

Corporate social responsibility among small and medium size enterprises in Cameroon

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Abstract

This paper aims to evaluate the practice of corporate social responsibility (CSR) by managers of small and medium size enterprises (SMEs) in Cameroon. More specifically it aims to analyse the ecological behaviour of managers of SMEs in Cameroon and identify the determinants of the adoption of environmental dimension of CSR (e-CSR) measures in SMEs. Evidence from our analyses points the fact that the environmental protection is not yet a priority for managers of SMEs in Cameroon. There are several ways to increase the practice of e-CSR among SMEs managers, including the presence of an in-house department in charge of the environment, conducting environmental impact studies, and acquiring “clean equipment”.

Keys words: Corporate social responsibility, small and medium-sized enterprises, Managers, Adoption, Cameroon

1. Introduction

Enterprise is commonly defined as a set of combined factors, whose activity leads to the production of goods and provision of services sold in a market. In the economic theory of the firm, little attention is paid to social or environmental concerns. Today, however, corporate behaviour demonstrates that the protection of the environment is an essential part of its production strategy and realisation of profits. According to Merlin Brogniart & Depret (2010), in relation to the history of the industrial revolution recently, environmental issues increasingly integrated into everyday business. The integration of social and environmental externalities in this context appears as an obligation under considerable space occupied by the business in

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today's society but also as an advantage since it can easily be integrated into a strategy of making a profit (Laperche, 2008). According to Björn Stigson, the President of the *World Business Council for Sustainable Development (WBCSD)*, the new role of business is to “save the world”.

If today the entire international community seems to have become aware of the negative consequences that industrial activities can induce, approaches to analysis and resolution of this issue is still far from unanimous. Two schools emerge and contradictory on many points. On one side we have the economic truth for which setting rules to protect the environment is perceived as a constraint and may hinder the development (Attarça & Jacquot, 2005). On the other hand, we have the biological truth that if environmental policy is undoubtedly necessary, it is not because a particular environmental resource would be in danger, but because men of today and tomorrow are or will be adversely affected by his death. Thus, the loss or degradation of environmental goods has social costs, that is to say, direct or indirect loss suffered by all or part of the enterprise because of the economic activity. However, these currents, leading to harmonize the traditional goals of the enterprise and the protection of the environment, recorded a new dynamic in recent years with the rise of the concept of “Corporate Social Responsibility (CSR)” (Abdelmalki & Mundler, 2010).

According to Jenkins (2009), CSR concerns the activities that contribute to sustainable development, that is to say, the integration of economic, social and environmental management models to ensure business sustainability aspects. The idea behind the concept of CSR is “moralise capitalism in order to build a better world” (Weber, 2002). To date, there are very limited numbers of studies dealing with CSR in small businesses in Africa, probably because they are perceived as lacking sufficient time, resources and knowledge to implement social actions. But according to Jenkins (2009), small and medium enterprises (SMEs) can take advantage of the opportunities presented by CSR and maximise the business benefits from making the most of such opportunities. Traditionally, CSR has been associated with large enterprises, but recognition of the growing significance of the SMEs sector has also led to an emphasis on their social and environmental impact (Fuller, 2003).

In Cameroon for example, the practice of CSR is critical in that the important environmental aspects are often neglected by industrial enterprises (Spence et al, 2007). According to the census survey enterprise (CSE) report (NIS/CSE, 2009), the industrial enterprises represent 13.1% of Cameroonian enterprises with 64% of them operating in the manufacturing sector. This sector employs about 87,889 people either 07 people per enterprise. In 2009, these enterprises have achieved a turnover of approximately 3.5 billion CFA francs representing 34.3% of the gross domestic product. This means the undeniable importance played by the industrial sector at the national level, including its social and economic benefits. Despite the positive impacts of the industrial sector in economic and social development, we should consider its contribution to environmental degradation. This necessitates greater environmental conservation. Indeed affluent discharges by different industries contribute in an undeniable way to the ruin of the environment. It therefore seems necessary to evaluate the practice of CSR among industrial enterprises established in Cameroon. Such an evaluation would guarantee the protection of the environment, as well as sustained growth of SMEs and therefore, development.

