

**THE PRACTICE OF CORPORATE SOCIAL RESPONSIBILITY BY THE
BREWERY INDUSTRY IN CAMEROON: AN INVESTIGATION WITHIN
*BRASSERIES OF CAMEROON (SABC GROUP)***

TEGOFACK Bleck Capouell and DONGMO Romeo Martial

Department of Accounting and Finance, Faculty of Economics and Applied Management, University of
Douala, Cameroon

DOI: 10.46609/IJSSER.2022.v07i06.007 URL: <https://doi.org/10.46609/IJSSER.2022.v07i06.007>

Received: 8 May 2022 / Accepted: 10 June 2022 / Published: 30 June 2022

ABSTRACT

Corporate social responsibility is gaining grounds in the management policy of firms in Cameroon as these firms are increasingly integrating social and environmental considerations in their business strategies. Firms in the brewery industry in Cameroon are not left out, as they regularly occupy the best positions in the ranking of best corporate practice in the domain of CSR in Cameroon. In our quest to comprehend this situation, we conducted a single case study via textual analyses of three successive CSR reports (2018, 2019 and 2020), with the aim of discovering how SABC group manifest its commitment toward CSR and how its CSR practice fit into Carroll's (1991) Pyramid of Corporate Social Responsibility. From our finding, we discovered that SABC group's CSR practice is articulated around five CSR pillars; education, health, environment, sport, and arts and culture. Also, the analyses carried out on the content of CSR reports shows that SABC group's different CSR activities maps well the four dimensions (responsibilities) of Carroll's (1991) pyramid of corporate social responsibility.

Keywords: Case study, Carroll's pyramid, corporate social responsibility and textual analysis

Introduction

For over a decade, firms in Africa have come to acknowledge the fact that their responsibilities are not limited only to the satisfaction of shareholders expectations via wealth maximisation, rather meeting the demands and expectations of the firms' stakeholders is of utmost importance if firms intend to survive in the long run. According to Bowen (2013), cited by Ngobo (2018), organisations seem to have an obligation to take into account the interests beyond those of funds

providers such as customers, employees, communities or the ecological impact of their operations. This obligation is seen as an extension of an organisation's responsibility to comply with applicable laws and jurisdiction (Ngobo, 2018). In fact, the belief is that, in today's global economic context, which is characterised by increased manufacturing and consumption, environmental and social matters are increasingly important. Carroll (2008) holds that an organisation that integrates social responsibility in its management strategy will be more competitive, especially when the positive aspects resulting from the practice of CSR exceed the probable increase in cost associated to CSR. Referring to the study of Ngobo (2018), the positive aspects relate to improved image and reputation for the organisation as well as the possibility to obtain financial support; which can be achieved via greater transparency, protection of the environment and respect of human rights.

Faced with this situation, firms have embraced the concept of corporate social responsibility (corporate citizenship). According to Carroll (1979), CSR is defined as corporate integrated responsibilities encompassing the economic, legal, ethical, and discretionary (or philanthropic) expectations that the society has of organisations. The motivations of the practice of corporate social responsibility are conflicting, given that social accounting scholars have failed to come to a consensus regarding the *raison d'être* of CSR. Friedman (1970) claims that corporate citizenship is not important because the fundamental obligation of managers is to return profit to shareholders and not to invest corporate funds in endeavours that they find socially beneficial but that reduces shareholders' return. That is managers primarily have a duty to maximise shareholders' return. However, many observers argued that the continued existence of organisations depends on how management balances the interest of all stakeholders including shareholders, whose interest are usually addressed via profit. But other researchers like Carroll (2008) holds that CSR has its place because firms can use CSR policy as a marketing strategy to convince the public that they are acting not only for the interest of shareholders but for the community at large.

What ever the case, corporate citizenship as a concept is increasingly being practiced by firms operating in Cameroon. Previous studies point out the absence of a coercive regulatory framework on matters concerning corporate social responsibility in Cameroon in particular and OHADA sub region in general (Ndjetcheu, 2013a and 2016; Diawara and Lavallee, 2014). Notwithstanding, many firms in Cameroon are engaged in corporate social responsibility activities. Following Dongmo (2017), cited by Tegofack and Kamgang (2021), the works of Ndjetcheu (2013a); Etoundi (2014); Biwole (2014); Ngantchou (2015), Moskolai (2016) have revealed that

in Cameroon, corporate citizenship is practiced by enterprises at the operational level as well as the reporting level because of pressure mounted on them by international norms and regulations.

