save time and effort.	3.20	0.947	0.20	2.48	0.015	Moderate
Performance Evaluation Methods		**3.18**	**0.686**	**0.18**	**3.07**	**0.000**	Moderate

Source: Authors' own elaboration based on SPSS Version 26 output.

The table presents the dimension of employee performance evaluation methods, which was measured using (7) items. This dimension obtained a mean score of (3.18), indicating a moderate level of assessment. The standard deviation was (0.686), which is below one, reflecting a reasonable degree of consistency, homogeneity, and similarity in the responses of the targeted sample.

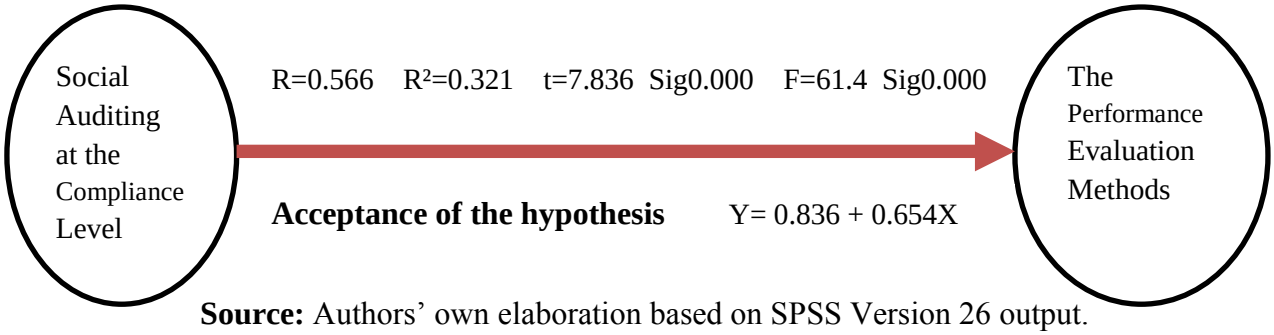
This moderate assessment is further confirmed by the positive mean difference between this dimension and the hypothetical mean test value, which amounted to (0.18). The calculated t-value at this level was (3.07), which is higher than the tabulated value (1.98) and statistically significant at a significance level of (0.003), corresponding to a confidence level exceeding 95%. This indicates a moderate perception among respondents regarding the methods used by the studied enterprises to evaluate employee performance. This finding is also supported by the generally consistent results across most items of the dimension, except for the first and second items, which recorded positive mean differences that were not statistically significant at the 5% level.

- Accordingly, the enterprises under study demonstrate a moderate use of performance evaluation methods, as reflected in the following aspects: Moderate use of computerized information systems for employee performance evaluation in order to save time and effort;
- An acceptable level of change in evaluation methods when they lose their effectiveness in achieving their intended purpose;
- Generally acceptable evaluation methods in terms of their adaptability and development based on the varying requirements of the employee performance evaluation system within the organization.

