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DISCOVERING THE DEEP ROOTS OF CORPORATE SOCIAL RESPONSIBILITY IN SMEs: AN EMPIRICAL EXPLORATION OF THE ENTREPRENEURIAL FABRIC OF CAMEROON

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ABSTRACT

Purpose. *This article looks at the field of corporate social responsibility (CSR) in Cameroon's dynamic landscape, exploring the motivations driving small and medium-sized enterprises (SMEs) to adopt socially responsible practices. In contrast to the emphasis on CSR in large companies, we highlight the central role played by SMEs as catalysts for sustainable development.*

Design/Methodology/Approach. *Using a quantitative methodological approach, this study examines the different factors that influence the adoption of CSR in Cameroonian SMEs. We established a non-probability sample of 124 SMEs based in the following four Cameroonian cities: Douala, Yaounde, Garoua and Ngaoundere. We used binomial logistic regression to analyse the impact of financial resources, institutional environment, company size, sector of activity, managerial ethics and company age on SMEs' commitment to socially responsible practices.*

Findings and implications. *Our study highlights the key determinants of commitment to CSR in Cameroonian SMEs. Our results show that financial resources, the institutional environment, the size of the company, the sector of activity, the ethics of the manager and the age of the company appear to be key factors influencing the implementation of a CSR approach. However, the factors studied have different weights of influence in the implementation of this CSR approach. These results prompt a reassessment of CSR implementation strategies and provide valuable pointers for improving the reputation, sustainability and relevance of Cameroonian SMEs in a rapidly changing context.*

Limitations. *Although this study makes a significant contribution to the understanding of CSR in Cameroonian SMEs, certain limitations must be acknowledged. The research is specific to the Cameroonian context and the results may not be universally applicable. In addition, the dynamic nature of business environments introduces a temporal component that may impact the generalisability of our results over time. Finally, the absence of a relationship between the nature of the technologies used and the implementation of a CSR approach is counter-intuitive and would merit being tested on larger samples or being the subject of further qualitative research in order to identify other components of the variable.*

Originality. *This research fills a crucial gap in the literature by shedding light on CSR in the context of Cameroonian SMEs. The identification of multifaceted determinants offers a unique contribution to the wider CSR discourse, challenging conventional perceptions and providing practical implications for both academics and practitioners.*

1. INTRODUCTION

SMEs are facing new societal challenges for which they must, more than ever, integrate the CSR component into their strategic policy in order to meet the demands of their stakeholders and maintain their competitive position on the markets (Coulibaly-Ballet and Elidrissi, 2019). Indeed, given the current socio-economic context in which SMEs find themselves, CSR can be seen as a business opportunity contributing to the deployment of innovation, a guarantee of appropriate responses to the new challenges of performance and economic and environmental strategies (Coulibaly-Ballet and Elidrissi, 2019). With this in mind, the debate on CSR within SMEs is set to increase. Many SMEs, in order to contribute to socio-environmental progress (Forget, 2011), include social objectives in their profitability targets and respect principles and values in their management methods (El Abboubi and Cornet, 2012).

CSR is a strategic management variable and a reality that applies to all types of company (Sangué Fotso, 2018). For some, it is a translation of sustainable development (Bekolo and Biwolé Fouda, 2011; Forget, 2011) and, for others, CSR concerns activities that contribute to sustainable development, i.e. the integration of economic, social and environmental aspects into management models to ensure the sustainability of companies (Labelle and St-Pierre, 2010).

The large body of work on CSR in recent years suggests that there is a lack of work on the factors that explain the implementation of a CSR approach in SMEs, even though they represent a significant number of the world's companies. Previous studies, such as those by Labelle and St Pierre (2010), show that individual factors (the age and gender of the owner-manager) are the determinants of commitment to CSR practices, whereas Cabagnols and Le bas (2006) believe that it is the age of the company that is more important. The list is not exhaustive, as Fahad and Nidheesh (2020) present financial resources as the major determinant of commitment to socially responsible practices. This divergence of points of view will therefore arouse interest in the determinants of CSR in Cameroonian SMEs.

However, the absence or non-existence of threats from shareholders, as in the case of large companies (Torrès and Julien, 2005; Julien, 2008), combined with the limited financial resources of these companies, hampers the implementation of a CSR approach within SMEs (Maurand-Valet and Paradas, 2011). Nonetheless, despite the resurgence of these obstacles, there has recently been increasing environmental and social pressure on SMEs, motivating them to adopt this new approach, in particular the introduction of socially responsible practices at different levels of the company (Spence, 2005). Furthermore, it is recognised in the literature that the practice of corporate socio-economic and environmental responsibility cannot be achieved in a concrete and permanent way without the involvement of a critical mass of SMEs (Boubakary and Moskolai, 2017; Shukla and Shankar, 2022), which in most countries

represent 90% of businesses and employ 50% to 60% of the workforce (Spence et al., 2007). Cameroon is no exception, since SMEs account for 90% to 95% of Cameroon's business population and employ 49.7% of the workforce (Boubakary et al., 2017).

