

An Exploratory Study of Perception and Practices of CSR in Small and Medium-Sized Enterprises Led by Women in Cameroon

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ARTICLE INFO	ABSTRACT
Published Online: 12 August 2022	Corporate Social Responsibility (CSR) symbolises companies' response to the question of how to apply Sustainable Development (SD) values. For several decades, an abundant literature has focused on the responsible engagement of small and medium-sized enterprises (SMEs) in general but rarely in a gendered approach. The objective of this study is therefore to explore the perception of social responsibility issues of women-owned enterprises in Cameroon and to identify concretely their responsible practices. With this in mind, a theoretical framework has been constructed on the basis of Carroll Pyramid and a stakeholder (SH) perspective. After using Gioia Method in an interpretive style, the discourse analysis of in-depth interviews with five (5) SMEs run by women in the city of Douala revealed three main results. Firstly, CSR is perceived by women managers of SMEs more from an utilitarian, voluntary perspective than from a normative, binding one. Secondly, this vision of women SME managers seems to be justified by the theory of "care" which places community interest in the first place in a natural way to the detriment of individualism, self-interest. Thirdly, as the implementation of a CSR process requires large financial means, the actions carried out are primarily economic, more in favour of employees and customers.
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INTRODUCTION

Since global organisation became aware of the world's self-destruction and their decision to preserve the planet, the term "*sustainable development*" (SD) appeared in 1980, calling for a balance between economic, social and environmental issues, encouraging new ways of thinking and new approaches (St-Pierre, Carrier and Pilaeva 2011), including a commitment to Corporate Social Responsibility (CSR). This commitment will thus lead to the birth of "new economies". Indeed, the return of individuals to the heart of the economic process is now required, as well as a renovation of business practices, in search of challenge and competition, especially in Europe (Paradas, Debra, Revelli and Courrent 2013, Berger-Douce 2015).

In Africa, several studies have noted that CSR is slow to be accurately implemented in the habits of companies, especially Small and Medium Enterprises or SMEs (Ben Hassine and Ghazzi Nekhili 2013, Moskolai,

Tsapi and Feudjo 2016, Sangué Fotso 2018). For Moskolai et al. (2016), Small and Medium Industries (SMIs) are ahead of the game. This observation is justified by the sector of activity, which means that they are more subject to social risks (safety at work, supply chain, etc.) and environmental risks (impact studies, pollution, waste management, etc.). Therefore, they must integrate social and environmental issues into their daily management. More recently, an exploratory study conducted among 22 managers of Cameroonian SMEs revealed that these SMEs are not exclusively profit-making, that managerial convictions (characterised by ethical and substantial values) and traditional culture underpin the perception of CSR by SME managers. To date, we note that no study has focused on the specific practices of women SME managers in relation to sustainable development issues in Africa in general and in Cameroon in particular. So, in order to fill this gap, a gender-based approach is adopted. On this basis, the research

question is as follows: *how do women SME managers in Cameroon express their responsible commitment?* The objective is to analytically describe CSR perception and practices of women SMEs managers in Cameroon. To achieve this goal, a theoretical framework is first constructed. Then we present the methodology deployed and end with the presentation of the results and the discussion in the following paragraphs.

I. THEORETICAL FRAMEWORK

1.1 Conceptualisation of CSR

Several meanings of CSR are stated. According to Garriga and Mele (2004), CSR as a practice is still evolving and « CSR means something, but not always the same thing to everybody » (p. 51). For some and from a generic perspective, CSR is a concept that refers to the voluntary integration by companies of social and environmental concerns into their business activities with their stakeholders (Sangue Fotso 2018, Ben Hassine and Ghozzi Nekhili 2013). In this sense, socially responsible business does not only meet applicable legal obligations, but goes beyond, i.e. it invests more in human capital, stakeholder relations and environmental protection (Berger Douce, 2015). For others, previously at the beginning of the century, CSR refers to the commitment of firms to adopt ethical behaviour and contribute to economic development while improving the quality of life of employees, their families, the local community and society as a whole (Carroll (2001). In fact, to the response of the question « what does it mean for a corporation to be socially responsible », Carroll argued that a comprehensive definition of CSR includes a four-part conceptualisation of CSR with the idea that the corporation has not only economic (E) and legal (L) obligations, ethical (E) and philanthropic (P) responsibilities might also be considered. Thus, the latter focused on the total pyramid as a unified whole and how the firm might engage in decision actions and programs that simultaneously fulfil all its components parts. Indeed, as economic responsibilities, at the bottom of the pyramid, a firm should strive to make profit, the foundation upon which all others rest. Then obey the law which is society's codification of right and wrong play with the rules of the game. This refers to legal responsibilities. At the stage of ethical responsibilities, Carroll taught about obligations to do what it is right, just and fair, avoid harm. And at the top of the pyramid, be a good corporate citizen which contributes resources to the community, improve quality of life (philanthropic responsibilities). In short, an opposition is established between a firm economic orientation and a firm social orientation.

