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**AN APPRAISAL OF THE CORPORATE SOCIAL RESPONSIBILITY  
COMPLIANCE AMONG PUBLIC COMPANIES IN CAMEROON**

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**ABSTRACT**

The public company in Cameroon is increasingly criticized because of its lack of efficiency in carrying out the missions assigned to it. Critics are flying everywhere to denounce the deviant behavior observed within this type of company. If at the origin the public company wants to be socially responsible because traditionally recognized as being at the service of the collective well-being. Therefore, it would be incongruous to speak of CSR in this type of company where their values and projects already coincide with the CSR idea. The purpose of this study is to discover CSR practices in public enterprises in the Cameroonian context. To do this, we opt for an exploratory approach. Thus, ten semi-structured interviews were conducted with the managers of three public companies. The speeches resulting from these interviews were the subject of a thematic analysis of the content using the qualitative analysis software Nvivo 10. This analysis reveals a set of CSR practices of the public company in the Cameroonian context, namely: Well-being of populations, well-being of staff, assistance to the disabled, holiday and academic courses, donations and philanthropic actions, committees to fight against HIV/AIDS, unions and mutual insurance companies, payment of taxes and duties, contributions to the CNPS and maternity and annual leave.

*Keywords:* CSR, Public company, Public Service Missions, Cameroon.

*JEL Classification:* M14, O55, Q56

## **1. INTRODUCTION**

Nowadays, companies are increasingly aware of the responsibilities they must assume regarding the impact of their activities on society and the environment. This awareness by companies includes the implementation of a Corporate Social Responsibility policy that translates into ethical and transparent behaviour, contributing to sustainable development (SD), and taking into account the expectations of stakeholders (Capron, Quairel-Lanoizelée, & Turcotte, 2011). As a result, the various strategies of companies are now evaluated in terms of their performance, which is no longer solely economic but is becoming global, taking into account the consequences of their managerial choices on the equilibrium of ecosystems and on social equity (Donsimoni & Labaronne, 2014).

Indeed, an abundant literature on corporate social responsibility (CSR) testifies to this awareness in private companies (Friedman, 1962); (Arrow, 1973); (McWilliams & Siegel, 2001); (Jensen, 2002); (Vogel, 2007). In addition, attention is also focused on the implementation of CSR in multinational firms (Wolff, 2004) ;(Husted & Allen, 2006) ; (Boudier & Bensebaa, 2008) and on the analysis of the motivations of managers of small private firms in developing economies (Spence, Ben Boubaker Gherib, & Ondoua Biwolé, 2007);(Labaronne & Gana-Oueslati, 2011). Thus, these conversions, however visible and recent they may be in the private sector, do not match the enthusiasm of large public sector companies. The latter seem to have been convinced for some years of the usefulness of their commitment to CSR (Rousseau, 2008).

The concept of corporate social responsibility (CSR) was defined by the Commission of the European Communities in 2001 as "the voluntary integration of social and environmental concerns into the business operations of companies and their relations with their stakeholders. (...) It means not only fully complying with applicable legal obligations, but also going beyond them and investing more in human capital, the environment and stakeholder relations"(Friedman, 1962).

In this respect, while for private companies, the arguments put forward by many authors are the quest for a certain legitimacy among the various stakeholders, these arguments differ in the case of public companies, given their specific characteristics and the objectives pursued. These companies are created by the State, which assigns them a certain number of specific missions for the population, the main one being the general interest (public service missions). Unfortunately, if in the past, the social responsibility of the public enterprise was a given, it remains to be rebuilt today, as these enterprises face numerous challenges from users in terms of inefficiency, the cost of their financing and, above all, the quality of services offered to the population (Merlin-Brogniart & Depret, 2010).

According to Savignat (2006), it may seem incongruous or even a pleonasm to speak of socially responsible public enterprises because these enterprises are traditionally recognised as being at the service of the collective interest and the values and ideas promoted by CSR already correspond to the essence and characteristics of public enterprises.

In Africa, in general, and in Cameroon in particular, we observe that the evolution of economies has been accompanied by strong state intervention, which justifies the predominant existence of public companies. Unfortunately, more than fifty years after independence, the overall observation is that the provision of public services has fatally followed the curve of decay of the post-colonial state (Falilou, 2010).

With a patrimonial conception of power, the perpetuation of a colonial administration, the lack of a common vision and project, the poor choice of priorities in public spending, clientelism, corruption and ethnic-clan favouritism, and the poor valorisation of skills and resources of all kinds. Furthermore, the provision of public services is currently characterised by chronic shortcomings and growing social and territorial imbalances (Falilou, 2010).

