

## **Corporate Social Responsibility in Cameroon**

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**Abstract:** Corporate Social Responsibility (CSR), a concept whereby firms are expected to surrender some of their profits for the welfare of their surrounding communities is becoming increasingly evident in the practices and activities of many companies in Cameroon. Companies in Cameroon are making efforts towards social responsibility in their host communities such as provision of public utility services, educational and health facilities, poverty alleviation, support for local culture, sports and others. However, it becomes imperative that companies establish their CSR policies to ensure effectiveness in the practice and implementation of CSR. This is because, the absence of CSR Policy at the level of the State and lack of oversight agencies provide room for companies to establish and act nonchalantly towards Corporate Social Consciousness to their operating environment and communities. This explains why CSR efforts of companies in Cameroon embrace ineffectiveness even though the companies might have CSR policies in place.

**Keywords:** Corporate, Social, Responsibility, Policy.

### **INTRODUCTION**

The ongoing, argument on the concept Corporate Social Responsibility (CSR) has spelled-bounded much interest in the business world (Moskolai, 2016). In contemporary society, the concept CSR is commonly used by companies and it refers to an aspect or process by which organizations develop and express their corporate culture as well as social consciousness (Khan, Khan Ahmed and Ali (2012). CSR developed as an unavoidable priority (Porter and Kramer, 2008) for business tycoons in all countries or a kind of “business virtue” that might put business on staid scrutiny (Vogel, 2006). Progressively, companies’ efforts that go beyond the financial aspects of business operations have become significantly important such that companies are required to ensure that they take into account the social and environmental impact of their business operations (Iatridis, 2011). Consequently, companies are constantly required to involve in undertaking activities known as CSR. According to the notion of CSR, there is interrelationship and interdependence between society and business. Business and society are not two separate entities; because business is dependent on the society and society in turn benefits from the business as well as suffers a great deal of the burdens of business enterprises. It is in this light that firms are called upon to engage in socially responsible activities that benefits the companies’ neighbourhoods. It is these socially responsible actions that are termed CSR. “The concept of CSR has attracted worldwide attention and acquired a new resonance in the global economy” (Jamali and Mirshak, 2007, p.243). Recent years have witnessed increasing curiosity

in CSR which stemmed from the dawn of globalization and international trade; which have reflected in enhanced business complexity, new demands for enhanced transparency and corporate citizenship (Jamali and Mirshak, 2007). Traditionally, governments do not only have politics as their principal roles, but also have moral obligations towards their citizens through the provision of services for the wellbeing of the society (Chambliss, and Yeager, 1954). On the contrary, the needs of the society have far surpassed government's ability to meet them. It is against this background, that the spotlight is increasingly turning to the consideration of what the role of business in society is and the need for business to engage in CSR (Jamali, 2007). Certainly, it is this current upward demand that triggers corporations to respond to social concerns (Quazi, 2003).

Relatively, CSR is a novel concept in Cameroon Ndzi (2016); its scenic development in the country is still embryonic; and dialogue about the concept is yet to take off in the country (Leno and Haliday, 2021); yet "It is as old as business itself" (Ngobo, 2018). Cameroon has been underlined as one of the countries in Africa where giant business corporations encourage the practice of CSR principally through philanthropic projects in health, education, and poverty alleviation (Rampersad and Skinner, 2014). However, there is still slight reluctance regarding the efforts of Cameroonian companies in one or the other approach to the practice and implementation of CSR (Ngobo, 2018). There is the awareness of CSR in Cameroonian companies; however, the 2014 final report of Institute Afrique RSE (IARSE) which is a consultancy company specialized in the sustainable economy in Africa specifically in Cameroon reveals that many formal CSR practices appear to be just for appearance and completely ad hoc. Generally in Sub-Saharan Africa and in Cameroon in particular even though it is obvious that there are companies that have started implementing environmental management, there are still challenges and obstacles to overcome in order to establish it as a standard policy (Ndzi, 2015). This, coupled with the growing attention conferred to CSR as a claim for ethical and responsible behavior in business, the need for a critical study of companies' CSR policies with regards to the country's legal framework of CSR, evaluation of implementation and impact; and analysis of the CSR practices become imperative and indispensable. Since Sociology studies societies, communities and institutions and provides explanation on social phenomena and concepts, the study was provoked by the need to assess the practice of CSR by companies in Cameroon. Emphasis is laid on the need to evaluate companies' CSR practices which reveals the real relationship between the business corporations and their host communities.

