

The reality of corporate social responsibility practices in Algerian economic enterprises: A case study of the industrial equipment maintenance company in M'sila (2019–2020)

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Abstract---This study aims to highlight the current state of corporate social responsibility (CSR) practices within Algerian economic companies by examining the Industrial Equipment Maintenance Company in M'sila, Algeria. The study presents the various areas of the company's social contributions, recognizing that the dimensions of CSR have diversified alongside the evolution of corporate activities, resulting in a broad range of implementable fields. The findings indicate that the Industrial Equipment Maintenance Company in M'sila focuses its social contributions on four main areas: first, employee-related practices, involving the diversification of compensation packages and benefits to enhance employee loyalty and commitment; second, client-oriented efforts, aimed at expanding its customer base through delivering high-quality services and broadening its engagement with clients; third, societal roles, including creating employment opportunities, contributing to reducing unemployment rates, and supporting scientific research in collaboration with various academic institutions; and finally, environmental responsibility, demonstrated by the proper disposal of environmentally harmful waste through specialized technical methods within appropriate timeframes.

Keywords---corporate social responsibility; dimensions of CSR; areas of social contributions; industrial equipment maintenance company in M'sila.

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Introduction :

The term "responsibility" has traditionally been associated with legal contexts, primarily clarifying the obligations of individuals and legal entities to fulfill legally defined responsibilities, whether in civil or criminal matters related to specific issues. However, this term has evolved to encompass broader dimensions, particularly in economic fields. This evolution is notably linked to the expanding scope of corporate activities, whereby companies assume responsibilities in multiple areas concerning the societies in which they operate, their environmental and community impact, as well as their obligations towards their employees. This broader concept is known as "social responsibility."

The concept of Social Responsibility is a relatively modern notion that has garnered significant attention across companies in various sectors. This is due to the numerous benefits it offers beyond mere profit generation, including enhancing corporate image and reputation, increasing employee loyalty, expanding customer bases by reaching new audiences, and reinforcing environmental roles that yield governmental advantages.

Study Problem:

What is the current state of social responsibility practices at the Industrial Equipment Maintenance Company in M'sila, Algeria?

Sub-questions:

- What is meant by social responsibility? Is it considered an initiative or an obligation?
- What are the dimensions of social responsibility?
- What are the areas of social contributions undertaken by the company under study?

Study Hypotheses:

- Main Hypothesis: The areas of social contributions at the Industrial Equipment Maintenance Company in M'sila are centered on four fundamental aspects related to employees, customers, the community, and the environment.

Study Objectives:

- To understand the concept and dimensions of social responsibility;
- To identify the challenges in practicing social responsibility;
- To determine the key areas of social contributions at the Industrial Equipment Maintenance Company in M'sila.

Study Methodology:

To achieve the study's objectives and address its research problem, a descriptive analytical approach was employed. This involved collecting and analyzing data and facts related to the nature of the topic, focusing on social responsibility and its dimensions, as well as identifying the primary areas of social contributions at the Industrial Equipment Maintenance Company in M'sila.

Study Structure:

- The Concept of Social Responsibility
- Case Study of the Industrial Equipment Maintenance Company in M'sila

1. The Concept of Social Responsibility:

1.1 Definition of Social Responsibility:

- Social responsibility is an approach whereby companies voluntarily integrate social and environmental concerns into their economic activities and interactions with stakeholders to meet the demands of the socio-economic environment (Amel, 2023).
- Social responsibility refers to a business's commitment to contributing to sustainable economic development by collaborating with employees, their families, the local community, and society at large to enhance their quality of life (Nacerbey & Harrat, 2024).

- The European Commission defines it as a concept through which companies voluntarily incorporate social and environmental considerations in their commercial activities and stakeholder relations. Social responsibility goes beyond merely complying with legal obligations; it involves investing in human capital, the environment, and stakeholder relationships (Mechri & Masalta, 2019).

1.2 Importance of Social Responsibility:

The significance of social responsibility includes the following (Zawia, 2021):

- For the Company:
 - Enhancing the company's reputation within the community, especially among customers and employees;
 - Improving the work environment and fostering a spirit of cooperation and solidarity among various parties.
- For the Community:
 - Achieving social stability through the provision of fairness and the principle of equal opportunity, which is the essence of corporate social responsibility;
 - Improving the quality of services delivered to the community.
- For the State:
 - Alleviating the burdens borne by the state in fulfilling its responsibilities and providing health, educational, cultural, and other social services;
 - Commitment to environmental responsibility enhances the state's returns due to companies' awareness of the importance of fair and appropriate contributions toward social costs.

