

**Involvement at work, a lever for improving social performance through
social auditing: Case of companies in Morocco**

**L'implication au travail, un levier d'amélioration de la performance sociale
par l'audit social : cas des entreprises au Maroc**

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Abstract

The purpose of this article is to study the impact of the social audit of human resources on Involvement at work for social performance in Moroccan companies. To conduct this research, we have mobilized several theoretical orientations, namely, the universalist approach and the theory of social exchange. Therefore, our general hypothesis is as follows: is there an impact of the practice of social auditing of human resources on the Involvement at work within companies in Morocco? To verify this hypothesis, we opted for a quantitative approach. The quantitative survey was conducted using a questionnaire submitted to a random sample of 618 employees in several companies and different Moroccan cities. The analysis, which was done using STATA software, analysis of variance (ANOVA) and the Kruskal-Wallis rank test, revealed that social auditing practices have a significant impact on Involvement at work in companies in Morocco. As a result of these results, the social performance of companies could be improved by improving Involvement at work through auditing, thus validating the hypothesis concerning the impact of the frequency and function of the practice of social auditing.

Keywords: Social; audit; work involvement; performance; employees.

Résumé

L'objet de cet article est d'étudier l'impact de l'audit social des ressources humaines sur l'Implication au travail pour la performance sociale dans les entreprises marocaines. Pour mener cette recherche, nous avons mobilisé plusieurs orientations théoriques, à savoir, l'approche universaliste et la théorie de l'échange social. Ainsi, notre hypothèse générale est la suivante : existe-t-il un impact de la pratique de l'audit social des ressources humaines sur l'implication au travail au sein des entreprises au Maroc ? Pour vérifier cette hypothèse, nous avons opté pour une approche quantitative. L'enquête quantitative a été réalisée à l'aide d'un questionnaire soumis à un échantillon aléatoire de 618 salariés dans plusieurs entreprises et différentes villes du Maroc. L'analyse, qui a été réalisée à l'aide du logiciel STATA, de l'analyse de la variance (ANOVA) et du test de rang de Kruskal-Wallis, a révélé que les pratiques d'audit social ont un impact significatif sur l'Implication au travail dans les entreprises au Maroc. Suite à ces résultats, les performances sociales des entreprises pourraient être améliorées en améliorant l'implication au travail par l'audit, validant ainsi l'hypothèse concernant l'impact de la fréquence et de la fonction de la pratique de l'audit social.

Mots-clés : Social ; audit ; implication au travail ; performance ; employés.

Introduction

Companies are constantly confronted with the need to optimize or achieve their global performance in a rapidly changing environment that they wish to secure. Indeed, the globalization of economies, internationalization and the development of new technologies are causing companies to lose their bearings and control. This quest to optimize and achieve global performance is increasingly sought after through auditing. Audit is a function, well known in the business world, whose role is essential to management, both for decision making and strategy definition, and to worry, in a reasoned way, about the risks that may affect the achievement of objectives. By evaluating management systems, the audit provides recommendations that serve as tools for optimizing and achieving the company's performance. Our research is based on the research problematic and questions more particularly the social aspect of the performance of companies in Morocco.

In this context, our research will address the impact of social auditing on work involvement, the social performance of the company and the relationship between the mastery of good practices of human resources management by the audit and social performance, and this to help increase the social and overall performance of the company. Nowadays, many scientific research have emerged to emphasize the relevant problem of studying the impact of the social audit of HRM on social performance at work. Several empirical studies confirm that a good mastery of HRM practices contributes to the achievement and optimization of global performance.

Today, human capital has become the main pillar of society. In this sense, companies are giving more importance and value to this pillar. Thus, the HRM fulfills a strategic pole determining for the evolution of the company. The search for social performance seems to be at the heart of corporate strategies in Morocco today. Thus, auditing plays a major role at all levels. Indeed, for any company, the involvement of the employees in the work, remains an essential condition for success. Therefore, in order to meet the needs of social performance, managers of companies in Morocco adapt their HRM practices to the needs of employees, in order to improve their level of productivity and social performance at work.

These findings lead us to formulate the general problem of our research as follows: is there an impact of the practice of social auditing of human resources on work involvement in Moroccan companies?