Recently, CSR is perceived as a mode of regulating the behaviour of actors who develop mutual interests in a contingent and indispensable way (Sangue Fotso, 2018). And a responsible SME would therefore be one that contributes voluntarily or involuntarily to the well-being of its staff and

society. From this perspective, the concept of the "CSR approach" can be experienced as an opportunity for some and a new constraint for others. Those key elements associated with the Carroll pyramid will guide the attempt to achieve the objective of this study. And, in order to analyse CSR practices, it seems essential to shed light on the underlying theories and their related dimensions.

1.2 The main CSR theories and related dimensions

As meanings, CSR field presents not only a landscape of theories but also a proliferation of approaches which are controversial, complex and unclear. Some studies try to clarify the situation. For example, in 2004, Garriga and Mele distinguished four groups namely instrumental, political, integrative and ethical theories.

Thus, instrumental theories are related to profit making, here CSR is seen as an instrument for wealth creation, economic results as maximising the shareholder value, putting in place some strategies in order to achieve competitive advantages (examples: deploy social investments in a competitive environment, develop proper relationships with « primary stakeholders » as « employees, customers, suppliers and communities, invest on high quality of the products », p.54-55). For political theories, CSR looks like power of corporate in society and a responsible use of this power in the political arena. According to Garriga and Mele, this group is focused on interaction and connection between business and society, and on the power and position of business and its inherent responsibility. It includes both political consideration and political analysis in the CSR debate. With regard to integrative theories, responsible commitment implies that corporation is focused on the satisfaction of social demands. And the last group is ethical theories which are based on ethical responsibilities of corporations to society. On behalf of these theories, to whom the corporate is responsible urgently and which actions and programs it might engage in decisions in order to simultaneously fulfil all its component parts ? The answer could be found with the stakeholder perspective.

For the first part of the question, a firm might identify societal members who are most urgent to business and to whom it must be responsible i.e. specific groups or persons business should consider in its CSR orientation. Those groups or persons have a stake, a claim or an interest in the operations and decisions of the firm. It can be a legal claim (an owner, an employee, a customer) or a moral claim (assert the right to be treated fairly or to have their opinion taken into account or consideration in an important business decision). The manager's challenge is to sort out the urgency or the importance of various stakeholders' (SH) claims on the

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basis of two vital criteria established by Carroll (2001): SH legitimacy¹ and their power².

For the second part, the Stakeholder’s Management (SHM) or the « Matrix » would be used as an analytical tool or template which organises a manager’s thoughts and ideas about what the firm ought to be doing in an E, L, E and P sense with respect to its identified SH groups.

In addition to the generic conceptual framework of CSR, what could justify one or both CSR orientations of women SMEs managers?

1.3 Women managers’ characteristics related to responsible commitment

The resurgence of women as managers of SMEs around the world (Busque 2018) challenges us and deserves more attention on how they are adapting to current extra-financial requirements. A small but interesting body of literature, for example, refers to a "*female sensibility*" as the main tool for women's leadership (St-Pierre et al. 2011, Paradas et al. 2013). These authors agree that women would have an interactive, a relational-oriented leadership style. Similarly, the reproductive function as well as the inclination towards « *care* » and the relationship to volunteering would also lead to a nature that would make women more sensitive to the future and life of future generations (St-Pierre et al. 2011). Moreover, the few selected writings point out an increasingly effective consideration of the long term (sustainability) that characterised them for a decade through certain established behaviours. For example, a great capacity for interaction with stakeholders through a special attention to others and a sensitivity to what others think, the willingness to involve them or the participatory and interactive dimension

of relations (St-Pierre et al. (2011). Recently, Paradas et al. (2013) noted that women managers of SMEs are adept at making compromises with clients, employees. This reflects aspects of an atypical « women’s management » characterised by a more horizontal and participatory practice of power, the willingness to involve stakeholders and motivations that are less oriented towards economic or financial performance and less focused on growth.

II. METHODOLOGICAL APPROACH

This study aims to describe the nature of CSR orientation of women SMEs managers. For this purpose, an accurate knowledge of reality is required, thus justifying an interview-based exploratory case study (Welch and Piekkari 2017, Biloa Fouda 2018). With this in mind, an interpretive epistemology required by Langley and Abdallah (2011) was adopted using « Gioia’s method ». Now, the sampling method must be described as well as the collection tool, the data collection technique(s), the conduct of the interviews and the analysis method.

2.1 Constitution of the sample

The digital and paper files including telephone contacts of some women SME managers received from the Delegation for the Promotion of Women and Family, the Divisional Delegation for SMEs and the Cameroon Employers’ Association (GICAM), served as a basis for selection of 10 cases according to Yin (2012). At the end of the "snowball" sampling technique, only five (5) cases which contributed to an in-depth investigation were finally recruited (see the table 1).

