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## **Social Responsibility (ISO 26000) and the International Standard (ISO 14000) and Their Contribution to Supporting Organizations in Environmental Protection**

### **Abstract**

This study aims to explore the role of Social Responsibility (ISO 26000) and the International Standard (ISO 14000) and their contribution to supporting organizations in environmental protection. The study reviews the fundamental concepts of social responsibility, its dimensions, and its significance to society, in addition to examining the concept of the International Standard ISO 14000 and its role in environmental protection. The study employs a descriptive-analytical approach to examine and analyze various aspects of Social Responsibility (ISO 26000) and the International Standard (ISO 14000). The findings indicate that social responsibility and the implementation of ISO 14000 within organizations enhance institutional commitment to environmental sustainability, contribute to reducing environmental pollution, and improve environmental performance. Additionally, these practices help lower costs, increase profitability, and expand market share. Achieving these benefits requires the adoption of an environmental policy within organizations that aims to protect and preserve the environment.

**Keywords:** *Social Responsibility (ISO 26000), International Standard (ISO 14000), environmental protection, environmental policy*

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## **Sosial Məsuliyyət (ISO 26000) və Beynəlxalq Standart (ISO 14000) və ətraf mühitin mühafizəsində dəstək təşkilatlarına töhfələri**

### **Xülasə**

Bu tədqiqatın məqsədi Sosial Məsuliyyətin (ISO 26000) və Beynəlxalq Standartın (ISO 14000) rolunu və onların ətraf mühitin mühafizəsində təşkilatları dəstəkləməyə töhfəsini araşdırmaqdır. Tədqiqat ISO 14000 Beynəlxalq Standartının konsepsiyasını və ətraf mühitin mühafizəsindəki rolunu tədqiq etməklə yanaşı, sosial məsuliyyətin fundamental anlayışlarını, onun ölçülərini və cəmiyyət üçün əhəmiyyətini nəzərdən keçirir. Tədqiqat Sosial Məsuliyyətin (ISO 26000) və Beynəlxalq Standartın (ISO 14000) müxtəlif aspektlərini araşdırmaq və təhlil etmək üçün təsviri-analitik yanaşmadan istifadə edir. Nəticələr göstərir ki, sosial məsuliyyət və təşkilatlar daxilində ISO 14000-in tətbiqi ətraf mühitin davamlılığına institusional öhdəliyi artırır, ətraf mühitin çirklənməsinin azaldılmasına töhfə verir və ətraf mühitin performansını yaxşılaşdırır. Bundan əlavə, bu təcrübələr xərcləri azaltmağa, gəlirliliyi artırmağa və bazar payını genişləndirməyə kömək edir. Bu faydalara nail olmaq üçün təşkilatlar daxilində ətraf mühitin mühafizəsi və mühafizəsi məqsədi daşıyan ekoloji siyasətin qəbul edilməsi tələb olunur.

**Açar sözlər:** *Sosial Məsuliyyət (ISO 26000), Beynəlxalq Standart (ISO 14000), ətraf mühitin mühafizəsi, ətraf mühit siyasəti*

### **Introduction**

With the growing global focus on environmental protection and conservation, it has become a fundamental pillar and a major requirement in business organizations. An organization that prioritizes environmental issues can achieve benefits by eliminating environmental pollution and improving its environmental performance. Social Responsibility (ISO 26000) refers to the responsibility of organizations for the impacts of their activities. Many organizations and institutions, however, neglect environmental issues, which results in the spread of environmental problems that are not only economic, social, and political but also ethical.

With the increasing attention to environmental issues and the need to address the consequences of environmental problems, numerous global conferences have been held, including the United Nations Conference on the Environment in 1972. Several organizations and bodies have been dedicated to addressing environmental concerns, and the International Organization for Standardization (ISO) issued the International Standard ISO 14000 as an effective tool for incorporating environmental considerations into the management behavior of organizations and for protecting the environment and preserving natural resources.

From this context, the following question arises: How do Social Responsibility and the International Standard ISO 14000 contribute to supporting organizations in environmental protection?

To answer this question, the study will address the following topics:

I. Social Responsibility (ISO 26000)

## II. International Standard ISO 14000

### III. The Role of Social Responsibility and International Standard ISO 14000 in Supporting Organizations in Protecting and Preserving the Environment.

