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The Impact of Social Auditing on Improving the Quality of Human Resource Management: A Case Study of the GICA Cement Company, Hama Bouziane Branch

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Abstract---This study aims to examine the impact of social auditing practices on improving the quality of human resource management at the GICA Cement Company's Hama Bouziane branch. A descriptive analytical approach was used as a basis for covering the theoretical literature related to the study variables. A questionnaire was used as the main tool for data collection, in addition to studying and analysing the relationship between the study variables using structural equation modelling with the partial least squares method (PLS-SEM) via the SMART PLS programme. The study concluded that the application of social auditing practices to human resource management functions contributes significantly to improving the quality of human resource management by improving the quality and effectiveness of human resource management functions, based on monitoring the subtle variations and complexities in human resource management functions and revealing the hidden effects that affect human resource management practices.

Keywords---social auditing, human resource auditing, quality, human resource management.
JEL classifications: M42; M12.

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Introduction

In light of the rapid changes taking place in the contemporary business environment, human capital has become the most important resource in ensuring the smooth running of organisations. It is no longer viewed as merely an executive element, but rather as an essential partner in creating value and achieving desired goals. In light of these transformations, there is a need for a set of tools and mechanisms that enable us to measure and evaluate the performance of human assets at the institutional level. Based on the principle that what can be measured can be managed, human resource management has emerged, which seeks to manage and administer various processes and functions centred on the human element. Attempting to determine the extent of compliance and effectiveness of human resource management with various procedures requires examining, evaluating, and auditing the various policies in place. This has led to the emergence of human resource management auditing, or what is commonly known as social auditing, which has become a strategic tool in enhancing the quality of human resource management in the current era. This is due to its ability to go beyond traditional approaches based on quantitative and statistical analysis to become a more comprehensive and integrated tool aimed at analysing and reducing risks associated with human resources, using special tools other than those commonly known in auditing.

Research question :
How does social auditing affect the improvement of human resource management quality at the GICA cement company, Hamma Bouziane branch?

Significance of the study:
The study seeks to highlight the importance of applying social auditing in Algerian institutions as an integrated strategic tool that enables management to detect hidden problems, analyse performance indicators with high accuracy, and improve its various processes, from recruitment and training to absence management and job rotation. In doing so, the study enhances the competitiveness of institutions and ensures their long-term sustainability and growth, making social auditing an essential gateway to developing management practices and achieving institutional excellence in the contemporary economic environment, thereby making a modest but valuable contribution to bridging knowledge gaps and broadening the horizons of research in this field.

Study methodology:
To answer the study's research question and test the validity of its hypotheses, a descriptive analytical approach was adopted by presenting the theoretical and intellectual literature on the subject of the study, in addition to studying and analysing the relationship between the study variables using structural equation modelling with the partial least squares method (PLS-SEM) via the SMART PLS programme.

1. Theoretical literature and formulation of hypotheses

1.1. The concept of social auditing

Guerrero **(Guerrero, 2008, p. 02)** defines social auditing as a process of observation, analysis and evaluation that allows the identification of strengths and risks in human resource management, leading to the diagnosis of the causes of specific problems and the formulation of recommendations for action. It is therefore a valuable management tool for human resource managers, as it is a means of understanding the social difficulties that arise in the organisation, identifying the causes of problems, and formulating recommendations for action. It also enables managers to take the necessary corrective measures to solve these problems ‹.Social auditing according to ISO 9000:2000 is considered an independent and documented process aimed at collecting and objectively evaluating audit evidence to determine the extent to which the organisation meets pre-defined audit criteria **(zohra, 2016, p. 85)** ‹A study **(Mouna EL MOUSADIK, 2017, p. 124)** confirmed that the main objective of social auditing is

to improve the effectiveness of the institution by improving human resource management through (assessing the current social situation of the institution, diagnosing the causes and consequences of the problems discovered, assessing the effectiveness and risks in human resource management, and assisting in decision-making) ،A study by Zohra that the objective of social auditing extends to identifying and mitigating social risks, which can be summarised as follows (the risk of non-compliance with laws and regulations, the risk of human resource policy not being aligned with workforce performance, the risk of human resource needs not being met, the risk of social concerns taking over, the risk of inefficiency and ineffectiveness in human resource practices, the risk of failure to adapt human resource policies and practices to changes, and the risk of failure to improve, as social auditing is considered a source of improvement and development .

