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Impact of social auditing on well-being at work in CSR labeled companies in Morocco

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ABSTRACT: In a context where stakeholder expectations for corporate social responsibility (CSR) are rising, the role of social auditing in promoting employee well-being remains underexplored, particularly in developing countries. This study addresses this gap by adopting a quantitative approach based on a survey of 88 human resources managers and CSR specialists in Morocco. Data were analyzed using SPSS, with correlation and logistic regression tests applied to assess the relationship between social auditing and well-being at work. The findings show that social auditing significantly enhances employee well-being, especially through the role of the performing manager, thus validating our central hypothesis. This research contributes by providing empirical evidence from a developing country context and by offering both theoretical insights and practical recommendations for integrating social auditing as a lever to improve quality of work life.

Keywords: social auditing, well-being at work, corporate social responsibility, quantitative study, correlation matrix.

I. INTRODUCTION

Social auditing is a practice that has evolved over time by broadening its scope of intervention. Several authors, particularly [1], emphasize that social auditing, as a branch of auditing, has become an indispensable tool for social management, with the development of human resources considered a key prerequisite for overall corporate performance. It contributes to improving employee well-being and working conditions [3]. In a context of growing social risks, [2] highlights its essential role in identifying and reducing these risks, resolving labor disputes, and enhancing both the quality of workplace relations and the social auditing. Many researchers also consider social auditing a means to assess working conditions, psychosocial climate, and managerial practices, with the ultimate aim of fostering collective well-being.

At the same time, the concept of Corporate Social Responsibility (CSR) has been gaining increasing prominence in African companies, particularly in Morocco. Corporate approaches to CSR, regardless of company size, vary according to the degree of strategic integration of sustainability principles. Indeed, the CSR business case reflects a convergence between profitability objectives and social, environmental, and societal performance. Furthermore, CSR implies that a company must not only focus on profitability and growth but also address its environmental and social impacts while taking into account the concerns of stakeholder's employees, shareholders, customers, and suppliers [2, 4]. In Morocco, CSR has become a key theme supported by both civil society and businesses themselves, along with their stakeholders [5]. It serves as a way for companies to assert their responsibilities toward society and the environment, adopting a pluralistic and multi-dimensional vision that extends beyond wealth creation for shareholders [6, 4].

Perceptions of CSR among Moroccan companies vary according to size [4]. For Very Small Enterprises (VSEs), corporate responsibility is seen as exclusively economic, aimed at generating profit and ensuring business continuity, with CSR equating to sustaining economic activity to preserve and possibly create jobs. Small Enterprises (PEs) view CSR as integrating employee concerns into strategic and operational management, placing the employee at the center of company priorities. Small and Medium Enterprises (SMEs), from a sustainable development perspective, aim to mitigate the negative externalities of their activities on the environment while addressing the expectations of all stakeholders beyond employees. A study developed by [7], on Moroccan SMEs with a CSR label, shows that some managers equate CSR simply with holding the CSR certification. According to the General Confederation of Moroccan Enterprises (CGEM), as of February 2024, 124 companies in Morocco hold the CSR label.

This research focuses on these CSR-labeled companies to examine the impact of practical social auditing, within the CSR framework, on employee well-being, while also considering the exemplarity of proximity managers as an influencing factor. In this perspective, the objective is to highlight the contribution of social auditing, by questioning the practices of local managers, to improving the well-being of employees in Moroccan compagnies holding the CSR label. This research aims to the followings:

- Assess the impact of social auditing on employee well-being
- Emphasize the role of local managers
- Examine the link between social auditing and workplace well-being
- Highlight managers' attitudes and behaviors in shaping employee experience

As part of our research work, we formulated our research questions as follows:

- What is the impact of social auditing on well-being at work especially by the performant manager?
- Have the recommendations of the social auditing really contributed to the well-being of employees by improving the managerial practices of local managers?

These questions of reflection allowed us to formulate the problematic and the central hypothesis of research that we tried to confirm through our confirmatory study. The research issue, what is the impact of social auditing on the well-being of employees within companies labeled CSR?

Previous studies have largely focused on the compliance or reputational aspects of social auditing, while neglecting its role in enhancing employee well-being. Moreover, the link between social auditing and well-being has rarely been examined through self-determination theory or within the Moroccan CSR-labeled context. This research addresses these gaps by exploring how social auditing supports psychological needs and improves workplace well-being. In the context of this work, we will see a review of enriching literature linking the two basic key concepts of this research, then a quantitative research methodology through the mobilization of the correlation matrix to see the degree of correlation between the social auditing variable and the well-being at work of employees, as well as logistic regression to validate our central research hypothesis and finally a discussion of the results and the conclusion.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

1. DEFINITION OF SOCIAL AUDITING

Social auditing is now an essential tool for improving human resources management, since it makes it possible to identify the various shortcomings that hinder the proper functioning of the human resources process, as well as to propose corrective or even preventive actions to resolve the malfunctions raised. According to [8], Social auditing is an independent and inductive objective approach for observation, analysis, evaluation and recommendation based on a methodology and using techniques that make it possible, in relation to explicit benchmarks, to identify, as a first step, the strengths, problems induced by the employment of staff, and constraints, in the form of costs and risks. This leads to diagnosing the causes of the problems identified, assessing their importance and finally to formulating recommendations or proposals for actions that are never implemented by the auditor.

Social auditing is an approach designed to establish a situation by highlighting its characteristics (absolute values, deviations, strengths and weaknesses) in relation with (standards, rules, procedures) or strategic choices and to propose corrective measures [9]. In 2006 the IAS defined social auditing as an evaluation approach applied to the management, activities and interactions of individuals and groups within organizations, as well as to the relationships of these organizations with their internal and external stakeholders. Social auditing proves to be very judicious in order to draw corrective lessons in the future and/or to prevent the repetition of conflict situations or even collective and/or individual suffering caused not only by company malfunctions but also possibly caused by a more or less controlled change management in any innovation project [10].