The objective of this article: beyond the theoretical interest, this research has a practical interest for companies. Indeed, in an unstable economic context and fierce competition, the

optimization and achievement of social performance have become a strategic issue. Companies are increasingly looking for competitiveness by improving productivity and quality through investment in human capital, which is nowadays a major asset in the development of companies. Thus, in this research, we aim to show companies the role and impact of social auditing for the optimization and achievement of social performance in companies by improving the work involvement of employees in the company.

In order to allow readers to become familiar with the structure of this article, we present the general organization of this research as follows: we will begin with the framework Research Methodology followed by the hypotheses and to conclude the results and analysis.

Methodology

To empirically study the impact of the social audit practice on the work involvement of the company's employees, we collected information on a sample of employees (sample survey) instead of a census due to the cost and feasibility of conducting the survey.

To draw valid conclusions from our results, we must carefully decide how we will select a representative sample of our population. We selected and surveyed employees in several phases, namely

Phase 01: We sought to carefully determine the scope of the study, the objectives to be achieved and the potential constraints. The constraints are essentially cost constraints, time constraints and technical constraints.

Phase 02: To seek the availability of an employee survey base in the companies.

Phase 03: And because of the unavailability of the sampling frame, we proceeded by a non-probability survey, to build our sample.

Phase 04: In order to collect information on the variables necessary to study the impact of social auditing on work involvement, we developed the questions of the questionnaire in order in the form of blocks: the first block contains the questions related to the characteristics of the respondents; the second block contains the state of the practice of social auditing in the respondent's company and the third block seeks to measure the work involvement in the company For the conduct of the interviews of the respondents, we will choose the direct interview as an easy and adequate mode to collect data.

Phase 05: For the phases of data quality control, coding and analysis are presented by the following quantitative analysis.

3. Description of the sample

Our sample is defined by 618 employees in several companies and in different Moroccan cities. They are identified by several individual characteristics (gender, age, seniority in the company, ...) and the host company (frequency of social audit, social climate, ...) to get an idea on the practice of social audit in the company, their function and its frequency. To get an idea of the situation of the practice of social auditing in the companies of our sample, almost 80% of the companies practice social auditing against 16.67% that do not practice it.

Among the companies in our sample that practice social auditing, there are almost 74% that practice social auditing by themselves, while 26% practice social auditing through a specialized external firm.

The frequency of application of social auditing in the companies in our sample. Among the companies that practice social auditing, 75% practice it every year, 15% practice it every 6 months and the rest practice it every 3 months.

4. Specification of study variables and hypotheses

a. Variables collected for the analysis

As already mentioned, we will try to study quantitatively the effect of the practice of social audit on the social climate in the company. Therefore, it is normal to find among the collected variables characters that measure the social climate of the employees in its host company. Also, the situation of the practice of social audit of human resources, its frequency of realization in the company.

In this part, we try to present all the variables of our database and their modalities. We start with the variables characterizing the behavior of employees in our sample. Namely:

- The city of the employee
- The gender of the employee (male, female)
- The professional categories of the employee
- The employee's seniority in the company (0 to 2 years, ..., etc.).
- The age of the employee
- The employee's qualification (Bac+5, Bac+3, ..., etc.)

Next, the variables characterize the social climate of the company in the form of items. They seek to obtain the appreciation of the employees in our sample on their social performance.

The choice of the variables was directed in the direction of measuring the quantities necessary to quantitatively study the impact of the social audit of human resources on the social performance of the employees in the company through the involvement at work.

b. Hypotheses to be validated empirically

The remainder of the quantitative analysis section seeks to test the validity of three hypotheses, namely:

Hypothesis 1: The practice of social auditing has a positive and significant impact on the work involvement of the company's employees.

Hypothesis 2: If the social audit has an impact on the performance of the work involvement of the company's employees: Does their frequency change the level of satisfaction or not.

Hypothesis 3: Does the practice of auditing as an internal or external function impact employee work engagement.

To test the validity of these hypotheses, we will conduct an empirical approach consisting of two steps:

Step 1: A multiple correspondence analysis to summarize the multidimensional information of the corporate social climate items.