Undoubtedly, human resource management seeks to manage and administer various processes and functions centred on the human element, such as recruitment, training, absence management, etc. etc. In order to determine the extent of compliance and effectiveness of human resource management with various procedures, it is necessary to examine and evaluate the various procedures and policies in place. This has led to the adoption of social auditing as a strategic tool that enhances the quality of human resource management. It can therefore be said that social auditing is of great importance, especially in the field of human resource management, as it provides a comprehensive and systematic assessment of the effectiveness of policies and procedures related to human resources, from recruitment and training to absence management and job rotation. This audit enables management to identify imbalances and gaps in current practices and detect potential risks before they escalate, allowing for timely proactive and corrective action. Furthermore, the audit contributes to improving the quality of management decisions and enhancing compliance with international best practices, which has a positive impact on increasing the efficiency of operational processes and improving performance indicators.
Based on the above, the first hypothesis can be formulated as follows:
H1: Audited processes have a significant impact on improving the quality of human resource management.

1.2. Social auditing standards
Unlike other types of auditing, social auditing lacks globally recognised standards, and the development of standards and certifications in this field is diverse and complex ، According to **(Jacques Igalens, 2016, p. 22)**, there are comprehensive reference frameworks that include social aspects. Among the actors in this field are France and Belgium, in addition to international and national standardisation organisations such as the International Organisation for Standardisation **(ISO)** and the French Standardisation Association **(Afnor),** as well as international organisations such as the International Labour Organisation **(ILO),** the Social Accountability International **(SAI)** and the Investing in People (**IIP)** initiative, alongside the efforts of companies themselves and trade unions. This multiplicity of stakeholders reflects the complex nature of social auditing and highlights the need for broad cooperation to develop comprehensive and internationally recognised standards. At the local level, we find the Algerian Institute for Standardisation **(IANOR)** plays a pivotal role in the development and application of standards in Algeria, including those related to social auditing and human resource management. The institute works to adapt international standards to the Algerian context and develop national standards in line with the needs of the local economy. Through these initiatives and contributions, IANOR contributes to the development of a social auditing culture and the improvement of human resource management practices in Algeria, helping local institutions to improve their social performance and enhance their efficiency and competitiveness at the local and international levels.

Given the specific nature of this audit and the absence of international standards governing it, social auditors must adhere to a code of ethics that defines the reference framework for social auditing and consists of seven principles **(Jacques Igalens, 2016, p. 149)** in his book, namely:

- Social auditing tasks must be carried out by auditors with proven experience and competence in methodology, expertise and intervention management.
- The social auditing methodology used must be replicable by other auditors who use auditing approaches and possess the required specific competences.
- The actors in the audited organisation must be informed about the upcoming social audit mission, in terms of its reasons, objectives, methodology and programme.
- The social auditor must not take sides in internal conflicts between actors.
- The social auditor is bound by professional secrecy.
- The auditor signs the final report.
- If the social audit report is incorporated into broader communications (sustainability report, annual report, etc.), the reference framework used must be included in the appendix.

The second hypothesis can therefore be formulated as follows :
H2: There is a significant impact of the standards used in auditing human resource management functions on improving the quality of human resource management.

1.3. Social auditing tools

Social auditing relies on a specialised set of tools and techniques that combine traditional auditing methods with methods specific to human resource management and social affairs. These tools vary according to the stages of auditing, with some tools specific to the preparation stage and others used during the actual implementation stage.

1.3.1. Tools for the preparatory stage before commencing the actual audit :

The social auditor relies on three basic tools that lay the groundwork for effective work Initial familiarisation questionnaires **(QPC)** represent the basic starting point, facilitating the collection of general information about the institution and identifying its organisational and structural context, which enhances the auditor's understanding of the work environment and directs them towards sensitive points that deserve focus **(Sekaki Yassine, 2019, p. 22)** .Internal control questionnaires (**QCI** focus on systematically analysing processes and systems through five key questions covering the essential aspects: who performs the process, what is its nature, where does it take place, when is it performed, and how is it performed **(Jacques Igalens, 2016, pp. 59-60)** .Then there are **statistical samples**, which are used as a practical solution when the volume of data is large and there are insufficient resources for comprehensive analysis, ensuring reliable and representative results **(Jacques Igalens, 2016, pp. 61-62)**.