2. *DEFINITION OF WELL-BEING AT WORK*

The concept of well-being at work refers to the definition of health given by the World Health Organization (WHO) which introduced the following definition in 1946: “Health is a complete state of physical, mental and social well-being, and is not merely the absence of disease or infirmity.” Indeed, through this definition we can conclude that well-being is a state that refers to health whether physical or mental, to self-realization and harmony with oneself and with the people around us. The WHO proposes another definition of well-being at work from a psychological point of view: “It concerns an individual's judgment of his life and his psychological balance. It is a subjective concept.” The lack of conceptual clarity of well-being at work leads a number of researchers either to abandon this topic or to include it in the approach of occupational health [11, 12, 13].

Well-being at work appears theoretically as a recent topic in management sciences on which there are more questions than answers [13]. Well-being at work is defined as follows by (Rosenfeld,2019): “This is the set of factors concerning the conditions under which work is carried out. This includes safety at work, health protection, the psychosocial burden caused by work, workplace hygiene, ergonomics, the beautification of the premises and the measures taken by the company in terms of the environment…” Study [14] states that individuals are the primary actors in their well-being. For him, well-being depends as much on what one possesses as on what one is led to do or not to do during one's life.

3. *THE ROLE OF SOCIAL AUDITING IN ENHANCING WELL-BEING AT WORK: A SELF-DETERMINATION THEORY FRAMEWORK”*

The theory of self-determination and the satisfaction of basic needs proposed by [15] can also fit into this framework. Eudemonic well-being can be assessed using indicators such as vitality [16]. The theory of self-determination and the satisfaction of basic needs proposed by [15] can also fit into this framework. Eudemonic well-being can be assessed using indicators such as vitality [16]. The Vitality reflects a state of activation, vigor and dynamism necessary for the optimal functioning of an individual. Some authors consider well-being as a multidimensional construct including both hedonic and eudemonic dimensions [17]. The theory of self-determination comes from “an interactional approach that postulates that the individual is influenced by the environment and that the individual influences the context with which he interacts”.

Indeed, Self-determination theory (SDT) provides a useful framework for understanding how social auditing impacts well-being at work. By promoting fairness, accountability, and social dialogue, social auditing satisfies employees’ needs for autonomy, competence, and relatedness. In Moroccan companies labeled CSR, these practices not only ensure compliance with social standards but also foster intrinsic motivation, which in turn enhances overall well-being at work.

Furthermore, Cognitive theory, causal orientation theory, and the theory of organism integration form the basis of self-determination theory [15]. This theory exposes the conditions necessary for the individual to facilitate his well-being and not hinder it. It suggests a social psychology of psychological well-being [18] According to the work of [19], the three fundamental psychological needs that humans seek to satisfy are autonomy, competence and relationships with others. These three needs are considered essential ingredients for well-being, integrity and mental development [20].

4. IMPACT OF SOCIAL AUDITING ON WELL-BEING AT WORK (EXEMPLARY MANAGER)

Social auditing helps to solve problems and risks related to communication and training, as it can contribute to the motivation and well-being of workers. The Social auditing can also identify factors that contribute to employee well-being. A satisfied workforce is more likely to be productive and remain loyal to the company [9]. In addition, social auditing is the generator of the company's social image [21].

Indeed, the word social is used to designate three main axes. The first is all about society and its organization. The second includes the world of work, and the third includes everything relating to the treatment of the living conditions of workers and citizens. We can then see that impacting living conditions will impact the well-being of employees [21]. Thus, the integration of a social auditing approach from the very design of a company's occupational health prevention policy can be beneficial in the light of a legislative environment that is evolving faster and faster [3, 2]. An overview of the managerial practices of large companies help to improve the quality of life at work of their employees through their information as proposed by [2] he decipher the information and speeches on "Health, safety and well-being at work" policies that the CAC 40 companies display in their annual CSR (Social and Environmental Responsibility) reports. Indeed, Well-being plays an essential role in a person's balance. Indeed, it acts directly on its ability to perform tasks. An enabling environment generally generates good employee health and therefore better energy [22].

Study [23] emphasize the fact that the manager must play a role as a coach for the professional but also personal development of the members of his team. According to our reflection, this refers to the exemplarity of the manager as an essential dimension to the well-being of employees. Indeed, the manager plays a role in performance management but also in the promotion of well-being at work, in the proactive resolution of conflicts and in the creation of an inclusive environment favoring diversity and investigation. Moreover, managers who encourage autonomy, collaboration and recognition have a higher level of well-being and organizational performance of employees than other companies [24]. Based on research, we believe there is a positive correlation between social auditing and well-being at work. Therefore, we make the following central assumption:

- H1: 'Social auditing' has a positive role on 'well-being' at work and specifically the performance of the proximity manager which has a positive impact on the well-being of employees.

III. METHODOLOGICAL APPROACH:

In order to respond to our research problem and to verify the central hypothesis, we opted for epistemological and methodological choices as well as data collection tools presented that helped us to develop the research design.

The choice of the positivist epistemological paradigm is justified by the advantages it offers to the researcher, such as the enrichment of knowledge, the development of familiarity with the studied phenomenon, and the ability to assign valid meaning to observed facts [25]. Adopting a positivist approach is also consistent with the nature of our research objectives and methodology. This study aims to examine the causal relationships between social auditing and well-being at work using measurable indicators and statistical analyses. The positivist paradigm is particularly appropriate in this context, as it emphasizes objectivity, quantification, and hypothesis testing—principles that align with our use of survey data, reliability and validity assessments, and logistic regression analysis.

