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## **Socially responsible engagement of SMES in developing countries: A contextual analysis of socially responsible HRM practices of firms of the forest sector in cameroon**

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### **Abstract**

This article aims to shed light on the contingent practices of socially responsible Human Resources Management (HRM) of Cameroonian SMEs of the Forest sector. Making use of the life theory of Bertaux (1997) and the contingency theory of Lawrence and Lorsch (1967), the managers of six Cameroonian SMEs and / or HR managers were surveyed on HRM practices. The results of this investigation put into perspective a variety of contingent CSR practices. They specify, in the specific case of the SMEs studied, the primordial place given to the manager's commitment to promote a socially responsible HRM. The managerial and theoretical implications inherent in these results are discussed. However, it should be noted that the present research is the first step for further investigations on the importance of the level of implication of managers in charge of HRM.

**Keywords:** SME, CSR, HRM practices, sustainable development, contingent practices

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### **Introduction**

The managerial triumph experienced by the concept of Corporate Social Responsibility (CSR) has imposed itself on all types of organizational structures, including SMEs. Following Bon and Penseil (2015) and Imbs and Ramboarison-Lalao (2013), it is important to note the essentially protean nature of the responsible commitment of these entities. Indeed, the economic and media impact of large organizations tend to obscure not only the initiatives, but also the dynamics and the innovative logic implemented by SMEs. With galloping social demands, henceforth, these enterprises are expected to be as sensitive as big companies. These commitments are in line with the expected responsibility of their practices with respect to human rights, the consideration of the concerns of local and neighbouring communities, respect for employees and the protection of the environment. (Imbs and Ramboarison-Lalao, 2013). For Valiorgue (2008), these companies internalize the negative externalities of their activities on society. These responsibilities are a reflection of the challenges of sustainable development. They are more focused on the social and societal dimensions. Evaluated now on the basis of a societal halo (Ndoumbe Berock, 2017) <sup>[29]</sup>, companies in general, including SMEs located in developing countries, are resigned to being reduced to mere economic agents creating wealth (Bowen, 1953)., considering itself more as a committed social actor (Imbs, 2005). As part of this reflection, we postulate that the concept of CSR is closely related not only to the notion of ethics, but also to the notion of sustainable development. Carroll (1979) <sup>[12]</sup> also states that this notion is based on the "triple bottom line" because it integrates social, economic and ecological aspects at the same time.

The protean character of SMEs qualified as "socially responsible" encourages them to guarantee the employability of their employees, particularly through training. This allows them, among other things, to establish gender equality (men / women),

to ensure that they are better adapted to their professional and private lives (Bon and Penseil 2015, Imbs and Ramboarison-Lalao, 2013, Murillo and Lozano, 2006). To take into account diversity in recruitment and to ensure better working conditions (Chauveau and Rose, 2003). This is undoubtedly what authorizes the CEO of the giant Danone, F. Ribout to specify the following in its 2000 CSR annual report:

"A socially responsible company is by no means the one that turns away from economic responsibilities. On the contrary, it is the one that deploys all the necessary means that can allow each employee to observe a career development perspective both in the company and outside and minimize the painful nature of these changes not only for employees but for their families also".

We can better understand why some authors, like Bon and Penseil (2015), Boukar and Sandjeu Ngassam (2011) and Sangué Fotso (2018) <sup>[40]</sup> argue that the dynamics of a responsible HRM are closely linked and better influenced by the vision of the leaders. Indeed, it is the latter which guide, impulse or even give meaning and content to the HRM of the company (Imbs and Ramboarison-Lalao, 2013). An abundant literature has been particularly concerned over the last three decades with the issue of the responsible commitment of the SME manager (Sangué Fotso (2018) <sup>[40]</sup>, Kechiche and Soparnot, 2012 <sup>[24]</sup>, Imbs and Ramboarison-Lalao, 2013, Bon and Penseil, 2015, Murillo and Lozano, 2006). For some authors, this commitment is essentially linked to a CSR-oriented approach; this does not favor its recognition, even less its understanding by external actors (Bon and Penseil, 2015, Quairel-Lanoizelée, 2012) <sup>[36]</sup>.

While the concept of CSR is more mobilized within the framework of large firms, mostly in multinationals or transnational companies that are also constantly seeking legitimacy to obtain the "right to operate", this research follows those of Imbs and Ramboarison-Lalao, (2013) and Bon and

Pensel (2015), by mobilizing specific contexts (Sub-Saharan Africa) to examine the commitment of contingent SME leaders in CSR: in an African country, CSR appears more like a constraint (Ndoumbe Berock *et al.*, 2016)<sup>[16]</sup>, and the manager is considered as the main person in charge of the negative externalities of the company on the company (European Commission, 2011). We admit as a result of many researchers, such as Bon and Taccola-Lapierre (2015)<sup>[8]</sup>, that the concept of CSR is still waiting for consensus. As part of this article, we define this concept as the integration by the company in its strategic decisions, environmental and social concerns of its stakeholders beyond the regulatory sphere (Capron and Quairel, 2007)<sup>[11]</sup>.

While research on CSR in SME context is still mixed (Paradas 2010<sup>[34]</sup>, Murillo and Lozano 2006), the fact remains that their culpability, including that of SMEs located in development, is particularly relevant to their social responsibility. In addition, the majority of research on CSR in SMEs and / or HRM in SMEs has been conducted in a Western context (Murillo and Lozano, 2006, Capron and Quairel, 2007<sup>[11]</sup>, Paradas, 2010<sup>[34]</sup>, Imbs and Ramboarison-Lalao, 2013, Bon and Pensel, 2015, Sangué Fotso, 2018)<sup>[40]</sup>. Very little work has been done on this issue in the African context, specifically in Cameroon. Thus, this article seeks to make a cross between analysis to better understand the specificities of SME engagement in CSR and HRM in SMEs. It aims to lay the foundations for understanding SME engagement in CSR and HRM in the contingent SME, like Cameroon, which represents a fertile field in research on SMEs in Central Africa<sup>1</sup>. To this end, we formulate the central questioning that constitutes the main thread of this research as follows: What perception do the HRM managers and SME managers in Cameroon have of the importance of CSR? What practices of HRM, labeled CSR implemented within Cameroonian SMEs? What contingent socially responsible HRM practices would be appropriate for these entities?