In Cameroon, the brewery industry stands out as far as the practice of CSR is concerned, which is dominated by three giant firms; *Brasseries of Cameroon* (SABC, Castel group), *Guinness Cameroon* (Diageo group) and *Cameroon Union of Brewery* (UCB, Kadji group). Association for the Communication of Tropical Diseases (ASCOMT/Malaria) has been conducting studies on the perception of the practice of CSR in Cameroon with the intention of evaluating the commitment of firms towards corporate citizenship. The brewery industry has distinguished itself given that its firms are consistently ranked amongst the ten best firms in the practice of CSR. This corporate social performance portrayed by the brewery industry is most especially thanked to SABC group, which has been at top of the last three classifications (2018, 2019 and 2020) of ASCOMT, as the best firm in Cameroon in the domain of CSR. The inception of ASCOMT studies was characterised by the domination of firms such as MTN as it has been the leader in the practice of CSR in Cameroon for the year 2013, 2014 and 2017 meanwhile for the years 2015 and 2016, it was second best in CSR practice in Cameroon.

But for the past three years, the established status-quo in the ranking of best CSR firms in Cameroon has been reversed with SABC group consistently occupying the first position in the practice of corporate citizenship in Cameroon as per the results of the studies conducted by ASCOMT in the ten regions of Cameroon relating to the years 2018, 2019 and 2020. The breakthrough of SABC group in the field of CSR takes one to ponder over how it applies the concept of CSR in Cameroon, hence leading to the following research question; **in what ways does SABC group manifest its commitment toward CSR in Cameroon?**

This work is a descriptive study which aims at discovering the manner in which SABC group shows its commitment toward CSR and how its CSR activities fit into Carroll's (1991) Pyramid of Corporate Social Responsibility. In order to achieve this goal, this paper is divided into three sections; with literature review being discussed in the first section, research method and discussion of findings as the second and third sections respectively.

1. Literature Review

Various authors have mobilised a good number of theories to explain the practice of CSR by firms. This present study adopts three theories (legitimacy theory, institutional theory and resource dependency theory) in order to fully apprehend the social and environmental considerations of SABC group toward the society in which it operates; Cameroon.

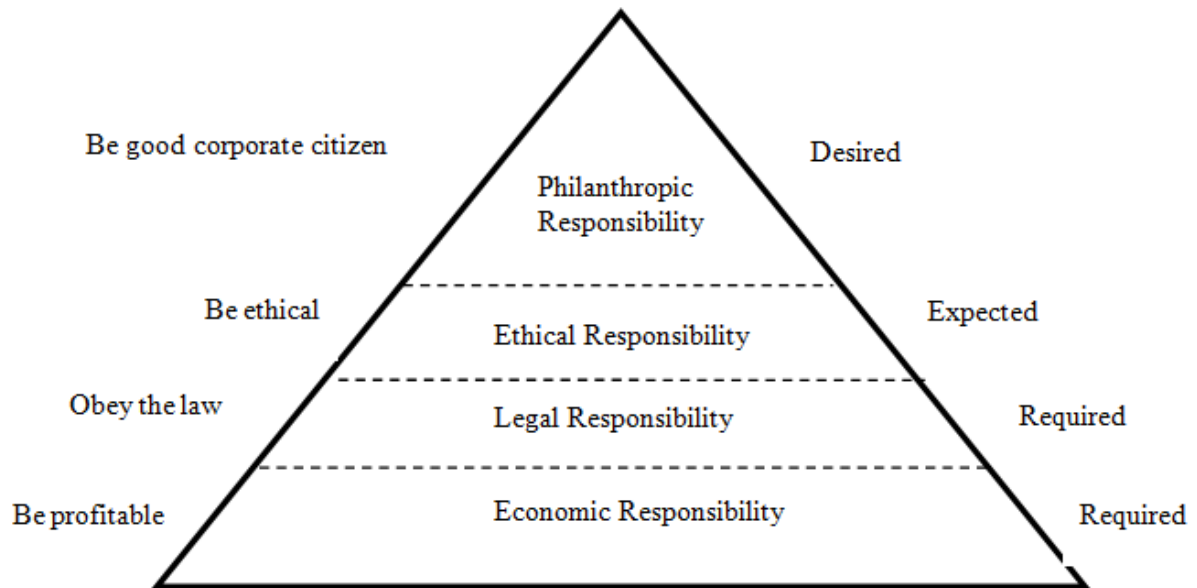
Legitimacy Theory may be viewed as a condition or status which exists when the value system of a firm is consistent with the value system of the larger social system in which the firm operates (Dowling and Pfeffer, 1975), cited by Brey (2014). Legitimacy theory is one of the most dominant theories mobilised in the accounting literature to explain firms' motivation in engaging in CSR. This partly explained why Chen and Roberts (2010) consider legitimacy theory as a fundamental resource on which any firm depends on for continued existence. Some researchers have raised the question, regarding the *raison d'être* for firms' participation in activities related to CSR. An answer to this question was provided by Chen and Roberts (2010) who posit that some companies participate in CSR with the intention of legitimising their existence in the society in which they operate.

