

**The Accounting Profession and Corporate Social Responsibility: An Empirical
Study on a Sample of Economic Entities in The Wilaya of Mascara**

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Abstract:

This study aimed to investigate the relationship between the accounting profession and corporate social responsibility. The researchers utilized a questionnaire to collect data, which was then analyzed using descriptive methods. The study sample consisted of managers, heads of department, accountants, and technicians. Out of 50 distributed questionnaires, 33 were returned, resulting in a 66% response rate deemed acceptable for generalization to the study population. The researchers found a statistically significant relationship between various areas of social responsibility, particularly towards human resources and the community. However, there was a noted lack of focus on customer and environmental responsibilities. Based on these findings, the researchers provided several recommendations, including increased emphasis on social responsibility by companies, the necessity of developing a clear vision regarding social responsibility, its strategic inclusion in institutional performance, and the need for more social responsibility activities towards customers and the environment.

Keywords: Accounting, Corporate Social Responsibility, Social Accounting.

Jel Classification Codes : M41, M14.

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1. INTRODUCTION

Accounting, as a social science, is intricately linked with various other fields to fulfill human interests and demands. Given the dynamic nature of the local work environment, constantly evolving to align with the shifting needs of society, it becomes imperative for institutions to regularly adapt their mechanisms and procedures. This ensures the continuous satisfaction of individuals' needs through the delivery of tailored services and products. Furthermore, it is well-known that the Industrial Revolution in Europe has continuously influenced developments in economic systems for industrialized countries worldwide, with its repercussions on the global economy through the expansion of projects locally and internationally. This proliferation and growth, along with the increase in branches, have led to a greater impact on society, whether positive or negative.

Accordingly, there has been an increasing interest in the subject of social responsibility, with the concept catching the attention of researchers, research institutions, and professional organizations worldwide. In this general climate, there has been a kind of intense pressure on accountants to enter this new field, and various viewpoints have been voiced regarding the need for financial reports, alongside the economic performance results of companies, to include other results concerning their social performance. Thus, the accounting profession is required to change its traditional directions and focus on assisting society in understanding the social performance of the company.

The accounting profession and corporate social responsibility represent some of the latest stages in the evolution of accounting. It has been brought about by recent developments stemming from the significant increase in the size and capabilities of companies, which wield wide-ranging financial and economic impacts. Consequently, it has garnered attention from both corporate entities and professional accounting associations, as well as academic institutions, both locally and internationally.

1.1 Problem Statement

To what extent does the accounting profession in Algerian economic entities focus on evaluating corporate social responsibility?

1.2 Subordinate Questions

- What do we mean by accounting and corporate social responsibility?
- What is the current status of accounting development in Algeria?
- What is the significance of corporate social responsibility for companies?

1.3 Hypotheses of the study

- Accounting practices in Algeria lack development in the aspect of social responsibility;
- Algerian companies do not utilize social responsibility accounting;
- Corporate social responsibility is a cost that benefits the company in the long run.

1.4 Study methodology

To address the study questions and test the hypotheses' validity, we followed a descriptive-analytical methodology. We divided the study into two parts; theoretical and empirical. In the theoretical part, we relied on books, articles, and dissertations. As for the empirical aspect, it was dedicated to establishing a relationship with accounting and social responsibility that best suits the subject's nature. To analyze the results, we utilized the Statistical Package for the Social Sciences (SPSS).

1.5 Study Limitations

- Geographical scope: The study was confined to select companies within the Mascara province (Algeria Telecom, Riyadh Flour Mills, Mascara Branch, BAG Gas Cylinders Company, Prince Tizi Dairy);
- Temporal scope: The study spanned from November 15 to November 25, 2023.
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2. Previous Literature

2.1 Studies in the Arabic Language

✓ The Study of Al-Saban (1987): Social Accounting

The study aimed to evaluate the research that focused on the topic of social accounting, by outlining a comprehensive framework based on social accounting theory. This framework encompasses objectives, concepts, measurement methods, principles, financial statement preparation, and final reports. Additionally, it investigates the feasibility of applying this comprehensive framework for social accounting in economic units. The study arrived at several key findings:

- Most activities exhibit three aspects: financial, administrative, and social. The relative importance of each aspect varies depending on the nature of the project's activity and its type;
- Social accounting has not received sufficient attention from academic and professional bodies compared to other branches of accounting. Consequently, fundamental concepts have not emerged, and accepted standards governing the preparation of social reports and statements are lacking.