4.3 Hypothesis Testing:

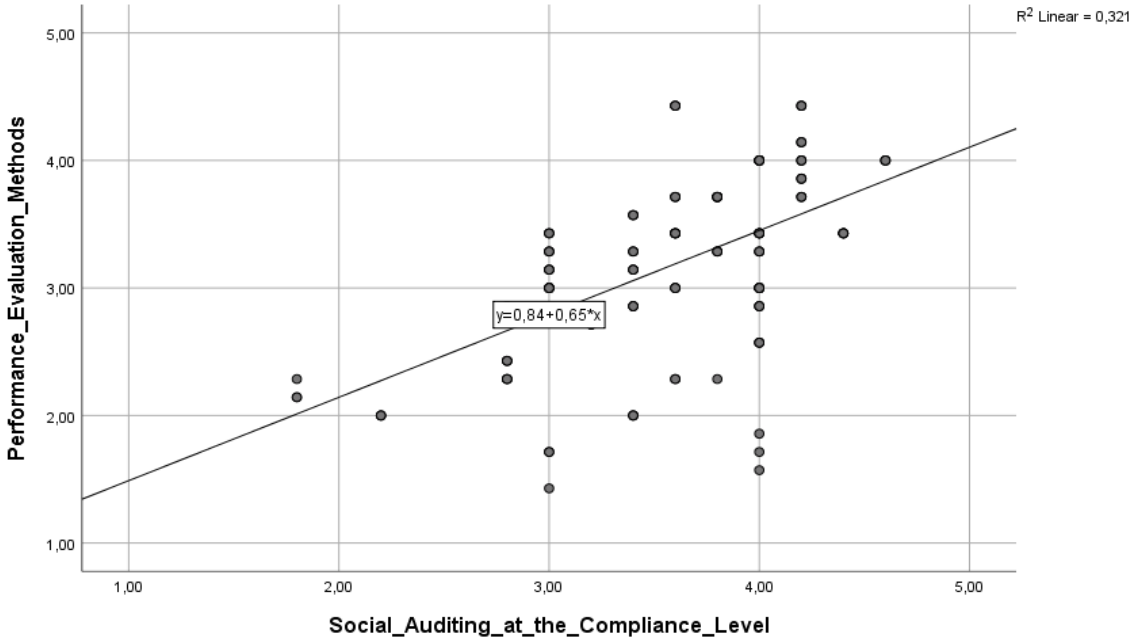
H1: **Social auditing at the compliance level has a statistically significant effect, at the 0.05 significance level, on Employee performance evaluation methods in the enterprises under study.**

Figure 2: Testing the First Hypothesis



Source: Authors' own elaboration based on SPSS Version 26 output.

Graphic 1: Bivariate Scatterplot for Testing the First Hypothesis



Source: Authors' own elaboration based on SPSS Version 26 output.

The results of the simple linear regression test indicate that the correlation coefficient is (**0.566**), reflecting a moderate relationship between social auditing at the compliance level and the methods used to evaluate employee performance in the enterprises under study. This suggests the meaningful influence of the independent variable social auditing at the compliance level—on the dependent variable employee performance evaluation methods.

Furthermore, the coefficient of determination (R^2) is (**0.321**), indicating that compliance-oriented social auditing explains 32.1% of the variance in employee performance evaluation methods. The remaining **67.9%** of the variance is attributable to other variables not included in the linear regression model under investigation. In addition, the calculated t-value (**7.836**) exceeds its tabulated value (**1.98**) at a significance level of less than **0.05**, confirming the statistical significance of the relationship. The F-value is (**61.4**) with a

significance level of (**0.000**), which further indicates that the regression model is statistically significant and that a relationship exists between the two variables.

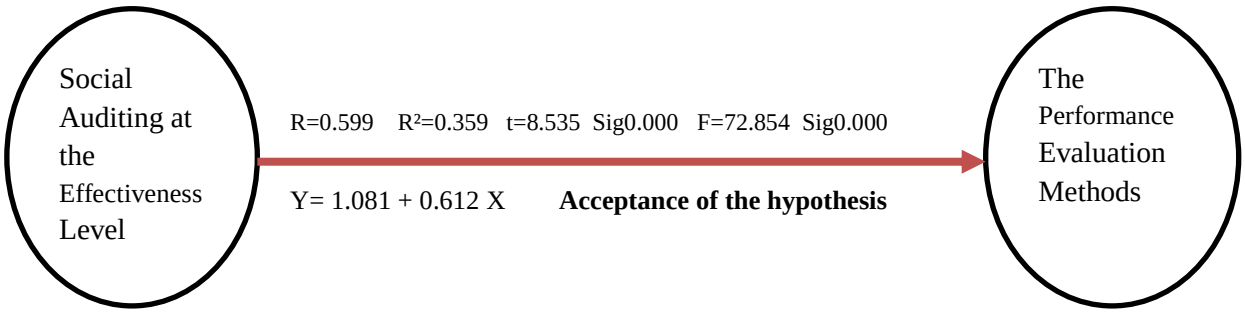
Accordingly, the hypothesis stating that there is a statistically significant effect of social auditing at the compliance level on employee performance evaluation methods in the enterprises under study is accepted.