1.3 Dimensions of Social Responsibility:

Many researchers have sought to define the dimensions of social responsibility, each classifying these dimensions from different perspectives. Similarly, companies vary in how they define these dimensions, depending on their capabilities, willingness, and outlook toward corporate social responsibility (Qouman, 2018).

Researcher Carroll identified four key dimensions: economic, legal, ethical, and philanthropic. These can be summarized as follows (Qouman, 2018):

1.3.1 Economic Dimension:

The economic dimension of corporate social responsibility is grounded in principles of competition and technological advancement. It encompasses a broad range of social responsibility elements that must be considered within the framework of respecting fair and free competition rules, and fully benefiting from technological progress without causing harm to society or the environment. In other words, before fulfilling environmental and social responsibilities, companies must ensure their survival and continuity through their economic responsibilities, as the economic dimension is one of the most critical pillars of corporate sustainability.

1.3.2 Legal Dimension:

The legal dimension of social responsibility refers to adherence to laws, regulations, and directives typically established by the state, which companies must respect and not violate.

1.3.3 Ethical Dimension:

The ethical dimension assumes that companies should internalize the moral, behavioral, and cultural values of the societies in which they operate. Although these aspects are not yet codified into binding laws, respecting them is essential to enhancing the company's reputation and social acceptance. Companies must commit to doing what is right, fair, and honest.

1.3.4 Philanthropic Dimension:

This dimension relates to the principle of improving overall quality of life, encompassing elements connected to public taste and the quality of essentials enjoyed by individuals, such as food, clothing, transportation, and other related aspects.

1.4 Challenges in Practicing Corporate Social Responsibility:

Several obstacles hinder companies from effectively fulfilling their social roles, as identified by (Jamaai & Abdelaziz, 2012):

1.4.1 Administrative Challenges:

- The absence of public relations departments in some companies;
- A weak sense of social and ethical responsibility, which is fundamentally linked to the top management's philosophy towards society and the surrounding environment, coupled with insufficient attention to CSR programs.

1.4.2 Legal Challenges:

- Being restricted to specific activities mandated by laws and regulations;
- Lack of a social and ethical governance framework, which is an integral part of strategic planning functions;
- The absence of a formal social and ethical charter within companies, similar to those implemented by leading global corporations.

1.4.3 Financial Challenges:

- The primary objective of some companies being profit maximization only;
- The belief that prioritizing CSR leads to reduced profits and diminishes competitiveness in the international market;
- Insufficient financial resources, which impede contributions to CSR activities.

2. Case Study of the Industrial Equipment Maintenance Company in M'sila:

2.1 Overview of the Industrial Equipment Maintenance Company:

The Industrial Equipment Maintenance Company (IEMC), a joint-stock company (Spa MEI), has a public social capital of 250 million Algerian dinars divided into 5,000 shares valued at 50,000 DZD each. It is managed by a sole shareholder, the Sonelgaz Group.

2.2 Capacities of the Industrial Equipment Maintenance Company:

The company's capabilities are represented by:

2.2.1 Human Resources:

IEMC employs approximately 655 workers distributed across various workshops, departments, and specialized mobile teams that conduct on-site interventions throughout the national territory.

These employees possess extensive experience exceeding 25 years, enabling them to meet the industrial sector's needs in maintaining and repairing equipment related to power generation centers and other industrial machinery. Additionally, IEMC undertakes the manufacturing and repair of various mechanical components necessary for its operations.

2.2.2 Financial Capacities:

IEMC comprises a group of specialized workshops fully equipped with diverse devices and machinery that enable the inspection, rehabilitation, and repair of various types of equipment such as gas and steam turbines, diesel engines, and electric generators. The company also works on mechanical parts and components in all shapes and sizes.

2.3 Areas of Social Contributions at the Industrial Equipment Maintenance Company in M'sila:

The company embraces social responsibility as an integral part of its collective agreement. Social responsibility is regarded by the company as a fundamental factor in strengthening and enhancing its internal environment. It serves as a key motivator for encouraging employees to exert greater effort to

achieve established objectives, attract clients, and improve the environment and surroundings in which the company operates.