This paper evaluates the practice of CSR by managers of SMEs in Cameroon. More specifically it aims to analyse the ecological behaviour among SMES managers in Cameroon and identify the determinants of the adoption of environmental dimension of CSR (e-CSR) measures in SMEs. We will successively present the theoretical framework of the research (2), the research methodology (3), the results (4) and the conclusions and recommendations (5).

2. The theoretical framework of the research

2.1. The concept of CSR

The concept of CSR is rather imprecise at the moment, there are several definitions universally accepted, and there are several other concepts and terms which are interchangeable with the CSR (Whitehouse, 2006).

The World Business Council for Sustainable Development (WBSCD, 2009) defines CSR as “*the commitment of business to contribute to sustainable*

economic development, working with employees, their families, the local community and society at large to improve their quality of life". For the European Union Commission (2002), CSR is *"a concept whereby enterprises integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"*. Being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing "more" into human capital, the environment and the relations with stakeholders. So, CSR is based on the principle of voluntarism or the will of the managers. According to Industry Canada (2009), CSR is *"the way firms integrate social, environmental and economic concerns with their values, culture, decision making, strategy and operations in a transparent and accountable manner and thereby establish better practices within the firm, create wealth and improve society"*.

According to Bowen (1953), the father of the modern concept of CSR, CSR refers to the obligation of businessmen to make policies, take decisions and follow the guidelines to meet the objectives and values that are considered desirable in our society. Mc Williams and Siegel (2001), consider a CSR as a set of actions addressed to the social welfare beyond the interests of the enterprise and what is required by law. According to Paradas (2007) and Spence (2007), the values of managers are the driving force of business involvement in CSR. Inyang et al, (2011) define CSR as *"obligation of businessmen to pursue those policies, to make those decisions to follow those lines of action, which are desirable in terms of objectives and values to the society of their location"*. According to Lefebvre and Lefebvre (2012) and Carroll (1979), the most cited scholar of CSR integrative theories approach, corporate social performance consists in the integration of corporate social responsibility, corporate social responsiveness, and social issues. Carroll (1979) explained that they all belong to the "total social responsibility" of business, which includes economic, legal, ethical and discretionary objectives to be met simultaneously. These four kinds of responsibilities are linked to six major social issues: consumerism, environment, discrimination, product safety, occupational safety, and shareholders. In order to respond to these social issues, enterprises may choose from among three action strategies ranging from no response to proactive behaviour. Wilson (1975) identified

four potential business action strategies: reaction, defence, accommodation, and proaction, that Carroll (1979) integrated into his model of corporate performance.

However, the concept of CSR is criticized for its normative character, based more on ideological assumptions as testable hypotheses. Coelho et al (2003) argue that CSR undermines the basic foundations of capitalism, in particular the principle of ownership. According to Gond (2003), the operationalization of the concept of CSR is not obvious, given the multiplicity and problems of representativeness of potential interlocutors.

2.2. The concept of SMEs

Like the concept of CSR, the definition of the concept of SMEs varies in context across countries, industries, organisations, agencies and academic community.

Lepoutre and Heene (2006) define SMEs in terms of a small business responsibility, where a responsible entrepreneur is a person who: treats customers, business partners and competitors with fairness and honesty; cares about health, safety and general well-being of employees and customers; motivates the workforce by offering training and development opportunities; acts as a “good citizen” in the local community; and is respectful of natural resources and the environment. Enderle (2004) adds that there is a high degree of interrelation with their environment or community of operation and the SMEs are subject to the market dynamics which are determined by large enterprises through the supply chain. According to Spence and Lozano (2000), SMEs are majorly oriented toward solving day-to-day problems; there is also the dominance of informal relations, interpersonal relations and communication. All these characteristics directly influence or affect the way in which SMEs engage in CSR.

Institutional definitions of SMEs are more based on two characteristics: the size of the enterprise and the turnover. The European Union Commission defined SMEs as those enterprises with less than 50 employees and a turnover or balance sheet that does not exceed ten million Euros (EUR). In

France, an SME is generally regarded as an enterprise with less than 500 employees whose turnover is less than EUR 40 million. In the UK, an SME is considered as a business with less than 250 employees whose turnover does not exceed EUR 28 million.

