Should we continue to ignore the CSR spirit of the African enterprises?

Félix Ntep St-Louis Gaston Berger University Senegal

Abstract

Recounting the life of African enterprises, this article tries to show that their success comes from practices of the Corporate Social Responsibility (CSR) that they adapt to their local environment. Showing that there is a proper CSR approach to Africa, which is justified by four authorswith two surveys on business practices (secondary data), this article verifies that to be efficient, the management of enterprises must also be found on what is seen here as the «good manner» to live together. This article gives details on some specificities of ethic in Africa.

Keywords:CSR, enterprises, ethic, local values, economy, environment

1. Introduction

Many authors wonder if the spirit of the Corporate Social Responsibility exists in the practices enterprises. In Africa, this question comes notably after the practices of some enterprises, away from the economic, legal, ethic and ecologic preoccupations.

To contribute to the debate on that question, we must specify the term CSR used here. This term is a great problem in the specialized literature. The authors do not only agree on it's definition, but also on it's application field (Caroll 1979, p. 497- 498; Martinuzzi, Krumay and Pisano 2012, p.7). If we only stay on this difficulty, we can said that only American and European author's points of view are retained in literature to specify the term «CSR». We have never seen an African point of view that has been retained. We suggest then to speak in this research of the three «CSR approaches», in order to also take in charge the African point of view. The term CSR means the enterprises responsibility with respect to their decisions and of their activities on the people or group of people that are in relationship with them, on the society and on the environment. This responsibility covers the domains of «the economy, the legality, ethic, and confidentiality» (Caroll 1979, p. 499).

Based on American and European views, many articles concluded that it lack the CSR spirit in the practices of African enterprises.Some others conclude at the opposite that this spirit exist well in some practices of African enterprises but that it is mixed to the tradition that blocks it emergency. Some years before, many authors said that little African producers who worked with American or Europeandistributors, had really adopted their CSR spirit, because they were formed on the principles of sustainable development.Today, the most elaborated position made us observe that the research of that kind of spirit by distributors, must also take into considerationthe preoccupations of other group of people exposed (consumers, State, and so on).

But it is important to notice that no matter the position taken, the debate on CSR became discussions on the existence or not of ethic practices in enterprise. Carroll mention, among other, in his definition of the CSR that the enterprises must seek the «profit, by respecting the laws and maintaining the ethic...»(1979, p.500). Jones (1995) concluded that the enterprise that signs contracts with partners on the base of a collaboration and a mutual confidence takes advantages compared to enterprises that don't adopt this way.

There are many people who think that the presence of ethic in an enterprise is not only a profit maximization formula, but it help enterprise managers to take good decisions.

In this context, it is better at first, to discuss this idea that acceptable CSR practices in Africa must be similar to those that dominate in European or American environment. We will see that there is a reject of some CSR principles (not all of them) in the practices of African enterprises. Secondly, we will present two cases of spirit CSR in Africa, cases reconstituted from secondary data. Those cases deeply show levels of comprehension of the CSR, mentioned in the literature; ie: the economic level, the social level, the legal level, the ecologic level, and the ethic level. We will see then how the ethic level highlights practices of enterprises in Africa.

2. Three Approaches CSR: debate and opposition

This section will discuss, in a second time, of the idea mentioned before. Insisting on some acceptations of the CSR that will help to argue the discussion, she will try to present, in a first time the American and European approaches CSR, as in literature, ie: in opposition in many aspects.

2.1. CSR European and American: the opposing approaches

An analyze of the literature reveal the oppositions between the European and American CSR approaches. At the opposite to United-States, the CSR in Europe comes from the political globe and rarely makes reference to the private ethic (Matter and Moon 2008).

A first justification this fact is found in the most referred texts of the European union in the domain of the CSR, more exactly the Green book and the communications of the commission, that don't mention at any moment the word «ethic» (European Commission, 2001, European Commission, 2002). At the USA, the laws referred in the don't talk about of sustainable development, defined as «a development capable to answer the CSR domain needs of present generations without disturbing the capability of the future generations on answer to their needs». This sustainable development is considered by the European Unionas a fundamental objective that the European enterprises must look for.