Among the most significant recommendations is the necessity to establish an integrated information system, achieved through the development of a social accounting system, among other measures.

✓ The Study of Jahmani (1996): Social responsibility Accounting and Public Joint-Stock Companies

The study aims included the assessment of the awareness of decision-makers in publicly traded joint-stock companies listed on the Oman Stock Exchange regarding the concept of social responsibility. It sought to determine their readiness to assume social responsibility and to ascertain their opinions on the necessity of having an accounting system to disclose their social performance. Additionally, it involves conducting a survey of the annual reports of these companies to determine the extent of their disclosure of their social performance and its quality.

✓ **The Study of Mekhadma and Al-Aissa (2006): The extent of industrial companies' commitment to disclosing the costs of environmental pollution: A field study on Jordanian companies**

The study aimed to test the extent of industrial companies' commitment to disclosing environmental pollution costs in light of the significant expansion in the industrial market, and to measure the level of Jordanian industrial companies' environmental accounting disclosure, besides identifying the difficulties facing Jordanian industrial companies in implementing environmental conservation standards.

Key findings include:

- There is a positive trend among the study's sample companies towards the study variables, indicating their interest in environmental costs;
 - There is a statistically significant relationship between production waste and disposal and environmental accounting disclosure in the sampled Jordanian industrial companies;
 - There is a statistically significant relationship between machinery and equipment maintenance costs and environmental accounting disclosure in the sampled Jordanian industrial companies;
 - There is a statistically significant relationship between environmental management costs and environmental accounting disclosure in the sampled Jordanian industrial companies.
- ✓ **The Study of Salem and Mayda (2022): Impact of the social accounting application on accounting information quality from the practitioners' perspective in Algeria**

The study assesses the implementation of social accounting by Algerian companies and its impact on the quality of accounting information as perceived by practitioners in Algeria. Employing a descriptive-analytical approach, the study administered a questionnaire to 70 accounting practitioners and analyzed the data using the SPSS 25 software. Findings indicate a moderate level of social accounting implementation among Algerian companies. Moreover, the study suggests a positive correlation

between the application of social accounting and the enhancement of accounting information quality, indicating the potential for further improvement with increased adoption of social accounting practices.

2.2 Studies in Foreign Languages

✓ The Study of Melé (2008): Corporate Social Responsibility Theories

This study aimed to explore the theory of corporate social responsibility. The researcher used a questionnaire to collect information and employed a descriptive approach to analyze the data from a sample of a group of companies. Results indicated that corporate social responsibility involves four dimensions: profitability, political performance, social demands, and ethical values. Additionally, the study found that social responsibility is a means of achieving economic profits for the institution through the reputation the institution gains via its fame.

✓ The Study of Cardebat and Sirven (2010): What corporate Social Responsibility Reporting Adds to Financial Return

The study sample comprised 145 European companies. The study results revealed that the reports published by these companies regarding the implementation of corporate social responsibility were negative despite the financial return on capital in the companies. Furthermore, findings indicated an impact of social responsibility on the performance and financial status of institutions. Additionally, there are factors influencing corporate social responsibility, including the size of the institution, sector, and country of operation.

✓ The Study of Brammer, Jackson, and Matten (2012) Corporate Social Responsibility and Institutional Theory: New perspectives on private Governance

This study aimed to explore corporate social responsibility in private companies. The study sample consisted of a group of companies in Britain. The researchers employed a descriptive approach to analyze the information. Results highlighted the importance of companies bearing their social responsibility amidst the current economic crisis by enhancing their role in

communities. Additionally, the study findings underscored the significance of social responsibility in companies, demonstrated through social and financial collaboration in free markets.