Cameroonian law (*law n° 2010/001 of April 13, 2010*) defines an SME as an enterprise with less than 100 employees whose net annual sales revenue does not exceed one billion CFA (EUR 1.5 million). In fact, SMEs are a set of very small or micro enterprises, small and medium-sized enterprises. In Cameroon, a very small enterprise is an enterprise with less than five employees and net sales revenue not exceeding 15 million CFA (EUR 23,000). A small enterprise is an enterprise whose employees vary between six and 20 with a net annual turnover between 15 and 100 million CFA (between EUR 23,000 and EUR 153,000). Finally, a medium sized enterprise in Cameroon is an enterprise with employees between 21 and 100 with net annual turnover more than 100 million CFA but not exceeding one billion CFA (between EUR 153,000 and EUR 1.5 million).

2.3. The stakeholders' theory

Stakeholders' theory is the most common framework for conceptualizing and understanding issues concerning CSR because it offers a useful basis for collecting and analysing CSR data, and serves as a framework for empirical studies (Jamali, 2008). According to Jones (1980) quoted by Wang (2011), the central questions of the stakeholders' theory are: which are these groups? How many of these groups must be served? Which of their interests will be served? Which of their interests are more significant? How their interests can be balanced? Which budget the firm has to devote to these interests? For example, the definitions of the stakeholders' theory, formulated by Cornell & Shapiro (1987) and Alkhafaji (1989) related mainly to a question: which are these groups?

Mitchell et al. (1997) sorted the stakeholder definitions into two different views: broad and narrow. The broad views focus on the power wielded by stakeholders, which influences the ability of the firm to achieve its objectives (Dunfee, 2008). "*Power*" is the keyword of the broad definition

of stakeholders (Beekun & Badawi, 2005; Wang, 2011). For Freeman and Reed (1983), stakeholder can be considered as “*any group or individual who can affect or is affected by the achievement of the organization’s objectives*”. The narrow views focus on the legitimacy of the stakeholders’ claims. Stakeholders are also narrowly defined as voluntary or involuntary risk-bearers (Clarkson, 1995), which emphasises the legitimacy claims of risk bearing.

One of the most important stakeholder definitions was provided by Mitchell et al. (1997), which suggest that a stakeholder can be categorized by the following attributes: power, legitimacy, and urgency. Power is the ability of stakeholders to influence the firm. A legitimate stakeholder is one whose actions and claims are seen as appropriate, proper, and desirable in the context of the social system (Parent & Deephouse, 2007). Urgency is the degree of the stakeholder’s claim (Mitchell et al., 1997). According to Wang (2011), the lack of a universally accepted concept of stakeholder led to the diversity of interpretations of stakeholder theory and generated heated debate in the academies and business.

Stakeholders’ theory has been divided into two branches: normative (ethical) branch and managerial branch. The normative perspective of stakeholders’ theory equally treats all the stakeholders of the enterprise and does not take into account the power of each stakeholder (Deegan & Jeffry, 2006). Under normative branch of stakeholders’ theory, social and environmental performance information is disclosed to be accountable to all the stakeholders without considering the element of power of each stakeholder (Ali & Rizwan, 2013). The managerial perspective of stakeholders’ theory takes into account the interests of limited number of stakeholders, who have significant power to influence the organization. The power of the enterprise depends upon the nature of (critical) resources that are held by the stakeholders (Ullmann, 1985).

Stakeholders’ theory offers a theoretically and practically useful framework for studying and evaluating CSR which meets the needs of this article. In this context, the definition of stakeholder is based on the work of Mitchell et al. (1997), which identifies stakeholders as having three

attributes: power, legitimacy, and urgency. These attributes affect not only corporate involvement of stakeholders in their CSR programmes, but also their perceptions of CSR performance.