2.3.1 Areas of the Company's Social Contributions Toward Employees:

These activities aim to care for employees and improve their working conditions, including:

- **Provision of Material Welfare through Compensation:** The wages paid to employees consist of a base salary aligned with the job position held, determined by the company's progressive classification system. The base salary corresponds to the position that meets the job grading criteria. This base salary is established within the collective agreement of the Industrial Equipment Maintenance Company through a wage scale.
- **Professional Experience Compensation:** The company rewards employees' seniority and professional experience gained both within and outside the company through professional experience compensation. This allowance can reach up to 104% of the employee's base salary after 40 years of service. The company employs a 40-level grading system to value this compensation, granting one level for each year of service.

Advancement through these levels occurs annually, with each level representing an increase of 2.6% of the base salary.

Years completed within the same employment sector are calculated at 2.6% of the base salary per year, while years in sectors outside the employment category are counted at 1.3%.

- Employees who have worked outside the company must provide a work certificate from the previous employer.
- They must also submit documentation from the social security agency confirming their participation during the period worked at the previous company. This document must include the following details:
 - Employee's full name
 - Date and place of birth
 - Social security number and registration date
 - Period of social security contributions
 - Name and location of the previous employer
- **Individual Performance Bonus:** This bonus is a reward for the individual performance of employees at all levels and is granted every three months. The immediate supervisor evaluates the employee's performance, and the result of this assessment is reflected as a salary increase. The amount varies according to the position, based on the salary scale of each role.

Individual performance is assessed through a system designed to motivate and encourage employees to demonstrate their personal efforts and to evaluate their active contribution to achieving the company's set objectives. The evaluation aims to measure individual performance using a method grounded in realism, logic, and attainable goals.

Table 1: Individual Performance Evaluation

Family	Criteria	Family Evaluation	Criteria Evaluation
A	Work Quantity	From 00 to 08	00–03
	Degree of Commitment		00–03
	Work Quality		00–02
B	Discipline	From 00 to 05	00–02
	Human Relations		00–02
	Diligence and Effort		00–01
C	Cleanliness, Safety, and Environmental Protection	From 00 to 03	00–01
	Occupational Medicine (Compliance with Periodic Check-ups)		00–01
	Maintenance of Equipment, Machinery, and Production Tools		00–01
Total	/	16	16

Source: Prepared by the researchers based on the company's internal documents.

- Compensation for damage addresses the harms resulting from fatigue, dirt, hazards, and poor working conditions encountered in tasks related to restoration, manufacturing, and maintenance performed both in workshops and on-site. The compensation is allocated proportionally according to:
 - The nature of the work performed;
 - The duration of exposure to the damage.

This compensation is determined as follows:

Table 02: Illustrates Compensation for Dirt

Group	Applicable Amounts	
	DZD/Day	DZD/Month
N ₀₁	82	2132

Source: Prepared by the researchers based on the company's internal documents.

Table 03: Illustrates Compensation for Damage

Group	Applicable Amounts	
	DZD/Day	DZD/Month
N ₀₁	82	2132
N ₂₁	105	2730
N ₂₂	133	3458
N ₃₁	156	4056
N ₃₂	183	4758
N ₀₄	215	5590

Source: Prepared by the researchers based on the company's internal documents.

Note: Compensation for damages is granted to an employee after completing 26 working days and is contingent upon attendance. This period is reduced if the employee takes annual leave, sick leave, justified absence, or a rest day. Therefore, all working days must be accurately recorded in each employee's work report.

- Responsibility Allowance: A responsibility and supervision allowance is awarded to employees holding positions with significant responsibilities. The amounts of this allowance are determined according to the level of responsibility, as outlined below:

Table 04: Shows the allowance amounts and corresponding responsibility levels

Responsibility Level	Applicable Amounts	
	Support Positions	Operational Positions
Division Head	1950 DZD	2925 DZD
Department Head	2600 DZD	3900 DZD
Branch Head	3900 DZD	5200 DZD
District Head	4810 DZD	6500 DZD
Director	10400 DZD	13000 DZD

Source: Prepared by the researchers based on the company's internal documents.

- Driver Deployment (Secondment) Compensation: A deployment allowance is granted to vehicle drivers, designed to compensate for overtime hours exceeding the legal working limit. The daily lump-sum amounts for this allowance are set according to the drivers' classification grades, as detailed below:

Table 05: Shows classification grades and applicable amounts

Classification Score	Daily Applied Amount (DZD)
≤ 5	216 DZD
6	233 DZD
7	252 DZD
8	273 DZD
9	295 DZD
≥ 10	319 DZD

Source: Prepared by the researchers based on the company's internal documents.

