

## The Reality of Social Responsibility Accounting Practices in Libyan Cement Companies in Accordance with the ISO 26000 International Standard: A Field Study

Dr. Abulqasim Mahmoud Abusatala  
[amabusatala@elmergib.edu.ly](mailto:amabusatala@elmergib.edu.ly)

Libyan Academy For Postgraduate, Elkhoms, Libya

Dr. Suad Ayash Ali Amarif.  
[s.ayash@su.edu.ly](mailto:s.ayash@su.edu.ly)

Faculty of Economics, Sirte University, Libya.

Received: 07.03.2025 – Accepted: 02.05.2025 – Published: 01.06.2025

### Abstract

This study examines the extent to which companies in the Libyan cement industry apply Social Responsibility Accounting (SRA) principles, with a particular focus on their alignment with the ISO 26000 international standard. Utilizing a descriptive-analytical approach, primary data were collected through a questionnaire distributed to financial professionals and auditors within these companies. The findings reveal that while Libyan cement companies demonstrate a commitment to integrating social responsibility principles into their operations, significant gaps remain in certain areas. To address these shortcomings, the study proposes the establishment of dedicated social responsibility units within each company, comprising representatives from key stakeholders. Additionally, it recommends the development of a comprehensive SRA framework to clearly define the company's vision, mission, and objectives in the field of social responsibility. These measures aim to enhance compliance with international standards and promote sustainable business practices in the Libyan cement sector.

### Keywords

*Social Responsibility Accounting.*  
*ISO 26000 International Standard.*  
*Libyan Cement Industry Companies.*  
*Sustainability*

واقع ممارسات محاسبة المسؤولية الاجتماعية في شركات الإسمنت الليبية وفق المواصفة الدولية ISO 26000: دراسة ميدانية

د. سعاد عياش علي امعرف

كلية الاقتصاد، جامعة سرت، ليبيا

الكلمات المفتاحية:

المحاسبة عن المسؤولية الاجتماعية، المعيار الدولي ISO 26000، شركات صناعة الإسمنت الليبية، الاستدامة.

د. ابوالقاسم محمود أبوستالة

الأكاديمية الليبية للدراسات العليا، الخمس، ليبيا

الملخص

تهدف هذه الدراسة إلى تقييم مدى تطبيق شركات صناعة الإسمنت الليبية لمبادئ المحاسبة عن المسؤولية الاجتماعية، مع التركيز على مدى التزامها بالمعيار الدولي ISO 26000. وقد اعتمدت الدراسة منهجًا وصفيًا تحليليًا، واستخدمت الاستبانة كأداة أساسية لجمع البيانات من عينة من المالىين والمراجعين العاملين في هذه الشركات. وأظهرت نتائج الدراسة أن شركات صناعة الإسمنت الليبية تبذل جهودًا لدمج مبادئ المسؤولية الاجتماعية في ممارساتها، إلا أنها تحتاج إلى مزيد من التطوير في بعض الجوانب وتوصي الدراسة: بضرورة إنشاء وحدة أو إدارة متخصصة بالمسؤولية الاجتماعية داخل كل شركة، تضم ممثلين عن مختلف الأطراف المعنية (الموظفين، العملاء، المجتمع المحلي) وتطوير إطار عمل شامل للمسؤولية الاجتماعية يحدد رؤية الشركة ورسالتها وأهدافها في هذا المجال.

### 1. Introduction

In recent years, the concept of social responsibility within business organizations has gained significant attention, driven by evolving economic, political, and social contexts alongside mounting stakeholder demands. Businesses are increasingly aligning their operations with ethical values and professional standards to balance profit-oriented goals with initiatives that enhance community welfare. To facilitate these efforts, international frameworks, such as the ISO 26000 standard introduced in 2008, have provided a comprehensive foundation for integrating social responsibility into corporate strategies. This framework has since been adopted globally, enabling organizations to enhance their commitment to sustainable development and

community-focused practices (Bouashria & Naarora, 2019).

Social responsibility represents a pivotal approach for fostering corporate growth while addressing economic, social, and environmental dimensions. This practice has evolved into a critical component of organizational strategies, serving as a benchmark for institutional excellence and competitive advantage. By adhering to ethical standards, promoting transparency, and ensuring compliance with legal requirements, organizations enhance their capacity to foster equity and respect for individual rights within their operations (Fkair, 2020).

A cornerstone in the application of social responsibility is its role in improving the quality of work life. Through principles embedded in human

resource management, organizations aim to ensure workplace equity, strengthen social initiatives, and promote sustainable practices. These efforts contribute significantly to creating a positive workplace environment and advancing socio-economic development (Bouglita, Abdelmalek, & Ziani, 2018).

The ISO 26000 standard offers a structured approach for embedding social responsibility within organizational operations. As a diagnostic and strategic tool, it assists enterprises in adapting to evolving ethical and behavioral expectations. This integration strengthens productivity and competitiveness while aligning organizations with globally recognized principles of sustainable development. By adhering to these standards, companies are empowered to formulate comprehensive strategies that reflect a commitment to ethical practices and stakeholder welfare (Zerriouh & Hamidi, 2023).

The performance of an organization in relation to its community and environmental impact has become a critical indicator of its sustainability and long-term success. The recognition of social responsibility as a key determinant of competitive advantage and reputation underscores its importance in contemporary business practice. Furthermore, responsible social performance influences workforce engagement, investor confidence, and stakeholder relations, enhancing the overall socio-economic and environmental ecosystem.

This study aims to assess the application of Social Responsibility Accounting (SRA) principles in Libyan cement companies, focusing on their alignment with the ISO 26000 standard. By exploring existing practices and perceptions, the research seeks to identify critical factors driving the adoption and significance of CSR initiatives. The findings are expected to contribute to academic discourse on environmental and social accounting, while offering actionable recommendations for policymakers and industry leaders to promote sustainability in Libya's cement industry.

