

Adoption of Social and Environmental Responsibility as an Input To Achieve Sustainable Development In a Sample of Algerian SMEs

L'adoption De La Responsabilité Sociale et Environnementale En Tant Que Contribution à La Réalisation Du Développement Durable Dans Un échantillon De PME Algériennes

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Abstract: This paper look to the reality of social and environmental responsibility in SMEs, and In order to achieve the objectives of this study A Survey was developed for the purpose of collecting data of our sample of population (30 Singles). And we used the Program (SPSS) to analysis the survey data, depending on the standard deviations and arithmetic, and the study found a range of results was notably:

1. That the reality of social responsibility in small and medium enterprises surveyed is at the average (medium).
2. That the reality of environmental responsibility in small and medium enterprises surveyed is kind of low.

Final research paper recommends that institutions need to embed responsible practices with managers and personnel through educational programs and guidelines that contribute to the development of knowledge and concepts associated with the subject, as well as its contribution to developing the skills of personnel to help them distinguish between right and wrong regarding environmental issues.

Keywords: charity, SMEs, civil society, social responsibility, transparency.

(JEL) Classification : H7, R5.

ملخص: تسعى هذه الورقة إلى البحث في واقع المسؤولية الاجتماعية والبيئية في المؤسسات الصغيرة والمتوسطة، ولتحقيق أهداف الدراسة تم تطوير استبانة لغرض جمع البيانات من أفراد العينة، وبلغ تعدادها (30) مفردة، وتم استخدام الرزمة الإحصائية للعلوم الاجتماعية (SPSS) لتحليل بيانات الإستبانة، اعتمادا على الانحرافات المعيارية والمتوسطات الحسابية، وقد توصلت الدراسة إلى مجموعة من النتائج كان من أبرزها:

1. أن واقع المسؤولية الاجتماعية في المؤسسات الصغيرة والمتوسطة المبحوثة هو متوسط.
 2. أن واقع المسؤولية البيئية في المؤسسات الصغيرة والمتوسطة المبحوثة هو متدني.
- وتوصي الورقة البحثية في الأخير المؤسسات المبحوثة على ضرورة العمل على تضمين روح المسؤولية في ممارسات المسيرين والأفراد العاملين من خلال البرامج التنقيفية والإرشادية التي تسهم في تطوير المفاهيم والمعارف المرتبطة بالموضوع، فضلا عن إسهامها في تنمية مهارات الأفراد العاملين لتساعدهم في التمييز بين الصحيح والخاطئ فيما يتعلق بالموضوعات البيئية .

الكلمات المفتاحية: الأعمال الخيرية، المؤسسات الصغيرة والمتوسطة، المجتمع المدني، المسؤولية الاجتماعية، الشفافية.

رموز JEL: H7, R5.

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1. Introduction:

The social role that can be practiced by business organizations was and still under the focus and controversy and attention of many researchers and professionals, and however this interest is concentrated in its early stages about the nature of the goals sought by these organizations, is it purely economic or must be taken into other objectives and requirements for environmental and social causes. This interest evolved into more important stages, by looking for the possibility of shaping specific ways to social and environmental responsibility towards drafting a parallel performance and armrests to the economic performance and drives towards the goals pursued by the business organizations.

The SMEs seeking as one of their most important forms of business organizations and the different nature of their activities to achieve an economic performance, which aims to maximize profits, but they occur during the operations and activities a range of negative effects on the environment (pollution effects, Killing natural resources) and on (society as a whole damaged part), through the negligence of responsibility of the direction in civil society, and charitable works and even the absence of a culture of transparency, which lead to the modern environmental and social performance as well as an ideal economic performance, social responsibility refers to the activity which aims to expand Social contribution, that contribution which must be return to the community as part of the Community institution which conducts its activity and its environment to promote their products and source of inputs.

As for environmental responsibility means carrying part of unilateral initiatives or collaboration with public authorities commit to take the necessary measures to mitigate the impact to the environment after what was a defensive attitude towards this damage.

Environmental and social responsibility is a term that we use to express the Organization's obligations, to accomplish a set of goals for the benefit of the society. Kind of responsibility that economic foundation practice with a series of social processes the processes that involve an exchange of social expenditures. And social cost between enterprise and society.

