

## ORIGINAL RESEARCH ARTICLE

# CSR in Very Small Entities and Small Enterprises in the African Context: Overview and Modeling

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## Abstract

In line with the criticisms put forward in postcolonial and decolonial approaches, the literature on Corporate Social Responsibility (CSR) in Africa is marked by the absence of a CSR model that truly reflects the deployment of very small entities and small enterprises (VSESEs) on the continent. The purpose of this contribution is therefore to identify a CSR model based on the detailed entrepreneurial realities of VSESEs in an African context. Through observation of the practices of 12 Cameroonian VSESEs and the testimonials of their promoters, it appears that CSR in these small entities comes in three dimensions, depending on the target community: genealogical responsibility towards blood relations, geographic responsibility towards the local community, and spiritual responsibility towards those sharing the same beliefs. Each of these dimensions is characterized by underlying conciliation mechanisms, actions and practices, and distinct stakeholders.

**Keywords:** CSR; VSESE; Postcolonial and decolonial approaches; Conciliation mechanism

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Since the start of the 21<sup>st</sup> century, taking into consideration their environmental, social, and economic responsibilities has become a reality for all companies. Initially viewed as an obligation for large companies (Paradas, 2007), CSR is now also a central concern for small and medium-sized enterprises (SMEs), and even very small entities (VSEs). This trend can be observed in the literature with a steadily increasing number of studies devoted to CSR in the case of SMEs.<sup>1</sup>

The same trend can be observed in the literature on CSR in SMEs in Africa. Nevertheless, in this latter body of literature, the authors employ CSR models that clearly disregard both context and local foothold, insofar as they apply a Western conception of CSR.<sup>2</sup> Yet the economic, so-

ciological, environmental, and cultural realities of these small entities in Africa raise the question of whether imported conceptions of CSR are compatible with the African context (Diop Sall & Boidin, 2019; Dzansi & Petrorius, 2009; Visser, 2007; Weyzig, 2006).

An inconsistency is therefore apparent in the body of publications on CSR concerning SMEs in Africa (Simen, 2018). On the one side, authors recognize the need to move away from a 'glocalization' attitude to CSR that limits companies' margins for maneuver in terms of adapting to local practices (Persais, 2010), and that could justifiably be assimilated to a universal, providential, civilizing ideology for societies with strong cultural roots, such as those on the African continent. Among others, we refer here to the works of Prieto-Carron et al. (2006), who recommend developing a South-oriented approach to CSR built on experiences observed in underdeveloped countries; the idea of redirecting the ISO 26000 norm towards a more intercultural approach (Wong, 2016); the *subaltern agency* notion coined by Ozkazanc-Pan (2019) to explain the determination that characterizes the establishment of CSR in underdeveloped countries; the demonstration by Blanchet (2010)

<sup>1</sup> See, for example, Allix-Desfautaux and Luyindula (2015), Amami and Maalej (2015), Ben Hassine and Ghozzi-Nékhili (2013), Berger-Douce (2015), Debruyne (2015), and Imbs and Ramboarison-Lalao (2013).

<sup>2</sup> The Western conception of CSR is explicitly based on either the American approach (proactive, individualistic, moralistic, etc.) or on the European approach (legal, political, institutional, etc.). On this subject, see, among others, Capron and Quairel-Lanoizelée (2007), Crane and Matten (2007), Maignan and Ralston (2002), Matten and Moon (2008), and Vollero et al. (2022).

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employing postcolonial approaches to demystify the advantages attributed to one aspect of CSR, in other words fair trade; and the works of Diop Sall and Boidin (2019) on Senegal, Elbousserghini et al. (2019) on Morocco, and Wong and Yaméogo (2011) on French-speaking Africa, all of which clearly come out in favor of taking into account African business realities in CSR models in Africa.

On the other side, the theoretical, conceptual, and methodological perspectives applied in Western literature on this theme feature in almost all of the studies that observe the case of Africa. Without being exhaustive, we refer to Sangué Fotso (2018), who considers CSR exclusively in SMEs in the formal sector, despite the fact that in African countries the economy is mostly made up of companies active in the so-called informal sector; Etoundi Eloundou (2014), who employs an imported, or at least previously defined, model to examine CSR in Cameroonian SMEs; Djoutsa and Hikkerova (2014), who in their study of the African situation adopt the assessment model employed by the French ratings agency VIGÉO to measure SMEs' commitment to CSR; and Choongo et al. (2019), Amaeshi et al. (2016), and Chiloane-Tsoka and Last (2014), all of whom take the instrumental stakeholder theory as the theoretical basis of CSR in their research, despite the existence of humanist African theories that would better describe the philosophical bedrock of the responsible commitment of Zambian, Nigerian, Tanzanian, and South African companies.

Overall, this paradox is identified by postcolonial and decolonial approaches (Banerjee & Linstead, 2004; Currie, 2007; Dar, 2018; Fougère & Moulettes, 2011; Girei, 2017; Prasad, 2003; Smith, 1999), insofar as these studies illustrate how colonialization has influenced organizational practices and intellectual production in management (Banerjee & Prasad, 2008; Cooke, 2004; Mir, 2003; Yousfi, 2021). Pursuing this line of thought, the objective of the present article is to identify the content of an African CSR model and suggest a formalized version, following an overview of existing research on CSR in SMEs in Africa. Our ambition is therefore to answer the following question: *What is the current state of play of research on CSR in SMEs/VSEs in the African context and what lessons can we draw from it? What CSR model emerges from the deployment of VSESEs in the African context?* In proposing an alternative that is more legitimate and better adapted to the African context, this research makes a contribution to the culturalist approach to CSR. The model it puts forward is likely to be more readily adopted and implemented by the small entities widely present in African towns and villages, while multinational companies choosing to apply it would boost their legitimacy in their different African sites.

The developments that follow are based on three main steps. Firstly, we carry out an overview of the literature on

CSR in SMEs in Africa, which leads us to formulate several recommended stances for a pertinent African contextualization of the CSR concept. Secondly, we draw on the *conciliation mechanism* theory as an appropriate analysis framework for CSR as a cultural product of the African context, and then set out our methodology to empirically explore this avenue. Lastly, we present and discuss the results of the field survey that we carried out. These lead to the schematization of a CSR model resulting from the analysis of business realities in Cameroon.

### CSR in SMEs in Africa: State of play

In general, both quantitative and qualitative approaches are employed to define SMEs. Based on quantitative aspects, the most common criterion is the small size of the firm, measured by turnover and staff numbers, although the thresholds are not exactly the same depending on the geographic area. From a qualitative point of view, SMEs can be defined by their strategic choices and criteria of flexibility, proximity, and reactivity. Several countries define a legal framework relating to SMEs and it would take up too much time to summarize them here. We shall simply consider that SMEs (and VSEs) are small companies that employ very few staff and make a relatively low turnover. Their management is very highly personalized and they are deeply embedded in their immediate social environments. It is also worth noting that in Africa they mostly concern the informal sector.

### Small enterprises as major players in African economies

SMEs and VSEs<sup>3</sup> undeniably contribute to the growth of African economies, in particular by helping to combat poverty and unemployment. In all regions of Africa, most income-generating activities concern the informal economy. Note that this economy is mainly made up of small businesses, in the form of individual firms or very small business owners who are self-employed (Chameni & Fomba, 2015). In sub-Saharan Africa, the informal sector's contribution to GDP was more than 63.6% in 2004 (Schneider & Klinglmair, 2004). In more detail, in 2011, the contribution made by the informal sector to GDP was 50, 53, and 74%, respectively, for Burkina Faso, Senegal, and Benin. In 2006, 90% of working people were employed in the informal sector in Cameroon and Senegal, compared to 80% in South Africa and 50% in Ethiopia (Cessou, 2015). In 2014, this percentage was 70, 76, 82, and 89% for Zambia, Tanzania, Mali, and Madagascar, respectively.

<sup>3</sup> In what follows in this analysis, we use the abbreviation VSESE to designate both SMEs and VSEs.