1.3.2. Implementation and application tools

Interviews and field observation form the basis of the social auditor's actual work. Interview methods vary between guided, semi-guided and unguided, each allowing different degrees of freedom in dialogue and expression. A successful interview requires careful organisation and preparation, with a focus on building an atmosphere of trust and mutual respect. In addition, field observation plays a crucial role in revealing the hidden aspects and invisible manifestations of operations, as the auditor must have a keen analytical sense to discern the gaps between objectives and actual results (maamar, 2018-2019, p. 98). Flowcharts are a valuable visual tool that represent the complex paths of information flow and processing within an organisation. These charts provide a comprehensive and clear view of processes, enabling the auditor to detect potential weaknesses and bottlenecks and identify risks such as document loss or misplacement. They also help highlight the relationships between different functions and centres of responsibility, facilitating focused and effective interviews with the people in charge (Sekaki Yassine, 2019, p. 23) .The social dashboard is a strategic tool that enables auditors and management to monitor key social indicators quickly and effectively, allowing them to measure the impact of the organisation's policies and decisions, identify positive and negative trends, and make quick corrective decisions when necessary. The cause tree is an in-depth analytical tool that seeks to understand the causal sequence of problems and phenomena. It starts with the event or final outcome and then goes back to explore the

root causes through a series of logical questions. This tool requires in-depth thinking and linking theoretical models with practical experience. The social budget is a comprehensive documentation tool that provides an accurate picture of the social situation of the organisation. This tool provides detailed information on human resources, social policies and social relations, with the possibility of comparison with previous periods (Peretti, 2016, p. 17).

The third hypothesis can therefore be formulated as follows :

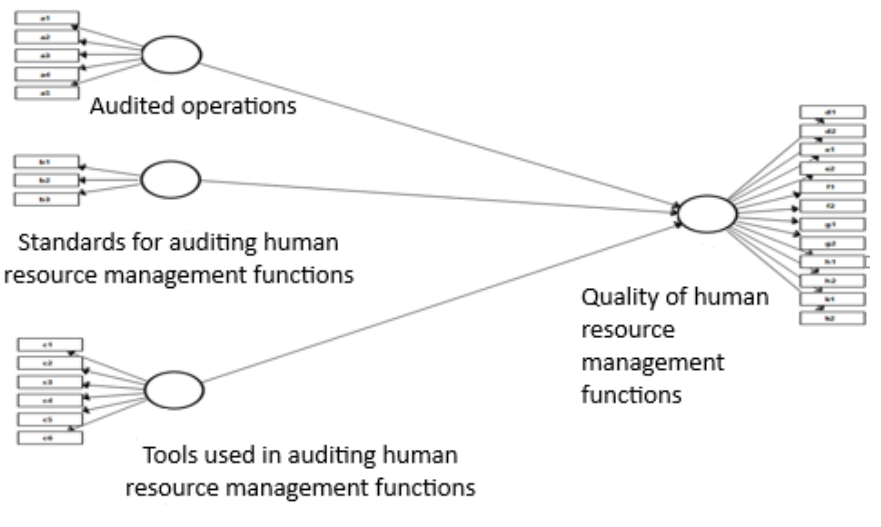
H3: There is a significant impact of the tools used to audit human resource management functions on improving the quality of human resource management.

2. Method and tools

2.1. Conceptual model and methodological procedures of the study

The study relied on applying structural equation modelling using the partial least squares method (SEM-PLS) with SmartPLS software, with the aim of studying the impact of social control on improving the quality of human resource management. In order to address the subject of the study with scientific objectivity, it was necessary to address the methodological positioning that enabled us to form the conceptual model for the study, which is based on two main variables. The first variable is social control according to its various dimensions (processes subject to control, standards used in controlling human resource management functions, and tools used in controlling human resource management functions). The second variable is the assessment of the quality of human resource management functions, which in turn has six dimensions (assessment of job quality, assessment of recruitment quality, training quality assessment, remuneration and benefits quality assessment, absence management quality risk assessment, and staff turnover quality risk assessment).

Figure 1: Conceptual model of study hypotheses



Source: SmartPLS outputs

2.2. Study population and sample

The original population of our study consists of a group of employees at the GICA branch in Hamma Bouziane, comprising 53 senior employees and 43 other employees, for a total of 96 employees. A purposive sample was selected that included both senior employees and other employees. The reason for choosing this particular category is due to the sensitivity of the study topic, which is social auditing, a relatively new concept in professional practice, which requires targeting the groups that are most knowledgeable and understanding of its dimensions, to avoid obtaining inaccurate or random answers.

In addition, we wanted to study it at the management level rather than studying employee satisfaction, so we relied on this sample, which consisted of 43 individuals.

2.3. Study tools

The questionnaire was used as the main tool for collecting study data, which was distributed in paper form and handed out to the study sample. The questionnaire included two main axes, each of which included a set of dimensions. The SmartPLS statistical programme was also used to analyse the questionnaire.