Another justification of that fact is found opposed to the rules that directs the live together in the society, giving birth at what some can call «cultural exception». We will cite three examples to illustrate that difference. The first example is the report individual-society, which we also find in the representation of the responsible enterprise. Because in USA, the person is considered as responsible. It must being confident in the market as instrument regulating of profits (Smith 1759). He can just be angry at himself in the case of a failure. In Europe, the person is a social person. Depending of other members of the society, he is taken in a bag of individual and collective responsibilities. In another fact, the American enterprise is considered before all as an individual and original adventure intended to produce and make profits for its survival: the negative effects of those activities on the society are repaired by the philanthropic actions (Berman1983; Lagemann 1999). The European enterprise is not only an individual adventure but is inserted in a context that determines its success, and its survival.

The second example is the conception of reports conflict and consensus. The European philosophic tradition, since Fichte, Hegel and Marx, consider the contradiction as an progress engine. Consequently the collective conflict between employers and workers appears as legitimate (Matten and Moon 2008).

While the American philosophic tradition looks for the removing those oppositions. In this context, we can tell that the texts of American authors such as Cyert, and March (1963), Gamson (1968) and Argyris (1974) present the organization as a group of people working to the same aim, where the conflict is lived as a malfunction. If this conflict exist it conducts to the devilization of the organization expressing themselves by exclusion filters from the American ethic funds. Then the European union text, where the organization is presented as a problem to resolve, as a political unity. She is in this case, a collective actor or coherent and socially responsible entity.

A third example is the comprehension of concepts of common goods, the general interest and the solidarity. In USA, the general interest constitute the research of conciliation of particular interests. While Europe union improves the promethean legend of the collective interest.

The solidarity in USA is assimilated to good behaviors that is there to correct the defaults of the system and the inequalities to society. In Europe, in solidarity is defined by a network culture and the reciprocity (Rifkin, 2004). There appears that CSR Europe's approach is much more of the contribution of the sustainable development enterprises or to the respect of precaution principles. While the CSR approach in USA is much more based on the private ethic and on gifts.

To repair the negative effects of their activities, the American enterprises use the philanthropic organizations that have a double advantage: firstly, give a social legality to managers who have of atypical careers, who are against the labor syndicate, secondly, develop capacity of treatment of social questions using enterprise model, permitting so to optimize the traditional charity. In Europe, the entry of an enterprise to an instrumental social protection agency and its respect of the collective conventions have made the CSR, not individual approach but collective. She does not reduce herself to compassion expressions of charity.

Clearly, the CSR approach of European is the way of bringing back the reign of politic in the enterprise, knowing that the precaution spirit is in him (Martinuzzi and al. 2012; Matten and Moon 2008). While the American CSR approach sends the politic out of enterprise, because the solidarity spirit and of the individual success is in him (Bowen 1953, Levitt 1958, Carroll 1979, 1991 wood, Swanson 1995, Matten and Moon 2008).

So, the precaution spirit characterizes the CSR practices in the European enterprises, while the solidarity spirit characterizes the CSR practices in the American enterprises.

In the name of a universal reason, can we say that the acceptable CSR spirit in Africa must be similar to the one that characterizes the American or European CSR practices? The following section tries to answer to this question, basing itself on some acceptance of the mentioned CSR here.