Another characteristic that points to the importance of small enterprises in Africa results from a detailed interpretation of these statistics, motivated by the questions raised concerning CSR. This interpretation reveals that, in African countries, VSESEs concentrate most subsistence activities, in particular for more disadvantaged groups of the population. For example, this is the case for the agricultural sector, where in 2011 informal jobs represented 48, 53, and 81% of total jobs in Senegal, Benin, and Burkina Faso, respectively (Thiam, 2018). The activity of VSESEs therefore constitutes a safety net and an essential social buffer for the sociopolitical stability of these countries.

### **Postcolonial and decolonial approaches: The argument for CSR specific to the African context**

Postcolonial and decolonial approaches constitute a disparate set of studies whose object is to analyze the influences of colonization in colonized countries, including their political and economic operating methods, the terms of trade between North and South countries, and intellectual production in the former colonies. These studies develop a critical approach that consists in identifying the current ramifications of the political, economic, and epistemic domination of colonization. The main objectives of this line of thought are therefore a 'radical questioning of the self-proclaimed universality inherited from the enlightenment' (Yousfi, 2021, p. 8), promotion of the knowledge and practices of colonized societies, and recognition of an epistemic diversity.

In the management field, postcolonial and decolonial approaches are apparent in criticism of both the hegemony of the US model (Westwood & Jack, 2007) and the supremacy of positivist approaches (Jack & Westwood, 2009). This currently considers, for example, international organizations like the World Trade Organization (WTO) and the International Monetary Fund (IMF) to be levers of economic dependence. Similar to multinationals, these international organizations actively promote several economic models and certain concepts whose strong colonizing connotation makes them genuine tools of domination (Gantman et al., 2015). In reality, these concepts and economic models, shaped in a Western mold, are sometimes imposed in African countries. However, the economic, social, and cultural realities of these countries call for more original, local solutions. For example, this was the case at the end of the 1980s with the undiscerning liberalization imposed on African countries by the IMF and the World Bank as part of structural adjustment programs. A few years later, these policies had clearly accentuated poverty, in particular among the continent's poorer communities (Cagneau, 1994; Founou-Tchuigoua, 1994).

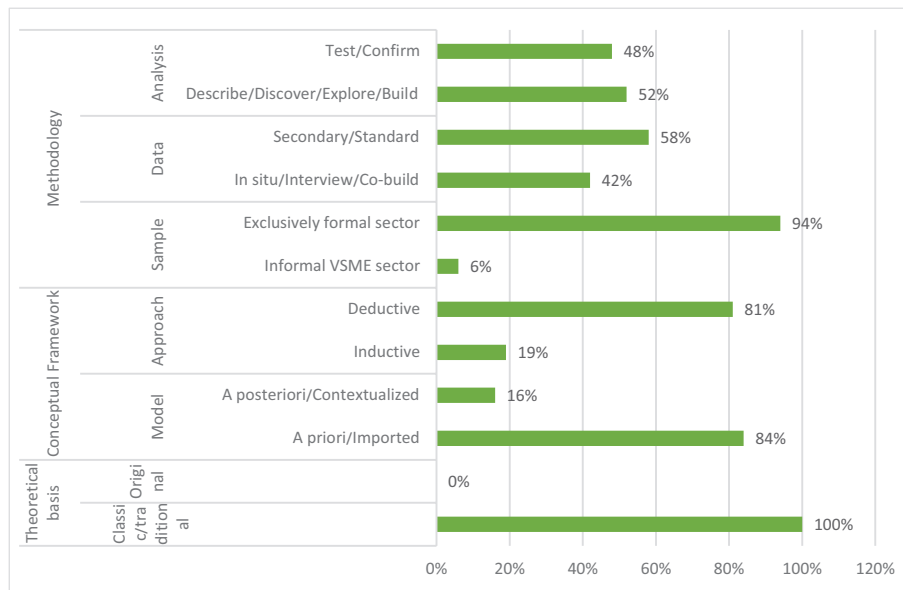
The criticism involved in this line of thought also concerns the concept of CSR. Firstly, based on its genealogy as put

forward in the literature (Acquier & Aggeri, 2008), Africa is absent from the filiations, theoretical and institutional debates, and practices related to this concept. Yet it is difficult to imagine that, in the history of Africa, organizations have not tested out social responsibility, in particular since humanism has always been a key characteristic of African culture. Next, in practice, everything points to the fact that multinationals established in Africa are perfectly placed to put forward Western conceptions of CSR because they are at the forefront of its visible implementation on the continent (Biwolé-Fouda, 2014; Payaud, 2014; Pestre, 2007). In our point of view, these two facts reveal the subtle transmission of the underlying idea that no managerial mindset or CSR practices of African origin exist. This idea therefore converges with theories on modernization or post-modernization (Alexander, 1995; Parsons, 1967) according to which poor countries should imitate rich countries to access technological, economic, and intellectual processes. This way of thinking implies that African countries should adopt Western management principles and practices, simply based on the pretext that these models have proved successful and that they condition the economic development and establishment of democracy.

It is this glorification of recipes from elsewhere, combined with insufficient knowledge of the methods and knowledge specific to African countries, that postcolonial and decolonial approaches disapprove of. Consequently, this line of thought encourages us to take approaches that move outside the box, provided we maintain a faithful link with the field, in order to deconstruct standard CSR models imported into the African context, challenge them, and simultaneously identify the behaviors, attitudes, practices, ways of thinking, and philosophies specific to the African business sphere. This set of elements would then constitute a CSR model adapted to this continent. To achieve this, a necessary preliminary step involves looking closely at the literature on CSR in Africa, employing the keys of the postcolonial and decolonial approaches, in order to provide precise content in the resulting critique.

### **Analysis of the literature on CSR in SMEs in Africa**

We put together a database comprising a set of publications on the theme of CSR in SMEs in Africa. To do so, we simultaneously drew from the electronic resource portals CAIRN and EBSCO and the 'Google Scholar' research engine, with the dual aim of compiling an exhaustive selection and allowing a triangulation of data (articles to retain). More concretely, in a first step, in order to guarantee exhaustivity, we sought publications on the subject both on the French language portal (CAIRN) and the English language portal (EBSCO), because Africa features French- and English-speaking countries and the literature therefore logically follows this dichotomy. In a second step, the triangulation was carried out by systematically searching in 'Google Scholar' for



**Graph I.** Breakdown of publications according to the analysis criteria of the literature.

each of the articles obtained after an initial search in one of the electronic portals mentioned above. Therefore, in each database, we launched a search introducing the following keywords: 'RSE et PME en Afrique'; 'RSE et TPE en Afrique'; 'CSR in SME in Africa'; 'CSR in Very Small Businesses in Africa'. Note that we only accepted articles published in a scientific journal indexed in the chosen databases. Following this procedure, 31 publications were ultimately selected (see Appendix).

Then, each of the articles was systematically characterized and categorized according to the theoretical foundations mobilized, the conceptual framework employed, and the chosen methodological directions.

Numerous studies have established a link between, on the one side, the religious culture or dominant ideology in an environment, and, on the other; the emerging CSR model (Berthoin-Antal & Sobczak, 2007; Hafenbrädl & Waeger, 2017; Maignan & Ralston, 2002; Weber, 1967). On this basis, a connection is often established between Protestantism, individualistic ideology, and the American conception of CSR on the one side, and Catholic culture, collectivist ideology, and the European CSR model on the other (Ségal, 2003). On the basis of this connection, we can deduce that all research on CSR in Africa should find its roots in authentic standards prevailing in this geographic area, simply because they are strongly influenced by the cultural, philosophical, and religious values of the communities that live there (Donalson & Dunfee, 2000; Aguilera et al., 2007).

