Practice of corporate social responsibility by managers of small and medium size enterprises in Cameroon

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Abstract

The first role of company's is the creation of wealth. But in today's world, can we create wealth without worrying about the sustainable development? While fulfilling the social and economic functions, environmental aspects are often neglected by companies. It therefore seems necessary to look at the requirements for environment protection for growth and hence, development. Address environmental problems facing Cameroon, this research project therefore 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 analyze the ecological behaviour of managers of SMEs in Cameroon, to identify the determinants of the adoption of environmental dimension of CSR (e-CSR) measures in SMEs and to identify the determinants of the intensity of SMEs involvement in e-CSR. From a global perspective, evidence from our analyses points that the environmental protection is not yet a priority for managers of SMEs in Cameroon. However, the acquisition of "clean equipment", the presence within the SMEs of a department in charge of environmental issues and the fact that SMEs make studies in order to protect the environment, increase the interest of their managers to become more involved in the practice of the environmental CSR.

Keywords: CSR, SMEs, Manager, Adoption

JEL: M14, Q01, Q56

1. Introduction

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". The 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. But according to Merlin & Brogniart Depret (2010), in relation to the history of the industrial revolution recently, environmental issues increasingly integrated into everyday business. Indeed, the behaviour of firms today shows that far from being considered as external elements to the company, the protection of the environment or the well-being of society as a whole are increasingly considered as essential elements of their production strategy and realization of profit. The integration of social and environmental externalities in this context appears as an obligation under considerable space occupied by the business in today's society but also as an advantage since it can easily be integrated into a strategy of making a profit (Laperche, 2008).

If today the entire international community seems to have become aware of the negative consequences that can induce industrial activities, approaches to analysis and resolution of this issue

is still far from unanimous. Two schools of thought 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 company because of the economic activity. However, these currents, leading to harmonize the traditional goals of the company 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).

Moralize capitalism in order to build a better world: that is the idea behind the concept of CSR (Weber, 2002). Whether at the level of theory or institutional level, there are several definitions of CSR, but one that attracts our attention is that of the European Commission. For the Green Paper of the European Commission a CSR is a concept whereby companies 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. The experience with investment in environmentally responsible technologies and business practice suggests that going beyond legal compliance can contribute to a company's competitiveness. Going beyond basic legal obligations in the social area, e.g. training, working conditions, management- employee relations, can also have a direct impact on productivity. It opens a way of managing change and of reconciling social development with improved competitiveness.

To date, many studies have been made on CSR in developed countries, but very few in developing countries. However, the practice of CSR is crucial in Cameroon, where it is known that significant environmental aspects are often neglected by industrial enterprises (Biwolé et al, 2008). According to the general enterprise census (GEC) report (INS, 2009), the industrial enterprises represent 13.1% of Cameroonian companies with 64% of them operating in the manufacturing sector. This sector employs about 87,889 people either 07 people per company. In 2009, these companies 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. It therefore seems necessary to evaluate the practice of CSR in industrial enterprises established in Cameroon; this practice is a guarantee for the protection of the environment, growth and thus development. This paper aims to evaluate the environmental dimension of CSR (e-CSR) in small and medium enterprises (SMEs) industry based in Cameroon. More specifically it aims to analyze the ecological behaviour of managers of SMEs in Cameroon, to identify the determinants of the adoption of e-CSR measures in SMEs and to identify the determinants of the intensity of SMEs involvement in e-CSR. We will successively

present the methodological choices (2), the results (3), the conclusions and recommendations (4).

2. Methodological choices

The data used

The data used in this paper are from the basis of general enterprise census (GEC), conducted by the National Institute of Statistics (NIS) of Cameroon in 2008 and published in 2009. After purification of the database, a total of 277 SMEs were willing to answer questions related to component "environmental protection and disaster prevention" in the NIS/GEC (2009) questionnaire, have been selected. We note that in this paper, we considered as SMEs, all enterprises in the industrial sector of the NIS/GEC (2009) database who have less than 100 employees and whose net annual turnover does not exceed one billion FCFA ($2,000,000). The information collected by the NIS related to economic variables of the enterprises, to the enterprise manager, to environmental and technological variables of the enterprises. The sample considered consists of small size enterprises (SE) and medium size enterprises (ME) all branches combined of the secondary sector. The explanatory variables of our model are: the localisation of the enterprise, the education level of the manager, the sector of activity of the enterprise, the sex of the manager, the number of permanent employees, the social capital of the enterprise, the size of the enterprise, the values upheld by the manager, the age of the enterprise, the legal status of the enterprise, the acquisition of ecological equipment by the enterprise, the nationality of the manager, the presence of environment department in the enterprise...