2.2 CSR African: The Reject of theImported Approaches

The enterprises of the African countries seemed left to one kind of damnation. The studies and reports of experts show regularly some injuries of a bad management: low compatible decisions with the economic and ecological finalities, weak responsibility of actors or managers, not respect of engagements by enterprises, the demotivated agents. Years by years, experts will tirelessly recall the same recommendations to cover the injuries, without success. As far as the real and supposed collaboration between the national enterprises or between and the philanthropic foundation, we can read in some reports and in Medias that they must help to improve to good practice in Africa. These collaborationsdo not give good results. Many other experts texts, talk successively about this, for the African side, a disease of the informality of practices, a disease of corruption, the African traditions that do not allow the exact reproduction of the American or European models of affairs, supposed universal and efficient. Some expert's texts question themselves on the capacity of the African enterprises to interiorize the levels of comprehension of American or European CSR, supposed universal and acceptable (Kimeli and Maru 2012)

Those interrogations suppose that we can't talk about an African CSR approach? Or should we say that the acceptable CSR in Africa should be similar to the one who characterizes the American or European CSR practices?

Nothing is very sure, two facts illustrate this. Faced to the multiple needs of the society and the affairs environment, we observe that the national enterprises or the foundations of the sub-Saharan Africa react in a manner comparable to the behaviors of enterprises or the foundations foreign. Their managers and their employees involve themselves in respect of some levels of comprehension CSR; principally due to their conviction and of their strategic orientations (Sy and Hattie 2008, Spence and al. 2008).

Now, the African traditions, linked to the uncountable managerial practices in the enterprises and to the enterprises representation, do not oppose to European or American CSR practices in the national foundations or the African enterprises, but tries to resist to what can make them disappear.

We can be certain that the enterprises or African foundations in the sub-Saharan region present the CSR profiles comparable to those the European or American countries. But those profiles will never be at the level where they will be observed abroad, ie, in American or European context particularly.

The coherence that comes from CSR profiles of the enterprises or the African foundations show that traditional values have founded another place, where they can express themselves, ie, in enterprises or foundations. All enterprises that adopt a CSR approach will pay attention to these traditions, because they are always present in the minds of employees and business leaders.

In this context the chronicle difficulty of African enterprises, mentioned in the experts studies reports, could come from a rejection the imported CSR approach or, to say In a general manner, comes from a American or European model reproduction: some values or some conceptions linked to those models are often opposed to some values and conceptions of the sub-Saharan countries.

For illustrate this fact, we go to use two examples.

The first example is the conception of the link conflict and peace. As in USA, the conflict is lived as a bad thing in the enterprises. In Africa, this bad thing affects employees' families (if the employee suffers, his entire family suffers also).

The decisions taken to bring back the order in the enterprises, are, more and more, similar that the decisions taken by chiefs traditions in chiefdoms.

The second example is the comprehension of solidarity. As in Europe and USA, she can be explained by the culture of the reciprocity network, or assimilated to good actions. She is specific to sub-Saharan Africa. For its first mentioned aspect, we can note the money transfers of entrepreneurs to their families to reward the help of the family to the achievement their activities. We also note the recruitment cases of the members of the locality, that have a positive effect on the employment, between the Regifercam, a semi-public enterprise, and chiefdoms bassa and akwa (two Douala localities). The two actors have signed a contract. This contract says that Regifercam, can, when necessary and helpful for the enterprise, recruit first a habitant of one of the two localities, if this habitant does a demand and is competent to occupy the post. Reciprocally, the traditional chiefs will give ground, where the responsibles will build the buildings of the enterprise, for 20 year, renewable contract.

The specificity of generosity, the second aspect of the solidarity mentioned, illustrates itself by multiple gifts of informal structures, to the enterprises or to their members, to the groups of more exposed people. These dons are made by enterprises, the local associations, some formation schools, and so on.

Basing on these examples, the following section will show that the success of some enterprises in sub-Saharan Africa comes notably of the link that exists between the CSR practices and the local values.

3. CSR Spirit in Sub-Saharan Africa Cases

For also strange that seems to be the practices of African enterprises, those that we will revealed in the two cases selected show that the enterprises in Africa are not all bad. In a first time, we will present the context and the methodology that we have adopted for this research.

In a second and third time we will precise two CSR spirit cases, from the surveys of some authors. In a fourth time we will precise how the ethic highlights the affairs practice of the enterprises in Africa.