In addition, we note that stakeholder theory (Acquier & Aggeri, 2008; Cazal, 2008; Dmytryiev et al., 2021) and neoinstitutional theory (e.g., Brammer et al., 2012; Morgan et al., 2010) are the main theoretical frameworks employed to constitute the foundations of a CSR strategy. Nevertheless, these theoretical frameworks have a contractual, deterministic, individualistic basis that is difficult

to align with the norms that predominate in African societies. They are therefore very ill-adapted to justify the responsible behavior of a VSESE in the African context.

Graph I presents the results of our analyses according to each of the chosen criteria. Looking at these results, three main trends stand out.

### Total ignorance of African philosophies and anthropological traditions

It is interesting to observe that no publications on CSR in SMEs in the African context take inspiration from an African philosophy, or from a theory that highlights the values specific to this continent or African lifestyles and mindsets. In fact, from one context to the next, from one firm to the next, and even from one economic situation to the next, certain values are gauged differently. It would therefore clearly be ideal to investigate the basic values of each society. This would involve looking through the traditions and history of each people to identify what goes deepest and what could explain its present-day action.<sup>4</sup> This is what Boltanski and Thévenot (1991) call *common higher principles*.

This trend goes against the justification and legitimization of a CSR model in the African context. Indeed, on the one hand, according to Boltanski and Thévenot (1991), justification fosters consensus, involving the different stakeholders employing a common higher principle or looking for compromises. These two levers to justify the action of an actor depend on that actor's environment. On the other hand, as pointed out by Pfeffer

<sup>4</sup>The words of Mbigi (1994, p. 41) point in this direction: 'Effective contextualization can only take place if African managers are willing to go back to their past and come back with answers to present problems'.

(1981), legitimization has the effect of mobilizing support for a strategy or model, while silencing any opposition. Put differently, legitimization makes relations less conflictual. Thus, the existence of different contexts, environments, and actors leads to as many different justifications for CSR models as possible. The paradox is therefore dense in the African context because few models highlight the irreducible issues specific to the continent. Incontestably, this first observation confirms the pertinence of postcolonial criticism, insofar as the values, principles, and ideologies put forward in the studies analyzed come from the West. We might therefore consider that this literature is characterized by a criticism of the universality or dictatorship of standards.

### **A conceptualization of CSR that ignores local knowledge and established practices**

The second observation that emerges from our analyses relates to the conceptualization of CSR in SME literature in Africa. The literature reveals a very slight tendency to contextualize models combined with a very strong leaning towards deductive approaches. We think that this trend is also the logical consequence of the gnosological bias mentioned earlier. Indeed, the importation of conceptual CSR models does not foster the emergence of local knowledge and strongly established local practices, which nevertheless structure the mindset of the population and should act as guidelines for building a dedicated corporate responsibility model. This stance simply reduces Africa to a field for testing out values that come from elsewhere. This field is thus considered to be mute and functionally incapable of revealing original truths concerning the behavior of the entrepreneurs that it nevertheless generated. Paradoxically, authors employ this approach, which moves from the general to the specific, in an African context in which much remains to be discovered (Beugre et al., 2016; Georges et al., 2016; Kolk & Rivera-Santos, 2017; Turyakira, 2017; Walsh, 2015). Thus, this observation is an interesting example of the marginalization of *sub-altern studies* decried by decolonial approaches.

### **Omission of the informal sector and lack of knowledge of the memory of enterprises**

The third observation is methodological. It concerns the choice of empirical framework, and precisely the sample set of companies chosen in each study. It is interesting to observe that only 6% of the studies include enterprises in the informal sector in their investigation, despite the fact that these entities make up most of the economy in the majority of African countries. While accessing the reality of these small-sized businesses is known to be difficult (Bédécarrats et al., 2016; Devarajan, 2013), we do not consider that this justifies overlooking what constitutes the originality and diversity of entrepreneurship in Africa, in particular given that researchers are often aware of such difficulties in advance. Moreover, they are not specific to research on CSR in SMEs. Africa has an

ancient oral tradition (Baumgardt & Derive, 2013) that, despite everything, has never seen the total disappearance of its traditions and values, simply because they are transmitted from one generation to the next. By omitting to include the informal sector in the scope of investigation, the literature on CSR in SMEs in Africa features a methodological bias that could explain the gap between, on the one side, the knowledge and conclusions that it comes to and, on the other side, the organizational realities that any observer discovers when walking through the streets of a large African city. These streets are generally brimming with very small businesses and marks of resourcefulness, and CSR in Africa should be able to reflect the characteristics of this ecosystem. This other observation also seems to us to be the result of an epistemological domination that gives prime place to a positivist approach even though it maintains a conflictual relationship with origins (Nouvel, 2020). Putting too much emphasis on regularities and formalities means overlooking the originality and essence of social phenomena, especially in a context where formal businesses are in the minority. Clearly, this literature has trouble moving away from *methodological colonization*.

Given these different observations, we can deduce that a legitimate, justified approach to CSR in Africa is struggling to emerge in the literature, despite the existence of strong socio-economic specificities and original managerial practices. This literature is still strongly influenced by universality, translated by the conceptual, theoretical, and methodological domination of the US and European CSR models. As a result, in line with the recommendations of postcolonial and decolonial approaches, we consider that the following research stances are indispensable to identify the true essence of CSR in Africa.

**Stance 1:** 'To identify a CSR model that reflects the specific features of the African context, research should be rooted in the essential values of African societies'.

**Stance 2:** 'To identify a CSR model that reflects the specific features of the African context, researchers should focus on jointly building the CSR concept (its content) with entrepreneurs on the field'.

**Stance 3:** 'To identify a CSR model that reflects the specific features of the African context, research should include small entities in the informal sector in study samples and focus on exploration, observation, and detailed description of entrepreneurial situations'.

In the next part of our paper, we propose a modeling of CSR that adopts the above stances.

### **Towards a CSR model in the African context: Axiological basis and methodological approach**

In this section, we set out the method that we employ to establish a typically African CSR model. Before doing so, we show that the *conciliation mechanism* theory is an appropriate framework to identify the components of such a model.

### **The conciliation mechanism: An axiological reference for business in Africa**

The conciliation mechanism is considered as the heart of all business action in the African context. It corresponds to a value, principle, tradition, or habits that all actors specifically refer to when making a decision. It is an axiological reference point that motivates the action of all businesspeople in the African context. This kind of immaterial reference is naturally marked by a preference for consensus above conflict, agreement above disagreement, the community above individuals, and the general interest above personal interests. In the organizational world, this philosophy draws from the notions of *Ubuntu* and *Tributariat*.

The concept of *Ubuntu* translates an African philosophy of living in society that places the community above the individual. According to this philosophy, individuals do not exist without the community (Ramose, 1999). Individuals define themselves in relation to the community, and the legitimacy of their actions depends on that community. Also called *Akwaba* or *Teranga* depending on the country, this philosophy expresses the idea that 'I am what I am thanks to what we are' and 'I am, because we are; and because we are, therefore I am' (Mbiti, 1969, pp. 108–109).

In the management field, the South African literature explicitly transposes this philosophy into business management. Thus, authors employ the term *Ubuntu management* (Brougne & Bachelard, 2015; Mangaliso, 2001; Mbigi & Maree, 1995) to describe a set of values taken into account by managers in the everyday running of their business in order to ensure the legitimacy of their economic activity which, in this context, conditions its durability. All of these principles and values place the community above the individual, in particular by looking for consensus and satisfying the interests of one's tribe, clan, or family. By acting in this way, managers and businesspeople are driven by essential principles shared by their community; it is these *common higher principles* that we assimilate to *conciliation mechanisms* motivating their action.

The idea of a very strong attachment to the tribe is also present in the concept of *Tributariat* (Levy-Tadjine et al., 2004). Here, the higher rationale driving economic actors is the interest of the tribe, in particular when they pursue activities far from their homeland. In such a situation, the trade carried out by a businessperson becomes a sort of enclave, in as much as the potential consumers from his or her tribe feel obliged to buy from their 'village brother or sister', whatever the cost of the transactions involved (price, transport due to distance, delivery time, etc.).