Table 1: Characteristics of the SMEs recruited

Feature	‘Saveurs Délicieuses’ * (SDB)	Company X	Company Y	Company Z	‘Moulin de France’ * (MF)
Location	Bonadouma (Douala)	Akwa	Bakoko plant Head office: Akwa	Douala	Akwa
Creation date	2003	2005	2014	1999	2012
Sector of activity	Agri-food: Meat, poultry, fish processing and imports	Service/ catering	Industry: manufacturing and selling of plastic products	Commerce	Food industry: Bakery, tea room

¹ Legitimacy refers to extent to which a group has a justifiable right to be making its claim.

² With this criteria, SH management is a process by which managers reconcile their own objectives with the claims and

expectations by various SH groups. The challenge here is to ensure that the firm's primary SH achieve their objectives while other SH are also satisfied in a « win-win » relationship.

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Staff	27	32	23	93	25
CA	Not provided	20,000,000 FCFA	Not provided	Not provided	38,000,000 FCFA
Nationality	Cameroonian	Cameroonian	Cameroonian	Cameroonian	French
* We obtained permission to use her company name.					

Source: data collected by the Author in 2018

From this table, the sampling criteria was respected: theoretical representativeness (MEs), variety (different sectors of activity), balance (3 established SMEs vs. 2 new ones³), all of which present a potential for discovery in an in-depth investigation to describe how the responsible commitment of the managers of these SMEs is expressed. It is also important to note that only the women managers of these SMEs were interviewed for a reason related to the strong influence of the leader in SHM in SMEs (Sangue Fotso 2018, Paradas et al. 2013, St-Pierre et al. 2011, Carroll 2001). So, according to the studies cited, it is therefore generally allowed that the more a CSR approach is driven and supported by Top management, the more effective it is with satisfactory results.

2.2 Structure of the interview guide and description of the collection technique

The interview guide developed for our study contains four themes, each of which highlights an aspect of the problem under study: Perception of CSR (PERC), Practices (PRAC), Women Characteristics (WOCH). The interviews were conducted « face-to-face », in most cases using the note-taking technique because our interviewees had refused the recordings of the speeches, despite the promise of confidentiality. But, all the themes in the guide were covered in depth. Some hindrances were revealed and coded BRAK during the pre-analysis.

2.3 Conduct of interviews

The semi-directive interviews were determined by our various interviewees, according to their availability. Each interview began with an introduction on the theme and objective of the study. At the beginning, some women managers did not know the CSR approach and even claimed not to practice it in their companies. But, after some details on this approach, for example on the human aspect at the centre of current concerns, it then became difficult for us to stop the flow of experiences relating to it. Similarly, during

the interview, the order of the questions was not always respected because our interviewees sometimes addressed problems relating to a another theme than the one they were discussing. Nevertheless, we were able, as far as possible, to restart the interviews and fully involve the women managers interviewed. In addition, depending on their timetables, we went back and forth several times (3 to 4 times per case) in order to be able to exhaust the outlines of all the themes and thus have new elements of response. A total of 18 interviews were conducted, with an average of half an hour per interview, from October 2017 to February 2018. When we obtained another appointment by telephone, the transcripts of the previously collected statements were first validated before continuing the interview, except with Company X, with whom the telephone had become the main collection channel after the second face-to-face interview.

2.4 Method of analysis

The analysis process based on Gioia method which consists firstly in presenting the narrative of each case (vertical analysis in the appendix) according to the four (4) CSR component parts outlined above. Those four dimensions of CSR will be grouped into two approaches: one utilitarian, i.e. CSR perceived as an opportunity; this utilitarian approach concerns economic and philanthropic responsibilities. And the other: normative and therefore CSR seen as a constraint for women SMEs managers; under this approach, we classify legal and ethical responsibilities. Secondly, additional quotes will be inserted in the SHM Responsibilities Matrix in a cross-sectional analysis with CSR types (horizontal analysis) to identify, in a comparative way, actions or strategies carried out by women SMEs managers for the satisfactory of the « primary SH »⁴. Thus, those actions or strategies compiled in an Excel spreadsheet will determine the nature of CSR orientation of our interviewees. In the same vein, hindrances described could justify this nature.

Finally, this whole analysis process refers to discourse analysis considered here as a "qualitative method"

³ At the date of data collection in 2018.

⁴ In 2001, Carroll had distinguished five (5) major SH: owners/shareholders, employees, customers, local communities and the society-at-large.

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in its textual dimension and, therefore synonymous with thematic content analysis (Maingueneau, 2012). This thematic content analysis will facilitate the identification of significant indicators of perception and types of CSR in the stories, in short the recurrence of the same ideas (see the appendix). At the end of the analysis, what are the lessons to be learned ?

