Find a Shared Value in the Social Responsibility of Algerian Business Organizations

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ABSTRACT

This study aims to provide a shared value as new business model for Algerian enterprises to create economic values that improve competitiveness of enterprises while creating value for societies. This idea which we see as balancing burdens of social responsibility, placed on those companies on one hand, and guarantees them to maximize the competitive value on the other hand, and this leads us to ask about: the aims of testing the effect of adopting social responsibility in creating shared value. We used simple and multiple regression analysis method to detect the relationship between variables of this study with the optimal model proposal. Data was collected through questionnaire and distributed to a sample of managers and chief executives of economic enterprises who are active in public hygiene. In this study, we find that there is a tendency to adopt social responsibility and statistically significant relationship between social responsibility and shared value.

Keywords: Social Responsibility, Shared Value, Algeria
JEL Classifications: D21, M12, M14

1. INTRODUCTION

Social responsibility is one of the most traded concepts and approaches that are widely traded in the economic field, where companies' role has grown from their economic focus to social development issues. The world economic model has developed towards achieving sustainable development, which reduced the burden on governments to finance and support the development of the projects, and re-distribute the map of contribution to society according to world theory based on stakeholder theory. This concept, which reduces reliance on partial utility theory, shifts to the formation of the larger circle of mutual benefit and contribution, which re-distributes tasks and responsibilities between governments, private sector and society. Within this context emerged a new concept of value creation that would enhance economic value of enterprise and achieve social benefit.

The implementation of social and environmental strategies has been a direct cause of benefits in business world not only to meet ethical and legal requirements, But to improve corporate image and competitive performance as well. The implementation of these strategies is reflected in compliance with environmental regulations and social laws, which take form of voluntary initiatives that go beyond commitment to laws and legislation (Strachan et al., 2003. p. 52).

Moral commitment to society has evolved through more effective approach, as the firm enterprise is expected to involve high standards of behavior in which traditional commitments (Nelson, 1996. p. 65). Thus, stakeholders demand that enterprises go beyond the concept of strategic philanthropy and social codes of conduct, Investors want to see financial gains from their organizations' investments in corporate social responsibility

(CSR) initiatives, Governments ask large organizations to work to contribute significantly to social, economic, national and regional development. nongovernmental organizations (NGOs) and other civil society groups demand that organizations adhere to high quality standards that protect the environment and human rights as well as provide resources to local communities (Reich, 1998. p. 2).

An important intellectual tipping point occurred with publication of an article in Harvard Business Review by Porter and Kramer (2002), which built powerful argument in favor of new type of corporate philanthropy. In this article, authors noted that "[i]n the long run…social and economic goals are not inherently conflicting but integrally connected" (Porter and Kramer, 2002. p. 2). Further, they pointed out that many economic investments have social returns, and many social investments have economic returns. Instead of trying to keep these two types of returns totally separate, businesses should emphasize projects that have both significant financial and social returns. Although Porter and Kramer applied this principle to philanthropy, it could easily be extended to virtually any form of CSR. The authors cited the Cisco Networking Academy as an example. Initially, Cisco contributed networking equipment to schools in its region, basically as a goodwill gesture. It soon became clear, however, that these schools did not have the expertise to manage the donated hardware. As such, some Cisco engineers decided to help train involved teachers to maintain the equipment, and soon students were taking these classes, as well. At that point, Cisco realized there was a significant demand for such training, with over 1 million unfilled IT jobs worldwide. In response, the company ramped up the program and began systematically offering it in more and more schools. Then, at the urging of the US Department of Education, they began to focus their academies in economically challenged communities. When the United Nations became interested, Cisco began opening academies in developing countries. Within 5 years, the firm had established nearly 10,000 academies and graduated over 115,000 students, more than half of whom found employment in the IT industry (Cochran, 2007. p. 450).

Accordingly, enterprises must take the lead in bringing business and society back together. Where there is recognition among sophisticated business and thought leaders, all these drivers have provided new model elements. Yet we still lack an overall framework for guiding these efforts, and most enterprises remain stuck in a "social responsibility" mind-set in which societal issues are at environment, not the core. The solution lies in principle of shared value, which involves creating economic value in way that also creates value for society by addressing its needs and challenges. Businesses must reconnect company success with social progress. Shared value is not social responsibility, philanthropy, or even sustainability, but new way to achieve economic success. We believe that it can give rise to next major transformation of business thinking (Porter and Krammer, 2011)

The principle of creating shared value (CSV) focuses on "identifying and expanding the connections between social and economic progress" (Porter and Krammer, 2011. p. 66). This is characterized by policies and operating procedures that enhance competitive positioning, while simultaneously advancing economic and social conditions of communities within which enterprise operates (Jonikas, 2013; Maltz and Schein, 2012; Pfitzer et al., 2013). Porter and Kramer (2011) stress that CSV exceeds ethical standards, law compliance and reduction of negative impacts caused by business; it represents new way of understanding customers, productivity and external influences on a corporation's success. CSV is about expanding value through improved operational processes, not about sharing value already created (Camilleri, 2012; Porter and Kramer, 2011) (Xavier et al., 2016. p. 3.4.).

1.1. Significance of the Study

The significance of the study stems from the fact that it includes two important topics: CSR and CSV in such an important economic sector like waste treatment and removal. CSR has become an important resource for enterprise to create value for their employees and customers, environment and local development.
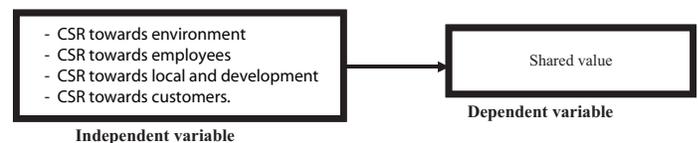
1.2. Problem and Hypotheses of the Study

This study attempts to address this issue and seeks to contribute to the theoretical knowledge by developing conceptual grounds for CSV analysis and therefore allowing clear distinction between CSR and CSV concepts based on the main question for this study: How does creating a shared value motivate business organization in Algeria to adopt CSR dimensions?