Several initiatives have been undertaken within the public sphere, with a view to restoring the main mission of the public enterprise (PE), which is to satisfy the general interest through a quality public service accessible to all sections of the population. Unfortunately, these have not produced the expected results, and more seriously, we are seeing more and more recriminations from users requesting public services. Moreover, there is criticism of certain public managers who display deviant behaviour (corruption of all kinds, misappropriation of public funds), and criticism of public companies accused of being less efficient than their private counterparts and not contributing to the well-being of the population without serving the general interest, which is the basis of their mission. Therefore, how can we understand that a company that is created to serve the general interest does not do so ? Or how can it be understood that a PE cannot contribute to the well-being of the population ? Why are there so many embezzlements of public funds in state-owned companies ? Why so many arrests of directors of public companies for misappropriation of public funds ? All these questions could lead us to think of a certain 'irresponsibility' on the part of public enterprises in Cameroon.

CSR, traditionally conceived as a voluntary act, is in essence carried by the values of the public enterprise and is simply an extension of the different missions assigned to this type of enterprise. As a result, the appropriation of the CSR issue and its integration by the public enterprise in Cameroon contributes to making it more responsible, while enabling it to better fulfil the missions assigned to it. Moreover, if CSR goes beyond simple legal compliance or a certain ethics in the management of the public sphere, it can be an avenue to be explored by public enterprises in order to improve their offer of public services to the Cameroonian population. As public enterprises are at the service of collective well-being, the boundaries between CSR and projects carried out by public enterprises no longer exist: *What are the CSR practices of public enterprises in Cameroon ?*

Following the case studies of Persais (2006) ; Savignat (2006) ; Marais and Reynaud (2008); Rousseau (2008); Merlin-Brogniart and Depret (2010), this research aims to answer this question in order to discover the face of CSR within public enterprises in the Cameroonian context. In other words, the objective is to bring to light in the Cameroonian context, the different variations of CSR in this type of enterprise. To this end, in order to answer the research question and meet the objective of the study, we resort to triangulation of data collection sources. Triangulation is a procedure aimed at the validity of knowledge produced by research. It consists essentially of the superimposition and combination of several perspectives. Specifically, these data come from our observations, documentary research on the missions and specifications of public companies, activity reports, websites of public companies and interviews.

In total, the study undertook 10 semi-structured interviews lasting an average of one hour and thirty minutes with managers of public enterprises selected for this purpose. The paper is organised around 6 sections. In addition to the introduction (section 1) and the conclusion (section 6). Section 2 is devoted to the presentation of the conceptual framework of the social responsibility of the public enterprise, section 3 is devoted to the inventory of the public enterprise in Cameroon as a particular case for the study of CSR, section 4 describes the methodology and data collection, section 5 presents and discusses the main results.

## **2. SOCIAL RESPONSIBILITY OF THE PUBLIC ENTERPRISE**

It may seem incongruous or even a pleonasm to speak of socially responsible public enterprises. According to Chevalier (1979), a public enterprise is an enterprise that produces goods and services for sale at a price that should approximately cover its cost price, but which is owned or controlled by the state), in the sense that the projects and values carried by this type of enterprise are traditionally expressed through their mission and their mode of governance, which already coincide with CSR ideas. Moreover, these companies are traditionally recognised as being at the service of the public good.

### ***2.1. Managerial literature on the social responsibility of the public enterprise***

In the literature, there is little work on social responsibility in public companies. The vast majority of these works focus more essentially on the reasons why these companies deploy CSR approaches and on this point their opinions diverge. On the other hand, none of them explores in depth the way in which these approaches exist and are anchored. Some of these studies, however, analyse the integration of CSR into the operations of large network utilities as a sign of an affirmation of their social commitment (Marais and Reynaud, 2007; Merlin-Brogniart, 2007, 2010). As a result, CSR is perceived here as an opportunity to evolve in the competitive dynamics of their sector of activity (Ngaha, 2011).

According to Merlin-Brogniart (2007; 2010), public companies have more to gain than to lose by committing to CSR for at least three reasons. Firstly, the principles of SD, which the author defines as adaptability, intergenerational equality, sustainability and transparency, follow the same logic as the principles of equality, continuity, adaptability and transparency attached to public service. Secondly, the experience that these companies have acquired by being confronted with the structural constraint of making part of their service accessible to all on a social, geographical or even cognitive level, gives them an advantage over private companies in taking advantage of the articulation of the three pillars of SD. Finally, by integrating environmental concerns into the way they manage their activity, large network utilities can improve their service offer, to the benefit of users (Ngaha, 2011).

With regard to the governance of public companies, its partnership character and the presence of a tripartite board of directors (with representatives of the state, employees and citizens) is theoretically considered to place great importance on conflict resolution between the various stakeholders. This type of paternalistic governance is seen as a prominent manifestation of the exemplary governance that drives the idea of CSR (Merlin-Brogniart, 2010).