## **KEY TERMS**

### **Corporate**

The term corporate means relating to large companies or to a particular large company. It is a legal entity which could be an association, a company, a person, a government or an institution identified by a particular name. The corporate form originated in medieval times, when it was used by governments to grant special institutional status to cities, religious institutions and universities. Sociologically, corporations are products of national systems of institutions that vary across cultures and over time (Davis and Kim 2017). The law according Iwai (2001) sees of a corporation as a 'legal person' that is a subject of rights and duties able to own real property, engage in contracts, suing and being sued in its own name separate and distinct from its shareholders. In economics it is seen as a legal and contractual mechanism for creating and operating a business for profit using capital for investors that will be managed on their behalf by directors and officers. Berle and Means (1932) challenged the legacy of giant corporations when they charged that corporates officers have seized or appropriated control from the owners who are shareholders. However the control is never seized as investors rather make choices along a risk-reward range.

### **SOCIAL**

In a sociological context, the term social connects to human societies which involve the interaction of the individual and the group; and the welfare of human beings as societal

members. Social interaction is defined as a process in which activities that meet human needs such as need for affiliation to group, need for love, self-esteem and achievement (Kitishat, and Freihat, 2015). The term social is broad and could mean many things. Social could denote the tendency to establish a kind of cooperative or interdependent relationship which is mutually beneficial to one another. One can also look at the term social as a phenomenal pleasant companionship with friends or associates.

In the context of this study the term social is looked at in the perspective of the relationship between business and society. The concept of social responsibility of business holds that the managers' objective is not only to take decisions regarding business geared towards profit maximization or shareholders value but also to take into consideration the protection of the interests of the different stakeholders and the society as a whole. Such stakeholders include: consumers, workers, community at large and the natural environment (Low, 2016). This viewpoint contends with Friedman's idea of pure profit maximization (Friedman, 1970). Following the social responsibility of business, since all the members of the society are obligated towards the society, business should also function in society in such a way that it will not only focus on its profit maximization but also fulfills the expectations of society by ploughing back part of its profits to the society (Low, 2016).

The stakeholder theory on the morality of business in society, posits that managers should identify, recognize and serve the interests of a broader set of stakeholders (Low, 2016). The social aspect therefore involves the interrelationship and interaction between business and society and whatever business does for the society should be for "all" not for "one". This means that business social actions towards the society should encompass the interests of "all" and not specific individuals for example influential politician, government officials or men of affluence in the society at the expense of others. In other words, if businesses are called to be socially responsible, they are expected to cover the concerns and interests of the whole society or communities around their neighbourhoods.

## **RESPONSIBILITY**

Responsibility denotes the capacity to render account to someone for one's actions, and the possibility to be held accountable for them. It constitutes a person's actions and their consequences executed out of free will, with the full knowledge of what he/she (they) are doing (Baumgärtner, et al, 2018). According to Dictionary.com, responsibility is the state or fact of being responsible, answerable, or accountable for something within one's power, control, or management Business historian. The term responsibility, when used in business undertakings, as denotes to "a domain of duty or commitment assigned to a person based on the nature of his position, function, or work (Bivins, 2006). To this historian, responsibility could thus be viewed as a bundle of obligations associated with a job or function. Philosophers usually discuss responsibility in connection with praise, blame and punishment. A related strand of philosophical discussion dwells on what it is to be responsible, in the sense of being a moral agent (Williams, 2008). To be more specific the concept of responsibility is more applicable now than in the past because, societal members enjoy more individual and collective freedom; there are less external forces that constrain an acting person's choice; and as a result of better education, person's will and the ability to choose and act is more developed (Williams, 2008).