It is also important to mention that SMEs in Cameroon face particular challenges, including financial and organisational constraints that limit their ability to implement CSR practices. However, despite these obstacles, many SMEs have succeeded in developing CSR initiatives focused on community involvement and local development. They invest in projects aimed at improving the living conditions of local populations, in particular by building basic infrastructure, supporting education and creating local jobs. These actions demonstrate the importance Cameroon's SMEs attach to their role in the country's socio-economic development, even with limited resources.

In addition, SMEs in Cameroon are increasingly adopting a proactive approach to CSR, with a particular focus on environmental awareness and the responsible management of natural resources. They are involved in initiatives such as reforestation, waste management and the promotion of renewable energy to meet local environmental challenges. In addition, these companies recognise the importance of strategic partnerships with civil society actors, NGOs and other stakeholders to strengthen their impact and maximise the resources available for sustainable initiatives. Thus, despite their constraints, SMEs in Cameroon demonstrate a significant commitment to CSR, contributing to sustainable development and improving the well-being of local communities.

So today, the debate is not whether SMEs can venture into the field of CSR, but rather what determines their commitment to implementing a CSR approach. The question is all the more topical for these SMEs as they have been largely neglected by research into CSR, mainly because little or no data is available. Generally speaking, CSR has recently undergone significant developments from both a practical and academic point of view (Gillet, 2010; Albertini, 2011; Essid and Berland, 2011; Osburg and Schmidpeter, 2013; Boubakary and Moskolai, 2016; Osagie et al, 2016; El Alfy et al., 2020; Carroll, 2021), few of these studies have taken into account the determinants of the implementation of a CSR approach within SMEs in our context (Djoutsa Wamba and Hikkerova, 2014; Boubakary and Moskolai, 2017; Sangué Fotso, 2018). Yet, in the reconstitution of Cameroon's economic and social fabric, materialised by an increase in the power of institutional investors and a vision of emergence by 2035, increasing attention is being paid to these companies, particularly the factors favouring their commitment to a CSR approach in order to increase their competitiveness and performance.

This focus on social and societal responsibility approaches in the SME context is a relatively new concern in the Cameroonian context compared with other African countries such as Morocco. The aim of this article is therefore to highlight the

main factors that do or do not encourage Cameroonian SMEs to commit to socially responsible practices. To achieve this objective, we organise the rest of the article as follows: a second section reviews the literature on this issue, a third describes the methodological approach adopted, a fourth section presents and discusses the results of the study. Finally, the fifth and last section presents the conclusion.

2. THEORETICAL AND CONCEPTUAL FRAMEWORK OF CSR IN SMEs

In this section, we will first present the definition of the concept of CSR and, secondly, the factors that explain the CSR approach in SMEs.

2.1. Definition of the concept of CSR

CSR, which is the microeconomic expression of sustainable development (SD) (Simen and Ndao, 2013), seeks to reconcile socio-economic progress with respect for the environment. CSR has been the dominant field of management research in recent decades. The literature shows that it is a multidimensional concept due to the ambiguity that exists between legal, moral and philosophical conceptions. Each author's understanding depends on his or her convictions, culture and area of study. CSR began to emerge in the literature with the work of Bowen (1953), for whom CSR can be seen as an obligation for business leaders to implement strategies, make decisions and ensure practices that are compatible with the objectives and values of the community at large. Following Bowen's work, CSR began to be formalised by Ackerman (1975) and Carroll (1979). The first author recalls the need for a company to produce goods and services that are useful to society while maintaining its objective of maximising profit, while the second develops the typology of four responsibilities (economic, legal, ethical and voluntary) (Sangué Fotso, 2018).

For Laperche and Uzunidis (2011), CSR has three dimensions: towards the company's employees, towards civil society and towards the environment. Towards employees: training for employees, improving compatibility between family and work, non-discriminatory recruitment processes, employee profit-sharing or shareholding, compliance with minimum social standards at foreign production sites, concern for health and safety, etc.; towards civil society: promotion and support of cultural, environmental, social and employment training initiatives, sports, ethical marketing, etc.; towards the environment: waste recycling, reduction of energy consumption, use of renewable energies, measures to reduce the use of natural resources, measures to reduce polluting emissions, compliance with international standards, ecological balance sheet, etc.

According to Pasquéro (2007), CSR can be defined in terms of the various constraints placed on companies in their day-to-day management of relations with

both internal and external stakeholders. For Capron and Quairel-Lanoizelée (2007), CSR represents a set of new requirements aimed at guaranteeing socio-economic prosperity, while preserving the quality of the environment. It is also the set of behaviours adopted by organisations with the aim of developing social issues (which affect the company's stakeholders), societal issues (which demand greater justice in social and environmental relations) and environmental issues (which relate to SD). The term responsibility in CSR should therefore be understood in the sense of subjective responsibility, which is a moral judgement rather than an obligation. It is the feeling of obligation that a manager has to act appropriately. In this sense, to be responsible is to assume the consequences of one's actions and accept accountability for them (Boubakary and Moskolai, 2017). The term responsibility has taken on a more philosophical meaning and has become synonymous with commitment. Acting responsibly means thinking about the consequences of one's actions on oneself and on others (Gendre-Aegerter, 2008).