'Thus as a lever to build and consolidate intra-community redistribution rationales, the conciliation mechanism activates conviviality and solidarity. It allows business owners and

managers to give out an image whose social value positively impacts their business. In other words, the conciliation mechanism allows entrepreneurs to strengthen their bond with their community. This bond becomes the equivalent of an 'ethical qualification certificate' that guarantees their business morality' (Biwolé-Fouda, 2020, p. 50).

### **Identification of an African CSR model: Research method**

Here we present the epistemological approach, field of study, sample, and collection and processing methods for the data employed.

### **A pragmatic epistemological framework**

Our project is in line with the characteristics of pragmatic epistemology (Martinet, 2020). By thinking outside the box,<sup>5</sup> it takes up the principle of the plurality of knowledge, in attempting to generate a CSR model that stems from the realities of the African context. This epistemological positioning is compatible with the three research stances recommended earlier and corresponds to the *conciliation mechanism* concept that is central to our analysis. This kind of mechanism depends on the essential values in place in a very specific context. It therefore establishes the existence of several different spheres (Boltanski & Thévenot, 1991) and justifies the hypothesis of a plurality of knowledge.

Moreover, the pragmatic epistemological approach of our project gives primacy to situation and context. As Martinet (2020, p. 186) says, 'it criticizes and reformulates concepts, theories, and dominant techniques based on the specific situations that managers face on the African continent. It employs empirical data and African practices to build suitable problems, conceptualizations, and theorizations'. From this angle, our stance is clearly in line with the postcolonial and decolonial approaches presented earlier as one of the arguments behind our project.

### **Field of study and sample**

We started by showing the importance of small entities in African economies, in particular in the study of business behavior. We then took this quantitative and qualitative representativeness to make these small entities the object of our investigation. From a qualitative point of view, the importance of the informal sector<sup>6</sup> is a key trait of these economies. We

<sup>5</sup> Here we refer to the positivist approach that dominates research on the theme.

<sup>6</sup> In Africa, it is important not to confuse the informal sector with illegal activities or those that avoid the tax system. In reality, there is significant permeability between the formal and informal sectors, to the extent that

made the choice of focusing on Cameroon due to the fast expansion of this sector in the country, one of the most intense on the continent (OIT, 2017).

The move from Africa to Cameroon is incontestably a source of bias. However, two arguments explain this choice. First, the homogeneity of entrepreneurial behaviors on the African continent was considered. As Mutabazi observes, in Africa, *'The concrete operation of local businesses is characterized by similar, sometimes identical phenomena, ranging from the north (Algeria, Morocco) to the center (Congo, DRC, etc.), the east (Burundi, Uganda, Rwanda, Tanzania) and the west of the continent (Benin, Côte d'Ivoire, Senegal, etc.)'* (2006, p. 190). Second, the sociocultural characteristics of Cameroon drew our attention. The country features ethnic groups that are part of the large human groups of Africa, such as the Bantu, Bakoya, and Semitic peoples (Njeuma, 1989). The taxonomy suggested by Apitsa (2013) divides the different tribes of this country into four groups based on similar cultures, values, and shared rituals: the Grassfield (west, northwest, and southwest), Sawa (coast), Fang-Beti (center, south), and Sudano-Sahelian and Sudanese (east and north) peoples. Based on this criterion, we selected companies whose promoters belong to one of the three most dynamic cultural areas in Cameroon's economic activity (Grassfield, Fang-Beti, and Sudano-Sahelian). Table 1 presents the characteristics of the 12 companies selected in the city of Yaoundé. In addition to the promoter's tribe and the fact that the business belongs to the informal sector,<sup>7</sup> we considered the nature of the activity, based on the distribution of activities in the informal sector at the national scale (INS, 2018; OIT, 2017). As a result, of the 11 entities in the informal sector selected, six are active in trade, two in the agrifood industry, two in the service industry, and one in transport. In addition, we considered the age of the company; we thus selected those that had been in existence for longer than the average survival period of a VSESE. Indeed, the average survival period of companies is 6 years (CAMERCAP-PARC, 2016).

### Data collection and processing

The data collection first involved observations, followed by interviews. Concerning the observations, they were spread over a period of 3 months (from August to October 2019) during which time we took the role of a participating observer (Junker, 1960), which involved formally presenting ourselves as

the distinction between the two seems to be more related to the organizational structure of the entities (Backiny-Yetna, 2009; Henley et al., 2006). In addition, several activities in the informal sector pay particular taxes (Ayimpam, 2014).

<sup>7</sup> One company out of the 12 in the sample comes from the formal sector. Therefore, over 90% of the companies in the sample work in the informal sector. This percentage corresponds to the distribution of small companies in the two sectors in Cameroon (INS, 2018; OIT, 2017).

researchers to each entrepreneur. The 'spotlight' strategy (Journé, 2005) was employed during these observations. The duration of each observation was determined by the type of activity<sup>8</sup>; the scope of observation chosen was the small company's deployment area. We carried out *flash checks* (Journé, 2012, p. 193) in each company in two different ways: systematically at the start and end of a day of observation, in order to note the facts and gestures of the different business owners at these specific moments; and randomly at another moment during the observation day.

The choice of observing at the start and end of the day is simply because of the importance of these two moments in the everyday activities of all small businesses. At opening time, the day's turnover objectives are intuitively established by the business owner<sup>9</sup>. These objectives depend on the different financial solicitations that the business is subject to at that point in time, which need to be satisfied immediately. Thus, as we will see in our analyses, at the start of the day these business owners express a belief in the *good or bad omen of the first customer of the day*. Naturally, at closing time, the day's results are established. These two key moments therefore reveal the activities, actions, and practices specific to small businesses.

In addition, *flash checks* were planned depending on the specific features of the activity observed. Practices and actions external to the business, such as relations with its ecosystem, therefore determined the choice of the moment of observation. For example, for businesses like fishmongers and butchers, we scheduled observations on Saturdays, given that consumers tend to stock up on the weekend; in restaurants, the observations took place during lunch breaks; at the only bakery in the sample, they took place during the morning, at midday, and at the evening, because those are the times when families buy bread; the clothing and shoe stores were observed at the end of the month of August, a few days before the start of the academic year. All of this data collection process through observation led to the production of 53 observation notes including 41 field notes and 12 analysis notes.<sup>10</sup>

<sup>8</sup> For some activities, such as 'call boxes' (cellphone calls) or transportation by motorbike (mototaxi), the observation was done during day 1 or day 2 (two days for motorbikes driven by different drivers depending on the time of day, such as the owner in the morning and his brother in the afternoon). However, other activities like fishmongers, clothes shops, and restaurants were observed discontinuously over three days, differentiating ordinary days from busy days, such as market days and weekends.

<sup>9</sup> As mentioned by Causse and Biwolé-Fouda (2020), most of these businesses do not have a formal accounting system or strategy. They live from one day to the next.

<sup>10</sup> The field notes referred explicitly to the facts, gestures, practices, and activities observed and to certain features of the observation context; the analysis notes mentioned clearly identified stakeholders, and the nature of their connections and commercial exchanges with the company.