We have addressed the problem of this study by relying on a set of independent variables representing dimensions of social responsibility and studying their relationship to the shared value creation (dependent variable), our study is based on basic hypotheses:
- There are no statistically significant differences in social responsibility in enterprises under study.
- There are no statistically significant differences in the creation of shared the value in enterprises under study.
- There is no statistically significant relationship between the adoption of social responsibility and the creation of a shared value in enterprises under study.

1.3. The Study Model

- CSR towards environment
- CSR towards employees
- CSR towards local and development
- CSR towards customers.

Independent variable

Shared value

Dependent variable

2. EXPLORATION AND REVIEW OF THE LITERATURE

2.1. Institutional Theory
2.1.1. From an empirical front, a rising number of literatures outline

One of the theoretical assumptions that seek to solve the above problems is the concept of creating a common value (CSV), presented by Porter and Kramer (2006; 2011), as a value created by both a company and stakeholders. Although this new concept has already attracted the attention of scientists and researchers,

only few studies have provided a deeper analysis of this theoretical construct. Thus, there is no generally accepted approach to measuring CSV. This study seeks to address this knowledge gap and attempts to contribute to the development of the theory by identifying the basic difference between CSV, CSR and research in the existence of an integrative relationship between them in the literature review conducted. Relevant literature was systematically identified, selected and critically appraised according.

Despite such popularity of the CSR concept, business experience and prior research have shown that integrating the CSR concept in practice constitutes a challenge from the economic point of view. It is often considered as being too postulative and abstract for business practice (e.g., Karnani, 2011). The postulate of necessity has posed the practical problem of how to address social concerns and simultaneously sustain economic value creation potential. Going beyond a profit orientation has for a long time been receiving a significant critique, beginning from Milton Friedman, who claimed that CSR is a "fundamentally subversive doctrine" (1962. p. 133; 1970). As a result, the main problem that has come to the forefront can be brought down to the question of how pursuing CSR principles affects corporate performance (Wójcik, 2016. p. 4).

According to M.E. Porter and M.R. Kramer, shared value creation is a way of re-connecting a company with the society it is embedded in, through identifying and expanding the connections between societal and economic progress. This means recognizing societal needs not exclusively as a burden on the business that only brings higher costs, but as a way to improve business performance while creating added value for the society as well. CSV implies company striving to create shared value in both environments – external and internal, and preferably along several dimensions. Yet tapping into every dimension is not a goal in itself; the aim is to create shared value, even if just along one aspect. The specific areas of impact will depend greatly on the company and its line of business – acting in areas that are most important for its business (or the ones where the company excels) will yield best results (Lapina et al., 2012. p. 4)

Following the shift from CSR to CSVs, there has become an increasing need to study the shared value concept in the context of Africa and other developing continents, where there is a high record of societal issues that can be solved through business organization's involvement, one of such areas is in the lack of access to energy in many underdeveloped countries thus further studies will be specifically viewed from development perspective, highlighting how business organizations and societies can maximally benefit from an organization's commitment to CSV rather than bulling into CSR (Motilewa et al., 2016. p. 6).

The novel concept of CSV also has implications for strategy. Its importance can also be discussed from the perspective of competitive strategy. Kim and Maugborne (2005) suggested that the purpose of strategy is to seek value innovation. Experimenting and innovation thus become an integral part of everything a company does. An important role is played in this process by the company's ability to create economic value through creating social value (Wójcik, 2016. p. 49).

2.2. Shared Value Construct

Shared value can be defined in two closely related contexts: The first concerns Porter and Krammer (2011) researchs; and the second defines shared value in terms of creating value on different types of stakeholders (Charoenrunger, 2016). Porter and Krammer (2011) defined shared value as policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates (Porter, 2011). Through this definition, Rintamaki, T. and Saarijarvi discussed the issue of shared value by focusing on social value as a source of competitive advantage, and considered that the rationale behind considering shared value as a strategic issue was that "sharing" involves synergistic effects between the company and its customers, its value chain partners, and local authorities (Rintamäki and Saarijärvi, Proposing and co-CSV, 2018).

CSV exceed the social responsibility of companies, it is instead at the core of the business strategy (Motilewa et al., 2016), which requires as Porter has mentioned: Identify the social issues to target, make the business case, track progress and measure results and use insights to unlock new value for both the enterprise and society (Porter et al., 2012).

2.3. CSR

Although CSR is a widely accepted concept, there is a lack of a universally agreed upon definition.

The question lies in the confusion on what can be considered as CSR, hence many authors claim that it is a contested and fuzzy concept (Okoye, 2009).

According to Dahlsrud (2006) the problem is that there is an abundance of definitions biased towards specific interests, problematizing the tendency that people will talk differently about CSR given these diverging biases. Therefore, CSR needs to be seen as a social construct where a universal definition cannot be developed (Dahlsrud, 2006). Yet throughout history many scholars have tried to define CSR (among others (Davis, 1960); (McGuire, 1963); (CED, 1971)), mostly alongside environmental, social, economic, stakeholder and voluntary pillars.