In the first part of this article, we review the theoretical framework that highlights CSR practices in SMEs. We will also highlight, in this part, the specificities of the SME in the context of the implementation of HRM. This review of the literature will also enable us to position the SME at the epicenter of dialectic between contrasting, autonomous and heterogeneous approaches (Sangué Fotso, 2018<sup>[40]</sup>; Bon and Pensel, 2015). The second part represents the design of our qualitative multi-case research. It will highlight the practices of HRM mobilized in order to operationalize the CSR approach within Cameroonian SMEs. Finally, the third part of this article will expose our results which will be discussed later, put in line with theory.

### **1. Contribution of HRM in the implementation of CSR in the context SME: Lessons from theory**

Like large companies, SMEs are also subject to the use of HRM practices (Boukar and Sandjeu Ngassam, 2011; Nkakleu, 2016<sup>[31]</sup>; and Sangué Fotso, 2018)<sup>[40]</sup>. Paradoxically, the abundant research devoted to HRM has mainly focused on big business, which suggests that it was the preserve of this category of enterprise (Torrès, 1997, Paradas, 2010<sup>[33]</sup>, Imbs and

Ramboarison-Lalao, 2013). For some authors, Nkakleu (2016)<sup>[31]</sup> and Sangué Fotso (2018)<sup>[40]</sup> in this case, this perception has been the subject of much debate. Indeed, in the 1980s, some authors like De Boislandelle (1988) observed that HRM emerged when the company had at least one employee. Following this reasoning, this author subtly revived the debates on the thought of Jardillier (1965) which stipulated that HRM is intimately linked to the "big numbers". In the same vein, Boukar and Sandjeu Ngassam (2011) reveal that HRM has long been considered as exclusive to GEs. Thus, for several decades, interest in HRM in SME context has remarkably migrated to SMEs (Sangué Fotso, 2018)<sup>[40]</sup> perceived as the cornerstone of the economy (Spence, 2007<sup>[43]</sup>; Bon and Pensel, 2015) in many countries, including those developed. However, it is clear that despite this growing awareness of the challenges of HRM in the SME context, these entities still struggle to manage their human resources Boukar and Sandjeu Ngassam (2011). It is probably in this respect that Nkakleu (2016)<sup>[31]</sup> reveals that the HRM practices of SMEs, specifically African, remain informal. In the same vein, a study by Rivalis (2007) reveals that over 87% of SME managers surveyed recognize that their knowledge of HRM is "incomplete" or "non-existent". For Nizet and Pichault (2000)<sup>[30]</sup>, HRM in these entities is still emerging, more or less structured and is illustrated by informal practices. In the same vein, De Boislandelle (1998) argues that this seems to justify the fact that HRM practices in SMEs are discontinuous and unequal. Indeed, for this author, these practices are discontinuous simply because the problems of HRM in these organizations are very often treated urgently, in the event, without sowing a reflection or an adequate and sustainable strategy (De Boislandelle, 1998). For Boukar and Sandjeu Ngassam (2011), HRM practices in an SME context are unequal because not all areas of HRM have the same weight or even the same importance in these entities. Apart from the traditional or basic functions of HRM such as the (unambitious) remuneration policy, recruitment policy, training and evaluation to which a marginal interest is granted, the other fields of HRM in like CSR are often conventional or simply neglected (Imbs, and Ramboarison-Lalao, 2013).

### **CSR in SME context: what specificities**

CSR probably seems to be unanimous in establishing itself as an instrument of governance (author) serving large companies. But, certain specificities recognized with the SME do not allow less to qualify these ideas. There are assets that facilitate and stimulate the appropriation of CSR by SMEs (Sangué Fotso, 2018)<sup>[40]</sup>. It is doubtful for this reason that some authors like Bon and Pensel (2015) argue that this holistic vision favors the emergence of several contingency factors (both internal and external). These factors are likely to have an impact on its operationalization, leading to protean practices (Imbs and Ramboarison-Lalao, 2013). Continuing in the same vein, Cornet and El Abboubi (2010)<sup>[13]</sup> underline that, in SME context, CSR is likely to decline in several forms. For Dupuis and Le Bas (2010), the CSR versions in SMEs concern, in particular, the improvement of the living and working conditions of staff, the involvement and taking into account of local and local communities, the improvement of

<sup>1</sup> Considered as the main economy of Central Africa because of its geographical location, the diversity of its natural and human resources, Cameroon is considered

by many experts as Africa in miniature. The number of SMEs in the country is a perfect example.

health and safety at work. In their work, some authors have attempted to summarize the contingency factors that could become obstacles or catalysts in the implementation of a CSR-oriented policy within SMEs (Delchet, 2007) <sup>[17]</sup>. We integrate while crossing these different factors of contingency in our readings. These contingency factors concern singularly the size and the turnover of the company, its base or its local and / or geographical impact, the degree of influence of its owner-manager and the strategy, the level of centralization of the company organization, degree of specialization (low), traditional and informal information systems (Imbs and Ramboarison-Lalao, 2013).

### **Turnover and number of employees: Typical variables of SMEs / VSEs**

The size of the firm (perceived in terms of workforce), associated with turnover, represents the main distinguishing variables between a large enterprise and an SME, including in developed countries. Barrett and Claydon (2010) <sup>[2]</sup> point out that these two indicators are sometimes considered in SME context as being "explanatory variables", as much for social satisfaction as for financial performance.

By including the variable "cost" in the analyzes of the CSR-oriented approach of SMEs, SME size and turnover arguments can be perceived as either barriers or factors that limit these entities to engage in a CSR-oriented approach. Indeed, the costs inherent in a CSR labeling process for small entities (PE and TPE), whose survival or sustainability is a challenge for managers, often appear unbearable to stimulate the leader's commitment to a process. CSR-oriented (Sangue Fotso, 2018; Bon and Pensel, 2015). However, concerns about CSR in an SME context are not limited to size, and even less so in terms of financial comfort. It is probably for this reason that Imbs and Ramboarison-Lalao (2013) argue that "underlying issues are part of a complex social reality that refers to a contextual logic". In the same vein, these authors emphasize that many factors, in particular contingencies, both internal and external, strongly influence in both directions the implementation of a CSR-oriented approach in SMEs. With respect to the location or local and geographic impact of the SME, this variable may be to some extent a vulnerability to risks (Delchet, 2007) <sup>[17]</sup>. For some researchers, a locally or geographically well-introduced SME is often subject to the risks inherent in the specificities of the locality. As an illustration, an SME located at the foot of Mount Cameroon in the south-west region is exposed to risks, especially since this mountain is in volcanic activity. Moreover, Bon V and Taccolla-Lapierre S. (2015) <sup>[8]</sup> reveal that a local base is likely to lead to a CSR-oriented approach through weak participation in sustainable development initiatives. In such a logic, the concerns in terms of notoriety or image no longer seem to worry the company. Therefore, CSR-oriented concerns are accessory. However, Delchet (2007) <sup>[17]</sup> reveals that the local or geographical base of the SME characterized by physical, cultural and emotional links, are likely to be assets in the implementation of a CSR-oriented policy. Indeed, a local base favors a close relationship with local stakeholders or local stakeholders who have a long-term commitment. This is favorable to the CSR approach. The degree of influence of its owner-manager significantly impacts the strategy implemented in the SME. This is what seems to justify the remarks of Richcomme-Huet and