3. Research methodology

3.1. The data used

The data used in this study was obtained from the Census Survey Enterprises (CSE) conducted by the National Institute of Statistics (NIS) in Cameroon in 2008 and published in 2009. From the database, a total of 277 SMEs who answered questions related to “environmental protection and disaster prevention” in the NIS/CSE (2009) questionnaire were selected. Let remember that in this article, we considered as SMEs, all industrial enterprises, with less than 100 employees and whose net annual turnover does not exceed one billion FCFA (EUR 1.5 million).

3.2. The theoretical model: the binomial Logit

Like Poussing & Le Bas (2010), Poussing (2008) and Cabagnols & Le Bas (2006), we identified a number of variables that can influence the adoption of e-CSR measures in SMEs. The analysis tool is selected the binomial Logit (McFadden, 1981). The basic sample consists of 277 SMEs. The dependent variable Y_i of our model was constructed from the question M1Q21 of the NIS/CSE (2009) questionnaire: *What was the amount of spending on environmental protection in 2008?*

We observe for each SMEs, the occurrence of Y_i event where:

$Y_i = 1$ if the amount of spending on environmental protection in 2008 is non-zero

$Y_i = 0$ if not.

Consider the following model: $P_i = \text{Prob}(Y_i = 1/x_i) = F(x_i\beta)$

Where the function $F(\cdot)$ is a distribution function, x_i denotes the explanatory variables and β is the vector of parameters to estimate.

If Y_i^* is a latent variable (unobservable) which is a function of the explanatory variables (x_i), the vector of coefficients to estimate (β) and the error term (ε_i), the probabilistic decision rule is then:

$$Prob (y_i = 1) = Prob (y_i^* > 0) = 1 - F(-\beta x_i) = F(\beta x_i)$$

$$Prob (y_i = 0) = Prob (y_i^* \leq 0) = F(-\beta x_i) = 1 - F(\beta x_i)$$

The estimation of parameters of our model was performed by the maximum likelihood method using the software STATA 9.

4. The results

4.1. The ecological behaviour of managers of SMEs in Cameroon

The sample analysed consists of 208 small-size enterprises and 69 medium-sized enterprises. SMEs studied are mostly found in sub-sectors with high capital intensity, particularly in the manufacturing sub-sector (39%), construction (33%), food industry (23%) and only 04% in the sub-sector of water, electricity and gas. It is important to note that 85% of managers of SMEs are Cameroonians. Table 1 shows the profile of the ecological behaviour of SMEs according to the three criteria selected in the NIS/CSE (2009) survey: the presence of a classified facility for the protection of the environment within the enterprise, the presence of a structure in charge of the environment within the enterprise, the conduct of studies in order to protect the environment against the adverse effects of the activities of the enterprise.

According to table 1, only 18 per cent of managers sampled have policies for environmental protection within their SMEs. Ten per cent of SMEs in our sample have a department in charge of environmental protection. Only 12 per cent of the SMEs had conducted studies in 2008 for the protection of the environment.

Table 1. The ecological behaviour of managers of SMEs in Cameroon

	Classified facility for the protection of the environment	Structure in charge of the environment	Studies in order to protect the environment
SMEs	18%	12%	10%
Nationality of the manager			
Cameroonian	78%	89%	88%
African	04%	04%	03%
Other nationalities	18%	07%	09%
Education level of the manager			
High school	53%	59%	64%
Secondary school	35%	30%	27%
Primary school	08%	04%	09%
No diploma	04%	07%	0%
Sub-sector of activity			
Water, electricity and gas	04%	11%	12%
Food industry	31%	26%	24%
Construction	25%	33%	24%
Manufacturing sector	40%	30%	40%
Size of the enterprise			
Small-size enterprises	69%	59%	61%
Medium-size enterprises	31%	41%	39%
Age of the enterprise (creation date)			
1960	10%	0%	09%
Between 1961-1986	20%	15%	21%
Between 1987-2000	29%	44%	39%
Between 2001-2008	41%	41%	31%
Use of the results of research centres			
Yes	12%	10%	13%
No	88%	90%	87%
Investment in research and development and technological innovation			
Yes	08%	11%	11%
No	92%	89%	89%

Source: Author using data from NIS/CSE (2009)

These results show the lack of interest of managers of SMEs in the protection of the environment. SMEs interested in the protection of the environment are headed by managers who mostly have a higher education degree. This can be explained by the fact in higher education; environmental problems are the subject of specific courses. SMEs are also relatively young, what shows that the “old” SMEs don’t make enough effort to appropriate the new technologies, which are mostly “clean”.