For Jenkins (2009), CSR concerns activities that contribute to SD, i.e. the integration of economic, social and environmental aspects into the management model in order to guarantee the company's sustainability. According to the International Organisation for Standardisation's ISO 26000 standard (2010), CSR is defined as a set of practices relating to the principles of social responsibility that engages stakeholders in the central issues and topics of societal and environmental activities, and promotes transparent and ethical behaviour, thereby contributing to sustainable development and the well-being of society. Defined in this way, CSR can be understood as companies' contribution to societal well-being and SD (Ghozzi-Nekhili and Kamoun-Chouk, 2012). As we have just seen, despite the fact that the concept of CSR is not new, its definition is still the subject of debate, given its central place at the heart of corporate strategy. However, what are the explanatory factors that militate in favour of its implementation within SMEs?

2.2. Factors explaining the CSR approach in SMEs

Unlike large companies, which integrate CSR into their management methods (Brodhag, 2012), SMEs implement responsible practices either to meet the expectations of the company's partners or to respond to the constraints imposed on them. With this in mind, the literature identifies several factors likely to influence the implementation of a CSR approach within SMEs, namely: the company's financial resources, its institutional environment, its size, its sector of activity, the nature of the technologies it uses, the ethics of its manager and finally its age.

2.2.1. The company's financial resources

According to Berger-Douce (2010), the lack of time and, above all, the lack of financial resources are significant obstacles to the implementation of a CSR policy in SMEs. In the same vein, Cohen (2013) believes that the main obstacle to implementing good environmental, social and societal practices is financial. Furthermore, studies by Cho et al (2019) and Shabbir and Wisdom (2020) suggest the existence of a link, albeit weak, but positive between CSR and a company's financial performance. According to Berger-Douce (2008), adapting or developing a new technology, such as an environmental one, is a very costly option whose economic impact is virtually uncertain. As a result, only firms with huge profits would have the means and the courage to take advantage of it (Berger-Douce, 2008). To this end, the availability of sufficient financial resources by SMEs makes it possible not only to "invest in social issues" (Gilbert and Charpentier, 2004), but also and above all to bear the costs associated with implementing a CSR policy. It is in this sense that Zhang et al (2022) point out that, in periods of low profitability, CSR-related expenditure is limited in SMEs. It is in the light of all this development that we put forward the following hypothesis:

H1: A company's financial resources determine whether or not it can implement a CSR approach.

2.2.2. The company's institutional environment

For Draetta (2006), the commitment of SMEs to a CSR approach is influenced by the socio-institutional context which constrains them. These constraints, which are likely to improve the behaviour of SMEs concerned with acquiring practices compatible with the environment, may be formal or informal, social or normative in nature. This idea is also supported by Boussoura and Ben Mlouka (2008) who believe that the commitment of SMEs to CSR is a response to institutional threats (legislation, standards, stakeholder expectations, etc.), which encourages companies to follow institutional rules (Arora and De, 2020). In view of all the above, we formulate the following hypothesis:

H2: The company's institutional environment has a positive influence on the implementation of a CSR approach.

2.2.3. The size of the company

According to Poussing (2008), being a large company and/or a subsidiary of a multinational firm can have a positive effect on the adoption of a CSR approach. Indeed, Decock Good (2001) shows that a company's level of internationalisation contributes to its political and societal visibility in the same way as its size. Cabagnols

and Le bas (2006) show that smaller companies are less committed to environmental action than larger ones. Fraisse and Guerfel-Henda (2005), for their part, consider that environmental CSR is the area in which companies make the most effort, especially if their activities are deemed to be polluting. Rubinstein (2006) points out that the smaller the company, the less CSR companies adopt. According to Kucharska and Kowalczyk (2019), the size of a company has an effect on its reputation and performance, its visibility and its relationship with its environment. Santoso and Feliana (2014) showed a positive relationship between company size and CSR. The largest company was the most active in CSR. In the same vein, the results of the study conducted by Trencansky and Tsaparlidis (2014) show that, firm size is a significant determinant of CSR, with a U-shaped effect. This U-shaped effect of firm size implies that the level of CSR activities decreases as a firm moves from small to medium, but increases from medium to large. The same result was obtained by Graafland (2018). Therefore, we argue that company size influences CSR practice. In the light of all this, we put forward the following hypothesis:

H3: The size of the company has a positive influence on the implementation of a CSR approach.

