

# Social audit of the training function in institutions: A case study of the GICA cement company, Bouziane branch

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**Abstract---**This study aims to use social auditing to evaluate and analyse the effectiveness of the training function at the GICA cement company's Hamma Bouziane branch, while examining future developments in training indicators by forecasting them for the period 2024-2026 using the POWER BI programme. The descriptive analytical approach was used as a basis for covering the theoretical aspects and collecting and analysing data related to training programmes and their effectiveness during the period 2018-2023. The study concluded that social auditing revealed clear disparities in the performance of the training function and structural problems in the design and implementation of training programmes that call for strategic intervention and a re-engineering of training policy. This audit was not limited to the current diagnosis, but also extended to future forecasting, showing that effectiveness indicators stabilised at 79%, below the target standard for the period from 2024 to 2026, confirming its role as an effective diagnostic and forecasting tool for improving human resource management and developing institutional performance.

**Keywords---**social audit, human resource management, formation audit, prediction.

### **Introduction**

Human resource management has witnessed remarkable development in recent decades, as the human element has become one of the most important resources to which organizations attach great importance, especially with the developments that have affected all surrounding aspects and the accompanying need for individuals with high levels of knowledge, competence, and training. In this context, social auditing has emerged as a vital tool for evaluating and improving human resource management, particularly regarding the training function, which represents a strategic investment in human capital.

Training represents a systematic process of acquiring knowledge and skills aimed at improving individual and organizational performance. It has become essential to subject this vital function to systematic auditing processes that ensure its effectiveness and efficiency in achieving organizational objectives and employee aspirations.

### **Research Problem**

The problem of this study revolves around the following main question:

**To what extent is social auditing effective in evaluating and improving the training function at GICA Cement Corporation, Hamma Bouziane branch?**

### **Study Hypotheses**

To answer the main research problem, we have formulated the following hypotheses:

**First Hypothesis:** Social auditing contributes effectively to evaluating and improving the training function at *GICA Cement Corporation*, Hamma Bouziane branch.

**Second Hypothesis:** *GICA Cement Corporation* adheres to a clear training policy that aligns with established standards.

**Third Hypothesis:** There are substantial weaknesses in training management at the organization that require corrective interventions.

### **Significance of the Study**

This study derives its significance from several aspects:

#### **Theoretical Significance:**

- Enriching the Arabic library with a study that combines the concepts of social auditing and training function;
- Providing an integrated theoretical framework linking social responsibility, human resource management, and social auditing;
- Clarifying the importance of social auditing as a tool for improving the social and economic performance of organizations.

#### **Practical Significance:**

- Providing a real case study for applying social auditing methodology to the training function;
- Assisting Algerian organizations in understanding the importance of auditing the training function and how to implement it;
- Providing applicable indicators and standards for evaluating the effectiveness of training programs;
- Contributing to the improvement of training management practices in Algerian industrial organizations.

### **Study Objectives**

This study aims to:

- Provide a comprehensive theoretical framework on the concept of social auditing and its importance in evaluating the training function;
- Clarify the stages and methodological procedures for auditing training according to international standards;
- Evaluate the reality of the training function at *GICA Cement Corporation*, Hamma Bouziane branch, through social auditing methodology;
- Identify strengths and weaknesses in training practices at the organization under study;
- Provide practical recommendations for improving the effectiveness and efficiency of the training function.

### **Study Methodology**

The descriptive-analytical approach was adopted by describing and analyzing the theoretical literature related to social auditing and the training function, and analyzing documents related to training policies and procedures at the organization under study. Additionally, the case study method was employed by collecting training indicators and measuring their evolution using Power BI software to determine the contribution of social auditing in improving this function, and conducting predictive studies of training function rates and forecasting future developments.

### **Literature Review**

This section builds the theoretical framework of the study by examining the intellectual literature related to social auditing with a focus on training auditing, discussing social audit indicators specific to training, predicting organizational behaviors, clarifying the role of social auditing in early warning systems for the training process, and subsequently formulating the study hypotheses.