## 2. Libya background

Libya as a developing country, institutions suffer from the lack of application of social accounting and do not focus on measuring their social and environmental costs or disclosing them in their reports. Unfortunately, no evidence has been found regarding social responsibility accounting

practices in Libya, either in terms of quantity or quality. It has been shown that lack of awareness, lack of cooperation, and disregard for reputation and legal issues are among the main reasons for the non-disclosure of social and environmental issues in Libya (Nasser et al., 2010). Moreover, Libyan managers suffer from a lack of qualification to deal with social and environmental issues, as found in the study by Aldrugi & Abdo (2014). Most managers lack the experience and knowledge to handle social and environmental issues in their companies (Kim et al., 2011). Additionally, companies suffer from weak vision and practices in bearing the minimum social responsibility; the weak identification of social responsibility dimensions hinders companies from building bridges of communication with their internal and external environments. Bearing social responsibilities can contribute to alleviating health and cultural burdens, reducing unemployment rates, and enhancing technological development. Therefore, companies must develop their strategic thinking to support and manage social responsibility (Wolczek, 2014). Furthermore, companies focus on increasing profits at the expense of the environment and do not pay much attention to environmental issues despite the existence of some environmental laws and regulations in Libya.

The American Accounting Association (AAA) describes social accounting as "a systematic process of identifying, measuring, and reporting economic information to facilitate informed judgments and decision-making by users of such information" (Hawa, 2021, p. 343).

The European Communities Commission in Brussels defines corporate social responsibility as "the way companies and organizations must integrate social, environmental, and economic concerns into their operations and interactions with stakeholders on a voluntary basis" (Sandra et al., 2021).

The United Nations Industrial Development Organization (UNIDO) views social responsibility as a strategic management approach that enables companies to incorporate social and environmental considerations into their core operations and stakeholder engagements (Cheng, 2021, p. 3). Similarly, the ISO 26000 standard, developed by the International Organization for Standardization, characterizes social responsibility as "the commitment of organizations to align their

decisions and activities with societal and environmental well-being, guided by transparent and ethical practices" (Mohsen & Mohdadi, 2017). Corporate social responsibility (CSR) can be viewed from four dimensions (Abdelkader & Rabah, 2017):

**Economic Dimension:** This dimension acknowledges the necessity of relying on principles of competition and technological development within the framework of the organization's social responsibility, without causing harm to the organization or society.

**Legal Dimension:** This dimension focuses on protecting and preserving the environment, occupational safety, justice, and adhering to consumer protection and environmental laws to allow societal advancement.

**Ethical Dimension:** This principle is based on institutions considering ethical principles in all their decisions and activities to avoid any harm to society (Saadi, 2020, p. 30).

**Philanthropic Dimension:** This dimension is highly related to the quality of life through charitable initiatives, donations, and voluntary social assistance programs that are not directly related to the company's work but are initiated voluntarily to benefit the community, such as training programs for the elderly or youth, without aiming to increase profits (Siddiqi, 2020).

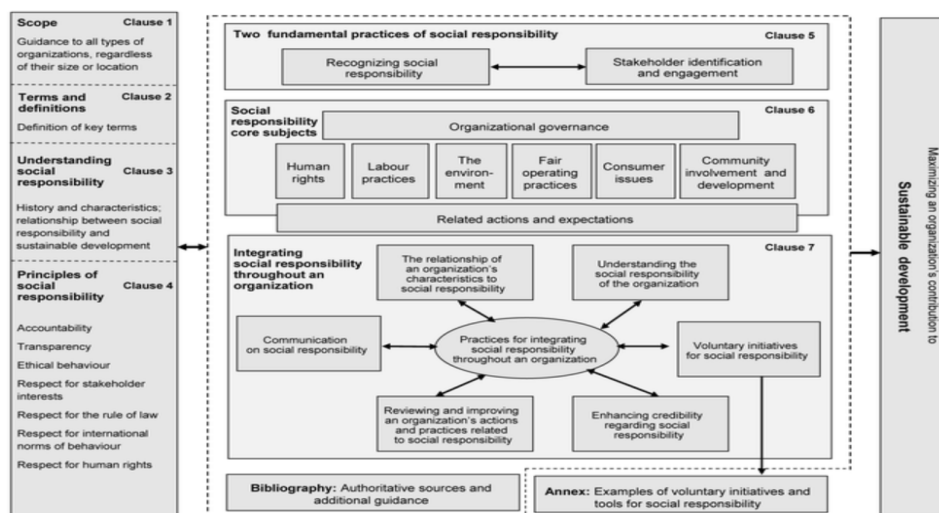
The ISO 26000:2010 standard functions as a foundational framework for social responsibility, offering detailed guidance on integrating socially responsible practices into organizational operations.

As a globally recognized reference, ISO 26000 provides a comprehensive set of principles and

recommendations designed to promote and enhance best practices in social responsibility. It supports organizations in aligning their projects and programs with societal and environmental well-being, ensuring that their activities contribute positively to sustainable development. Key aspects of the standard include: ISO 26000:2010 - Guidance on social responsibility

1. Clarifying the fundamental concepts and principles of social responsibility, aiding in their correct understanding and application.
2. Providing a framework for identifying and analyzing the impacts of organizations on the environment, society, and the economy.
3. Encouraging organizations to take concrete actions to improve their social and environmental performance.
4. Enhancing communication and transparency within and outside organizations, focusing on engaging all relevant stakeholders.
5. Encouraging organizations to implement community initiatives and contribute to sustainable development and improving the quality of life in society.
6. Providing a framework for measuring and evaluating the performance of organizations in the field of social responsibility. The following figure illustrates the guidelines on the use of the ISO 26000 standard, the fundamental principles of social responsibility, recognizing social responsibility, and engaging stakeholders. It also covers the core subjects and issues related to social responsibility and integrating social responsibility into the organization's policies, culture, and strategies.

Guidance on Using the ISO 26000:2010 Standard



: <https://www.iso.org/obp/ui/#iso:std:iso:26000:ed-1:v1:en>

The ISO 26000 standard outlines seven core areas that define the essential dimensions of social responsibility (Ahmed et al., 2020):

1. **Organizational Governance:** This refers to the decision-making systems and procedural frameworks that organizations implement to achieve their objectives, forming the foundational structure of any institution.
2. **Human Rights:** This encompasses the fundamental rights entitled to all individuals, including civil and political rights.
3. **Labor Practices:** These focus on aligning organizational policies and procedures with the principles of fair and ethical employment, ensuring compliance with labor standards.
4. **The Environment:** Organizations are required to actively minimize their environmental footprint by addressing the direct and indirect impacts of their activities, as well as the social, economic, health, and environmental consequences of their decisions.
5. **Fair Operating Practices:** This emphasizes ethical conduct in organizational operations and interactions with other entities.
6. **Consumer Issues:** This includes responsibilities such as educating consumers, providing accurate product information, ensuring proper usage guidelines, maintaining transparency in marketing, and promoting sustainable consumption.
7. **Community Involvement and Development:** Organizations must recognize their relationship with and impact on the communities in which they operate. This involves active community engagement and contributions to local development, aligning with the principles of sustainable development.