Marais and Reynaud (2007) support the idea that the integration of a CSR approach allows public enterprises to rebuild their altered relationship with the public. According to these authors, the CSR actions of public service companies are better perceived by customers and staff than those implemented by companies that are not responsible for such services. Furthermore, these same authors emphasise the pioneering nature of public companies in terms of strategic integration and explain this in two ways. On the one hand, by the nature of these activities (which is often related to natural resources). Secondly, by the relationships that public companies have with their stakeholders (which are already generally more advanced than in other companies).

Governance is indeed at the heart of public service missions. From the outset of their activity, public services confront the 'economic' sphere with the 'social' sphere of sustainable development because the purpose of public management (general interest and management of common goods) is different from that of private management (profit). The notion of solidarity is therefore part of the culture of these companies, with, for example, the development of access to the network or support for the most disadvantaged people. Other authors (Rousseau, 2008) consider the integration of CSR into the governance and management of major public services as a means of strengthening the weight of the requirement linked to the economic pillar of SD.

## ***2.2. Social Responsibility Of Public Enterprises In The Cameroonian Context***

In Cameroon, the first public enterprises date back to the post-independence period, and are mainly concentrated in sectors such as water, electricity, agriculture, transport, telecommunications etc. More than 60 years after the creation of the first public enterprises in Cameroon, although they have been the locomotive of development in terms of employment, construction of major projects (schools, railways, roads, hospitals, etc.), the observation to date is unanimous. These companies have not been able to fulfil the public service missions that were assigned to them, and more seriously, they are at the heart of

numerous scandals (loss-making results, embezzlement, corruption of all kinds, strikes, dismissals, etc.). Moreover, they are currently considered to be a financial drain on the state budget.

Therefore, to speak of the social responsibility of public companies in Cameroon is to question the public service and general interest missions of these companies vis-à-vis the Cameroonian people. In view of the functioning and current situation of these companies, it is urgent to ask ourselves whether these companies integrate the well-being of the Cameroonian people into their daily functioning, or without the risk of being mistaken, can we say that they behave responsibly in terms of respecting their terms of reference?

In this sense, are the inadequacy of the legal framework organising the functioning of public enterprises in terms of CSR, the problem of poor corporate governance and the poor internal management of public enterprises not the main factors influencing the efficiency and growth of these enterprises and therefore contributing to the 'irresponsibility' of public enterprises in Cameroon?

### ***2.2.1. Regulatory and Legislative Framework For Corporate Social Responsibility***

Increasingly, civil society organisations are influencing investors to adopt criteria that integrate social and environmental aspects into their decisions, thus giving rise to a new behaviour in financial circles, called 'Socially Responsible Investment' (SRI) (Capron, 2009). One of the challenges generated by globalisation is therefore to prepare the best conditions for welcoming foreign direct investment without giving in to competition at the expense of fundamental rights (M'hamdi & Trid, 2009). Following the example of several African countries, Cameroon has responded to this new situation by creating favourable conditions for foreign investment thanks to a legal arsenal that favours a mode of development that reconciles economic and social progress with respect for the environment (D. D. Moskoläi, Tsapi, & Feudjo, 2016).

With regard to the Cameroonian legal framework for corporate social responsibility, the Cameroonian government has passed several laws and decrees that refer directly or indirectly to CSR.

- Law No. 92/007 of 14 August 1992, on the labour code.
- Law No. 96/12 of 5 August 1996 on the framework law on environmental management.
- Decree No. 2005/0577 PM of 23 February 2005 on the modalities for carrying out environmental impact studies.
- Presidential Decree No. 2006/088, establishing the National Anti-Corruption Commission (CONAC).
- Law No. 96/11 on standardisation.
- Law No. 2002/004 amended by Law No. 2004/20 and by Ordinance No. 2009/001 on the Investment Charter of the Republic of Cameroon.

### **3. THE INTERNATIONAL TREATIES AND CONVENTIONS RATIFIED BY CAMEROON**

Several conventions and treaties related to CSR have been ratified by Cameroon

- The conventions of the International Labour Organisation (ILO).
- The United Nations Global Compact
- The National Commission on Human Rights and Freedoms.
- The Treaty on the conservation and sustainable management of forest ecosystems in Central Africa.
- The framework convention on climate change.
- The Kyoto Protocol.
- The convention on biological diversity.
- The Vienna Convention for the Protection of the Ozone Layer.
- The Montreal Protocol.
- Convention on International Trade in Endangered Species of Wild Fauna and Flora.
- The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.
- Cartagena Protocol on Biosafety.
- The convention against diversification.

According to the results of this survey carried out on a sample of 16 companies, 73% of the companies surveyed do not have a sustainable development or CSR department, while 57% of them have no idea of the existence of the ISO 26000 standard which governs this practice (D. Moskolai, D. , 2016).

