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# The application of the CSR guidelines defined by ISO 26000 in companies' members of SR MENA program: Case of NCA Rouiba Souad BOUTRIK <sup>1</sup>, Adel BOUYAHIAOUI <sup>2</sup>

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#### **Abstract:**

The theoretical framework places the ISO 26000 standard as a reference for the practice of the CSR, this standard provides sustainable development principles to guide organizations in taking charge of societal responsibilities.

The SR MENA program was implemented with the aim of contributing to the implementation of a sustainable development strategy through the effective integration of the principles and practices of social responsibility (ISO 26000) in the MENA region.

In this research, we offer an analysis of the actions taken in the fields defined by ISO 26000 by an Algerian company leader in CSR and member of the SR MENA project.

**Keywords:** CSR; SR-MENA program; ISO 26000.

**JEL Classification Codes** : Z0, Z13.

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#### 1. INTRODUCTION

Faced with technological changes and the effects of globalization, current modes of production and consumption are not compatible with the objective of preserving

the planet's resources in order to enable future generations to meet their own needs, in other words they are not compatible with sustainable development.

In addition, civil society is putting increasing pressure on organizations to report on their activities and their impact on society and the environment.

At the same time, many managers have clearly understood the importance of the sustainability of their organisation, the control of risks or the assurance of profitability, to minimise the negative consequences of their activities and to increase their benefits from a societal point of view.

Furthermore, many practices have been developed, ranging from humanitarian activities dedicated to certain causes, to taking into account environmental or social impacts, to risk analyses. The need for these actions to converge towards the same objectives has become obvious.

It is in this context that ISO developed the ISO 26000 standard with the ambition of providing social responsibility with a universal framework allowing this convergence of individual actions towards a collective objective, which constitutes a frame of reference for the adoption of the sustainable development approach.

By synthesizing existing visions, ISO 26000 brings a common understanding of social responsibility at the global level. It guides organizations by structuring and systematizing the understanding of individual responsibility. This new fundamental standard should not be experienced as a revolution but rather as the bearer, above all, of a logic of overall consistency of actions. It translates and formalizes a kind of collective common sense by presenting society's expectations.

The guidelines of ISO 26000 show the way, it is then up to each organization to find its own towards an increasingly assumed responsibility.

The SR-MENA (Social Responsibility within the Middle East and North Africa) project was implemented between 2011 and 2014, piloted by

MENA countries, was launched with the aim of contributing to the establishment of a sustainable development strategy through the effective integration of the principles and practices of social responsibility (ISO 26000) in the MENA region, with the national standards body (NSB) as its hub and to create skills on social responsibility to support the application of ISO 26000 in each pilot country in the MENA region.

The ISO 26000 guidelines draw on best practices developed by existing CSR initiatives in the public and private sectors, through which it creates added value for existing work on social responsibility (SR), will promote understanding and expand application as it seeks to build an international consensus on what CSR means and what CSR issues organizations need to address. However, it provides guidelines for translating the principles into effective actions and refines the best practices already established and disseminates them globally for the benefit of the international community.

Therefore, the question that we ask is: what is the degree of application of the CSR guidelines defined by ISO 26000?

#### 2. CSR framework

Sustainable development is the notion that defines the need for transition and change that our planet and its inhabitants need to live in a more equitable world, in good health and respecting the environment.

Sustainable development was defined by Norwegian Prime Minister Brundtland (1987) as: "A development which must meet our present needs, without preventing future generations from meeting theirs"

It is therefore considered a mode of economic development seeking to reconcile economic and social progress and the preservation of the environment, considering the latter as a heritage to be passed on to future generations.

The pillars of sustainable development (Purvis & al., 2018, p.05) are:

- **Economic efficiency:** by ensuring sound and sustainable management, without prejudice to the environment and to humans;
- **Social equity:** by meeting the basic needs of humanity (housing, food, health and education) while reducing inequalities between individuals and respecting their cultures;

Environmental quality: by preserving natural resources in the long term, by maintaining the major ecological balances and by limiting environmental impacts.