### 3. Literature review:

There are numerous studies that have discussed the application of social responsibility accounting in all its dimensions and the awareness of industrial companies about their social responsibility towards society. Paukstys (2021) confirmed that a positive understanding of the importance of social responsibility is likely to lead to good market relationships with customer. In the same vain Ahmed et al. (2020) revealed that Algerian petroleum companies, under the ISO 26000 standard, adhere to applying the dimensions of social responsibility in practice, but to varying degrees from one dimension to another, and that company officials are aware of the concept of

social responsibility. This study indicated that the Hodna Mills Company in Algeria is not aware of the concept of social responsibility despite its efforts towards stakeholders (Nagmoosh 2021). Baaira and Jaalab (2020) found that Algerian institutions have recently retreated in their responsibility towards society, while Sonatrach, the study sample, had a social responsibility strategy to support national efforts in combating the coronavirus. Bouhbila and Qatoush (2020) concluded that SANIAK (ENPEC) institutions adhere to ethical and legal responsibility, contributing to sustainable development. The study by Kheireddine (2019) showed that Microsoft, one of the global companies, is committed to continuously fulfilling its responsibilities towards communities worldwide and undertakes several initiatives within the framework of its social responsibility. Hassani and Sharbi (2018) also confirmed that the existence of awareness and interest in the concept of social responsibility among oil companies operating in Beersheba, and that they are committed to contributing to every field of corporate social responsibility by achieving community welfare, protecting the environment, and improving working conditions and workers. The commitment to social responsibility is not related to the company's age but to the extent of the company's awareness and interest in the concept of social responsibility. Jamali and Karam (2018) found a parallel factor between the main literature on corporate social responsibility in developed countries compared to emerging literature on corporate social responsibility in developing countries. Mehri (2017) discovered an increase in environmental awareness in recent years in Algeria about the importance of social responsibility, and some Algerian economic institutions are inclined to adopt environmental and social strategies by disclosing environmental and social information, but this practice needs organization and regulation. The social responsibility for a preliminary evaluation of the practices of some companies participating in the ISO 26000 certification for corporate social responsibility argued that the improving the company's image depends on improving the main interests related to corporate social responsibility (Kateb and Abdelaziz, 2017). Most studies in the field of social accounting focus on developed countries, while developing countries have been neglected. However, it is erroneous to apply the results of these studies to

developing countries due to the variation in the application of social responsibility between countries and societies. Therefore, this study contributes to enriching accounting knowledge on this vital topic by addressing the current lack of Arabic studies focusing on social and environmental issues, especially in Libya. This study can be considered the first of its kind in Libya, to the best of the researchers' knowledge, and continues the work of previous studies aimed at assessing the importance of applying social responsibility accounting in Libyan cement companies in its various dimensions.

### Literature Review

Numerous studies have explored the application of social responsibility accounting (SRA) across its various dimensions, as well as the awareness of industrial companies regarding their societal responsibilities. Paukstys (2021) emphasized that a positive perception of social responsibility enhances market relationships with customers. Similarly, Ahmed et al. (2020) found that Algerian petroleum companies adhere to the dimensions of social responsibility under the ISO 26000 standard, albeit to varying degrees, and that company officials are generally aware of the concept. However, Nagmoosh (2021) revealed that Hodna Mills in Algeria lacks awareness of social responsibility despite its efforts toward stakeholders.

Baaira and Jaalab (2020) observed a recent decline in the societal responsibilities of Algerian institutions, although Sonatrach, the study's sample, implemented a social responsibility strategy to support national efforts during the COVID-19 pandemic. Bouhbila and Qatoush (2020) concluded that SANIAK (ENPEC) institutions adhere to ethical and legal responsibilities, contributing to sustainable development. Kheireddine (2019) highlighted Microsoft's commitment to fulfilling its global social responsibilities through various initiatives. Earlier, Hassani and Sharbi (2018) confirmed that oil companies in Beersheba demonstrate awareness and commitment to corporate social responsibility (CSR), focusing on community welfare, environmental protection, and improved working conditions. They noted that commitment to CSR is not tied to a company's age but to its awareness and interest in the concept. Jamali and Karam (2018) identified parallels between CSR literature in developed countries and emerging studies in

developing countries. Mehri (2017) reported a growing environmental awareness in Algeria, with some institutions adopting environmental and social strategies, though these practices require better organization and regulation. Kateb and Abdelaziz (2017) argued that improving a company's image depends on enhancing its core CSR practices, based on an evaluation of companies participating in ISO 26000 certification. The majority of studies in the field of social accounting have predominantly focused on developed countries, with limited attention given to developing nations. However, generalizing the findings of these studies to developing countries is problematic due to significant variations in the application of social responsibility across different cultural, economic, and institutional contexts. To address this gap, this study contributes to the accounting literature by exploring social and environmental issues in an under-researched setting, particularly in Libya. By building on the existing body of knowledge, this research extends prior work by examining the importance of implementing social responsibility accounting (SRA) and its various dimensions within the Libyan cement industry.

### 4. Research Problem:

While the majority of prior studies have predominantly focused on developed countries, there is a growing need to address the knowledge gap between developed and developing nations, particularly in the context of social and environmental accounting disclosure (Babiak & Trendafilova, 2011; Belal & Cooper, 2011). Given the increasing global interest in social and environmental accounting, it is imperative for researchers and academics in Libya to contribute to this field by conducting studies that explore its application within local contexts. Against this backdrop, this study seeks to investigate the extent to which Libyan cement companies apply social responsibility accounting (SRA) in alignment with the ISO 26000 standard.

The research problem is framed through the following **main question**:  
**What is the current status of social responsibility accounting practices in Libyan cement companies in light of the ISO 26000 standard?**

This main question is further elaborated through the following sub-questions:

1. To what extent are the management teams of Libyan cement companies aware of the importance of implementing social responsibility accounting in accordance with the ISO 26000 standard?
2. How effectively do Libyan cement companies apply the dimensions of social responsibility accounting in alignment with the ISO 26000 standard to meet the needs of all stakeholders?