Similarly, Cameroon, alone or in collaboration with other African countries, has organised colloquiums and forums dealing with CSR issues (the national workshop for reflection on policies to support the implementation of a CSR Standard for Extractive Industries organised in Yaoundé ; the international forum on CSR in Cameroon; the International Forum of CSR Pioneers in Africa; the Yaoundé International Colloquium, etc.) (D. Moskolai, D., 2016).

#### **4. THE EFFECTS AND IMPLICATIONS OF CSR ON PUBLIC ENTERPRISES IN CAMEROON**

Public enterprises in Cameroon are the circular arm of the state, and were created to accompany the state in its major development project after independence. In this perspective, several state companies were created in different sectors of activity with the main mission of promoting the well-being of the population. All this was to be translated into practice by offering quality public services at a lower cost, accessible to all sections of the population throughout the country.

##### ***4.1 Typology of public enterprises in Cameroon***

In Cameroon, Decree No. 2019/321 of 19 June 2019 to determine the categories of public enterprises, the remuneration, allowances and benefits of their managers allows for the identification of five categories of public enterprises: first category public enterprises, second category public enterprises, third category public enterprises, fourth category public enterprises and fifth category public enterprises.

**4.1.1. First category public enterprises**

They are made up of companies whose average turnover over the last three (3) fiscal years is greater than one hundred (100) billion CFA francs.

**4.1.2 Second category public companies**

These are made up of companies whose average turnover over the last three (3) fiscal years is greater than fifty (50) billion CFA francs and less than or equal to one hundred (100) billion CFA francs.

**4.1.3 Third category public companies**

These are made up of companies whose average turnover over the last three (3) fiscal years is greater than ten (10) billion CFA francs and less than or equal to fifty (50) billion CFA francs.

**4.1.4 Fourth category public companies**

These are made up of companies whose average turnover over the last three (3) fiscal years is greater than five (5) billion CFA francs and less than or equal to ten (10) billion CFA francs.

**4.1.5. Fifth category public companies**

These are made up of companies whose average turnover over the last three (03) fiscal years is less than or equal to five (5) billion CFA francs.

**5. MATERIALS AND METHOD**

This study is based on three cases of public enterprises in Cameroon. Indeed, "qualitative data allow for well-founded descriptions and explanations of processes rooted in the local context" (Huberman, Miles, & Miles, 1991). The choice of a qualitative approach is dictated by the exploratory nature of our research. Such an approach enabled us to identify certain specific characteristics of corporate social responsibility in Cameroon that another methodological approach would have difficulty in achieving (Langfield-Smith, 1997); (Chenhall, 2003).

#### **4.1. Case presentation and data collection**

Two qualitative data collection techniques were used:

- As part of a multi-site approach, data collection took place during 2017 (from March to November) in three public enterprises in Cameroon, namely:
- Cameroon Postal Services (Campost),
- Société Immobilière du Cameroun (SIC),
- Cameroon Telecommunications (Camtel).

This choice is justified by the fact that these companies are public capital companies (100% owned by the State), which according to the specifications must serve the general interest through public service missions. Moreover, these three companies operate in sectors of activity that have been liberalised. Finally, these public companies are widely represented nationally (practically in all regional capitals).

The study used semi-structured interviews with ten executives of the three public companies studied from the various websites (Camtel<sup>1</sup>, Campost<sup>2</sup> and SIC<sup>3</sup>), we collected information relating to the different missions assigned to these companies, as well as the evaluation reports in terms of the achievement of objectives.

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<sup>1</sup> [www.camtel.cm](http://www.camtel.cm)

<sup>2</sup> [www.campost.cm](http://www.campost.cm)

<sup>3</sup> [www.sic.cm](http://www.sic.cm)

Table 1 : Presentation of the companies

Entreprises	CAMPOST	SIC	CAMTEL
<b>Background</b>	Campost was created in April 2004, after the liberalisation of the telecommunications sector. It is the result of the merger of Sonapost (Société Nationale des Postes) and the Caisse d'Epargne Postale (CEP) and is the Cameroonian public postal operator. This operator also offers banking services and digital solutions.	Public company created in 1952. Its capital is 1000,000,000 CFA Francs held by the State of Cameroon, it is one of the oldest state-owned companies in Cameroon. SIC's objective is to implement the housing policy defined by the public authorities. As such, it is responsible for : -Build and eventually buy, for cash sale, credit sale in all its forms, or rental, all buildings for main residential use; - Carry out, in consultation with all other bodies in charge of the implementation of the government's housing policy, either on its own account or on behalf of third parties, the construction of common services or collective facilities of any kind on any land.	Created by presidential decree No 2004/095 of 23 April 2004 from the merger of the Société Nationale des Postes and the former Caisse d'Epargne Postale, it is a public company with the State of Cameroon as its sole shareholder. It is the public telephone operator of Cameroon. Camtel was born out of the transformation of the Telecommunications Department (Ministry of Posts and Telecommunications) into a public company. (Ministry of Posts and Telecommunications) into a limited company to which was added the public company Intelcam, which was then responsible for international telephone communications.
<b>People we met</b>	-Ms XA: Head of Unit -Mr. YA: Head of Division -Mr. YB: Head of Personnel -Ms. XB: DAF	-Mr WA: Chief Accountant -MR. WB: HRD -Mr WC: Regional Director	-Mr. ZA: Training Manager -Ms ZB: Regional CFO -Mr ZC: Head of Infrastructure Division
<b>Duration of interviews</b>	45 minutes 60 minutes 50 minutes 49 minutes	57 minutes 55 minutes 58 minutes	52 minutes 47 minutes 50 minutes