## **CORPORATE SOCIAL RESPONSIBILITY**

Corporate Social Responsibility constitutes the social responsibility of business which incorporates the economic, legal, ethical and discretionary expectations that a society expects of organization at a given point in time (Carroll, 1979). According to the European Commission, Corporate Social Responsibility is the responsibility of enterprises for their impact on the society. The prerequisite for meeting that responsibility include respect for applicable legislation and for collective agreement between social partners. In order for companies to fulfill their social responsibility to the society, it is required that they put in place a process of integration of social, environmental, ethical, human rights and consumer concerns into their business operations and

core strategy and also ensure that they work in close collaboration with their stakeholders, with the aim to “Maximize the creation of shared value for their owners/shareholders and for their stakeholders and society at large and; Identify, prevent and mitigate their possible adverse impact” (EU, 2011 P.6)

Having seen some definitions of CSR by other scholars even though all these definitions cannot be exhaustibly listed in this work, the researcher in her perspective defines CSR as follows: “CSR in a strict sense, is an aspect of a company’s culture by which the company voluntarily takes into account the concerns and interests of all stakeholders in order to maintain a symbiotic and reciprocal relationship with its stakeholders” (Ebote, 2024).

## **POLICY**

According to Collins English Dictionary, a policy is a set of ideas or plans that is used as a basis for making decisions, especially in politics, economics and business. Many people think the term policy would have a quick and simple answer but that is not the case. This Perhaps can be the reason why many people prove that they have very little or no understanding of what policy is. According to Torjan, many would say that they don’t “do policy” while others hold that it has only minor relevance to their work - or, for that matter, their lives (Torjan, 2005). Policies are of different types. These include substantive and administrative policies, vertical and horizontal policies, reactive and proactive policies and current and future policies (Torjan 2005). Torjan proceeds to explain that a policy stands as a guide post for every business organization as it guides the organization’s decision-making process and no business entity can do without it. In this light corporate policy presents itself as a guide post of a company coupled with the fact that it is helpful in the managerial thinking process which results to efficiency and effectiveness in achievement of any organization’s objectives. Corporate policy is also defined as the intention of the management implying government’s action towards the pursuit of the company’s objective (Johri, Saraf and Ghosh, 2014). 2013). It helps the manager to identify the solutions to the problem faced by the company; and provides a framework through which decisions are taken. It is through the corporate policy that the Management’s intentions in dealing with various problems faced by the company are clarified. A corporate policy is important for a company because it provides managers with transparent guidelines to take decisions that will help them be on the safe side.

The aim of CSR Policy is to ensure that companies carry out their operations ethically, taking into consideration the following: social, economic and environmental impact of their business activities as well as human rights. It is a company’s Act of creation that determines the design of its social responsibility policies. In other words, each company designs its CSR Policy on the basis of its Act of creation. The CSR Policy of a company like Goldman Sachs Services Private Limited (2021), establishes broad approach and provides direction that guide selection, implementation and monitoring of CSR activities. Companies like Cameroon Development Corporation (CDC) and SONARA in Cameroon have formulated CSR policies which guide the practice, implementation and assessment of this social technology. It is a company’s CSR Policy that formulates its annual action plan that is pursuable, to the CSR obligations in the domain of CSR initiatives undertaken by the Company. Looking at another company - PCCW Limited (2018), CSR policy presents a set of rubrics sanctioned for the company and also on behalf of the company’s Board of Directors. It is these procedures that lay down the objectives for the company’s CSR and provide direction on the principles to which all stakeholders or individuals associated with the company Group are dedicated. From time to time, it may become imperative that amendments are made, such that additional policy statements and guidelines may supplement these rules. A company’s CSR objectives, application of CSR rules, the Board’s responsibility in the implementation of CSR rules, CSR Committee of the Board, the CSR Committee’s functions and responsibility, CSR activities and strategies, CSR expenditure, monitoring of the CSR actions and display of CSR activities in the website are all defined by the company’s CSR Policy. In relation to conceptual or empirical research on CSR policy, one

would conclude that there little or no research on this. However, different companies display their CSR policies online.

## **METHODOLOGY**

This study employed a document review (Documentary research). Document review is a qualitative data collection method that involves analysis and evaluation of documents to gather information for purpose of research (Zeegers and Barron, 2015). Document research involves a systematic review or evaluation of electronic documents or printed documents (Bowen, 2009). Document review was chosen as a method because of its many advantages one of which is cost-effectiveness. When compared with other research methods, it proves less costly and it is the method of choice in a situation where the collection of primary data is not possible (Bowen, 2009). In this case, since the data was already collected and contained in a document, the work of the researcher is to examine, analyze, evaluate and ensure quality.