Archie B. Carrolls four-part definition which he proposed in 1979 continues to shape the CSR debate today. Based on the notion of CSP, he postulates "*the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time* (Carroll, 1979. p. 500). He emphasized that the economic responsibility is not something solely tied to business but what a business does for society as well. This definition later found use in Carroll's famous pyramid of CSR with economic responsibility forming the base line (Carroll, 1991). With the emergence of new concepts such as CSP (among others (Carroll, 1979); Wood, 1991; Wartick and Cochran, 1986; stakeholder theory (among others Freeman, 1984; Donaldson and Preston, 1995; Clarkson, 1995), business ethics and corporate consciousness ((Epstein, 1987) (Goodpaster, 1991)) and sustainability, new definitions were formulated.

A landmark event took place in 2000 when the United Nations (UN) Global Compact was announced by former UN Secretary-General Kofi Annan and has since then become the largest voluntary corporate responsibility initiative with over 12,000 corporate participants (UN Global Compact, 2015).

Businesses aligning themselves with the UN Global Compact adhere to ten universally accepted principles in the areas of human rights, labor, the environment and anti-corruption.

Upon consideration of different definitions, the underlying definition for this paper is based on the Commission of the European Communities and the World Business Council for Sustainable Development, being the two most prominent definitions throughout the literature (Dahlsrud, 2006). The former states "*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*" (WBC, 2011). The latter refers to CSR as "*The commitment of business to behave ethically and contribute to economic development, while improving the quality of life of the workforce and their families as well as of the local community and society at large*" (WBC, 1999. p. 3). Both highlight a company's responsibility towards society, environment and stakeholders which are building the basis for the emergence of the new concept of CSV.

2.4. The relationship between CSR and CSV
In 2011 Michael Porter and Mark Kramer introduced "CSV" as a new concept that focuses on the connection between societal and economic progress. Specifically, shared value is created when corporate policies and operating practices enhance the competitiveness of a company while simultaneously advancing social and economic conditions in the communities where it operates (Porter and Krammer, 2011). Porter and Kramer (2011) argue that shared value is not about personal values, nor the values that have already been created by the company. Instead, it is about expanding or redistributing the value pool involving societal and economic aspects. Nowadays, the CSV perspective has been widely spread as a new way to run business and is being highly accepted by many governments, NGOs and top-ranking companies in the world such as Nestlé, Intel or Unilever (Moore, 2014).

Many scholars and organizations have tried to define the differences between CSR and CSV, yet there remains a considerable amount of confusion and debates over the past years. In 2011 Michael Porter presented his view in an interview, emphasizing that CSR is about taking and investing resources from business in order to be a good corporate citizen through recycling, giving money to social and environmental causes, while CSV aims at changing how the core business operates through strategy, structure, employees, process and rewards in order to deliver triple bottom line returns (Moore, 2014).

"I think the idea of shared value is fundamentally about the ability to both create economic value and let us call it social or societal benefit simultaneously. It is really not about doing good and not about charity. Fundamentally, it is about business. Businesses create shared value when they can make a profit— create economic value—while simultaneously meeting important social needs or important social goals like improving environmental performance, reducing problems of health, improving nutrition, reducing disability, improving safety, and helping people save for retirement. The basic idea of shared value is that there are many opportunities in meeting these societal needs to actually create economic value in the process. Shared value is where you do both" (Porter, 2011, cited in Driver, 2012).

Fundamentally, CSR separates the CSR initiatives from the business of a firm and CSV tends to integrate societal and environmental impacts into the business to enhance the economic value. Nevertheless, from the perspective of CSV, CSR and value creation are not diametrically opposed. As Kim and Dam assert, the interests of shareholders and stakeholders are not in contradiction but in line with each other (Kim and Dam, 2003). They propose a model of value-based management where companies need to align their internal management system with the external views of shareholders in order to create added value as market value, reputation value and long-term parenting advantages.

Moreover, Porter and Kramer (2011) and Luo and Bhattacharya (2006) explore how CSV initiatives could increase the firm's reputation and customer satisfaction through enhancing the productivity and output quality, which in turn promotes a company's profitability and competitiveness. As Luo and Bhattacharya (2006) argue, profitability is not only based on the historical performance and market value, but also hinges on growth prospects and sustainability of profits that could be equipped by the shared value from CSR (Luo and Bhattacharya, 2006). However, Jonikas (2013) holds the contrary view that CSR can often create use-value for stakeholders and society yet little value for companies in terms of profit increases (Jonikas, 2013).

Critically, when making a choice to give priority to CSR or CSV, the consideration on the proper role of business in society presented by Moore (2014) shows that individual's value, knowledge, belief and worldviews determine the answer (Moore, 2014). Moreover, Luo and Bhattacharya (2006) point out that discovering the boundary conditions under which companies may derive positive or negative market value from CSR, will allow companies to avoid the traps of CSR. It is because that generally companies with a low corporate ability (such as innovativeness, product quality and productivity) could be affected negatively by conducting CSR initiatives.

Besides, considering the subtle interrelationship between CSR and CSV, Jonikas (2013) questions the relevance of CSR and CSV when private profits and public welfare are in harmony, and CSR seems to become irrelevant even if shared value is created. Nevertheless, the author claims that CSR should become more oriented towards CSV, which could help companies gain a sustainable competitive advantage. These potential sources of competitive advantage can be found when looking at companies value chains, as suggested by Porter (Porter, 1985)

Many questions were asked about Relationship between CSR and CSV. At first, it would be thinking that they are very similar. This

is because both can create a real impact for local communities and the environment (1). Mark Kramer response that CSR is a different concept from CSV. CSR is widely perceived as a cost center, not a profit center. In contrast, shared value creation is about new business opportunities that create new markets, improve profitability and strengthen competitive positioning (Kramer, 2011). Porter add that CSR is about doing something separate from the business and CSV is about integrating social and environmental impact into the business, using that integration to drive economic value (Moore, 2014). CSR is often led by pressures from outside agencies and groups, requesting that the company take a more responsible stance with current issues and environmental directives. With CSV there the company's actions are driven internally, with management often financially incentivised to find social issues to address (Wójcik, 2016) (Figure 1).