Simple linear regression serves to assess the strength of the relationship between the independent variable (social auditing at the compliance level) and the dependent variable (employee performance evaluation methods), while also formalizing this relationship within a mathematical model used for prediction. Based on the previous table, the predictive regression equation can be expressed as follows: Y=B0+B1X

Employee Performance Evaluation Methods=0.836+0.65(Social Auditing at the Compliance)

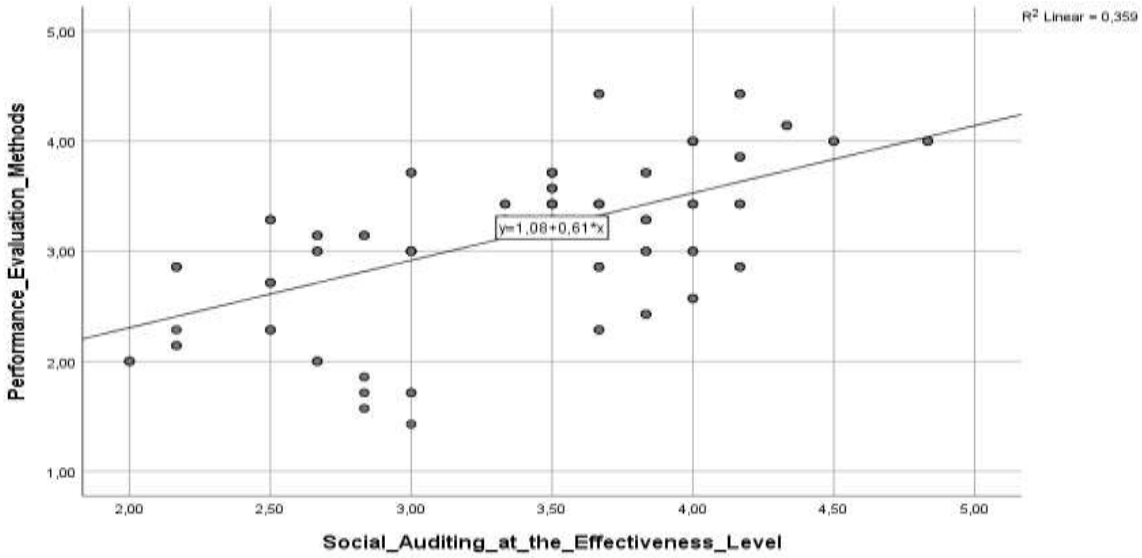
H2: **Social auditing at the effectiveness level has a statistically significant effect, at the 0.05 significance level, on performance evaluation methods in the enterprises under study**.

Figure 3: Testing the Second Hypothesis



Source: Authors' own elaboration based on SPSS Version 26 output.

Graphic 2: Bivariate Scatterplot for Testing the Second Hypothesis



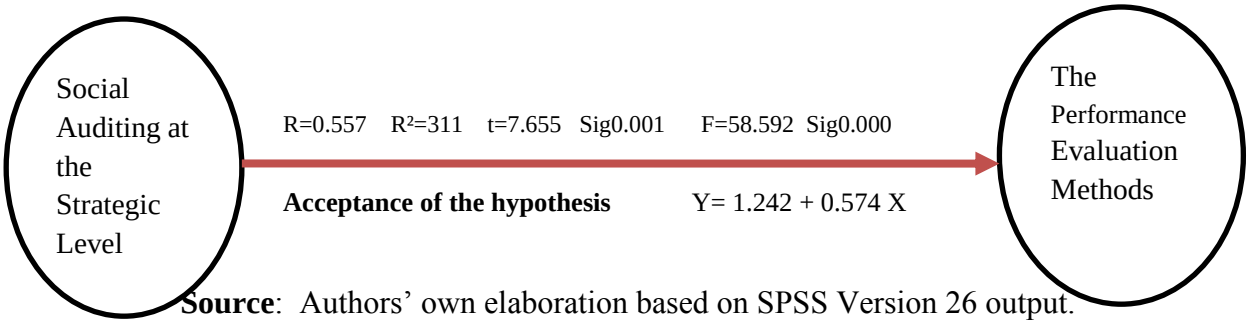
Source: Authors' own elaboration based on SPSS Version 26 output.