1. QUANTITATIVE RESEARCH METHODOLOGY ADOPTED

We opted for a confirmatory quantitative study using the questionnaire survey method among people working in the human resources department of companies that have undergone organizational change and who have already implemented a social auditing approach in order to detect the suffering of employees in a context of change and to mobilize local managers to succeed in this change (HR managers, HR development managers, training managers, CSR managers, regional managers). Indeed, the choice of deductive reasoning is justified in the first place in order to develop a set of concepts/ideas that are tested through empirical observation [26].

2. RESEARCH SAMPLE

Sample size is an essential element in determining the desired significance level for a quantitative study [26]. The method by which the researcher specifies the size of his sample in a quantitative search differs depending on the statistical method used to test the research hypotheses. Apart from the statistical method used, the software that will be used to analyze the quantitative data collected also determines the sample size. For our case, based on the statistical method used as well as the software (SPSS) implemented to analyze our quantitative results, the minimum sample required is 80 responses. The sample size of our study is typically calculated as follows:

$$n = \boldsymbol{N} \times z2\ p \frac{(1-p)}{} E2\,(N-1) + z2\,p\,(1 - p) \tag{1}$$

- N = 101: The study includes 101 Moroccan companies certified with the CSR label.
- $n = 101 \times (1.96)^2 \times 0.5 \times \frac{(1-0.5)}{} [(0.05)^2 \times (101 - 1) + (1.96)^2 \times 0.5 \times (1 - 0.5)]$
- $n = 97.06 - 1.21 \approx 80.2$

  Result: n ≈ 80 responses

Although the sample size of 80 respondents may appear modest, it is methodologically sufficient for logistic regression. The widely cited '10 events per variable' rule [27] indicates that our ratio of cases to predictors is adequate for robust estimation. Furthermore, simulation studies [28] show that logistic regression remains reliable with smaller samples, particularly when the model is parsimonious and multicollinearity is controlled, as is the case here. Below we will present the characteristics of the sample and the corresponding statistical data for each variable. Indeed, to better approach our sample, we will proceed to a description presenting how the workforce was divided and distributed by gender or sex, age, level of education and period of seniority in the company in order to assimilate and analyze the collected answers.

Our sample size is 88, we received 88 valid questionnaires containing complete data. Thus, the sample after collecting data from respondents is 88 respondents, it is considered as appropriate for ensuring the stability and interpretability of our logistic regression results.

Table 1. Characteristics of the research sample.

Designation	Frequency	Percentage
Male	48	54.55
Female	40	45.45
Total	88	100
[Under 30 years old]	3	3.41
[31 to 40 years old]	40	45.45
[41 to 50 years old]	28	31.82
[51 years of age and older [	17	19.32
Total	88	100
Bac+4	18	20.45
Bac+5 and more	70	79.55
Total	88	100
Director Human Resources	27	30.68
HR Development Manager	14	15.91
Head of Human Resources	47	53.41
Total	88	100
4 years and more	56	63.64
Between 1 and 2 years	11	12.50
Between 2 and 3 years	7	7.95
Between 3 and 4 years	9	10.23

Less than a year	5	5.68
Total	88	100

Source: the authors.

As we can see, the respondents are male-dominated with a rate of 54.55% while 45.45% of female. Thus, the population of respondents is a predominantly population of the age category between 31 and 40 years which represents 45.45%, followed by the age category of 41 years and 50 years which represents about 32% of the sample. In addition, respondents have a fairly high level of education with 79.55% having a Bac+5 and more and only 20.45% having a Bac+4, indicating the efforts made by companies to recruit competent people with a satisfactory level of education to occupy HR functions.

For the socio-professional category, the respondents with the lion's share of 53.41% are human resources managers, followed by human resources directors with a rate of 30.68% and HR development managers with only 15.91%. In terms of the professional experience of our respondents, there is a predominance of respondents with a seniority of more than 4 years, with a rate of 63.64%.

3. DATA COLLECTION AND ANALYSIS

As for the procedure of collecting data from HR and HR managers, we created our questionnaire by Google Forms to transpose the collected data on an Excel analysis sheet before introducing them to the analysis software but we made sure to approach these managers and directors through a physical interview and to be present during the information of the questionnaire on Google forms to ensure reliable, accurate and quality answers.

All the questionnaires ' face to face ' are completed by making an appointment for a physical interview. This mode was beneficial for the collection of 88 total responses accepted to ensure compliance with the minimum rules collected to process SPSS data and given the scarcity of information on the ground and the difficulty of accessing it. Indeed, SPSS was selected as the primary analytical tool for this study for several reasons. First, the research objective was to test direct relationships and associations (through descriptive statistics, reliability tests, correlations, and logistic regression) rather than to build or compare complex structural models. For this purpose, SPSS provides robust, widely recognized, and user-friendly procedures that are sufficient and appropriate. Second, in management sciences, SPSS is one of the most commonly used statistical packages due to its accessibility, ease of interpretation, and acceptance in high-quality journals. Confidentiality of information is guaranteed for all respondents. However, in the following, we will describe how we defined the population studied and determined the sampling frame and sample size.

Missing data in the questionnaires, if any, were carefully examined. Cases with incomplete responses were either excluded from the analysis when the missing values were substantial. Indeed, this approach ensured the reliability and validity of the results. Also, for the data analysis, we started by validating and making reliable the social auditing and well-being at work measurement scales, using in particular the Cronbach Alpha coefficient and the principal component analysis, in order to guarantee the reliability of our instruments.

We continue with the analysis of the correlation matrix, which highlights the degree of relationship between social auditing and employee well-being, as well as the most influential dimensions. Then, we mobilize logistic regression to test our central hypothesis, measuring the significant impact of social auditing on the level of well-being at work. Finally, the results are discussed in the light of previous work and the context studied, before presenting a conclusion summarizing the main lessons and implications of the study.