3. METHODOLOGY

3.1. Data Collection Sources
There were two types of sources of data, the primary sources constitutes the questionnaire that was used to collect data about views of the study sample. The questionnaire was designed according to the likert scale from 1 to 3, the secondary sources of data are books, periodicals and websites related to the topic of the study. Population and sample of the study: The population of this study consists of managers and frames of industrial and commercial establishments (EPIC), which is related to public hygiene, waste treatment and sewage services.

The sampling of the study included a random sample of 50 respondents from the employees of these enterprises (director and deputy director, Head of Department, as shown in Table 1.

3.3. Statistical Analysis
The following statistical methods were used in data analysis and hypothesis testing:

- Reliability and validity test (α) reliability analysis: The Alpha-Cronbach test was used to measure the internal stability of the resolution paragraphs and the internal consistency between respondents' responses where the coefficient of stability (α) 82.5% which is excellent compared to the acceptable rate of 60%. In order to know the self-truth, we calculated square root of the reliability coefficient. It was found that the self-confidence coefficient was 0.928 is high for the study variables. This indicates the validity of the study instrument (Table 2).
- Means and standard deviations to determine responses of respondents to the sample;
- Pearson correlation coefficient: Used to determine the extent to which the study variables are related to each other
- Multiple linear regression model and linear regression to test the hypotheses of the study.
- Determination factor: It was used to determine the impact of independent variable on dependent.

Table 1: Characteristics of the economic institutions of the sample of the study and the number of questionnaires distributed

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

Source: Prepared by researchers

Figure 1: Corporate social responsibility transition to creating shared value
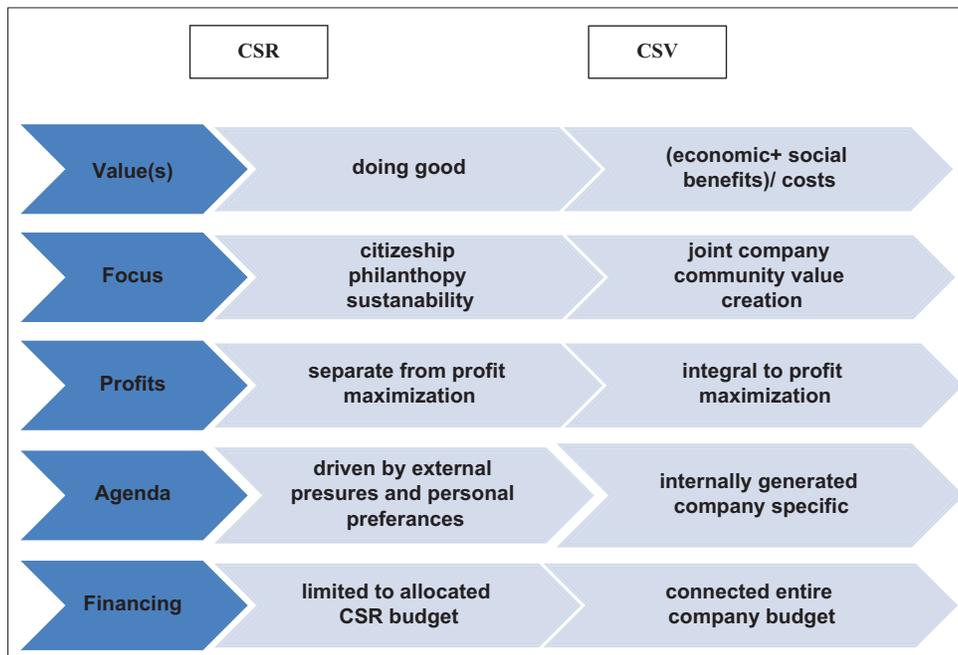
Source: Inga et al. (2012), Corporate social responsibility and creating shared value: Case of Latvia, World Academy of Science, Engineering and Technology International Journal of Social, Behavioral, Educational, Economic, Business and Industrial Engineering Vol: 6, No:8, pp 2228-2234

- The Shapiro-Leik test and The Kruskal -Wallis Test and The Kolmogorov-Smirnov test.

4. EMPIRICAL RESULTS AND DISCUSSION

4.1. The Descriptive Analysis of Respondents' Responses to the Variables of the Study

The values of means and the standard deviation were calculated by descending order according to their relative importance according to mean of responses of respondents, In the study, we have analyzed based on the following criteria: (1-1.66) low, (1.67-2.33 (average, 2.34-3) high.

4.2. The Descriptive Analysis of Social Responsibility Dimensions

- The descriptive analysis of Social responsibility towards environment: Based on the results of Table 3, it is clear that enterprises using appropriate techniques to avoid causes

Table 2: Results of Cronbach's alpha coefficient of study variables

Variable	Cronbach's alpha	Square Cronbach's alpha
Social responsibility towards the environment (X1)	0.848	0.920
Social responsibility direction of local development (X2)	0.788	0.887
Social responsibility towards workers (X3)	0.786	0.886
Social responsibility towards customers (X4)	0.829	0.910
Social responsibility (X)	0.748	0.864
Shared value (Y)	0.782	0.884
Total	0.825	0.928

Source: Prepared by researchers based on SPSS 20 outputs

of pollution of land, air and water for disposal of waste, average estimate of 2.84 and standard deviation 0.510. The first paragraph ranked first in terms of social responsibility towards environment the amount of the arithmetic average of 2.96. This shows that enterprises are seeking to contribute with relevant authorities in maintaining cleanliness of environment by paying attention to community awareness about the importance of preserving environment and protecting it from pollution by providing educational and awareness programs such as clean-up campaigns, removing black spots for neighborhoods and gardening campaigns supported by the budget of these enterprises. As shown in the results of the table, there is a kind of homogeneity in responses about dimension of social responsibility towards environment where general average was estimated at 2.90 and with a standard deviation of 0.319.

