Obstacles to Social Responsibility Disclosure in the Economic Enterprise from the Perspective of Decision-Makers: A Case Study of the Hydrocarbons Hub of Skikda Province

Remita Abdelghani, Ferroum Mohamed Salah, Boudjaada Lyes, Bouzelifa Chahra

Abstract: *This study aimed to identify the obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province, from the perspective of decision-makers. The descriptive-analytical method was relied upon in the theoretical aspect and a case study in the applied aspect. To achieve the study's objective, a questionnaire was used as a tool for collecting information. A total of 46 questionnaires were distributed to the following categories: branch managers, executive managers, and heads of departments and services across all branches of the hydrocarbons hub in Skikda Province (i.e., a comprehensive enumeration method was followed). Forty questionnaires were subjected to analysis using SPSS V20 due to the invalidity of the remaining questionnaires. Descriptive statistical methods (arithmetic mean and standard deviation) were relied upon, as well as the T-Test in analyzing results and testing the study's hypotheses.*

The study results revealed the existence of several obstacles preventing the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province, represented by scientific and professional obstacles, organizational and legislative obstacles, and financial and administrative obstacles at a significance level of 0.05.

Keywords: Social Responsibility Disclosure, Organizational and Legislative Obstacles, Financial And Administrative Obstacles, Scientific And Professional Obstacles.

Remita Abdelghani I (a.remita@univ-skikda.dz) University of 20 August 1955 Skikda, Algeria
Ferroum Mohamed Salah (ms.feroum@univ-skikda.dz) University of 20 August 1955 Skikda, Algeria
Boudjaada Lyes (l.boudjaada@univ-skikda.dz) University of 20 August 1955 Skikda, Algeria
Bouzelifa Chahra (ch.bouzelifa@univ-skikda.dz) University of 20 August 1955 Skikda, Algeria

Introduction

In light of the growing economic and social challenges of the present time, economic enterprises have realized that their success and continuity are contingent upon the success and survival of society. Therefore, the scope of the economic enterprise's responsibility has expanded from the goal of maximizing owners' wealth to achieving an acceptable level of profit while fulfilling its responsibility toward the society in which it operates. This is done through carrying out a number of voluntary activities to limit its negative effects on society. Moreover, the increase and expansion of the fields and activities of social responsibility means an increased demand for disclosure of the effects of those activities both presently and in the future, especially since the issue of social performance in our current era occupies a prominent interest at all levels on the part of researchers and scientific and professional bodies.

Social responsibility disclosure is considered one of the modern topics that still suffers from many problems and difficulties, starting from the problem of measuring social costs and returns to finding a unified method for disclosing them. Many studies have indicated a weakness in social responsibility disclosure in some economic enterprises, and the absence of this type of disclosure in many other economic enterprises, in light of the absence of laws that compel enterprises to carry out this disclosure either within their financial statements or within separate financial statements. Enterprises content themselves with mandatory disclosure of their financial statements, which serves only specific purposes and only certain parties. In Algeria, for example, it is largely directed toward tax purposes, meaning it serves the interests of the state more than other stakeholders.

Study Problem:

Algerian society, like other societies, suffers from many social problems resulting from the expansion of the economic enterprise's activity, such as the hydrocarbons hub of Skikda Province. This hub is considered one of the most important and largest economic enterprises in Algeria, contributing prominently to providing essential services to society. However, at the same time, the activity of this hub produces problems and negative repercussions on society and the environment. This calls for the combined efforts of all members of society and its organizations to contribute to solving these problems and confronting the risks surrounding them using various available means and methods. Here emerges the role of social responsibility disclosure as one of the tools that help enterprises in general and the hydrocarbons hub of Skikda Province in particular to fulfill their duties toward society and the environment, in light of the existence of many problems and difficulties that hinder the process of social responsibility disclosure.

The research problem lies in attempting to identify the obstacles that prevent the hydrocarbons hub of Skikda Province from disclosing social responsibility. This is done by answering the following questions:

- Are there organizational and legislative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province?
- Are there financial and accounting obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province?

- Are there scientific and professional obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province?

Study Importance:

- This study derives its importance from the importance of enterprises in the hydrocarbons sector in Algeria. This sector plays a vital role in economic and social development, as hydrocarbon revenues constitute the most important component of Algeria's gross domestic product at a rate exceeding 30%, and the proportion of hydrocarbon exports to total exports exceeds 98%. It has also developed a distinguished system for managing health and environmental safety.
- The importance of this study stems from the fact that it targets many categories of stakeholders. For society, it clarifies what this type of disclosure can offer to members of society and its organizations of various activities and objectives. It helps accountants, auditors, and professionals develop their performance in this field to fulfill their duty toward society by finding a clear and unified method for measuring social performance. It is also important for economic enterprises, including the hydrocarbons hub of Skikda Province, to take into consideration the social dimension in their programs and future plans, and thus the possibility of these parties benefiting from the results and suggestions of this study.
- The scarcity of studies in Algeria that have addressed the topic of "obstacles to social responsibility disclosure," as most Algerian studies have focused on identifying and establishing the concept of social responsibility and its historical development, as well as its relationship to the financial performance of economic enterprises.

Study Objectives:

This study aims to:

- Identify the most important obstacles and difficulties that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.
- Provide appropriate scientific suggestions in light of the field results that would contribute to advancing the social function and developing the scope of accounting disclosure to include the social dimension.