The theoretical model for the adoption of e-CSR practices in the enterprise: the binomial Logit

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

We observe for each enterprise, 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: $P_i = Prob\,(Y_i = 1/x_i) = F\,(x_i\beta)$

Where the function F(.) is a distribution function, xi 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.

The theoretical model of the intensity of SMEs engagement in e-CSR: the ordered Probit

According to Cabagnols & Le Bas (2008), the variables that measure the intensity of a firm commitment to CSR are generally ordered (none, low and high). In this paper, we built the endogenous variable "ENVIRO" which measures the intensity of SMEs engagement in e-CSR. "ENVIRO" was constructed from questions M1Q18, M1Q19 and M1Q20 of the NIS/GEC (2009) questionnaire: *Does your enterprise have a classified installation for environmental protection (ICENV)? Have you achieved during the year 2008 studies in order to protect the environment from adverse effects of your activity (EENV)? Does your enterprise have a structure in charge of the environment (SENV)?*

"ENVIRO" can take three values that can be ordered: no engagement, low engagement and high engagement.

ENVIRO = 0 if = ICENV = EENV = SENV = 0: there is no concrete engagement towards the protection of the environment within the SMEs (no engagement);

ENVIRO = 1 if: ICENV = 1 and EENV = SENV = 0, or EENV = 1 and ICENV = SENV = 0, or SENV = 1 and EENV = SENV =0: there is at least one positive attitude vis-à-vis of e-CSR but that doesn't fully engage the enterprise (low engagement);

ENVIRO = 2 if: ICENV = EENV = SENV = 1: there is a total engagement of the enterprise in the e-CSR actions (high engagement).

Because "ENVIRO" has three ordered modalities, then the choice of the ordered Probit model is needed.

3. The results

The ecological behaviour of managers of SMEs in Cameroon

The sample analyzed 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 survey: the presence of a classified facility for the protection of the environment within the company, the presence of a structure in charge of the environment within the company, the conduct of studies in order to protect the environment against the adverse effects of the activities of the company.

According to table 1, only 18% of managers investigated have a classified installation for environmental protection within their SMEs, 12% of SMEs in our sample have a structure in charge of environmental protection and only 10% of the SMEs has conducted studies in 2008 in order to protect the environment. SMEs more involved in the protection of the environment headed by managers with a higher education degree. This can be explained by the fact that at the higher level, environmental problems are the subject of specific courses. SMEs in our sample were mostly under 15 years old, so they are relatively young. But the fact that emerges is that older SMEs slow to adopt new/clean technologies. The proof, more than 89% of SMEs in our sample did not invest in research and development, and even less in technological innovations.

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	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%
1961-1986	20%	15%	21%
1987-2000	29%	44%	39%
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/GEC (2009)

The SMEs involved in the sub-sector of water, electricity and gas are those that show the least interest in the preservation of the environment. The results show that the small- size enterprises are more involved in environmental protection than medium-size enterprises. Despite the efforts made by the government to disseminate the results of research, they are rarely used. Over 87% of managers in Cameroon do not make any use.

Ultimately, the conclusion that emerges is that the practice of CSR in SMEs in Cameroon faces several obstacles. Very few managers of SMEs in Cameroon attach the importance to the environmental issues, although the effects of their activities on the environment are not safe. They do not integrate environmental protection into their strategies.

These results therefore reflect the lack of interests of the managers of SMEs in Cameroon vis-à-vis the protection of the environment. Two main reasons can explain this lack of interest: although there is a thorough institutional control of business activities in Cameroon, its implementation does not seem effective.

SMEs do not feel obliged to take into account the effects of their activities on the environment. Other reason, the Cameroonian consumers are not sensitive to organic labels.

The determinants of the adoption of e-CSR measures in SMEs in Cameroon

We found that only 13% of SMES our sample invests in environmental protection in 2008 (Table 2). 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 R2 equal to 0.57.

The results shows that the adoption of e-CSR measures in SMEs in Cameroon is negatively influenced by the low education level of the manager, the "individual enterprise" legal status of the enterprise and the high social capital of the enterprise; and positively influenced by the presence within the enterprise of a classified facility for the environment protection, the presence within the enterprise of a service in charge of environment, the fact that the enterprise make studies in order to protect the environment from their activity.