- The descriptive analysis of Social responsibility direction of local development: The results of Table 4 show that enterprises under study contribute to underlining environmental protection programs and society by local associations and bodies. The average mean for this paragraph is 2.84 and the standard deviation is 0.510. In addition, the objectives of enterprises are consistent with ethical values of society and respect for human rights (average 2.76). It also contributes to granting employment opportunities for the disabled and women, believing in their role in increasing the income levels of citizens. In addition, enterprises providing grants and donations to charities such as child protection associations, homes for aged and centers for the care of disabled and hospitals. This indicates the tendency of enterprises to adopt social responsibility towards the local environment, as it strives to build relations with the community through the interest of different groups and adopt environmental protection programs, society and local bodies.

Table 3: The descriptive analysis of Social responsibility towards environment

No.	Phrases	The standard deviation	The values of means	Level of significance
1.	Enterprise contributes with relevant authorities in maintaining cleanliness of environment	2.96	0.283	High
2.	Enterprise uses appropriate techniques to avoid the causes of soil, air and water pollution, waste disposal and industrial waste	2.84	0.510	High
High	0.319		2.90	Total average

Source: Prepared by researchers based on SPSS 20 outputs

Table 4: The descriptive analysis of the dimensions of social responsibility direction of local development

No.	Phrases	The values of means	The standard deviation	Level of significance
1.	Enterprise agrees to participate in underwriting of environmental and community protection programs by local associations and bodies	2.84	0.510	High
2.	Enterprise contributes to providing employment opportunities for women in the belief in its role in increasing income levels of citizens	2.68	0.621	High
3.	Enterprise works to balance internal and external polarization	2.76	0.517	High
4.	Enterprise provides donations and donations to charities such as child protection associations, homes for the elderly, care centers for the disabled and hospitals	2.30	0.707	High
5.	Enterprise provides donations and donations to charities such as child protection associations, homes for the elderly, care centers for the disabled and hospitals	2.42	0.702	High
6.	The objectives of enterprise are consistent with moral values of society and observance of human rights	2.76	0.555	High
	Total average	2.62	0.278	High

Source: Prepared by researchers based on SPSS 20 outputs

- The descriptive analysis of Social responsibility towards workers: From the results of Table 5, we note that the first and second paragraphs occupy the first rank in terms of the average values, with an average of 2.80 and a standard deviation of 535. This indicates the interest of enterprises under study in occupational safety and health of employees by requirements, standards of occupational safety, health and contributions and reduce spread of occupational diseases. As evidenced by indicators of mean and the standard deviation, enterprises are interested in providing worker's rights to provide social services and promote social atmosphere such as creating a valuable organizational culture that promotes participation of employees in visions and objectives of enterprise. The results show that enterprises adopt social responsibility towards workers by achieving justice in wage system and incentives, and providing the principle of equal opportunity in employment and promotion and adoption of integrity and objectivity in evaluation of employees. It also seeks to apply the ethics of trade unions and professional organizations, which establish appropriate rules of conduct when professionals undertake their obligations to different parties (clients, colleagues, subordinates, society and profession).

- The descriptive analysis of Social responsibility towards customers: Through the results of Table 6, we note that there is a tendency of enterprise to adopt social responsibility towards customers by gaining their satisfaction and loyalty. Where the overall average of this dimension was estimated at 2.55 and a standard deviation, 5550. Enterprise focus is on customer satisfaction through its attention to complaints and its keenness to resolve them urgently and to pay compensation

to customer in event of damage caused by use of products of enterprise or poor service delivery.

Through the total reading of the data, it is clear that there is a response to respondents towards axes of social responsibility, which indicates the absence of dispersion and significant differences in the responses of the sample members of the study.

4.3. The Descriptive Analysis of a Shared Value

Through the total reading of the data of Table 7, it is clear that there is a response to respondents of the study sample towards axes of shared value. Which reflects absence of dispersion and significant differences in responses of sample members of the study and this means economic enterprises under study seek to create a shared value?

It is clear from Table 7 that each answer to economic value dimension indicates high scale. The general direction of this dimension indicates high scale with an average of 2.61 and a standard deviation of 0.044. The seventh and eighth paragraphs are in the first rank with an equal mean of 2.74 And a standard deviation of 0.565 expressed their concern that the enterprises under study to maintain fair economic competition between them and their competitors in the market, especially private, that each enterprise has the same luck of profit or loss, and seeks to achieve economic profit without prejudice to wage levels. The second paragraph is the fourth paragraph and the sixth paragraph with an average of 2.70. This indicates the keenness of enterprises to increase their market share by conducting awareness campaigns, advertising campaigns and cleaning campaigns, while trying to maintain good relations with their competitors. The economic

Table 5: The descriptive analysis of the dimensions of Social responsibility towards workers

No.	Phrases	The values of means	The standard déviation	Level of significance
1.	Enterprise contributes to reducing prevalence of occupational diseases	2.80	0.535	High
2.	Corporation is committed to applying requirements and standards of occupational safety and health of employees	2.80	0.535	High
3.	Enterprise works to develop and implement awareness programs for working individuals that include important standards adopted at social, environmental and safety levels	2.70	0.544	High
4.	Enterprise is committed to providing equal employment opportunities for community members	2.66	0.626	High
5.	Enterprise takes into account the principle of equal opportunities in employment	2.58	0.642	High
6.	Organization is committed to providing workers with social services	2.40	0.808	High
7.	Enterprise seeks to achieve equality and justice among workers in terms of wages and rewards	2.72	0.536	High
8.	Corporation uses standards to evaluate performance of employees objectively and impartially	2.44	0.733	High
9.	Enterprise seeks to create valuable organizational culture and promote common values	2.66	0.626	High
	Total average	2.64	0.364	High