Step 2: Application of an analysis of variance to study the effect of the practice of social auditing on the social climate in the company.

c. Internal reliability analysis (cronbach's alpha)

- Study of the internal consistency of the social audit practice variables

We used the correlation matrix to assess the significance (intensity) and direction of the relationship between two items. In our case, the correlation between the frequency of social auditing and the function of social auditing is equal to 0.08 (Table 2). Therefore, we can assume that the social audit variables do not measure the same characteristic with :

- Audit_soc_RH: the practice of HR social audit.
- Audit_soc_fct: the social audit is an internal or external function.
- Freq_audit_soc : the frequency of social audit practice.

Table 1: Correlation matrix of social audit variables

Interitem correlations (reverse applied) (obs=334 in all pairs)		
	Audit_soc_fct	Freq_audit_soc
Audit_soc_fct	1.0000	
Freq_audit_soc	0.0880	1.0000

Source: Stata software output on the analyzed data.

Cronbach's alpha is a practical test used to estimate the reliability, or internal consistency, of a score (item).

Alpha for both variables is also very low (0.16 less than 0.7). Therefore, the social audit practice variables are not consistent. In other words, the two variables measure different characteristics. See Table 2.

Table 2: Results of Cronbach's Alpha calculation of the social audit variables

Test scale = mean(standardized items)	
Reversed item: Freq_audit_soc	
Average interitem correlation:	0.0880
Number of items in the scale:	2
Scale reliability coefficient:	0.1618

Source: Stata software output on the analyzed data.

- Study of the internal consistency of the work involvement variables

Table 3 presents the different Pearson correlation values between the work involvement items in pairs. We note that most of the coefficients are significantly different from zero. Thus, we can say that the items measure the same characteristics.

Table 3: Correlation matrix of work involvement items.

Interitem correlations (reverse applied) (obs=618 in all pairs)													
	Impl_1	Impl_2	Impl_3	Impl_4	Impl_5	Impl_6	Impl_7	Impl_8	Impl_9	Impl_10	Impl_11	Impl_12	Impl_13
Impl_1	1.0000												
Impl_2	0.2950	1.0000											
Impl_3	0.1768	0.6028	1.0000										
Impl_4	0.0544	0.4165	0.5698	1.0000									
Impl_5	-0.1191	0.1198	0.2178	0.3168	1.0000								
Impl_6	-0.0320	0.2181	0.2289	0.2034	0.5304	1.0000							
Impl_7	0.1975	0.4850	0.3763	0.3964	0.0081	-0.0428	1.0000						
Impl_8	-0.0202	0.3009	0.2765	0.1475	0.4024	0.5860	0.0812	1.0000					
Impl_9	-0.1206	-0.1773	-0.0438	0.0297	-0.1366	-0.2638	0.0513	-0.2607	1.0000				
Impl_10	-0.0839	0.2903	0.2833	0.3780	-0.0148	0.0642	0.4792	0.0306	0.1208	1.0000			
Impl_11	-0.0546	0.2399	0.2220	0.2885	-0.0839	-0.0527	0.4066	-0.0887	0.1881	0.8145	1.0000		
Impl_12	0.0690	0.4460	0.3964	0.4492	-0.0355	-0.0200	0.5172	-0.0474	0.1847	0.4765	0.5750	1.0000	
Impl_13	0.1217	0.4725	0.5412	0.4181	0.2061	0.2335	0.4130	0.3041	-0.0427	0.3115	0.2717	0.4189	1.0000

Source: Stata software output on the analyzed data.

According to Table 4, the average correlation coefficients of the items are interesting with positive signs. And Alpha of the items in question are all of value higher than 0.7. Therefore, the items are consistent two by two. And alpha of all items two by two is also greater than 0.7 (0.7729). In other words, the items measure the same characteristics.

Table 4: The results of calculating Cronbach's Alpha of the work involvement items.