The results of the simple linear regression test indicate that the correlation coefficient is (**0.599**), reflecting a moderate relationship between Social Auditing at the Effectiveness level and the methods used to evaluate employee performance in the enterprises under study, the coefficient of determination (**R^2**) is (**0.359**), indicating that effectiveness oriented social auditing explains **35.9%** of the variance in employee performance evaluation methods. The remaining **64.1%** of the variance is attributable to other variables not included in the linear regression model under investigation. The calculated t-value (**8.535**) exceeds its tabulated value (**1.98**) at a significance level of less than **0.05**, confirming the statistical significance of the relationship. The F-value is (**72.854**) with a significance level of (**0.000**), which further indicates that the regression model is statistically significant and that a relationship exists between the two variables. Accordingly, the hypothesis stating that there is a statistically significant effect of social auditing at the effectiveness level on employee performance evaluation methods in the enterprises under study is accepted. The predictive regression equation can be expressed as follows: Y=B0+B1X

Employee Performance Evaluation Methods=0.836+0.65(Social Auditing at the Effectiveness Level)

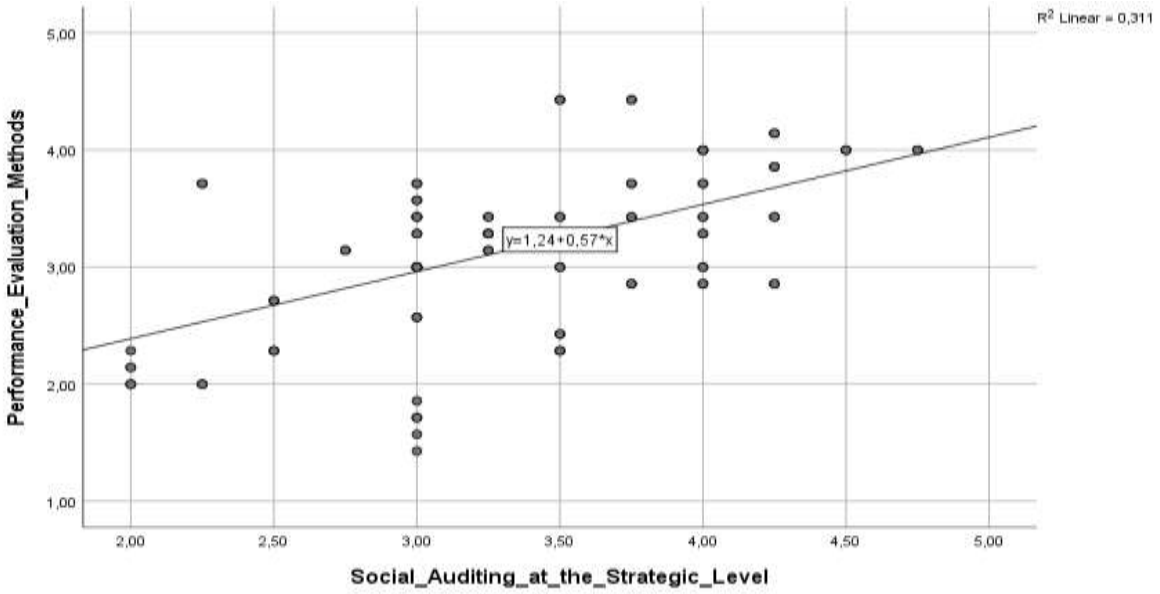
H3: Social Auditing at the Strategic level has a statistically significant effect, at the 0.05 significance level, on Performance Evaluation Methods in the enterprises under study.