2.4. Data analysis method

Data analysis using Smart-PLS v3.3.3 is carried out in two basic stages: First, the evaluation of the standard (external) model, which determines the relationships between observed and latent variables and verifies the validity and reliability of the indicators used. Second, the evaluation of the structural (internal) model, which clarifies the causal relationships between independent and dependent variables and the coefficients of effect and interpretation. This dual approach ensures that the collected data meets quality standards before testing the study hypotheses. Finally, the study hypotheses are tested and the final results that achieve the objectives of scientific research are reached.

3. Study results

3.1. Evaluation of the measurement model: The analysis of the measurement model is divided into two main sections:

3.1.1. Convergent validity: Convergent validity assesses the consistency of the elements used to measure a single concept and is based on three scientific criteria: First, internal consistency (factor loading), where the value of each element must be greater than 0.70 to ensure internal consistency. Second, composite reliability (CR), which must exceed 0.70 to reflect consistency between factor indicators, and third, average variance extracted (AVE), which must exceed 0.50 to ensure that all factor questions are successful in measuring it. Meeting these three criteria ensures strong convergent validity, reflecting the quality of the scale used in the study. The following tables show the convergent validity results.

Table 1: Internal consistency results before deletion

	Quality of human resource management functions	Standards for auditing human resource management functions	Audited operations	Tools used in auditing human resource management functions
a 1			0.564	
a 2			0.509	
a 3			0.708	
a 4			0.604	
a 5			0.645	
b 1		0.925		
b 2		0.696		
b 3		0.799		
c 1				0.637
c 2				0.733
c 3				0.625
c 4				0.712
c 5				0.596
c 6				0.888
d 1	0.686			

	Quality of human resource management functions	Standards for auditing human resource management functions	Audited operations	Tools used in auditing human resource management functions
d 2	0.809			
e 1	0.617			
e 2	0.668			
f 1	0.487			
f 2	0.775			
g 1	0.549			
g 2	0.344			
h 1	0.317			
h 2	0.390			
k 1	0.795			
k 2	0.755			

Source: SmartPLS programme outputs

The table shows us the saturation values of the factors with the indicators, where many of the statements were below the required level of 0.70, so we deleted them to obtain the new results in the following table.

Table 2: Internal consistency results after deletion

For phrases	Quality of human resource management functions	Tools used in auditing human resource management functions	Standards for auditing human resource management functions	Audited operations
a1				0.73
a3				0.83
b1			0.98	
b2			0.49	
b3			0.65	
c1		0.66		
c2		0.72		
c3		0.67		
c4		0.72		
c6		0.87		
d1	0.72			
d2	0.83			
e1	0.69			
e2	0.68			
f2	0.69			
g1	0.63			
k1	0.82			
k2	0.79			

Source: SmartPLS programme outputs

The table shows that most of the factor saturation ratios are good, exceeding the 70% threshold except for some statements that were less than 0.7, such as the second and third statements from the criteria used in auditing human resource management functions and the first and third statements from the tools used in auditing human resource management functions. and four statements from the dimension of the quality of human resource management functions were retained due to their importance. In this regard, many researchers point out that indicators with external loadings between 0.40 and 0. 70 on the

scale should only be considered when the deletion of the indicator leads to an increase in composite reliability values or the average extracted variance to become higher than the proposed threshold value.

Table 3: Composite reliability results and average explained variance

Dimensions	Composite Reliability	AVE
Tools used in auditing human resource management functions	0.851	0.536
Audited operations	0.761	0.615
Standards for auditing human resource management functions	0.768	0.544
Quality of human resource management functions	0.904	0.542

Source: Smartpls programme outputs

Table 3 confirms the results of the composite reliability coefficient (CR) measure, showing that all values are greater than 0.70. Overall, the stability coefficients for the study's basic variables were good, as all values fell within the acceptable range for each latent variable, and the model met the minimum required values. The results of the average variance extracted (AVE) in the table also indicate that all values exceeded the recommended standard of 0.50. We can therefore say that the average variance extracted standard has been achieved, meaning that there is agreement between the factor statements.

3.1.2. Discriminant validity

Discriminant validity assesses the divergence of variables from each other so that each variable represents itself and does not interfere with others. This is done through three criteria: First, the Fornell-Larcker criterion, which requires that the value of each variable be greater than its correlations with other variables. Second, cross-loading coefficients, which ensure that each measurement item correlates strongly with its theoretical factor and weakly with other factors. Third, the Heterogeneous and Monotonic Ratio (HTMT) criterion, which must be less than 0.9. Meeting these three criteria confirms that there is no repetition or overlap of variables and ensures the quality of the tool used in the study. The following tables show the results of the discriminant analysis.