Study Hypotheses:

Based on the study problem presented above, the following hypotheses can be formulated:

- There are organizational and legislative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.
- There are financial and administrative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.
- There are scientific and professional obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.

Previous Studies:

1. **Study (Al-Qarni, 2014)** titled: "Obstacles to Social Responsibility Disclosure for Business Organizations in Saudi Arabia (Opinions of External Auditors and Companies)"

This study aimed to identify the most important obstacles to social responsibility disclosure for business organizations in the Kingdom of Saudi Arabia. To achieve this purpose, a field study was conducted on a sample of auditors and some social responsibility officials in the private sector, and a number of hypotheses were tested using the Statistical Package for the Social Sciences (SPSS). A total of 210 questionnaires were distributed to the study sample, of which 100 valid questionnaires were retrieved for analysis, representing 48% of the total distributed. The statistical analysis results revealed a number of organizational and legislative, scientific and professional, cultural and social, and financial and administrative obstacles. In light of these results, the study presented a set of recommendations, the most important of which is building an organizational framework for practicing social responsibility in the Kingdom of Saudi Arabia.

Study (Jeffrey Cohen et al., 2011) titled: "Retail Investors' Perceptions of the Decision-Usefulness of Economic Performance, Governance, and Corporate Social Responsibility Disclosures, Behavioral Research in Accounting" This study aimed to examine individual investors' perceptions of the usefulness of economic performance, governance, and corporate social responsibility disclosure by increasing interest in corporate disclosure of non-financial information. The study used a survey of 750 retail investors to study their perceptions regarding indicators of economic performance, corporate governance policies and performance, and social responsibility. The survey results showed that most individual investors are currently interested in information about economic performance, followed by governance, and then corporate social responsibility disclosure.

Study (Lori Holder-Webb and others, 2009) titled: "The Supply of Corporate Social Responsibility Disclosures Among U.S. Firms"
This study aimed to reveal social responsibility disclosure practices in a stratified sample of 50 industries from American companies listed on the stock exchange up to the 2005 trading year. The study results showed that social responsibility requires access to information that was not provided through financial statements and traditional financial analyses, by integrating environmental, social, and governance information into stock analysis. The study also found that most companies in the sample are committed to social responsibility in their activities, and social and environmental issues were included in nearly half of the public disclosures provided during that year by the sample companies. The focus areas were particularly on health and safety programs, environmental issues, and human resources. Social responsibility disclosure is published on company websites and press releases, followed directly by disclosures contained in mandatory filings.

Study (Abu Samra, 2009) titled: "Obstacles to Social Responsibility Disclosure in the Reports of Public Shareholding Companies Listed on the Palestine Stock Exchange (From the Perspective of Auditors and Company Managements)"
This study aimed to identify the obstacles to social responsibility disclosure (legislation, culture of public shareholding companies, interest of Palestinian professional associations, and costs associated with social responsibility disclosure) in the reports of public shareholding companies listed on the Palestine Stock Exchange from the perspective of auditors and company managements. It also aimed to study the content of financial reports issued by those companies

to identify strengths and weaknesses in the reality of social responsibility disclosure. The study concluded that social responsibility disclosure was modest and weak in the majority of financial reports, and was almost non-existent in some companies that have a direct impact on society and the environment. There are also obstacles limiting social responsibility disclosure in companies' financial reports, represented by weak legislation related to social responsibility disclosure, weak culture of shareholding companies regarding social and environmental issues, weak interest in social responsibility accounting by Palestinian professional associations, increased costs associated with social disclosure, lack of sufficient government incentives to adopt desirable social and environmental policies among shareholding companies such as tax exemptions or moral support, as well as the weak role of Palestinian pressure groups such as human rights, environmental protection, and consumer protection associations toward companies bearing their social responsibility.

Study (Jarbou, 2007) titled: "The Extent of Application of Measurement and Disclosure in Accounting for Social Responsibility in Financial Statements in Companies in the Gaza Strip: An Exploratory Study of the Opinions of Financial Managers in Public Shareholding Industrial Companies in the Gaza Strip - Palestine"
This study aimed to identify the extent of the existence of business organizations, companies, and institutions specialized in practicing social responsibility in the Gaza Strip. The study results showed that accounting for social responsibility has not received sufficient attention from professional accounting and auditing associations in Palestine. It also showed that the general framework of social responsibility is an undefined framework whose dimensions have not been definitively agreed upon to this day, and that accounting for social responsibility in these projects is an activity that can be regulated by defining its categories, fields, objectives, and variables, and thus the scope of its measurement and disclosure of its results can be determined objectively.

What Distinguishes the Current Study from Previous Studies:
Despite the multiplicity of studies that have addressed the topic of "social responsibility" from different aspects, there is a scarcity of studies that have addressed this topic from the angle of obstacles to social responsibility disclosure for enterprises. There are few studies that have addressed this topic directly in a country other than the country of the current study. Therefore, the most prominent feature that distinguishes this study from its predecessors is the focus on studying these obstacles in the Algerian environment directly and specifically, and on enterprises belonging to the hydrocarbons sector in Skikda Province, owned by the state (public economic enterprises) and not listed on the stock exchange. The study focuses on an internal perspective (managers of enterprises in this sector), while the activity of this sector has a negative impact on the local community and the environment. It also content itself only with mandatory disclosure for tax purposes, neglecting voluntary disclosure such as social responsibility disclosure.

First: Theoretical Framework of the Study

1. Concept and Importance of Social Responsibility Disclosure

Social responsibility disclosure is considered the method or approach through which the enterprise can inform society and its various parties about its social activities. Financial statements or attached reports are considered a tool for achieving this.