Andria (2010) <sup>[39]</sup>, according to which the responsibilities and missions of SME managers are plural. If he is strongly involved and convinces himself of the virtuous dynamics of engagement in a CSR-oriented approach, the leader is likely to occupy a central place in relations and interrelations with his stakeholders, at the territorial level (Imbs and Ramboarison-Lalao, 2013). This is why Cornet and El Abboubi (2010) <sup>[13]</sup> argue that the owner-manager's commitment to a CSR-oriented policy is important. In the same logic, Murillo and Lozano (2006) reveal that the influence of the owner-manager in favor of a CSR-oriented approach can be part of a proactive CSR-oriented strategy. For Quairel and Auberger (2005) <sup>[35]</sup>, it can be the emanation of a reactive strategy of conformity, even of mimicry. On the other hand, Moskolai *et al.*, (2016) <sup>[27]</sup> support the idea that an intuitive strategy that is not sustainable, and that is not formalized or even informal, would be counterproductive in the implementation of a sustainable CSR project. Because, a CSR approach is strategic, she cannot improvise. It requires a vision and pragmatism in its operationalization. This author asserts that a concentrated and stable shareholding is favorable in a long-term perspective, even if the SME can have limited financial means (Cornet and El Abboubi, 2010) <sup>[13]</sup> to invest in a CSR-oriented approach. Delchet (2007) <sup>[17]</sup> reveals that the short-term horizon imposed by the option of a level of centralization of the organization is likely to constitute a major obstacle to CSR-oriented initiatives. It is to corroborate this position that Imbs and Ramboarison-Lalao (2013) indicate that short-term priorities usually emanate from an operational decision. Without a real strategic thinking leading to a formalization, we can not lead to real initiatives on CSR. Regarding the involvement of the manager in a CSR-oriented approach, the level of centralization of the organization is a catalyst in the implementation of a CSR-oriented approach. Because, under these conditions; it federates the cohesion, both internally and externally around the project. That is the idea we support. According to Igalens (2011), a low level of specialization can be a major obstacle to implementing a CSR approach. In fact, the limited skills associated with a lack of knowledge of legislation, support programs and the availability of solutions are major obstacles to SME engagement. On the other hand, a low degree of specialization could be an advantage in the ability to mobilize the firm, based on informal coordination. This is probably what seems to lead Sangue Fotso (2018) <sup>[40]</sup> to stress that organizational flexibility is a variable that can stimulate SME engagement in a CSR-oriented approach. It should be revealed that certain activities require supervision by certifications and quality standards in some SMEs. For Sangue Fotso (2018) <sup>[40]</sup>, a certification approach focused on CSR strengthens quality labels. In SME context, Richcomme-Huet and Andria (2010) <sup>[39]</sup> argues that everything refers to proximity in the broad sense of the term: hierarchical proximity, functional proximity, spatial proximity, or even temporal proximity (Torrès, 2003) <sup>[45]</sup>. According to Imbs and Ramboarison-Lalao (2013), if SMEs demonstrate their firm will to engage in a CSR-oriented vision by mobilizing traditional or even informal information systems, a lack of visibility and true will, or Anticipatory capacity that opposes new challenges and opportunities could be counter to the expected results. It is probably in this logic that Richcomme-Huet and Andria (2010) <sup>[39]</sup> argue that the advantage for each SME to engage in a formalized CSR policy is part of a logic of positioning *vis-à-vis* stakeholders, especially in terms of

image. For Delchet (2007) <sup>[17]</sup>, this vision is strongly desired, in order to limit a dilution of the information associated with a high reactivity. The contingency factors (internal and external) mentioned are far from exhaustive. In fact, we did not knowingly ignore the owner-owner level of education in this research. The analysis of these contingency factors has greatly contributed to a better understanding of the measurement of the specificities of SMEs, in the management and operationalization of a CSR-oriented approach. In the majority of cases, the existing relationships between CSR principles and practices are not linear. According to Torres (2003), they can be assimilated to specific orientations. In the same vein, Sangué Fotso (2018) emphasizes that the principles of CSR are reflected in the way a company communicates with its stakeholders. For Imbs and Ramboarison-Lalao (2013), several ethical orientations are likely to be associated with this mode of management. Also, the alignment of practices and principles of CSR in a company is not always spontaneous (Richcomme-Huet and Andria, 2010) <sup>[39]</sup>. Finally, the development of CSR policies can be as close to a process of organizational change as a strategic process, which aims to strengthen the value chain of the company (Igalens and Gond, 2012) <sup>[21]</sup>.

As part of this research, we will limit ourselves to socially responsible HRM practices driven by SMEs, by emphasizing the parameters or aspects mobilized in the existing relationships between CSR and HRM.

### **SME challenged by HRM and CSR**

Very little work has been done to study the contribution of HRM to CSR (Allouche *et al.*, 2004, Pigeys *et al.*, 2005), including in developing countries (Sangué Fotso, 2018). In the opinion of Imbs and Ramboarison-Lalao (2013), this situation seems paradoxical insofar as the realization of CSR requires in advance a significant transformation of the values and managerial motivations. CSR is becoming more and more of a major challenge for HRM, especially in large organizations. It questions it as much in its practices as in its tools, by striving to reinforce the lighting on the societal benefits of its policies and by sensitizing the stakeholders on the relations which link, in a specific way, the large organizations. With their environment. Does HRM have all the capabilities to deal with current environmental and social issues?