3. Theoretical Framework of the Study

3.1. The Accounting Profession

3.1.1. The Definition of the Accounting Profession

In Arabic, the word "accounting" as a term in the dictionary of language and media means the process of "taking account of someone". While in French, the term "comptabilité" refers to a set of accounts for an individual or a group, or the department responsible for accounts, which is also the science of accounting. In the content of these elements, we notice the presence of an impact of meaning for one thing with several aspects (Addoun & Abirat, 2009, p. 18).

Technically, accounting is defined as a science that investigates the rules and principles governing business operations at the time of occurrence, in terms of recording, classifying, summarizing, extracting results, and presenting the financial position of the project (Senqart, 2007, p. 6). Moreover, the American Accounting Association (AAA) defines accounting as the process of identifying, measuring, recording, and communicating financial information related to economic entities to interested users to assist them in making sound economic decisions (Jaber, 2014, p. 28).

3.1.2. The Reality of Developing the Accounting Profession in Algeria

The accounting profession in Algeria was officially regulated for the first time in 1971 (Decree No 71-82, 1971, p. 1852). This decree only addressed the professions of certified public accountants and accredited accountants. As for the function of accountants in public entities, it was based on the General Inspectorate of Finance. The decree established as well the "Supreme Council of Accounting" under the supervision of the Minister of Finance, tasked with preparing the national accounting plan and overseeing the tasks of expert accountants and certified accountants. It's worth noting

that the accreditation required to practice these professions was granted by the council, chaired by a representative of the Minister of Finance.

In the early nineties, there was a consideration to introduce reforms and amendments to the accounting profession. This led to the issuance of several consecutive texts aimed at addressing the deficiencies in the legislative and legal framework to enable the profession to fulfill its assigned roles. This is evident through the issuance of the Law N° 91-08 (1991, April 7th, p. 651) concerning the profession of accounting experts, statutory auditors, and certified accountants. This law is considered one of the most important Legal pieces on which the accounting profession relied during this period. Moreover, this law merged the organization of the three professional categories into one independent body called the "National Organization of Accounting Experts, Statutory Auditors, and Certified Accountants."

Moreover, as part of the recent accounting reforms in Algeria due to the shift towards a market economy and the adoption of international accounting standards, the focus was not only on reforming the accounting system but also extended to reforming and organizing the accounting profession in Algeria. This was achieved through the issuance of a series of legal texts, especially after the problems encountered by the profession, which can be attributed to several reasons, the most important of which are (Ben Belghit & Aouinat, 2011):

- **Limited Professional Qualification:** The accounting profession suffers from the absence of a genuine training policy that adequately prepares Algerian accountants to work according to professional standards;
- **Competitive Pressures:** The Algerian accounting profession faces attempts by foreign accounting expertise to enter the Algerian market through international accounting firms, making it difficult for accountants to compete with their limited resources;
- **Regulatory Non-Responsiveness:** The profession suffers from the inadequacy of the professional organization in fulfilling its duties and its absence from earnestly contributing to the reform process due to its

weakness and lack of influence in the Algerian accounting environment. This is a result of several reasons, foremost among them being the poor relationship between the organization and the National Council of Accountancy, as well as its lack of strong professional structures, in addition to the almost total absence of international organizations that bring together professionals worldwide, such as IFAC and IASB.

In light of this challenging situation, it was decided to reform the accounting profession through the issuance of several legal texts, the most important of which is Law N° 10-01 (2010), concerning the profession of accounting experts, statutory auditors, and certified accountants. Under this law, the government decided to reorganize the accounting profession in Algeria, update the general framework of the National Council of Accountants, and restructure professional organizations by dismantling the National Organization of Accounting Experts, Statutory Auditors, and Certified Accountants into three professional bodies and transferring its powers to the Ministry of Finance. This law has enabled the reorganization of the accounting profession in Algeria, in an attempt by the Ministry of Finance to regain many of the powers relinquished under Law N° 91-08 regulating the accounting profession. As per this law:

- Granting accreditation for professional practice falls under the authority of the Minister of Finance;
- Monitoring the professional and technical quality of the work of certified accountants and auditors has shifted to the jurisdiction of the Minister of Finance;
- Handling the training of accounting experts and statutory auditors is now the responsibility of a specialized educational institution affiliated with the Ministry of Finance, while training certified accountants falls under the institutions affiliated with the Ministry of Vocational Training.