This compensation covers a working duration of 20 hours per month, equivalent to 220 hours annually. These hours are calculated on a yearly basis, and any excess requires granting compensatory rest time of equal length.

- Delegation Allowance: This allowance is granted to an employee who has performed delegated duties. It equals the difference between the employee's base salary and the salary of the delegated position, not exceeding two salary grades. The employee is also entitled to all other compensations and benefits related to the delegated position if these are not received in their original position.
- Eid al-Adha Assistance: The annual amount allocated for Eid al-Adha assistance is 15,600 DZD.
- Internship Supervision Allowance: Employees supervising interns and trainees undergoing practical training within the company receive an allowance valued at 1,000 DZD per month.
- Overtime Compensation: Overtime work is considered an exceptional measure, and all employees are required to perform overtime when requested by the supervisory body. Failure to comply is regarded as a serious violation. The number of allowable overtime hours is regulated by law, capped at 20% above the standard legal working hours equivalent to eight hours per week.

However, these limits may be exceeded in the following circumstances:

- In anticipation of imminent accidents to restore damages resulting from such incidents;
- Upon completion of tasks whose interruption would cause losses.

In such cases, worker representatives must be consulted, and the relevant regional labor inspection authority notified.

Overtime compensation is paid based on the employee's hourly wage, according to the following increment rates:

- Working Days:
 - Daytime Overtime Hours: 50% additional pay
 - Nighttime Overtime Hours (from 9:00 PM to 5:00 AM): 100% additional pay
- Weekly Rest Days and Public Holidays:
 - Daytime Overtime Hours: 75% additional pay
 - Nighttime Overtime Hours (from 9:00 PM to 5:00 AM): 175% additional pay

Employees eligible for these overtime compensations also receive equivalent compensatory rest time if the extra hours are worked on weekly rest days or paid holidays.

- Incentive Bonus: An incentive bonus is established to reward effort and efficiency. This bonus is awarded based on the efficiency achieved in meeting pre-established goals and when this efficiency results in a financial surplus for the company:
 - 80% of the bonus is distributed directly to the employees.
 - 20% is allocated according to the annual average of individual performance bonuses for each employee.
- Annual Leave Compensation: Every employee is entitled to paid annual leave granted by the company. Any partial or full waiver of leave by the employee is considered null and void. Leave entitlement is calculated based on actual work performed during the reference period, which runs from July 1 of the year preceding the leave to June 30 of the leave year. For newly hired employees, the reference period begins on their date of employment. Any work period exceeding 15 days counts as a full month toward leave entitlement. The following periods are considered in calculating the duration of annual leave:
 - Actual working periods;
 - Annual leave periods;
 - Authorized paid absences approved by the company;
 - Legal rest periods specified in subsequent provisions;
 - Maternity leave, illness, and work-related accident absences;
 - Periods of military service or national duty summons.

Paid leave is set at two and a half days per month of work, with the total duration not exceeding thirty full days per year of service. Workers employed in the southern regions, as defined in the collective agreement and within the reference period, are entitled to an additional 20 days of leave.

The procedures for implementing this provision are determined by the company management based on the organizational measures in place within this domain. In exceptional cases, when the company's interest requires, an employee may be called back to resume their position. In such cases, refusal to return to work is considered a serious misconduct that may result in disciplinary action.

An employee may divide their leave into up to three consecutive periods, with the first period being at least 15 calendar days, provided that operational requirements permit or necessitate it. The scheduling and division of annual leave are subject to renewal by the company management.

- Position Experience Allowance: This allowance is intended to reward the level of qualification and competence acquired through accumulated experience in a specific field. It is granted to employees who have reached the maximum level within their socio-professional group and have demonstrated sufficient experience to enable them to contribute effectively to the profession for which they are responsible. The following classifications are eligible for this allowance:
 - Classification 10
 - Classification 12
 - Classification 14
 - Classification 14A

- Classification 15
- Classification 22

Contract workers are excluded from eligibility for the position experience allowance.