3.1. Context and Process of Analyses of Cases

In every context, the enterprises obey better to the moderns needs that they feel pushed by the values of local traditions. In Sub-Saharan Africa, the enterprises are not in rest. Their owners, their managers and their employees say «that they act to show that they are the height of their work and not for only material reasons » (Henry 1991, 448). They express so a constant problem to distinguish in their action what is legal or not. Their collaboration inside the enterprises at the maintain of healthy environment, to the fight against the poverty and the social exclusion, stays linked to the manner to live together in Africa. Sometimes the Europeans do not understand this. That's why they doubt the sincerity of their collaborations.

Everything we have said is observed in Cameroon, our investigation field. The field particularity is that it exist rarely the institutions linked to CSR. We find for example laws and decrees, for example the law 2005/0 577/Pm of the 23rd February 2005 of Prime minister on the management of the physical environment, the laws on the biotechnology security, the laws on the forests protection, on the animal and the four national parks, the laws regulating fishing, water and the plants protection. We also find national and international NGO who inform the authorities and the population on the negative effects of the decisions and the activities of the national and international enterprises (GTZ, 2008; GTZ, IDC and IBFL, 2008).

To illustrate the CSR spirit in this context, we will base ourselves on two inquiries of field. The first inquiry made by a group of authors, who have worked on the sustainable development strategies of ten SMEs. The second inquiry made by an author, who has worked on the manner to realize the work tasks in an enterprise in Africa.

In the two inquiries chosen we do not find formalized CSR practices, but the enterprises managers and their employees are conscious of the effects of their decisions and their activities on the workers, on the society and on the environment. The choice of the two inquiries has been favored, in addition to the reason mentioned, by the methodology adapted by the authors of the inquiries. She is at some details the same (data analyses and data triangulation). Those inquiries show the practices, more or less conform to the needs of the society and the physical and institutional environment. In those practices, we go specify the CSR spirit, in basing on the four levels of understanding mentioned in the literature : economic, legal, ecologic and ethic.

3.2. The Case of CSR forSMEs Mind

The analyses proposed by Spence, Biwolé and BoubakerGherib in 2008 are founded on an inquiries of the SMEs, that present a strong physical pollution potential of environment. Those activities are principally concerned by the measure of the ministry of protection of the nature and the environment of Cameroon.

The SMEs of this enquiry are on industrial sector and agro-food, serigraphy and solar energy. Five SMEs have signed some partnerships with strange enterprises.

The first level of apprehension of the CSR spirit chosen concerns the legal needs in the protection of physical and institutional environment. Those needs are observed by all the SMEs of this inquiries: we can read in inquiries that the enterprise of the agro-forestry sector has bricole a system of treatment of polluted water and used the non-polluting plastics. An enterprise of the agro-food sector usethe electric non-polluting material for its yogurt. With no competency and the financial means permitting to acquire a certification ISO 26.000 linked to the quality and to the sustainable development, some entrepreneurs have regrouped in association to promote the evolution of their practices of affairs. This association has determined, with the authorization of Cameroonian and European authorities, the local middle certifications. This could help to conduct their affairs practice progressively to the abstention of the ISO 26.000 Certification.

The second level of understanding spotted is the link between businesses and their stakeholders. We read that some enterprises have signed exclusive contracts with foreign suppliers who have strong commercial bases in the world (BRIDEL enterprise in the milk sector). This contract allows the use the name of their brand to sell their products to customers who require quality. The other enterprises have signed partnership agreements with " Hysacam " which is a enterprise public in Cameroon who manages the disposal of household waste in all cities of Cameroon. This partnership has permitted to reduce the pollution in the localities in which those enterprises are doing their business. We can finally reading that some enterprises, that use the networks of mobile sellers to sell their products, have put in place, their informative system to listen to their clients, or their complaining system that give answers to their customers in the 24 hours, with more or less success.