1-1. Concept of Social Responsibility Disclosure

This type of disclosure falls under what is termed voluntary disclosure. The latter is intended as "the disclosure of any information that exceeds mandatory disclosure, and is done at the initiative of the enterprise to provide additional information to meet the needs of stakeholders" (1). That is, it focuses on providing information about the enterprise in addition to legal, regulatory, and professional requirements, which distinguishes it from mandatory disclosure. It also publishes financial and non-financial information to meet the desires and needs of various and different stakeholders in many fields.

Social responsibility disclosure is considered the method through which the enterprise can inform society and its various parties about its social activities through its financial statements. Social responsibility disclosure can be defined as "the process through which the enterprise can communicate with society by showing all social and environmental impacts, whether for society as a whole or for other stakeholders, at the level of its financial reports or the annexes attached thereto" (2).

1-2. Importance of Social Responsibility Disclosure: This importance is manifested in the following:

- The growing governmental and popular pressures and the expansion of establishing associations interested in the consumer that work to protect him and stand by him to obtain his rights, on the one hand, as well as the growing interest in the environment and the necessity of preserving it and directing investments toward companies that are more respectful and attentive to the environment and society and more committed to providing safe working conditions, on the other hand (3), in addition to the growing interest on the part of stakeholders, especially investors, in companies' disclosure of information of a social nature alongside their interest in information about economic performance and governance, on a third hand (4). For example, most American companies listed on the stock exchange committed to integrating environmental, social, and governance information into stock analysis, alongside information provided through financial statements and traditional financial analyses. They also included social and environmental issues in nearly half of the public disclosures provided by those companies, and they publish social responsibility disclosure on their websites and press releases, followed directly by disclosures contained in mandatory filings (5).
- The concept of social responsibility disclosure is linked to improving performance and increasing the competitiveness of enterprises. These enterprises are keen to build a good mental image in the minds of all parties dealing with them, considering that social responsibility is linked to a number of human values and high standards such as solidarity and a sense of nationalism toward everyone who has a relationship with the enterprise from various stakeholders. Therefore, whenever the economic enterprise increases its understanding and

gives importance and value to this concept, its competitiveness increases, it achieves growth, and it ensures its survival and continuity (6).

- The importance of disclosing information related to human resources for various stakeholders in light of the knowledge economy, as studies indicate that two-thirds of 250 companies in the world issue a report attached to their financial reports that includes information about their human resources in order to demonstrate the total value of the enterprise, because disclosure of these resources reflects profitability possibilities and future performance (7). Moreover, creating distinctive relationships with stakeholders has become an important resource that can compete with financial resources. It is a source of creativity, distinguished performance, good reputation, and strengthening of the enterprise's brand, in addition to the fact that the quality of the enterprise's relationships with stakeholders can be considered one of the indicators for measuring its ability to obtain its necessary financial, human, and knowledge resources to achieve its objectives. Conversely, failure to form such positive relationships may create financial risk for a large segment of stakeholders (8).

2. Methods of Social Responsibility Disclosure

Disclosure of social costs and benefits is done according to one of two methods (9):

2.1. Separation Method: This involves presenting information about social responsibility in reports independent of financial statements and their annexes, regardless of whether the report is descriptive, quantitative, or financial, and whether the disclosure is comprehensive or partial, while keeping the traditional financial accounting statements as they are. These separate social reports take the form of: descriptive reports, monetary measurement reports of cost elements, cash flow statements for social activities, input reports, input and output reports, and social impact statements. However, what is criticized about this method is that reports and financial statements become numerous and varied and difficult to understand.

2.2. Integration Method: This means integrating social responsibility accounting information with financial accounting information within general-purpose financial statements (balance sheet and income statement), and is applied with concepts consistent with traditional financial accounting concepts such as social operations, social costs, social benefits, etc. It also imposes the possibility of monetary measurement of various social operations despite the difficulty of accurate measurement and the impossibility of relying on it in decision-making. The integration process also complicates information and makes it difficult to understand, which is considered one of the disadvantages of this method. Examples of integrated presentation methods include: the profit statement adjusted for social responsibility fulfillment, the economic-social activity statement, and the financial position statement adjusted for social contribution effects.

3. Problems and Obstacles of Social Responsibility Disclosure

Measuring social return is considered the main problem facing social accounting and disclosure. The difficulties of measurement are due to the following reasons (10):

- Most social returns are realized for parties outside the enterprise. Social activities generate benefits for society, not for the enterprise, and many of them are difficult to measure in monetary terms. For example, how can we measure the monetary value of the benefit that members of society receive as a result of reducing noise generated by machines?
- The difficulty of interpreting the nature of social costs, as there are two conflicting viewpoints: economic and accounting. Economists believe that social costs are represented in

the damages borne by society as a result of the enterprise's practice of its activity, such as pollution resulting from factory smoke, for example, and these costs are borne by society. Accountants, on the other hand, believe that social costs are represented in the financial burdens that the enterprise spends and are not required by its activity, in light of not obtaining any direct economic return in exchange for these costs, meaning they are spent as a result of the enterprise's commitment to social responsibility.

- The difficulty of measuring social costs and comparing them with social returns, in addition to the difficulty of separating social costs from economic costs, and thus there is a problem in preparing the profit statement report that is realized at the end of the period in which the measurement process took place. Hence, the most important problems of disclosing social activity lie in the method of social reporting and the development of accounting rules for disclosing social performance, leading to the problem of developing appropriate standards for preparing social statements.