- Shift Work Compensation: Maintaining and continuing maintenance services require the presence of workers assigned to successive or rotating shifts that operate continuously at the workplace. This arrangement is referred to as the shift work system. Employees engaged in shift work are entitled to compensation as stipulated in the wage section of the collective agreement. The purpose of shift work compensation is to reward the risks associated with the "quarter" shift system. These risks include:
 - Time spent giving instructions;
 - Work performed on weekly rest days;
 - Work performed on paid holidays;
 - Night work.

The shift work system consists of four types:

- Continuous 8×3 System: Work is performed continuously, day and night, throughout the entire week, including weekly rest days and paid holidays.
- Continuous 12×2 System: Work is performed in morning and evening shifts, with one weekly rest day.
- Semi-continuous 8×2 System: Work is performed in morning and evening shifts, with a break at the end of the week; weekly rest days and paid holidays are observed.
- Non-continuous 8×2 System: Work is performed in morning and evening shifts, with a break at the end of the week; weekly rest days and paid holidays are observed.

Food Allowance (Meal Compensation) or Company Contribution to Food Expenses:

When continuous work shifts are applied, employees receive a meal allowance as a contribution from the company towards their food expenses. The specified amount is detailed as follows:

Table 6: Applied Amounts for Food

Region	Daily Applied Amount (DZD)
Northern Regions	390 DZD/day
Southern Regions	403 DZD/day

Source: Prepared by the researchers based on the company's internal documents.

Except for restaurants and dining facilities attached to power generation stations where current applicable measures remain in effect, the company's contribution towards employees' meals cannot exceed the amount of the meal allowance.

The meal allowance (for up to 22 days) is granted to employees who have been physically present at the workplace for at least five hours in a single day. If the actual attendance is less than five hours, the allowance is not granted for that day. Additionally, it is not provided on weekly rest days or during the month of Ramadan.

- Fixed Transportation Allowance: This allowance is granted to employees residing more than one kilometer from their workplace. The amounts are determined according to the distances outlined below:

Table 7: Distances Covered and Applicable Amounts

Category	Distance Between Residence and Workplace	Monthly Applied Amount (DZD)
First	>1 km and ≤3 km	1,183 DZD
Second	>3 km and ≤8 km	1,534 DZD
Third	>8 km and ≤12 km	2,249 DZD
Fourth	>12 km and ≤25 km	2,964 DZD
Fifth	>25 km	4,017 DZD

Source: Prepared by the researchers based on the company's internal documents.

This allowance is not provided if the employee is transported using company vehicles. To be eligible for this allowance, employees must register themselves through a formal declaration to benefit from the fixed transportation allowance. If an employee misreports the exact distance from their residence to the workplace, disciplinary action will be taken.

- Car Plan Allowance: A fixed monthly allowance called the Car Plan Allowance of 10,400 DZD is granted to supervisory staff.
- Housing Rental Allowance: This allowance is granted exclusively to senior management:

Table 8: Applied Amounts for Housing Rent

Group	Applied Amount (DZD)
Group 01	24,000 DZD
Group 02	42,000 DZD

Source: Prepared by the researchers based on the company's internal documents.

- Work and Merit Medals Grant: Work and Merit Medals are awarded to recognize employees who demonstrate loyalty and dedication to the company. These incentives are granted based on eligibility criteria related to seniority and merit.

The medals are categorized according to years of service as follows:

Table 9: Illustrates the work medals awarded according to years of service

Years of Seniority	Type of Award
15 years	Bronze Medal
20 years	Silver Medal
25 years	Gold Medal
30 years	Crimson Medal
35 years	Honorary Certificate
40 years	Honorary Plaque

The required duration for receiving the honorary certificate is reduced to 32 years in cases of immediate retirement.

- The amounts of these rewards are determined as follows:
 - Bronze Medal: Equivalent to one minimum wage for the relevant position within the company.
 - Silver Medal: Equivalent to twice the minimum wage for the relevant position within the company.
 - Gold Medal: Equivalent to three times the minimum wage for the relevant position within the company.
 - Crimson Medal: Equivalent to four times the minimum wage for the relevant position within the company.

- Honorary Certificate: Equivalent to five times the minimum wage for the relevant position within the company.
 - Honorary Plaque: Equivalent to six times the minimum wage for the relevant position within the company.
- Telephone Allowance: Employees occupying positions with service-related responsibilities, or equivalent roles, are entitled to coverage of telephone expenses incurred during the performance of their duties. This coverage is provided as follows:

A bonus is granted every four years to assist in purchasing a telephone, with the value determined as follows:

Table 10: Displays the telephone allowance according to job positions

Job Position Level	Contribution Amount (DZD)
Senior Executive Management	10,000 DZD
Executive Management	8,000 DZD
Executive	5,000 DZD
Control and Execution Staff	3,000 DZD

Source: Prepared by the researchers based on the company's internal documents.