Institutional Theory regards the relationship between the environment and firms as being based on how firms incorporate institutional norms and rules into the organisation in order to gain stability for company survival (DiMaggio and Powell, 1983). Chen and Robert (2010) consider that, institutional theory does not rely on the values of society; it instead focuses on the established institutional beliefs which act as a representation of the social value system. Therefore, from the point of view of institutional theory, a firm would engage in CSR activities in order to conform to norms and principles which are accepted by society at large.

Concerning the resource dependency theory, Pfeffer and Salancik (2003) cited by Brey (2014) hold that the theory seeks to explain the effect of environmental constraints on organisations given that the resources used to run the organisation come from the environment. This implies that the organisation survival and growth depends on the resources that it taps from the environment (Chen and Roberts, 2010). The theory emphasises on external organisations and how positions are negotiated under the constraints of the environment. Thus, following the resource dependency theory, an organisation would adopt CSR policies in order to have access to the relevant natural resources necessary to the organisation for its survival and growth (Brey, 2014).

However, the manner in which firms engage in CSR is best explained by Carroll's pyramid. Carroll's pyramid consists of four different dimensions (responsibilities) that are involved in the concept of social responsibility which are economic, legal, ethic and philanthropic as illustrated in the figure below:

Figure 1: Carroll's (1991) Pyramid of Corporate Social Responsibility



Source: Carroll (1991)

The first dimension in Carroll's pyramid is the economic responsibility, representing the profit objectives of the firm; whose initial role is to produce goods and services needed by the community and to generate sufficient wealth for the providers of funds. The second dimension of the pyramid corresponds to legal responsibility, where the organisation has to respect the existing rules and regulations set by the government of the country in which it is operating. The third dimension relates to ethical responsibility, which means that the company, does not focus only on profitability, but also respect the environment in which it carries out its activities. According to Carroll (1991), ethical responsibility is the obligation to do what is right which represent principles that are validated by the community. Ngobo (2018) posits that the norms prohibited by the community, even though they are not codified into law are nevertheless as important as formal laws. The fourth dimension of the Carroll's pyramid is philanthropic responsibility which shows how an organisation engages itself within local communities by helping through diverse social actions such as charities, thereby acting like a good citizen (Carroll, 1991). The ethical and philanthropic responsibilities seem to share similar features, but philanthropic action is mainly a voluntary engagement.

A critical observation of the four dimensions of Carroll's pyramid shows that the four stages are actually complementary; this is most especially depicted by the existence of dotted lines

separating the four CSR dimensions. This implies that firms have to make profits (economic), comply with the law (legal), perform what is considered to be moral (ethical) and be a good corporate citizen (philanthropic) as suggested by Ngobo (2018). Also the ethical and philanthropic dimensions of Carroll's pyramid fit perfectly into the legitimacy theory and resource dependency theory as firms get engage in CSR in an attempt to legitimise their existence in the society in which they operate and from which they obtained valuable resources for their survival and growth. Carroll's (1991) Pyramid of Corporate Social Responsibility will also be used in the course of this work in order to have a deep understanding of the application of CSR by SABC group.

2. Research Method

As a descriptive qualitative and single case study, data is collected by means of textual analysis of a sample size of 3 CSR reports produced by SABC group for a period running from the year 2018 to 2020. The choice of this period is because it marks the beginning of SABC group's dominance in the sphere of CSR practice in Cameroon. The CSR reports to be analysed were obtained from the firm's website. Base on that, one can say that our sampling technique is the non- probability, purposive sampling. It is describes as a technique in which an experienced individual chooses the sample based on his or her judgment about some appropriate characteristics required of the sample members (Zikmund, 2003).