Test scale = mean(standardized items)						
Item	Obs	Sign	item-test correlation	item-rest correlation	average interitem correlation	alpha
Impl_1	618	+	0.2203	0.0735	0.2378	0.7892
Impl_2	618	+	0.6992	0.6103	0.1890	0.7365
Impl_3	618	+	0.7198	0.6355	0.1869	0.7339
Impl_4	618	+	0.6931	0.6029	0.1896	0.7373
Impl_5	618	+	0.3581	0.2190	0.2238	0.7758
Impl_6	618	+	0.3939	0.2580	0.2201	0.7720
Impl_7	618	+	0.6487	0.5493	0.1941	0.7430
Impl_8	618	+	0.4027	0.2676	0.2192	0.7711
Impl_9	618	-	0.0786	-0.0700	0.2523	0.8019
Impl_10	618	+	0.6162	0.5106	0.1974	0.7470
Impl_11	618	+	0.5533	0.4371	0.2039	0.7545
Impl_12	618	+	0.6578	0.5601	0.1932	0.7418
Impl_13	618	+	0.6933	0.6031	0.1896	0.7373
Test scale					0.2074	0.7729

Source: Stata software output on the analyzed data.

d. MCA on the work involvement items

- Choice of the number of dimensions

The total number of dimensions is equal to the total number of non-zero eigenvalues of the Burt table of work involvement items, in our case equals 15 dimensions. As shown in the table, the first dimension contributes by 53.22% (first dimension inertia equals 0.3663) of the total inertia (0.6882), the second dimension contributes by 27.82% (second dimension inertia equals 0.1915) while the other dimensions (13 dimensions) contribute by only 18.96%. The first two dimensions contribute together by 81.04% of the total inertia. It therefore seems logical to neglect the other dimensions to retain only the first two in the interpretation and to express the information of the 13 work involvement items.

Table 5: The share of inertia of each factorial axis constructed by the MCA

Multiple/Joint correspondence analysis			Number of obs	=	618
			Total inertia	=	.6882758
Method: Burt/adjusted inertias			Number of axes	=	2
Dimension	principal inertia	percent	cumul percent		
dim 1	.3662928	53.22	53.22		
dim 2	.1914753	27.82	81.04		
dim 3	.0575457	8.36	89.40		
dim 4	.0083805	1.22	90.62		
dim 5	.0058995	0.86	91.47		
dim 6	.0057913	0.84	92.32		
dim 7	.0047748	0.69	93.01		
dim 8	.0033671	0.49	93.50		
dim 9	.0010792	0.16	93.66		
dim 10	.0010266	0.15	93.80		
dim 11	.0003731	0.05	93.86		
dim 12	.0000979	0.01	93.87		
dim 13	.000036	0.01	93.88		
dim 14	9.96e-06	0.00	93.88		
dim 15	1.95e-07	0.00	93.88		
Total	.6882758	100.00			

Source: Stata software output on the analyzed data.

- Interpretation of the dimensions

If we take for example the first item which represents "You have a great degree of autonomy in your work", is defined by the Likert scale. As the coefficients of the three categories 0, 1 and 4 in the first dimensions are positive, which are respectively 0.363, 0.413 and 1.088. However, the other coefficients (of 2 and 3) are negative (-1.823 and -0.966 respectively).

For the contribution of each category of the item in the total inertia, the modality of the item that contributed most to the total inertia is the modality 2 corresponds to item that represents "Continuing education is open to all" with a percentage of 4.8%. The latter is low and caused a large number of the initial items to be put into the MCA. For more details on the contribution of all categories of initial items in the total inertia.

We selected two dimensions (factorial axes) to summarize all the information from the 13 original items. The first two axes contain 54% of the information of modality "0", 39.6% of the information of modality "1", 21.7% of the information of modality "2", 80.3% of the information of modality "3" and 82.7% of the information of modality "4" for the item "Continuing education is open to all".

To understand the meaning of the different axes, it is important to identify which modalities contribute the most to each axis. To do this, we analyzed the different correlation values

between the modalities of the starting items and the factorial axis to obtain the meaning of the axis.

For example, the square correlation coefficient between the modality "3" of the item "Continuing education is open to all" and the first factorial axis (dimension 1) is equal to 0.792. Therefore, among the information presented in the first axis is that of the modality "3". That is, the significance of the first axis is written as a function of the significance of modality "3". To have an idea on the other modalities participating in the significance of the first factorial axis.