### 2.1 The concept of CSR

According to the Commission of the European communities (2001, p.35), the CSR is the voluntary integration of social and ecological concerns of companies in their business activities and in their relations with their stakeholders. Being socially responsible means not only fully meeting applicable legal obligations, but also going beyond and investing "more" in human capital, the environment and relationships with stakeholders.

According to ISO 26000 (ISO, 2014, p.17) the CSR is the responsibility of an organization towards the impacts of its decisions and activities on society and the environment, resulting in ethical and transparent behaviour that contributes to sustainable development, including health and good -being of society; takes into account the expectations of stakeholders; respects the laws in force and that is in accordance with international standards of behaviour; and which is integrated throughout the organization and implemented in its relationships.

### 2.2 The concept of ISO 26000

Published in 2010 by the International Organization for Standardization, the ISO 26000 standard establishes the principles, themes and main lines of the concept of social responsibility (or social responsibility), as well as an application method intended for any type of structure. (company, NGO, community, union...). ISO 26000 is therefore in line with the definition of Corporate Social Responsibility (CSR) as it has been defined by the European Union. Very often, the ISO 26000 standard is at the heart of companies CSR strategy.

This standard gives principles of sustainable development to guide organizations in taking charge of societal responsibilities.

The concept of sustainable development is complementary in three areas: economic, social and environmental. The rules recommended by ISO 26000 can therefore be considered as a major contribution to sustainable development taken as a whole. Any strategy that complies with the precepts

of social responsibility acts in a transversal way and generates significant contributions in terms of reasoned economy, social well-being and environmental preservation.

The ISO 26000 standard does not give rise to certification itself, it is difficult to assess its effectiveness in a precise and quantified manner. However, by giving organizations the keys to manage their social responsibility, ISO 26000 enables them to anchor and perpetuate a structured CSR approach. It is therefore a useful tool for organizations that want to assess the state of their CSR, define their lines of action and set up procedures.

The ISO 26000 standard explains how to set up a CSR strategy based on 7 principles, i.e. (Cadet, 2010, p.403):

- admissibility;
- Transparency;
- ethical behaviour;
- Recognition of stakeholder interests;
- Respect for the principle of legality;
- Taking into account international standards of behaviour;
- Respect for human rights.

The seven central questions revolve around the following elements (Cadet, 2010, p;403):

- **Governance:** incorporates all the procedures and means on which the company relies to make decisions in order to achieve its objectives.
- **Human rights:** incorporates all the good practices that the company must apply to avoid any discrimination in human rights.
- **Relations and working conditions:** referring to employment, working conditions and social protection, social dialogue, occupational health and safety as well as the development of human capital.
- The environment: dealing with the prevention of pollution, the sustainable use of resources, adaptation and mitigation of climate change, the protection and restoration of the natural environment.
- Fair practices: concerning the fight against corruption, responsible engagement, fair competition and respect for property rights.
- Consumer issues: includes fair practice in marketing, customer

information, commercial contracts, consumer health and safety protection, sustainable consumption, education, after-sales services, conflict resolution and access to services.

• Communities and local development: integrate issues related to community involvement, education and culture, employment and skills development, technology, wealth and income generation, health, and social investment.

Holistic approach Community involvement **Human rights** and development 6.2\* Organizational 6.7\* ORGANIZATION Labour Consumer practices issues governance Fair operating The environment practices Interdependence

Fig.1. 7 core subjects of ISO 26000

**Source:** ISO, 2010, p.09

# 3. The SR MENA project

### 3.1 The purpose of the SR MENA project

The purpose of this four-year project (2011-2014) was to encourage the adoption and use of the ISO 26000 standard on social responsibility in the Middle East - North Africa (MENA) region, i.e.: Algeria, Egypt, Iraq, Jordan, Lebanon, Morocco, Syria and Tunisia.