Source: Prepared by researchers based on SPSS 20 outputs

Table 6: The descriptive analysis of the dimensions of Social responsibility towards customers

No.	Phrases	The values of means	The standard déviation	Level of significance
1.	Corporation has certain method of introducing its products and how to best use them	2.68	0.6830	High
2.	Enterprise shall pay appropriate compensation to customer in event of any damage caused by use of its products.	2.42	0.758	High
	Total average	2.55	0.5550	High

Source: Prepared by researchers based on SPSS 20 outputs

Table 7: The descriptive analysis of shared value

No.	Phrases	The values of means	The standard déviation	Level of significance
	The general average of economic value creation	2.61	0.332	
1.	Your organization seeks to offer products at low prices	2.4	0.756	High
2.	Enterprise seeks to provide distinguished products	2.56	0.705	High
3.	Quality control programs approved by enterprise lead to more efficient product performance	2.52	0.677	High
4.	Corporation aims to increase its market share	2.7	0.647	High
5.	Enterprise has a certain method of introducing its products and how to best use them	2.58	0.673	high
6.	Corporation is keen to strengthen its relations with competing enterprises.	2.7	0.614	High
7.	Organization achieves economic profit without compromising wage levels	2.74	0.565	High
8.	Corporation seeks to increase its economic benefits while respecting competitive enterprise	2.74	0.565	High
	The overall average for creating social benefit	2.61	0.044	
9.	enterprise works on gardening and beautification of the surrounding areas	2.92	0.274	High
10.	Work to maximize profits in transparent ways	2.92	0.274	High
11.	enterprise contributes to completion of basic projects for the community of schools, hospitals, roads and housing programs	2.06	0.818	High
12.	Corporation provides material assistance in case of natural disasters such as earthquakes and floods	2.26	0.694	High
13.	It works to avoid pollution (land, air, water...)	2.92	0.34	High
14.	The organization has already obtained one of the international environmental standards and standards	2.38	0.78	High
15.	It funds awareness campaigns in the fields of environmental protection and proper utilization of its natural resources	2.84	0.422	High
	The overall average to Create shared value	2.61	0.317	High

Source: Prepared by researchers based on SPSS 20 outputs

criterion of social responsibility, profit enterprise. From this we say that the level of economic value is high, and this is because of lack of enterprise that is active in this area.

Table 7 shows that most of respondents' answers to social benefit point to high score with an average of 2.61 and a standard deviation of 0.317. Paragraph 13 ranked first with mean of 2.92, which in turn confirms that these enterprises contribute to avoiding soil pollution through the availability of centers for waste disposal and treatment in ways and standards of global to avoid the spread of epidemics and gases emitted, and this shows the achievement of social performance to protect the environment. The results of mean of other paragraphs indicate that there is high level of social benefit through the financing of awareness campaigns in the fields of environmental protection and good exploitation of natural resources, and the access of enterprises to one of the international environmental standards, in addition to their contribution to completion of basic projects for community like schools, hospitals, roads and housing programs.

4.2. Testing of Hypotheses

4.2.1. Testing of first hypothesis

H_0: There are no statistically significant differences in social responsibility in enterprises under study.

H_1: There are statistically significant differences in social responsibility in enterprises under study.

The number of enterprises is 3, it is necessary to use analysis of variance to show differences in averages between samples. It will be based on a significant level of 0.05, in which null hypothesis will be accepted and rejected in case of significance level <0.05. These conditions are that the data should be numerical, that two samples

Table 8: The Shapiro-Leik test

Company name	Degree of freedom	Test value	Test value
EPWG CET OUARGLA	20	0.775	0.775
ECLAIR-NET TGT	15	0.859	0.859
ONA	15	0.895	0.895

Source: Prepared by researchers based on SPSS 20 outputs

are independent, that there be random selection, the uniformity of samples and homogeneity of two samples.

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

• Requirement of moderation: The Shapiro-Leik test was used to illustrate sample distribution as shown in Table 8. Note that test value for the EPWG CET OUARGLA sample is equal to 0.775 at significant level of 0.00, which is smaller than mean level of 0.05. Therefore, we say that sample distribution does not follow normal distribution, it does not achieve moderation.

Since the condition of moderation is not verified, we use non-parameter test, rather than Kruskal (Wallis Test) as shown in Table 9. According to Kruskal's test, value of test is 8.167 at the level of 0.017, which is smaller than average level of 0.05. Therefore, we reject null hypothesis and accept alternative hypothesis that there are statistically significant differences in social responsibility in study enterprises.

4.2.2. Testing of second hypothesis

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

H_0: There are no statistically significant differences in creation of shared value in enterprises under study.

H_1: There are statistically significant differences in creation of shared value in enterprises under study.