Consequently, recent accounting reforms have stripped professional organizations of all powers, placing them directly under the auspices of the

Ministry of Finance. This undermines their complete independence, which contradicts the principles advocated by international standards (Khouildat, Azaoui, & Boualak, 2015, pp. 60-61).

3.2. Social Responsibility

3.2.1. The Definition of Social Responsibility

The famous American scholar in the field of corporate social responsibility, Daniel Franklin, states: "Corporate social responsibility is now the prevailing trend, whereas it used to be merely an act of philanthropy. However, only a few companies practice it effectively." (Diafi, 2009-2010, p. 9).

Corporate Social Responsibility is a commitment on the part of the company towards the community in which it operates, by contributing to a range of social activities such as; poverty alleviation, improving healthcare services, combating pollution, creating job opportunities, addressing housing issues, and more (Al-Khaldi, 2010, p. 414).

3.2.2. The Importance of Social Responsibility

The importance of social responsibility is as follows (Laghwil & Zammali, 2016, pp. 303-304):

A- For the Company

- Financial returns and enhanced performance, along with social acceptance within the community;
- Increased investment benefits and profits;
- Attraction and retention of skilled workforce;
- Enhanced productivity of employees, earning their satisfaction and fostering their loyalty;
- Formation of a positive public perception among the largest possible number of customers, ensuring their loyalty to the institution;
- Improvement of institutional relations with external environmental elements.

B- For the Community

- Achieving social stability as a result of promoting concepts of justice, equality, equal opportunities, and the spread of a leading organizational culture based on social responsibility;
- Improving the quality of life in society by assisting in solving unemployment and poverty issues, enhancing healthcare and educational services, increasing income and compensation for workers, thereby improving the standard of living;
- Promoting positive interaction and cohesion between the institution and civil society organizations.

4. Methods

4.1. Population and Sample

The study population consists of a group of companies located in the Mascara province, including: Riyadh Mills Sidi Bel Abbes Branch - Mascara- Mascara Branch, Al-Amir Dairy, Algerian Telecommunications, and Gas Cylinder Company BAG.

Table (01): Study Population

Company	Overview	Activity
Al-Amir Dairy	Established in 1948 in the province of Oran with a capital of 9,000,000 French francs, with the participation of 50 workers.	Its industrial activity involves the production of milk and its derivatives. Its commercial activity includes distributing milk and its derivatives either to wholesalers or by signing contracts with local communities.
Riyadh Mills Sidi Bel Abbes Branch – Mascara	A public company established on January 1, 1999, with a social capital estimated at 120,000,000 AD.	Its industrial activity: Flour milling. Its commercial activity: Distributing flour to bakeries, as well as distributing bran to millers.
Gas Cylinder Company	A public joint-stock	Its activity involves

BAG	company with a capital of 355,020,000 AD.	manufacturing and selling fire extinguishers of various types nationwide.
Algerian Telecommunications	It is a joint-stock company established on August 5th, 2000, with a capital of 50,000,000,000 AD.	Its activity involves supplying and repairing the postal and telecommunications sector.

Source: Compiled by the authors based on information provided by the companies.

The study sample involves selecting elements from the study population to collect data that serves and suits the study objectives. It is essential to consider that respondents are decision-makers directly involved in financial affairs, as the study topic requires their understanding and application. Therefore, the focus was on those who would respond to the questionnaire, namely, individuals holding the job title of financial manager and those in similar positions, as they serve as a link between senior management and practical accounting work. They represent the primary target group related to the study results. Fifty questionnaires were distributed, of which 33 were returned and 17 were not. Upon examination of the returned questionnaires, they were found to be valid for generalization to the study community at a rate estimated at 66%, which is considered acceptable.

Table (02): The returned and unretrieved questionnaires.

Questionnaires	Number	Percentages
Returned	33	66%
Unretrieved	17	34%
Total	50	100%

Source: Prepared by the researchers.