2.2.4. The business lines

The degree of involvement in terms of CSR depends on the sector of activity. Indeed, given the characteristics of an industry, the pressure exerted on companies to take CSR into account differs from one sector to another (Hartmann, 2011). For Rhouma et al (2011), a company's sector of activity and its size are important determinants for the implementation of a CSR policy. In fact, in several business sectors where product differentiation by price or quality has weakened, companies are trying to play on other characteristics, such as the environmental or social content of their products or their production methods, in order to attract consumers who are prepared to pay a little more for goods with ethical attributes (Kohsaka and Miyake, 2021). Companies in sectors such as hydrocarbons, chemicals, mining, energy, forestry, etc., are more likely to implement a CSR approach (Rissman et al., 2020), as they are more subject to pressure from society, which observes them closely with regard to their societal behaviour (Essid, 2009; Casau et al., 2022). Furthermore, in their work, Cucchi and Ouedraogo (2005) have shown that there is a link between the sector of activity and a CSR approach. In this respect, industrial SMEs tend to adopt a CSR approach much more than those in the commercial or service sector (Germain and Gates, 2007; Awan et al., 2019) due to the high environmental risk of their activities. In this respect, we can state that the sector of activity seems to determine the implementation of CSR practices within SMEs. In view of all the above, the following hypothesis can be formulated:

H4: The business lines influence the implementation of a CSR approach.

2.2.5. The nature of the technologies used by the company

These days, Information and Communication Technologies (ICTs) can no longer be considered purely immaterial and non-polluting, since they are responsible for 2% of the planet's carbon dioxide emissions, or as much as civil aviation (Gartner Group, 2007). Companies are now taking into account the impact of their technologies (Kuo and Dick 2009). This is all the more true given that failure to take these realities into account can lead to a loss of revenue and have harmful effects on a company's image and reputation (Butler and McGoven, 2008). Companies are therefore being encouraged to design, adopt and use Green IT technologies (Bohas et al., 2014), which refers to an organisation's ability to systematically apply sustainability criteria to the design, production, purchase, use and recycling of technical infrastructures (Bahas et al., 2014). It is in view of all this that we put forward the following hypothesis:

H5: The nature of the technologies used by the company has a positive influence on the implementation of a CSR approach.

2.2.6. The ethics of leadership

For Arnold and Hartman (2005), the ethical behaviour of managers, who base their conduct on actions, is a determining factor in the implementation of social and environmental practices. Courrent (2003) argues that the ethics of the organisation (in the case of small businesses) can be equated with the ethics of the manager. Recently, Hammann et al (2009) showed that entrepreneurial values created (economic) value in German SMEs. These values are central to explaining the importance of ethics in SMEs (Jenkins, 2009). With regard to the national determinants of the implementation of CSR practices, Cabagnols and Le Bas (2006) also highlight the ethics of the manager. Zdonek, Mularczyk and Polok (2021) also show that ethical values, increased consumer awareness and the desire to gain a competitive advantage are the most common reasons for companies to implement the CSR concept. According to these authors, the vast majority of respondents indicated the need to increase knowledge of business ethics as an important aspect shaping the attitudes of employers and employees. In light of this, the following hypothesis can be formulated:

H6: The ethics of the company director have a positive influence on the implementation of a CSR approach.

2.2.7. The age of the company

According to the work Činčalová and Hedijsa (2020), examining the relationship between certain company characteristics (company age, company size, company performance and gender diversity on boards) and

CSR implementation in the Czech transport and storage industry, it was found that there is a statistically significant relationship between company size, company financial performance and companies' CSR practice. On the other hand, the age of the company and gender diversity on boards of directors are not factors that affect CSR practice. However, according to Cabagnols and Lebas (2006), the age of companies also seems to have a significant impact on the intensity of companies' commitment to environmental CSR. Godos-Díez et al (2011) also found a significant and positive relationship between company age and CSR practices. According to these authors, age significantly and positively affects the time taken to implement management system certifications and voluntary and philanthropic activities. The older the company, the more likely it is to adopt a CSR approach. It is in this context that the following hypothesis is formulated:

H7: The age of the company has a positive influence on the implementation of a CSR approach.

3. METHODOLOGY

In this section, we will first present the choice and measurement of the study variables; then, the sampling; and finally, the collection and processing of the data and the statistical tools used.

3.1. Choice and measurement of variables

In this section, we present the process of selecting and measuring the variables used in this study. We will examine how we measured the dependent variable as well as the independent variables relevant to our analysis. This process is important to ensure the methodological rigour of our research and to guarantee the validity and reliability of our results. We will begin by measuring the dependent variable, followed by measuring the independent variables.

3.1.1. Measurement of the dependent variable

To measure the CSR approach, we used 14 items adapted from the work of Oueghlissi (2013), namely: the company uses employee employability; the company complies with a quality standard; the company studies customer expectations, behaviour or satisfaction; there is a call centre for customers; it is important to improve and/or maintain employee skills; the company uses collaborative working tools; the company uses a label for goods and services; the company provides an after-sales service within a limited period ; the company delivers goods or services within a limited timeframe; the company has a central human resources database;

the company has an environmental certification or ethical label; the company's supplier complies with standards; the company uses an internal project and/or external services to improve the environment, safety and accounting; the company uses a body to improve customer relations. These items are measured using a five-point Likert scale ranging from "1=Not at all agree" to "5=Strongly agree".