III. MAIN RESULTS

3.1 Presentation of the CSR perceptions by women SMEs managers in Cameroon and identification of hindrances

Overall, the CSR approach is seen here under both utilitarian and normative perspectives. Thus, in an utilitarian perspective related to economic and philanthropic responsibilities, CSR is perceived as a good organisational practice leading to a new way of thinking of the owners and/or shareholders. For example, the decision to involve employees, to adopt an hybrid management style or to set a development objective. In this respect, the verbatim below are quite illustrative.

Mrs SDB: *"I practice CSR according to the resources available ».*

Mrs. X: *"I practice, but contexts and cultures have to be taken into account"; "I am always looking for solutions with the employees ».*

According to Mrs. Y: *"it's a good practice for large organisations; my business is in the start-up phase ».* She also argued that: *« relationships are essential".* And, she acknowledged her husband's support: *"my husband has been a great moral support; he even helped me to buy a transformation machine and has always encouraged me because he has confidence in my abilities ».*

For Mrs Z: *"it is an opportunity to open up the company to its environment ».*

Family and relationship support seem equally essential for the integration of CSR process. Indeed, Mrs SDB mentions the need for partnerships with other women because *"you need support to get up".*

The decision to adopt a management style that is both authoritarian and *« laissez-faire »* is supported by the words

of Mrs. "MF": *"I try to be in the right balance between rigour and gentleness ».*

At the same time and from a normative perspective which includes legal and ethical dimensions, women SMEs managers consider it as a constraint framed by regulations (human rights, labour legislation and social security for workers) that must be respected in order to meet the demands of competitiveness on the labour market. In this sense, the CSR approach is perceived as a conventional or "enshrined" measure, according to SDB. For some, it would also be limited to the priority reserved for employee remuneration: *"For me, it's about salary treatment", says Mrs. "X", "it consists of paying salaries as a priority", adds Mrs. "Z".* The latter also mentions that she *"tries to fight against injustice in society, takes positive actions in the field of labour legislation such as registering workers at the National Social Security Fund »* and, in her quest for legitimacy in a family business, has benefited from *« father's trust and satisfaction in the management of the business even though she had to face paternal reluctance at the start of CSR process ».* For MF, male and female managers perceive CSR in the same way: *« for me, there is no difference between men and women as far as social and environmental issues are concerned ».*

The major hindrances to CSR process are manifold. On the economic level, SDB and X pointed out *"a question of financing",* as CSR process requires a lot of resources, so it is not a matter for *« start-ups »,* said Mrs. « Y ». On the legal level, two female managers feel that it is a complex notion on which they have very little knowledge: *"I need more explanations before starting the interview", "on this subject, you have to refer to the management, it is there that you decide",* introduced Mrs « SDB » and « X ». Under the philanthropic aspect, the latter underlined the difficulty of contacts in the following terms: *"it is difficult to establish relationships in my environment, how can I integrate others then? Finally, Mrs. "Z" underlined the lack of consideration of the human being by the owner-manager (ethical aspect) in terms of "reticence of the CEO at starting actions in favour of employees. The table 2 summarises women managers' perception of CSR and its hindrances*

Table 2: Summary of the frequency (Freq) count of perceptions of CSR and its hindrances

Category	Code	Description	SDB	X	Y	Z	MF	Freq
	Conventional measurement	Devoted	1					1
	Employee compensation	Salary treatment	1	1	1	2		5

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Normative PERC	No difference between men and women	Common labour law					1	1
	Respect human rights, labour law	Regulations				2	1	3
	Total							
Utilitarian PERC	Practice according to available resources	Organisational	1		1	1	1	4
	Practices according to cultures and family contexts	Organisational		3				3
	Implication of employees	Search for solutions		1				1
	Respect for the human being	social welfare				1	2	3
	Hybrid management style	authoritarian, laissez-faire					2	2
	Stakeholder satisfaction	Quality of products/services			1	1	1	3
	Opening the company to others	Partnerships				1		1
	Total							
BRAK	The need for great means	Funding issue	1	1	1			3
	Good practice in large organisations	Funding issue			1			1
	Complex concept	Lack of knowledge	1	1				2
	Not for New company	start-up phase			1			1
	Difficulty of contact	unfavourable social climate		1	1			1
	Lack of consideration for human being	Paternal reluctance				1		1
	Total							

Source: data collected by the Author

3.2 Identification of the nature of CSR practices of women SMEs managers in Cameroon

As a reminder, the SH Responsibility Matrix helped us to describe detailed practices according to the 4 types of

CSR in an horizontal analysis. The annexed case pre-analysis was used as the basis for this horizontal analysis presented in the table 3

Table 3: Horizontal analysis of detailed practices of CSR

Stakeholders (SH)	Types of CSR			
	Economic	Legal	Ethical	Philanthropic
Owners/managers/shareholders	Improvement of product quality Managerial values Business and staff objectives reconciled Hybrid management style	Respect for human rights and labour legislation	Staff development	Nothing
Employees	Attractive wage policy Consideration of claims More benefits in kind for more fulfilment	Social security	Consideration of immediate environment (health insurance) Good social climate Well-being	Nothing
Customers	Consideration of demands for loyalty Careful listening	Nothing	Loyalty essential	Nothing
Local community	Nothing	Nothing	Integration for development Social welfare	Donations, scholarship Awards to the best students
Society at large	Nothing	Nothing	Positive actions against injustice	Rubbish bin donations Long-term environmental protection planned