### 5. Study Objectives:

The primary objective of this study is to assess the extent to which Libyan cement companies apply social responsibility accounting (SRA) in their interactions with the community. Specifically, the study aims to:

Determine the level of commitment of these companies to implementing the dimensions of social responsibility accounting in their operational and financial practices.

Analyze the degree to which these companies activate the concepts and dimensions of social responsibility accounting, including environmental, social, and economic aspects.

Identify the challenges and obstacles hindering the effective adoption and implementation of social responsibility accounting principles by these companies.

Provide evidence-based findings and recommendations to enhance the application of social responsibility accounting, aligning corporate profitability with societal responsibilities.

Through these objectives, the study seeks to establish a clear framework for Libyan cement companies to improve their performance in social responsibility accounting, while promoting transparency and accountability toward the community.

### 6. Importance of the Study:

This study derives its importance from the significance of applying social responsibility accounting in industrial companies and the necessity of having a social responsibility accounting system in Libyan cement companies to handle accounting data related to social issues and ensure compatibility with traditional accounting systems. It highlights the importance of this in improving the image and transparency of companies and providing reliable and relevant social responsibility information to investors and decision-makers. Additionally, this study contributes to the development of the accounting function by expanding the scope of social

responsibility accounting and developing its results to include the environmental and social dimensions by studying the extent of the application of social responsibility accounting dimensions. It provides useful results for stakeholders, legislative bodies, and Libyan cement companies.

### 7. Study Hypotheses:

In light of previous studies and to achieve the study's objectives, the following hypotheses can be formulated:

**H1:** There is sufficient awareness among the top management of Libyan cement sector companies about the importance of applying social accounting. at a significance level of ( $\alpha \leq 0.05$ ).

**H2:** The Libyan cement manufacturing companies in the study sample apply the dimensions of social accounting well towards all concerned parties. at a significance level of ( $\alpha \leq 0.05$ ).

### 8. Study Boundaries:

To comprehend the study problem and understand its various aspects, the study boundaries are limited to the understanding of the reality of the application of social responsibility accounting dimensions by Libyan cement companies in light of the ISO 26000 standard. The study population consists of the employees in the financial department and internal auditors in Libyan cement companies across the country, with the main activities centered in the geographical boundaries of Libya in the eastern and western regions, during the period from January 2024 to April 2024.

### 9. Methodology:

The study employed descriptive-analytical approach, which involves appropriate description and analysis of the study's nature in all its cognitive and methodological aspects. The study quantitatively depicted the data using a questionnaire as a tool for data collection from all respondents. The data were organized, classified, analyzed, and subjected to rigorous examination to derive results that answer the study's question.

**Population:** The study population consists of financial employees and auditors in Libyan cement companies, totaling 144 individuals. Due to the small size of the study population, the researchers adopted a comprehensive survey method by distributing the questionnaire to all members of the study population through direct contact, as well as via email and social media, as shown in Table (1).

**Table 1: Number of Questionnaires Distributed and Received from the Study Population**

Distributed Questionnaires	Missing Forms	Received Forms	Invalid Forms	Valid Forms	Percentage of Invalid Forms
144	8	136	5	131	90.97%

It is evident from Table (1) that the number of distributed questionnaires reached 144, of which 136 were retrieved. Out of these, 131 questionnaires were analyzed, representing a response rate of 90.97%. This percentage is considered excellent from a statistical standpoint

**Table 2: Coding of Response Alternatives and Length of Category for Determining Response Direction**

Response	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Score	1	2	3	4	5
Weighted Average	(1–1.79)	(1.8–2.59)	(2.6–3.39)	(3.4–4.19)	(4.20–5)
Relative Weight	(20–35.9)	(36–51.9)	(52–67.9)	(68–83.9)	(84–100)
Degree of Agreement	Very Low	Low	Medium	High	Very High

**– Statistical Methods Used in Describing and Analyzing Data:**

All data collected from the respondents were analyzed using version 25 of the Statistical Package for the Social Sciences (SPSS). The analysis included both descriptive and inferential statistics. The researchers employed systematic methods to analyze frequencies and percentages of the respondents’ personal and functional characteristics, used Cronbach’s Alpha test to determine the reliability of the questionnaire items based on the sample responses, and conducted a One Sample T-Test to determine the significance of differences between the participants’ mean responses and the mean measurement (3). Additionally, the weighted arithmetic mean was calculated to determine the direction of responses, and the standard

deviation was used to assess the dispersion of responses and their deviation from the mean.

**– Validity and Reliability Tests:**

To ensure the validity and reliability of the questionnaire, the researchers conducted the following tests:

**– Content Validity:**

The researchers addressed content validity by presenting the questionnaire to specialized professors to ensure that the items accurately achieved the intended purpose. After collecting the opinions and remarks of these specialists, all comments were considered to finalize the questionnaire, which was then distributed to the

and is sufficient to conduct statistical tests and obtain results that can be generalized to the study population.

**– Data Collection Tool:**

The study used the questionnaire as the primary tool for data collection to achieve the study’s objectives and test its hypotheses. A total of 144 questionnaires were distributed to the participants, who were asked to read the provided statements and select their responses based on a five-point Likert scale, as shown in Table (2).

financial and internal audit employees in Libyan cement companies.

**– Construct Validity:**

Construct validity is a measure of the tool’s validity, indicating the extent to which the tool achieves its intended objectives. It shows the correlation of each axis of the questionnaire with the overall score of the questionnaire items as a whole. This is evident from Table (3), which shows the correlation of each axis of the questionnaire with the overall score of the questionnaire items in general.

- Is there sufficient awareness among the management of Libyan cement companies in the study population about the importance of applying social responsibility accounting?
- Are the Libyan cement companies in the study population adequately implementing the dimensions of social responsibility accounting towards all concerned parties?

**Table (3) Correlation Coefficient Between Study Axes and Overall Questionnaire**

Axes	Number of Items	Correlation Coefficient	Statistical Significance Value
Awareness of the Importance of Social Responsibility Accounting	11	0.844	0.00
Economic Dimension	7	0.901	0.00
Legal Dimension	7	0.768	0.00
Ethical Dimension	7	0.845	0.00
Philanthropic Dimension	7	0.864	0.00

\*\* The value is statistically significant at the significance level (0.01)

The results in Table (3) indicated that all p-values were less than 0.05, which are statistically significant. This suggests a significant statistical relationship between each axis of the questionnaire and the overall questionnaire, confirming the construct validity of the study tool.