**Table 1.** Characteristics of the businesses selected

VSESE	Type of activity	Employees (family/village/external)	Length of interview	Number of years of business	Cultural area (promoter's home region)	Number of observation days	Number of flashes
<b>VSESE 1</b>	Clothes shop	Promoter and his daughter: <b>02</b>	1 h 5 min	+25	West	3	4
<b>VSESE 2</b>	Grocer	Promoter, his wife, and his nephews: <b>05</b>	52 min	+20	North	3	4
<b>VSESE 3</b>	Agribusiness	Promoter and his children: <b>05</b>	45 min	+20	Center	3	4
<b>VSESE 4</b>	Fishmonger	Promoter and family members: <b>05</b>	1 h 30 min	12	West	3	4
<b>VSESE 5</b>	Ironmonger	Promoter and his brother: <b>02</b>	58 min	08	West	2	3
<b>VSESE 6</b>	Restaurant	Promoter, his wife and sister from the village: <b>03</b>	47 min	08	Northwest	3	3
<b>VSESE 7</b>	Shoe shop	Promoter and his younger brother: <b>02</b>	55 min	18	West	3	3
<b>VSESE 8</b>	Call-box	Promoter and his wife: <b>02</b>	1 h 20 min	10	Center	1	3
<b>VSESE 9</b>	Butcher	Promoter, his younger brother and two brothers from the village: <b>04</b>	50 min	10	West	3	3
<b>VSESE 10</b>	Moto-taxi	Owner and his brother: <b>02</b>	48 min	08	Far north	2	4
<b>VSESE 11</b>	Baker <sup>11</sup>	Promoter and several members of the extended family: <b>08</b>	1 h 15 min	09	West	3	5
<b>VSESE 12</b>	Agribusiness	Promoter, her husband and her daughter: <b>03</b>	49 min	11	Center	3	3

Following these observations, semi-structured interviews were carried out during October and December 2019 involving the 12 promoters of the observed companies. This data collection method allowed us to complete and supplement the information already collected through the observations, in particular to extend our comprehension thanks to the testimonials of the business people concerned. These interviews, which lasted 1 h on average, were therefore structured around an interview guide that was based on our observations and the values conveyed by the *Ubuntu* and *Tributariat* concepts, in order to identify the meaning that promoters give them and to pinpoint their motivations.<sup>11</sup>

It is important to stipulate that many of the exchanges took the form of questions asked following a previous answer by the promoter. Table 1 shows the different criteria that guided the data collection.

Concerning the data processing, we analyzed the content with the aim of each time identifying the actions/practices/activities, corresponding stakeholders, and conciliation mechanisms that the business owners referred to in their testimonials. To do this, we used two techniques: triangulation and categorization. The triangulation involved comparing the content of our observation notes with the content of the interviews for each company. Concretely, for each company, the identification of actions and practices observed was established by reading the field notes; similarly, the recognition of observed

stakeholders took place after reading the analysis notes. All of these first elements were only selected for the next part of the analysis if they were also mentioned by the business leader. We therefore carried out a triangulation by comparing the information collected visually (practices/actions) with that collected by audio (testimonials/declarations). The categorization process was employed to identify the conciliation mechanisms underlying the actions and practices of the small businesses. Unlike the triangulation procedure, the material used for the categorization was mostly made up of verbatim interviews.

This second procedure simply consisted in listing the different essential motivations identified in the business owners' testimonials and ranking them by type of action and corresponding stakeholder. The categorization operation therefore allowed us to group actions/practices and the underlying conciliation mechanisms, as well as the stakeholders concerned.

We systematically applied these two techniques to all of the analysis units, made up of both the observation notes and the testimonials.

## Research results: Analyses and discussions

As a result of our analyses, we were able to identify conciliation mechanisms, stakeholders, practices, and actions of a similar nature, allowing us to characterize CSR in three dimensions, determined by a broad conception of community. Clearly, the community appears to be sacred, in line with the notions of *Ubuntu* and *Tributariat*. However, our results show that the

<sup>11</sup> Business working in the formal sector.



community is much more than a grouping based on tribal or ethnic affiliation. It is the common denominator of all actions and practices that aim to be responsible. It goes before everything, is ubiquitous, and takes different forms. It is identified with a certain conception of proximity which ultimately shows that, in Africa, business is not an end, but a means that serves a particular community. In resonance with the work of the philosopher Tönnies (2010), our results mainly point to three types of responsibility in the VSESEs studied, each of which depends on the nature of the community: genealogical responsibility based on blood relationships; geographic responsibility determined by the community of place; and spiritual responsibility generated by a shared set of beliefs.

### **Genealogical responsibility**

Business owners base their action and the axiological foundations of the decisions they make by referring to values like the primacy of family, sharing, mutual assistance, respect for the hierarchy, respect for the head of the family, and family reputation (see the conciliation mechanisms in the diagram). To ensure the balance of their family ecosystems, these leaders must remain in line with these values. For this reason, they constitute conciliation mechanisms that determine their responsibility.

As shown in the Figure 1 below, actions and practices like recruiting staff from the family, financing the business through family support, selling products and services at preferential prices to family members, sharing profits with members of the extended family, and paying the school fees of children in the family with income generated by the activity, etc., are related to the deployment of this genealogical responsibility. They allow VSESEs to boost their legitimacy within their ethnic communities. One frequent practice that we observed in our investigation is 'work-pay'. This is a type of savings system involuntarily built up by family members with their employers. These savings can be used to launch their own activity and become autonomous following several years working in the small business and having received no formal salary. The employer, often the oldest member of the family, only takes care of the basic needs of the employee as long as the work-pay period lasts. Once these employees have launched their own activity and found independence, they have the obligation (responsibility) to in turn help other family members by adopting the same practice.

The following extracts from the interviews illustrate this responsibility:

'... We help family members. We always do something. For example, if we say we're going to help someone, if a brother has gone bankrupt, we can decide to contribute money for 1 or 2 months to buy him a motorbike, or set up a small retail business for him somewhere...' (promoter VSESE 5).

'... We had a cousin living with us who worked in this business. I sold with him and for him. When my cousin went away, he left me the counter and the goods. That's how I managed to set up my own activity...' (promoter VSESE 7).

The stakeholders corresponding to this type of responsibility are easy to identify. They are generally members of the family, clan, or ethnic group (see Figure 1). This very specific type of staff management contrasts with the consideration of social concerns, very often highlighted in the Western conception of social (and not societal) responsibility. In fact, in the African model, the payroll aspect is an integral part of the genealogical responsibility generated by the blood relationship, but in addition, this concern is dealt with without any kind of contractual relationship, relying rather on fraternal exchange.

### **Geographic responsibility**

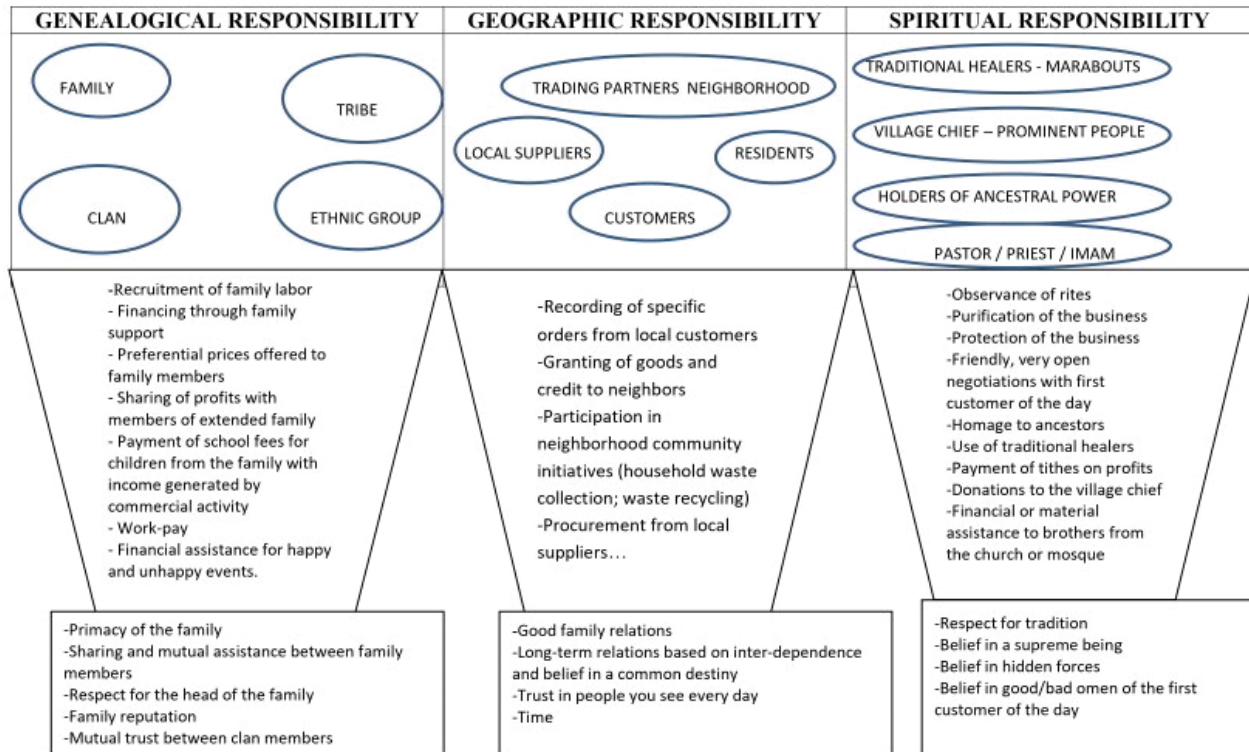
This kind of responsibility is based on a community of place that comes down to geographic proximity. This proximity is seen by those concerned as a way of reducing the commercial, ecological, and social costs generated by distance.<sup>12</sup> As shown in the Figure 1 below, the conciliation mechanisms identified for actions and practices that follow this rationale include neighborly relations, long-term relations based on interdependence, the belief in a common destiny, trust in the people you see every day, time, etc.