4.2. Data Collection

Questionnaire: is the primary source used to collect information about the research, consisting of a document containing a certain number of statements that allow the researcher to obtain sufficient answers to help arrive at conclusions.

Preparation of the questionnaire: The questionnaire was created by drafting statements that fit the research. Then, it was presented to some professors in the field, and after their approval, the questionnaire was finalized. The questionnaire was divided into two sections:

- **First section:** includes personal data such as gender, age, educational level, and experience. We need this data for interpreting the results later;
- **Second section:** It includes two axes:
 1. **The first axis** revolves around the perception of corporate social responsibility and accounting;
 2. **The second axis** revolves around the areas of social responsibility accounting.

The statements were formulated based on a Likert five-point scale, and the grades were distributed as follows:

The first grade represents	Strongly Disagree.
The second grade represents	Disagree.
The third grade represents	Neutral.
The fourth grade represents	Agree.
The fifth grade represents	Strongly Agree.

4.3. Analysis Tools and Questionnaire Validity and Reliability

4.3.1. Analysis Tools

After distributing and sorting the questionnaires and identifying the valid ones, which will be relied upon for analysis, the Statistical Package for the Social Sciences (SPSS) software was utilized to analyze the results of the field research using the following statistical tools:

- Frequencies and percentages describing the characteristics of the study sample;
- Arithmetic means and standard deviations;
- Correlation coefficient to determine the degree of correlation between variables (accounting profession and corporate social responsibility).

Before conducting the statistics, the reliability of the questionnaire must first be tested using Cronbach's alpha reliability coefficient. If its value is less than 0.6, the questionnaire is considered unreliable, whereas if it is greater than 0.6, it is deemed reliable.

4.3.2. Questionnaire Validity and Reliability

The Cronbach's alpha test was used to measure the reliability of the measurement tool, yielding a rate of 86%, which is excellent as it exceeds the acceptable rate of 60%.

5. Data Analysis, Hypothesis Testing, and Results

5.1. Analysis and Interpretation of Questionnaire Results.

5.1.1. Awareness of Social Responsibility and Accounting

a. Social Responsibility

Table (08): Awareness of Social Responsibility

Question N°	Expression	Mean	Standard Deviation
01	The sole responsibility of the company is to produce goods and services for profit, thus contributing to the welfare of society.	3.79	1.212
02	The social impact of the company's economic activities makes it socially responsible as an economic entity.	4.12	0.696
03	The corporate social responsibility of the company extends beyond its role as an economic unit to include interaction with the local community through social activities.	3.91	0.805
Total		04	0.904

Source: Prepared by the researchers using the SPSS software.

From table number (08), it is evident that the expression used to assess social responsibility show agreement among the sample individuals. The overall mean score was (04), indicating agreement among the sample individuals in the study. The following phrases, arranged by degree of agreement, represent this consensus. Phrase No. (02) ranked first in terms of agreement, with an average score of (4.12), suggesting a social impact of

The Accounting Profession and Corporate Social Responsibility: An Empirical Study on a Sample of Economic Entities in The Wilaya of Mascara

the company's economic activities and thus its social responsibility as an economic entity. The second rank was held by the first phrase (3.97).

b. Accounting

Table (09): The role of the company towards accountants

Question N°	Expression	Mean	Standard Deviation
01	The company organizes training courses for accountants to enhance their skills and efficiency.	4.18	0.727
02	The company motivates accountants to attend scientific and professional conferences and workshops.	3.85	1.034
Total		4.015	0.88

Source: Prepared by the researchers using the SPSS software.

Analysis of Table (9) reveals a total mean score of (4.015), indicating a notable interest in accountants. The majority of responses leaned towards agreeing or strongly agreeing. The top-ranked statement, number one, had the highest mean score of (4.18).

5.1.2. Fields of Social Responsibility Accounting

a. First Field: Human Resources Development

Table (10): Responsibility towards Human Resources Development

Question N°	Expression	Mean	Standard Deviation
01	The company arranges training courses for employees to enhance their skills and efficiency.	4.06	1.034
02	The company fosters suitable working conditions.	3.52	0.933
03	The company provides housing for employees.	2.45	1.176
04	The company contributes to social programs for employees beyond the workplace.	2.88	1.034
05	The institution ensures the qualification of employees professionally, mentally, and physically.	3.45	1.269
Total		3.272	1.0892

Source: Prepared by the researchers using the SPSS software.