**– Reliability:**

Reliability refers to the consistency of the measurement results, providing the same results

when applied twice at different times to the same individuals. The results in Table (4) showed that the Cronbach’s Alpha values for the questionnaire items ranged from 0.705 to 0.827, with an overall reliability coefficient of 0.894 for the entire questionnaire. Therefore, it can be said that these coefficients are of good significance for research purposes and can be relied upon to generalize the results.

**Table (4) Cronbach’s Alpha Coefficient for Reliability**

Axis	Number of Items	Alpha Coefficient
Awareness of the Importance of Social Responsibility Accounting	11	0.827
Economic Dimension	7	0.705
Legal Dimension	7	0.818
Ethical Dimension	7	0.813
Philanthropic Dimension	7	0.811
Overall Questionnaire	39	0.894

**– Description of the Study Population According to Personal and Functional Characteristics:**

The data from the study questionnaire related to the participants’ personal variables were processed, and the results were obtained as shown in Table (5) below:

**Table (5): Distribution of Study Population According to Personal Variables**

Personal Data	Frequencies	Percentage
Qualification		
Intermediate Diploma	9	6.87%
Higher Diploma	21	16.03%
Bachelor’s Degree	94	71.76%
Master’s Degree	7	5.34%
Specialization		
Accounting	99	75.57%
Business Administration	13	9.92%
Finance and Banking	4	3.05%
Economics	10	7.63%
Other	5	3.82%
Years of Experience		
Less than 5 years	6	4.58%
5 to less than 10 years	31	23.66%
10 to less than 15 years	18	13.74%
15 to less than 20 years	43	32.82%
More than 20 years	33	25.19%
Job Title		
Financial	78	59.54%
Auditor	23	17.56%
Head of Department	21	16.03%
Director	9	6.87%
Participation in Social Responsibility Accounting Courses		
Yes	80	61.07%
No	51	38.93%

Table (5) above shows that there is a diversity in academic qualifications, with most of the study

population holding higher degrees. This is a positive indicator that the study population



possesses high academic qualifications, which help them understand the questionnaire questions. The table also shows that 75.57% of the study population specializes in accounting, forming the vast majority of the study population. Therefore, we can assume that the respondents understood the issues raised and were able to provide informed opinions. Regarding years of experience, it is clear that the scientific and practical experience gained by the study population will contribute to achieving the study's objectives and help the researchers successfully implement the practical aspect. This experience will positively reflect on the data and information collected due to their accumulated experience in their companies. From the same Table (6), it is evident that there is diversity in job positions, indicating that the study population includes more than one category, reflecting multiple perspectives on the study topic. The table also shows that participants in workshops, courses, seminars, and conferences constitute 61.07% of the study population, indicating that the majority of the study population actively participates in events related to social responsibility accounting. Therefore, based on the above, it can be said that the results of presenting the demographic characteristics of the study population as a whole provide a reliable indicator regarding the eligibility

of the respondents to answer the questionnaire items. Consequently, their opinions and responses can be considered a basis for deriving the desired results from the study.

**10. Testing the Study Hypotheses:**

Based on the findings from discussing the opinions and attitudes of the study population regarding the extent to which Libyan cement companies apply the dimensions of social responsibility accounting under ISO 26000, the stage of testing the pre-established study hypotheses comes. The aim is to reach results on which recommendations can be made.

**– First Sub-Hypothesis:**

H01: There is a statistically significant difference at the level of ( $\alpha \leq 0.05$ ) between the mean response of the study population and the hypothetical mean of the study population, indicating the lack of importance of social awareness for the application of social responsibility accounting dimensions by Libyan cement companies under ISO 26000.

To determine the degree of agreement on each item of the axis concerning the importance of social awareness for the application of social responsibility accounting dimensions by the companies under study under ISO 26000, the (One Sample T-Test) was used.

**Table. (6) One-Sample Test**

Test Value = 3						
	t	df	Sig (2-tailed)	Mean	95% Confidence Interval of the Difference	
					Lower	Upper
The company organizes training courses and workshops for employees to enhance awareness of the importance of social responsibility accounting	51.613	130	.000	3.961	3.82	4.13
The company provides suitable working conditions for employees	56.321	130	.000	4.401	4.37	4.57
The company cares about customer complaints and suggestions	57.346	130	.000	3.497	3.39	4.16
The company provides a health insurance system for employees	64.565	130	.000	4.699	4.58	4.78
The company is keen to provide the best and latest services to its customers	69.406	130	.000	4.117	4.00	4.23
The company donates to charitable organizations	56.346	130	.000	3.898	3.80	4.07
The company provides financial or in-kind assistance to the surrounding environment	55.841	130	.000	4.250	4.15	4.31
The company contributes to reducing unemployment	50.184	130	.000	3.996	3.89	4.16
The company has an emergency plan in case of natural disasters	63.103	130	.000	3.894	3.84	4.11
The company participates in programs to reduce environmental pollution and protect the environment	60.581	130	.000	3.673	3.60	4.04
The company employs individuals with special needs	65.601	130	.000	3.470	3.41	4.08
The extent of awareness of Libyan cement companies about the importance of applying social responsibility accounting	160.091	130	.000	3.984	3.83	4.10

More specifically, from Table (6), regarding the first question about whether the company organizes training courses and workshops for employees to enhance awareness of the importance of social responsibility accounting, the results indicated that the mean score of the participants'

responses was 3.961, which is higher than the acceptance mean. This suggests that the company does organize training courses and workshops for employees to enhance awareness of the importance of social responsibility accounting, as confirmed by the T-test value of 51.613. Regarding the third

question, whether the company cares about customer complaints and suggestions, it was the least influential factor from the study population's perspective, with a mean score of 3.497, which is higher than the acceptance mean according to the T-test value of 57.346, indicating it is influential and statistically significant. For the fourth question, whether the company provides a health insurance system for employees, it was the most influential item, with a mean score of 4.699, which falls within the acceptance range, as confirmed by the T-test result of 64.565. As for the remaining items, the statistical analysis results indicated that they are all statistically significant with a p-value less than 0.05, and all are influential in the awareness of the importance of applying the dimensions of social responsibility accounting under ISO 26000 from the study population's perspective. Considering all items as a single axis, the analysis results indicated that the awareness and understanding of the importance of applying the dimensions of social responsibility accounting under ISO 26000 are statistically significant with a p-value of 0.000. The mean score of the study population's responses was 3.984, which is higher than the measurement mean (3), with a difference of 0.984. To determine the significance of this difference, the p-value is zero, which is less than 0.05. Therefore, the level of awareness and

understanding of the importance of applying the dimensions of social responsibility accounting under ISO 26000 among Libyan cement companies was high.