4. THE JUSTIFICATION OF MEASUREMENT SCALES

Based on the study conducted by [29], social auditing and well-being at work: the ESSILOR case, we have learned that social auditing is becoming increasingly important in the HR function since it guarantees the obtaining of quantifiable and measurable data in a context that is very often not easy to measure, something that perfectly rhymes with our problem since change is a context that is not at all obvious for the majority of companies. For these authors, the audit has the advantage of demonstrating evidence of a real willingness to assess the impact of an HR policy.

The authors highlighted in their review of literature related to the study they conducted for ESSILOR the interest of companies nowadays in social auditing and quality of life at work according to [2]. The authors in this study were inspired for the construction of their questionnaire by a model used by ANACT (National Agency for the Improvement of Working Conditions) on job satisfaction, the questionnaire designed by the authors was intended to question employees of the group ' ESSILOR ', it is in particular: workload, autonomy, social support, recognition, exemplarity and fairness. In what follows, we will present two tables presenting the measurement scales of the social auditing variable and the well-being of the employees necessary to carry out this research study:

4.1 Operationalization of the independent variable 'social auditing'

Table 2. Social auditing determinants scale.

Authors	Selected measures
[29]	1. The work of a proximity manager requires that he learn new things 2. The work of a proximity manager requires a high level of skills 3. The proximity manager shall have the freedom to decide how he or she does his or her work 4. The work of the proximity manager enables him to make decisions independently 5. At work, the outreach manager has the opportunity to develop his or her personal skills 6. The atmosphere between the production teams is serene 7. The atmosphere between production teams is dynamic 8. The atmosphere between production teams is boring 9. The atmosphere between the production teams is warm 10. The atmosphere between production teams is conflicting 11. The atmosphere between production teams is passive 12. The proximity manager is as courteous and respectful to the operators of his team as he asks them to be 13. A manager's performance, reflected in their ability to lead, support, and motivate the team, directly impacts employee well-being 14. When there is a heavy workload, the proximity manager is the first to invest 15. The proximity manager is also available to provide advice or information that he/she requests operators to provide 16. Overall, the proximity manager has the same requirements towards himself as towards his team of operators.

4.2 Operationalization of the dependent variable 'Employee well-being'

Table 3. Work satisfaction scale.

Measures of Origin	Authors	Selected measures
13. I am extremely satisfied with my job, and could not be more satisfied. 14. I am extremely happy with my job, and could not be happier.	[30]	29. Employees are extremely satisfied with their work and could not be more satisfied 30. Employees are extremely Happy with their work and could not be happier

Table 4. Measuring scale of employee social support.

Measures of Origin	Authors	Selected measures
15. My immediate supervisor cares about the Well-being of the people under his authority	[31]	31. The proximity manager cares about the well-being of the people under his authority

16. My immediate supervisor facilitates the realization of the work	32. The proximity manager facilitates the work
17. My immediate supervisor succeeds in making people work together	33. The proximity manager gets people working together

We have just translated the concepts studied into a measurement indicator, the principles of the development of the questionnaire are also essential. The Likert scale used in our questionnaire is a 5-point scale ranging from 1= disagree at all to 5= strongly agree. Among all the scales of attitude measurement in the field of social sciences, the Likert scale is the most frequently practiced according to Lorenzo et al.

The measurement scales used to study the impact of social auditing on well-being at work were originally developed in English/French. For the Moroccan context, we carefully translated and adapted the items following standard procedures (translation, back-translation, and expert validation). A panel of academic experts in management and social sciences verified the semantic and conceptual equivalence of the items. In addition, a pilot pre-test was conducted with a small sample of respondents (n = 30) from the target population to assess clarity, cultural relevance, and reliability. Minor adjustments in wording were made to ensure full comprehension and cultural appropriateness. The pre-test confirmed the validity and reliability of the adapted scales for use in the Moroccan context.

4.3 Proposal of a conceptual research model

The main question of our research is:

What is the impact of the social auditing on the well-being of employees, especially by the performant manager in the context of CSR-labeled companies in Morocco?

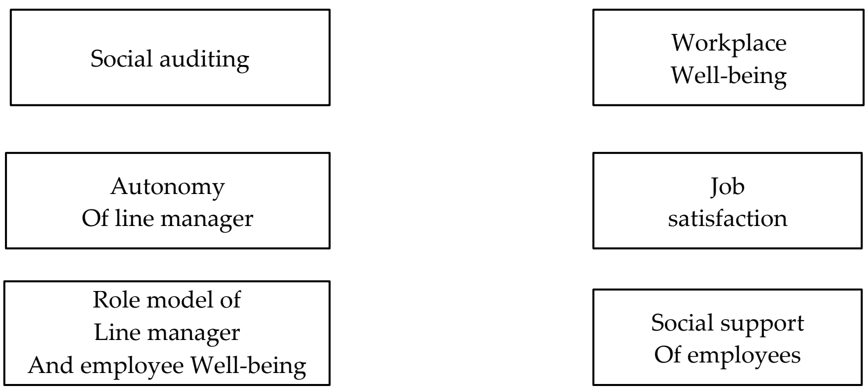

FIGURE 1. Conceptual model.

The explanatory variable 'social auditing' is represented by two dimensions:

- Dimension ' Autonomy of the proximity manager ' with 5 items;
- Dimension ' Exemplarity of the proximity manager and well-being of employees ' with 11 items.

The variable to be explained 'well-being at work' contains 2 dimensions:

- Dimension ' job satisfaction ' with 2 Items;
- Dimension ' employee social support ' with 3 Items.

The central hypothesis is that social auditing improves workplace well-being. This is relevant because social auditing helps ensure fair practices and better working conditions. In our model, this effect happens both directly and indirectly through the autonomy of line managers and their role as supportive leaders. These elements reflect Self-Determination Theory, which shows that autonomy and support are key drivers of well-being. Overall, the hypothesis is solid because it connects social auditing to practical ways of improving employee satisfaction and support at work.