Table 4: Results of the Fornell-Larcker Criterion

Dimensions	Tools used in auditing human resource management functions	Audited operations	Standards for auditing human resource management functions	Quality of human resource management functions
Tools used in auditing human resource management functions	0.732			
Audited operations	0.088	0.784		
Standards for auditing human resource management functions	0.408	-0.103	0.738	
Quality of human resource management functions	0.666	0.458	0.196	0.736

Source: SmartPLS programme outputs

We note from the table that all variables represented themselves, and from this we can say that there is no overlap between the study variables (which will be confirmed in the reliability coefficient test). The study tool achieved discriminant validity, as we can see in the table above according to the Frenkel criterion

Table 5: Reliability coefficients (Cross Loading)

	Quality of human resource management functions	Tools used in auditing human resource management functions	Standards for auditing human resource management functions	Audited operations
a1	0.320	-0.122	-0.086	**0.732**
a3	0.394	-0.047	0.195	**0.833**
b1	0.196	-0.108	**0.983**	0.422
b2	-0.028	0.045	**0.490**	0.145
b3	0.059	0.001	**0.654**	0.173
c1	0.335	**0.659**	-0.002	0.168
c2	0.451	**0.719**	-0.055	0.214
c3	0.576	**0.674**	0.017	0.285
c4	0.447	**0.720**	0.238	0.288
c6	0.559	**0.870**	0.111	0.475
d1	**0.722**	0.056	0.454	0.308
d2	**0.833**	0.377	0.325	0.595
e1	**0.687**	0.122	0.377	0.211
e2	**0.683**	0.101	0.248	0.403
f2	**0.690**	0.128	0.405	0.580
g1	**0.630**	0.116	0.434	0.279
k1	0.825	0.145	0.220	0.658
k2	0.794	0.072	0.306	0.648

Source: SmartPLS programme outputs

We observe from the table that the reliability coefficients for all statements are related to their specific dimension. We note that the value of each statement is greater in this variable compared to the other variables. Based on this, the table confirms the existence of good discriminant validity in general, as most items successfully represent their factors without significant overlap with other variables.

Table 6: Results of the heterogeneous and monotonic ratio (HTMT) criterion

	Standards for auditing human resource management functions	Audited operations	Tools used in auditing human resource management functions
Tools used in auditing human resource management functions			
Audited operations			0.366
Standards for auditing human resource management functions		0.247	0.454
Quality of human resource management functions	0.200	0.815	0.732

Source: SmartPLS Programme outputs

The table shows heterogeneous loading patterns, as all HTMT test values did not exceed 0.9. This test also indicates that the constructors are different as long as the ratios are far from the correct one and are considered good ratios. Based on the above, the results show the validity of the questions used to measure the variables through the Measurement Model analysis criteria, with its two components:

convergent validity and discriminant validity. It is possible to begin analysing the structural model (internal model), which will be discussed in the next section.

3.2. Evaluation of the structural model

The evaluation of the structural (internal) model involves several consecutive stages: first, addressing the problem of linear correlation between the components of the model using the variance inflation factor (VIF); second, testing the significance and validity of the model's assumed paths through multiple regression equations; third, calculating the coefficient of determination (R^2) that shows the extent to which the independent factors explain the dependent variables, fourth, measuring the effect size (f-square) and predictive relationship (Q^2) to assess the quality of the model's prediction, and finally, using the goodness-of-fit (GoF) criterion as an overall indicator that combines the performance of the standard and structural models together. These criteria combined provide a comprehensive assessment of the validity of the structural model and its ability to explain the causal relationships between the study variables, with the following results:

Table 7: VIF test for linear multicollinearity

	VIF
a1	**1.057**
a3	**1.057**
b1	**1.418**
b2	**2.059**
b3	**2.206**
c1	**1.729**
c2	**2.557**
c3	**1.323**
c4	**1.803**
c6	**2.821**
d1	**2.133**
d2	**2.942**
e1	3.175
e2	**2.336**
f2	**1.569**
g1	**1.754**
k1	**5.012**
k2	3.949

Source: Outputs of the Smartpls programme

Through the table, we found that all values are less than the required range of 10, which confirms that there is no linear multiplicity in the study variables, as all amplification coefficients did not exceed the value of 0.5, except for one term. On this basis, it can be concluded that there are no linear correlations between the various factors of the model.