Table 6: Quality of fit of the MCA

Statistics for column categories in standard normalization									
Categories	overall			dimension_1			dimension_2		
	mass	quality	%inert	coord	sqcorr	contrib	coord	sqcorr	contrib
Impl_1									
0	0.037	0.540	0.007	0.363	0.378	0.005	0.329	0.162	0.004
1	0.013	0.396	0.004	0.413	0.335	0.002	-0.243	0.061	0.001
2	0.001	0.217	0.005	-1.823	0.205	0.002	-0.603	0.012	0.000
3	0.023	0.803	0.014	-0.966	0.792	0.021	0.158	0.011	0.001
4	0.004	0.827	0.016	1.088	0.149	0.004	-3.204	0.677	0.038

Source: Stata software output on the analyzed data.

5. Quantitative study of the impact of the practice of social auditing on work involvement

To validate the hypotheses of the potentially envisaged relationship between the practice of social auditing and work involvement in the company, we will measure the effect of the practice of social auditing, their function and their frequency on the latter.

In the initial database, work involvement is measured with 13 items, but to summarize the information, we proceeded with a MCA and work with the factorial axes. This choice is justified by the great coherence of these items and validated by Cronbach's alpha.

- The effect of social audit practice on work engagement

Table 7: Fisher ANOVA test of work involvement and the social auditing practice variable.

```
. oneway q1 Audit_soc_RH
```

Analysis of Variance					
Source	SS	df	MS	F	Prob > F
Between groups	118.902581	2	59.4512903	73.26	0.0000
Within groups	499.097421	615	.811540522		
Total	618.000002	617	1.00162075		

Bartlett's test for equal variances: $\chi^2(2) = 469.4692$ Prob> $\chi^2 = 0.000$

Source: Stata software output on the analyzed data.

The Stata result for the one-way ANOVA is presented in the table above, indicating whether we have a statistically significant difference between the means of our three groups (the modalities of the social practice variable). We can see that the significance level is 0.0000 (Prob = 0.000), which is less than 0.05. But this result is not valid. In fact, the significance level of Bartlett's test is 0.000 (Prob = 0.000), which is less than 0.05 (the null hypothesis of Bartlett's test is rejected). Therefore, the hypothesis of homoscedasticity is not tested.

Not all the assumptions of the ANOVA application are true. Therefore, to make the comparison of work involvement between the different groups of the independent variable in question (Social Audit Practice), we worked with the non-parametric Kruskal-Wallis test.

Table 8: Kruskal-Wallis rank test of job involvement and the social audit practice variable.

```
. kwallis q1, by(Audit_soc_RH)
```

Kruskal-Wallis equality-of-populations rank test

Audit_~H	Obs	Rank Sum
0	336	123679.50
1	277	66460.00
2	5	1131.50

chi-squared = 79.331 with 2 d.f.
probability = 0.0001

chi-squared with ties = 79.333 with 2 d.f.
probability = 0.0001

Source: Stata software output on the analyzed data.

The results of the Kruskal-Wallis H test are highlighted in Table 8 above. The top line (i.e., "chi-squared with ties = 79.333 with 2 d.f.") gives the chi-squared value and the degrees of freedom of the test. The line below it (i.e., "probability = 0.0001") indicates the statistical significance of the Kruskal-Wallis H test (i.e., the p-value). We can see that the significance level is 0.0001 (i.e., $p = 0.0001$), which is less than 0.05. Therefore, there is a statistically significant difference in "work involvement" between the three different groups of the independent, social audit practice (i.e., "Yes", "No" and "Don't know"). This is good news, but we don't know which specific groups show a difference. Fortunately, we can find out in the Paired Comparisons of Means with Equal Variances output that contains the results of our post hoc tests (see Table 9, below).

Table 9: Results of pairwise comparisons by Tukey test

Pairwise comparisons of means with equal variances						
over : Audit_soc_RH						
	Number of Comparisons					
Audit_soc_RH	3					
ql	Contrast	Std. Err.	Tukey		Tukey	
			t	P> t	[95% Conf. Intervall]	
Audit_soc_RH						
1 vs 0	-.8825935	.0731098	-12.07	0.000	-1.054358	-.7108293
2 vs 0	-.7555466	.4058613	-1.86	0.151	-1.709076	.1979834
2 vs 1	.1270469	.4064946	0.31	0.948	-.8279708	1.082065

Source: Stata software output on the analyzed data.