1.1. Research Problematic:

Starting from the wave of challenges that faces small and medium-sized enterprises through the difficulties of responding to environmental and societal pressures, imposed by the business environment, and also as some Arabic and foreign studies have dealt with this aspects of social responsibility and the environment in a number of multinational corporations and large organizations. However, there is a lack of knowledge in finding the theoretical and practical intellectual entrances that helps to keep track of the responsibility of small and medium enterprises towards the environment and society as a whole one structure. Based on the above, we suggest the following formulation of the problem:

What's the reality of social responsibility and environmental conditions in small and medium enterprises discussed?

Under this main question we set the following subsidiary questions:

- 1- What is the reality of the responsibility of the SMEs surveyed to the civil society?
- 2- What is the reality of the responsibility of the SMEs surveyed to the charity?
- 3- What is the reality of the responsibility of the SMEs surveyed to the culture of transparency?
- 4- What is the reality of the responsibility of the SMEs surveyed to the environment?

1.1.2. The importance of the study:

The study is important as it highlights very important topic, which is the reality of social and environmental responsibility in a sample of SMEs, and the panoply of the study is to enrich the Gnostic literature specially the Arabic management as the study derived its importance through:

- 1 - The subject of environmental responsibility one of the topics that the Algerian library suffers from scarcity, there is nothing but few scientific studies and researches about it, it wasn't the subject that worth so far in Algeria, at least not like the stranger researchers. Through desktop scanning for a number of Algerian libraries, here the importance of our scientific study appear where we trying to study and analysis the environmental concern of small and medium-sized

enterprises. By providing the intellectual framework of scientific methodology with the application of what is going on in the study sample.

2 - try to alert managers to the importance of social responsibility as a new cry entrance filled with current literature and the role it can play in improving competitive advantages for organizations, especially that many foreign studies and research has proven the effectiveness of this method, requiring the need for this entry in the Algerian institutions in General and SMEs.

3 - The fact that this study will help in providing practical information on the significance and reality of social and environmental responsibility in small and medium-sized enterprises discussed, so it can take advantage of the results of this study.

1.1.3 Research Aims:

The objectives of this study are as follows:

- a. Know the reality of small and medium-sized enterprises responsibility discussed towards civil society.
- b. Determine the State responsible for small and medium enterprises discussed toward charity.
- c. Measure the reality of small and medium-sized enterprises responsibility discussed towards the culture of transparency.
- d. Stand the fact that small and medium-sized enterprises responsibility towards the environment.

1.1.4. The study hypotheses:

In the light of the object of study and in response to the requirements and objectives of previous studies, the researchers aimed to formulate the following assumptions:

This study is concerned with testing the two main hypotheses:

The first major hypothesis: the public average of social responsibility in SMEs surveyed is average.

Under this major hypothesis there is subsidiary hypotheses formulated as follows:

- a. subsidiary hypothesis one: overall average of SMEs responsibility towards civil society is medium.

b. subsidiary hypothesis two: overall average of SMEs responsibility discussed towards charity trend is medium.

c. subsidiary hypothesis three: overall average of SMEs responsibility discussed towards the culture of transparency is medium.

The second major hypothesis: the public average of SMEs responsibility towards the environment is considered medium.

1.1.5. Curriculum of study:

Through the access to previous studies and based on the study (*Wong, 2005, p23*) we demonstrate that the appropriate method of study is descriptive stylistic & analysis (theory and field office), for being a catalyst for deep and comprehensive analysis of the problem under consideration and approach that features detailed description of relevant information, At the level of descriptive study, will be conducting the survey office and look at the theoretical and field's research to build a theoretical framework for the study. And the level of field's research and analytical, we will conduct a field study with an analysis of all the data using the appropriate statistical methods to address them, and will depend on the study devoted to this survey.

1.1.6 The study sample:

The study sample is a punch of individuals who occupies the position of an admin in the group of small and medium enterprises (30 SMEs) so the survey was distributed to them in order to reach out and determinate the level of environmental and social responsibility in small and medium enterprises that been surveyed.

1.1.7. The study tool:

We have crystallized the study tools through the access to the theoretical side and some previous studies on this subject. We will be using and developing a questionnaire to measure the level of social and environmental responsibility in small and medium-sized enterprises surveyed, and to answer the main question of our study and their tests and hypotheses (SMA) will be used, as the (standard deviation) too. Using the Program of Statistical Package for Social Sciences. (Spss).