Table 8: Testing the results of the path coefficients

Statistics Indicators	**P values**	**Value T (|O/STDEV|)**	**Standard deviation (STDEV)**	**Sample mean (M)**	**Original sample (O)**
a1 <- Audited operations	**0.010**	2.588	0.283	0.645	0.732
a3 <- Audited operations	**0.000**	5.047	0.165	0.820	0.833
b1 <- Standards followed in auditing	**0.010**	2.570	0.382	0.684	0.983

Statistics Indicators	P values	Value T (|O/STDEV|)	Standard deviation (STDEV)	Sample mean (M)	Original sample (O)
human resource management functions					
b2 <- Standards followed in auditing human resource management functions	**0.231**	1.198	0.409	0.584	0.490
b3 <- Standards followed in auditing human resource management functions	**0.063**	1.856	0.352	0.653	0.654
c1 <- Tools used in auditing human resource management functions	**0.000**	4.416	0.149	0.630	0.659
c2 <- Tools used in auditing human resource management functions	**0.000**	4.972	0.145	0.697	0.719
c3 <- Tools used in auditing human resource management functions	**0.000**	6.064	0.111	0.684	0.674
c4 <- Tools used in auditing human resource management functions	**0.000**	7.551	0.095	0.710	0.720
c6 <- Tools used in auditing human resource management functions	**0.000**	11.741	0.074	0.855	0.870
d1 <- Quality of human resource management functions	**0.000**	5.654	0.128	0.701	0.722
d2 <- Quality of human resource management functions	**0.000**	17.313	0.048	0.833	0.833
e1 <- Quality of human resource management functions	**0.000**	4.881	0.141	0.661	0.687
e2 <- Quality of human resource management functions	**0.000**	5.029	0.136	0.657	0.683
f2 <- Quality of human resource management functions	**0.000**	5.754	0.120	0.693	0.690
g1 <- Quality of human resource management functions	**0.000**	4.211	0.150	0.617	0.630
k1 <- Quality of human resource management functions	**0.000**	13.675	0.060	0.822	0.825
k2 <- Quality of human resource management functions	**0.000**	10.713	0.074	0.788	0.794

Source: Smartpls programme outputs

The significance of the relationships assumed in the structural model is assessed using bootstrapping with 5,000 subsamples to ensure the stability and reliability of the results. Path coefficients are measured to reflect the direct effect of the independent variables on the dependent variable. The values of these coefficients range between -1 and +1, such that the closer the value is to 1, the stronger the relationship. When comparing the original coefficients with the bootstrap values and considering their statistical significance, it appears that most of the relationships are statistically and meaningfully significant, with the exception of some statements from the variable of standards followed in auditing human resource management functions, which did not show statistical significance, indicating their weak impact on the dependent variables.

Table 9: Testing the R^2 determination coefficient

Dependent variable	R Square	R Square Adjusted
Quality of human resource management functions	0.605	0.575

Source: SmartPLS programme outputs

The table shows the correlation square value for the dependent variable, with the model explaining 60% of the variance in the quality of human resource management functions.

Table 10: Impact size results

Variables	Quality of human resource management functions
Tools used in auditing human resource management functions	0.850
Audited operations	0.391
Standards for auditing human resource management functions	0.001

Source: Smartpls programme outputs

Based on the results of the table and using Cohen's classification to judge the magnitude of the effect, where f2 = 0.02 indicates that the effect is small, f2 = 0.15 indicates that the effect is moderate, and f2 = 0.35 indicates that the effect is large. When judging the results of the f2 test, we note that there is no effect of the variable of standards followed in auditing human resource management functions on the quality of human resource management functions on the dependent variable, while there is an effect of all the remaining variables on the dependent variable.

Table 11: Predictive fit coefficient for the dependent variable

Dependent variable	Q^2 predict
Quality of human resource management functions	0.28

Source: Smartpls programme outputs

The table shows that the predictive value of the dependent variable is greater than zero, reaching 28%. We can conclude that the predictive unit of the variable has good predictive power, as we can predict the dependent variable based on the independent variables and by applying the following equation :

Q2 = Q2 included-Q2excluded/1- Q2 included

We will identify the predictive power outside the sample by deleting the influential configurations from the model, from which we will obtain the results through the following table:

Table 12: Predictive fit coefficients for independent variables

Variables	Predictive fit Q^2
Tools used in auditing human resource management functions	0.21
Audited operations	0.09
Standards for auditing human resource management functions	0.00

Source: SmartPLS programme outputs

Based on the results in Table 12, we can judge the predictive power: if Q^2=0.02, we judge the prediction to be small; if Q^2=0.15, we judge the prediction to be average; and if Q^2=0.35, we judge the prediction to be large. When judging the Q^2 test results, we note that there is a moderate prediction for the variable of tools used in auditing human resource management functions, and there

is a small prediction for the variable of processes subject to audit, while there is no prediction for the variable of standards used in auditing human resource management functions.