IV. RESULTS

In this section we present the results of our quantitative study according to the main stages of the analysis.

1. THE RESULTS OF THE RELIABILITY AND VALIDITY TESTS OF THE RESEARCH MEASUREMENT SCALES

Test of reliability and validity of items of search variables:

Table 5. Table of tests of reliability and validity of the research measurement scales.

Variable Type	Variables	Item Numbers	Alpha of Cronbach	KMO	Bartlett's sign
Independent variable	Social auditing	16	0.76	0.798	0.00
Dependent variable	Well-being of employees	5	0.83	0.876	0.00

Source: Authors using SPSS software.

To ensure the robustness of the measuring instruments, reliability and validity tests were carried out using the SPSS software. The results show that the Cronbach Alpha calculated for all variables, whether for the social auditing variable or the well-being of employees, exceeds the threshold of 0.7, confirming a good internal consistency of the items. In addition, the KMO test values are greater than 0.6, indicating a satisfactory adequacy of sampling for factor analysis. In addition, the Bartlett sphericity test was highly significant ($p < 0.05$), demonstrating that the items had sufficient correlations to justify the use of factor analysis.

In our study, reliability was assessed using Cronbach's Alpha, with all scales exceeding the recommended threshold of 0.70. According to methodological literature [33, 34], a Cronbach's Alpha value above 0.70 indicates an acceptable level of internal consistency, meaning that the items within a construct are sufficiently correlated and measure the same underlying concept. Values between 0.70 and 0.90 are generally considered satisfactory, as they suggest reliability without redundancy among items. Therefore, the results support that our measurement scales are reliable and suitable for subsequent analysis." Furthermore, these combined results attest that the measuring instruments used in this research are reliable and valid, faithfully reflecting the theoretical concepts studied.

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2. *CORRELATION BETWEEN SOCIAL AUDITING AND WELL-BEING*

Table 6. Table of correlations between social auditing and well-being.

Source: Authors using SPSS software.

		SOCIAL AUDITING															
		Autonomy of the proximity					Exemplarity of the proximity manager and well-being of employees										
		Learning	Competence	Freedom	Autonomy	Skill Development	Serene atmosphere	Dynamic atmosphere	Boring atmosphere	Warm atmosphere	Confrontational atmosphere	Passive atmosphere	Manager courteous and respectful	High-performance	Investor Manager	Manager available	Self-demanding Manager
Satisfaction	Pearson correlation	0.066	0.002*	0.062	0.180	0.096	0.309	0.248	0.099	0.214	-0.001	-0.047	.361	0.098	-0,0114	0.170	-0.055
	Sig. (bilateral)	0.695	0.990	0.711	0.279	0.567	0.059	0.134	0.554	0.198	0.995	0.781	0.026	0.559	0.497	0.308	0.742
	N	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘
Happiness	Pearson correlation	-0.020*	-0.028	-0.072	0.476	0.308	0.405	0.335	0.0’*	0.313	-0,033	0.130	0.300	0.183	0.084	0.280	0.280
	Sig. (bilateral)	0.906	0.866	0.668	0.003	0.060	0.012	0.040	0.820	0.055	0.844	0.436	0.068	0.271	0.616	0.089	0.088
	N	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘
Well-being	Pearson correlation	0.217	0.047	0.089	-0,248	0.122	0.509	0.612	-0.135	.592*	-0.265	-0.341	0.409	0.619	0.488	0,448	0,’3
	Sig. (bilateral)	0.190	0.779	0,594	0.133	0.465	0.001	0.000	0.418	0.000	0.108	0.036	0.011	0.000	0.002	0.005	0.018
	N	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘
Achievement	Pearson correlation	0,025	0,153	0.315	-0,211	0.029	0.283	0.434	-0.061	0.424	-0.137	-0.351	0.156	0.555	0.422	0.175	0.261
	Sig. (bilateral)	0.880	0.360	0.054	0,204	0.863	0.085	0.006	0.717	0.008	0.412	0.031	0.348	0.000	0.008	0.294	0.114
	N	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘
Working together	Pearson correlation	0.042	-0.162	-0.121	-0.065	0.336	0.422	0.470	-0.079	0.353	-0.080	-0.143	0.142	0.247	0.411	0.462	0.628
	Sig. (bilateral)	0.801	0.330	0.468	0.700	0.039	0.008	0.003	0.6'	0.030	0.632	0.392	0.396	0.135	0.010	0.003	0.000
	N	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘	‘

Source: Authors using SPSS software.

Social auditing is estimated by 16 variables, while well-being is measured by 5 variables. In what follows, we will study the degree of connection between these two variables through the sub-variables that make up each of them. The well-being variable is represented by question 31 (The proximity manager cares about the well-being of the people who are under his authority?), the variable is most correlated with the social auditing with 9 significant correlations of which 8 have a positive sign:

Indeed, the variable that is strongly correlated with well-being is that of the performant manager expressing a strong positive correlation with an r=0.619, this coefficient means that the more successful the manager is, the more the latter cares about the well-being of the people who are under his authority. The other variables relating to the exemplarity of the proximity manager which are (courteous and respectful manager, investor manager, available manager, self-demanding manager) are moderately correlated with well-being with correlation coefficients of (r<0.5) which are respectively: (0.409, 0.488, 0.448, 0.3).

Let's also talk about atmosphere, the warm atmosphere correlates positively with the well-being with a coefficient of (r=0.592), also the serene atmosphere which expresses a strong positive correlation with the well-being with an r=0.509. In the same sense, the passive atmosphere correlates negatively with the well-being with a coefficient of (r=-0.341), something which is obvious since the above authors have conditioned the maintenance of the well-being by the existence of a pleasant atmosphere and a good understanding between managers and subordinates, an unfavorable or passive atmosphere, however, will contribute to the deterioration of the state of well-being of the employees. Autonomy is associated with happiness with a moderate positive correlation (r=0.476), a value close to 0.5, this says that the more the proximity manager makes decisions autonomously, the happier the latter and his teammates are, in this case, autonomy and happiness go in the same direction but with an average degree of association.