Source : Researcher's Data from field work

#### 4.2. Techniques for processing qualitative data

In general, the data collected are not directly suitable for analysis, they are only raw material. It is only after specific processing that they become elaborated material ready for analysis.

#### ***4.2.1. Data from observations and documents***

Some of the data required for this study came from texts and laws on the creation and operation of public enterprises in Cameroon. In addition, other sources of data collection were used, namely : the local press, internet research, etc. It should be noted that all these data are textual and each document has simply been synthesised in order to capture the essence useful for the subject under study. Generally speaking, the aim was to carry out a documentary analysis of the literature on the behaviour of Cameroonian public companies in terms of CSR.

#### ***4.2.2. Data from semi-structured interviews***

In the context of this research, we referred to the thematic content analysis for the semi-structured interviews (Bardin, 1977). The principle is to identify a number of themes and to break down the corpus of interviews using a cross-sectional approach rather than interview by interview. This process is characterised by a method of discourse analysis based on a set of structured procedures. As specified by Evrard, Pras, Roux, and Desmet (2003), content analysis "amounts to breaking down the text into basic units of analysis, grouping them into homogeneous, exhaustive and exclusive categories, and then counting their frequencies of appearance".

The different themes were partly prepared in advance (according to the conceptualised approach) while the other part of the themes was established progressively (according to the inductive approach). These two levels of coding were carried out using Nvivo software version 10. The hybrid coding approach was used for the analysis of the speeches. The combination of the two approaches (conceptualised approach and inductive approach) enabled us to highlight the reality of the CSR concept specific to Cameroonian public enterprises in the speeches of the various actors interviewed.

The different themes previously defined were coded as "Tree Nodes" in the Nvivo 10 software. Subsequently, we carefully identified the extracts

from the corpus and linked them to the corresponding themes (see Appendix 2).

## **5. RESULTS AND DISCUSSIONS**

The different results mainly concern the different characteristics of the social responsibility of public enterprises in Cameroon.

### ***5.1. CSR practices of public enterprises in Cameroon***

Overall, in Cameroon, CSR is present in public enterprises and is reflected in a number of actions towards employees and users of public services. Indeed, "the socially responsible company is the one that not only fully satisfies the legal and conventional obligations applicable to it but also integrates, as a strategic investment, the social, environmental and societal dimensions in its global policies". In other words, and specifically in the Cameroonian context, a responsible public company is one that fulfils its public service missions. Thus, it emerges from the various interviews with certain managers of public enterprises selected for the exploratory survey that CSR within these enterprises may not exist in a formal or statutory manner, but is practised by these enterprises. "

Although we do not have a department specifically called the CSR department, the company takes into account all aspects of CSR in its strategy. "CSR does not exist formally in our company, but we practice it on a daily basis through a number of actions. Nonetheless, the face of social responsibility of the public company in Cameroon is as follows:

#### ***5.1.1. Staff welfare (health insurance, improvement of working conditions, health and safety, staff training, regularity of salaries and compliance with the collective agreement)***

Staff welfare in public enterprises is reflected in a number of actions taken in their favour, including health insurance: These include health insurance: "all employees have health insurance covered at 80% by the company", staff training: "all employees are obliged to take part in training seminars offered by the company" and better working, health

and safety conditions: "a security system for all the company's facilities and staff, a health and safety committee, a generator to deal with power cuts, and all the offices are well equipped, ventilated and air-conditioned".

It is clear from these verbatims that within public enterprises in Cameroon, a certain number of measures are taken to ensure that staff feel fulfilled in their work environment, whether in terms of staff training, improvement of the working environment and conditions, and health insurance, because as we are used to saying: "a happy employee is more productive", "employees' salaries are paid from the 26th of each month", "there is a staff transport bus, and a respected staff status".

#### ***5.1.2. Aid for the disabled***

Public companies in Cameroon support the government in the fight against discrimination against the most vulnerable sectors of the population, which is reflected in a number of actions aimed at this segment of the population. Moreover, each time a public company is solicited for such an action, it always responds favourably to the request: "We have a service which is housed in the social action department which is responsible for granting aid to the disabled and disadvantaged". This would be a way for these companies to reduce the gap between the different social strata.