Time is a particularly original conciliation mechanism because it is considered as an axiological resource employed to the advantage of stakeholders who have very limited incomes, but who the trader trusts because of this geographic proximity. He or she therefore grants credit to these neighbors without establishing a payment deadline; takes the time to listen to them, chat with them, and record their particular orders; and is ready to serve them at any time, even late at night.

Interdependence between commercial partners from the same place or neighborhood is also observed. People are reciprocally customers and suppliers for each other. Put differently, I buy goods or service X from you, and you also buy goods or service Y from me. For this reason, small business owners prefer trading partners who are geographically close because both of them must act together to avoid everyone losing out; together, the risk of everyone losing is reduced. Business people therefore feel responsible for the survival of their geographically close partners. In this precise geographic environment, small traders are driven by the idea of collective survival, and all of the stakeholders in this small ecosystem are motivated by the attempt to attain a basic minimum for everyone.

<sup>12</sup> This proximity is thus both objective and subjective (see Talbot et al., 2020).

Figure : CSR model on African VSESEs



Source : Our construction

**Legend :**  Conciliatory mechanism  
 Stakeholders  
 Actions and practices

Figure I. CSR model on African VSESEs.

'For example, I buy drinks at the shop at the crossroads. We know each other very well. His wife and mine go to the same meetings... he doesn't give me discounts like they do at the Brasserie but I know it's a good deal for me because he sells me goods on credit, at any time of night. And then in the evenings he comes to my bistro to have a beer with his friends' (promoter VSESE 2).

The ecological dimension is also part of this geographic responsibility. The fact of giving preference to local trade partners saves on the cost of transport for getting supplies and makes it easier to recycle waste thanks to local initiatives like grouped collection of household garbage.

'In the neighborhood, my supplier gives something to the young people who pick up the paper he wraps his fish in and then put it in a place where the waste collection company can access it. If they don't do that, it makes things difficult, because the waste truck doesn't come into our neighborhood due to the state of the road... I contribute too. Even for the women who sell cooked fish and who get their fish from me, we ask the youngsters to go by every evening and collect their waste because it's used again to feed the other animals' (promoter VSESE 4).

The stakeholders identified in this geographic dimension of responsibility are trade partners, customers, local suppliers, neighbors, etc. Note that geographic responsibility includes some environmental, societal, and economic aspects of the Western CSR model. This grouping is based on the existence of a *local force* (Obrecht, 2009) that fosters an interweaving between the different spheres of standard CSR and creates synergies between them.

### Spiritual responsibility

Spiritual responsibility relies on a community that shares the same beliefs. Business owners believe in an invisible world, a supreme being, immaterial forces that influence the life of their business (Biwolé-Fouda & Tedongmo, 2020; Kamdem & Tedongmo Teko, 2015), and in the good or bad omen that comes with the first customer of the day. They see it as their responsibility to maintain harmonious relations with this hidden world in order to ensure that their business runs smoothly. Beliefs therefore motivate some of their actions and practices. They act as a conciliation mechanism and axiological markers

that they refer to. For example, many of the VSESEs studied turn to the village chief for ritual sacrifices, pay tribute to their ancestors, and frequently consult traditional healers (see Figure 1), motivated by respect or attachment to tradition. Similarly, in the minds of these promoters, asking pastors, priests, and imams to pray for them, making donations and offerings to the church, mosque, or their religious family, and respecting Christian or Islamic principles in order to mystically make their activity secure<sup>13</sup> and ensure long-term economic success are all practices motivated by the belief in a supreme being on whose benevolence the company and its activity depend. The following testimonials provide a fairly good illustration of how important this dimension is for business owners.

'Concerning the church, we know that God sees over our business. We constantly make offerings and sacrifices to ensure that the activity is protected. Before we knew God, we tried to protect ourselves against failure through the "village." We pay our tithes as we should because the Everlasting recommends paying tithes to keep the bad forces away from our businesses' (promoter VSESE 4).

'A man from the west can't do anything without his tradition, without the village. Before starting to trade I gave food to my ancestors and the market neighbors. It's a mystical protection for your business to protect against vicious tongues. I constantly make sacrifices in the village with the marabouts to protect my shop. You don't know what your neighbor is doing. That's why we have the jujube that protects against bad money. Sometimes we give a goat, chickens and red oil to the traditional healers, public figures and sacrifice-makers to ensure this protection' (promoter VSESE 5).

One of the surprising practices observed in almost all of the businesses studied is the belief in the bad or good omen of the first customer of the day. According to this belief, which is widespread in African folklore, a seller must not leave the first customer dissatisfied because the initial sale determines the sales of the day: depending on the price that the seller offers,<sup>14</sup> he or she must find the means to satisfy the customer. If this initial customer is not satisfied, and if the first negotiation is inconclusive, then the day's sales could be bad. On the other hand, if they are satisfied, the salesperson will have made a very good turnover by the end of the day. In the jargon, the first customer is said to 'open the market'. Consequently, faced with the first customer of the day, the shopkeeper is subject to a kind of responsibility generated by this belief.

The stakeholders identified in the actions and practices resulting from this spiritual dimension are among others pastors,

priests, imams, village chiefs, and traditional healers (see Figure 1), all of whom would be difficult to integrate into a Western approach to CSR because the direct link with the company's activity is not clear.

On the whole, CSR in the VSESEs studied therefore comes in three dimensions, according to the type of community towards which the business assumes this responsibility: genealogical responsibility towards the blood-relation community; geographic responsibility towards the local community; and spiritual responsibility towards the community sharing the same beliefs. Combining these three dimensions, which are in fact not compartmentalized at all, ensures that the VSESE will be in perfect symbiosis with its ecosystem, and this ensures that it will be perceived as a responsible business in the studied context. The Figure 1 below provides an overview of the model identified.

## Discussion

Ultimately, we can ascertain that postcolonial and decolonial approaches authorize an African alternative to CSR, more precisely in small businesses that operate very differently from Western models. Similarities with results published in the literature are worth noting: these include proximity of place, shown by the choice to trade with partners located geographically close by, and the strong local foothold of VSESEs (Jenkins, 2004; Massoud, 2010; Murillo & Lozano, 2006; Perrini et al., 2007; Spence, 2007). However, several of our results are original. While most studies point to the key role played by the business owner or promoter in implementing CSR in the business (Cossette, 2004; Courrent & Gundolf, 2009; El Abboubi & Cornet, 2007; Jamali et al., 2017; Labelle & St-Pierre, 2015), our results go further by showing that it is the fact that this key actor relies on shared values, common higher principles, or globally what we call conciliation mechanisms, that drives a deployment considered as responsible in the business environment. In this same direction, Paradas (2007) previously evoked business owners' beliefs as determinants of CSR in their firms. According to our results, business owners' intrinsic characteristics, intuition, and idiosyncrasies appear to be absorbed by the prevailing values of their community. While Spence et al. (2000) show that institutional variables determine the environmental dimension of CSR deployment in small enterprises, our results indicate that this dimension is rather taken into account through very local ecological initiatives, or through decisions specific to the business that lead to energy savings. Thus, spiritual responsibility, which is manifested by the belief in an invisible world that is the target of the business's actions, whatever their nature, makes a new contribution to the literature.