Source: data collected by the Author

This table describes the stakeholders with whom women SMEs managers should be primarily responsible. These are shareholders, employees, customers and to a lesser extent the local community and society at large. For the latter stakeholders, some philanthropic actions have been undertaken by two of the interviewed women leaders, and others are planned for the long term. For example, Mrs X and Mrs Z contribute to the local development of their department: « *rewards for the best pupils, integration into the rural community* », for one; "*donations of rubbish bins*" to clean up and protect the environment, for the other.

With regard to legal and ethical responsibilities, all actions go in sense of respect of universal rights, « *respect for human rights and labour law* », « *social security* » and for sustainable development, for examples: « *social welfare, well-being* », « *integration for development* », « *the positive actions taken to eradicate injustice* », etc.

In terms of economic responsibilities, many strategies are already planned by almost all of the women managers interviewed, and mostly in favour of primary

stakeholders for their whole satisfaction « *the maintenance of good relations with all the associates for the satisfaction of all* », such as: improvement of product quality, managerial values, business and staff objectives reconciled, hybrid management style "*establishing more freedom of decision*" or at least an "*hybrid management style*", attractive wage policy, consideration of employees' claims, more benefits in kind for more fulfilment at work, and a global concern for customer loyalty which generates the need to take their claims into account or a careful listening to their demands.

3.3 Lighting on the women characteristics favourable to the decision to integrate CSR

A third analysis of the results leads to the establishment of a possible link between personal characteristics and the integration of CSR.

3.3.1 The preeminence of maternal instinct

This characteristic was evoked by all female managers, with its corollaries such as the well-being of employees and society. Mrs. "X" concludes that "*woman is*

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the mother of humanity through her maternal aspect; it is therefore an opportunity for her to practice CSR from all angles". For SDB: *"my maternal instinct helps me in the management of my staff"*. As for Mrs "Y": *"as a mother, I am very flexible, as I am with my children »*.

On the other hand, this predisposition seems obvious given the normality of roles in the educational system mentioned by Mrs « X ». Alongside this predisposition, other personal attitudes are revealed by our interviewees such as perseverance, a sense of attentive listening, understanding, respect for the human being, mutual respect, etc. The statements below corroborate the identification of these attitudes.

Mrs SDB: *"I believe that women are more resistant and perseverant in everything they undertake »*.

Mrs. X: *"I show a lot of understanding; I don't need to assert myself as a woman, I don't need a quest for legitimacy, it's mutual respect »*.

Mrs Y: *"Maternal instinct" of course, intuition and thinking well in advance as well. In business, I think you have to show perseverance and determination and above all, believe in yourself; values that lead to success. In addition, I try to involve everyone by listening to them, being receptive and understanding »*.

Mrs. Z: *"I am open to others by listening to them, which reflects a certain flexibility that is specific to women leaders and I have a personal vision of individuals based on professional experience. Beyond this flexibility, I am a woman and this certainly influences my management but especially not as a weakness »*.

Mrs MF: *"I try to strike a balance between rigour and gentleness; patience, professionalism and respect for others,*

not forgetting the sense of listening and communication reflect the quality of the manager, regardless of gender ».

In this register of personal values, there is also "the weakness of male employees through the loss of money and energy in front of a woman" and therefore the squandering of assets, unlike women leaders, "partisans of peace and with a spirit of heritage preservation", affirms Mrs « Z » and Mrs « MF ». The latter nevertheless recognise the effectiveness of the "hardness in management" which characterises the managers of SMEs and which it would be judicious to adopt.

3.3.2 Specific entrepreneurial and managerial attitudes

Under this heading, our results revealed a proactive attitude, "organisational capacity", "calculated risk-taking" that characterises women SMEs managers, in contrast to "the high risk appetite of men SME managers". In addition, a "quest for balance between the company's objectives and the employees objectives" is instituted, Mrs. Y. informs us, and continues: *"it is important to be rigorous to get the job done. Sometimes I catch people whispering that I'm acting like a man. Yes, you need results, you need money; I know my management is tough sometimes. According to MF: "It's the rigour in management that characterises me and less the maternal instinct; finally, I try to be in the middle, between rigour and gentleness »*.

Moreover, for Mrs "X" and Mrs "MF": *"men and women are more complementary than antagonistic in business"*. This managerial complementarity is also underlined by Mrs Z: *"for the same result, i.e. the turnover to be achieved, the aim of managers is performance; for women, it is performance - staff development"*. The objectives seem different for a similar result, whether you are a male or a female SME manager.

Table 4: Summary of the frequency count of women characteristics.