From the study, more than 89 per cent of SMEs in our sample did not invest in research and development, and even less in technological innovations. The results show that few small businesses have a classified installation for environmental protection or a service in charge of environment. Two main reasons can explain this lack of interest: first, although there is a “going green” policy framework in Cameroon, its implementation does not seem to be effective. SMEs are therefore free to make decisions without feeling obliged to take into account the effects of their activities on the environment. Secondly, Cameroonian consumers are not sensitive to bio labels (Sotamenou and Ndonou, 2012).

4.2. Determinants of the adoption of e-CSR measures in SMEs in Cameroon

The study found out that only 13 per cent of SMEs in our sample invest in environmental protection (Table 2).

Table 2. Statistics of the dependent variable Yi

Dependant Variable (Y)	Codification	Proportion (%)
No spending of environmental protection in 2008	0	87
Non zero spending of environmental protection in 2008	1	13

Source: Author using data from NIS/CSE (2009)

The average amount invest in environmental protection is about 489 FCFA (EUR 0.75). This value hides a huge disparity in the answers. Indeed, minimum investment is estimated at 2,000 FCFA (EUR 3), while the maximum reached 32,641,000 FCFA (EUR 50,000). However, the fact that SMEs do not invest in environmental protection does not necessarily mean they do not take into account the environment in their production strategies, as some of them say they have invested in the clean input, wastewater management, solid waste management, noise and vibration management, and air and biodiversity management, but fail to specify the amount invested.

The results of the models using the Maximum Likelihood estimation for the binomial Logit Model are displayed in Table 3. We found that the model is statistically valid and significant at the 1% level with a likelihood ratio of 120.26 and an R^2 equal to 0.57.

Table 3. Logit binomial estimation

Logistic regression	Coef/t	Marginal effects
Localisation of the enterprise		
Yaounde	0,413 / (0,416)	0.008
Douala	0,141 / (0,172)	0.002
Education level of the manager		
High school	-1,371 / (-1,097)	-0.026
Secondary school	-3,703** / (-2,542)	-0.065
Primary school	1,143 / (0,809)	0.034
Sub-sector of activity		
Water, electricity and gas	0,915/ (0,819)	0.024
Construction	-0,913 / (-1,047)	-0.014
Manufacturing sector	-0,122 / (-0,162)	-0.002
Classified facility for the protection of the environment	3,859*** / (5,309)	0.289
Structure in charge of the environment	1,573* / (1,704)	0.054
Studies in order to protect the environment	2,132*** / (2,712)	0.092
Sex of the manager (Man)	-0,362 / (-0,299)	-0.007
Legal status of the enterprise		
Limited liability enterprise	0,375 / (0,349)	0.006
individual enterprise	-2,838* / (-1,802)	-0.002
Limited enterprise	-0,168 / (-0,138)	-0.000
Size of the enterprise in 2008	0,012 / (0,657)	0.000
Capital invested	-0,710*** / (-2,600)	-0.001
Constant	7,391* / (1,722)	
Number of observations	277	
Log-Likelihood	-44,96	
chi2	120,262	
Adjusted R ²	0,572	

note: *** p<0.01, ** p<0.05, * p<0.1

The results of the analysis point that the adoption of e-CSR measures is negatively influenced by: the low education level of the manager, the “individual enterprise” legal status of the enterprise, and the high capital invested of the enterprise. Adoption of e-CSR is positively influenced by: the presence within the enterprise of a classified facility for the environment protection, the presence of a department in charge of environment, and enterprises that are already conducting studies in order to protect the environment from their activity.

Contrary to the studies of Cabagnols & Le bas (2006) in France, Nasif Al- Shubiri et al (2012) in Jordan and Farouk & Hassan (2013) in Nigeria, the size of the enterprise is not a determinant factor in the engagement of the enterprises in the environmental protection in Cameroon.