Then, to obtain the variable to be explained, "implementation of the CSR approach," we calculated scores between 28 and 70, as shown in the table below.

Table 1.: Statistical score for implementation of a CSR approach

N Valid	Missing	Mean	Minimum	Maximum
124	0	46.1842	28.00	70.00

The minimum value of the variable derived from the score is 28 and the maximum value is 70. Companies with a score of 46 or less are not implementing a CSR approach. They are characterised by the absence of a CSR policy within the company. On the other hand, companies with a score above 46 are those that are implementing a CSR approach. They are characterised by the presence of a CSR policy within them. It should be noted, however, that we are going to recode the new variable resulting from the score into "0 = absence" and "1 = presence" of the CSR approach. The aim is to obtain a nominal variable, a necessary condition for carrying out the binary logistic regression analysis.

3.1.2. Measurement of independent variables

We have selected seven independent variables for this study, namely financial resources; the institutional environment of the company; the size of the company; the sector of activity; the nature of the technologies used; the ethics of the manager and the age of the company.

To measure financial resources, managers were asked to indicate the level of their company's financial profitability over the last three years, using a three-point scale: "0 = falling"; "1 = stable"; "2 = rising".

As regards the measurement of the institutional environment, two questions relating to managers were asked, namely regulatory pressure and media pressure: respectively, "Does the nature of your activities oblige you to take CSR into account? ("1 = Yes" and "0 = No"); "Has your company ever been the subject of reports or investigations by the media or civil society" ("1 = Yes" and "0 = No").

In Cameroon, according to Article 3 of Law No. 2015/010 of 16 July 2015 amending and supplementing certain provisions of Law No. 2010/001 of 13 April 2010 on the promotion of SMEs in Cameroon, an SME is any business, whatever its sector of activity, which employs no more than one hundred (100) people and whose annual turnover excluding tax does not exceed three (03) billion CFA francs.

The Economic and Social Council also defines small and medium-sized enterprises as those with fewer than 100 employees. Therefore, for the purposes of this study, we have considered small and medium-sized enterprises to be those with between 10 and 100 employees. So, "1 = Between 10 and 49" for a small business and "2 = Between 50 and 100" for a medium-sized business.

To measure the sector of activity, we asked managers to indicate the sector of activity to which their company belongs. The aim was to distinguish between companies operating in a sensitive sector (industry) and those that do not (commerce or services). Thus, "1 = Industrial sector" and "0 = Other sector".

To measure the nature of the technologies used by SMEs, we asked managers: "What type of technology do you use in your company? ("1 = Green IT" and "0 = Other").

To measure a manager's ethics, we have adapted 4 items from the work of De Bry and Joras (2010): when you do your duty, you rely on your beliefs and your culture; when faced with any situation, you weigh up the consequences of your actions; when looking out for your own interests, you take into account those of others; in your daily life, you share values with others. These items are measured using a five-point Likert scale ranging from "1=Not at all agree" to "5=Strongly agree". The one-dimensionality of these items was determined using principal component analysis (PCA), as shown in the table below. Subsequently, this factor from the PCA will be recoded as a dichotomous variable ("0 = absence" and "1 = presence") with regard to the ethical behaviour of the manager. The aim is always to obtain a nominal variable, in order to carry out the binomial logistic regression.

Table 2.: Results of the PCA on executive ethics after Varimax rotation

Items	F1	Communities
When you do your duty, you rely on your beliefs and your culture.	0.974	0.950
In your daily life, you share values with others.	0.927	0.885
When faced with any situation, you weigh up the consequences of your actions	0.972	0.892
When looking out for your own interests, you take into account those of others	0.944	0.847
<i>Eigenvalues</i>	5.374	-
<i>of variance explained</i>	89.567	-
<i>Cumulative % of variance explained</i>	89.567	-
<i>Cronbach's alpha coefficient</i>	0.891	-

To measure the age of the company, we asked managers to indicate the year in which their company was founded. We then grouped the companies into three categories: "1 = Less than 5 years"; "2 = Between 5 and 10 years" and "3 = More than 10 years".

3.2. Sampling

In order to identify the factors likely to influence the implementation of a CSR approach within Cameroonian SMEs, we established a non-probability sample made up of 124 SMEs based in the following four Cameroonian cities: Douala, Yaounde, Garoua and Ngaoundere. Douala, the economic capital of Cameroon, and Yaoundé, the political capital, together account for more than 80% of the businesses. In addition, it is important to mention that the choice of a non-probability sample can be explained in this study by the fact that not only is it easily accessible, but also and above all in a developing country such as ours, it is difficult, if not impossible, to find a database containing all the businesses (Ngok Evina and Kombou, 2006). As proof of this, the last general census of businesses carried out by the National Institute of Statistics, to our knowledge, dates from 2016. There can be no doubt that many businesses have been created since then (Boubakary et al., 2021).