Allocation of a mobile phone line (including a SIM card).

Provision of a consumption credit for two months, within the limits specified below:

Job Position Level	Credit Amount (Every 2 Months)
Senior Executive Management	5,000 DZD
Executive Management	3,500 DZD
Executives	2,500 DZD
Control	1,500 DZD
Execution	1,000 DZD

Source: Prepared by the researchers based on the company's internal documents.

- Retirement Severance Pay: Retirement severance is granted upon the termination of an employee's service due to actual retirement. The amount of this severance is calculated at one month's salary for every three years of service, with a maximum limit equivalent to ten months' salary for proportional retirement. For statutory retirement at age 60, the severance is calculated at one month's salary for every eighteen months of actual service, capped at a maximum equivalent to twenty-four months' salary.
- Geographic Area Allowance: This allowance is provided to employees working or intervening in specific geographic regions and/or under special working conditions. It aims to compensate for hardships arising from climatic conditions and/or isolation experienced by the employee. It is paid for each actual working day. The allowance amount is determined according to the classification of the work regions as follows:
- A1: Northern and coastal areas.
 - A2: Units located in highland regions.
 - C1: Units located in southern regions.
 - D1: Units located in the greater southern area.
 - D2: Units located in southern oil-producing areas.

Table 11: Shows the daily rates related to the geographic area allowance

Classification grade	Region classification				
	A 1	A 2	C 1	D 1	D 2
5	42	68	255	965	1115
6	44	75	268	991	1152
7	47	78	291	1027	1191
8	55	86	312	1102	1277
9	57	88	338	1152	1336
10	60	91	351	1261	1464
11	68	99	374	1329	1539
21	75	101	395	1433	1659
13	78	104	424	1498	1737
14	86	114	452	1635	1893
14 A	88	127	499	1716	1992
15	91	143	543	1825	2119
15 A	99	156	585	1919	2228
16	101	172	632	2114	2452
17	104	187	686	2114	2452
18	107	203	741	2114	2452
≥19	109	218	796	2114	2452

Source: Prepared by the researchers based on the company's internal documents.

- Single Wage Allowance: Granted to employees whose spouse is a homemaker, amounting to 1,950 DZD.
- Mission Expenses and Travel Allowances: When an employee personally incurs exceptional expenses for meals and/or accommodation in the course of work or travel, they are entitled to a mission allowance. A mission is defined as any exceptional trip covering a distance equal to or exceeding 50 kilometers, beginning at the departure time from the workplace or the employee's regular residence, and ending upon return to either location. If the return occurs after 9:00 PM, the employee is entitled to a meal allowance.

Compensation for expenses incurred by the employee during assigned tasks within national territory.

Northern regions:

Northern Regions	Applicable Amounts	
	Control & Execution (DZD)	Executives (DZD)
Meal	676 DZD	760 DZD
Accommodation	1,183 DZD	1,352 DZD
Full Day	2,535 DZD	2,873 DZD

Southern Regions:

Southern Regions	Applicable Amounts	
	Control & Execution (DZD)	Executives (DZD)
Meal	718 DZD	803 DZD
Accommodation	1,267 DZD	1,436 DZD
Full Day	2,704 DZD	3,042 DZD

Compensation for expenses incurred by workers during travel within the national territory:

Northern Regions:

Northern Regions	Applicable Amounts	
	Control & Execution (DZD)	Executives (DZD)
Meal	423 DZD	504 DZD
Accommodation	761 DZD	845 DZD
Full Day	1,606 DZD	1,859 DZD

Southern Regions:

Southern Regions	Applicable Amounts	
	Control & Execution (DZD)	Executives (DZD)
Meal	465 DZD	550 DZD
Accommodation	845 DZD	930 DZD
Full Day	1,775 DZD	2,028 DZD

Source: Prepared by the students based on the company's internal documents.