We observe from Table (10) that the phrases related to human resource development are neutral across various statements, with the overall mean score reaching (3.272). The first phrase ranks highest with an average score of (4.06) in terms of agreement, followed by phrase number (02) in second place with agreement. This suggests a neutrality regarding human resource development based on the overall mean score.

b. Second Field: Responsibility Towards Customers

Table (11): Responsibility towards customers

Question N°	Expression	Mean	Standard Deviation
01	The company takes customer complaints seriously and works to resolve them promptly.	4.03	1.034
02	There is a clarity in defining the terms that govern the relationship between the organization and its customers.	3.97	0.933
03	The company fosters good relationships with its customers.	3.64	1.176
04	The company is committed to implementing agreements made with customers.	3.64	1.034
Total		3.82	1.0892

Source: Prepared by the researchers using the SPSS software.

From Table (11), we observe that the statements related to responsibility towards customers are generally agreed upon by the sample individuals. The overall mean score was 3.82, and almost all the statements have similar average values. This indicates that the company cares and has a responsibility towards its customers.

c. Third Field: Responsibility Towards the Community

Table (12) Responsibility towards the community

Question N°	Expression	Mean	Standard Deviation
01	The company provides educational aids and scholarships to members of the community.	2.70	1.219
02	The company contributes to relief efforts and provides assistance to impoverished families.	3.06	1.132
03	The company contributes to the establishment of	3.73	1.345

The Accounting Profession and Corporate Social Responsibility: An Empirical Study on a Sample of Economic Entities in The Wilaya of Mascara

	schools and health centers.		
Total		3.16	1.232

Source: Prepared by the researchers using the SPSS software.

From Table (12), we notice that the expressions related to social responsibility towards the community indicate neutrality among the sample individuals, with the overall mean averaging at (3.16). This suggests that the studied companies do not have commitments towards the community.

d. Fourth Field: Responsibility Towards Environment

Table (13) Responsibility towards environment

Question N°	Expression	Mean	Standard Deviation
01	The company avoids establishing industrial projects in densely populated areas.	3.73	1.153
02	The company produces environmentally friendly products.	3.36	1.365
03	The company provides assistance to social organizations aimed at improving the environment in which it operates.	3.55	1.301
04	The company uses machinery that causes the least environmental pollution, even if its costs are high.	3.30	1.132
Total		3.485	1.237

Source: Prepared by the researchers using the SPSS software.

We observe from Table (13) that the statements related to environmental responsibility are agreed upon by individuals, where the overall mean reached (3.485), indicating that the company is committed to environmental conservation.

5.2. Hypotheses Testing and Analysis of Results

Main Hypothesis: There is a statistically significant relationship between the accounting profession and the social responsibility of the company, by linking the accounting profession to the areas of the company's social responsibility.

To test this hypothesis, it has been divided into four sub-hypotheses:

- **Sub-hypothesis 1:** Responsibility towards human resources.

H0: There is no relationship between the accounting profession and human resources.

H1: There is a relationship between the accounting profession and human resources.

Table (14) Results of testing hypothesis (01)

Independent Variable	Correlation Coefficient	Significance Level	Acceptance Result
Human resources	0.505	0.03	Accepted

Source: Prepared by the authors based on the outputs of the SPSS program.
The correlation is significant at the 0.05 level.

To test the hypothesis (01), the correlation coefficient was utilized. From Table (14), we observe that the correlation coefficient (α) is 0.505 at a significance level of 0.003. Consequently, we reject the null hypothesis because the significance level is less than 0.05, indicating that there is a relationship or interest between the accounting profession and human resources. This suggests a positive indication of organizations' commitment to human resource responsibility, considering human resources as a crucial element in the production process and a primary resource for achieving their objectives.

- **Sub-hypothesis 2:** Responsibility towards customers

H0: There is no statistically significant relationship between the accounting profession and responsibility towards customers.