Some researchers have mentioned a set of factors that reduce or hinder the ability of enterprises to disclose their social responsibility. They were divided into two categories as follows (11):

- **Internal factors** that can be controlled and overcome, such as the culture prevailing within the enterprise, social and environmental costs and how to deal with them, and the enterprise management's awareness of its social responsibility and fulfillment of its duty toward stakeholders including investors, creditors, employees, suppliers, consumers, local community, etc.
- **External factors** resulting from the environment and conditions in which the enterprise operates, such as legislation and laws in force and oversight bodies within society, the role played by the government in encouraging accounting and disclosure of information with social implications and pressure groups in society, and the extent to which competing enterprises play their social and environmental role.

4. Algeria's Efforts Related to the Practice of Social Responsibility Disclosure

Algerian public authorities have worked to enact many laws and legislation that regulate and guide the work of economic enterprises, preserve workers' rights, and work to protect consumers and the environment, considering that the state is almost the sole financier of social development programs and the most important economic partner that contributes to achieving development and ensuring society's rights. These include:

4-1. Field of Labor Law: Laws and legislation have been issued, the most important of which are:

- The General Basic Law of the Worker of 1978, which included a large set of legal provisions regulating labor relations and defining rights and duties.
- The legislative system of 1990, which came to complement the economic reforms resulting from the political transformations brought about by the 1989 Constitution. This system consists of several legislative texts, the most important of which are: the law related to prevention and settlement of collective labor disputes and the exercise of the right to express work, and the legislative decree related to maintaining employment and protecting workers who have lost their positions.
- Algeria's ratification of 59 international conventions, including the eight fundamental international conventions that the International Labour Organization considers among the

essential mechanisms that require ratification and adaptation of national legislation to them and putting them into actual implementation. They concern the following areas (13): prohibition of forced labor, freedom of association and protection of the right to organize, collective bargaining, fairness in wages, non-discrimination, minimum age, and prevention of various forms of child labor.

4-2. Field of Consumer Protection: The most important laws in this field include:

- Algeria issued in 1989 Law 02-89 dated February 7, 1989, related to the general rules for consumer protection. This law embodies the basic principles for controlling goods and services offered for consumption and combating and suppressing various types of fraud and analyses practiced on the consumer. Among the basic principles included in this law (14): mandatory informing of the consumer about the characteristics and features of the product offered for consumption, mandatory self-monitoring, in addition to mandatory guarantees, mandatory that the product, whether a good or service, has guarantees against all risks that could cause harm to the consumer's health, safety, or material interests, mandatory conformity of the product offered for consumption with approved standards and legal and regulatory specifications, and the consumer's right to try products presented to him within the framework of exchange.
- The issuance of Law No. 03-09 dated February 25, 2009, related to consumer protection and fraud suppression (15), within the framework of revising many applicable legislations and attempting to adapt them to new economic, social, and political changes. The most important provisions of the law include: mandatory hygiene and health cleanliness of foodstuffs and their safety, mandatory product safety, mandatory product conformity, mandatory guarantee and after-sales service, mandatory consumer information, and consideration of the material and moral interests of consumers.

4-3. Field of Improving Product Quality: Algeria has issued a set of laws in this regard, including (16):

- Legal standards and specifications must be available in every product or service directed for consumption. Article 10, paragraph 1 of Law No. 03-09 related to consumer protection and fraud suppression states that every intervenor must respect the mandatory nature of the product directed for consumption regarding: its characteristics, composition, packaging, and conditions of assembly and maintenance.
- The text of Article 2, first paragraph of Law No. 04-04 dated June 27, 2004, related to standardization states that standardization is the activity related to establishing provisions of unified and repeated use, providing reference documents containing solutions to technical and commercial problems related to products, goods, and services offered. Respect for standardization depends on the extent of its subjection to continuous monitoring by bodies responsible for quality and quality control and those responsible for fraud suppression.

4-4. Field of Environment: Among the most important laws in this field are (17):

- The issuance of the environmental protection law under Law 83/3 dated February 5, 1983, which dealt comprehensively with the environment, aiming to implement a national policy for environmental protection that aims to protect natural resources, replace them, avoid their destruction and all forms of pollution and damages, combat them, improve the living framework and its quality. To achieve these set objectives, the law provides a set of measures

aimed at better integration of environmental protection within national policies on the one hand, and at strengthening the institutional and legislative environmental framework on the other hand.

- The issuance of Law No. 20-01 dated December 12, 2001, "Law on Territorial Planning and Sustainable Development," which is considered a giant step regarding sustainable development in Algeria, where it stipulated the necessity of integrating the environment with urban planning. Through this law (18): sustainable development was linked to urban planning, achieving sustainable development and linking it to urban planning in order to preserve the rights of future generations and strengthening the institutional aspect by establishing the National Council for Territorial Planning and Sustainable Development.
- The issuance of Law No. 03-10 dated July 19, 2003, "Related to Environmental Protection within the Framework of Sustainable Development." This law is considered a positive turning point in the framework of addressing environmental protection through the principles and objectives it contains that embody better environmental protection in line with the requirements and principles of sustainable development. Algerian environmental legislation has defined the main objectives that environmental protection aims to achieve within the framework of sustainable development, particularly the following (19): defining the basic principles and rules for environmental management, preventing all forms of pollution and damages attached to the environment, promoting rational ecological use of available natural resources, and using cleaner technologies.