From the results so far, we know that at least one of the group means is different from the other group means. Next, we can use the Stata result above, titled Paired Comparisons of Means, to determine which groups differ from each other. By examining the p-value (i.e., the $P>|t|$ line under the Tukey column), we can see that there is a statistically significant difference in the work involvement of the company's employees between the "Yes" group of companies practicing social auditing and the "No" group of companies not practicing auditing ($p = 0.000$). In contrast, there was no difference between the other groups.

The HR1 hypothesis that social auditing is a practice that enables the company to achieve good social performance is verified at the level of work involvement

- The effect of the social audit function (internal/specialized firm) on work involvement

Table 10: Fisher ANOVA test of work involvement and the function variable of social auditing practice

```
. oneway q1 Audit_soc_fct
```

Analysis of Variance					
Source	SS	df	MS	F	Prob > F
Between groups	1.16884346	1	1.16884346	11.86	0.0006
Within groups	32.7110833	332	.098527359		
Total	33.8799267	333	.101741522		

Bartlett's test for equal variances: $\chi^2(1) = 83.0064$ Prob> $\chi^2 = 0.000$

Source: Stata software output on the analyzed data.

The result of Stata for the one-factor ANOVA is presented in Table 10 above, indicate that we have a statistically significant difference between the means of our two groups (the modalities of the function variable of social practice). We can see that the significance level is 0.0006 (Prob = 0.0006), which is less than 0.05. But, this result is not valid. In fact, the significance level of Bartlett's test is 0.000 (Prob = 0.000), which is less than 0.05 (the null hypothesis of Bartlett's test is rejected). Therefore, the hypothesis of homoscedasticity is not tested.

Not all the assumptions of the ANOVA application are true. In order to compare the work involvement between the different groups of the independent variable in question (depending on the practice of social auditing), we used the non-parametric Kruskal-Wallis test.

Table 11: Kruskal-Wallis test of work involvement and the function variable of the social audit practice

```
. kwallis q1, by(Audit_soc_fct)
```

Kruskal-Wallis equality-of-populations rank test

Audit_~t	Obs	Rank Sum
0	232	35217.50
1	102	20727.50

chi-squared = 20.084 with 1 d.f.
probability = 0.0001

chi-squared with ties = 20.087 with 1 d.f.
probability = 0.0001

Source: Stata software output on the analyzed data.

The results of the Kruskal-Wallis H-test highlighted in the table, above. The top line (i.e., "chi-squared with ties = 20.087 with 2 d.f.") gives the chi-squared value and the degrees of freedom of the test. The line below it (i.e., "probability = 0.0001") indicates the statistical significance of the Kruskal-Wallis H test (i.e., the p-value). We can see that the significance level is 0.0001 (i.e., $p = 0.0001$), which is less than 0.05. Therefore, there is a statistically significant difference in work involvement between the two groups of the independent variable, the function of social audit practice (i.e., "Internal" and "By a specialized firm").

The HR2 hypothesis that the practice of auditing as an internal or external function impacts job involvement is verified.

- The effect of the frequency of social audit practice on work engagement

Table 12: Fisher's ANOVA test of work involvement and the variable of frequency of social auditing practice.

. oneway q1 Freq_audit_soc					
Analysis of Variance					
Source	SS	df	MS	F	Prob > F
Between groups	6.65347073	3	2.21782358	26.88	0.0000
Within groups	27.226456	330	.082504412		
Total	33.8799267	333	.101741522		
Bartlett's test for equal variances: chi2(3) = 30.4128 Prob>chi2 = 0.000					

Source: Stata software output on the analyzed data.

The result of Stata for the one-way ANOVA is presented in the table above, indicating that we have a statistically significant difference between the means of our four groups (the modalities of the variable of frequency of social practice). We can see that the significance level is 0.0000 (Prob = 0.000), which is less than 0.05. But, this result is not valid. In fact, the significance level of Bartlett's test is 0.000 (Prob = 0.000), which is less than 0.05 (the null hypothesis of Bartlett's test is rejected). Therefore, the hypothesis of homoscedasticity is not tested.