Is HRM equipped to respond to these issues? Is it urgent to renovate its practices and innovate its toolbox? If the engagement of the leaders is necessary for the adhesion in a CSR oriented vision in the context of the big company, the situation seems complex when one changes context to be found in the SME, and worse in the PE and TPE. This is probably what seems to stimulate Messenghem and Chabaux (2010) to ask the question of whether we can really talk about HRM in SME context. As a result of the foregoing, it appears that socially responsible HRM practices implemented in SME contexts seem strongly in line with the level of formalization of HRM practices within SMEs. Logically, the formalization of HRM practices would be more justifiable in SMEs where the number of employees is closer to that of large companies, as opposed to a PE or TPE where HRM is informal (Nkakleu, 2016) <sup>[31]</sup> driven by the owner-manager. Indeed, as Torrès (2003) <sup>[45]</sup> and Mahe De Boislandelle (1998) note, HRM policies are not formalized in SMEs, even less in PEs and VSEs, including in developed countries. The owner-manager

is usually responsible for piloting this function (De Boislandelle, 1998). The issue of the contribution of HRM to CSR appears to be significant, particularly for SMEs. Some authors like Igalens, 2011 go so far as to believe that, today, HRM is CSR-proof, when it states that:

*"HRD is at a crossroad and is in the same situation as in the seventies, when it was still only the directorate of personnel: either it accepts the challenge of CSR or it will stagnate and regress in the hierarchy of responsibilities, especially within large groups"* (Igalens, 2011) <sup>[22]</sup>.

Some authors, like Imbs and Ramboarison-Lalao (2013), claim that the HR function is at the epicenter of the CSR change, or even the Sustainable Development of organizations. Similarly, Peretti and Uzan (2011) <sup>[22]</sup> state that this transformation is subject not only to the sustained commitment of all internal stakeholders, particularly employees, but also to the activation of HRM levers. The alarm bell has been triggered since the 2000s, when many researchers were working to review HRD's missions, notably by integrating CSR-related issues. It is in this logic that HRDs were called upon to take into account the challenges of sustainable development in their organizational innovation process. For Igalens (2011) <sup>[22]</sup>, HRDs thus became potential CEOs of CSR, given their strategic position in the organization. Continuing in the same logic, Meignant (2004) <sup>[26]</sup> recommends identifying all areas of intervention of the HRD, so that the latter is not limited to meet the reporting requirements and the role of informant rating agencies. The author goes on to say that this mission is recognized for SMEs with a formalized HRM (Meignant, 2004) <sup>[26]</sup>. Barrett and Claydon (2010) <sup>[2]</sup> in their work have mobilized the concepts of social embedding and organizational justice to try to study the satisfaction of employees in SMEs. Prolonged analysis in PE and TPE gives priority to the owner-manager, who is responsible for implementing socially responsible HRM practices. For some authors, notably Bon and Pensel (2015); Imbs and Ramboarison-Lalao (2013), the characteristic actions set up with the aim of improving the well-being of workers, their satisfaction associated with the management style, are all challenges that "leader-conductor" should face. ", Regardless of the related costs. With regard to standards and labeling, a large number of studies reveal that HRDs are subject to integrating into their managerial style certain values such as fundamental human rights, the harmonization of ethical rules and valid social rules, nationally and internationally. In this respect, there are a multitude of standards that coexist, thus embarrassing users in choosing the most appropriate standards: ILO-OSH (2001), SAI (Social Accountability International), SA8000, IIP (Investor in People), CIES (Inter-Union Employee Savings Committee), ISO 9001, ISO14001, ISO 26000, GRI, AA1000. For example, it is essential to carry out awareness-raising campaigns, especially for suppliers on social issues (for example, compliance with ILO conventions, Cop 21, Global Compact). For Bon and Pensel (2015) it is important to integrate social clauses as a priority in contracts that bind companies (principals) and their suppliers. Following this logic, Imbs and Ramboarison-Lalao (2013) argue that HRM will have to get used to working with all stakeholders, including those external to the company. In the same vein, Sangué Fotso (2018) <sup>[40]</sup> emphasizes only this societal commitment recommended by the ISO 26000 standard. It also specifies that the company has a territorial anchorage. There is a large number of human resources

departments of large companies (large groups) competing by forming partnership contracts with a large number of organizations: civil society (local associations, NGOs), public actors (public authorities) national and international. These collaborations, in the opinion of Ndoumbe Berock (2017) <sup>[29]</sup>, are translated into logging companies in the Congo Basin by setting up education policies (building schools and donating teaching materials to schools...) and health (construction of health centers, donations of generic drugs to these centers, etc.). In our previous developments, we have put into perspective the specificities, or even the motivations, of the commitment of SMEs in a labeling process. It shows that the reputation and image of the company associated with compliance with the regulations and standards that govern the business sector of the company are important variables. The research carried out by Cornet and El Aboubbi (2010) shows that the desire of some companies to obtain the SA 8000 label has stimulated public institutions to require SMEs to formalize their HRM policies, with the aim of matching the requirements of the specifications. It is probably in this connection that Imbs and Ramboarison-Lalao (2013) recognize the existence of interrelations between CSR practices and HR policies.

#### **Diversity management: tools for implementing CSR?**

Regarding the relationship between CSR and diversity management, Cornet and Delhaye (2004) identify the relationship between these two-level variables. As a first step, these authors emphasize that organizations, especially SMEs, make use of diversity management to gain a foothold in the field of CSR. These authors go on to point out that organizational communication focused on the notion of diversity has added value within companies and is therefore an entry point for a CSR-oriented policy. In the same vein, Peretti (2007) <sup>[6]</sup> reveals that taking diversity into account makes employees more aware of discrimination while stimulating them to opt for an avant-garde (proactive) approach to diversity. For Paradas (2010) <sup>[34]</sup>, this approach is essentially beneficial, especially with a view to obtaining a societal label. In the opinion of these authors, the company, particularly the SME, which is part of a "responsible strategic" approach, must integrate within it values of diversity. Such positioning aims to present a positive and humanistic image of the organization towards its stakeholders (Cornet and Delhaye, 2004). Continuing in the same vein, Besseyre des Horts and Salle (2007) <sup>[6]</sup> reveal that an essentially voluntarist strategy to insert disabled workers into the company is inevitably part of a CSR approach. This will enable the company to benefit over the long term, given its responsible image perceived by its stakeholders of a sustainable competitive advantage (Porter, 2007). Quairel-Lanoizelée (2012) <sup>[36]</sup> emphasize that diversity management is similar to CSR practices, since HRM and / or marketing practices incorporated in a diversity management policy take into account the respect of difference (Meignant (2004) <sup>[26]</sup>, Cornet and Delhaye, 2004). These managerial reasonings mobilized in this paragraph are part of the foundations of diversity management which, according to Imbs and Ramboarison-Lalao (2013), fit into a CSR social proximity vision vis-à-vis not only stakeholders internal (employees) but also external stakeholders (customers).