At the start of our investigation, we had a sample of 165 companies. After eliminating the questionnaires that could not be used and the non-responses, we finally obtained 124 usable questionnaires, giving a response rate of 85.51%. Our sample was made up of small (56.5%) and medium-sized (43.5%) companies. It should also be noted that most of the companies surveyed operate in the industrial sector (64.5% of companies).

3.3. Data collection, processing and statistical tools used

Data were collected using a questionnaire administered face-to-face to the managers of Cameroonian SMEs. Data processing was carried out using SPSS version 20 software. To test our research hypotheses, we used binomial logistic regression. The advantages of this method are that it does not presuppose a linear relationship between the dependent variable and the independent variables and does not require a normal distribution of the variables (Howell, 1998).

In addition, logistic regression is easier to implement and interpret, and very efficient to train. It can easily be extended to several classes (multinomial regression) and gives a natural probabilistic view of class predictions. In addition, it not only provides a measure of the relevance of a predictor (coefficient size), but also of its direction of association (positive or negative). It also gives good accuracy for many simple datasets and works well when the dataset is linearly separable. Finally, it is less prone to over-fitting, but can over-fit in large datasets.

To interpret our results, we had to use the “ β ” coefficient, which gives the sign of the relationship between the dependent variable and the explanatory variables. An “Exp. (β)” coefficient of 2, for example, means that a one-point increase in the associated independent variable doubles the chances of successfully implementing a CSR approach within the company. On the other hand, an “Exp. (β)” coefficient equal to 1 indicates that the chances of implementing a CSR approach or not implementing a CSR approach are identical. The “Sig.” gives the significance at the 5% threshold.

4. FINDINGS AND DISCUSSION

Having collected and processed the relevant data, we will now analyse the results. The results of our statistical analyses, which enabled us to confirm our hypotheses, are set out in the various tables below.

Table 3.: Overall characteristics of the model

Model Specification Tests			Model overview			Correct Percentage
Chi-square	dof	Sig.	-2log-likelihood	R-two of Cox & Snell	R-two of Nagelkerke	
131.151	8	0.000	36.075	0.653	0.882	94.4

Looking at Table 3 above, we can say that the model is generally satisfactory. In fact, the model obtained explains 88.2% of the variance in the implementation of the company’s CSR approach. Furthermore, the total percentage confirms the strength of the model, since it indicates 94.4%, which means that our model is true in 94.4% of cases. In other words, if the company has the characteristics listed in the model, it will implement a CSR approach in 94.4% of cases. Thus, the model correctly classifies subjects in 94.4% of cases. However, it should be noted that this high percentage of agreement between the predicted and observed values of our study model can be attributed to the small size of the sample (124 companies). Details of these binary logistic regression results are shown in Table 4 below.

Table 4.: Results of binary logistic regression of the determinants of the implementation of a CSR approach

Independent variables	B	E.S.	Wald	dof	Sig.	Exp (B)
Financial resources	4.417	1.391	10.076	1	0.002	82.824
Regulatory pressure	1.930	1.230	2.463	1	0.017	6.888
Media pressure	1.810	1.496	1.464	1	0.026	6.109
The Size of the company	1.165	1.137	1.021	1	0.005	3.206
The business line	1.402	1.681	1.348	1	0.005	4.063
The nature of the technologies used	-2.668	2.572	1.076	1	0.300	0.069
The ethics of leadership	1.101	1.001	1.034	1	0.018	3.007
The age of the company	2.709	1.499	3.264	1	0.041	15.007

Table 4 above shows that financial resources determine the implementation of a CSR approach ($\beta = 4.417 > 1$ and $\text{Sig.} = 0.002 < 0.05$). In other words, the fact that the company has financial resources increases its chances of implementing a CSR policy 82.824 times. Hypothesis H1, according to which a company's financial resources determine the implementation of a CSR approach, was therefore confirmed in this study. To this end, the idea supported by certain authors (Berger-Douce, 2010; Cohen, 2013; Fahad and Nidheesh, 2020) is valid for this study. In fact, for these authors, the main difficulty in implementing CSR practices in SMEs is financial. The more financial resources an SME has, the more it adopts a CSR policy. This result can be explained by the fact that the company's financial resources are an essential element for the implementation of a CSR approach, as the lack of financial resources is often considered by SME managers to be the main obstacle (Bowen, 2002; Gadenne et al., 2009). Implementing a new environmental technology, for example, requires enormous resources, and the economic benefits are often uncertain. In this respect, only SMEs with sufficient financial resources can appropriate them. Having tested hypothesis H1, we turn to hypothesis H2.