2.1. Justification of the area of study

The brewery industry in Cameroon is mainly composed of three big firm; SABC group, Guinness Cameroon and UCB. The net sales of these three firms amounted to 457.2 billion francs CFA in 2018. Amongst these three firms, SABC group is the leading agro industrial firm in the production and marketing of food beverages within the brewery industry in Cameroon. SABC group created since 1948, is a subsidiary of the *Groupe Castel* and is listed to the Euronext market in Paris. SABC group is constituted of three firms; *Brasseries of Cameroon* (SABC), *Cameroonian Company of glasses* (SOCAVER) and *Cameroon Company of Mineral Water* (SEMC). The choice of SABC group in particular and the brewery industry in general is explained in the first place by the fact that, in terms of CSR practice in Cameroon, the brewery industry has most often demarcated itself by having two of it giant firms (SABC group and Guinness Cameroon) and sometimes all of the three in ASCOMT's classification of top ten best socially responsible enterprise in Cameroon. Secondly, our focus on SABC group owes to the fact that it has championed the recent editions of ASCOMT's classification (2018, 2019 and 2020) regarding the practice of CSR in Cameroon.

3. Discussion of Findings

The answers to our research question was obtained with the help of textual analysis of the content of CSR reports of three successive years (2018, 2019 and 2020) produced and published by SABC group.

3.1. Engagement of SABC group in corporate social responsibility

SABC group corporate social performance which is materialised by its position as first citizen oriented company of Cameroon is thanked to the group’s implication in its CSR policy, which is baptised as *CSR approach*. The group’s CSR strategy rests on five dimensions (activities); education, health, environment, arts and culture, and sport. The involvement of SABC group in those activities depicts the different ways in which the group manifests its commitment toward CSR. SABC group engagement in CSR is discussed with respect to the above five dimensions.

3.1.1. Implication in education

In the quest to participate in the capacity building of young Cameroonians, SABC group has been encouraging academic excellence in its own way. This is done principally in two ways; granting of scholarship to the best pupils and students as well as providing ICT equipment to a good number of schools in the different localities of Cameroon not forgetting the rehabilitation and construction of classrooms.

Table 1: SABC group implication in education

Year	Scholarship to students	Grants of ICT equipment					Volume of grants (scholarship and ICT equipment)
		Computer	Printers	Copiers	Servers	Video projector	
2018	500	100	20	10	0	0	630
2019	750	65	14	8	1	1	839
2020	1800	122	15	7	10	0	1954

Source: SABC’s group CSR report; 2018, 2019 & 2020

The data in the table above shows that, globally the volume of grants offered by SABC group in the educational milieu is on a rise. Also in its voluntary desire to work hand in hand with the Cameroon government in the promotion of gender equality, SABC group granted special scholarships to 100 female students enrolled in technical and scientific field of studies in the year 2018.

3.1.2. Engagement in Health

Before the outbreak of COVID-19, SABC group's CSR strategy as far as health is concerned was mostly tailored to enhancing the technical capacity of health centres and hospitals. This was materialised through the provision of medical equipment, rehabilitation of maternity wards, surgical wards and the provision of mineral water (100 000 litres of water). Following the outbreak of COVID-19, SABC group's priority in the domain of health has been tilted to actions aimed at limiting the spread of COVID-19. For example in the year 2020, in its quest to fight against the propagation of corona virus, SABC group granted sensitisation materials, drugs and protective material to 34 hospitals, 28 prisons, 100 markets, 40 schools, 28 orphan centres and more than 50 000 sales points.

3.1.3. Actions related to the protection of the environment

In an attempt to mitigate the impact of its activities on the environment, SABC group has put in place actions in order to facilitate the gathering and recycling of garbage generated by its activities. In order to make this sustainable development policy a reality, SABC group has gone into a partnership with *NAME* recycling, an enterprise specialised in the treatment of garbage. In the year 2018, thanks to this partnership, SABC group collected and recycled 600 tons of plastic bottles against a yearly target of 900 tons. Also, SABC group organises workshops aimed at training youths on how to compress plastic bottles before discarding them in appropriate trash cans. In addition reforestation campaigns were carried out in 2018, which was concluded with the planting of 10 000 trees. This will go a long way to check the advancement of the desert in the Far North region of Cameroon. The group continued with the same strategy in 2019 and 2020 with 100 million plastic bottles gathered and recycled within these two years. Conscious of the fact that its activities causes water pollution, SABC group has constructed four boreholes in 2019 to provide portable water to over 3 000 000 people. This action will help fight against waterborne diseases. The group regularly sensitised its personnel on the rational utilisation of natural resources

3.1.4. Implication in sport

SABC group presence in sport is mostly felt via the Brasseries football school (BFS), the first football school opened in Cameroon in 1989 to train Cameroonian youths in football. This vision of SABC group has contributed in illuminating the football of Cameroon, given that a good number of youth trained in this school have played for junior and senior selections of the Cameroon national football team. It is worth mentioning that, the youths in this football school do not only excel in football but also in academics given that SABC group has over six tutors, whose task is to assist students succeed in their end of year exams and also official exams. The implication of SABC group in football was also recognised by the Confederation of African Football (CAF), which retained one of the sites of BFS for the training of referees during the CHAN 2020.