The output variable represented by question 32 of our research questionnaire is: the proximity manager facilitates the performance of the work correlates with the social auditing with 4 positive correlations. It is particularly the dynamic atmosphere with a coefficient of (r=0.434), a positive correlation close to 0.5, we can speak in this case of average positive correlation, the case is the same for the dynamic atmosphere with a correlation coefficient of (r=0.424), which leads us to note that the facilitation of the work on the part of the manager contributes to establish a dynamic and warm atmosphere. A strong positive correlation is also observed with the variable manager performing with a value of (r=0.555), which means that the more the manager facilitates the performance of the tasks, the more he and his team demonstrate performance. The achievement variable correlates lastly, with the investor manager with a coefficient of (r=0.422) something which implies that the manager who is used to invest during periods when the workload is high contributes in some way to facilitate the realization of the work.

As for the performance of the manager is as efficient as he asks his operators to be and the connection that this variable expresses with the Achievement the manager facilitates the performance of the work with a correlation coefficient of (r=0.555). As for the variable working together represented by item 33 the proximity manager manages to make people work together correlates with the social auditing with 6 positive correlations: development of skills (r=0.336), serene atmosphere (r=0.422), dynamic atmosphere (r=0.470), warm atmosphere (r=0.353), investor manager (r=0.411) and available manager (r=0.462).

3. *STUDY OF THE VALIDITY OF THE MODEL ACCORDING TO LOGISTIC REGRESSION*

In the ordinal case, there will be a constant for each level of the ordinal dependent variable, but a single series of coefficients.

3.1 The choice of variables

Our variable of interest is well-being which is measured by 5 questions:

- Satisfaction: Employees are extremely satisfied with their work and could not be more satisfied
- Happiness: Employees are extremely happy with their work and could not be happier
- Well-being: The local manager cares about the well-being of the people under his authority
- Output: The proximity manager facilitates the work

The choice of our dependent variable will be based on the correlation matrix, among the five variables above, the most correlated variable with the other variables of the social auditing is well-being. So well-being will be our variable to explain in the model. As for independent variables, we will take the variables most correlated with well-being which are:

-For social auditing: Dynamic atmosphere and performant manager.

3.2 *Overall significance of the search model*

Table 7. Model fit information.

Template	Likelihood log -2	Khi - square	ddl	Sig.
Constant only	79.234			
Final	51.463	27.772	3	.000

Source: Authors using SPSS software.

The Table presents the model fit information for a research model, showing results for two different templates: "Constant only" and "Final."

- For the "Constant only" model, the likelihood log (-2) is 79.234, with no chi-square statistic or degrees of freedom provided.
- In contrast, the "Final" model shows a likelihood log (-2) of 51.463, a chi-square statistic of 27.772, 3 degrees of freedom (ddl), and a significance level (Sig.) of .000.

The low significance value (Sig. = .000) for the "Final" model suggests that this model is statistically significant and provides a better fit than the "Constant only" model, meaning the final model better explains the data. The window, tracing a confrontation between a complete model and a trivial model (with only the constant), but mainly using the likelihood ratio. The likelihood ratio test consists in comparing 2 deviations. For the global evaluation it is a question of comparing those of the model studied and the trivial model, the statistics of the test follow a law of KHI2. The statistic of the test equal to 27.772 with a p-value=0.00, we reject the null hypothesis of a trivial model in favor of our model, the model is globally significant.

3.3 *Quality of fit*

Table 8. Adjustment quality.

	Khi - square	ddl	Sig.
Pearson	116.146	81	.006
Deviance	43.661	81	1.000

Link function: Logit.
Source: Authors using SPSS software.

This table shows the quality of fit for the logistic regression model using two goodness-of-fit tests: Pearson chi-square and Deviance.

- The Pearson chi-square test has a value of 116.146 with 81 degrees of freedom and a significance level of 0.006. Since the p-value is less than 0.05, it suggests that the model may not fit the data perfectly.
- On the other hand, the Deviance test has a value of 43.661, also with 81 degrees of freedom, and a p-value of 1.000. This very high p-value indicates that the model fits the data well according to the deviance criterion.

In summary: while the Pearson test suggests a possible lack of fit, the Deviance test shows a good fit. Since Deviance is generally preferred in logistic regression, we can conclude that the model fits the data reasonably well. Also, the 'Fit Quality' table contains the Deviance and Pearson tests that are useful in determining whether a model fits well to the data. Non-significant test results indicate that the model is consistent with the data.

Table 9. Pseudo R-two.

Cox and Snell	.518
Nagelkerke	.573
McFadden	.310

Link function: Logit.
Source: Authors using SPSS software.

This table shows the Pseudo R-squared values, which give an idea of how well the logistic regression model explains the variation in the outcome (well-being).

- Cox and Snell $R^2 = 0.518$
- Nagelkerke $R^2 = 0.573$
- McFadden $R^2 = 0.310$

These values indicate that the model has a moderate to good explanatory power. Specifically, the Nagelkerke R^2 (which adjusts Cox and Snell's value to a maximum of 1) shows that about 57.3% of the variation in well-being can be explained by the model. McFadden's R^2, at 0.310, is also considered a strong value for logistic models, where anything above 0.2 is usually acceptable.

Table 10. Parameter estimates.

		Estimate	Standard Error	Wald	ddl	Sig.	95% confidence interval Lower Bound	Upper Bound
Threshold	(Well-being=1)	3.457	1.804	3.671	1	.055	-.079	6.993
	(Well-being=2)	4.725	1.844	6.567	1	.010	1.111	8.339
	(Well-being=3)	7.331	2.235	10.760	1	.001	2.951	11.711
	(Well-being=4)	10.844	2.579	17.678	1	.000	5.789	15.899
Location	Dynamic atmosphere	.552	.462	1.425	1	.233	-.354	1.458
	manager_ performant	1.098	.555	3.914	1	.048	.010	2.187

Link function: Logit.
Source: Authors using SPSS software.