In this work the researcher proceeded with content analysis of the documents. Krippendorff (2018) sees content analysis as a qualitative research technique employed to make replicable and valid conclusions from texts or other meaningful matters to the content of their use. The researcher used content analysis as it is transparent and provides a systematic approach to data analysis.

## **RESULTS**

Results present that companies in Cameroon practice and implement CSR in the domains of education, health, provision of public utilities, provision of employment to the local people, small holder schemes by agricultural complexes, environmental protection. This is in line with Pallathadka and Pallathadka, (2020) who hold that, the impact of CSR are evident in the communities in various ways such as support to education, support programmes, provision of assistance to animal welfare, vulnerable children/children, fair recruitment practices and efforts towards reduction of their negative environmental impact.

In education, companies' efforts are seen in the construction of school infrastructures such as classrooms and benches, the provision of didactic materials to students and pupils, organization of school workshops and seminars to provide guidance and orientation to students for excellent performance and future career choices. The findings of this study align with the World Bank report (2004) which concluded that CSR through education impacts the communities positively by improving education system and improving lives in their communities of operations. In essence, these corporations' involvement in educational provision points to the fact that programmes relating to education are some forms of CSR donations (Ismail, 2009). Furthermore, CSR activities to local communities are mostly those linked to livelihood, community assistance, health and education (Brew, Junwu, and Addae-Boateng, 2015). Still in this vein, Degie and Kebede (2019) view CSR as a pre-requisite to both local communities and the government; and companies' CSR actions would act as a stimulus to the competence of communities towards development especially sustainable development.

Companies in Cameroon make significant efforts towards enhancing the health of the local people through the construction of health facilities, provision of medical equipment to health care facilities like Health Centers, health education and sensitization services. These actions have had a positive impact on the healthcare infrastructure of the local community and have contributed to enhancing the quality of healthcare services provided to the citizens. In a study by Choudhary (2021) on community health and its importance, relates that large populations living in rural communities lack access to proper care and treatment in the hour of their need. For example, the elderly, pregnant women neonatal and persons with chronic illnesses also have opportunities to health care initiatives brought about by companies. Companies in Cameroon also reflect a commitment to the sanitation which is closely linked to health through the provision of water to their surrounding communities, and construction of modern latrines as well as provision of water to public places such as schools, markets and Health Centers. This aligns



with assertion of Abanyie, Ampadu, Saeed, Amuah, Douiti and Owusu, (2019), that in communities where water is provided, the local people have opportunity for increased access to potable water which has as outcomes, numerous positive impact: improved water quality, improved hygiene behaviour, reduced expenditure on health, positive change in health and enhanced productivity.

This study also found that even though corporations in Cameroon make efforts towards environmental protection, their environmental activities impact negatively on community members and the natural environment. This is evident in areas such as: health challenges (respiratory problems and other diseases), loss of biodiversity, and negative economic impact. A study by the World Health Organization (WHO) found that exposure to rubber dust can cause a variety of health problems, including respiratory problems, skin diseases, and cancer. Another study, by the International Union for Conservation of Nature (IUCN), found that rubber plantations can have a significant impact on biodiversity, by displacing wildlife and destroying habitats. Such problems are closely linked with a company like the Cameroon Development Corporation (CDC) which is an agro-industrial complex operating large and extensive Rubber, Banana and Palm Estates.

Employment, the operation of small holder schemes, development of skills and access to technology are also recorded as some areas of CSR of Cameroonian companies to their neighbourhoods. In line with the employment of the community members, companies offering a range of job opportunities in unskilled labor, skilled positions, and specialized skills show tendencies of prioritize hiring from within the local communities where they operate. However, for specialized positions such as engineering, they may have to look elsewhere if a suitable candidate is not found within the community. Companies in Cameroon such as SONARA, CDC and others try to follow a non-discrimination policy in their employment process and work with the National Employment Fund to ensure that they are following fair employment practices. However, the level of unemployment in the country does not reflect effective involvement of companies in this domain. Furthermore, different companies have different aspects deemed helpful to the local people and as such include such in their CSR policy. For example the CDC operates small holders' schemes for local farmers and supports this by providing technical assistance, supervision, transportation of produce from farm to the factory and purchase in bulk. Others like MTN-Cameroon and SONARA for example have taken the dimension of technology and MTN through its "Digital Schools" digitalize schools by establishing multi-media centers in schools (Ebote, 2018; Tassang and Ebote, 2020).