Indeed, the modality "secondary school" of the variable "level of education manager" is significant at 05%. Its negative sign reflects the fact that managers with secondary school education level are not willing to pay for the implementation of a measure of e-CSR within its enterprise. This could be explained by the fact that environmental issues are not included in the teaching programs of the secondary school.

The presence of the classified installation for the environment protection within the enterprise has a positive impact on the probability to invest in environmental protection at the threshold of 01%. 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.

Table 2: Statistics of the dependent variable Y_i

Dependent variable (Y)	Code	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/GEC (2009)

Table 3 : Logit binomial estimation

Logistic regression	Coef/t	Marginal effects
Localization of the enterprise		
Yaounde	0,413	0.008
Douala	0,141	0.002
Education level of the manager		
High school	-1,371	-0.026
Secondary school	-3,703**	-0.065
Primary school	1,143	0.034
Sub-sector of activity		
Water, electricity and gaz	0,915	0.024
Construction	-0,913	-0.014
Manufacturing sector	-0,122	-0.002
Classified facility for the protection of the	3,859***	0.289
Structure in charge of the environment	1,573*	0.054
Studies in order to protect the environment	2,132***	0.092
Sex of the manager (Man)	-0,362	-0.007
Legal status of the enterprise		
Limited liability company	0,375	0.006
Individual enterprise	-2,838*	-0.002
Limited company	-0,168	-0.000
Size of the enterprise in 2008	0,012	0.000
Social capital	-0,710***	-0.001
Constant	7,391*	
Number of observations	277	
Log-Likelihood	-44,96	
chi2	120,262	
Adjusted R²	0,572	

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

The existence of the environment department within the enterprise has a positive impact on the probability to invest in environmental protection at the threshold of 10%. Indeed, the existence of the environment department within the enterprise reflects the interest for the 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 01%. This result is explained by the fact that only acceptable ecological behaviour of a manager can motivate him to invest in environmental studies.

The individual enterprise reduces the probability for its manager to invest in environmental protection at 10%. If the number of individual enterprise increases by 10%, then the probability to invest in environmental protection will decrease by 0.02%. This reflects the fact that enterprise with only one partner invested less in environmental issues.

The more the social capital of an enterprise is high, the less his manager invests in environmental protection. The variable "social capital" is indeed negative at the threshold of 01%. This result explains why in our sample 69% of small enterprises have "clean" equipment against only 31% of medium size enterprise; within the hypothesis that the social capital is positively correlated with the size and the turnover of the enterprise. We find that the presence within the enterprise of a classified facility for the

environment protection, the presence within the enterprise of a service in charge of environment, and the fact that the enterprise make studies in order to protect the environment from their activity, are all significant.

But however, it is not sure that they can legitimately be considered exogenous, since these variables are supposed to intervene after the decision of SMES to invest in CSR. In other words these variables can be considered as formalization in terms of engagement in CSR, not a prerequisite. This is why we will now consider three variables as exogenous in order to identify the intensity of SMEs engagement in e-CSR.

The determinants of the intensity of SMEs engagement in e-CSR

The characteristics of the variable "ENVIRO" are shown in table 4. We found a diversity of situations among the degree of engagement of SMEs in e-CSR, ranging from no engagement to High engagement. Only 06% of SMEs surveyed in 2008 have a high engagement in the action in favour of the environment protection, whereas a larger proportion of SMEs (76%) did not have any engagement in favour of the environment, and 18% with low engagement.

The results of the models using the Maximum Likelihood estimation for the Ordered Probit Model are displayed in Table 5. We found that the model is statistically valid and significant at the 1% level with a likelihood ratio of -167.4084. The estimation of the ordered Probit model also gave the odds ratio of the explanatory variables for every modality, i.e., each level of engagement.

Table 4: Statistics of dependent variable

« ENVIRO »	Code	Number of enterprises	Prop.
No engagement	0	210	76%
Low engagement	1	50	18%
High engagement	2	17	06%
Total sample	-	277	100%

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

Table 5: Odds ratios of explanatory variables for SMEs according to the different level of engagement in CSR

Variables	No engagement	Low engagement	High engagement
Localization of the enterprise			
Yaounde	0.037	-0.027	-0.010
Douala	0.108	-0.076*	-0.031
Legal status of the enterprise			
Limited liability company	0.061	-0.043	-0.017
Limited company	-0.153	0.100	0.052
Individual enterprise	0.179***	-0.136***	-0.042***
Nationality of the manager			
Cameroonian	-0.098	0.073	0.024
Foreign nationality	-0.380*	0.203***	0.177
Education level of the manager			
High school	-0.097	0.070	0.027
Secondary school	-0.051	0.036	0.014
Primary school	-0.083	0.056	0.026
Size of the enterprise (Medium size)	-0.083	0.057	0.025
Use of the results of research centres	-0.198**	0.126**	0.071*
Sub-sector of activity			
Water, electricity and gaz	-0.008	0.006	0.002
Food industry	-0.104	0.072	0.032
Construction	-0.009	0.006	0.002
Sex of the manager (Man)	-0.110	0.083	0.026*
Investment in research and development and technological innovation	-0.174*	0.113**	0.061
Age of the enterprise	0.003	-0.002	-0.000