From the above, we conclude that all items of this axis are statistically significant. Therefore, the null hypothesis of the study is rejected, and the alternative hypothesis is accepted, which states: There is a statistically significant difference at the level of ( $\alpha \leq 0.05$ ) between the mean response of the study population and the hypothetical mean of the study population, indicating the importance of social awareness among Libyan cement companies for the importance of applying the dimensions of social responsibility accounting under ISO 26000.

#### **9.5.1.2 Second Sub-Hypothesis:**

H02: There is a statistically significant difference at the level of ( $\alpha \leq 0.05$ ) between the mean response of the study population and the hypothetical mean of the study population, indicating that Libyan cement companies do not adequately apply the dimensions of social responsibility accounting towards all concerned parties under ISO 26000.

To determine the degree of agreement on each item of the axis concerning the application of social responsibility accounting dimensions by the companies under study under ISO 26000, the (One Sample T-Test) was used.

**Table (7): One-Sample Test**

Test Value = 3						
	t	df	Sig (2-tailed)	Mean	95% Confidence Interval of the Difference	
					Lower	Upper
<b>Economic Dimension of Social Responsibility Accounting</b>						
The company creates job opportunities for community members	57.384	130	.000	3.974	3.82	4.13
The company aims to achieve a higher level of efficiency in work	56.267	130	.000	3.922	3.77	4.07
The company contributes to increasing the national gross income	65.587	130	.000	3.987	3.85	4.12
The company works to achieve maximum profits	69.411	130	.000	3.935	3.80	4.07
The company strives to excel over other institutions	51.682	130	.000	4.026	3.89	4.16
The company seeks optimal resource use	57.198	130	.000	3.788	3.87	4.11
The company launches its products despite knowing that prices will rise in the future	52.682	130	.000	4.117	4.00	4.23
Level of the economic dimension of social responsibility accounting	57.682	130	.000	3.964	3.86	4.04
<b>Legal Dimension of Social Responsibility Accounting</b>						
The company contributes to environmental preservation through the laws and regulations it applies	56.487	130	.000	4.026	3.88	4.17
The company adheres to conducting business in compliance with local laws	57.257	130	.000	3.464	3.35	4.15
The company ensures employees comply with health, safety, and environmental security instructions and procedures	67.577	130	.000	4.013	3.93	4.13
The company declares to social security authorities in case of death or disability	71.513	130	.000	4.103	3.96	4.14
The company commits to applying fair retirement insurance systems	51.704	130	.000	4.117	4.01	4.24
The company commits to providing healthcare for employees	57.808	130	.000	4.130	4.08	4.26
It can be said that transparency is high in my company	56.607	130	.000	3.605	3.59	4.102
Level of the legal dimension of social responsibility accounting	54.949	130	.000	3.922	3.84	4.06
<b>Ethical Dimension of Social Responsibility Accounting</b>						
My company promotes ethical values	56.384	130	.000	4.234	4.11	4.36
The company promotes its business ethically	57.262	130	.000	4.208	4.08	4.33
The company provides equal and fair job opportunities for everyone	67.101	130	.000	4.026	3.93	4.12
The company bears the damages suffered by customers in the company	71.201	130	.000	4.065	3.98	4.15
The company respects the customs and traditions of the community in which it operates	51.454	130	.000	4.169	4.05	4.29
The company conducts its business in a manner consistent with the values and ethics of the local community	57.284	130	.000	4.104	4.00	4.21
The company adheres to the principle of justice and equality in dealing with its employees regarding their financial entitlements (wages - promotions - incentives)	57.257	130	.000	4.017	4.081	4.18
Level of the ethical dimension of social responsibility accounting	68.388	130	.000	4.117	3.98	4.19
<b>Philanthropic Dimension of Social Responsibility Accounting</b>						
The company provides grants to support the local community, such as supporting university students	55.471	130	.000	3.456	3.39	4.01
The company allocates part of its profits to support charitable and social institutions	56.257	130	.000	3.892	3.83	4.04
The company contributes to supporting the local community's infrastructure, such as roads, health centers, and schools	66.587	130	.000	3.639	3.56	4.06
The company participates in volunteer campaigns during natural disasters affecting the community	70.613	130	.000	4.065	3.96	4.11
The company provides job opportunities for people with special needs	50.604	130	.000	4.145	3.95	4.08
The company supports charitable organizations	57.587	130	.000	3.713	3.66	4.01
My company supports youth activities and sports clubs	56.657	130	.000	4.013	3.91	4.11
Level of the philanthropic dimension of social responsibility accounting	56.384	130	.000	3.846	3.79	4.01

From the results in Table (7), it is evident that the mean scores of the study population's responses regarding the application of social responsibility accounting dimensions by Libyan cement companies ranged from 3.456 to 4.234. According to the data in Table (2) and the p-value for all values being less than 0.05, the level of agreement was high for all items of the axis concerning the application of social responsibility accounting dimensions by Libyan cement companies, except for the first and second items in the ethical dimension, which were very high. The results also showed that the mean scores for the items of the axis concerning the application of social responsibility accounting dimensions by Libyan cement companies ranged from 3.846 to 4.117. Thus, the ethical dimension of social responsibility accounting was the strongest dimension with a mean score of 4.117, followed directly by the economic dimension with a mean score of 3.964, the legal dimension in third place with a mean score of 3.922, and the philanthropic dimension in last place with a mean score of 3.846. According to the data in Table (2) and the p-value for all values being less than 0.05, the level of agreement was high for all dimensions of the axis. From the above, it is clear that the application of social responsibility accounting dimensions by Libyan cement companies, in general, had a mean score of 3.962, which is higher than the measurement mean (3), with a difference of 0.962. To determine the significance of this difference, the p-value is zero, which is less than 0.05. Therefore, the level of application of social responsibility accounting dimensions by Libyan cement companies towards all concerned parties under ISO 26000 was high. From the above, we conclude that all items of this axis are statistically significant. Therefore, the second null hypothesis of the study is rejected, and the alternative hypothesis is accepted, which states: There is a statistically significant difference at the level of ( $\alpha \leq 0.05$ ) between the mean response of the study population and the hypothetical mean of the study population, indicating that Libyan cement companies adequately apply the dimensions of social responsibility accounting towards all concerned parties under ISO 26000.