This table presents the parameter estimates for the ordinal logistic regression model, showing how different variables influence levels of well-being.

- The threshold values (Well-being = 1 to 4) help define the cut-off points between different levels of well-being.
- Most threshold estimates are statistically significant (p-values < 0.05), except for Well-being = 1 ($p = 0.055$), which is just above the significance threshold, suggesting it might not be strongly distinguishable from the reference category.

Location (Predictor Variables):

- Dynamic atmosphere has a positive estimate (0.552) but is not statistically significant ($p = 0.233$), meaning it doesn't have a meaningful effect on well-being in this model.
- Manager performance has a positive and statistically significant effect (estimate = 1.098, $p = 0.048$), indicating that better manager performance increases the likelihood of higher well-being levels.

The Logit of the model is given as the following Equation:

$$Logit = 1.098^{*}manager - performant \quad (2)$$

The relationship between social auditing through manager performance and the probability of higher well-being can be modeled using a logistic function as follows:

$$E(y) = P(Y) = \exp(1.098^{*} manager - performant) / 1 + \exp(1.098^{*} manager - performant) \quad (3)$$

These results imply comparisons between each modality and the reference modality (strongly agree). More specifically, the regression coefficients indicate which predictors discriminate significantly between the different modalities of the response variable. The column 'Estimate' contains the estimated coefficients for each variable, the coefficient exposure represents what is called the odds ratio, for the significant variable which is 'manager performant'. For the variable "manager performant", the coefficient is 1.098 with an odds ratio of exp (1.098) =2.998, that is to say if one passes from a modality n to a modality n+1 the probability of the passage from a modality of the well-being n to a modality n+1 increases twice as much. And so, we can conclude that our central research hypothesis is validated relating to the impact of social auditing on the well-being of employees, specifically by the performant manager. This means that the more the manager's performance increases, the more likely it is to have high well-being.

V. DISCUSSIONS

At this point, we will discuss our first two hypotheses to verify the existence of a positive relationship between social auditing and well-being at work in a context of change. First, we will recall our main research hypothesis:

Hypothesis H1: 'Social auditing' has a positive role on 'well-being' at work, and specifically the performance of the proximity manager, has a positive impact on the well-being of employees is validated.

The empirical results of our research validated this hypothesis through our confirmatory analyses which were able to prove the existence of a logic consistent with the assumption of a positive relationship between the managerial practices questioned by a 'social auditing' approach, specifically the 'performance of the proximity manager' and the 'well-being' of employees. Indeed, the significance of the p-value ($p < 0.01$) especially of .048 relative to the manager's performance empirically supports the validation of hypothesis 1.

International literature on social auditing generally emphasizes its role in promoting transparency, social dialogue, and trust within organizations, particularly in European and North American contexts where regulatory frameworks are well established. In these environments, social auditing is often perceived as an instrument of compliance and accountability, driven by legal and institutional norms. However, the findings of our research in the Moroccan context reveal a different dynamic. Here, social auditing is not primarily experienced as a formal constraint, but rather as a managerial lever that enhances employee well-being through relational proximity, respect for cultural values, and the importance of trust-based relationships. Thus, unlike what is described in international literature, where the effectiveness of social auditing largely depends on legal frameworks and strict procedures, in Morocco its impact relies more on managerial commitment, the integration of social values rooted in local traditions, and the cultivation of cohesion. This specificity shows that social auditing fosters workplace well-being not only through formal mechanisms of control and transparency, but also, above all, through informal practices shaped by Moroccan organizational and societal culture. Such a comparison highlights the originality of the Moroccan case and contributes to the literature by demonstrating how cultural and institutional contexts shape the effects of social auditing on employee well-being. This focus on internal mechanisms complements other recent Moroccan studies examining different facets of corporate accountability, such as the impact of digitalization on external audit quality [32, 44].

1. AT THE CORRELATION MATRIX LEVEL

We would like to recall that at the level of the correlation matrix the coded variable well-being represented by item 31 The proximity manager cares about the well-being of the people under his authority belonging to the dimension social support of employees associated with the theme of well-being at work correlates with social auditing to the tune of 9 significant correlations including 8 with a positive sign

We also recall that the variable Manager performant is strongly associated with well-being thus representing a strong correlation with a coefficient of (r=0.619). That said, the more efficient the manager, the more he cares about the well-being of his teammates as we have previously interpreted it in our correlation matrix. Indeed, the authors [31] show that support is primarily professional (help to carry out work), it includes behaviors intended to improve the organization of work. (We can allude to the performance of the manager and his team in this case), the strong positive correlation between the two variables being validated.

We also point out, as a reminder, that the other variables belonging to the dimension Exemplarity of the manager are positively associated with the well-being, it is in particular: courteous and respectful manager, investor manager, available manager and self-demanding manager and which, let us recall, represent positive correlation coefficients with the following respective values: (0.409, 0.488, 0.448, 0.3). Furthermore, the manager thus has an essential role to play in guaranteeing the quality of life at work. We can interpret this by the fact that the manager must be efficient, investor, available, respectful and self-demanding in order to play this role of integrator of well-being and quality of life at work. In addition, a respectful and efficient investor manager will guarantee a socio-emotional support to his team [31], this support is characterized by a receptive attitude of positive affects to the person. These attitudes are focused on the personal aspect in that the manager listens to his collaborators, encourages them and guarantees them a certain protection and shows them a certain respect.