Second: Applied Framework of the Study

1. Study Procedures:

In this element, we address the study methodology, study population and sample, study variables, and the tools used to measure these variables.

1-1. Study Methodology: To answer the problem posed in this study and test the hypotheses, we relied on the descriptive and analytical method, as it is considered one of the most appropriate research methods for establishing facts and understanding the components of the study with a degree of accuracy and detail in order to determine its various dimensions.

The study was based on two approaches: the first is theoretical, in which we reviewed a number of primary and secondary sources, including books, articles, research published in scientific journals, university theses, and studies presented to conferences and scientific seminars. This is to clarify the scientific background of social responsibility disclosure and the problems and obstacles that prevent the application of this type of disclosure. The second approach is field-based, where a questionnaire was designed and distributed to the study sample categories.

1-2. Study Population and Sample: The study population consists of the hydrocarbons hub in Skikda Province, which is composed of eight enterprises. We followed the comprehensive enumeration method in collecting information related to our study, by distributing questionnaires to the following categories: branch managers, executive managers, heads of departments, and heads of services. These are the categories responsible for and concerned with the topic of social responsibility disclosure in all enterprises of the hydrocarbons hub in Skikda Province.

As for the study sample, it consisted of the questionnaires retrieved from the aforementioned categories, which amounted to 40 questionnaires.
Regarding the distributed questionnaires, their number reached 46, all of which were retrieved. After examination, 6 questionnaires were excluded due to incomplete answers or repeated answers to the same statement, bringing the number of questionnaires valid for analysis to 40. This is shown in Table No. (01).

Table No. (01): Number of Distributed, Received, and Valid Questionnaires for Analysis

Item	Number
Number of distributed questionnaires	46
Number of received questionnaires	46
Number of questionnaires valid for analysis	40
Ratio of received to distributed questionnaires	100%
Ratio of valid for analysis to received questionnaires	86.96%
Ratio of valid for analysis to distributed questionnaires	86.96%

Source: Prepared by the researcher based on the distributed and retrieved questionnaires.

1-3. Validity and Reliability of the Study Tool: To test the validity of the study tool, the questionnaire was presented to specialists from academics and professionals for arbitration, and tested on a pilot sample from the study population. We made the necessary modifications based on their suggestions. The reliability of the measurement tool was also tested using the Cronbach's alpha coefficient for each axis of the study axes and for the study axes combined, as shown in Table No. (02).

Table No. (02): Results of Cronbach's Alpha Coefficient for the Questionnaire Axes

Questionnaire Axes	Cronbach's Alpha
Organizational and legislative obstacles	0.898
Financial and accounting obstacles	0.849
Scientific and professional obstacles	0.902
Obstacles to social responsibility disclosure in the hydrocarbons hub of Skikda	0.934

Source: Prepared by the researcher based on SPSS results.

We note from Table No. (02) that the Cronbach's alpha coefficient in general reached 0.934, which is a high reliability value, meaning that if the questionnaire were distributed again to the same study population, there is a 0.93 probability of obtaining the same results. The values of Cronbach's alpha coefficients ranged between 0.849 for the financial and accounting obstacles axis and 0.902 for the scientific and professional obstacles axis. Table No. (03) also shows that the reliability coefficient values of Cronbach's alpha for each axis of the study are very large

and close to the correct one, and therefore this result means that the questionnaire enjoys very high reliability and credibility and can be relied upon in the field application of the study.

1-4. Statistical Treatment: After collecting data from the study sample members, we analyzed it using the Statistical Package for the Social Sciences (SPSS), where a number of statistical methods appropriate to the nature of this study were used, as follows:

- Cronbach's alpha coefficient to calculate the degree of reliability of the study tool;
- Arithmetic means and standard deviations for the obstacles to the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province;
- One-sample T-test at a significance level of 0.05 to judge the validity of the study hypotheses.

Analysis of Questionnaire Results and Testing of Study Hypotheses

In this element, we will present the results of the analysis of the obstacles to social responsibility disclosure in the hydrocarbons hub of Skikda Province using arithmetic means and standard deviations, in addition to testing the study hypotheses using the T-test.

2-1. Analysis of the Obstacles to Social Responsibility Disclosure in the Hydrocarbons Hub of Skikda: The arithmetic mean and standard deviation were calculated for the total of each axis, with the degree of agreement for each axis and its importance (ranking) determined based on the largest value of the arithmetic mean. This is shown in Table No. (3).

Table No. (3): Results of the Obstacles to Social Responsibility Disclosure in the Hydrocarbons Hub of Skikda Province

Obstacles	Arithmetic Mean	Standard Deviation	Degree of Agreement	Importance
Organizational and legislative obstacles	3.52	0.95	Agree	1
Financial and administrative obstacles	3.46	0.97	Agree	3
Scientific and professional obstacles	3.50	0.79	Agree	2
Total	3.49	0.90	Agree	—

Source: Prepared by the researcher based on SPSS results.

We note from Table No. (3) that the average of the responses of the sample members surveyed regarding the obstacles to social responsibility disclosure reached 3.49, which falls within the agreement range, meaning that most of the study sample members agree that there are obstacles preventing the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province, represented by organizational and legislative obstacles in the first degree, then scientific and professional obstacles in the second degree, and finally financial and administrative obstacles in the third degree. The standard deviation of 0.90 for the total

obstacles also indicates agreement and harmony in the opinions of the study sample members regarding the answers to the questionnaire questions.