Not all the assumptions of the ANOVA application are tested. So, to make the comparison of social performance (Dimension2) between the different groups of the independent variable in question (Social Audit Practice). We worked with the non-parametric Kruskal-Wallis test.

Table 13: Kruskal-Wallis test of work involvement and the variable frequency of social audit practice

```
. kwallis q1, by(Freq_audit_soc)
```

Kruskal-Wallis equality-of-populations rank test

Freq_a~c	Obs	Rank Sum
0	3	948.00
1	68	13345.50
2	233	40771.50
3	30	880.00

chi-squared = 75.947 with 3 d.f.
probability = 0.0001

chi-squared with ties = 75.960 with 3 d.f.
probability = 0.0001

Source: Stata software output on the analyzed data.

The results of the Kruskal-Wallis H-test highlighted in Table 13 above. The top line (i.e., "chi-squared with ties = 75.960 with 2 d.f.") gives the chi-squared value and the degrees of freedom of the test. The line below it (i.e., "probability = 0.0001") indicates the statistical significance of the Kruskal-Wallis H test (i.e., the p-value). We can see that the significance level is 0.0001 (i.e., $p = 0.0001$), which is less than 0.05. Therefore, there is a statistically significant difference in work involvement between the four different groups of the independent variable, frequency of social audit practice (i.e., "every 3 months," "every 6 months," "every year," and "more than one year"). This is good news, but we don't know which specific groups show a difference. Fortunately, we can find out in the Paired Comparisons of Means with Equal Variances output, which contains the results of our post hoc tests (see below).

Table 14: Results of pairwise comparisons by Tukey test

Pairwise comparisons of means with equal variances

over : Freq_audit_soc

	Number of Comparisons
Freq_audit_soc	6

ql	Contrast	Std. Err.	Tukey t	P> t	Tukey [95% Conf. Interval]
Freq_audit_soc					
1 vs 0	-.3889288	.1694543	-2.30	0.101	-.8264886 .0486309
2 vs 0	-.4737311	.1668999	-2.84	0.025	-.9046948 -.0427674
3 vs 0	-.9054186	.1739299	-5.21	0.000	-1.354535 -.4563022
2 vs 1	-.0848023	.0395904	-2.14	0.142	-.1870313 .0174267
3 vs 1	-.5164898	.0629559	-8.20	0.000	-.6790526 -.353927
3 vs 2	-.4316875	.0557157	-7.75	0.000	-.575555 -.2878201

Source: Stata software output on the analyzed data.

From the results so far, we know that at least one of the group means is different from the other group means. Next, we can use the Stata result above, titled Paired Comparisons of Means, to determine which groups differ from each other. By examining the p-value (i.e., the $P > |t|$ line under the Tukey column), we can see that there is a statistically significant difference in company "work involvement" between the group of companies practicing social auditing every three months, every six months, and every year, respectively, and the group of companies practicing social auditing more than one year (the associated p-values are less than .05). In contrast, there was no difference between the other groups.

The HR3 hypothesis that if the practice of social auditing impacts the social performance of the company's employees, their frequency changes the level of this performance is verified at the level of work involvement in the company.

We can say that the social audit can be considered as an actor at the service of social performance within companies in Morocco, whether private or public. This is why it must have the support of the partners. This support is essential and strategic, because if the control environment is not of good quality and if it is not favorable: lack of integrity, obvious dishonesty of some managers and incompetence of the members of the governance bodies, the social audit will not be able to fully play its role and create the desired socio-economic added value within the companies. The results of this research show that the practice of social auditing of human resources contributes to the improvement of the social performance of companies in Morocco through the improvement of intermediate variables, namely: the involvement of employees at work.

Conclusion

In this work, we quantitatively evaluated the impact of the practice of social auditing on work engagement in the company. We started by calculating Cronbach's alpha to assess the possibility of summarizing the information of each item of the social performance measure. And to extract this information, we applied multiple correspondence analysis of each subgroup of social performance. We apply analysis of variance and statistical tests of their robustness to test whether there is causality between the practice of social auditing and work engagement. As a result of the application of this method on the database collected in our sample of employees in question, we can conclude that the practice of social auditing has a significant impact on the work involvement of employees. This is because the effect of the practice of social auditing, its function and frequency is statistically significant on the measures of work involvement of employees at the company.

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