Category	Code	Description	SDB	X	Y	Z	MF	Freq
WOCH	Preeminence of maternal instinct	Personal values	1	1	1		0	3
	intuition and proactivity, dynamism	Entrepreneurial values			1			1
	Listening, understanding, compassion, flexibility, mutual respect	Managerial attitudes	1	2		3	2	8
	Rigorous work, tougher management	Managerial attitudes			1		1	2
	Organisational ability, professionalism	Personal values		1	1		1	3

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	self-belief, perseverance, determinism	Entrepreneurial values			1			1
	Calculated risk taking	Entrepreneurial values			1			1

Source: data collected by the Author

IV. DISCUSSION

A first wave of interpretations is questioning the CSR characteristics as a process of implementation of CSR activities or as a process of conceptualisation. Considering the fact that women managers of SMEs perceive CSR from a utilitarian, voluntary perspective and thus as a process that they seem to have voluntarily integrated as a managerial strategy, our results corroborate with integrative theories. Indeed, according to these theories, the appropriate approach to CSR activities is based on the idea of the implementation of a process that will allow the company to solve social problems. This is justified by the voluntary actions (economic and philanthropic) summarised in Table 2. These actions appear to have been planned and/or executed in a sustainable manner. The adoption of the managerial attitudes revealed in Table 4 also supports the willingness of the women managers interviewed to emphasise the legitimacy of their SMEs as socially responsible enterprises. Furthermore, there was no difference in the perception of CSR between women managers and SME managers with regard to compliance with business conduct procedures and standards (Sangué Fotso 2018). In fact, this implies that regardless of gender, a good CSR practice is both appropriate and strategic considering, on the one hand, the socio-economic and sectoral characteristics of the SME studied as well as the moral standard values of the society in which this SME evolves. On the other hand, the fact that this practice can create value for the organisation, or lead the latter to rethink its global strategy (Kühn A-L, Stiglbauer M and Filka MS 2015).

With this in mind, the women SME managers in our study undertook several CSR activities. In deciphering these different activities in a second wave of the discussion, the debate on the nature of the firm's orientation resurfaces. Indeed, according to the literature, a conflict between a firm's "concern for profits" and its "concern for society" remains. Looking at Table 3, the base of the pyramid is considerably enriched by economic concerns, the foundation on which the other dimensions rest, according to Carroll (2001). The solidity of the base of the pyramid thus reflects the economic orientation of the social responsibility of the SMEs in our study. But this generic orientation of any economic entity, which is profit maximisation, nevertheless takes on a specific character when considering the level of analysis. Indeed, for male managers, profit would be more personal, individual. On the other hand, female managers would be more inclined to privilege the common, social interest before their personal

interest (St-Pierre et al. 2011). This attitude could be justified by the theory of 'care' which states a certain 'feminine sensitivity'. Hence the great attention paid to the consideration of social demands in the decision-making process for the satisfaction of all stakeholders in a "win-win" relationship; the finality of the integration of this pyramid of responsibilities being the recognition of a legitimacy as a good corporate citizen coupled with the legitimacy as a responsible woman leader.

CONCLUSION

The objective of this study was to explore how women SMEs managers perceive CSR and its practices. In this logic, a theoretical framework was constructed around the Carroll Pyramid and the integrative theories. The exploratory study conducted among five women-led SMEs in Cameroon reveals that CSR is perceived in an utilitarian perspective as an opportunity to rethink the firm's strategy for responsible management of social issues. According to our results, this perspective seems to be related to a natural behaviour, the function of « care ».

Our study has thus contributed, on the one hand, to the enrichment of a thick description of the perception of CSR by women SMEs managers in Cameroon, in an interpretive style. On the other hand, our work provides a useful tool or template a manager (woman or man) should use to (re) organize her/his analysis of stakeholders' management questions in order to effectively integrate social demands.

However, given the small sample size, the results of this study cannot be generalised theoretically. A larger sample of SMEs from all sectors in the other regions of Cameroon, in sub-Saharan Africa could therefore fill this gap. In addition, it would be useful to understand how these responsible practices can induce the organisational performance of women-led SMEs. Similarly, a gender approach could be mobilised for a typology of the different orientations of women managers vs. men managers in a comparative study. And what would be the contribution of Ajzen's theory of planned behaviour to better understand types of responsible behaviour of women SMEs managers? These are lines for interesting future researches.

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APPENDIX: Manual content pre-analysis based on interview reports

1) Excerpt from interviews with Mrs SDB, Managing Director of « Saveurs délicieuses de Bonadouma »

It is an SME specialising in the agro-food industry with a workforce of between 21-99 employees. It has been run for more than 20 years by a woman aged 50 and over with a baccalaureate diploma. According to this woman called "SDB", CSR is a complex notion and has recently become a conventional measure for any company seeking success. However, the commitment to CSR is resource-intensive and therefore can only be practiced according to the resources available, for example, the "salary treatment" that employees already receive.