To measure the reliability of study tool (questionnaire), the researchers used Cronbach's alpha coefficient (Cronbach Alpha) to make sure of the reliability of study tool, and the results are as shown in Table (1):

Questionnaire	social responsibility	environmental responsibility	Name of the variable
0.85	0.83	0.76	Reliability coefficient (Cronbach's alpha)

Notes from table (1) reliability coefficients for all study variables are acceptable and are greater than 0.60 where reliability coefficient for all paragraphs of resolution (0.85) which is consistently reliable in the field application for study.

2. The theoretical side

2.1. What are small and medium enterprises (SMEs)?

The different degrees of economic growth have led countries to adopt its own definition of each country either based on their legal or administrative side, there are also various definitions of other groups or international organizations such as the European Union or Union of the peoples of Southeast Asia and we will look into one of these definitions to sum up at last to the definition of Algeria.

2.1.1. Definition of the European Union:

The European Union 1996 defines the small and medium sized enterprises and which was the subject of a recommendation to all Member countries.

A. SMEs: are enterprises employing less than 10 workers.

B. Small enterprises: are those who match the standards of independence and operates 50 workers and complete an annual Capital doesn't exceed 7 million euros or their annual budgets doesn't exceed 5 million euros.

C. Medium enterprises: are those that match the standards of independence and occupy less than 250 workers with an annual Capital does not exceed 40 million euros and an annual budget of 27 million euros.

2.2. Algeria definition of small and medium enterprises:

This Definition Boils in Law No. 01-18, issued in 2001, containing the guiding law for the promotion of small and medium enterprises, in which Algeria has adopted the standard number of workers and their turnovers as in Article IV of this Act also contains a definition of the overall small and medium enterprises,

then comes 5-6-7 materials for the identification of the boundary between these institutions.

And here are some different definitions of small and medium enterprises by Algerian law:

a. **SMEs:** Know m.s.e whatever the legal nature of this organization as the production of goods or services and operates between 1 and 250 workers do not exceed the annual turnover of two billion dinars or not exceed the total annual netted five hundred million dinars with matching the standard of independence.

b. **Medium enterprises:** defined as enterprises employing between 50 and 250 workers and have confined its turnover between 200 million and two billion dinars or total annual proceeds be between 100 and 500 million dinars.

c. **Small Enterprises:** defined as employing between 10 and 49 people does not exceed the annual turnover of 200 million dinars, or total annual proceeds not to exceed 100 million dinars.

d. **Mini Enterprises:** defined as enterprises employing between one to nine workers and workers achieve a turnover of less than 20 million dinars (*Ben yagoub Tahar, Sherif Mourad, 2008, p 4*).

2.2.1 What is its social responsibility?

The traditional approach to the concept of social responsibility of the enterprise is the need to achieve maximum profits possible within the existing legal framework, this approach was derived from the tenets of classical economic theory, which is based on the basic criterion of performance is economic efficiency that materialized in the Organization of self interest for shareholders As the primary responsibility of the Department.

In the early fifties of last century a strong trend especially in capitalist societies calls for the institution's commitment to the community, thus becoming responsible management is not just about economic efficiency of enterprise activities expressed by profitability indicator, but also the Organization must play in the direction of social problems Arising from the performance of those activities, meaning that the Department became obliged to recognize social responsibility alongside economic responsibility (*Hasan hillali, 2005, p72*).

2.2.2. Definition of CSR:

Until the present time did not specify the precise definition of the concept of social responsibility in the enterprise, where the strength and acceptance of voluntary nature, hence many definitions and concepts:

Enterprise social responsibility refers to the interest of self-enterprise initiative in the face of problems and contributes to the development of society.

- European Commission defines corporate social responsibility concept that self-volunteering institutions in contributing to the creation of a society and a better environment.
- Corporate social responsibility is the continuing commitment by business to behave ethically and contribute to economic development and improve the quality of life of the workforce and their families as well as to the local population and society in General.