### **Concept of Social Auditing**

**R. Vatier** defines social auditing as a guidance and control tool whose purpose, similar to financial and accounting auditing, is to assess the organization's ability to manage problems related to human and social aspects posed by its environment through the employment of competent staff appropriate to its activities (**el ghazali mebarka, 2022, p. 84**). According to **Candau**, social auditing is an objective, independent, and inductive methodology that combines observation, analysis, evaluation, and recommendation delivery. It relies on specific methods and techniques and uses clear reference standards to identify strengths, problems arising from human resource management, and constraints represented by costs and risks (**kirimi brahim, 2020, p. 682**). **Khelassi (khelassi, 2014, p. 27)** illustrated in his work the gradual development of the social auditing concept over time as follows:

- **1960s:** Beginning of applying the auditing concept to human resource management control.
- **1970s:** The term "social auditing" gained popularity and became widespread and diversified, especially concerning social issues. This period also saw the development of social dashboards and the establishment of the Unit for Expertise Development and Social Auditing by the VATIER firm.
- **1980s:** This period was characterized by the emergence of organizations as human communities, alongside social dysfunctions that garnered considerable attention. This era witnessed a gradual transformation in organizations from personnel administration to human resource management functions. In 1981, the International Institute of Social Auditing (IAS) was established.
- **1990s:** This period witnessed the development of the social performance concept with the structuring of the social auditor function and the

advancement of social auditing. Specific procedures and standardization criteria for social auditors were established in 1994 (ISO 9002).

- **2000s:** Marked by the increasing spread of sensitivity toward approaches centered on social concepts, social standards, socially responsible investments, and sustainable development.

Accordingly, social auditing can be defined as an operational audit that focuses on evaluating employment policies, training programs, working conditions, and employee welfare. Additionally, it encompasses job auditing, where job structures are analyzed, described, and their suitability to organizational objectives and employee needs is assessed. Consequently, social auditing has significant importance in improving economic performance, particularly as it serves as a compass for human resource management.

This was demonstrated by economist Friedman through two approaches: the price competitiveness approach and the competitive capability through diversification approach. According to the price competitiveness approach, social auditing is considered a tool for controlling costs within the organization, specifically human resource costs such as payroll, compensation, and turnover rates. The competitive capability through diversification approach focuses heavily on human capital investment in human resources. Therefore, the importance of this audit lies in increasing human resource contribution to organizational success through employees acquiring multiple skills that enable the organization to adapt to diversification strategies (tigit, 2019, p. 443).

In this context, the training function emerges as a fundamental link between social auditing and organizational performance, where training represents the practical mechanism through which these skills are developed and necessary competencies are built, making training function auditing imperative to ensure effective investment in human capital and achievement of the organization's strategic objectives.

### **Auditing the Training Process**

Training auditing is defined as a systematic process for evaluating the quality of training organization and procedures and their compliance with predetermined standards and references. It is classified within external contractual auditing and effectiveness auditing. It is based on measuring deviations between adopted references and field observations using a rigorous methodology, while considering the integration of training into the organization's culture and the contribution of various stakeholders (drissi, 2017).

This audit aims to verify the availability of clear training procedures and plans, accurately identify training needs of employees, evaluate training action plans, and

ensure clarity of the organization's training policy and its alignment with strategic objectives. It proceeds through six stages that will be illustrated in the following figure: (Theirry Ardouin, 2009, p. 73)

**Figure 1: Stages and methodology of composition auditing**

**First stage: Demand analysis (need for verification)**

**1. Request for Audit**

Problem, imbalance, question, need for assessment



Feasibility Study Audit Composition

**2-Issuing a request for verification**

Will to intervene = Mission statement



**Second phase: Investigation and analysis**

**3-Pre-diagnostic operational analysis**

Preliminary observations and formulation of hypotheses

Preparation of task tools and references



**4-Functional analysis**

Preparing the ground

Visiting the institution, documents, investigation, teamwork



**5-Diagnosis**

Diagnosis report



**Third period: Guidelines and recommendations**

**6-Recommendations**

Final report

**Source:** Theirry Ardouin, Sylvain Lacaille, *l'audit de formation*, édition DUNOD, France, 2009, p73.

To complete the examination and auditing process of the training function, a set of documents is relied upon, which include:

**Table 1: Key documentary resources for verifying composition**

<b>Documents related to configuration</b>	<b>Documents relating to the management of jobs and human resources</b>	<b>Guidance documents</b>
Annual training plans Training audit reports Training committee reports Organisational structure	Statistical budget Social budget Collective agreement Job, Human Resources and Training Manager Plan	Foundation Projects Investment Projects Organisational Projects Sectoral Projects Organisational Structure

for training Tender procedures and specifications Training budget Development and improvement commitments Training manuals Individual registration files Training archives Dashboards Internship programmes Individual and group assessments of trainers Assessment reports Competency references Training references	Job Analysis and Predictive Management of Jobs and Competencies Documents Job Specifications Geography of Jobs and Positions Job References Division Networks Age Pyramid and Male/Female Division of Employees	Board of Directors Report Annual Training Plan Foundation Committee Deliberations Information Bulletins and Announcements Indexes Foundation Newspaper Trade Union Publications
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**Source :** Theirry Ardouin, Sylvain Lacaille, *l'audit de formation*, édition DUNOD, France, 2009, p108.

In addition to documents and records, the social auditor relies on numerous indicators, rates, and ratios related to training auditing, such as the proportion of payroll mass allocated to training.

Auditors focus on indicators related to equality in access to training for workers according to gender and socio-professional category. The totality of these indicators provides the auditor with an understanding of the extent of the organization's interest in training its employees and their ability to adapt and develop (**GUERRERO, 2008, p. 121**). The following table illustrates the most important training indicators:

**Table 2: Composition indicators**

How to calculate	Indicators
Total investment value in formation/total wage bill	Percentage of mass devoted to formation
Number of procedures performed/total number of workers	Participation rate in training
Number of training hours/total theoretical working hours	Rate of formation activity density
Number of structural failures/total workers	Constitutive failure rate

**Source :** Sylvie GUERRERO, *Les outils de l'audit social*, Edition DUNOD, Paris, 2008, p121.

## Field Study

### Introduction to the Organization

The "Djouad Taher" Cement Corporation in Hamma Bouziane is one of five units affiliated with the Regional Cement Corporation of the East. It is a joint-stock company with a capital of 2,200,000,000 DZD, located north of Constantine city on National Road No. 3. The corporation extends over a total area of 43 hectares and relies for its production on raw materials extracted from two mines: limestone (129 hectares) and clay (138 hectares). Its normal production capacity is 3,000 tons of cement daily using the dry process method.

The corporation employs 405 workers distributed across 13 specialized departments and aims to secure local market needs for cement while adhering to international environmental and quality standards. It benefits from its strategic location and proximity to transportation networks, energy sources, and raw materials.

### Training Effectiveness Rate (Taux efficacité formation)

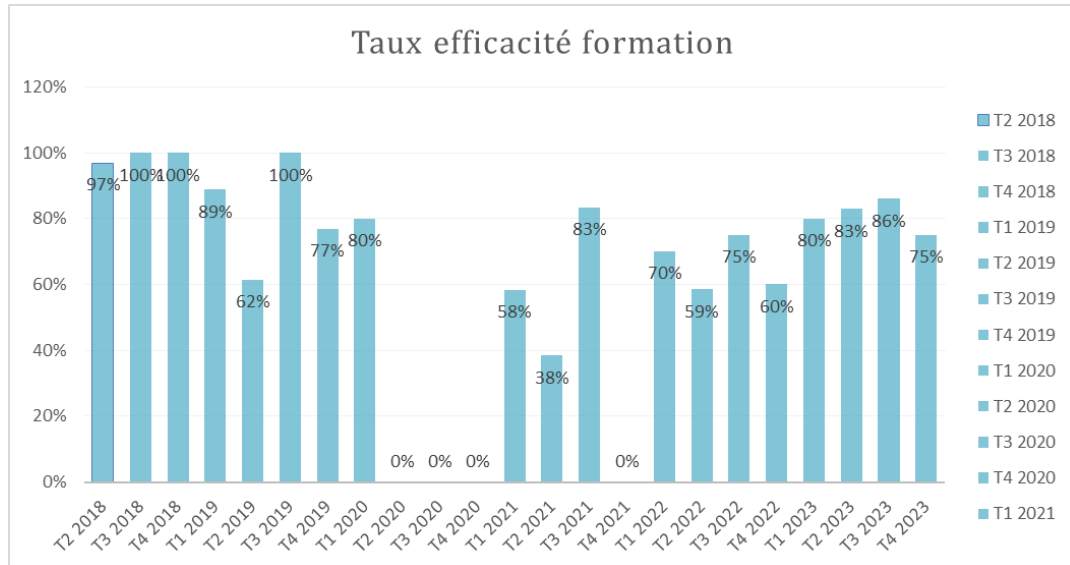
The training effectiveness rate at Hamma Bouziane Cement Corporation is calculated quarterly (Trimestrielle) according to the following relationship:

$$\text{Training Effectiveness Rate} = \frac{\text{Number of satisfactory training programs } (\geq 75\%)}{\text{Number of training programs implemented}}$$

This relationship represents the results of evaluating training effectiveness based on measuring the quality of training programs by calculating the ratio of satisfactory training programs that achieve 75% or more of the total implemented training programs. This rate should not fall below the targeted value set at 90%.