#### ***5.1.3. Holiday and academic internships***

Aware that it is currently difficult in Cameroon to find a job if one does not have professional experience, public enterprises accompany the public authorities in their policy of socio-professional integration of young people. As we know, recruiting companies often require candidates to have a minimum of 6 months of professional experience. In addition, to help young people to better prepare for the start of the school year, these public companies also offer holiday internships.

In short, public companies make their modest contribution to this noble project by granting academic and holiday internships: "For example, in

the case of the HRD, we permanently welcome a maximum number of interns, we are one of the few companies that do this, per year, we welcome an average of 400 interns. It is a way for the company to participate in the socio-professional integration of young people, we allow them to acquire professional experience, because we know that to find a job today, you need a certain amount of experience, we know that young people have a lot of difficulty finding internships.

**5.1.4. Well-being of the population (achievement of objectives, respect for the terms of reference)**

A public company exists because its primary mission is to contribute to the well-being of the population. In this regard, with regard to Cameroonian public enterprises specifically, the primary reason for their existence is to contribute to the well-being of the Cameroonian people through the provision of quality public services at a lower cost, accessible to all: "A public company is a company that belongs to the public power or public authority and whose main mission is to provide public services to users"; "It is also a company that belongs to the public power or public authority and whose main mission is to provide public services to its population"; "Our main mission is the provision of quality public services accessible to all Cameroonian populations"; "Every Cameroonian, wherever he or she is, in any part of the territory, must benefit from these public services". To guarantee the effectiveness of the said services, the Cameroonian government passed Law N°2017/010 of 12 July 2017 on the general status of public enterprises.

**5.1.5. Donations and philanthropic actions**

Increasingly, companies are aware of the effects of their activities on the environment, which is why some of them, in an attempt to repair the damage caused to society, are undertaking actions that promote the well-being of the population. It is in this vein that the actions taken by Cameroonian public companies when they respond favourably to certain solicitations, requests for sponsorship and requests for aid etc. are in line with this trend: "We also grant donations to non-

governmental organisations whenever we are solicited"; "we also support certain youth sports initiatives".

#### ***5.1.6. Committee for the fight against HIV***

For more than two decades, the Cameroonian government has been committed to the fight against the pandemic of the century, namely HIV-AIDS. With the help of some donors, several programmes and campaigns have been initiated by the government to stop the spread of the disease. In this sense, many public companies have joined this trend by creating committees to fight HIV AIDS : "There is a committee to fight HIV AIDS within the company, and there is a budget allocated for this purpose"; "once a year, we organise voluntary and anonymous screening campaigns within the company, and care for people who test positive".

#### ***5.1.7. Presence of staff groups (trade unions and mutual insurance companies)***

The exploratory study also enabled us to note that in the public enterprises that were the subject of this study, there is a freedom of grouping of personnel such as trade unions and mutual insurance companies : "there are associations and groupings of personnel within the structure". Thus, a responsible public company is one that encourages the development of its staff by giving them the possibility of expressing themselves and giving their opinion on the functioning and life of the company : "Within the company there is a workers' union, staff delegates who are employees and whom the CEO meets once a month to review the working conditions and problems of employees. They receive hourly credits.

#### ***5.1.8. Payment of taxes and duties***

Most public enterprises in Cameroon are up to date with the payment of their taxes. Some of them claim to be good corporate citizens through this act. For a responsible company is one that fulfils its obligations towards the State : 'We are in good standing with the tax authorities'; 'If

we do not pay taxes directly, we generally make compensations with the administrations concerned'.

#### **5.1.9. Contributions to the CNPS**

The exploratory study gave us the opportunity to find out how Cameroonian public enterprises behave in terms of social contributions for their staff. The study revealed that public enterprises in Cameroon regularly pay their staff's social security contributions to the CNPS : "Social security contributions are regularly paid to the CNPS.