And it's the culture of commitment of responsibility within the company's strategic planning priorities, and provide support and the full support of senior management and the Board of directors towards the sustainable development of their communities as it defined by the Canadian Government as : "Is translated as the way it integrates social, environmental and economic concerns into their values, culture, decisions, strategies and activities in a transparent and responsible to any way founded through revolution perfect for creating applications and improve society." (*SMES and durability*, , 2004, p29)

As defined by **the Organization of economic cooperation and development**: it's the Foundation's commitment to contribute to economic development while preserving the environment and work with the workers and their families and the local assembler and society in General in order to improve the quality of life for all parties. (5)

A. social responsibility dimensions:

According to display of (*Hoon, 2005*) and (*Carrasco, 2008*) and (*Ameri, 2005*) and (*Alam, 2005*) from theoretical concepts regarding social responsibility and the role it can play in society and stakeholders, CSR is therefore made up of dimensions and variables described as follows:

- Charity:** the intended activities and humanitarian work of the Organization to earn the sympathy of society, it is possible to do through donations and aid, charitable projects and participating in charity, caring for dependents.
- Supporting civil society organizations:** and are intended to provide a package of financial, material and moral support provided by the Organization to civil society organizations, which can be on multiple forms of assistance such as: care and channels of communication, participation and projects.
- Transparency:** intended to abide by the rules and procedures that enable the community and stakeholders have easy access to information, which can be

handled through, general disclosure, combating bribery, exploitation, and easy access to information.

2.2.3. What environmental responsibility:

The environment are several requirements and conditions in order to maintain a clean and sustainable environment, which can be carried out through a variety of measures, such as protection of natural resources, waste disposal and exhaust in a scientific way, the fight against the causes of pollution, and the balancing of social responsibility.

A. Environment definition: Define the United Nations Conference on the Human Environment held in Stockholm in 1972 the environment as "a physical and social resources available and balanced in a time and a place to satisfy human needs and aspirations of the time" (*Fathi Ulmus , 2002, p14*).

Also known as: inventory or warehouse of natural resources and human available in a particular place and a particular time and used to satisfy human needs (*Mohamed Saleh Sheikh, 2002, p 64*).

Clear from these two definitions of the concept of the environment that the former got two components:

- **Natural element:** the natural environment, including human nature that did not interfere with their existence elements.

- **The human element:** (human environment) and human means and its effects on the natural environment.

B. Definition of environmental responsibility: CSR can be defined as "a statement of the organization's intentions and principles related to environmental performance and which provides a framework for action and put their environmental goals and the organization is committed to this responsibility to confirm:

- Their suitability to the nature and size of the environmental effects arising from the activities and services of the Foundation;

- The extent of the commitment to continuous improvement and the prevention of pollution;

- The extent of compliance in accordance with laws and regulations and legislation relating to the environmental organization;

- The availability framework for setting and reviewing environmental objectives and targets;

- Ensure implementation and documentation processes and the preservation of environmental spaces;
- Make sure of the Declaration of environmental responsibility to the public.

It should be noted that environmental responsibility is one of the most important requirements for achieving environmental efficiency in the organization.

2.2.4. Social and environmental responsibility for small and medium enterprises:

In the very vicinity of the change, necessitated the small and medium enterprises adopt responsible behavior by adopting a new philosophy based on the commitment towards the environment and society as well.

In the past it had this respect for the environment and all parties of stakeholders do that as an expensive issue somewhat, especially in the field of primary resources and industrial, but at the moment it has become the customer orientations aimed ethical purchases only to them clumping is still weak Consumers when the pressure on the institution exercised so that they are more interested in community and environmental their impact. It will be a stimulating and forced to change the way of work. For example, what happened in France, when a society created by a small Tunisian investor Foundation called (Maca-cola) for soft drinks instead of Coca-Cola, that was so respectful to the culture and religion of Muslims people in France.

It appears that small and medium-sized enterprises play an important role in spreading the culture of environmental and social responsibility.

A. The privacy of social and environmental responsibility in small and medium-sized enterprises: environmental and social responsibility differ in small & medium & large enterprises by the institutions and the different managers characteristics and differences in regulatory specificities This underscores the different applications and practices of social and environmental responsibility for small and medium enterprises in the field (*star Aboud stars, 2006, p 42*).

Where it was believed that social and environmental responsibility belonging to large organizations but today It's realized that the size of SMEs is a trump card of these institutions, so they will be more flexible to move in a zip environmental and social commitment and adapt to the radical changes where they can pay more attention to their employees and contribute in the establishment of creative initiatives fit in with its objectives and respect for interested parties (<http://sequovia.com>).