Despite efforts made by the Cameroonian companies, most of the CSR activities are sporadic and companies do not respect their policy statements; as such, what is indicated in the companies' CSR Policy is inconsistent with the realities in the local communities (Tassang and Ebote, 2020). This leads to ineffectiveness of CSR in Cameroon. This situation is largely the result of the fact that the State of Cameroon has not made provision for a CSR Policy or a legal framework guiding the practice, implementation and evaluation of CSR within the country. Duan Sams confirms this in his assertion that, since Independence, the Cameroon Government has neither adopted nor repealed legislation in the area of company law; implying that Cameroon is still being ruled by the statutes that were in force during the Trusteeship period (Sam, 1983). This is also consistent with Leno and Haliday's conclusion in their Corporate Social Responsibility in Cameroon: The Case of Mobile Telephone Network (MTN) that from the time CSR began to feature in Cameroon as a practice among companies, no law has been instituted by the State in the sphere of CSR (Leno and Haliay, 2021).

In Cameroon, CSR remains a thing of choice among companies such that, it is at their discretion to decide whether or not to do it; and do it the way they want. If the practice, implementation and evaluation of CSR in the country are left at the discretion of companies, it will lead to ineffectiveness. Traditionally, the role of the government is to guarantee security, law and order; provide welfare for its citizens, public infrastructure, basic facilities and a legal framework through which it monitors the activities of the different sectors of the economy. For the

government to be able to guide companies on how to be ethical in their business operations, the government has to assume its responsibility by instituting a sufficient regulatory framework as well as enforcement guidelines that will serve as a guide for all companies. According to Wirba (2023), government's interest in promoting CSR is an old one since business objectives cannot be formulated in any given society without government involvement either voluntarily or legally. Wirba adds that the government has a stake in making sure that CSR objectives are well-coordinated.

Another principal cause of ineffectiveness of CSR practice in Cameroon is the lack of oversight agencies. Oversight agencies have the power and the role of enforcement of CSR practice as they can encourage transparency and determine accountability for actions and punishment. The lack of oversight agencies provides a pitfall in monitoring business CSR policies, strategies, programmes and projects to ensure achievement of results. However, literature on oversight agencies of CSR is relatively unavailable. This is perhaps due to inexistence of such oversight agencies especially in Cameroon. Therefore, there is need for establishment of oversight agencies of CSR in Cameroon to work in collaboration with the Ministry in charge of Economy, Planning and Regional Development (MINEPAT) which has the role to coordinate industrial, commercial and trade issues; collaborates with various public and private sector organizations in order to expedite the implementation of government sector policies related to trade and industry.

## CONCLUSION

This study which sought to understand CSR of companies in Cameroon discovered that companies in Cameroon are not ignorant of CSR; are fully aware and engaged in the practice of this corporate social impact. The essential features of Cameroon's CSR policy, including environmental protection, community development, employee welfare, and ethical business practices, reflect a growing awareness of the need for businesses to contribute to sustainable development and align with the United Nations Sustainable Development Goals (SDGs). However, many companies in Cameroon remain focused on short-term profitability, with a lack of transparency and reporting on CSR activities. To promote sustainable development, policymakers can continue to promote CSR as a key driver. Business leaders should recognize the importance of CSR in achieving long-term success, while civil society organizations can play a critical role in advocating for greater transparency and accountability from companies on their CSR activities.

With regards to CSR in Cameroon the legal framework provides a weak foundation for promoting sustainable development in that CSR is reliant on sectorial laws which are insufficient for effective CSR. For CSR to be effective in Cameroon, the State has to provide a CSR policy or a legal framework to regulate CSR practices. Furthermore, Policymakers, business leaders, and civil society organizations must work together to promote awareness and understanding of CSR, incentivize companies to engage in socially responsible practices, and enforce regulations to ensure compliance with CSR standards. By doing so, Cameroon can create a more conducive environment for CSR and contribute to the achievement of the United Nations Sustainable Development Goals.

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