For the third parameter, here we are talking about the solidarity actions to the society, the enquiry precise that some enterprises in the milk sector offer the gifts to hospitals, specialized in diabetes, and organize the meetings to sensibilize on the virtues of the milk and the conservation of yogurts. The other enterprises participate to the extra-school activities, offering the gifts and school fees to children of the nursery schools, whichdo not receive the help of the state. The authors of the enquiry precise that these enterprises are looking of the improvement of their image near users, and the improvement of their commercial receipts. They contribute also to the level growth of live of the Cameroonian populations, and at the protection of the physical environment.

The coherences that are drawn in the enquiry of the authors show that the CSR spirit really exist in the SMEs studied. This spirit manifests itself in the practices made to restore some social and economic injustices, caused by the effects of the decisions of those SMEs, in part by the quasi-inexistence of macro-economic politics in some sectors of the Cameroonian economy. Those practices deserve more respects, because they draw our CSR approach, that combines some aspects of the European and American approach. A remark that we can do is that in the American approach, the CSR spirit manifests itself more in the philanthropic actions of foundations, on behalf of the enterprises, what is not the case for the SMEs studied. This multicolored approach, sustained by the respects to the economic requirements, social, ecologic and ethic and the interiorized philanthropic actions, not formalized, is locally seen as the good manner to live together. It is question here of form of reinterpretation of some CSR principles that are not totally for from those that dominate the American and European approach. We'll see how this reinterpretation is done in the following case.

3.3. The STAR Case of CSR Spirit

Henry (1991) underlined the existence of a harmonious management of resources in the case of a public enterprise in which he has for a long time enquired and which the organization is considered as modern. The author gives the name of the STAR to that enterprise, because she has been cited as example of success of affairs by the World Bank. The modernity reveals by its staff structure, those investors, and those reports with diverse partners. Those center of exploitation in sure the manufacturing and the selling, in the different points of the National territory. Its production is realized at the means of equipment that call more sophisticated technics. The enterprise employs 650 persons, where fourthly are responsible, and counts two strangers between them, the first insures the responsibility of the informatics service and the second who has the position of technical counselor close to the general direction.

Henry specify that "the STAR has acquired an important book of procedures... all the tasks, one in what concerns the administrative domains and accountability, the technical exploitation, are detailed in every points, following the cycles of the diverse interventions..." (1991, 451). In the American or European enterprises, the existence of very specified rules could be judged opposed to the good manner to do the employees responsible. But to the STAR, every one considers that he must take the habit to read and read again those details to do a good work. The author also specify that all the employees have participated to the elaboration of this procedures book.

At the end of analyze of managerial orientations of the STAR, Henry does speaks nothing on Sustainable development, because the STAR was not sensitive to the principles of the Sustainable development. We will say that the author does not sin, and that at the date of his inquiry, there was not an institutional interpretative framework on the sustainable development that force the enterprises and organizations, even in the European countries that are at their origins.

The author concluded to the new appropriation of an old practice of respect of work procedures and of disciplinary control, at the time of industrial revolution of the twentieth century. The title of a paragraph of its text is revelator of that new appropriation ("The Taylor tradition reinterpreted"). He explains that in that American conception, the establishment of procedures books preserves a great freedom in the manner in which everybody does. In the procedure in use at the STAR the freedom is not preserved, everything is detailed and to respect. The author explains himself, "in accepting to obey to those rules, the employee is less brought to ask more autonomy in its work" (1991, 456).

The great parameter that come out of this analyze is the exigency of rules more specified in term of work. She could be conform at the good manner to responsabilise the workers of the enterprise. The chiefs and employees act following the procedure and in the interest of the enterprise. In case of forgetting of the procedure, they can only be angry with themselves, because they have all the means. Sometimes their European colleagues not understand their practice. For example, the author explains that one of the stranger, a French man, had estimated normal to go away from the rules in some situation which ask an autonomy in the work, the workers of the STAR for them estimated that it was normal to follow the procedure books to realize the work that has been given to them.

The coherences that are drawn in the enquiry of Henry show that it exist a CSR spirit to the STAR. This spirit manifests itself in the responsible practices of chiefs and employees of the enterprise. That practice draws the CSR approach, that combine the ethic aspect of the American CSR approach and the ethic aspect of Africa, that we will assimilated at the "good-will". This good-will manifests itself inside of the enterprise and permits to improve of individual performance of the employees and the collective performance of the enterprise.