B. Responsible pillars of SMEs environmentally and socially: it can be said that the SMEs that adopt the idea of environmental and social responsibility needs to have:

a. managers with vision: environmental and social strategies are based on expectations as it deems Contractors will keep pace with the changes, which must be moved for all employees, and this is for the construction of new energy in the framework of the institution of citizenship, which does not seek to maximize profits, but aspires to continue their message Because it depends on the interest generated by the positive impact of raising the morale of workers and gain the loyalty of outside groups, the first successful step march is capable of achieving the affiliation of workers and all interested parties to contain the environmental and social responsibility strategies.

b. Directing innovation and creativity: the European Commission in 2002, said that the most creativity institutions are expanded and incorporated into the growth of environmental and social responsibility activities of strategies, ranging from maintaining the paper or change the packaging so to do an environmental review. In addition to a gradual shift in its base towards a more responsible action to reach the renewal of a "green and healthy ..." so that the organization's ability to innovate increases the competitive advantage and improve performance.

c. Working through networks: for example, what happened in the industrial hangar Burnside because of it's dependence on "programme de palette" to consolidate the activities and the establishment of configurations for purchases coordinate and conduct waste, there are three types of networks enables the PME to raise their effectiveness on environmental activities and the society, namely:

- Business networks: relate to customers, suppliers, consumers and financial institutions;
- Organizing networks: targeting the international authorities, national, and local;
- Knowledge Networks: affecting technology centers, universities, institutes, research centers;

In an environment where the directions are to responsible behavior, organization size does not prevent them from building on the principles of environmental and social responsibility because their belief in this philosophy will contribute to support the process of creation and creativity in order to direct internal resources

and the various parties to draw a collective vision and improve the image of the institution.

3. The practical side

3.1.1. The reality of social responsibility in small and medium-sized enterprises

3.1.2 Reality responsible for small and medium enterprises surveyed the direction of civil society

3.1.3

Table (2)

The director's responses to expressions of the axis (responsibility towards civil society)

Acceptance level	Relative importance	deviation of materiality	Arithmetic standard	The Field	No. Paragraph
High	2	0.69	4.25	My company embraces the projects adopted by civil society organizations.	01
High	4	0.89	3.91	My company develops effective communication channels with civil society organizations.	02
high	3	0.78	4.14	My company applies moral and financial support for civil society projects.	03
High	1	0.66	4.26	My company Covalent conferences and seminars of civil society organizations.	04
High	1	0.44	4.13	Responsibility towards civil society	#

Table displays (2) the results of the analysis of the first dimension of social responsibility, the responsibility dimension towards the direction of civil society, which was measured by the number of questions that are (4) questions (1-4) as stated in the study tool, where the arithmetic average of this dimension was (4.13), which means that it has achieved the level of approval of the respondents around him highly, which signal the presence of the part of social responsibility towards the civil society in the small and medium enterprises surveyed,

Where passage (04) appears: ranked first with an Arithmetic standard (4.26) and standard deviation (0.66), followed in second place with a high approval paragraph No.(01) with an Arithmetic standard (4.25) and a standard deviation (0.69), while paragraph (03) came in third place with an Arithmetic standard (4.14) and a standard deviation (0.78), while in the last rank comes paragraph (02) with highly approval with an Arithmetic standard (3.91) and a standard deviation (0.89).

3.1.4 The reality of the responsibility of small and medium-researched organizations towards charity

Table (3)

Manager’s responses to phrases of the axis (responsibility towards philanthropy)

Acceptance level	Relative importance	deviation of materiality	Arithmetic standard	The Field	No. Paragraph
Low	4	0.97	2.67	My Company provide financial and humanitarian assistance to the needs (poor people) of the community	05
Low	2	0.92	3.15	My Company Respect charity projects and contributes effectively to the development.	06
Low	3	0.74	3.14	My Company is involved with other institutions to expand humanitarian services to the community.	07
Low	1	0.69	3.86	My Company provides social and health care needs to the families of workers.	08
Low	3	0.48	3.20	Responsibility towards philanthropy	#

Table (3) displays the results of the analysis of the second dimension of social responsibility, the responsibility dimension towards the charity, which was measured by the number of questions that are (4) questions (5-8) as stated in the study tool, where the arithmetic average of this dimension was (3.20), which means that he has achieved a level of approval from respondents with low-grade which reference the weak side of social responsibility towards charitable work in small and medium-sized enterprises that been surveyed.

Where paragraph No (08) came in first place with an Arithmetic standard (3.86) and a standard deviation (0.69), followed in second place and with low-grade the paragraph number (06) with a low approval and an arithmetic standard (3.15) and a standard deviation of (0.92), while paragraph (07) came in the third place with an arithmetic standard (3.14) and a standard deviation (0.74), while paragraph (05) came was ranked as the last with low-grade approval with an arithmetic standard of (2.67) and a standard deviation (0.97).