Therefore, this indicator allows the organization to measure the effectiveness of procedures applied in the training function by focusing on training quality rather than quantity alone. The following figure illustrates the evolution of the training effectiveness indicator in the organization:

**Figure 2: Evolution of Training Effectiveness Indicator During the Period from 2018 to 2023**



**Source:** Prepared by the researcher based on the institution's documents.

The figure shows the evolution of the training effectiveness indicator during the quarters of 2018, 2019, 2020, 2021, 2022, and 2023. A high rate was recorded for 2018, with the second quarter reaching 97% and the third and fourth quarters achieving 100%, rates that exceed the specified threshold of 90%. Fluctuations were observed in the indicators for the remaining years. In 2019, rates of 89%, 62%, and 77% were recorded during the first, second, and fourth quarters, while the third quarter achieved a rate exceeding the specified threshold at 100%. Regarding 2020, only the first quarter indicator is available at 80%, with a complete interruption of indicators for the remaining quarters, in addition to the absence of fourth-quarter indicators for 2021. This can be attributed to the pandemic's impact on the organization's economic and operational activities, causing suspension or reduction of training programs, along with decreased demand that affected training orientations, priorities, and capabilities during these periods. For 2022 and 2023, rates close to the specified threshold were recorded, ranging between 59% as the lowest rate recorded during the second quarter of 2022 and 86% as the maximum value recorded during the third quarter of 2023.

Generally, the data provided by the organization reveals variation in the performance of the training function at Hamma Bouziane Cement Corporation throughout the studied years. Variable rates were recorded, some exceeding the specified threshold, particularly in 2018 where 97%, 100%, and 100% were recorded respectively, reflecting the effectiveness and quality of training programs along with the human resource management system's ability to meet needs, indicating the outstanding

performance achieved by human resource management that year. In 2019 and 2020, notable variation in rates was observed compared to 2018, with 2019 rates ranging between 62% and 100%, and 2020 recording only first-quarter data at 80% with data interruption in remaining quarters, indicating challenges faced by the organization during this period that affected the entire world due to the COVID-19 pandemic's impacts, leading to reduced training priorities. Regarding recent years, improvement in training effectiveness indicators is observed compared to the previous two years, with rates ranging between 59% and 86%, somewhat close to the targeted value of 90%, indicating improvement in training management at the organizational level.

To improve the quality and effectiveness of training programs, the following recommendations can be offered:

- Conduct evaluation and examination of training policy and implement necessary corrective actions.
- Identify reasons for data absence in certain periods and assess pandemic impacts and other factors that led to decreased training effectiveness indicators.
- Evaluate training program quality from trainees' perspectives.

**Note:** The importance of social auditing can be highlighted in this case by enabling the organization to uncover hidden complexities that led to some decline in human resource management performance, while discovering possible improvement opportunities in the human resource management system and training function specifically, contributing to improving training function quality.

#### **Forecasting Training Indicators for the Period (2024-2026)**

To forecast training indicators for the period extending from 2024-2026, we must calculate the arithmetic mean for each year according to the following table:

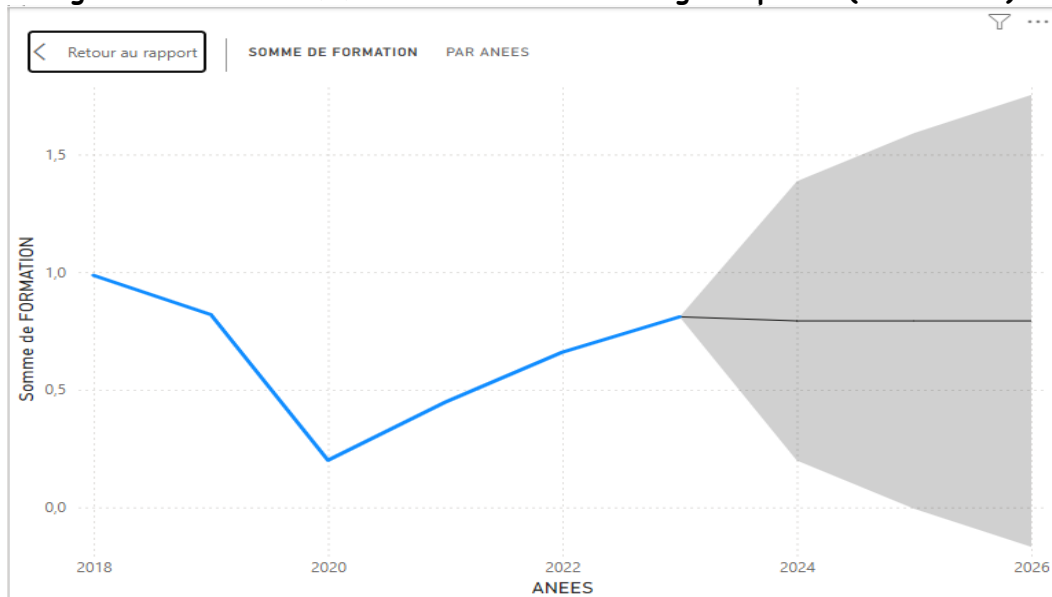
**Table3: Arithmetic Means of Training Indicators During the Period (2018-2023)**

year	training
2018	98,60%
2019	82,00%
2020	20,00%
2021	44,75%
2022	66%
2023	81%

**Source: Prepared by the researcher**

To forecast the formation indicators for the years 2024-2026, data from Table 3 will be used.

**Figure 3: Forecast of formation indicators during the period (2024-2026)**



**Source:** Prepared by the researcher

The figure shows forecasts for the training indicator during the period between 2024 and 2026. In 2024, the forecast rate reached 79%, which is lower than the rate specified by the organization at 90%. The same forecast was recorded for 2025 and 2026, at 79%. Therefore, the organization must reassess and examine the procedures applied in the training function, implement necessary corrective actions, and identify the reasons for declining indicators despite the rich training programs available to the organization.

### Discussion of Results

The results of analyzing the training effectiveness indicator at Hama Bouziane Cement Corporation reveal notable variation in training function performance during the period from 2018 to 2023, reflecting the impact of internal and external factors on the organization's training policy effectiveness. The data showed that 2018 witnessed exceptional performance, with effectiveness rates exceeding the established standard of 90%, reaching 97% in the second quarter and 100% in the third and fourth quarters. This indicates the maturity of the human resource management system and its ability to design and implement high-quality training programs that respond to employees' actual needs. This outstanding performance can be explained by the presence of effective mechanisms for identifying training needs,

the alignment of training program content with job requirements, and the competence of trainers and pedagogical methods used.

However, the analysis reveals a gradual deterioration in effectiveness indicators starting from 2019, with rates ranging between 62% and 100%, reflecting instability in training program quality and varying results across quarters. The pandemic's negative impact is clearly evident in 2020, with only first-quarter data recorded at 80% and complete interruption of indicators in remaining quarters, consistent with studies highlighting COVID-19's impact on training activities in industrial organizations. Health restrictions and social distancing led to suspension of in-person training programs, while decreased demand for the organization's products contributed to reprioritizing away from training investment. The continued absence of data in the fourth quarter of 2021 confirms the persistence of pandemic's negative repercussions in the medium term.

Subsequent years (2022-2023) show attempts at recovery and rebuilding the training system, with rates ranging between 59% and 86%, values approaching but not reaching the targeted standard. This relative improvement indicates the organization's gradual restoration of training activity; however, failure to reach the established standard raises questions about the quality of applied procedures and their suitability for emerging challenges. The decline recorded in the second quarter of 2022 at 59% requires in-depth analysis of the reasons for this regression, whether related to training program content, adopted evaluation methods, or organizational factors affecting training effectiveness.