#### I. Social Responsibility (ISO 26000)

##### 1. Definition of Social Responsibility (ISO 26000)

Although the concept of social responsibility dates back to the 18th century, there is no universally agreed-upon definition. Several definitions include:

- **World Business Council for Sustainable Development (2004):**

"Social responsibility is the continuous commitment by business companies to act ethically and contribute to economic development while improving the quality of life for the workforce, their families, the local community, and society as a whole." (Abu Anser, 2015, p. 32-33)

- **Organization for Economic Cooperation and Development (OECD):**

"Corporate social responsibility is defined as the company's commitment to contribute to economic development while preserving the environment and working with workers, their families, the local community, and society at large to improve the quality of life for all these parties." (Guyonnaud & Willard, 2004, p. 5)

- **World Bank:**

"Social responsibility refers to the obligations of business organizations to contribute to sustainable economic development to improve living standards, making them beneficial for development by working with employees, their families, the local community, and society as a whole." (Kafi, 2014, p. 275)

- **French Observatory for Social Responsibility:**

"Social responsibility is the mobilization of all the institution's resources to contribute positively to sustainable development alongside public actors by integrating economic, social, and environmental dimensions into their activities, thereby aligning with sustainable development goals." (Falaq, 2016, p. 48)

Based on the above definitions, social responsibility can be considered a concept through which economic institutions take an interest in societal welfare by considering the impact of their activities on consumers, employees, shareholders, society, and the environment across various aspects of their operations.

#### 2- Reasons for the Emergence of Corporate Social Responsibility:

In reality, several factors have driven this trend toward corporate social responsibility, including:

- **New concerns and expectations** from citizens, consumers, public authorities, and investors due to the outcomes of globalization and significant industrial transformations.

- **Social norms:** whose influence on investment decisions by both individuals and institutions is increasing, as they are consumers before being investors.

- **Growing concerns due to environmental degradation** resulting from economic activities.

- **Media transparency and modern communication technology:** which deal with the company's activities, enabling them to access economic activities and understand national and international opinions regarding their impacts (Al-Khafaji & Al-Ghalibi, 2008, p. 289).

#### 3- Dimensions of Social Responsibility:

Carroll's contribution marked a qualitative shift in expanding the concept of social responsibility, distinguishing four main dimensions of this concept (Al-Ghalibi & Al-Amri, 2005, p. 52):

- **Economic Dimension:** Business organizations engage in economic activities to achieve effective efficiency, use resources rationally to produce high-quality goods and services, and distribute returns fairly across various production factors. By achieving this, they have fulfilled their economic responsibility.

- **Legal Dimension:** This involves the conscious and voluntary commitment to laws and regulations governing various aspects of society, whether related to investment, wages, employment, the environment, competition, or other areas.

- **Ethical Dimension:** Business organizations consider ethical aspects in all their decisions and operations in the industry they operate in, avoiding any harm to society.

- **Philanthropic Dimension:** This includes donations, charitable contributions, and social assistance that serve society without profit motives. The organization may also adopt a core societal cause and work to support and follow it.

Some researchers argue that institutions should undertake three forms of responsibility as follows:

- **Economic Dimension:** This does not refer to profit as a business aspect but to the commitment to ethical practices within institutions, such as corporate governance, preventing bribery and corruption, protecting consumer rights, and ethical investment.

- **Social Dimension:** This requires the institution to contribute to the welfare of the society it operates in and to improve and care for its employees in a way that positively impacts increased productivity, develops their technical capabilities, provides job and professional security, and ensures healthcare and social services for them. The social dimension includes fair employment and work practices and contributions to the local community.

- **Environmental Dimension:** This dimension represents the institution's duty to cover the environmental impacts resulting from its operations and products, eliminate emissions and waste, achieve maximum efficiency and productivity from available resources, and reduce practices that may negatively impact the country's and future generations' enjoyment of these resources.

#### **4- The Importance of Social Responsibility:**

The importance of social responsibility can be identified as follows (Othman, 2019, p. 36):

- **Importance for the Institution:**

- ✓ Enhancing the institution's image in society, especially among clients and workers, particularly since social responsibility represents voluntary initiatives by the institution toward direct or indirect stakeholders.

- ✓ Commitment to social responsibility improves the work environment and fosters cooperation and bonding among various stakeholders.

- ✓ It provides an effective response to changes in societal needs.

- ✓ Additional benefits include financial returns and improved performance as a result of adopting social responsibility.

- **Importance for Society:**

- ✓ Social stability resulting from the availability of justice and the prevalence of the principle of equal opportunities, which is the core of corporate social responsibility.

- ✓ Improving the quality of services provided to society.

- ✓ Increasing awareness of the importance of full integration between institutions and various interest groups.

- ✓ Promoting development through raising social awareness and education at the individual level, contributing to political stability and a sense of social justice.