#### **HRM in the CSR test: Towards socially responsible HRM practices?**

The rise of social concerns has legitimized the concept of CSR to the point of stimulating some organizational researchers to consider a new conceptualization of the role and missions of HRD (Igalens, 2011) <sup>[22]</sup>. In his model, Ulrich (1997) <sup>[46]</sup> identifies new challenges facing HRDs and stresses the urgency of expanding their missions so that they can overcome them. In a context where CSR is an imperative for all organizations, it becomes wise to take into account, or even reconcile the divergences of actors with contradictory interests. This seems to justify the urgency of re-evaluating the role of HRD. Indeed, this author stands out as a defender of sustainable development. In addition, it is a catalyst for performance and a promoter of human capital (Ulrich, 1997) <sup>[46]</sup>. For Gond *et al.*, (2011), these prescriptions relating to the strategic stakes of HRM in the context of the emergence of CSR deserve to be qualified, in particular according to the missions assigned to HRM. Imbs and Ramboarison-Lalao (2013) argue that HR managers, including those from SMEs, are seen as levers of CSR. In addition, these authors also reveal that CSR appears to be a toolbox of good HR practices existing in the company. Many studies have focused on the perception of employees with regard to CSR, allowing identifying and legitimizing the impact of these practices on their attitudes and behaviors at work. In this logic, Closon and Leys (2011) argue that the perception of CSR practices has an impact on job satisfaction, overall on organizational involvement. Saulquin (2004) <sup>[42]</sup> notes that the social axis remains a priority in the declinations of a CSR-oriented policy. Indeed, following this author, many researchers say that employees are sensitive to the legal and ethical considerations of CSR (Ndoumbe Berock, 2017) <sup>[29]</sup>.

In the context of developing countries, specifically Cameroon, there is regulation and collective agreements by sector of activity that determine and guarantee socially responsible human resource practices (HRHPR). However, for Coulon (2005), companies practice cunning management. According to Ongolo and Badoux (2017), they avoid innovating their HR practices, even less to implement HR practices that go beyond what is prescribed by the rules. Gond *et al.*, (2011) believe that the contribution of HRM to CSR remains implicit. But, this contribution is recognized to be rich in its content. In view of the above, it seems pertinent to focus on the impact of HR practices in implementing a CSR-oriented approach in SMEs.

#### **The HR function, a catalyst for CSR?**

In the context of developing countries, specifically the CDE, many specialists and researchers on CSR and HRM issues have called for a new conceptualization of the HR function, which would be similar to an antechamber of CSR practices (Igalens, 2011 <sup>[22]</sup>; and Leys, 2011). For Imbs and Ramboarison-Lalao (2013), it is a question for companies, especially SMEs, to communicate about their approach or commitment to CSR, taking care to ensure that all employees adopt behaviors responsible; that is, behaviors that comply with CSR requirements. While following the same logic, Bon and Penseil (2015) note that HRDs are the resource persons, or even

instigators of the CSR approach, mainly in a vision of a real business project. Gendron *et al* (2008) argue that the HR function goes beyond this, establishing itself as an indispensable tool in the adhesion of employees in major policies, and even CSR corporate strategies. For these authors, the HR function aims to stimulate employees' enthusiasm, by taking their opinions and especially by giving them the latitude to take initiatives, so that they feel truly involved in achieving organizational objectives. Peretti and Uzan (2011) <sup>[22]</sup> observe that HRDs, well regarded as actors in the process of behavior change within companies, undergo this mutation not only at the level of their missions, but also and especially at the level of the instrumentation of management. Swain and Maignan (2001) consider that the company's commitment to a sustainable development approach is likely to have an impact on employees' perceptions. In this context, these authors argue that this could be a catalyst for internal HRM that will boost employees to adopt responsible organizational behavior, or even citizens. In this logic, CSR is akin to tools that contribute to the performance of the company's human resources. It is probably for these reasons that some authors, like Igalens (2011) <sup>[22]</sup> and Reynaud (2006) <sup>[38]</sup>, think that CSR will help to raise the HR function to a high strategic level. To this end, we can deduce from Reynaud (2006) <sup>[38]</sup> that HRM is at the center of organizational concerns and objectives that aim not only to build and maintain, but also to develop a real sustainable performance. This author therefore considers HRM to be a strategic instrument that plays a major, if not essential, role in sustainable development policy (Reynaud, 2006) <sup>[38]</sup>. Paradas (2010) <sup>[33]</sup> argues that, within the VSEs, the responsibility falls on the manager in terms of his position of "substitute for HR" as it is the case in some SMEs, to be a catalyst for CSR. After reviewing the theoretical framework of this research, the following developments will focus on a description of the empirical strategy mobilized.

## 2. Methodological framework adopted

In order to grasp the issues and realities of CSR in an SME context, we focused the objective of this research around the following series of questions:

What is the perception of HRM managers and managers of Cameroonian SMEs in the forestry sector of the importance of CSR? Which HRM practices, CSR oriented, are implemented within SMEs in this sector? What contingent socially responsible HRM practices would be appropriate for forest industry enterprises? Following Sangué Fotso (2018) <sup>[40]</sup>, we put in this study a point of honor on the point of view of the strategic organizational actors (the owner-manager, to a certain extent the HRD), likely to determine the stakes and motivations inherent to their social commitment. To achieve this goal, in relation to the previous questions, this exploratory type research adopts a qualitative approach (Spence, 2007) <sup>[43]</sup>. It restores the varieties of SME practices on the object studied, relying on the method of life stories (Sanséau, 2005 and Bertaux, 1997). Given the specificity and the rise of the research problem studied, associated with the scarcity of research and information in this field, particularly in Southern countries including Cameroon, the

multi-case study (Hlady -Rispaal, 2002) <sup>[20]</sup> has emerged as part of this research.