Managers with a secondary school education level appear unwilling to pay for the implementation of a measure of e-CSR within their enterprise. This could be explained by the fact that environmental issues are not included in the teaching programs of secondary schools. Whereas According to Keinert (2008), personal attributes and characteristics such as sex, race, religious background, marital status, career stage, education, are some drivers of CSR engagement.

The presence of a classified installation for environment protection within an enterprise has a positive impact on the probability to invest in environmental protection at the threshold of one per cent. Indeed, the amount of the investment in environment within the enterprise can be measured with the acquisition of “clean equipment.” However, the quality of the installation determines the amount invested.

The existence of the environment department within an enterprise has a positive impact on the probability to invest in environmental protection at the threshold of ten per cent. Indeed, the existence of the environment department reflects the interest for environment protection. An environment department facilitates the recognition and the management of enterprise expenses related to the environment.

The studies, within the enterprise, in order to protect the environment against the adverse effects of their activities increase the probability to invest in environmental protection at the threshold of one per cent. This result is

explained by the fact that only acceptable ecological behaviour of a manager can motivate him or her to invest in environmental studies.

Our results show that within the SMEs, the higher the capital invested, the less its manager invests in environmental protection. In fact, the variable “Capital invested” is negative at the threshold of one per cent. This result is explained by the fact that only 31% of the medium sized enterprises in Cameroon have “clean” equipment; within the hypothesis that the capital invested is positively correlated with the size and the turnover of the enterprise.

Recommendations

On communication strategy:

Environmental communication can promote clearer public actions that could guarantee improved quality of the environment. It can also become a facilitator in terms of the reducing acceptability of CSR among SMEs that is hindered by environmental policies, as well as showcase the urgency for environmental protection to SMEs. A good communication strategy should persuade SME managers to accept the sacrifices that need to be made to improve the quality of the environment. To do this, there is need to carry environmental protection messages on media (radio, television, journals). There is also a need to have sensitisation seminars for SME managers. Meetings between environmental protection professionals and managers of SMEs should be organised. Emphasis should be placed on the sensitisation of the Cameroonian managers of individual enterprises and managers of medium-sized enterprises, because they are the less involved in e-CSR actions. According to Kakabadse et al, (2005), good communication is acknowledged as an essential element in the development of CSR in organizations.

On Training strategy:

CSR should be integrated in the curricula of business studies in high school and during higher education studies. Managers, who run SMEs, as well as budding entrepreneurs, should be equipped with appropriate training on CSR. The recent growth of academic interest in CSR and SMEs should be observed as a good starting point in entrenching the two in business studies. Further research should be encouraged on action-oriented issues such as: the impact of innovation on the adoption of CSR, the success or

failure of different policies and techniques to widen the adoption of CSR by SMEs, the social, economic and environmental CSR at the local and national level, the utility of CSR tools for SMEs, and the typology of SMEs about their engagement to CSR. Inyang (2013) also recommend the increase in the training programmes to overcome the constraints confronting SMEs engagement in CSR initiatives.

On the implementation of incentives:

The Cameroonian Government should consider introducing incentives, as well as recognition, for enterprises that exhibit good CSR practices. The introduction of tax incentives for «good students» of the e-CSR can motivate the managers of SMEs to engage more in practices that protect the environment. Such incentives can include reducing or zero rating import duty on imported equipment used in treating wastewater and solid waste and equipment that can reduce emission of hazardous gases. Thus, we propose the establishment of optimal conditions for financing industrial activities using appropriate technologies. According to Ali & Rizwan (2013), the introduction of CSR awards and prizes can be a CSR motivational factor for the developing countries enterprises.

On government strategy on environmental issues:

The Cameroonian authorities should increase awareness of environmental conservation among SMEs as well as other business. It should also consider imposing penalties on SMEs that don't respect the current regulations (*law n° 96/12 of August, 1996 related to the environment management*) to deter them from polluting the environment in an unchecked manner. The Government could also include participation in CSR as requirement when awarding public contracts to SMEs. For instance, US Comprehensive Environmental Response Compensation and Liability Act in late 1980s resulted in the huge loss of the banks in the US for the environmental pollution and the law made them pay the remediation cost (Al Manun et al, 2013).

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