The three research stances that we set out in the first part of our argument fit into the framework of postcolonial and decolonial approaches. The model put forward allows us to

<sup>13</sup> According to the business owners interviewed, mystical attacks come from competitors, jealous people, invisible enemies, and even bad spirits. They take the form of curses, maledictions, and anathemas, etc.

<sup>14</sup> Note that in these small businesses, the price is not always indicated but rather negotiated between sellers and customers. It can vary widely from one customer to the next.

debate at least three aspects of CSR: its genealogy, hybridization strategies, and the legitimacy of actors on the field to implement CSR in Africa.

Firstly, unlike in the literature (Epstein, 2002; Heald, 1970), our analysis allows us to consider that the genealogy of CSR, or more broadly the consideration of social and environmental concerns in the management of organizations, dates from well before the emergence of large companies. Values such as humanism, sociability, conviviality, altruism, and practices like considering future generations, the protection of biodiversity, totemism, etc., are present in the way that African organizations operate, some of which existed well before the 19<sup>th</sup> century (Stamm, 1997). A study of the history of organizations beyond the Western world could therefore enrich this genealogy of CSR ideology, or at least add to it.

Secondly, the consideration of the specific local features of CSR is not new in the literature. This concern is present in studies of transnational strategies (Pestre, 2014) and the 'glocalization' (Persais, 2010) of CSR, and more recently the intercultural CSR model, which encourages hybridization of CSR practices in the African context (Wong, 2020). While this approach has the merit of recognizing the existence of particular features in CSR practices, it brings the risk that this mix does not sufficiently emphasize the deep-seated originalities of CSR in Africa. Our concerns are first based on the lack of neutrality that characterizes these strategies. Very often, their implementation follows a utilitarian logic that aims to portray large companies as virtuous. Africa is therefore used as a pedestal to reflect a brilliant image on the horizon. In these conditions, postcolonial and decolonial criticisms prove once again highly pertinent in our analysis. Second, the result of a hybridization strategy, like any mix, depends on the weight or force of the different elements involved. These strategies are far from an equitable mix of the different specific features of CSR, as they are often portrayed. They create relationships of power and over time lead to an overrepresentation of the conception of dominant countries in relation to that of dominated countries. As affirmed by Yousfi (2021), these CSR mixes are not a miracle antidote to essentialism.

Finally, our results show that multinationals do not have a monopoly on implementing CSR in Africa, as is frequently affirmed. In reality, we can observe a degree of ambivalence in the deployment of CSR actors on this continent. On the one side are multinationals that more or less satisfactorily implement international CSR norms, with a great deal of publicity, and on the other side are small entities, who silently carry out their action, with no communication budget, and naturally implement everyday family, commercial, traditional, animist, religious, and environmental practices, driven by the common values and principles at work in African societies. Faced with this duality, and given the means that they have at

their disposal, we think that a shift in multinationals' CSR strategies, making their international approach more local, would be beneficial for the institutionalization of an African CSR model, or at least for an *effective contextualization* (Mbigi, 1994). This shift would also have the advantage of making their CSR actions more legitimate.

## Conclusion

We began by looking at the inconsistencies observed in the literature on CSR in SMEs in Africa, to recommend three research stances aimed at guaranteeing the authenticity of CSR models developed in this context. We consider that this authenticity is conditioned at once by taking African humanist philosophy as the basis of CSR, jointly constructing this concept with actors from the African business field, and including small businesses from the informal sector in the study samples.

Next, taking into account these recommendations, we carried out a study of 12 Cameroonian VSESEs. A three-dimensional CSR model emerged from this investigation. It shows that in the VSESEs studied, CSR is broken down into genealogical responsibility, geographic responsibility, and spiritual responsibility. On this basis, we deduced that in Africa, responsible VSESEs are responsible towards their family community, towards stakeholders located within a certain distance from the place of business, and towards all actors with which they share a spiritual closeness. Each of these aspects of CSR is characterized by conciliation mechanisms, distinct stakeholders, and different actions and practices.

Nevertheless, our approach is based on a debatable assumption, which is the homogeneity of CSR actions and practices on the African continent. Africa is not a monolith. We therefore focused on similarities between the different aspects of African society. An investigation into a wider range of VSESEs from several countries on the continent would lead to denser results. We can therefore consider that many local CSR realities in the African context remain to be discovered.

In addition, we produced an overview of the literature on CSR in VSESEs in the African context, based on 31 publications. Although the selection of these articles was based on clear, objective criteria, it does not include a large number of studies that could have extended the corpus of literature covered. For example, doctoral theses defended in African universities, and in particular studies published in local journals, which do not feature in international rankings, search engines, or scientific databases. In other words, we worked with international rankings to produce our overview, and yet the criticism of postcolonial and decolonial approaches could also include these rankings and the editorial lines of the listed reviews. We might logically imagine that studies on CSR in Africa are common in local scientific media. However, great efforts to collect information were made

insofar as, in a large number of cases, electronic files of these defended do not exist in these universities, and it is rare to be able to access electronic versions of articles published in these journals. This work remains to be gradually carried out to be in perfect step with postcolonial and decolonial approaches.

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## APPENDIXES

**Appendice:** Analysis grid of selected articles

No.	Author(s)	Year	Extract from the content of the article	Classification	Country	Publication
1	Choongo et al.	2019	'This paper shows the influence of personal values on CSR orientations among entrepreneurs in a hardly researched Sub-Saharan Africa country'.	Determinants / motivations & personal values of the business leader / explanations	Zambia	Journal of Small Business and Enterprise Development
2	Lytheatis et al.	2019	'Participative leadership leads to positive internal CSR perceptions of employees and that these CSR perceptions lead to pride in membership which, in turn, results in organizational identification'.	Explanations in Human Resource Management (HRM) variables / test	Tunisia	Journal of Business Ethics
3	Demuijnck and Ngnodjom	2013	'This article explores the implicit conceptions of business ethics and social responsibility of owners-managers of small and medium enterprises (SME) in Cameroon. We wish to discuss which responsibilities they themselves judge to be relevant and which can legitimately be attributed to them by third parties'.	Comprehension / exploration / giving meaning to CSR / perception of leaders	Cameroon	Journal of Business Ethics
4	Mària Serrano and Murillo Bonvehí	2014	'Highlight the importance of cultural changes for the survival and responsibility of individual SMEs, and the critical role of an open debate in the promotion of appropriate institutional contexts for such firms'.	Determinants / Explanations of intuitional context	DRC	Ramón Llull Journal of Applied Ethics
5	Amaeshi et al.	2016	'We provide a unique perspective by arguing that what is frequently conceptualised as philanthropic CSR in Africa is (or may include) institutional works'.	Determinants / Test of institutional variables	Nigeria and Tanzania	Journal of Business Ethics
6	Choongo et al.	2016	'The findings show that the relationship between CSR and financial performance is significant. Further, the association between CSR and the two measures of firm performance (corporate reputation and employee commitment) was only partially significant over time'.	Link with CSR performance	Zambia	Sustainability
7	Chiloane-Tsoka and Last	2014	'The findings revealed that women entrepreneurs operating as SMEs in Gauteng still have a long way to go in employing CSR. Reporting to internal and external stakeholders is still a nightmare. Finally it was observed that women operating as SMEs were not much focussed on CSR'.	Determinants / Test of gender variable as determinant	South Africa	Gender & Behavior
8	Choongo et al.	2017	'Internal motivations (financial motivation and moral and ethical motivation) are the reasons why SMEs adopt community-CSR and environmental-CSR practices in Zambia'.	CSR performance link / Economic and ethical motivations	Zambia	International Review of Entrepreneurship
9	Turki	2014	'Cette recherche propose un processus d'évolution des comportements sociétaux des PME en fonction des pressions sociétales en trois étapes'.	Determinants / pressure in society	Tunisia	La Revue des Sciences de Gestion,