Our sample of convenience is composed of two (2) SMEs respectively located in the cities of Yabassi (ALPHA) and Nkondjock (BETA) which constitute the unit of analysis of this work. These SMEs are represented by their manager and / or their HRD. The first city is the economic capital of Cameroon. These two cities are peripheral to Douala (economic capital of Cameroon) which abounds more (80%) of the companies of the country because of its proximity with the sea (autonomous port). Also, it is important to specify that the adoption of a convenience sample is justified in this research by the fact that in our context, the information relating to SMEs, particularly from the forestry sector, is not available (Boukar and Sandjeu Ngassam, 2011 Sangué Fotso, 2018) <sup>[40]</sup>. We therefore resorted to it, as recommended by Thietart *et al.* (2003) <sup>[44]</sup>, to opportunistic behavior to constitute our sample. Yin (2003) and Eisendnards (1989) argue that, in the process of a qualitative approach, the researcher can use several data collection tools: documentary studies, observations and semi-structured interviews using an interview guide. In the same vein, in the specific case of HRM research, Abraham *et al.*, (2010) <sup>[1]</sup>, Joyeau *et al.*, (2010) <sup>[23]</sup> and Sanséau (2005) <sup>[41]</sup> point out that the method of life stories is the better suited to address the complexity of the social world. In such a context, the collection of descriptive narrative data is, as Sanséau (2005) <sup>[41]</sup> specifies, in an essentially comprehensive logic of HRM practices that are socially responsible for the cases studied. The need to understand how CSR is implemented through HRM, in a context where the dominant literature is devoted to large companies (Sangué Fotso, 2018 <sup>[40]</sup>, Imbs and Ramboarison-Lalao, 2013, Ben Boubaker-Gherib, 2009 <sup>[3]</sup> Gendre-Aegerter, 2008) <sup>[19]</sup> was the main theme of this research. The constructivist approach associated with deductive reasoning is applied in this study. We have through maintenance guide collected information. The aim was to better understand the social phenomenon studied, through the stories of practices (Abraham *et al.*, 2010 <sup>[1]</sup>, Imbs and Ramboarison-Lalao, 2013). Having realized that the leader-owner (conductor) is generally responsible for piloting the CSR function in SMEs / VSEs (Sangué Fotso, 2018 <sup>[40]</sup>, Imbs and Ramboarison-Lalao, 2013, Ben Boubaker-Gherib, 2009 <sup>[3]</sup>; Gendre-Aegerter, 2008 <sup>[19]</sup>, De Boislandelle, 1998), we chose to interview two owner-managers and / or HR managers.

It is also important to specify that, as part of this research, the selection of managers and / or HR manager was based on the official definition of SMEs / SMI in Cameroon, which emanates from Law No. 2015 / 010 of 16 July 2015 on the extension of the SME / SMI. Two criteria are essential in defining the SME in this context: the turnover and the number of employees. This law distinguishes three categories of SME / SMI: first, the very small enterprises (TPE) whose workforce does not exceed five employees and the turnover limits to 15 000 000 FCFA <sup>2</sup>; secondly, small businesses (PE) with a workforce of between six (6) and twenty (20) employees and a pre-tax turnover of between CFAP 15 and 250 million; lastly, medium-sized enterprises (ME) with a workforce of between 21 and 100 employees and a pre-tax turnover of between 250 million and 3 billion FCFA. Is

<sup>2</sup> 1 US Dollar = 500 FCFA and 1 Euro = 656, 957 FCFA (Franc of the French Communities of Africa)

considered as SME / SMI in the context of Cameroon; any company having a maximum workforce of 100 employees and a turnover excluding taxes up to 3 billion FCFA. By focusing on the knowledge of the structural specificities of the Cameroonian economy, we affirm that the cases constituting our study sample are representative of the managerial diversity of Cameroon's forest sector SMEs. We have encountered as difficulty the fear, even the reluctance of managers, who we assimilated to relays of tax officials, or even spies. For those leaders who agreed to receive us, we had to sign confidentiality and non-use agreements for information collected for profit. To this end, we have preserved the anonymity of both SMEs and managers and managers interviewed by the use of fictitious names. To conduct the interviews of this research in an efficient way, favoring like Imbs and Ramboarison-Lalao (2013) and Joyeau *et al.* (2010)<sup>[23]</sup>, the expression of the narrator, the investigators made up of the ESSEC students in the Master 2 professional program, mobilized

in the course of the course entitled "Techniques of management" collected some of the primary data of this work in "face to face" during interviews lasting an average of one hour and forty-five minutes. Secondary data were collected in the business journal, documentation in the forestry sector (Cameroon Timber Industry Group, Ministry of Forests and Wildlife, Congo Basin Forests Commission) and websites. Following Imbs and Ramboarison-Lalao (2013), Ramboarison-Lalao *et al.*, (2012)<sup>[37]</sup>, Joyeau *et al.* (2010)<sup>[23]</sup>, Abraham *et al.* (2010)<sup>[1]</sup> and Sanséau (2005)<sup>[41]</sup>, our research did not resort to theoretical coding, so it does not fit into a thematic reading of the results. Based on the reasoned choice approach, we propose to summarize the practices and specificities that characterize each of the SMEs studied. After a brief review of the specific context, we present the results in synoptic boxes. The table below summarizes the main characteristics of our sample.

**Table 1:** Summary of the characteristics of the SMEs studied

Characteristics of SME	SMEs ALPHA	SME BETA
Creation date	1990	1994
Main activities	Forest inventories, logging and trading	Lumbering, Transformation and Trading
Number of employees	85	25
Turnover <sup>3</sup>	2.5 billion	2 billion
Interviewees	Owner-manager (55 years old)	Owner-manager (51 years old)
	HR Manager (43 years old)	Administrative and Financial Director (38 years old)
	Chief Operating Officer (32 years old)	Chief Operating Officer (36 years old)
Total duration of interviews by companies	8:30	7:25
Certification	Outstanding certification	Not certified

*Source:* The author on the basis of company information, May 2017.

### 3. Socially responsible HRM practices in contingent SMEs: Empirical results in Cameroon context

#### 3.1. Alpha

Founded in 2000, X2 is an SME in Cameroon's forest industry with its head office located in Yaounde (political capital of the country). It operates in the region of eastern Cameroon, an area of 47,585 hectares. It has a staff of 18, including three (3) executives and eight (8) agents. Its main activities are logging, processing (sawmill, planing and drying) and the export of logs to European and Asian markets. Among the ten species exploited, the most popular are: *Entandrophragma cylindricum*, *Khaya ivorensis*, *Mansonia Altissima*, *Nauclea trillesii*, *Terminalia ivorensis* Engl. & Diels, *Milicia excelsa* (Welw.) C. C. Berg. Aware of its vulnerability, this SME has created a strategic alliance with a multinational of the sector that stimulates and accompanies it in a sustainable forest management approach. This partnership has the consequence of reinforcing its reputation and its legitimacy on the world timber market. It also promotes the respect by this SME of modern methods, responsible and sustainable management of forests. This SME is one of the few Cameroonian companies in the forest sector to have obtained a certification for all of its forest concessions.