- **Importance for the State:**

- ✓ Reducing the burdens borne by the state in performing its health, educational, cultural, and social functions.

- ✓ Commitment to environmental responsibility leads to increased state revenues as institutions become more aware of the importance of equitable and correct contributions to social costs.

- ✓ Contributing to technological development and reducing unemployment, among other fields where modern states find themselves unable to fully meet all responsibilities without the participation of private economic institutions.

Despite the importance of corporate social responsibility, there is still debate regarding the adoption of a more extensive social role by institutions.

#### **5- Objectives of Social Responsibility:**

There are objectives that all organizations strive to achieve when adopting social responsibility programs, including (Al-Azzawi, 2002, p. 189):

- Achieving financial profit for the organization.

- Providing high-quality products and services at reasonable prices that match consumers' economic levels.

- Responding to the organization's social responsibility toward society and its public.
- Improving the organization's public image.
- Presenting an acceptable image of the organization and its brand.

Thus, when adopting social responsibility programs as part of its communication plan, the organization's officials must ensure consistency between the objectives of adopting social responsibility programs and the general objectives of the organization according to society's and the public's needs (Environmental management system ISO 14000: Concept and requirements, 2018).

Despite the growing importance of social responsibility for companies and organizations, according to the Reteen Institution 100 report, global organizations spend approximately 500 million dollars annually on social responsibility activities.

## **II. International Standard ISO 14000**

### **1- Definition of International Standard ISO 14000**

The ISO 14000 standard is defined as "part of a recognized management system consisting of a set of specific requirements such as organizational structure, functions and planning, identification of responsibilities and tasks, clarification of processes and controls, and allocation of resources to implement and achieve the organization's environmental policy and goals." ("Environmental Management System ISO 14000," 2018).

It is also described as a series of specifications that "contribute to the efficient use of raw and natural materials, their preservation, and the handling and production of hazardous waste." (Qassem, 2012, p. 228).

ISO 14000 offers companies and organizations a valuable opportunity to keep up with modernization and technology, transferring these advancements to developing countries while serving as a key source for adopting and implementing global best practices in environmental management systems (Douglél & Berhouma, 2016, p. 119).

### **2- Features of ISO 14000 International Standard**

The Environmental Management System offers features summarized as follows:

- Providing organizations with efficiency in environmental performance by fostering awareness among organizations and entities concerned with environmental issues (Deshash & Abadi, 2020, p. 450).
- Supporting environmental behavior among stakeholders by assuming responsibility for environmental standards and protection.
- Enabling the measurement of environmental impacts such as emissions and various forms of pollution, including soil and water pollution (Rashidi, 2010/2011, p. 156).
- The requirement to obtain quality system certification (OMS) and ISO 14001 certification as indicators of environmental awareness and protection at both national and global levels (Dassas, 2010/2011, p. 38).

### **3- Factors Influencing the Emergence and Spread of ISO 14000**

Several factors contributed to the emergence of ISO 14000, including:

- **The emergence of sustainable development:** This concept became prominent in 1987 in the report *Our Common Future*, presented by the World Commission on Environment and Development.
- **The success of ISO 9000 series:** A series focused on quality management systems that achieved great success (Mokhol & Ghanem, 2009, p. 36).
- **Increased environmental awareness:** The development of environmental consciousness led to the formation of pressure groups focused on protecting the environment.
- **Spread of national and regional standards:** Such as the British standard BS 7750.
- **Global environmental challenges:** Notable challenges include environmental pollution, ozone layer depletion, and global warming (Qoroui & Miloud, 2010, p. 10).
- **Development of international environmental legislation:** The increase in environmental laws and the establishment of environmental protection councils (Murad, 2008, p. 32).

### **4- Tools Used in the Application of ISO 14000**

The application of ISO 14000 relies on several tools:

- **Legislation:** Governments issue binding laws and regulations for organizations and individuals concerning various industrial, agricultural, and production activities, along with policies governing industrial project operations.

- **Pressure groups:** These are organizations, associations, and bodies that advocate for environmental protection, providing financial and technical support to industrial and developmental projects committed to environmental regulations.

- **Quality and competition standards:** These environmental standards are adhered to by institutions and organizations, playing a significant role in competition by adhering to environmental requirements.

- **Financing:** Many production companies seek to consume clean energy, reducing environmental pollution, which leads to cost savings in production and increased marketing opportunities (Al-Bakri & Al-Nouri, 2009, p. 67).

### 5- Importance of ISO 14000

The ISO 14000 series is an essential source for environmental management, serving the following objectives:

- Providing organizations with tools and standards for continuous environmental improvement (Mokaddem, 2013/2014, p. 112).