The forecast results for training indicators for the 2024-2026 period, stabilized at 79%, below the established standard of 90%, require urgent strategic intervention from organizational management. The forecast's stability at the same rate over three years indicates the likelihood of the current situation continuing without fundamental corrective actions. These results reflect the importance of social auditing as a diagnostic tool for uncovering deficiencies in the human resource management system generally and training function specifically, enabling identification of gaps between actual practices and reference standards, and providing comprehensive insight into strengths and weaknesses in the training system.

These results necessitate reviewing the organization's training policy by strengthening mechanisms for identifying training needs to ensure they respond to employees' actual requirements and technological developments in the sector, alongside developing evaluation methods to include measuring training impact on individual and collective performance rather than merely measuring trainee satisfaction. The organization must also invest in distance training and digital learning as a strategic alternative ensuring training program continuity under exceptional

circumstances. The importance of involving trainees in evaluating training program quality through systematic questionnaires measuring content appropriateness, pedagogical methods, and ability to transfer acquired knowledge and skills to the actual work environment is highlighted.

### Hypothesis Testing

Based on the findings, the study hypotheses can be tested as follows:

- **First Hypothesis:** "Social auditing contributes effectively to evaluating and improving the training function at GICA Cement Corporation, Hamma Bouziane branch" - **Accepted hypothesis**, as the study showed that analyzing training indicators through social auditing methodology enabled uncovering variations in training performance and identifying improvement opportunities.
- **Second Hypothesis:** "GICA Cement Corporation adheres to a clear training policy aligned with established standards" - **Partially accepted hypothesis**, as the organization possesses an organizational framework for training and a specified effectiveness standard of 90%; however, actual implementation suffers from fluctuations preventing continuous adherence to this standard.
- **Third Hypothesis:** "There are substantial weaknesses in training management at the organization requiring corrective interventions" - **Accepted hypothesis**, as the study revealed several problems including absence of digital training alternatives, weak mechanisms for evaluating training impact on performance, and inability to restore previous outstanding performance levels.

### Conclusion

This study addressed social auditing as a tool for evaluating and improving the training function at GICA Cement Corporation, Hamma Bouziane branch, seeking to reveal the effectiveness of this modern management tool in diagnosing training practice realities and identifying strengths and weaknesses in the organization's training policy. The study adopted a descriptive-analytical approach by analyzing training effectiveness indicators during the period from 2018 to 2023, with future development forecasting for 2024-2026. After reviewing the theoretical framework of social auditing and training function, and analyzing field data from organizational documents, the study reached a set of findings and recommendations that can contribute to developing the training system of the studied organization and Algerian industrial organizations generally.

### Study Findings

- The study revealed clear variation in training effectiveness indicators during the studied period, with 2018 recording exceptional performance with rates exceeding 90%, versus gradual decline in subsequent years reflecting instability in implemented training program quality;

- The COVID-19 pandemic caused near-total interruption in training activity during 2020 and 2021, with annual training effectiveness averages declining to 20% and 44.75% respectively, reflecting the absence of digital training alternatives and organizational unpreparedness for exceptional circumstances;
- Despite relative improvement during 2022 and 2023, the organization failed to restore outstanding performance levels or reach the established standard of 90%, indicating structural problems in training program design and implementation;
- Future forecasts for 2024-2026 indicated training effectiveness indicators stabilizing at 79%, below the targeted standard, warning of continuing challenges absent effective corrective actions that threaten the organization's ability to develop employee competencies;
- The study proved that social auditing constitutes an effective diagnostic tool enabling the organization to uncover deficiencies in the human resource management system and identify gaps between actual practices and reference standards, contributing to improving human capital investment quality.

### **Study Recommendations**

In light of the findings, the study offers the following recommendations:

- Necessity of conducting comprehensive review of training policy and implementation procedures, developing precise mechanisms for identifying actual training needs, and involving all stakeholders in training planning processes;
- Adopting the integrated Kirkpatrick model for evaluating training at four levels, developing performance indicators measuring training impact on productivity and product quality to provide comprehensive insight into return on investment;
- Investing in building an integrated digital platform for e-learning, developing interactive content, and training instructors in distance education techniques to ensure training program continuity under all circumstances;
- Establishing a permanent social auditing unit within the human resource management organizational structure to undertake periodic monitoring of training indicators, prepare diagnostic reports, and adopt international reference standards;
- Building an organizational culture encouraging continuous learning through incentive systems, allocating 3% of payroll mass to training, and establishing strategic partnerships with universities and specialized institutes to develop advanced training programs.

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