- International Women's Day Gift: This bonus is granted to all female employees on March 8th and amounts to 7,326.00 DZD.
- Intervention Allowance: This flat-rate allowance is provided to workers assigned to intervention teams operating in workshops and specialized tasks. It serves as compensation for the adverse effects arising from the specific working environment as well as the challenging conditions encountered in workshops. Such tasks include all activities carried out in environments characterized by physical exertion, risk, and contamination associated with the working conditions such as machinery halls, tunnels, and outdoor facilities. The daily amount of this allowance is determined according to the nature and classification of the workshops. The intervention allowance is granted under the following conditions:

- It applies only to days actually worked;
- The allowance may be reduced if the client is dissatisfied and/or if the services provided fail to meet the applicable standards;
- Tasks assigned by the labor authority must be carried out without dispute, and any attempt to contest these assignments is considered refusal to work;
- The allowance is granted as a fixed daily amount, varying according to the professional teams involved:

Group	Daily Amount (DZD)
Execution	1,800 DZD
Control	2,500 DZD
Executives	3,500 DZD

Source: Prepared by the researchers based on the company's internal documents.

- Conducting Medical Examinations for Workers The company operates a medical clinic dedicated to safeguarding the health and safety of its employees, which is mandatory within the organization.

2.4 Social Contributions Towards Clients/Products:

Given the substantial resources available to SpaMEI, a state-owned limited liability company operating in industrial and commercial sectors, both materially through its well-equipped workshops featuring a variety of tools and machinery and in terms of human capital, with workers possessing considerable qualifications and experience, the company holds a prestigious position in the industrial sector. This status has enabled it to capture a leading share of the industrial equipment maintenance market, keeping pace with global developments.

Environmental compliance is a core objective for the company, which has obtained ISO 9001:2000 certification related to management and quality systems, followed by the updated 2008/9001 quality

management standard. More recently, the company achieved ISO 14001:2004 certification concerning environmental management systems.

SpaMEI aims to expand its activities both domestically and internationally to ensure the provision of the highest quality services to its clients.

2.5 Social Contributions Towards Society:

- The company is committed to creating employment opportunities to help alleviate local unemployment, consistently generating between 30 to 50 job openings annually across various industrial and administrative fields.
- A cooperation agreement has been established between SpaMEI and the University of Bouira-M'sila to enhance scientific, technical, and technological research.

2.6 Social Contributions Towards the Environment:

- An agreement has been signed with Naftal for the collection and specialized technical disposal of used oils, conducted every six months.
- Waste is collected and transported to designated waste collection sites located outside the city every three months.

Conclusion:

Corporate social responsibility (CSR) holds significant importance for economic enterprises. CSR establishes vital connections between the company and its clients, the community, and the environment in which it operates. It also fosters relations among employees at various levels within the company. Through effective CSR practices, companies strengthen their relationships with diverse stakeholders. Competent fulfillment of these responsibilities yields advantages and gains that ultimately contribute to the achievement of the company's strategic objectives.

Study Results:

Theoretical Findings:

- The dimensions of social responsibility encompass economic, legal, ethical, and philanthropic responsibilities.
- The concept of social responsibility has been defined in various and sometimes conflicting ways, creating differentiation and difficulty in reaching a unified definition of corporate social responsibility.

Practical Findings:

- The Industrial Equipment Maintenance Company in M'sila adopts the concept of social responsibility as an integral part of its collective agreement, through a range of social contributions which it regards as a fundamental factor in strengthening and consolidating the company's infrastructure.
- The company fulfills the diverse material and moral needs of its employees by providing various benefits, compensations, rewards, and end-of-service and retirement plans, aimed at enhancing their productivity and fostering loyalty and commitment.
- The company is keen to expand its client base by offering high-quality services and broadening its scope of activity to increase its audience.
- The Industrial Equipment Maintenance Company in M'sila plays a multifaceted social role by creating employment opportunities for different social groups, contributing to reducing unemployment rates, and supporting scientific, technical, and technological research through a cooperation agreement with Bouadjaaf University in M'sila.
- The company actively fulfills its environmental responsibilities by signing an agreement with Naftal Corporation for the collection and specialized disposal of used oils, as well as the collection and timely transport of waste to designated disposal sites outside the city.

Study Recommendations:

- Change the mindset of Algerian economic stakeholders regarding the concept of corporate social responsibility and work towards establishing it as an investment with returns.
- Encourage Algerian companies to adopt social responsibility practices by offering government incentives and tax exemptions to companies that commit to implementing corporate social responsibility.

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