Basing ourselves on the two CSR spirit cases précised here, we can say that all the enterprises in Africa are not bad. The CSR spirit that every affairs practice of the enterprises contains, is embedded locally. We can read in this CSR spirit a call to manifest the goodwill to the society, as in the following paragraph.

3.4. Ethic of the Good-will

As we have said before, the two cases analyzed present some CSR approaches embedded culturally. In the first case, we have shown that the respect of economic exigencies, legal, social, ethic and the philanthropic actions permit to restore the bad effects that cause the activities and the decisions the SMEs analyzed. Also, we have shown that the manual of procedure permits to fight against the forgetting, by definition, which can cause harm to the continuation of activities or performance of STAR. The respect of the economic exigencies, legal and social, the realization of the charity actions base themselves in fact on what could be called "ethic of the goodwill", not the one which expresses the universal law, as formalized by Kant, in his book on metaphysic meditation, but an ethic which expresses a constant desire to distinguish what is goodwill or what is not goodwill in the actions and decisions of firms and their internal collaborators.

In fact, in the measure where the procedure manual describes the work in the term that are at the disposition of the first person that will come in the enterprise, any chief and employees can't legally go away from it. Regarding the requirements and implementation charity actions, when they can help relieve some expectations of exposed stakeholders, no SME our investigations can't derogate. Consequently a negative conclusion must be done to those who do errors, applying not the directives or respecting not the economic demands, legal, ethic and ecologic. It won't be good to not respect those directives or exigencies, for the only reason that we have forgotten or that we have not given a great attention. In that perspective, we notice a common usage of the speech, in Africa, that tells to everybody that we must act "to show that we are to live up to our job ..." (Henry 1991, 448). By this usage of the speech, we are tempted to say, basing on our survey, that it is a call to demonstrate a "good will" towards the society and internal and external stakeholders in the enterprise.

This call is justified in an African context, in general, of rarity of institutions linked in CSR, where we find many form of social inequalities and vulnerable persons, for example, the employees without work contracts, the members of a family, and so on, where we also find managers of enterprises, officials that act for ethnic reasons. To see those actions, you must go in the public service agencies, where the officials give many service to the users who talk their native languages.

Similarly, you must investigate the family business, in Senegal, in Cameroon, in Gabon, for realize that certain attitudes of business leaders with regard to their employees, some attitudes of corporate employees, some attitudes of officials show that the service consideration depends, among other things, of the blind submission to the actors mentioned, for example, the money paid by users for thank the service, which is usually free, and the politeness sign of the user, whose primary function is to flatter the author of the service.

This call is necessary if the enterprises and their managers, if the workers and the officials want to see the evolution of the image of their enterprises near customers, near to their partners, and close to their employees, or if the enterprises want to have the competitive advantage over companies that do not have the intention to adopt a CSR approach (Jones 1995).

Conclusion

The CSR spirit really exists in the practices of African enterprises. In the Two cases analyzed, this spirit, even if it is reworked or reinterpreted, manifests itself in the practices that conform themselves to the economic exigencies, legal, social, ethic and ecologic, but also at the strict respect of the document of procedure. No matter the source where it takes its existence (oral traditions and written traditions, modern systems, for example), this spirit occupies a considerable place. That place should not be denied, but must give the opportunity to say no to misconceptions such as, the CSR spirit only exist rarely in the practices of the enterprises Sub-Saharan Africa or that this spirit is mixed to tradition problem that don't permit its blossoming. The principles of CSR and the ethic precepts, that give sense to the arguments of the actors exposed in this research (the directors, the workers, the partners, and state) don't permit to give a final positionto the place that we should give to this spirit in Sub-Saharan Africa. This spirit is so embedded in those we have presented in paragraph one that it is difficult to see that it is unique to Africa.