The average of the responses of the sample members surveyed regarding organizational and legislative obstacles reached a value of 3.52, which falls within the agreement range, meaning that most of the study sample members agree on the existence of organizational and legislative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province. These are largely due, according to their descending order, to the absence of an official reference that regulates social responsibility activities and establishes laws and regulations for them, the absence of a strict policy that imposes on officials to adopt social responsibility, the existence of leniency on the part of authorities regarding commitment to social responsibility, the weakness of legislation and laws obligating the adoption of social responsibility disclosure, the existence of leniency on the part of authorities regarding commitment to the application of social responsibility disclosure, the existence of loopholes in legislation that are exploited for not applying social responsibility disclosure, and the absence of accountability and accounting systems regarding the application of social responsibility, without neglecting to a lesser degree the absence of foundations for disclosure of the specific activities of social responsibility in the enterprises of the study sample. See the results of Appendix No. (1).

As for the average of the responses of the sample members surveyed regarding financial and administrative obstacles, it reached 3.46, which falls within the agreement range, meaning that most of the study sample members agree on the existence of financial and administrative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province. The reasons for these obstacles are largely due, according to their descending order, to the weakness of financial incentives from the government in return for the enterprise's adoption of social responsibility disclosure, the weakness of administrative competencies in the field of social responsibility disclosure, the absence of an approved accounting model for social responsibility, as well as the managers' belief that adopting social responsibility burdens the enterprise with additional costs that it cannot bear, in addition to the fact that the large costs of the industrial enterprise, including the study sample enterprises, limit or prevent the application of social responsibility disclosure. See the results of Appendix No. (2).

While the average of the responses of the sample members surveyed regarding scientific and professional obstacles reached a value of 3.5, which falls within the agreement range, meaning that most of the study sample members agree that there are scientific and professional obstacles that prevent the application of social responsibility disclosure. Their causes are largely due, according to their descending order, to a shortage of training and qualification courses in the field of social responsibility disclosure, the existence of difficulty in measuring social responsibility variables, the weakness of scientific qualifications and the lack of experience of workers in the field of social responsibility, the managers' lack of scientific rules and foundations for adopting social responsibility disclosure, the weakness in raising accountants' awareness of the importance of applying social responsibility disclosure, and to a lesser degree the existence of professional conditions that do not encourage the adoption of social

responsibility disclosure, such as the level of high wages and bonuses. See the results of Appendix No. (3).

2-2. Testing the Study Hypotheses

2-3-1. Testing the First Null Sub-Hypothesis: This hypothesis states that there are legislative and organizational obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province. The results of testing this hypothesis are summarized in Table No. (4).

Table No. (4): Results of the One-Sample T-Test for the First Sub-Hypothesis

Axis	Arithmetic Mean	Calculated T Value	Degrees of Freedom	Significance Level
Organizational and legislative obstacles	3.33	24.57	39	0.00

Source: Prepared by the researcher based on SPSS results.

From Table No. (04), we note that the significance level of 0.00 is less than 0.05, which means accepting the null hypothesis of the existence of organizational and legislative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.

2-3-2. Testing the Second Null Sub-Hypothesis: This hypothesis states that "there are financial and administrative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province." The results of testing this hypothesis are summarized in Table No. (5).

Table No. (9): Results of the One-Sample T-Test for the Second Sub-Hypothesis

Axis	Arithmetic Mean	Calculated T Value	Degrees of Freedom	Significance Level
Financial and administrative obstacles	3.20	27.76	39	0.00

Source: Prepared by the researcher based on SPSS results.

From Table No. (05), we note that the significance level of 0.00 is less than 0.05, which means accepting the null hypothesis of the existence of financial and administrative obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.

2-3-3. Testing the Third Null Sub-Hypothesis: This hypothesis states that "there are scientific and professional obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province." The results of testing this hypothesis are summarized in Table No. (6).

Table No. (6): Results of the One-Sample T-Test for the Third Sub-Hypothesis

Axis	Arithmetic Mean	Calculated T Value	Degrees of Freedom	Significance Level
Scientific and professional obstacles	3.50	27.89	39	0.00

Source: Prepared by the researcher based on SPSS results.

From Table No. (6), we note that the significance level of 0.00 is less than 0.05, which means accepting the null hypothesis of the existence of scientific and professional obstacles that prevent the application of social responsibility disclosure in the hydrocarbons hub of Skikda Province.

Results and Suggestions

The theoretical treatment of the study topic, and the analysis of data related to the reality of social responsibility disclosure in the hydrocarbons hub of Skikda Province, and the obstacles that prevent its application, allowed the extraction of the following results:

- The absence of any official government body concerned with the topic of social responsibility, regulating its activities and establishing laws for it, as well as the absence of government incentives to adopt social responsibility disclosure. The latter remains merely individual initiatives of economic enterprises;
- The weakness of legislation related to social responsibility disclosure and the existence of loopholes in legislative texts, which is a fundamental factor exploited for not applying social responsibility disclosure by economic enterprises;
- The absence of any official charter that defines the programs and practices of social responsibility for economic enterprises, similar to the corporate governance charter;
- The absence of the role of the media and various pressure groups (human rights and consumer protection associations) in raising the awareness of businessmen and various concerned parties about the importance of social responsibility for the economic enterprise and society, and if initiatives exist, they are not announced;
- The hydrocarbons hub of Skikda Province's interest in disclosing financial statements and considering them the sole evaluation reference, while there is not the slightest focus on giving priority to social responsibility reports;
- The weakness of the culture of managers in the hydrocarbons hub of Skikda Province regarding social issues, due to the lack of impact of social responsibility disclosure on evaluating the enterprise's success;
- The weakness of interest in social responsibility accounting by decision-makers in the hydrocarbons hub of Skikda Province, in light of the absence of any method for evaluating social performance, starting from the difficulty of monetary measurement of social returns and costs, and the latter being difficult to separate from economic costs, in addition to the lack of a unified accounting system that fulfills the purposes of disclosing social performance, in contrast to the inconsistency of the accounting system used in the hydrocarbons hub with social responsibility variables;