Table 13: GoF criteria for model fit quality

Variables	R^2	$\overline{AVE}$
Tools used in auditing human resource management functions	0.60	0.536
Audited operations		0.615
Standards for auditing human resource management functions		0.544
Quality of human resource management functions		0.542

Source: Smartpls programme outputs

Calculated according to the following equation:

$$GOF = \sqrt{\overline{R}^2 \text{ x } (\text{AVE})} \quad GOF = \sqrt{0.60 \text{ x } 0.559} \text{GoF} = 0.57$$

The GoF criterion value was 0.57, which is greater than 0.36, indicating a high degree of conformity with the study model according to the Odekerken-Schröde & Van Oppe criterion.

4.2. Testing the study hypotheses

After evaluating the standard and structural models of the study and ensuring their suitability for testing the hypotheses and drawing conclusions from the study, the hypotheses are tested by evaluating the fit and statistical significance of the relationships within the structural model, referred to as path coefficients, as shown in Figure 2. In the same context, Table 14 presents the results of the fit and statistical significance between the relationships in the structural model, on the basis of which the study hypotheses will be either rejected or accepted.

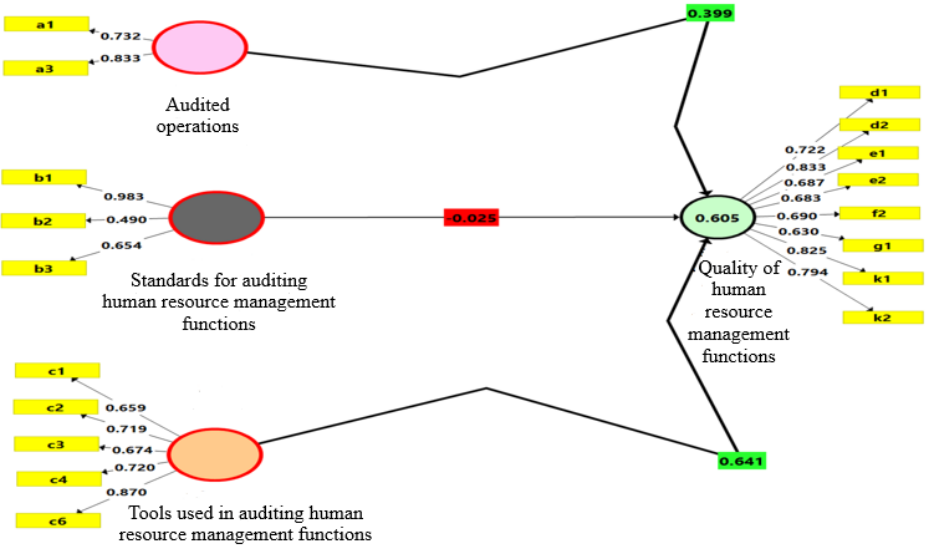


Figure 2: Path coefficients of the study hypotheses
Source: Smartpls programme outputs

Table 14: Path analysis

Hypotheses	Original sample	Standard deviation	Value T	Probable value	The decision
1	0.399	0.103	3.869	0.00	Acceptable
2	-0.025	0.134	0.187	0.85	Rejected
3	0.641	0.104	6.170	0.00	Acceptable

Source: SmartPLS programme outputs

Testing the first hypothesis

The first hypothesis states that socially audited processes have an impact on improving the quality of human resource management functions, and can be formulated as follows :

H0: There is no significant positive impact of audited processes on the quality of human resource management functions.

H1: There is a positive significant effect of audited processes on the quality of human resource management functions.

Table 14 and Figure 2 show that the path coefficient between the audited processes variable and the quality of human resource management functions reached 0.39 with a standard deviation of 0. 10, which is a positive coefficient with a probability value of 0.00, which is less than the significance level of 0.05. Therefore, we reject the null hypothesis and accept the alternative hypothesis, and thus we say that the hypothesis has been verified, i.e., there is a positive significant effect of audited processes on improving the quality of human resource management functions.

Testing the second hypothesis

The second hypothesis states that there is a positive significant effect of the standards followed in auditing human resource management functions on improving the quality of human resource management functions. The following hypotheses can be formulated:

H0: There is no positive impact of the standards used in auditing human resource management functions on improving the quality of human resource management functions.

H1: There is a positive impact of the standards used in auditing human resource management functions on improving the quality of human resource management functions.