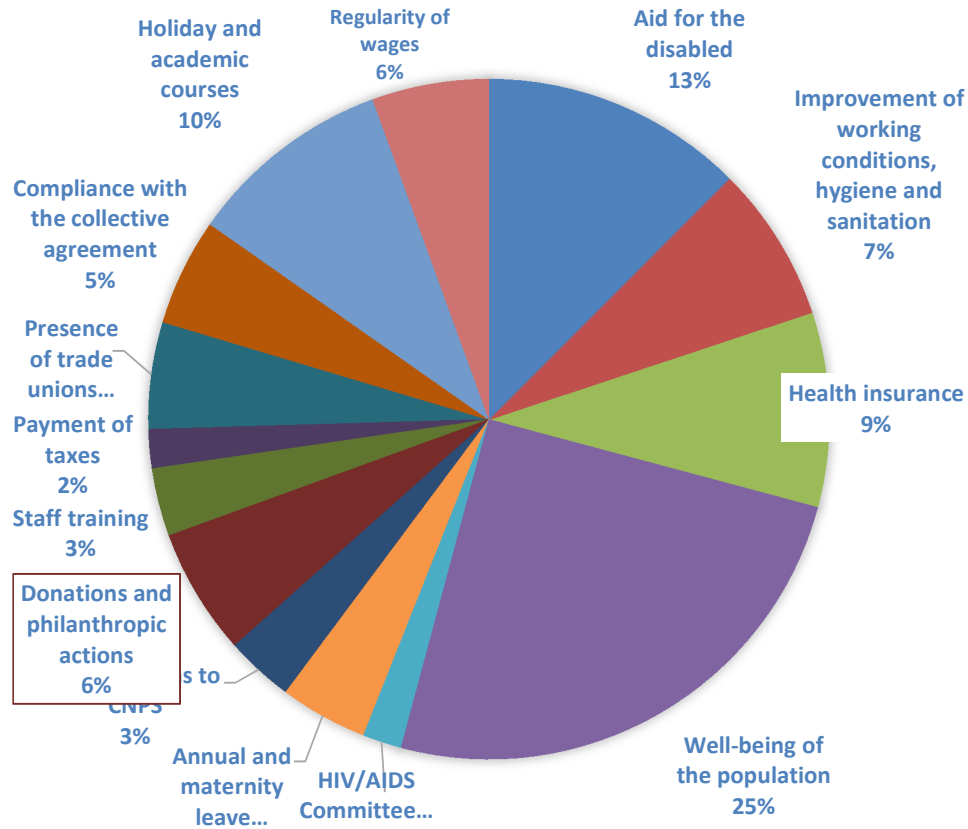
#### **5.1.10. Maternity and annual leave**

This study also gives us the opportunity to highlight the management of staff within public enterprises in terms of the right to maternity leave for women, and annual leave for men and women respectively. In this sense, it emerges from our exploration that all the company's staff effectively enjoy their annual leave when they wish, and the human resources department is responsible for planning leave during the year.

In sum, the different CSR characteristics of the public company that emerge from our survey are as follows according to their percentage contribution welfare of the population 25%; aid to the disabled 13%; holiday and academic courses 10%; health insurance 9%; improvement of working conditions, hygiene and sanitation 7%; regularity of salaries 6%; donations and philanthropic actions 6%; presence of trade unions and mutual societies 5%; respect for the collective agreement 5%; annual and maternity leave 4%; contributions to the CNPS 3%; staff training 3%; payment of taxes 2%; Committee for the fight against HIV/AIDS 2%.

It is hereby conclude as shown on figure 1, that from the discourse of the managers of Cameroonian public enterprises, the main CSR characteristic of the public enterprise in the Cameroonian context is the well-being of the population (25%) and that the last characteristics are the committee for the fight against HIV/AIDS (2%) and the payment of taxes and duties (2%).

Figure 1: Percentage contribution of each sub-node in the characteristics of public enterprise social responsibility in Cameroon



Sources : Research’s Designed

## 6. CONCLUSION

Throughout this study, the question was raised as to how the social responsibility of public enterprises in Cameroon is translated. Our exploratory survey shows that CSR is a reality in public enterprises, which is reflected in certain characteristics specific to Cameroonian public enterprises, namely Staff welfare (health insurance; improvement of working conditions, hygiene and safety; staff training; regularity of salaries and respect for the collective agreement), assistance to the disabled; welfare of the population (achievement of targeted objectives and respect for the specifications); holiday and academic courses; donations and philanthropic actions; committee to fight HIV/AIDS;

presence of staff groups (mutual insurance companies and unions); payment of taxes; contribution to the CNPS; maternity and annual leave

As a result, CSR practices as set out in the literature by Persais (2006); Savignat (2006); Marais and Reynaud (2008); Rousseau (2008); Merlin-Brogniart and Depret (2010) differ from those present in our context given the socio-cultural specificities of Cameroon. Another explanation for these differences is the result of measures taken by the public authorities in terms of laws, decrees and regulations reorganising the functioning of public enterprises in Cameroon. It is true that there is no specific department for CSR within Cameroonian public enterprises, but the various managers believe that public enterprises in Cameroon are involved in CSR on a daily basis through the achievement of collective well-being.

From a theoretical point of view, this study enriches the existing literature on the governance of public enterprises in terms of public service missions. More precisely, it sheds light on the face of CSR within public enterprises in Cameroon. It also makes it possible to present the challenges of setting up a formal CSR policy in terms of improving the quality of public services in Cameroon.

From a managerial point of view, the results of this study can serve as a guide for managers of public enterprises in the development of different strategies. Thus, they will be able to identify the levers to be used in order to encourage staff motivation and ultimately the performance of the company. Similarly, by integrating social and environmental concerns into their various policies, they will better contribute to the well-being of the Cameroonian population.