Figure 4: Testing the Third Hypothesis



Source: Authors' own elaboration based on SPSS Version 26 output.

Graphic 3: Bivariate Scatterplot for Testing the third Hypothesis



Source: Authors' own elaboration based on SPSS Version 26 output.

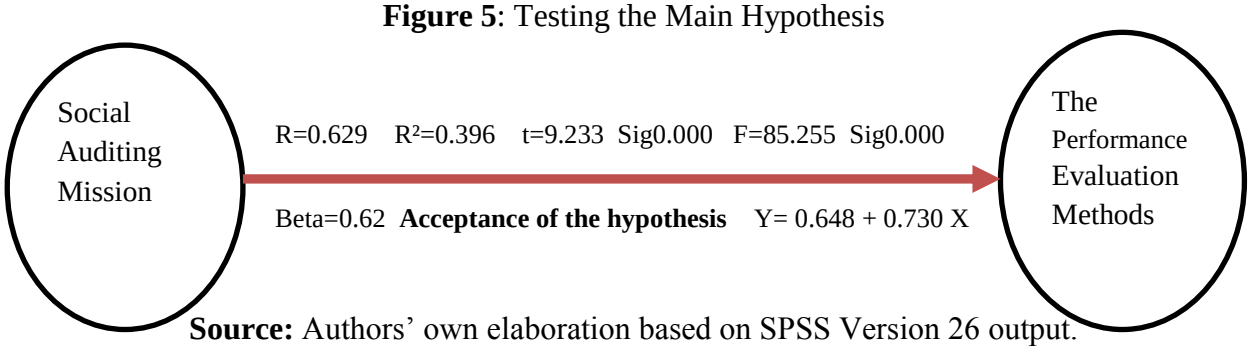
The findings of the simple linear regression analysis reveal that the correlation coefficient (**R = 0.557**) indicates a moderate association between social auditing at the strategic level and employee performance evaluation methods within the enterprises under study. The coefficient of determination (**R^2 = 0.311**) suggests that strategically oriented social auditing accounts for **31.1%** of the variance in employee performance evaluation methods, while the remaining 68.9% is attributable to other factors not incorporated into the specified regression model. Furthermore, the calculated t-value (**t = 7.655**) exceeds the corresponding critical value (**1.98**) at a significance level below **0.05**, thereby confirming the statistical significance of the estimated coefficient. This result is further supported by the F-statistic (**F = 58.598; p = 0.000**), which demonstrates the overall significance of the regression model and substantiates the existence of a meaningful relationship between the variables.

Accordingly, the hypothesis positing a statistically significant effect of social auditing at the strategic level on employee performance evaluation methods in the enterprises under study is accepted. In predictive terms, the relationship between the variables can be expressed through the following regression equation: Y=B0+B1X

Employee Performance Evaluation Methods=0.836+0.65 (Social Auditing at the Strategic Level)

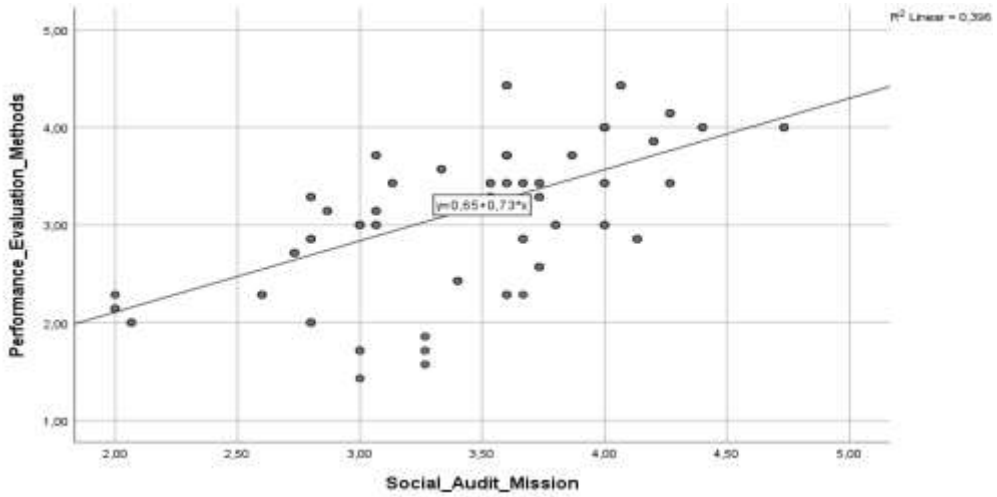
The Main Hypothesis: the Social Auditing Mission has a statistically significant effect at the 0.05 level on Enhancing employee performance evaluation methods in the studied enterprises.