#### 11. Discussion of the Study Results:

Recently, there has been a clear global interest in practicing social responsibility accounting towards society and the environment. This study applied

this topic to financial employees and internal auditors in the cement sector companies. By comparing this result, which indicates the presence of social awareness and understanding of the importance of applying the dimensions of social responsibility accounting under ISO 26000, where the mean score for this axis was 3.984, and the application of social responsibility accounting dimensions to the internal and external community of the institution with a mean score of 3.962. This result aligns with the presence of social awareness of the importance of applying the dimensions of social responsibility accounting under ISO 26000 with the studies of Zaghba et al., 2021, Zelazna et al., 2021, Paukstys, 2021, Al-Qinai, 2020, Hassani and Sharbi, 2018, Jamali and Karam, 2018, Mehri, 2017, Hee et al., 2017, and Dargam et al., 2015, and differs from the study of Naqmoosh, 2021. The result of this study regarding the extent of applying the dimensions of social responsibility accounting under ISO 26000 aligns with the studies of Maddah, 2022, Ahmed et al., 2020, Khairuddin, 2019, and Zubek et al., 2015, and differs from the study of Bouhbila and Qatoush, 2020, in the lack of commitment to achieving the philanthropic dimension.

#### 12. Study Results and Recommendations:

##### – Results:

Based on the study of the reality of the application of social responsibility accounting dimensions by Libyan cement companies under ISO 26000, and relying on the results of statistical analyses, the researchers summarized the findings as follows:

1. The study results indicated a general agreement among the study population's opinions, showing sufficient awareness and understanding among the management of Libyan cement sector companies of the importance of applying social responsibility accounting dimensions under ISO 26000. The p-value was 0.000, with a high percentage of 79.68%. This finding is supported by the studies of Zaghba et al., 2021, Zelazna et al., 2021, Paukstys, 2021, Al-Qinai, 2020, Hassani and Sharbi, 2018, Jamali and Karam, 2018, Mehri, 2017, Hee et al., 2017, and Dargam et al., 2015.
2. The study results also indicated a general agreement among the study population's opinions, showing a statistically significant commitment by Libyan cement sector

companies to applying social responsibility accounting dimensions under ISO 26000. The p-value was 0.000, with a high percentage of 79.24%. This finding is supported by the studies of Maddah, 2022, Ahmed et al., 2020, Khairuddin, 2019, and Zubek et al., 2015.

#### – Recommendations:

Based on the data analysis and conclusions reached by the study, the following recommendations are made:

- Organize workshops and discussion sessions to promote the culture of social responsibility among companies, aiming to increase awareness of social and environmental responsibility. These should focus on clarifying the positive impact of applying social and environmental accounting on company profits and improving the reputation of industrial companies that negatively affect the environment in the eyes of the community.
- Each company should establish a dedicated body or department for social responsibility, which plays an active role in implementing and monitoring social responsibility policies within the company. This body should include employees, customers, and members of the local community.
- Work on issuing laws and regulations by the state, making it mandatory for industrial companies to adhere to their social responsibility towards all related parties. These laws should include effective monitoring mechanisms to ensure companies comply with the specified standards and enhance social accountability.
- Companies should issue a guide available to the public that outlines their vision, mission, and goals regarding social responsibility.
- Learn from the experiences of other countries in the field of social and environmental responsibility to benefit from them.

#### Future Research

- Analysis of Stakeholders' Perception of the Role of Corporate Social Responsibility in Libyan Cement Companies
- Measuring the Impact of Environmental Corporate Social Responsibility on Reducing Carbon Emissions in Libyan Cement Companies
- The Impact of Social Sustainability on Customer Satisfaction and Trust in Libyan Cement Companies.

#### References:

- Abdelkader, Masad, and Rabah, Oukil. (2017). "The Extent of Adoption of Social Responsibility Dimensions by Algerian Economic Institutions - Case Study of the Cement Company in Sour El-Ghozlane." *Journal of Knowledge, International Scientific Journal, University of Bouira*, 23, pp. 38-52.
- Bouashria, M., & Naaroor, B. (2019). The role of ISO 26000 in establishing the social responsibility of business organizations to contribute to achieving sustainable development. *Journal of Administrative and Financial Sciences*, Vol. 3, No. 1, 93-115.
- Zeriuoh, N., & Hamidi, L. S. (2023). The adoption of ISO 26000 standard: A narrative and reflective study of competitive advantages in the context of social responsibility. *International Journal of Accounting, Finance, Auditing, Management and Economics (IJAFAME)*, 4(6-1), 285-304.
- Faqair, F. (2020). Social Responsibility in Enterprises "ISO 26000" between the Application and the Advantages: A Study of some Indicators of Condor Electronics. *Journal of Management and Development for Research and Studies, Ali Lounici University - Blida 2, Local Governance Management Laboratory and Its Role in Achieving Development*, Vol. 9, (Issue), pp. 237-257.
- Bougleta, I., Mehri, A. M., & Ziani, K. (2018). The contribution of social responsibility in improving the quality of working life in the economic institution "An analytical study from the point of view of workers in the Cement Corporation of Constantine, *Economic Visions Journal, Martyr Hamma Lakhdar University, El Oued, Algeria*, Vol. 8(1), pp. 65-75.
- Abustala, Abu Al-Qasim, et al. (2019). "Accounting Disclosure of Environmental Information in Financial Reports - Case Study of the National Cement Company of Libya." *Academic Conference on Economic and Business Studies, University of Misrata, Libya*.
- Ahmed, Sakhr, Abdel-Lawi, Mufid, and Abdel-Karim, Saida. (2020). "The Reality of Applying Social Responsibility in Algerian Petroleum Companies under ISO 26000 Standards: A Case Study." *Al-Aseel Journal of Economic and Administrative Research*, 4(1), pp. 211-230.
- Aldrugi, A. & Abdo, H. (2014). Determining the motives or reasons that make companies disclose environmental information. *Journal of Economics, Business and Management* 2 (2), pp117-121.
- Al-Qinai, Ezzedine. (2020). "Adoption of Social and Environmental Responsibility Accounting -