Considering the above reason, the CSR spirit must bean object of research to clarify or to be taken in consideration in the research and studies on corporate practices in Sub-Saharan Africa.

References

- BERMAN, E, H, (1983), The Influence of the Carnegie, Ford, Rockefeller Foundations on American Foreign Policy, Albany.
- BOWEN, H, (1953), Social Responsibilities of the Businessman, New York, Harper & Brothers.
- CAROLL, A, (1977), Managing corporate social responsibility. Boston: Little, Brown.
- CAROLL, A, (1979), A Three-Dimensional Conceptual Model of Corporate Performance, Academy of Management Review, Vol. 4, n° 4, pp. 495- 505.
- CAROLL, A, (1991), The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders, Business Horizonts, July- August, pp. 30-43.
- CYERT, R, M., MARCH, J, G., (1963), A behavioral theory of the firm, Prentice-Hall Inc., New Jersey, USA.
- EU Commission (2001). Green Paper -Promoting aEuropean framework for Corporate Social Responsibility. COM (2001). 366.
- EU Commission (2002). Corporate Social Responsibility: A business contribution to sustainable development. COM (2002). 347.
- GTZ.(2008). Corporate Social Responsibility in Sub-Saharan Africa: A survey on promoting and hindering factors. GTZ.
- GTZ, IDC & IBFL.(2008)An Introduction to Partnerships for Sustainable Development in Africa. A Brief introduction booklet to partnerships. GTZ
- FRIEDMAN, M. (1962), Capitalism and Freedom, University of Chicago Press.
- GAMSON, W., (1968), Power and discontent, Homewood, Illinois: Dorsey Press.
- GREENWOOD, R., HININGS, C, R, (1996), Understanding radical organizational change: Gringing together the old and the new institutionalism, Academy of Management Review, Vol.21, N°4, pp. 122-154.
- HENRY, A, (1991), Vers un modèle du management africain, Cahiers d'Etude africaines, 124, XXXI-4, 447-473.
- JONES, M, (1995), Instrumental stakeholder theory: A synthesis of ethics and economics, Academy of Management Review, Vol. 20, n°. 2, pp. 404-437.
- KIMELI CHERUIYOT, T., MARU, C, L, (2012), Employee social responsibility practices and outcomes in Kenva's tourist hotels, African Journal of Economic and Management Studies, Vol. 3, No. 1, pp. 23-41.
- LAGEMANN, E, C, (1999), Philanthropic Foundations : New Scholarship, New Possibilities, Bloomington.
- LEVITT, T. (1958), The danger of social responsibility, Harvard Business Review, September.
- MATTEN, D. and MOON, J (2008). Implicit and explicit CSR: a conceptual framework for a comparative understanding of corporate social responsibility. The Academy of Management Review, Archive 33(2), pp. 404-424
- MARTINUZZI, A KRUMAY, B and PISANO, U. (2012) Focus CSR: The New Communication of the EU Commission on CSR and National CSR Strategies and Action Plans, ESDN Quarterly Report 23, December.
- RIFKIN, J, (2004), The European Dream : How Europe's Vision of the Future Is Quietly Eclipsing the American Dream, Penguin Group, NewYork.
- SMITH, A, (1759), The Theory of Moral Sentiments, A. Kincaid & J. Bell, Edinburgh.
- SPENCE, M, BIWOLE, O, BOUBAKER-GHERIB, B, (2008), Stratégie de développement durable dans les PME : Une étude exploratoire auprès des PME camerounaises, communication au 9eme CIFEPME, Louvain-La-Neuve
- SY, M., HATHIE, I., (2008), Institutional Forms of Philanthropy in West Africa, Report, Partnership, Business, Development, Division.
- SWANSON, D, L. (1995), Addressing a theoretical problem by reorienting the Corporate Social Performance model, The Academy of Management Review, Vol.20, N° 1, pp. 43-64.
- WOOD, D, J, (1991), Corporate Social Performance Revisited, Academy of Management Journal, Vol.16, pp. 691-718.