**Appendix (Continues):** Analysis grid of selected articles

No.	Author(s)	Year	Extract from the content of the article	Classification	Country	Publication
10	Elgamma et al.	2018	'Ethical practices have a positive impact on Corporate Governance (CG), and in turn CG has a positive impact on CSR. The results also reveal a mediating effect of CG on the relationship between ethics and CSR'.	Determinants / Explanations of ethical practices and governance / Test	Egypt	Management Decision
11	Ansong and Wanasika	2017	'The study documented evidence for a mechanism through which CSR results in financial performance of firms: SMEs with improved CSR practices are better positioned to engage more with their stakeholders, which translates into improved financial performance'.	CSR performance link	Ghana	Business & Management.
12	Jeppesen and Morsing	2014	'Local SMEs have strong influence in developing economies. Based on empirical findings from African countries, we conceptualize how CSR in African SMEs differs from their European counterparts with their strong focus on retention of employees and support of extended households'.	Determinants / variables in local context; influence of closest people, household, etc.	Zambia; South Africa, etc.	Academy of Management Annual Meeting Proceedings
13	Turyakira et al.	2014	'The empirical results of this study indicate that workforce-oriented CSR activities, society-oriented CSR activities, market-oriented CSR activities and regulated CSR activities significantly influence the competitiveness of SMEs'.	CSR performance link in terms of competitiveness	Uganda	South African Journal of Economic and Management Sciences
14	Elmé	2013	'The case illuminates the deep uncertainties and contradictions that permeate the owners' values and practices and points to ethical decision-making as a process of reflection and moral imagination'.	Determinants / values of the owner; etc.	South Africa	African Journal of Business Ethics
15	Tounés et al.	2015	'The aim of this paper is to study the determinants of directors' environmental intention in the textile clothing sector in Tunisia : the desired behaviour; the perceptions of the pressure from competitors and the directors to imitate as well as the perceived behavioural control'.	Determinants / volition, perception of competitive pressure and perception of control	Tunisia	The Handbook of Entrepreneurship and sustainable development research
16	Cronje et al.	2017	'The company's current financial condition is the greatest influence for Small Medium and Micro-sized Enterprise (SMMEs), while ethics only influences SMMEs to a moderate extent. The age, education level and gender of the decision-makers all have an impact on these influencing aspects'.	Determinants / leader profile: age, education level, gender, etc.	South Africa	African Journal of Business Ethics
17	De Villiers et al.	2014	'These similarities have now reached the stage where small companies disclose the same amount of environmental information, in the same general format, as large companies'.	Determinants / company size, etc.	South Africa	Journal of Cleaner Production
18	Nkiko,	2013	'The study ultimately reveals that understanding the individual at the heart of the SME is the basis for understanding the firm's CSR direction'.	Determinants / Understanding business leaders	Uganda	International Journal of Business Governance and Ethics

**Appendice (Continues):** Analysis grid of selected articles

No.	Author(s)	Year	Extract from the content of the article	Classification	Country	Publication
19	Elbousserghini et al.	2019	'La dépendance de la RSE des PME aux spécificités locales est intense, et la nature de leurs pratiques responsables diffère d'un contexte à un autre en raison du fort encastrément qui les caractérise'.	Determinants / specific local features	Morocco	Revue internationale P.M.E.
20	Dzansi and Pretorius	2009	'The instrument was found to be valid for measuring small business CSR and identified five factors: expected benefits; community or customer practices; realised or actual benefits; awareness or attitude and performance; and employee practices'.	Determinants and CSR performance link	South Africa	Social Responsibility Journal
21	Cherkaoui	2016	'L'entreprise socialement responsable se définit, selon ces mêmes dirigeants, par la prise en compte des attentes des salariés, ignorant ainsi celles des autres parties prenantes et de la communauté'.	Determinants / leaders, employees, etc.	Morocco	Question(s) de management
22	Ben Boubaker et al.	2009	'Il est, toutefois, reconnu une supériorité à la théorie entrepreneuriale dans l'explication de l'engagement de la PME tunisienne dans le Développement Durable (DD) en raison de la faiblesse actuelle des isomorphismes institutionnels et de l'importance des valeurs du dirigeant pour l'engagement de l'entreprise'.	Determinants / commitment, isomorphism, business leader values, etc.	Tunisia	Journal of Small Business & Entrepreneurship
23	Djoutsa-Wamba and Hikkerova	2014	'Les résultats montrent d'une part des degrés variables d'engagement dans la RSE, suscités principalement par le respect des obligations légales et conventionnelles'.	Determinants / degree of commitment, respect for legal obligations	Cameroon	Gestion 2000
24	Etogo and Estay	2013	'Nous mettons en rapport deux formes spécifiques de pratiques de responsabilité sociale en lien avec la performance au travail'.	Determinants / link between CSR performance and work	Cameroon	Management & Sciences Sociales
25	Etoundi Eloundou	2014	'L'éthique constituerait une nouvelle mode managériale, un concept de circonstance. Pour d'autres, le développement durable est le fondement même de cette éthique, un creuset de la promotion de l'entreprise et, par conséquent, un gage de construction de la compétitivité'.	DD link, influence governance and competitiveness	Cameroon	Mondes en Développement
26	Sangué Fotso	2018	'Les PME sont porteuses de finalités non exclusivement lucratives, que les convictions managériales – caractérisées par les valeurs éthiques et substantielles – et la culture traditionnelle fondent la perception de la RSE des dirigeants de PM'.	Determinants / perception of business leaders	Cameroon	Revue internationale P.M.E.
27	Moskolai Doumagay	2017	'Les résultats montrent que les pressions institutionnelles, l'âge du dirigeant, sa qualité de formation, son altruisme et le secteur d'activité déterminent l'utilisation des indicateurs de RSE'.	Determinants / institutional pressure, age of leader, sector of activity, etc.	Cameroon	Question(s) de Management

**Appendice (Continues):** Analysis grid of selected articles

No.	Author(s)	Year	Extract from the content of the article	Classification	Country	Publication
28	Moskolai Doumagay et al.	2016	'Cette étude exploratoire a pour objectif de clarifier ce concept et de présenter l'état des lieux de la RSE dans les entreprises camerounaises. Elle a été menée auprès de 96 entreprises. Les principaux résultats ont permis de ressortir quatre attitudes et stratégies face à la RSE'.	Exploration, clarifications, etc.	Cameroon	Management et Avenir
29	Ngok Evina	2011	'Il existe une relation causale entre la Performance sociale et la Performance financière. Cependant, la sensibilité à la RSE n'a aucun impact sur la performance financière des PME'.	CSR financial performance link	Cameroon	Revue Sciences de Gestion
30	Ngok Evina	2018	'Les principaux résultats montrent que la prise en compte des aspects sociaux et sociétaux a une influence sur la politique de recrutement des PME'.	Link between CSR and HRM performance (HRM policy)	Cameroon	Recherches en Sciences de Gestion
31	Diop Sall and Boidin	2019	'Les pratiques de RSE portent sur les actions sociales localement ancrées et visent tant à assurer une pérennité économique qu'à répondre aux obligations communautaires et aux valeurs de solidarité qu'elles sous-tendent. Les dirigeants de TPE et leurs parties -prenantes considèrent tout à la fois le caractère économique, social et religieux des pratiques observées'.	Comprehension, specific factors, locally rooted actions, community obligations, solidarity, etc.	Senegal	Management & Avenir

CSR, Corporate Social Responsibility; HRM, Human Resource Management; CG, Corporate Governance; SMME, Small Medium and Micro-sized Enterprises; PME, Petite et Moyenne Entreprise; DD, Développement Durable; RSE, Responsabilité Sociale des Entreprises; TPE, Très petite entreprise.