Funded by the Swedish International Development Cooperation Agency (SIDA), it was part of the implementation of ISO's 2011-2015 action plan for developing countries. ISO's Development and Training Services (DEVT) department was responsible for managing it, in close collaboration with ISO members.

The aim was to contribute to the establishment of a sustainable development strategy by the effective integration of the principles and practices of social responsibility (ISO 26000) in the MENA region, giving a central role to National Standardization Bodies (NSB). The concrete objective of the project was to develop local skills and capacities on ISO 26000 and its application to help organizations and companies to apply the principles in their activities. It was also to facilitate the exchange of experiences and good practices on the application of the standard at the regional level between partner countries. To this end, training has also been set up for professionals from the NSB, public authorities, industry, consumer organizations, etc.

#### 3.2 The application of the ISO 26000 in Algeria

The ISO 26000 standard, relating to practices and procedures related to social responsibility, was officially applied on 2011 under the initiation of the Algerian Institute for Standardization (IANOR) and the program to support economic and political governance of the Algeria.

The main stages in the development of the project supervised by ISO at national level are:

- Establishment, with the ONB, of the list of pilot organizations and national experts selected for the project;
- Commitment of the leadership of the pilot organizations to implement ISO 26000;
- Designation of international experts by ISO to ensure capacity building for national experts (training, internships, country visits, advice and remote supervision);
- Provide technical advice on the application of ISO 26000 to pilot organizations by national experts, mentored by international experts, to assist them in the following activities:
- Preparation of deliverables to be provided (gap analysis, action plans,

progress reports, stakeholder mapping, etc.);

- Organization of training and awareness campaigns for staff.
- The statement of the results of the project at the national level is given below (ISO, 2016):

**Table 1.** Report of the results of the project at the national level

Reinforcement at national level of human and institutional capacities for the application ISO 26000	Increased awareness of social responsibility (SR) in National level	Technical support brought to pilot organizations (POs) to facilitate their application of ISO 26000	Regional accountability mechanism societal (RS) set in place
-16 national	-7 national	-16 participating	-2 events
trained experts; -More than 250	awareness raising events	POs; -11 POs produced	regional welcome;
trained staff		all deliverables;	-9 national
in POs.		-70 training	experts
		courses organized	participated in
		by national	other RS projects
		experts for POs.	regional;
			-1 exchange
			platform.

**Source:** ISO, 2016, p.07

## 4. Research methodology

The subject of our article being precise, the question being asked, it remains to present the protocol for resolving the problem raised. Before that, we must remember that our research is field research that is based on qualitative research.

As our research is exploratory, data collection was carried out through interviews with those responsible for implementing CSR.

We limited ourselves to the case study at NCA Rouïba as being a CSR leader in the SR-MENA project.

### 4.1 The company identity card

**Table 2.** The company's information

Reinforcement at national level of human and institutional capacities for the application	Increased awareness of social responsibility (SR) in National level	Technical support brought to pilot organizations (POs) to facilitate their	Regional accountability mechanism societal (RS) set in place
ISO 26000		application of ISO 26000	
-16 national	-7 national	-16 participating	-2 events
trained experts;	awareness raising	POs;	regional
-More than 250	events	-11 POs produced	welcome;
trained staff		all deliverables;	-9 national
in POs.		-70 training	experts
		courses organized	participated in
		by national	other RS projects
		experts for POs.	regional;
			-1 exchange
			platform.

Source: NCA Rouiba internal documents

# 4.2 The company commitment to CSR

The company's ambitions in terms of sustainable development by 2030

- To be an employer of excellence recognized at national and international level;
- Achieve ecological neutrality;
- Offer a healthy product and promote responsible and sustainable consumption
- Be a corporate citizen leader of good SR practices.

Inscribed in the values carried by the family and transposed within NCA Rouiba, corporate social responsibility (CSR) is part of its policy, placing

NCA Rouiba at the top of the companies having integrated the ISO 26000 standard in the MENA region (Middle East North Africa).