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

- Condition of moderation: Kolmogorov Smirnov test was used to clarify sample distribution as show in Table 10. We Note that test value of EPWG CET OUARGLA sample is equal to 0.192 at significant level of 0.053 which is greater than significance level of 0.05. Therefore, we say that distribution of sample follows normal distribution, i.e., achieving moderation. We also note that test value of ECLAIR-NET TGT sample is equal to 0.152 at significant level of 0.200 which is greater than significance level of 0.05. Therefore, we say that distribution of sample follows normal distribution, i.e., achieving moderation. We note that test value of ONA sample is equal to 0.125 at significant level of 0.200 which is greater than significance level of 0.05. Therefore, we say that distribution of sample follows normal distribution, i.e., achieving moderation.
- Homogeneity test: A test of Levene's will be used for homogeneity test as shown in Table 11. The test value is equal to 1.742 at 2, 47 and 0.866, which is higher than significance level value of 0.05. We conclude that the samples have the same variation and they are homogeneous.
- One - way ANOVA test: According to the results recorded in Table 12 we note that test value is equal to 1.291 with significant level equal to 0.285, which is higher than level of morale in effect 0.05 and from which we accept null hypothesis H which states that "there are no statistically significant differences in the creation of shared value in enterprises under study."

4.2.3. Testing of third hypothesis

H_0: There is no statistically significant relationship between adoption of social responsibility and creation of shared value in enterprises under study.

H_1: There is statistically significant relationship between adoption of social responsibility and creation of shared value in enterprises under study.

In order to test this hypothesis, we propose the simple and multiple linear regression models.

- Estimation of simple linear regression model between social responsibility and CSV: SPSS outputs was estimated by using a model that illustrates the relationship between dependent variable and the independent variables. The model was tested by:
- Goodness of fit: We note that the correlation coefficient of Pearson is 0.664 at a significant level of 0.000 which is <0.05. Therefore, so we reject null hypothesis H_0 and accept alternative hypothesis H_1, which states that there is a statistically significant relationship between the social

Table 9: The Kruskal Wallis test

Degree of freedom	8.167
Sig.	0.017

Source: Prepared by researchers based on SPSS 20 outputs

Table 10: Kolmogorov-Smirnov test

Enterprise name	KolmogorovSmirnov test		
	(Sig.)	d	F
EPWG CET OUARGLA	0.053	20	0.192
ECLAIR-NET TGT	0.2	15	0.152
ONA	0.2	15	0.125

Source: Prepared by researchers based on SPSS 20 outputs

Table 11: Levene's test

Test of levene	d1	d2	(Sig.)
1.742	2	47	0.186

Source: Prepared by researchers based on SPSS 20 outputs

Table 12: Test of one - way ANOVA

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

Source: Prepared by researchers based on SPSS 20 outputs

Table 13: Goodness of fit

Model	R	R-deux	R-deux ajusté	Standard error of estimate
1	0.644	0.415	0.403	0.25693

Source: Prepared by researchers based on SPSS 20 outputs

responsibility and the creation of shared value in enterprises under study. In sense that variable of the common value interprets approximately 64.4% of the changes in social responsibility, the rest interpreted by other variables, while value of adjustment coefficient is 0.403 and while standard error for estimating this model is 0.25693.

The results of the study show that practices of strengthening economic and social conditions enterprises under study focus on CSV by identifying and expanding the links between social responsibility and realization of economic value. This is confirmed by Porter and Kramer's theory of CSV (Table 13).

- Total significance test of model: From the results of Table 14, we note that the sum of the squares of the regression is equal to 3.169, while total number of residues is 5.418 and degrees of freedom are respectively 1 and 49 while mean squares value is 2.250 and mean squares are 0.066. Note that the value of F is 34.077 at a significant level of 0.000 which is smaller than significant level in which we reject or accept hypothesis which is 0.05 and from which we say there is significance for the model.
- Test of partial significance model: As for stability from Table 15 we note that calculated T is equal to 1.612 at significant level of 0.000 which is less than significance of null hypotheses and constant is significant. For variable "social responsibility": From Table 15 we note that calculated T is equal to 5.838 at significant level of 0.000 which is smaller

Table 14: Total significance test

Model	Total squares	d	Average squares	F	Sig.	Durbin-Watson
Régression	3.169	1	2.25	34.077	0	1.845
Résiduel	5.418	48	0.066			
Total	2.25	49				

Source: Prepared by researchers based on SPSS 20 outputs

Table 15: Test of partial significance model

Unstandardized coefficients		Standardized coefficients	t	Sig.	Confidence interval for 95.0% pour B	
B	Ecart standard	Bêta			Lower	Upper
0.569	0.353		1.612	0.000	−0.140	1.278
0.772	0.132	0.644	5.838	0.000	0.506	1.037

Source: Prepared by researchers based on SPSS 20 outputs

Table 16: Fitness test of model

Model	R	R-deux	R-deux ajusté	F	Sig.	Standard error of estimate	Durbin-Watson
2	0.79	40.62	0.59	18.644	0	0.21287	1.832

Source: Prepared by researchers based on SPSS 20 outputs

than level of significance of the null hypothesis and coefficient of independent variable is significant.

- Model equation: Below we will show both dependent and independent variable we will offset in equation of model as follows: Y = Create the shared value; X= social responsibility;

$$Y = 0.569 + 0.772\,X \qquad (1)$$

- Economic analysis: For (Keith Davis and William C. Fredderick), it refers to social responsibility as balance between social and economic objectives, through face of various social challenges to be organized in response to these voluntary responsibilities. Porter has put forward the mechanism of creating common value by pursuing social goals and gaining competitive advantages. This is proved by the results of the study by proving the relationship between dimensions of social responsibility and creating the shared value.
- Estimating multiple linear regression model between shared value and dimensions of social responsibility:The SPSS model estimates relationship between dependent and the independent variables in its four dimensions (environment, local environment, workers, and customers), which can be addressed through set of elements as follows:
- Fitness test of model: Note that correlation coefficient of Pearson is 0.790 at significant level of 0.000 which is <0.05. So we reject null hypothesis H_0 and accept alternative hypothesis H_1, which states that there is a statistically significant relationship between social responsibility and creation of shared value in enterprises under study. in the sense that variable of common value interprets approximately 79% of changes in social responsibility, the rest interpreted by other variables, while value of adjustment coefficient is 0.403 while the standard error for estimating this model is 0.27837.
- Total significance test of model: From the results of Table 16, note that value of F is 18.644 at significant level of 0.000 that is smaller than significant level that we reject or accept the

hypothesis which is 0.05 and from which we say there is a significance for the model.