The preeminence of her maternal instinct and her capacity for organisation marked by "perseverance and resistance" lead her to develop a highly developed sense of listening to his stakeholders and consequently to take into account their multiple demands to the satisfaction of all, her company remaining the most winning company through customer loyalty.

Furthermore, she suggests that for better CSR performance, several managerial values should be promoted such as "believing in oneself, being passionate and continuing to take risks, knowing what CSR is and practising it".

Content analysis

Perception: Complex notion and conventional measurement correlated with the quest for success.

Brakes: need for large resources and therefore limited orientation, lack of knowledge of the CSR concept.

Practices: For employees: strategic CSR orientation, attractive wage policy; for customers: taking into account customer demands in order to build customer loyalty.

Personal characteristics: preeminence of maternal instinct inducing a very strong sense of listening.

Suggestions: become aware of CSR concern and put it into practice.

2) Excerpt from interviews with Mrs. X, Director of « Enterprise X ».

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For Mrs. X, who is at least 50 years old, holds a bachelor's degree and has 3-4 years' seniority as a manager of company X, which operates in the service sector (catering), CSR refers to different formats depending on cultures and family contexts: "health insurance, benefits in kind, employee's environment taken in consideration. With her employees, she seems to encounter a lot of problems that she tries to solve in a fair way and jointly with them in order to achieve the firm's objectives.

Beyond the preeminence of maternal instinct, mutual respect is a rule in the company, "no need to assert oneself as a woman, no need for a quest for legitimacy". The corollary of her organisational capacity is listening, understanding and her aptitude for leadership. This enables her to develop a participative or collaborative management style. In addition, she has to consider several types of claims despite limited financial power for the sake of employee and other stakeholders' satisfaction, without forgetting customer loyalty as a priority.

In conclusion, the woman for Mrs. X is the "mother of humanity" by her maternal aspect; it is therefore an opportunity for her to practice CSR from all angles, despite financial restrictions; the objective being to increase the turnover, a company director must opt for citizen practices (donations, scholarships), work for the protection of our ecosystem (donations of bins, for example) because our activities pollute the environment.

Content analysis

Perception: different formats according to cultures and family contexts.

Brakes: unfavourable social climate, limited financial power for CSR

Practices: for employees: beyond salaries paid, health insurance, benefits in kind, participative or collaborative management; for customers: taking into account customers' demands in order to build custom loyalty; for the environment and the community, some philanthropic actions: bins donation, donations, scholarships and the consideration of the employees' entourage.

Personal characteristics: maternal instinct and mutual respect leading to the recognition of her leadership; listening skills.

Suggestions: as the "mother of humanity" through her maternal instinct, the opportunity to practice CSR as a whole; on the basis of a growth objective, the need to opt for citizen practices.

3) Excerpt from interviews with Mrs. Y, Managing Director of « Enterprise Y ».

Mrs. Y, who is under 50 years of age, GCA + Master degree and has been with the company for 3-5 years, believes that CSR requires a lot of resources. Therefore, it is good practice in large organisations. As her industrial company is still very young (« at the start-up phase », she says), her priority is to

pay the employees while waiting to achieve her development objective

despite the difficult relationship she has to establish with her environment. Maternal instinct "of course", intuition and a certain proactivity characterise her without forgetting rigour in work, a tougher management "because you have to go out and get the money", a lot of self-belief, determinism and perseverance around calculated risk-taking; values that lead to success. In addition, she benefits from the support of her spouse through his encouragement and confidence in her abilities. The latter has contributed to the purchase of a transformation device. Other attitudes towards women leaders are also stated: receptive, understanding, flexible and relational, which justify the participatory management advocated.

Faced with several types of claims, she promised to take them into account in order to satisfy everyone (employees, suppliers, the State, financial institutions, tontine association). For example, it is a matter of introducing greater freedom of decision, increasing wages and instituting advances on wages. A special focus is placed on customers, with whom she has developed a spirit of listening, improved product quality and proceeded with price variations, the objective being growth. Special attention is also paid to employees through regular salaries and membership of social security.

Content analysis

Perception: good practice for large organisations

Brakes: need for great means, not for "business in the start-up phase ».

Practices: for employees: priority for regular remuneration of employees; promise to take into account claims for the satisfaction of all stakeholders, introduction of more freedom of decision, salary increases and formalisation of salary advances, membership of the National Social Insurance Fund (NSIF), for customers: development of a spirit of listening to customers, improvement of product quality and introduction of price variation; target: growth.

Personal characteristics: maternal instinct, managerial and entrepreneurial values favourable to the participatory management advocated.

Suggestions: regular salaries, employee well-being and customer loyalty to be ensured.

4) Excerpt from interviews with Mrs. Z, Managing Director of « Company Z ».