- Requiring companies seeking certification to comply with effective environmental legislation.

- Enabling companies to access global markets by obtaining the certification.

- Companies pursue this certification to reduce costs, as it ensures efficient performance (Khamra, 2006/2007, p. 88).

- Encouraging organizations and companies to conduct self-assessments of their performance (Ben Aouak, 2014, p. 126).

### 6- Advantages of ISO 14000 International Standard

The ISO 14000 international standard offers numerous advantages, including:

- Recognition of organizations and institutions for their environmental commitment and development in managing resources affecting their operations (Kafi, 2014, pp. 187-188).

- Boosting employees' morale regarding their environmental responsibilities (Mokaddem, 2019, p. 23).

- Expanding markets and gaining new consumers for organizations and institutions.

- Enhancing the image of organizations among suppliers, investors, individuals, and other stakeholders (Kafi, 2014, p. 191).

### 7- Criticisms of the International ISO 14000 Standard

The main criticisms directed at the ISO 14000 international standard are as follows:

- **High costs:** Organizations incur significant expenses related to investments and external programs (Al-Azzawi & Al-Aqar, 2015, p. 124-127).

- **Energy and effort waste:** Managers and staff often expend excessive time and resources.

- **Operational expenses:** Additional costs are associated with establishing and maintaining the standard (Bakhda, 2017, p. 334).

## III. The Role of Social Responsibility (ISO 26000) and the International Standard ISO 14000 in Environmental Protection

### 1- Contribution of Social Responsibility (ISO 26000) to Environmental Preservation

The environment is a critical dimension of social responsibility. Integrating environmental considerations into organizations' social responsibility programs provides an appropriate framework for aligning with environmental goals. Under social responsibility commitments, organizations must (Mokaddem, 2013, p 22):

- Develop an efficient plan with defined goals to improve environmental performance.

- Establish appropriate management systems and select an implementation team capable of analyzing and addressing environmental issues.

- Commit to environmental accountability and compensate for environmental damage caused by business activities.

- Avoid environmental harm and provide financial and technical support for external initiatives focused on environmental preservation.

Environmental protection and conservation of natural resources are essential aspects of corporate environmental and social responsibility due to the extensive exploitation of natural resources, technological advancements, increased industrial waste, and the widespread use of chemical fertilizers and pesticides, all of which have caused significant environmental issues (Khamra, 2006, p 33).

Environmental preservation is integral to social responsibility, ensuring that natural resources are protected from degradation and that future generations have equitable access to them. Organizations can achieve this by improving environmental performance, using pollution-reduction techniques, and adopting cleaner production methods (Mokaddem, 2013, p. 112).

## **2- Relationship Between Social Responsibility and Environmental Policy**

Social responsibility plays a vital role and serves as a cornerstone for defining an organization's environmental policy (Ben Aouak, 2014, p. 126). By incorporating social commitments into their mission and strategic vision, organizations can derive key environmental goals and convert them into actionable plans. This approach facilitates the development of environmental policies by:

- **Aligning with environmental conditions:** Ensuring policies are appropriate for the environmental context stemming from the organization's activities and products.

- **Continuous improvement and pollution prevention:** Commitment to ongoing enhancements and pollution mitigation.

- **Compliance:** Aligning with laws and regulations concerning the organization's operations.

- **Objective setting:** Providing a framework for setting and reviewing environmental goals and objectives.

- **Documentation and maintenance:** Reviewing, documenting, and maintaining environmental objectives.

- **Public declaration:** Communicating the adopted environmental policies to the public (Kafi, 2014, P. 56).

Steps for developing environmental policies based on social responsibility include:

- Identifying organizational environmental factors.

- Defining broad executive steps for handling environmental conditions.

- Establishing implementation steps for monitoring and addressing environmental events.

- Enhancing the organization's environmental standing (Mokaddem, 2019, p. 23).

## **3- The Role of ISO 14000 in Mitigating Environmental Disaster Impacts**

According to a UN report, disasters are events that cause severe disruptions in social structures, resulting in widespread human, material, and environmental losses that exceed the affected community's ability to cope using its resources. Disasters may result from natural or human-induced hazards. Natural disasters include earthquakes, volcanic activities, landslides, tsunamis, hurricanes, floods, and wildfires, while human-induced hazards may be intentional, such as illegal oil discharges, or accidental, like toxic material leaks (Qadouri Al-Rifa'i, 2019, p. 182).