The results show that the company's institutional environment (H2) determines the implementation of a CSR approach, i.e. regulatory pressure ($\beta = 1.930 > 1$ and $\text{Sig.} = 0.017 < 0.05$) and media pressure ($\beta = 1.810 > 1$ and $\text{Sig.} = 0.026 < 0.05$) have a positive influence on the implementation of a CSR approach. From the foregoing, we conclude that hypothesis H2 is validated. Thus, institutional and media pressure on these companies contributes significantly to their implementation of CSR initiatives. This result corroborates the work of Draetta (2006) and Boussoura and Ben Mlouka (2008), who argue that legislation, standards and the expectations of both internal

and external stakeholders encourage SMEs to adopt responsible behaviour and practices. This result can be translated by the fact that institutional pressures, which are the products of cultural expectations expressed by civil society, push SMEs to follow institutional rules (for example by adopting practices compatible with the institutional environment) in order to display a legitimate image in the eyes of society.

With regard to company size, i.e. hypothesis H3, we find that this variable has a significant influence on the implementation of a CSR approach ($\beta = 1.165 > 1$ and Sig. = $0.005 < 0.05$). From the foregoing, we conclude that hypothesis H3 is validated. This result is in line with studies by Cabagnols and Le bas (2006); Rubinstein (2006) and Trencansky and Tsaparlidis (2014). Indeed, for these authors, smaller companies are less and less committed to CSR practices. Thus, the smaller the company, the less it adopts environmental CSR actions. However, this result should be treated with a degree of caution. As Guerin (2011) points out, action to implement CSR does not necessarily depend on the size of the company. A small company can adopt a CSR approach in its own way, such as improving employee well-being. Nevertheless, Bocquet and Mothe (2013) remain convinced that the scope of CSR depends largely on the size of the company. In their view, small companies are more inclined to focus on internal stakeholders, thereby neglecting the economic aspect based on partners such as customers and suppliers.

With regard to hypothesis H4 concerning the sector of activity ($\beta = 1.402 > 1$ and Sig. = $0.005 < 0.05$), we note that the sector of activity determines the implementation of a CSR approach in this study. In other words, the company's sector of activity has a significant effect on the chances of implementing a CSR approach. We therefore conclude that hypothesis H4 is validated. These results are in line with those of Cucchi and Ouedraogo (2005), Germain and Gates (2007), Essid (2009), Hartmann (2011), Rhouma et al. (2011), Rissman et al. (2020) and Casau et al. (2022), who believe that the company's sector of activity is a crucial criterion for implementing a CSR policy. In fact, not only does a company's sensitivity to environmental and social issues depend largely on its sector of activity, but also and above all, in sectors of activity where competition is increasingly tough, some companies, like SMEs, try to play their last card on characteristics such as the environmental or social aspects of their products or their production methods in order to attract consumers who are prepared to pay a little more for goods with ethical attributes. This result may reflect the fact that some companies (those in the industrial sector, for example) adopt CSR practices because of the nature of their activities (pollution), which confront them with multiple environmental challenges on a daily basis.

With regard to hypothesis H5, i.e. that the nature of the technologies used by SMEs has a positive influence on their implementation of a CSR approach, the results are not satisfactory ($\beta = -2.668 < 1$ and Sig. = $0.300 > 0.05$). This means that the nature of the technologies used does not influence the implementation of a CSR approach. In

conclusion, hypothesis H5 is rejected. The nature of the technologies used by SMEs does not seem to be an indicator of the implementation of a CSR approach for the companies in our sample. This result may be justified by the fact that the companies in our sample are not encouraged to design, adopt and use technologies described as "Green IT" (Bohas et al., 2014), which are likely to prevent environmental pollution, in particular by recycling infrastructure such as computers, printers, etc.

Our results also show that hypothesis H6 is verified ($\beta = 1.101 > 1$ and $\text{Sig.} = 0.018 < 0.05$). In other words, a manager's ethics determine his or her implementation of a CSR approach. These results are in line with the ideas defended by Arnold and Hartman (2005), Cabagnols and Le Bas (2006), and Zdonek et al. (2021). They argue that the ethical behaviour of managers is an important factor in the implementation of CSR practices. This result can be explained by the fact that the increasing pressure exerted on managers in recent times has forced them to commit themselves more and more to social and environmental initiatives due to the nature of their activities. In addition, compliance with ethical standards by managers not only makes it possible to prevent or globally manage the risks of conflict with stakeholders, but also and above all to enhance their image in the eyes of their internal and external partners, in particular shareholders, public authorities, customers, suppliers and society as a whole. This is why managers want to display the essential elements of their identity as clearly as possible.