- The weakness of workers' training and their lack of experience in the field of accounting and social responsibility disclosure in the hydrocarbons hub of Skikda Province;
- There are many obstacles that prevent the hydrocarbons hub of Skikda Province from disclosing social responsibility, and these obstacles are (arranged in descending order according to the degree of agreement): scientific and professional obstacles, organizational and legislative obstacles, and financial and administrative obstacles.

In light of the previous results, the following suggestions can be presented:

- Building an organizational framework and an official reference concerned with the topic of social responsibility, regulating its activities and establishing laws for it;
- The Algerian public authorities issuing laws and instructions obligating social responsibility disclosure, while activating their oversight role to apply these laws;
- Providing government incentives (financial, material, or tax privileges) to economic enterprises that adopt social responsibility programs and disclose them in their annual financial reports;
- Adopting an accounting model (accounting standard) that fulfills the purposes of social responsibility and its disclosure, applied to all economic enterprises regardless of their size or legal form;
- Working to remove all forms of obstacles facing economic enterprises when disclosing social responsibility, by carrying out intensive awareness campaigns with the participation of the public and private sectors, non-governmental organizations, academics, and professionals about the social responsibility of economic enterprises and the importance of disclosing it in annual financial reports;
- Providing media coverage for economic enterprises that practice and disclose social responsibility, in addition to establishing a ranking index for enterprises that evaluates their performance toward social responsibility programs, and granting awards to economic enterprises with distinguished social performance;
- The interest of decision-makers in the hydrocarbons hub of Skikda Province in disclosing information of a social nature, and including it in the indicators and criteria for evaluating the performance of their enterprises;
- Activating the role of inspection and control units to detect any violations of social responsibility in the hydrocarbons hub of Skikda Province;
- Qualifying and developing the performance of workers in the hydrocarbons hub of Skikda Province in practicing and disclosing social responsibility;
- The necessity of developing university accounting education programs to include a course on social responsibility accounting.

Footnotes and References

Hussein Ahmed Dahdouh, Rasha Hamada, The Role of Voluntary Disclosure in Enhancing Confidence in the Financial Reports of Companies Listed on the Damascus Securities Exchange, Damascus University Journal of Economic and Legal Sciences, Syria, Issue 2, 2014, p. 18.

Youssef Mahmoud Jarbou, The Extent of Application of Measurement and Disclosure in Accounting for Social Responsibility in Financial Statements in Companies in the Gaza Strip -

An Exploratory Study of the Opinions of Financial Managers in Public Shareholding Industrial Companies in the Gaza Strip/Palestine -, Journal of the Islamic University (Humanities Studies Series), Gaza-Palestine, Volume 15, Issue 01, 2007, p. 250.

Ahmed bin Abdul Qader Al-Qarni, Obstacles to Social Responsibility Disclosure for Business Organizations in Saudi Arabia (Opinions of External Auditors and Companies), Jordan Journal of Business Administration, Volume 10, Issue 3, 2014, pp. 453-454.

Jeffrey Cohen et al., Retail Investors' Perceptions of the Decision-Usefulness of Economic Performance, Governance, and Corporate Social Responsibility Disclosures, Behavioral Research in Accounting, American Accounting Association, Vol. 23, No. 01, 2011, p. 20.

Lori Holder-Webb and others, The Supply of Corporate Social Responsibility Disclosures Among U.S. Firms, Journal of Business Ethics, No. 84, 2009, p. 10.

Mustafa Shalabi Mohamed, Alaa Mohamed Shukri, The Role of Social Responsibility in Increasing Competitiveness (A Field Study Applied to Mobily Saudi Telecom Company), Publications of the Arab Organization for Administrative Development, League of Arab States, Cairo, Egypt, 2013, p. 3.

Inaam Mohsen Zuwaylif, Factors Affecting the Level of Accounting Disclosure of Human Resources in the Financial Reports of Banks Operating in Jordan, Jordan Journal of Business Administration, Volume 10, Issue 1, 2014, p. 47.

Saad Al-Anzi, A Serious Attempt to Frame the Stakeholder Theory in Business Administration Studies, Journal of Economic and Administrative Sciences, Iraq, Volume 13, Issue 48, 2007, p. 3.

Tufan Hamed Mohamed Al-Oleimat, Accounting Measurement of the Costs of Social Responsibility Activities and Their Disclosure in the Final Financial Statements, PhD Thesis, Accounting Specialization, Department of Graduate Studies, Faculty of Economics, Damascus University, Syria, 2010, pp. 7-80.

Saadoun Mahdi Al-Saqi, Abdel Nasser Nour, Social Responsibility Accounting for Business Organizations, International Conference on Contemporary Challenges of Arab Administration (Creative Leadership), Arab Organization for Administrative Development, League of Arab States, Cairo, Egypt, 2006, p. 200.