In addition to natural disasters, regional wars have significantly contributed to environmental degradation. For instance:

- The Israeli-Arab wars from 1948 to 1973 caused environmental challenges.

- The Gulf War in the 1980s and 1990s led to severe environmental pollution, including deliberate forest fires, water contamination, and soil pollution from oil spills.

The international standard ISO 14000 provides a framework for mitigating the impacts of environmental disasters, especially in densely populated areas prone to natural calamities. Integrated environmental management also offers a comprehensive approach to minimize disaster effects, addressing issues such as:

- Inadequate land-use planning.

- Poor essential services, such as clean drinking water and waste disposal (Saad, 2019, p. 37).

By adhering to ISO 14000, organizations can adopt preventive measures and operational improvements to contribute to environmental protection and disaster impact mitigation.

#### **4- Contribution of ISO 14000 to Environmental Protection**

The implementation of the ISO 14000 international standard yields numerous benefits, contributing to both social development and environmental protection. Key contributions include:

- Better compliance and cooperation with environmental regulations and the authorities responsible for environmental protection.
- The ability to adhere to environmental standards (Qadouri Al-Rifa'i, 2019, p. 173).
- Making environmental preservation one of the organization's priority goals and focusing on effective environmental management as a basis for sustainability and continuity.
- Viewing and considering problems as opportunities that can be addressed by diagnosing their root causes to solve and prevent them (Kafi, 2014, p. 72).
- Increased market share through innovative production that limits competitors' performance and enhances the organization's competitive strength (Qadouri Al-Rifa'i, 2019, p. 173).
- Protecting and improving human health and the health of individuals in the workplace and community.

#### **5- Relationship Between Social Responsibility and ISO 14000**

The International Organization for Standardization (ISO) issues unified specifications aimed at developing various production sectors to deliver services and products efficiently, safely, and sustainably. Among these specifications is the **ISO 14000 series**, which addresses environmental management through several voluntary international standards that guide organizations in establishing and implementing effective environmental management systems (Al-Azzawi & Al-Aqar, 2010). These standards help:

- Promote environmental protection while balancing environmental concerns with economic and social needs.
- Facilitate the application of environmental management systems by consolidating and reviewing requirements.

In 2010, ISO introduced a new set of specifications concerning social responsibility, ISO 26000, which provides guidelines for integrating social responsibility into organizational strategies and operations. ISO 26000 is intended for use by all types of organizations in both public and private sectors across developed and developing countries. It aims to encourage organizations to go beyond compliance as a fundamental part of their social responsibility and integrate various initiatives related to social responsibility (Bakhda, 2017, p. 334).

When applying ISO 26000, organizations must consider societal, environmental, legal, cultural, political, and organizational differences as well as variations in behavior. This ensures a comprehensive and adaptable approach to social responsibility that aligns with environmental and social contexts.

#### **Conclusion**

ISO 26000 on social responsibility and the international standard ISO 14000 play a significant role in business organizations and institutions by enhancing environmental performance and adopting technologies and methods that reduce pollution while addressing the increasing environmental problems worldwide.

It can be concluded that there is a complementary relationship between social responsibility and ISO 14000, as both are applied in institutional management with a shared goal: protecting the environment and preserving its resources by adhering to unified global standards issued by the International Organization for Standardization (ISO). The ISO 14000 standard outlines environmental planning requirements and mechanisms in management aligned with economic development plans while contributing to natural resource preservation and environmental protection. It supports institutions in achieving their objectives while considering environmental responsibilities.

On the other hand, ISO 26000 promotes balancing business activities with environmental considerations by emphasizing resource limitations and environmental protection. When applied in institutions and organizations, it integrates economic, social, and environmental concerns in decision-making, leading to profitability, consumer satisfaction, and environmental protection.

The combined application of ISO 26000 and ISO 14000 significantly supports institutions in environmental protection. These standards help prevent and mitigate environmental degradation by preserving the environment and its natural resources. They also encourage training employees and enhancing their capacity to fulfill environmental responsibilities while raising awareness of the environmental impact within the organization.

Additionally, these standards emphasize optimizing raw material usage and making the best use of energy resources. They help institutions avoid causes of land, air, and water pollution while minimizing noise resulting from industrial waste. Proper waste disposal methods are promoted, including the encouragement of waste recycling practices in the private sector.

Furthermore, the adoption of social responsibility through ISO 26000 enhances workers' skills and improves their performance. These standards foster environmental awareness, as society needs ethical approaches that promote respect for the environment. Addressing pollution concerns becomes a priority, along with promoting scientific research to combat pollution in all forms and protect the environment.

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