3.2.1 Reality of responsibility for small and medium enterprises surveyed towards the transparency:

Table (4)

Manager’s responses to the phrases of axis (responsibility toward transparency)

Acceptance level	Relative importance	deviation of materiality	Arithmetic standard	The Field	No. Paragraph
Low	2	0.61	3.33	My Company emphasizes to follow up the implementation of the instructions and regulations that prevent job exploitation.	09
Low	1	0.57	3.84	My organization takes extreme measures to prevent bribery and corruption phenomena.	10
Low	3	0.73	3.05	My Foundation is committed to actions that enable the community to access information easily.	11
Low	2	0.60	3.40	Responsibility towards transparency	#

Table (4) shows the results of the third and final dimension of CSR which is the responsibility towards transparency that was measured by (3) questions (9-11) as stated in the study, where the arithmetic standard of this dimension was (3.40) which means that it has achieved the level of approval of respondents with a low score and it’s a reference to the weak commitment to the culture of transparency in small and medium-sized enterprises surveyed.

Where paragraph (10) ranked first with arithmetic average (3.84) and standard deviation (0.57) followed in second place with a high degree of approval the paragraph (10) with arithmetic average (3.33) and standard deviation (0.61), while paragraph (11) came in third place with arithmetic average (3.05) and standard deviation (0.73).

3.2.2. Reality of environmental responsibility in small and medium-sized enterprises:

Table (5)

The director’s responses to the expressions of axis (environmental responsibility)

Acceptance level	Relative importance	deviation of materiality	Arithmetic standard	The Field	No. Paragraph
Low	2	0.88	2.24	My Company is committed to the efficient and effective use of methods for natural resources.	12
Low	1	0.93	2.91	My Company uses the two technologies and technical wizards for waste disposal emissions.	13
Low	3	0.94	2.14	My Company Follow and provide the causes of pollution control requirements.	14
Low	-	0.79	2.43	Environmental responsibility	#

Table (5) displays the results of the analysis after environmental responsibility which was the number of questions that measure it (3) questions in questions (12-14) as stated in the study, where the arithmetic standard of this dimension was (2.43) which means that it has achieved the level of approval of respondents about the low score and is a reference to the weak side of environmental responsibility in small and medium-sized enterprises surveyed.

Where the paragraph (13) ranked first with arithmetic standard of (2.91) and standard deviation (0.93), followed in second place and with low approval the paragraph (12), that had an arithmetic standard of (2.24) and standard deviation (0.88), while paragraph (14), came in third and final place with it arithmetic average (2.14) and standard deviation (0.94).

4. Conclusions and recommendations

4.1. Conclusions:

The study found through hypothesis testing to several results, including:

A. The study results revealed a moderate level of social responsibility in small and medium-sized enterprises discussed, the researchers attribute this result to organizational specificity of small and medium enterprises like the flexibility to respond to external variables that are managed and directed by an admin acting as social responsibility.

B. The survey results showed a high level of social responsibility towards civil society in small and medium-sized enterprises discussed, the researchers attribute this result to the respect of trade union activities that institutions and professional bodies' shows, and the opening channels of communication with external parties, in addition to academic expertise from universities and institutes.

C. The study found a low level of responsibility towards charity, the researchers attribute this result to weak voluntary behavior of small and medium enterprises discussed towards associations and hospices regarding financial and moral assistance, and poor support in creating public works projects such as parks and other voluntary behaviors.

D. The study found a low level of responsibility towards transparency; the researchers attribute this result to the absence or weakness of the investigative commissions that sequence of bribery and tax fraud of surveyed institutions.

E. The study found a low level of environmental responsibility; the researchers attribute this result to the weak green culture among managers concerning issues of pollution.

4.2. Recommendations:

In the light of the results of the present study the study recommends the following:

A. Necessity of adopting with managers in small and medium-sized enterprises discussed the concepts and practices of social responsibility, and try spreading them between different operators.

B. The need for attention to philanthropy (charity) and the various services provided to the community which indicated weak institutions discussed.

C. The surveyed institutions need to build the culture of transparency and allows it to reduce corrupt practices such as bribery, fraud and tax evasion, especially now that the study has shown that this institutions seeks to profit under a weak culture of transparency.

D. The researchers recommended directors in the surveyed institutions to adopted environmental quality standards, especially since the study had shown weak environmental responsibility for small and medium enterprises under consideration.

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