Table 14 and Figure 2 show that the path coefficient between the variable of standards used in auditing human resource management functions and improving the quality of human resource management functions reached -0.025 with a standard deviation of 0. 13, which is a negative coefficient with a probability value of 0.85, which is greater than the significance level of 0.05. Therefore, we reject the alternative hypothesis and accept the null hypothesis. Thus, we conclude that the hypothesis has not been proven, i.e., there is no significant positive effect of the standards used in auditing human resource management functions on improving the quality of human resource management functions.

Testing the third hypothesis

This hypothesis states that there is a positive significant effect of the tools used in auditing human resource management functions on improving the quality of human resource management functions. It can be formulated as follows :

H0: There is no significant positive effect of the tools used in auditing human resource management functions on improving the quality of human resource management functions.

H1: There is a significant positive effect of the tools used in auditing human resource management functions on improving the quality of human resource management functions.

Table 14 and Figure 2 show that the path coefficient between the variable of tools used in auditing human resource management functions and the quality of human resource management functions is 0.64 with a standard deviation of 0. 10, which is a positive coefficient with a probability value of 0.00, which is less than the significance level of 0.05. Therefore, we reject the null hypothesis and accept the alternative hypothesis, and thus we say that the hypothesis has been verified, i.e., there is a positive significant effect of the tools used in auditing human resource management functions on improving the quality of human resource management functions .

3. Discussion of results

The results of the statistical analysis of the first hypothesis showed a positive significant effect of social auditing processes on improving the quality of human resource management functions, with a path coefficient of 0.39, statistically significant at the 0.05 level. This result indicates that systematic and organised social auditing processes contribute effectively to improving the performance of human resource management functions. This can be explained by the fact that regular auditing of processes helps to identify weaknesses and shortcomings in current practices, giving management the opportunity to correct the course and develop procedures to ensure that the desired objectives are achieved. Auditing also enhances transparency and accountability within the organisation, which has a positive impact on the quality of services provided by human resource management to employees.

In contrast, the results of the second hypothesis test revealed the absence of a positive moral impact of the standards used in auditing human resource management functions on improving the quality of these functions, as the path coefficient was negative at -0.025 with a statistically insignificant significance of 0.85. This result can be explained in light of the nature of social auditing, which lacks uniform and agreed-upon international standards, unlike financial or accounting auditing, which is based on clear and specific international standards. Consequently, Algerian institutions, including the institution under study, resort to deriving their own standards and procedures from various sources, such as International Organization for Standardization (ISO) standards, which were originally designed for general administrative and organisational purposes and not necessarily for social auditing specifically. This derivation may lead to inconsistencies in the standards applied by different institutions, and these derived standards may not be accurate or comprehensive enough to cover all aspects of effective human resource management auditing. Furthermore, the absence of a unified reference framework makes it difficult to assess the appropriateness and effectiveness of these standards, which may explain their lack of a significant impact on improving the quality of human resource management functions. This result points to the urgent need to develop specialised and recognised standards for social auditing that take into account the specific institutional and cultural realities of Algerian organisations.

As for the third hypothesis, the results confirmed a strong positive impact of the tools used in auditing human resource management functions on improving the quality of these functions, with a path coefficient of 0.64, which is statistically significant. This result is the strongest of the three hypotheses tested, demonstrating the critical importance of the tools and techniques used in the audit process. This can be explained by the fact that the use of modern and sophisticated tools, whether technical or methodological, enables auditors to conduct more accurate and comprehensive assessments of human resource management practices. Effective tools provide reliable data and measurable indicators that help in making decisions based on scientific and objective grounds, and they also facilitate the process of continuous monitoring and control of performance.

4. Conclusion

This study aimed to examine the impact of social auditing on improving the quality of human resource management, with a particular focus on auditing tools and standards, as well as the processes subject to auditing, based on responses from a sample of senior managers and executives from the Algerian

Cement Company (GICA), Hamma Bouziane branch. The study reached a set of results that can be summarised as follows :

- ✓ The Hamma Bouziane Cement Company applies social auditing to human resource management to a moderate extent, due to the absence of international and local standards regulating the profession .
- ✓ The efficient use of social auditing tools improves the quality of human resources management. For example, the dashboard was used to calculate and analyse job indicators and identify problems and challenges faced by human resources management.
- ✓ Systematic auditing of human resource management processes contributes to a fundamental improvement in their quality, as it allows for a thorough examination of jobs and processes and the provision of strategic recommendations that help develop performance and enhance the effectiveness of management.
- ✓ The standards used in auditing human resource management jobs have no impact on improving the quality of human resource management.
- ✓ Social auditing affects the improvement of human resource management quality through its auditing of human resource management functions. Therefore, it can be said that the more effective the application of social auditing in an organisation and the more competent the person performing it, the greater the improvement in the quality of human resource management functions.

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