Hamed Ahmed Saleh Abu Samra, Obstacles to Social Responsibility Disclosure in the Reports of Public Shareholding Companies Listed on the Palestine Stock Exchange (From the Perspective of Auditors and Company Managements), A Supplementary Thesis for Obtaining a Master's Degree in Accounting and Finance, Department of Accounting and Finance, Faculty of Commerce, Islamic University, Gaza - Palestine, 2009, pp. 53-54.

Ministry of Labor and Social Security, Text of the Intervention of His Excellency Mr. Tayeb Louh, Minister of Labor and Social Security, during the Study Day on the Labor Law and Its Development, Tlemcen, Algeria, 12/03/2006, pp. 3-5.

Ministry of Labor and Social Security, Text of the Intervention of His Excellency Mr. Tayeb Louh, Minister of Labor and Social Security, during the Study Day on the Labor Law and Its Development, op. cit., p. 07.

Al-Daoui Al-Sheikh, Analysis of Consumer Protection Mechanisms in Light of Marketing Deception and Fraud: The Case of Algeria, Scientific Research Presented to the Third Scientific Conference on Business Organizations Management: Contemporary Global Challenges, University of Applied Sciences, Jordan, 2009, p. 14.

Law No. 03-09 Related to Consumer Protection and Fraud Suppression, Official Gazette of the Algerian Republic, Issue 15, 2009, pp. 12-13.

Mokeddem Wahiba, Evaluating the Extent of Response of Business Organizations in Algeria to Social Responsibility (An Applied Study on a Sample of Western Algerian Enterprises), Thesis Presented for Obtaining a PhD in Management Sciences, Faculty of Economic, Commercial, and Management Sciences, University of Oran, 2013-2014, pp. 2240-241.

Zaouch Hussein, The Development of Public Environmental Policies in Algeria, African Journal of Political Science, University of Ouargla, Issue 01, 2013, pp. 9-11.

Bouhenakel Zoulikha, The Role of Local Communities in Environmental Protection: The Case of Constantine Municipalities, Thesis Presented for Obtaining a Master's Degree in Regional Planning, Department of Urban Planning, Faculty of Earth Sciences, Geography, and Urban Planning, Mentouri University - Constantine, No Publication Year, pp. 51-52.

Hmaidi Abdelmalek, The Environment in Algeria: The Situation and Protection Efforts, Afaq Journal of Sciences, University of Djelfa, Issue 07, March 2017, pp. 197-198

Appendix No. (01): Statements of Organizational and Legislative Obstacles

Statements	Mean	Deviation	Agreement	Importance
1. There is a weakness in legislation and laws obligating the adoption of social responsibility disclosure	3.60	0.80	Agree	3
2. There are loopholes in legislation that are exploited for not applying social responsibility disclosure	3.55	1.06	Agree	4
3. The absence of an official reference that regulates social responsibility activities and establishes laws and regulations for them	3.72	0.74	Agree	1
4. The absence of strategic planning for social responsibility activities in your enterprise	3.35	1.16	Neutral	8
5. The absence of foundations for disclosure of the specific activities of social responsibility in your enterprise	3.42	1.05	Agree	7
6. The absence of accountability and accounting systems regarding the application of social responsibility in your enterprise	3.45	1.01	Agree	6

Statements	Mean	Deviation	Agreement	Importance
7. The existence of leniency on the part of authorities regarding commitment to social responsibility in your enterprise	3.47	0.98	Agree	5
8. The absence of a strict policy that imposes on officials the adoption of social responsibility in your enterprise	3.67	0.82	Agree	2
Total	**3.52**	**0.95**	**Agree**	**1**

Appendix No. (02): Statements of Financial and Administrative Obstacles

Statements	Mean	Deviation	Agreement	Importance
1. There is a rise in the costs of social responsibility in your enterprise	3.05	1.01	Neutral	6
2. The absence of financial allocations for commitment to social responsibility in your enterprise	2.87	1.06	Neutral	7
3. The absence of an approved accounting model for social responsibility in your enterprise	3.63	0.90	Agree	3
4. The large costs of the industrial enterprise lead to a decrease in the application of social responsibility disclosure	3.57	1.03	Agree	4
5. The weakness of government financial incentives in return for the enterprise's adoption of social responsibility disclosure	3.87	0.88	Agree	1
6. The adoption of social responsibility leads to your enterprise bearing additional costs that cannot be covered	3.48	0.95	Agree	5
7. The weakness of administrative competencies in the field of social responsibility disclosure	3.75	0.98	Agree	2
Total	**3.46**	**0.97**	**Agree**	**3**

Appendix No. (03): Scientific and Professional Obstacles

Statements	Mean	Deviation	Agreement	Importance
1. There is a shortage of training and qualification courses in the field of social responsibility disclosure	3.70	1.11	Agree	1
2. There is a weakness in raising accountants' awareness of the importance of applying social responsibility disclosure	3.50	1.08	Agree	5
3. There is difficulty in measuring social responsibility variables	3.60	0.95	Agree	2
4. There is a lack of experience of workers in the field of social responsibility	3.57	0.95	Agree	3
5. Lack of interest in social responsibility by managers	3.42	0.98	Agree	6
6. The weakness of scientific qualifications among workers in the field of social responsibility	3.40	1.00	Agree	7
7. There are professional conditions that do not encourage the adoption of social responsibility disclosure, such as high wages	3.32	1.09	Neutral	8
8. The managers' lack of scientific foundations and rules for adopting social responsibility disclosure	3.52	1.03	Agree	4
Total	**3.50**	**0.79**	**Agree**	**2**