#### 5. Results and interpretation

The evaluation of the practice of CSR in accordance with good practices and the ISO 26000 standard is given below:

**Table 3.** Evaluation of the practice of CSR in accordance with good practices and the ISO 26000 standard.

CSR field according to ISO 26000	Framework of actions carried out	
	By NCA Rouiba	
	-Practice of a rigorous and transparent management to ensure the availability of Resources and a return on investment;  -Formal commitment of management in a sustainable development approach at the level of the board of directors, leading to the updating of the	
Governance of the organization	company's vision and policies;  - Creation of a position in charge of corporate governance at corporate level;	
	- Evolution of the position of responsible for management systems towards responsibility for the integrated system including SR;	
	-Evaluation of regulatory compliance by an external expert;	

	- Management's commitment to the
	implementation of public reporting
	and communication on SD.
	-Promote social dialogue and fight
	against all forms of discrimination;
Human rights	
	-Maintain and develop a permanent
	relationship with all interested parties.
	-Ensure and improve good hygiene
	and safety practices;
	and surely proceess,
	-Cover all aspects of employee health
	and safety in the workplace and
	prevent accidents & incidents
	according to health and safety
	standards;
	standards,
	-Ensure a motivating professional
Relations and working conditions	framework for the staff:
Relations and working conditions	Improve the framework & the
	working environment;
	Improve communication and
	teamwork;
	, and the second
	Improve the remuneration  system:
	system;
	- Support of the employee health
	component (coverage by the company
	of employee care)
	- Mitigate the environmental impact of
	the activity through: control of fluid
	consumption and waste management;
	consumption and waste management,
The environment	-Optimize the use of natural resources
	by promoting clean technologies as
	well as recycling technologies and
	1
	preventing pollution risks.

	-Transition from a quality	
	management system to an integrated	
	management system based on ISO	
	9001, ISO 14001 ISO 22000	
	(integrated certification) and an OHS	
	dimension referring to OHSAS 18001;	
Eain prosting	difficulties of teleffing to OHSAS 18001,	
Fair practices	The state of the s	
	-Integration of RS axes and objectives	
	into the integrated management	
	system;	
	-Review of the internal and external	
	communication procedure.	
	-Ensure respect for the rights of	
	customers and consumers through:	
	reduction of customer	
	complaints	
	increase the availability of	
	products on the market	
	products on the market	
Consumer issues	Engura and improve the health sefety	
	-Ensure and improve the health safety	
	of manufactured products;	
	-Provide our customers & consumers	
	with products and services that meet	
	established Quality requirements.	
	- Advocate a participatory	
	management by developing individual	
	responsibilities and stimulating the	
	processes of innovation and systematic	
Communities and local	improvement;	
development	r,	
de, cispinent	- Formalize good practices of	
	involvement in local development and	
	in society;	
	in society,	

-Improve participation in professional
associations -Formalize the
educational contribution for the
benefit of young people;
-Structure sponsorship actions.

**Source:** Made by ourselves

#### 6. CONCLUSION

Through this article, we have studied how to take into account the central issues of the ISO 26000 standard, which constitutes a reference framework for companies that are committed to adopting the CSR approach.

The SR-MENA project helped companies to contribute to the implementation of a sustainable development strategy through the effective integration of social responsibility (ISO 26000) principles and practices in the MENA region, with the national standards body (NSB) as the focal point, and to create a pool of expertise on social responsibility to support the implementation of ISO 26000 in each pilot country in the MENA region.

For our case study, we concluded that the approach adopted by NCA-Rouïba, which touched all the axes defined by the ISO 26000 standard, had positive impacts for the company, i.e.:

- Improved staff engagement and motivation;
- Effective waste management program through sorting, recycling and recovery;
- Reduction of greenhouse gas emissions;
- Reduction in water consumption and its contamination;
- Improved involvement with the local community through donations, patronage and sponsorship of charities;
- Publication of a sustainable development report based on the Global Reporting Initiative (GRI) model.

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