Nicolas Lyce, owner-manager of the SME X1, puts into perspective the CSR practices of this company.

#### The importance CSR within Alpha

"We are aware that our activity has an impact on the environment as well as on the local communities and riparian areas of our forest concessions"

"We have a certificate of environmental compliance since the year 2009 issued by the competent administration, which reflects our commitment to the consideration of CSR and specifically sustainable development in forestry"

"We are in SMEs, but we are also very sensitive to sustainable forest management"

"Our commitment to forest certification requires us to responsibly manage our employees, we integrate CSR values into our management style"

#### Alpha CSR practices with the community

"The wood waste resulting from our processing activities is graciously offered to the populations needed for income-generating activities (the production of charcoal, the manufacture of furniture, the small miniseries, etc.)".

"We are involved in education in local and riparian communities in our logged forests by building schools and supporting initiatives, particularly in the area of health."

<sup>3</sup> It should be noted that we were satisfied with the turnover declared by the interviewees in the companies studied, we did not have access to the accounting documents of these companies.

"We are aware that improving CSR practices (internal and external) represents a competitive advantage in terms of image and the overall performance of the company."

#### **Alpha's socially responsible HRM practices**

"We are making considerable efforts to improve the working and living conditions of our employees."

"Our employees have decent housing with light and they have a regular salary every month"

"During Christmas, we offer food and meat to all our employees"

"We are committed to supporting our retired employees in good conditions. We anticipate and follow their retirement record of our employees until their completion. Some are even converted into subcontractors for forest inventories »

"We strive despite the crisis in the sector that requires redundancies or the technical leave to keep with all our employees."

"The company awards productivity bonuses to employees and helps them prepare for the start of their children's school year."

#### **Socially Responsible HRM Practices Expected or Expected**

"100% health insurance for all employees and their spouses and children"

"University Education Assistance Supplements for the Children of Our Employees".

"Recruit temporary workers who will be recruited after their apprenticeship phase of the logging profession".

"We are also planning in the future to strengthen the recycling of employees under controlled slaughter."

Nicolas Lyce, Owner-Manager; Francis Donovan, Administrative and Financial Director and Winfried Emmanuel, Chief Operating Officer.

Several relevant pieces of information emanate from this account of CSR-oriented practices of this SME. First, it should be noted that CSR would be integrated into logging companies, at least in its social and environmental dimensions. Then, we see that CSR is not necessarily related to the size of the company. It is not the preserve of big business. This SME is strongly attached to the rank of large companies in the challenges of sustainable management of forest resources. Its commitment to a forest certification process makes it one of the few national companies certified alongside multinational companies. The signature of a strategic partnership by this SME with a multinational in the sector can only reinforce a positive image. It demonstrates the role that multinational forestry companies could play in supporting SMEs in the sustainable management of forests.

### **3.2. Beta**

Company with national capital, SME X3 is created in 1994 with for head office in Yaounde. It employs 85 people, including 5 executives and 15 masters. This company has a total exploitable area of 241,708 ha. Its operations and processing sites are located in the Eastern region, which represents the country's first production site in terms of area and volume of timber harvested. Growing since its creation, this company prospects about thirty species for an annual production of 100,000 m<sup>3</sup>. The most exploited by this SME are *Nauclea trillesii*, *Terminalia ivorensis* Engl. & Diels, *Milicia excelsa* (Welw.) C. C. Berg, *Entandrophragma useful*, *Aucoumea klaineana* Pierre, *Milletia*

*Laurentii*. This company is hostile to commitment to a certification process. Not having access to the global timber market, she has signed a strategic partnership with a multinational in the sector to which she sells the exclusive rights to produce logs and lumber. The SME X2 is not formally engaged in a CSR approach. Besides, she does not have an HR department. It is the owner-manager who deals with certain strategic aspects of the HR function, including hiring, firing and training for the skills needed for the company's core business. Administrative assistance deals with the basic functions relating to the keeping of daily scorecards, retirements, follow-up of personnel files to

the National Social Insurance Fund (CSIF).

The information gathered, added to the field observations, suggests that there is no real CSR strategy or vision being undertaken within this company. Notwithstanding the absence of a true CSR vision implemented within this company, Francis Donovan, its owner-manager, lists the efforts made by this company in terms of CSR.

#### **CSR practices of BETA**

"BEAT is an SME cameroonian unipersonal. CSR culture is slow to anchor in the manners of the leader to the point that it is formalized. Notwithstanding the operational and staffing costs that are known, other charges, including the commitment to certification, etc. are considered useless and qualified as unnecessary sources of expenditure".

"The main actions of this SME in terms of CSR that is related to its internal social responsibility relates to the motivation and the improvement of the living conditions of the employees".

"The CEO was able to captivate the esteem of his employees by striving to be attentive to them and ready to take their grievances into account. This is for example the case of sickness of employees or their families.

#### **Socially responsible HRM practices of BETA**

"When I see or know that an employee is sick, I have to support him financially regardless of whether he has a salary. In case of accident at work, I take care of it without taking into account the CNPS. I make many donations, even to the coffins, we have in the company a section for the third transformation where young people without a diploma come to learn a trade".

"I take care of my employees living with HIV / AIDS. At the start of the school year, I give donations to employees, including those of sick employees, to enable them to prepare for the start of their children's school year. "

"I do not make loans to employees, any employee who has had or has a serious problem and asks me whatever the amount, I help him for free"

"We have new and state-of-the-art logging equipment (machinery and logging equipment) that allows employees to work in peace."

"I regularly pay the salaries of my employees. They are housed with water and light at the expense of the company. I put the wood waste free for employees".

"We make various donations and offer the possibility to some employees to have their own home. In a systematic way, employees are cared for including their family members in case of illness. Also, on the death of an employee or a close relative, the company deals with it until the organization of the funeral " Francis Donovan, Owner-Manager

In this family-oriented, one-person SME, we find at the end of this story that socially responsible HRM practices are informal. Most of these practices are based on the so-called "paternalistic" type of management, the ultimate goal of which is to create a family atmosphere of work.