The second variable most correlated with well-being is the dynamic atmosphere. The atmosphere between production teams is dynamic) with a coefficient of 0.612, the latter means a strong positive correlation; This says that the more the manager cares about the well-being of his teammates, the more dynamic the atmosphere between production teams is. This says that the individual will consider himself in a state of well-being when the positive manifestations will outweigh the negative ones [35], and in other words by [36], well-being and ill-being are influenced by specific organizational conditions. Other authors, [37], consider the autonomy of employees as the main determinant of job satisfaction. Work [38] add in this sense, that an organization that guarantees autonomy to its employees makes sure to limit psychosocial risks. We conclude that in addition to the concern that the proximity manager has about the well-being of his employees, the latter will have with the support of top management to create favorable conditions to guarantee the state of well-being and the atmosphere desired by employees.

In addition, [36] were able to conclude from their work that a satisfactory level of understanding between the manager and the staff as well as a favorable atmosphere considered pleasant contribute to maintain a state of well-being of the staff and promote the organizational involvement, the latter encourages any manager to care for the well-being of his subordinates and guarantee them a pleasant and dynamic atmosphere as well as a desirable state of well-being. The support behaviors of the team are oriented towards facilitating the accomplishment of work tasks [39]. Moreover, the results of the work of [40] have been able to highlight the link made by managers between the quality of life at work and the performance of the company. This leads us to see that a manager who facilitates the realization of the work and who is invested (investor manager, r=0.422) to guarantee a quality of life at work through the establishment of a dynamic and warm atmosphere between the members of his team demonstrates performance and positively impacts the performance of his entire team as well as the overall performance of the company.

In the same vein, [39] argues that proximity managers highlight the necessity of developing more individualized links with the members of their teams, (working together), it should be recalled that proximity managers in the context of socio-emotional support, according to [31], must also show positive affects towards their teammates while being attentive to them. (Available Manager r=0.462). After the explanation of the above correlations, we would like to emphasize that all of his arguments refer to the need for social proximity and connection to others which is one of the essential needs of the theory of self-determination theoretical framework of our research work, the fact that a manager facilitates the realization of the work and helps employees to work together promotes social proximity between managers and production teams.

2. AT THE MODEL LEVEL

The variable "Manager Performance and Exemplarity", which belongs to the dimension of Social Auditing, is considered a significant explanatory variable of well-being at work in our model, with a p-value < 0.05 (sig. = 0.048).

VI. CONCLUSION

By way of conclusion, we can confirm based on the results obtained that the social auditing is moving more and more towards a social auditing approach and more precisely the performance of the manager who really contributes to the well-being of employees. We can summarize that social auditing therefore allows the improvement of collective well-being through job satisfaction and social support of the manager. During this work, we mobilized a panoply of theoretical frameworks that are complementary, which allowed to design a conceptual model specific to this research work and to explain the main links between the essential variables of our thesis; these links were also the subject of empirical tests. Indeed, the results obtained on the basis of the correlation matrix were able to validate our central hypothesis following the significance of the manager performant variables of our model, which affirm the positive link between 'social auditing' and well-being at work. However, it is necessary to outline the main contributions and limitations that our work has encountered:

1. ON THE MANAGERIAL LEVEL

Our research work was able to provide the companies questioned and interviewed with a reflection allowing them to better rethink their management and to better watch over the well-being of their employees. Our research was also an opportunity for the companies interviewed and questioned to raise awareness about the crucial role played by local managers to ensure the well-being of employees. Companies have become increasingly aware of the importance of social auditing in detecting management malfunctions and proposing corrective actions that could improve management. Our research aims to highlight the relationship between social auditing and improving the well-being of employees in companies labeled CSR in Morocco.

2. ACADEMICALLY

The results obtained can provide several avenues for reflection for several researchers wishing to invest more in deepening research related to social auditing as a recent concept that is beginning to gain momentum in management science research. Furthermore, this work on the social dimension of corporate responsibility in Morocco complements other recent research focused on fiscal and financial issues within the same context, notably the impact of digital transformation on corporate tax avoidance [41], and internal audit on corporate governance [42,43].

3. THE LIMITS OF RESEARCH

Like all research, our work has its limits, we can quote:

- Lack of access to information from businesses
- Social auditing as an approach is unknown by most Moroccan companies
- The difficulty of obtaining appointments for interviews with HR and HR managers.

These few limitations have given us an opportunity to come out with some research perspectives that we will present below.

4. PRACTICAL IMPLICATIONS

This study provides actionable insights for Moroccan CSR-labeled companies. By implementing social auditing practices that promote transparency, participation, and recognition, organizations can enhance employees' autonomy, competence, and relatedness, thereby improving overall well-being at work. Managers can use these findings to design policies and interventions that not only ensure compliance but also foster a motivated and engaged workforce.

5. THEORETICAL CONTRIBUTIONS

The research advances theory by explicitly linking social auditing to employee well-being through self-determination theory. It addresses gaps in prior literature, which often focuses on compliance or reputational outcomes, by demonstrating the psychological mechanisms autonomy, competence, and relatedness through which social auditing influences workplace well-being. This provides a novel conceptual framework for *understanding the interplay between CSR practices and employee motivation in the Moroccan context.*

6. THE PERSPECTIVES OF RESEARCH

New research perspectives are opening up, namely:

- To study why few Moroccan companies are interested in social auditing and to address companies that have never opted for this approach in order to identify the real causes of their reluctance.
- Deepen research on the role of proximity managers during periods of change by speaking directly to the proximity managers of the companies interviewed and questioned, in order to have a clearer and more concrete vision.

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Author Contributions

Nacer Mahouat: Conceptualization, literature analysis, theoretical analysis, writing, data investigation, data organization, data analysis. Sara Nait Slimane: Conceptualization, literature analysis, theoretical analysis, writing, data investigation, data organization, data analysis. Sophia Vandapuye: Conceptualization, literature analysis, theoretical analysis, editing, Data Investigation.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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