Figure 5: Testing the Main Hypothesis



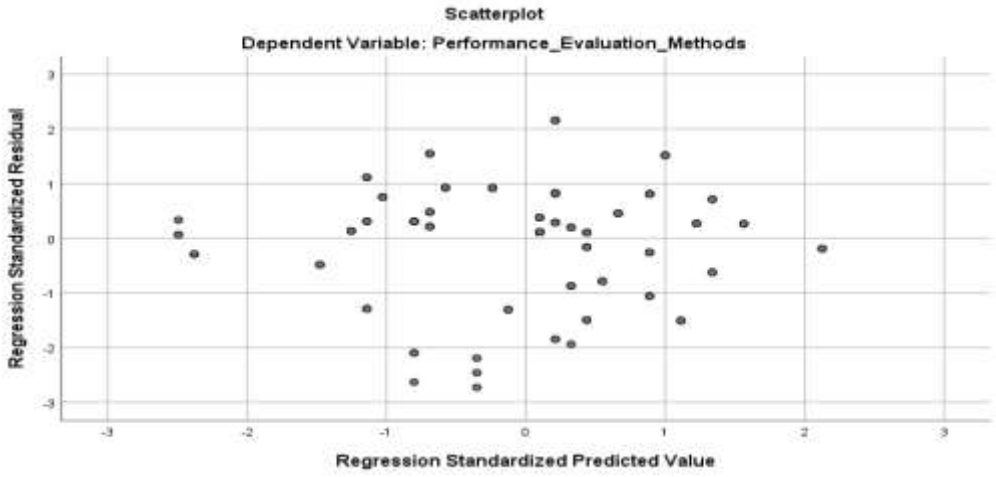
Source: Authors' own elaboration based on SPSS Version 26 output.

Graphic 4: Bivariate Scatterplot for Testing the Main Hypothesis



Source: Authors' own elaboration based on SPSS Version 26 output.

Graphic 5 : Resudual



Source: Authors' own elaboration based on SPSS Version 26 output.

The figure (5) above summarizes the results of regression and analysis of variance (**ANOVA**) for the main hypothesis. The correlation coefficient indicates a moderate relationship between the Social Auditing Mission and employees' performance evaluation methods, with a value of **(r = 0.629)**. The coefficient of determination ($\mathbf{R^2}$) reached **(0.396)**, meaning that the Social Auditing Mission explains **39.6%** of the variation in performance evaluation methods, while the remaining **60.4%** is attributed to other variables. The Beta coefficient shows that a one-unit increase in the independent variable (Social Auditing Mission) leads to an increase of **0.62** units in the dependent variable (performance evaluation methods).