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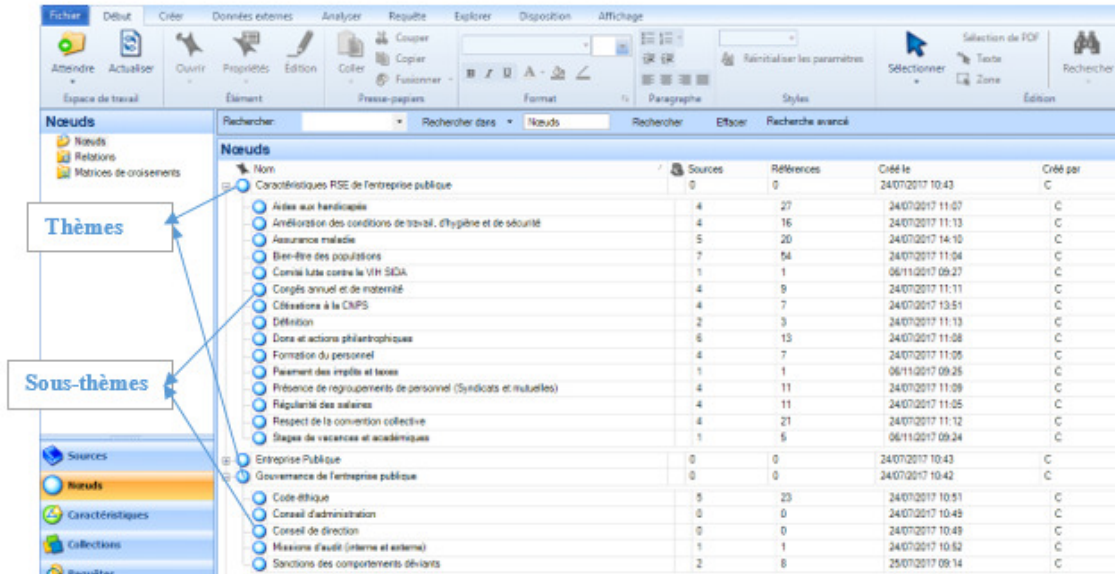
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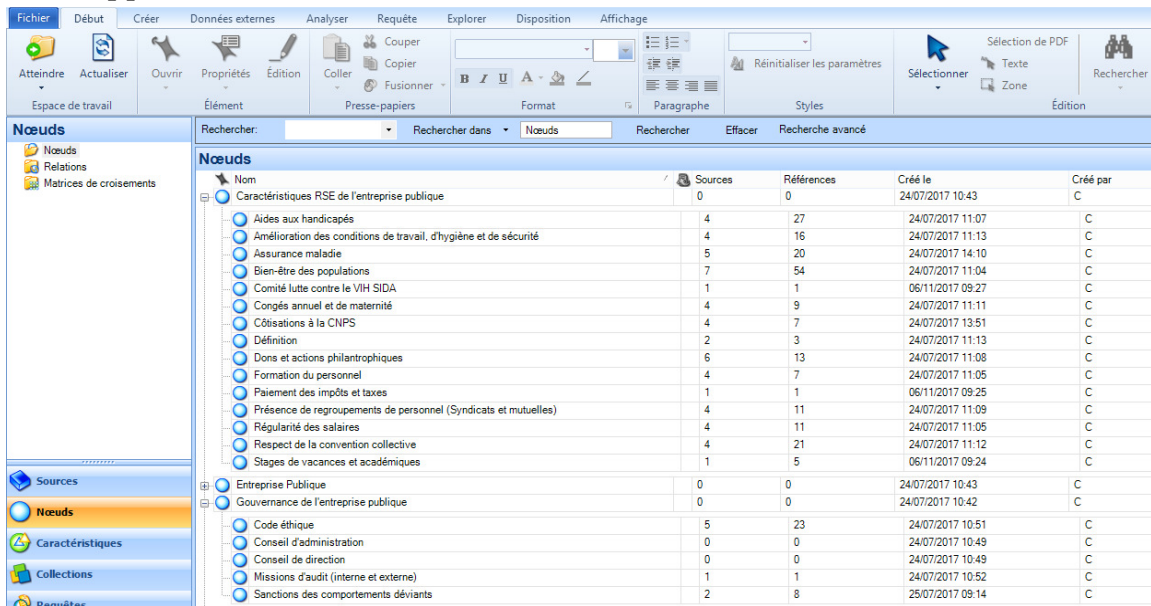
**APPENDICES**

Appendix 1: Screenshot of a "Tree Node" on the Nvivo 10 software



Sources : nos données collectées

Appendix 2: Screenshot of a "Tree Nodes" on the Nvivo 10 software



Sources : our collected data