- Partial significance test of Model: As for stability from Table 17 we note that calculated T is equal to 2.905 at significant level of 0.006 which is less than significance of null hypotheses and constant is significant.

For "social responsibility towards environment": From Table 17 we note that calculated T is equal to −2.104 at significant level of 0.041 which is smaller than level of significance of null hypothesis and coefficient of independent variable is significant.

As for "social responsibility direction of local development": Table 17 shows that calculated Tis equal to 2.672 at significant level of 0.010 which is smaller than significance of null hypothesis and independent variable coefficient is significant. but for "Social responsibility towards workers" Table 17 T is calculated to be equal at a significant level of 0.120 which is smaller than level of significance of first hypothesis, and coefficient of independent variable is no significant.

As for "social responsibility towards customers," from Table 17 we can see that calculated T is equal to 5.181 at significant level of 0.000 which is smaller than significance of null hypothesis and independent variable coefficient is significant.

- Estimating model after removing independent variables that have no statistical significance: Through validity test of estimated models, we note that dimensions of social responsibility have no statistical significance; and therefore, variables that have an impact on the dimensions of the shared value must be retained. Based on SPSS, the best regression model was determined among range of possible models according to linear regression method (step by step (stepwise)).
- Model equation: Below we will show both dependent and independent variable we will offset in equation of model as follows: Y = Create the shared value; $X2$ = social responsibility direction of local development; $X4$ = social responsibility towards customers.

Table 17: Multiple régression model

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Ecart standard	Bêta		
(Constant)	1.01	0.348		2.905	0.006
Social responsibility towards the environment (X1)	−0.215	0.102	−0.207	−2.104	0.041
Social responsibility direction of local development (X2)	0.376	0.141	0.315	2.672	0.01
Social responsibility towards workers (X3)	0.163	0.103	0.179	1.158	0.12
Social responsibility towards customers (X4)	0.319	0.062	0.533	5.181	0

Source: Prepared by researchers based on SPSS 20 outputs

Table 18: Fitness test of model

Model	R	R-deux ajusté	R-deux	Standard error of estimate	Standard error of estimate
3	0.755	0.551	0.57	0.22272	0.22272

Source: Prepared by researchers based on SPSS 20 outputs

Table 19: Total significance test of model

Model	Total squares	d	Average squares	F	Sig.
Regression	3.087	1	1.543	31.116	0.0000
Residual	2.331	48	0.05		
Total	5.418	49			

Source: Prepared by researchers based on SPSS 20 outputs

Table 20: Multiple régression model

Standardized coefficients		Unstandardized coefficients	t	Sig.	Confidence interval for 95.0% B	
B	Ecart standard	Bêta			Lower	Upper
0.730	0.302		2.415	0.02	0.122	1.338
0.330	0.063	0.552	5.235	0.000	0.203	0.457
0.398	0.126	0.333	3.162	0.003	0.145	0.65

Source: Prepared by researchers based on SPSS 20 outputs

$$Y = 0.730 + 0.330\,X4 + 0.398\,X2 \qquad (2)$$

- Fitness test of model: From the results of Table 18, note that correlation coefficient of Pearson is 0.755, which states that there is a statistically significant relationship between social responsibility towards customers and social responsibility direction of local development and CSV in enterprises under study. in the sense that variable of common value interprets approximately 75.5% of changes in social responsibility, the rest interpreted by other variables, while value of adjustment coefficient is 0.570 while the standard error for estimating this model is 0.22272.
- Total significance test of model: From the results of Table 19, note that value of F is 31.116 at significant level of 0.000 that is smaller than significant level in which we reject or accept the hypothesis that is 0.05 and from which we say there is a significance for model.
- Partial significance test of model: As for the stability from Table 20 we note that calculated T is equal to 2.415 at significant level of 0.02 which is less than significance of null hypotheses, and constant is significant.

As for the variable of "social responsibility direction of local development": Table 20 shows that calculated T is equal to 3.162 at significant level of 0.003 which is smaller than significance of null hypothesis and independent variable coefficient is significant.

As for social responsibility towards customers, from Table 20 we can see that calculated T is equal to 5.235 at significant level of 0.000 which is smaller than significance of null hypothesis and independent variable coefficient is significant.

5. CONCLUSION

This study seeks to extend the current knowledge by disentangling the CSV and CSR concepts and to provide a preliminary conceptual framework for CSV analysis. Specifically, by highlighting theoretical links addressed in the literature, And explore the relationship between CSR and CSV in such important economic sector like waste treatment and removal. CSR has become an important resource for enterprise to create value for their employees and customers, environment and local development.

The CSV concept addresses this issue by reconceptualisin the role of business in the society and offering a theoretical solution through the prism of value, i.e., a notion that can be more effectively analyzed than through the CSR concept. However, because CSV originates from the CSR debate, it is often confused with the latter.

The concept of shared value is linked to how to create a positive social impact to achieve high levels of performance and a positive social image. It is a new business model that allows to create social value for societies and economic value for Algerian economic enterprise.

The statistical result shows that CSR and business are linked by strong corporate responsibility to the environment and local development, customers and workers, not only to help stakeholder

communities through development programs, but also through social licensing, legitimacy and good corporate attitude. The results also highlighted the strong correlation between CSR and shared value. This relationship derives from the importance of social responsibility towards customers and local development where they allow the creation of economic value and social benefit

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