#### 4. Discussion, conclusion and perspectives

Overall, our results are consistent with the postulates of the neoclassic approach. In fact, managers of SMEs aim to optimize their personal utility function by considering CSR, specifically socially responsible HRM as an important tool that contributes to the maximization of this function. For these SME managers, the all-out search for the interest of all stakeholders does not seem to be a major goal. The SMEs studied are in favor of a commitment to a CSR-oriented approach and lead actions, particularly social ones. Several SMEs studied develop actions primarily for their employees. The leaders of these SMEs also claim to be convinced that CSR is a real source of the overall performance of the company. This instrumentalist approach to CSR seems to justify the concrete application of the commitments. While it is true that the national legislation associated with collective agreements in the different sectors of activity frames socially responsible HRM practices, it should be noted that the implementation of these actions is driven more by the voluntary commitment of their employee's leaders. If the State through the Ministry of Labor and Social Security seems to encourage the respect of social norms, it is clear that it involves little the real actors concerned (civil society, workers' unions, etc.) whereas for some workers, their activities create an obvious risk. The analysis of the speeches, and even the stories of the interviewees, reveals how important the commitment of the leaders is. The concern for the well-being of employees also emerges in the accounts of almost all the managers and / or HR managers interviewed in the SMEs studied. Although not having a directorate, a department or a department devoted to human resources, the majority of the SME managers studied seem to have realized the importance of implementing a real human resources management policy. Link with the CSR approach of their company. It is obvious that the strategic approach to the contribution of HRM to CSR among the SMEs studied is bearing fruit, by integrating the concerns of their "internal stakeholders" into the managerial strategy. This represents a lever for implication of the latter, and consequently for organizational performance. This HRM, expressed informally, is driven by the leaders themselves. The commitment to CSR is likely to be a catalyst for emulating employees around the company's projects (Berger-Douce, 2011<sup>[5]</sup>, Imbs and Ramboarison-Lalao, 2013). For Bonneveux (2010)<sup>[10]</sup> and Paradas (2010)<sup>[34]</sup>, it is the responsibility of SME managers to drive such a cultural shift towards CSR values. The pressure of time associated with the weight of regulations undoubtedly represents constraints that these SME managers studied must overcome, in order to boost a real CSR-oriented culture in their company. These SMEs (small or very small) do not represent a factor limiting even less an obstacle to the implementation of a real societal innovation. We were pleasantly surprised to find that the SMEs studied in this research have a good knowledge of the concept of CSR and are working to implement it, at different rates and degrees. In some cases, the practice of socially responsible HRM is more advanced in these SMEs to the point of being tied

to a humanistic management style, considering some employees to be unprofitable in economic terms. Field observations and interviews with the main players in the SMEs studied show that the convictions associated with the vision of the managers represent a major lever for the commitment of these companies in a CSR-oriented approach. We also note that leaders who have had teaching units related to CSR and sustainable development are more inclined to commit their company to the CSR path, for the simple reason that they are more aware and better master the stakes and feats of a company perceived as being socially responsible. CSR in such a context is part of a "win-win" approach to build a sustainable partnership between the manager and his employees. For companies formally enrolled in a CSR-oriented approach, the theories of learning are adequate to rethink and erect CSR into a learning lever (Boubaker-Gherib, 2009<sup>[3]</sup>, Paradas, 2010<sup>[33]</sup>, Imbs and Ramboarison-Lalao., 2013). This situation implies that SMEs are constantly questioning their societal practices. According to Baret (2007), organizational learning fosters understanding of the process of building new social and environmental conventions by individuals who will later set themselves up to new so-called "more responsible" conventions. In the same vein, Boubaker-Gherib (2009)<sup>[3]</sup> and De Gabrielli and Depond (2012)<sup>[16]</sup> argue that the societal learning model fundamentally revises the methods of societal management of firms, taking as an anchor the way to question management principles. This seems to be the expected continuity of this exploratory research focused on internal stakeholders (employees), through the concept of Individual Societal Responsibility (RSI). (ISR)?

These relevant results represent an important contribution to the "conceptualize" (Sangué Fotso, 2018)<sup>[40]</sup> of CSR, whose conception is also done in terms of internal purpose; that is to say, transfer vis-à-vis employees. The state has resigned from its sovereign missions, including regulator. It does not develop incentives to encourage SMEs that engage in a socially responsible HRM approach. However, the results show that an equilibrium situation can be achieved provided that proximity and the economic, social and ecological dimensions are combined. This conclusion is similar to that of Imbs and Ramboarison-Lalao (2013). We observe, of singular material, that the perception of the managers of SMEs with regard to one of the dimensions of the CSR is strongly related to the fields of activities of these companies. Logging leaders define CSR in terms of *sustainable forest management*; that is to say, preservation of the environment. This contrasts with the approach of SME managers specialized in services, who focus on their relations with their employees to give content to CSR. The majority of the interviewees say that their CSR-oriented approach is not formalized, which justifies their limited familiarisation with this concept, as observed by Sangué Fotso (2016). By following the results obtained in Cameroon, particularly related to the issues of CSR and sustainable development (Biwolé Fouda, 2014<sup>[7]</sup>, Ondoua Biwolé, 2012<sup>[32]</sup>, Ndoumbe Berock *et al.*, 2016<sup>[28]</sup>, Moskoläi *et al.*, 2016<sup>[27]</sup>, Sangué Fotso, 2018)<sup>[40]</sup>, we arrive at the idea that the socio-cultural specificities of the country, especially in an environment marked by ethnic diversity (about 250 ethnic groups), linguistic (two official languages namely French and English) and predominantly family-owned SMEs, is a decisive parameter. The mastery of the specificities of

Cameroonian SMEs seems decisive to reconstruct the theoretical framework which is further away from observed practices.

The results of this research contain certain limits, notably inherent to the methodology adopted, to the entrepreneurial profile of the managers of the SMEs studied, which probably reduce the possibility of generalization. While it is true that the variable "size of the SME" was not retained as a discriminating element of our research, it is clear that the behaviors of the leaders differ according to whether they are very small, small or medium-sized enterprises.. In the same vein, the profile of SME managers was not highlighted as a discriminating variable of SME engagement in a CSR-oriented approach. This limit opens de facto avenues for future research on the perception of CSR practices, particularly by focusing on the dimensions of Carroll's (1979) <sup>[12]</sup> model of CSR. Future work could also focus on the perception of stakeholders and the informal nature of CSR in the Cameroonian context, by mobilizing a more representative sample, which would lead to a generalization of the results and discuss the main orientations of CSR that this exploratory research.

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