H1: There is a statistically significant relationship between the accounting profession and responsibility towards customers.

Table (15) Results of testing hypothesis (02)

Independent Variable	Correlation Coefficient	Significance Level	Acceptance Result
Customers	0.364	0.37	Accepted

Source: Prepared by the authors based on the outputs of the SPSS program.
The correlation is significant at the 0.05 level.

The Accounting Profession and Corporate Social Responsibility: An Empirical Study on a Sample of Economic Entities in The Wilaya of Mascara

We notice from the table above that the correlation coefficient is moderate, but the significance level is greater than 0.05. Therefore, we accept the null hypothesis, indicating that the relationship between the accounting profession and responsibility towards customers is weak.

- Sub-hypothesis 3: Responsibility towards the community

H0: There is no statistically significant relationship between the accounting profession and responsibility towards the community.

H1: There is a statistically significant relationship between the accounting profession and responsibility towards the community.

Table (16) Results of testing hypothesis (03)

Independent Variable	Correlation Coefficient	Significance Level	Acceptance Result
Responsibility towards the community	0.554	0.01	Accepted

Source: Prepared by the authors based on the outputs of the SPSS program.
The correlation is significant at the 0.05 level.

To test the hypothesis, the correlation coefficient was used. We observe from table (16) that the correlation coefficient $\alpha=0.554$ at a significance level of 0.01. Therefore, we reject the null hypothesis and accept the alternative hypothesis because the significance level is less than 0.05, indicating that accounting has a relationship with the societal sphere, hence, there is responsibility towards the community.

- Sub-hypothesis 4: Responsibility towards the environment

H0: There is no statistically significant relationship between the accounting profession and responsibility towards the environment.

H1: There is a statistically significant relationship between the accounting profession and responsibility towards the environment.

Table (17) Results of testing hypothesis (04)

Independent Variable	Correlation Coefficient	Significance Level	Acceptance Result
Responsibility towards the environment	0.190	0.298	Accepted

Source: Prepared by the authors based on the outputs of the SPSS program.
The correlation is significant at the 0.05 level

We notice from Table (17) that the correlation coefficient is weak, $\alpha=0.190$, and the significance level is higher than the significance level of 0.05. Therefore, we accept the null hypothesis and conclude that there is no relationship between the accounting profession and the responsibility towards the environment.

6. CONCLUSION

The most important findings of this study will be presented through both the theoretical and practical aspects. These findings will be interpreted in light of the study's hypotheses. Finally, based on the results obtained, a set of recommendations will be provided to the officials and employees of the companies under study, as well as opening up new avenues for future research.

6.1 Results

- Accounting is the tabulation and recording of institutional operations;
- We conclude that corporate social responsibility is a stage in the evolution of accounting thought;
- We conclude that the definition of accounting for social responsibility is an accounting system specialized in measuring transactions or operations that occur between the company and the surrounding social environment, and then disclosing the effects it has had on the community. The main purpose of this system is to measure and disclose social costs and benefits;
- The study also found that the concept of corporate social responsibility has now become increasingly important in local fields and areas, attracting high-level attention from economic entities as they work to improve living standards and enhance community prosperity;

The Accounting Profession and Corporate Social Responsibility: An Empirical Study on a Sample of Economic Entities in The Wilaya of Mascara

- Social responsibility seeks to improve the quality of life in society, such as assisting in solving unemployment and poverty issues, improving health and education services, increasing incomes and compensations for workers, thereby improving living standards;
- There is a weak relationship between the accounting profession and corporate social responsibility, especially in areas such as customer service and the environment;
- There is a strong relationship between the accounting profession and the fields of human resource development and society.

6.2 Recommendations:

- The company is a unified entity, with its social and economic goals being integrated. Therefore, the company's performance report should reflect its overall performance;
- There is a shortage of research and studies on this subject, so there is a need for expansion and depth;
- Professional accounting associations and academic institutions should establish standards and guidelines regarding corporate social responsibility;
- Companies should prioritize social responsibility, especially from an accounting perspective, meaning disclosing social performance.

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