To test the statistical significance of the regression model, the **t-value** was found to be **(9.23)**, which is higher than the critical value of **(1.98)** and statistically significant at **(p = 0.000)**. In addition, the **ANOVA** results show that the **F-value** reached **(85.25)** at a significance level of **(0.000)**, confirming that the regression model is statistically significant at the specified significance level. Accordingly, the main hypothesis is accepted, stating that the Social Auditing Mission has a statistically significant effect at the **0.05 level** on Enhancing employee performance evaluation methods in the studied enterprises. Based on the regression analysis results presented in the figure, the predictive regression equation can be derived as follows: $\mathbf{Y = B_0 + B_1X}$, which gives: $\mathbf{Y = 0.65 + 0.73X}$

Thus: **Performance Evaluation Methods = 0.65 + 0.73 (Social Auditing Mission)**

The validity of the regression model is further supported by the random and scattered distribution of residuals, as illustrated in **Graphic (6)**, which does not exhibit any systematic pattern. Moreover, a stronger correlation between the Social Auditing Mission and performance evaluation methods enhances the predictive accuracy of the regression model

5. Conclusion:

This study raised a set of research questions and formulated hypotheses aimed at examining the existence of a positive causal relationship between the Social Auditing Mission

across its three dimensions (compliance level, effectiveness level, and strategic level) and the improvement of employee performance evaluation methods within the enterprises under study. The study ultimately yielded several findings, which in turn led to the formulation of a number of recommendations:

First: Findings and Discussion

- The Social Auditing Mission dimension was assessed at a high level, reflecting a strong degree of interest in the various levels of social auditing, whether at the compliance level, the effectiveness level, or the strategic level. Accordingly, this study is consistent with several previous works, including those of Ouassaa Hamza (2011, 2017, 2018), Morad Sekak (2001, 2011), Chennoufi Nour Eddine (2005), Mohamed Hosni Abdel Jalil Sobhi (1995), as well as Ahmed Faisal Khaled Al-Hayek et al. (2015), P. Candau (2002), and the works of J. M. Peretti and J. L. Vachette;
- The study confirmed the acceptance of all hypotheses, including the main hypothesis, which asserts the existence of an effect of the Social Auditing Mission on Enhancing performance evaluation methods, as well as the sub-hypotheses, which confirm the impact of each dimension of the Social Auditing Mission on performance evaluation methods within the enterprises under study;
- The methods used for evaluating employee performance in the enterprises under study are rated at a moderate level, as indicated by the overall sample mean score of (3.18). This value falls within the third category of the five-point Likert scale [2.61–3.40]. These findings are largely consistent with those reported in previous studies, such as that of Chennoufi Nour Eddine (2005). This suggests that the enterprises concerned still require further improvements in their performance evaluation systems;
- The assessments of the Social Auditing Mission across its three dimensions were all high, as their respective mean scores fall within the fourth category of the five-point Likert scale [3.41–4.20]. These findings clearly reflect a high overall mean, indicating a strong tendency among respondents toward the adoption of the Social Auditing Mission.

Second: Recommendations

In light of the information presented and the findings obtained in this study, a set of recommendations can be proposed to assist enterprises in benefiting from the positive effects of the Social Auditing Mission and its applications across various human resource activities, particularly in relation to employee performance evaluation methods:

- Enterprises are required to adopt social auditing at its various levels, as it enables them to identify problems and highlight the gaps between planned objectives and achieved results. This can be achieved through the review of the implementation level of policies and procedures adopted by enterprises, as well as the timely adoption of corrective actions, particularly in the rationalization of employee performance evaluation methods;
- Enhancing the focus on human capital within Algerian public enterprises, through the adoption of more effective employee performance evaluation methods;
- The activation of the Social Auditing Mission in Enhancing employee performance evaluation methods within enterprises would contribute to ensuring compliance with the

rules and procedures governing this activity, whether in terms of employees' rights or their obligations within the organization;

- Strengthening cooperation between enterprises and research laboratories within universities is essential in order to facilitate the activation and practical implementation of such studies, while ensuring their adaptation to the specific characteristics of each institution. This is particularly important in sensitive areas, such as the focus of the present study, which concerns the audit of employee performance evaluation a key activity aimed at enhancing human resource value and achieving the highest possible levels of performance;
- The institutionalization of this type of auditing and the mandatory implementation of its practices, at least within public enterprises, should be promoted, along with maximizing its benefits. This is particularly important given that the auditor represents a neutral third party, ensuring that enterprises comply with all laws and regulations governing their operations.

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