- Case Study.” *Journal of Economic Additions*, 4(2), pp. 129-149.
- Ba'ira, Fatoum, and Ja'lab, Zahra. (2020). “The Reality of Social and Ethical Responsibility in Algerian Public Institutions in Light of Global Pandemics COVID-19 - Sonatrach Company as a Model.” *Journal of Human Resource Development Research Unit*, 12(1), pp. 147-171.
  - Babiak ‘K. ‘& Trendafilova ‘S.(2011). "CSR and environmental responsibility: motives and pressures to adopt green management practices. *Corporate social responsibility and environmental management*: 18 (1) ‘pp11-24.
  - Belal ‘A. R. ‘& Cooper ‘S. (2011). "The absence of corporate social responsibility reporting in Bangladesh". *Critical Perspectives on Accounting*: 22 (7) ‘pp654-667.
  - Bouhbila, Ilham, and Qatoush, Mariam. (2020). “The Role of Corporate Social Responsibility in Achieving Sustainable Development: A Case Study.” *Journal of Economic Sciences, Management, and Commercial Sciences*, 13(3), pp. 728-743.
  - Cheng ‘Weiquan.(2021). *Corporate Social Responsibility And Sustainable Economic Development In China ‘requirements for the degree of ‘Doctor of Philosophy ‘the Graduate College of the Illinois Institute of Technology .*
  - Dargam, Maher Mousa, et al. (2015). “The Feasibility of Applying Social Responsibility Accounting by Companies Listed on the Palestine Stock Exchange.” *Al-Azhar University Journal – Humanities Series*, 17(2-A), pp. 215-246.
  - Hassani, Abdelkader, and Sharbi, Mohamed Al-Amin. (2018). “Corporate Social Responsibility in the Algerian Hydrocarbons Sector - Case Study of the Bir Seba Oil Complex in Hassi Messaoud, Ouargla, Algeria.” *Al-Bahith Journal, University of Ouargla*, 18(1), pp. 307-319.
  - Hawa, Abdelkader. (2021). “Dimensions and Obstacles of Social Responsibility Accounting and Accounting Methods for Disclosure.” *Journal of Business Administration and Economic Studies*, 7(1), pp. 339-360.
  - Hee, L.M., Yeong, K., and Yura, K. (2017). Effects of Corporate Social Responsibility Actions on South Korean Adolescents’ Perceptions in the Food Indust. *Sustainability*. Vol 9, No. 2, PP 176-181.
  - Jamali, D., & Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International journal of management reviews*, 20(1), 32-61 .
  - Khairuddin, Jumaa, Dridi, Ahlam, and Khalil, Sabrine. (2019). “The Reality of Practicing Social Responsibility in Global Companies: Microsoft as a Model.” *Journal of International Economics and Globalization*, 2(1), pp. 149-162.
  - Kim, J. W., Kim, E. J., Kim, S. M., & Hong, H. G. (2011). Effects of fit with CSR activities and consumption value on corporate image and repurchase intention. *International Journal of business strategy*, 11(1), 35-46.
  - Maddah, Murad. (2022). “Corporate Commitment to Social Responsibility According to ISO 26000 Standards: Case Study of the Algerian Private Company for Coated Bags.” *Journal of Modern Economy and Sustainable Development*, 5(1), pp. 69-86.
  - Mehri ‘Abdelhamid. (2017). La realite de la divulgation environnementale et sociale dans les entreprises Algériennes- cas des entreprises de la wilaya de Constantine ‘*Revue des sciences humaines et sociales* ‘(48) ‘pp196-214..
  - Mohsen, Zubeida, and Mahdadi, Lubna. (2017). “The Reality of Ethical Social Responsibility in Economic Institutions: A Study of the Experiences of Some Developed and Developing Countries.” *Journal of Advanced Economic Research*, 3, pp. 164-178.
  - Naqmoosh, Adel. (2021). “The Extent of Awareness of Social Responsibility Elements among Employees of Economic Institutions - Case Study of Al-Hodna Mills.” *Journal of Economic Studies*, 12(1), pp. 565-584.
  - Nasser Saleh ‘Mohamad Ahmad ‘Fathi Ramadan ‘ (2010) *Corporate environmental disclosure in Libya: A little improvement ‘World Journal of Entrepreneurship ‘Management and Sustainable Development* 6 ‘(1/2) ‘pp149–159.
  - Paukstys ‘Mindaugas ‘(2021) ‘*Understanding The Importance Of Social Responsibility: The Attitude Of Managers And Employees Of Accommodation Companies ‘DOI <https://doi.org/10.26661/hst-2020-7-84-14>.*
  - Saadi, Abdel Haq. (2020). “Measurement and Accounting Disclosure of Corporate Social Responsibility.” *Journal of Advanced Economic Studies*, 5(3), pp. 27-48.
  - Sadiqi, Amina. (2020). “The Extent of Awareness of the Legal and Environmental Dimensions of Social Responsibility among Employees of the National Electricity and Gas Distribution Company - A Field Study.” *Journal of Economic Future*, 8(1), pp. 61-72. Link
  - Sandra ‘et‘al ‘(2021) ‘*Impact Of Environmental ‘Social And Governance Dimensions Of Corporate Social Responsibility On Firm Performance: Evidence From Nigeria ‘Humanities and Social Sciences Letters ‘Volume (09) ‘Issue (02) ‘pp: 220-236 .*

- Wolczek, P. (2014). The Concept of Corporate Social Responsibility and Sustainable Development. *Problems of Sustainable Development*. Vol. 9, No. 1, PP 157-166 .
- Zaghba, Talal, et al. (2021). “Algerian Consumer Perception of Corporate Social Responsibility Commitment - Case Study of Al-Hodna Mills.” *Journal of Creativity*, 11(1), pp. 264-280.
- Zelazna ‘et al ‘(2021) ‘The Perception of Corporate Social Responsibility by Employees of International IT Corporations ‘*European Research Studies Journal* ‘Volume (24) ‘Issue (02 ‘pp: 241-252.
- Zubek, Fathi F. and Bin Mohammed, Ahmed and Mashat, Adel A. (2015). Corporate Social and Environmental Responsibility Disclosure (CSR/D) by Qatar Listed Companies on their Corporate Web Sites. *University Bulletin*, 1 (17), pp109-134.