Finally, with regard to hypothesis H7 concerning the age of the company, the results show that this variable determines the implementation of the CSR approach ($\beta = 2.709 > 1$ and $\text{Sig.} = 0.041 < 0.05$). This means that the fact that a company is very old increases 15 times the chances that it will adopt a CSR policy. From all this, we conclude that hypothesis H7 is validated. We can therefore say that the age of the company has a positive influence on the implementation of the CSR policy in Cameroonian SMEs. According to these results, older companies tend to implement a CSR approach more often than younger companies. It is in this sense that Cabagnols and Le bas (2006) and Godos-Díez et al. (2011) believe that older companies easily engage in CSR practices of the environmental type, because they have a great deal of experience in their field of activity, and they want to make the most of this experience by complying with environmental standards. However, we suppose that these results can be explained by the fact that older companies, which adopt a CSR approach and management system certification and voluntary and philanthropic activities, face enormous pressure from stakeholders compared to younger companies, since stakeholder expectations increase over time and the company is obliged to satisfy and even reinforce them.

5. CONCLUSION

The aim of this research was to highlight the factors that explain the implementation of the CSR approach in Cameroonian SMEs. At the end of this research, we can safely say that Cameroonian SMEs are increasingly aware of the importance of implementing CSR policy; although their primary objective is to generate profits, they can also contribute to social objectives and environmental protection by integrating social responsibility into their instruments and activities. Furthermore, the results that enabled us to confirm hypotheses H₁, H₂, H₃, H₄, H₆ and H₇ show that financial resources, the institutional environment, the size of the company, the sector of activity, the ethics of the manager and the age of the company determine the implementation of a CSR approach. However, the factors studied have a different weight of influence in the implementation of this CSR approach.

Nevertheless, it is imperative to integrate these six variables (financial resources, institutional environment, size of the company, sector of activity, ethics of the manager, and age of the company) in the formulation of the strategic CSR policy of SMEs. Such a consideration would mitigate the risks of conflicts with stakeholders, thus demonstrating the commitment of Cameroonian SME managers to internal and external stakeholders. This approach would reinforce the coherence and relevance of CSR practices within these companies. This approach is perfectly in line with the vision put forward by Porter and Kramer (2006), who emphasise the importance of integrating social and environmental dimensions into a company's overall strategy.

From a theoretical point of view, our research provides additional results on the determinants of CSR implementation in SMEs. However, in contrast to previous studies that have looked at the determinants of CSR implementation in SMEs using a limited number of indicators, this article covers a large number of indicators, some of which have not yet been studied. Furthermore, no previous model analysing the determinants of CSR implementation in SMEs has yet been validated to investigate the issue of small companies' commitment to socially responsible practices. Our research is considered a pioneer in this field and constitutes the first empirical validation of research into the governance and management of small organisations. In addition, this study took into account the ethics of the manager, the institutional environment and the nature of the technologies used by the company. These three variables have rarely been studied to explain SMEs' commitment to socially responsible practices. Finally, as studies on CSR in SMEs are rare, this research contributes to a better understanding of the dynamics, motivations and strategies of CSR in the SME context.

From a practical point of view, the results of this study can enable SME managers to enhance the value of their CSR approach, since it makes an effective contribution to preserving the environment, particularly by preventing pollution and reducing and recycling waste, which contributes to the company's long-term survival.

However, SMEs that do not have sufficient financial resources can also adopt this approach in two stages: firstly, implementing simple and inexpensive actions and, secondly, implementing more “complex” actions that require investment, changes in individual behaviour or the company’s business model. This result can also serve as a guide for public authorities in defining a CSR policy that is favourable to this category of company, given their limited resources. This policy will be based on as clear a definition as possible of a CSR charter on which these companies must work. This research can also inspire new collaborations between businesses, civil society and government authorities to promote sustainable and inclusive development in Cameroon. Finally, the fact that the study clarifies the determinants of CSR implementation in SMEs makes it possible to develop active policies to promote CSR in these companies.

Our research has certainly helped to identify the factors influencing the implementation of a CSR approach within SMEs. However, it is not without its limitations, which make it possible to identify possible avenues for further research. The absence of a relationship between the nature of the technologies used and the implementation of a CSR approach is counter-intuitive and would benefit from being tested on larger samples or being the subject of more in-depth qualitative research in order to identify other components of the variable (Boubakary et al., 2021). A larger sample size would have multiple benefits, improving both the internal and external validity of the study. Future research could also explore the specific challenges faced by Cameroonian SMEs in implementing CSR, focusing on financial barriers, regulatory constraints and cultural attitudes. An in-depth study of CSR best practices in local SMEs could also provide valuable insights for businesses and policy makers. In addition, a comparative analysis between SMEs and large companies would provide a better understanding of differences in CSR perceptions and behaviour. In addition, longitudinal studies could track the evolution of CSR attitudes and practices over time in the dynamic context of Cameroon. Finally, in order to enrich this study, we plan to administer the same questionnaire to the managers of large companies in order to identify the existence of convergences and/or divergences between the determinants of the implementation of a CSR policy in these two categories of companies.

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VOLUME

1
ISSUE

DISCOVERING THE DEEP ROOTS OF
CORPORATE SOCIAL RESPONSIBILITY
IN SMES: AN EMPIRICAL EXPLORATION
OF THE ENTREPRENEURIAL FABRIC OF
CAMEROON

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