Holder of a Master's degree and with a seniority of 4 years, Mrs Z runs a commercial company specialising in imports with a particular emphasis on opening up this company to its environment. The latter perceives her commitment to CSR through the remuneration of

employees (salary treatment, granting benefits in kind) and their social security (registration at the NSIF), respect for human being. The practices underlying this perception are numerous, for example: respect for human rights and labour

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legislation in order to avoid injustice in society by taking positive action, compassion (understanding) and above all openness to others by listening to them, which reflects a certain flexibility specific to women leaders.

Beyond this flexibility linked to a preeminence of maternal instinct, "I am a woman and this certainly influences my management, but above all not as a weakness", she adds, her dynamism translates into a capacity for effective management and decision-making to ensure a balance between objectives and management practices and not seek to assert herself as a woman. She benefited from a paternal confidence marked by misunderstandings of course, but in the end she obtained paternal satisfaction in relation to the evolution of the business "from day to day" and this despite the increase in charges. She then sets out several characteristics in the management of women leaders, namely: listening, they are partisans of peace and the preservation of the heritage entrusted to them. It nevertheless underlines the usefulness of the complementarity of a managerial purpose (performance for the leaders and staff development for the women leaders, both leading to the same result: turnover achieved with a 70% increase thanks to a system of staff development. Consequence: "less theft", for example, and many other negative things).

Internally and in the face of several types of claims (salary increases, career plans, etc.), social security is provided as well as benefits in kind (company car, motorbikes, housing, communication credit, 13th month, etc.), to the satisfaction of the CEO and the other stakeholders with whom it maintains good relations. Externally, customer loyalty is paramount, to which are added several social actions for the development of her department (rewards for the best pupils, donations of rubbish bins, integration into the rural community). A single objective is pursued: better performance by reconciling the company's objectives with those of the staff.

In her conclusion, Mrs. Z suggests that every company must dare to commit itself to CSR (in all its dimensions) which constitutes a tool to make the company stand out in the face of its environment, a tool to increase its market share by evoking the solidarity side of our brothers in West Cameroon.

Content analysis

Perception: openness to the environment, commitment to CSR through the remuneration of employees (salary treatment, granting benefits in kind) and their social security (registration at the NSIF), respect for human beings.

Brakes: commitment to CSR not always validated by the partners "misunderstandings of the immediate environment ».

Practices: for employees: respect for human rights and labour legislation, managerial values emphasised rather than legitimised, staff development, social security and benefits in kind provided, good relations with CEOs and other stakeholders, reconciliation of company and staff objectives; for customers: Customer loyalty is essential; For the

environment: donations of rubbish bins; for the community: positive actions to eradicate injustice, contribute to the development of its department (awards to the best pupils, integration into the rural community).

Personal characteristics: compassion, understanding, openness to others (listening), flexibility linked to the preeminence of the maternal spirit.

Suggestions: Raising awareness of the global commitment to CSR for a good reputation of the company in its environment, a tool for increasing market share, participation and/or facilitation of CSR learning forums to share experience and optimise the relevance and effectiveness of CSR.

5) Excerpt from interviews with Mrs MF, Director of "Moulin de France ».

Moulin de France, a company of 25 employees with two main activities: a bakery and a tea room run by Mrs MF, aged under 40, with a master degree and 3 years seniority. MF believes that she is already practising CSR with different stakeholders (customers, suppliers and employees). Especially with employees, the issue is to give them more benefits for more fulfilment at work, for their well-being and therefore for social welfare. To do this, several managerial attitudes and actions are put in place, such as an hybrid management style (authoritarian and *laissez-faire*): "I try to be in the right balance between rigour and gentleness"; patience, professionalism and respect for others, not forgetting the sense of listening, communication reflecting "the quality of the manager" regardless of gender and the quest for a certain legitimacy.

Rigour and sometimes maternal instinct characterise MF, which emphasises the need for complementarity between male and female leaders and not antagonism.

As in the other cases, several claims are recorded (benefits, salaries, social security, team reinforcement, positive results, State...). Priority is given to the development, well-being and satisfaction of other stakeholders with whom win-win relationships are maintained with the involvement of each and every one. Likewise, particular emphasis is placed on building customer loyalty by listening carefully to the problems identified in order to find appropriate solutions. The protection of the environment is projected in the long term because "first of all, it is the employee who works for the company, although satisfaction would not be total, but we know one thing, it is that we are fighting ».

As performance indicators, MF refers to the quality of service to build customer loyalty, "a good job of improving our customer relations ».

Content analysis

Perception: actual practice with different stakeholders

Practices: for employees: more benefits for employees for more fulfilment at work, their well-being; hybrid management style; for customers: emphasis on customer loyalty through attentive listening in order to resolve

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identified problems together; for the environment: planned protection in LT; for the community: social welfare.

Personal characteristics: patience, professionalism and respect for others; a sense of listening and communication that underlines the quality of the manager regardless of gender and the quest for legitimacy; rigour and less maternal instinct.

Suggestions: improve the quality of service to build customer loyalty.