According to table 5, the significant variables that influence the intensity of SMEs engagement in e-CSR in Cameroon are: the localisation of the firm (Douala), the legal status of the firm (Individual enterprise), the nationality of the manager (foreign nationality), the use of the results of research centres, and the investment in research and development and technological innovation.

SMEs located in Douala have a low engagement to e-CSR. Its coefficient is negative and significant at the 10% level. This could be explained by the fact that in our sample, 158 SMEs are based in Douala, and only 15% of them have a classified facility for the protection of the environment, less than 10% have a structure in charge of the environment and only 11% of SMEs make studies in order to protect the environment.

Being individual enterprise has a negative impact on the intensity of the engagement in e-CSR at the 01% level. The odds ratio shows that individual enterprises greatly reduce their probability to have a low or high engagement to e-CSR.

Being a foreign manager has a positive impact on the intensity of the engagement in e-CSR and significant at the 10% level, although this engagement is low. This can be explained by the fact that foreign managers (European, American and Asian) are probably better trained and informed on the negative environmental issues related to the enterprise activities.

Using the results of research centres positively influences the SMEs engagement to e-CSR. Its positive coefficient is significant at 10% for a high engagement and at 05% for a low engagement. Indeed, using the results of research centres reduced from 19.8% the probability of non-engagement in e-CSR practices, but increased from 12.6% and 7.1% respectively the probability of low and high engagement.

Being male increases the probability of a high engagement in e-CSR by 2.6%. Indeed, its coefficient is positive and significant at the 10% level. This could be explained by the fact that 93% of managers surveyed are men. The low involvement of women is explained by the fact that they have much more in the informal sector.

Research and development weakly affects the engagement of SMEs. Its positive and significant coefficient at the 05% level tends to validate the efforts to build strategies and tools for the management and protection of the environment. This result shows that research and development within a SMEs increases by 11.3%, the probability of having a low engagement.

4. Conclusions

The main objective of this research was to evaluate the practice of the environmental dimension of CSR (e-CSR) in small and medium enterprises (SMEs) industry based in Cameroon. We first analysed the ecological behaviour of managers of SMEs in Cameroon. We then identified the determinants of the adoption of e-CSR measures in SMEs. Finally, we identified the determinants of the intensity of SMEs involvement in e-CSR. From these we were able to conclude that environmental protection is not yet a priority among the managers of SMEs in Cameroon. This is despite the knowledge among some of them of the negative effects of their activities on the environment. This study also found out that the adoption of e- CSR measures among SMEs in Cameroon is positively influenced by the presence within the enterprise of classified facility for the environment protection. Other factors that influence adoption of e-CSR

include the presence on an in-house department in charge of environment and the fact that the enterprises make studies in order to protect the environment from their activity. In instances where the SMEs are managed by a foreigner, the manager's nationality influenced uptake of e-CSR. Other factors that influenced the intensity of engagement of SMEs in e-CSR are the use of the research from research centres as well as SMEs own initiative to invest in "research and development" activities, were also found to.

5. 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 become a factor that showcases the urgency for environmental protection to SMEs. Thus, a good communication strategy should enable SME managers that have been reluctant 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), have the sensitization seminars for SME managers as well as meetings between environmental protection professionals and managers of SMEs should be organized. Emphasis should be placed on the sensitization of the Cameroonian managers of individual enterprises and managers of medium-sized enterprises, because they are the less involved in e-CSR actions.

On Training strategy:

CSR should be integrated in the curricula of business studies by at high school and higher education. 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 looked 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 local and national level; the utility of CSR tools for SMEs; the typology of SMEs about their engagement to CSR, etc.

On the implementation of incentives:

The government should consider introducing incentives as well as recognition for companies 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 waste water 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.

On government strategy on environmental issues:

The Cameroonian government should increase awareness of environmental conservation among SMEs as well as other business. It should also consider imposing penalties on SMEs that doesn't respect the current regulations (law n° 96/12 of 5 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.

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