3.1.5. Engagement in arts and culture

The promotion of arts and culture is one the social objective of SABC group. In order to achieve this objective, SABC group has signed a partnership with the French Institute Of Cameroon. This partnership permit pupils, students and workers of the SABC community to take part in programmes organised by the French Institute of Cameroon in the domain of Literature, arts and culture. SABC group also encourages musicians by organising trade fair in which young Cameroonian artists are invited to sing.

3.2. Other social and economic contributions of SABC group

The SABC group via the PIERRE CASTEL PRIZE initiated in 2018 promotes youth entrepreneurship in the domain of agriculture and food beverages. The candidate to this prize should be holders of projects that can contribute to the economic, social and environmental development of their countries. The winner of the prize receives 10 000 000 FCFA as well as technical assistance for the realisation of the project. In 2018, the Director General of *SAVE OUR AGRICULTURE* was the winner of the Pierre Castel Prize, meanwhile in 2019; it was the promoter and CEO of the *MORINGA COMPANY* won the prize. Through the PIERRE CASTEL FUND, SABC group has given the opportunity to young Cameroonians, owners of feasible projects to obtained the required financial and technical assistance to develop their projects, be self employed and employed other young Cameroonians.

Economically, SABC group has strived to limit its importation of raw materials and other consumable in favour of local products. SABC group via this new strategy bought all the maize produced by *MAISCAM* in the 2020, an equivalent of 2850 tons of maize. Still with in the year 2020, the group increased its consumption of *SOSUCAM*'s sugar by 1.3%, thereby raising its consumption to 30 400 tons. This does not only enhance the development of home industries but

it also has a positive impact on the balance of payment of Cameroon. In the 12th edition of *Night of Partner* of 2019, SABC group was once more celebrated as the first contributor to custom revenues of Cameroon from the private sector. Custom duties and other related taxes paid to the Cameroon custom by SABC group amounted to 27 182 020 048 FCFA and 28 639 994 900 FCFA in the year 2019 and 2018 respectively. Added to that, SABC group is the second job provider after the state since the year 2018 as its activities employ Cameroonians directly and indirectly.

3.3. Analysis of SABC group's corporate citizenship using Carroll's (1991) Pyramid of Corporate Social Responsibility

This analysis intends to show how SABC group CSR actions fit into Carroll's (1991) Pyramid of Corporate Social Responsibility. The analysis is done with respect to the four domains or dimensions of Carroll's pyramid of CSR.

As far as the economic dimension is concerned, Carroll considers that the economic responsibility of the firm is the maximisation of earnings per share, maximisation of profit, being competitive and maintaining a high level of operating efficiency (Carroll, 1991). This responsibility is a reality in SABC group. In the 2019 accounting year, SABC group realised a net result of 16.6 billion francs CFA as against 24 860 526 918 francs CFA in 2018. In order to increase shareholders' value, 70% of the result of 2019 was distributed to over 400 shareholders as dividend, representing 12 billion francs CFA. SABC group has remained competitive given that, it regained the leadership as a reference regional agro industrialist in the production and commercialisation of food beverages in 2019 and consolidated this position in 2020. *Cameroon Company of Mineral Water* (SEMC) on its part realised a net profit of 79 million francs CFA thanks to the launching of a new brand of mineral water called *Vital Water*.

Concerning the legal dimension, it requires that the firm ought to respect the existing rules and regulations set by the government of the country in which the firm is operating. SABC group's CSR activities also integrate the legal responsibility. One of the glaring legal requirements amongst others respected by SABC group relates to the normalisation of its different products. To standardize its products, SABC has acquired the following certificates; ISO 9001, ANOR and FSSC 22000. The quality and credibility of SABC group's products are guaranteed by these normalisation organs. In 2019, the group received the normalisation trophy from *National Network of Consumers* as a sign of recognition of the quality of SABC group's products.

Regarding the ethical responsibility, Carroll sees it as any activity or practice that are expected or prohibited by the members of the society, although not codified by law (Carroll, 1991). The

consumption of alcohol by the under aged in Cameroon is consider by the society to be bad. In this regard, SABC group regularly carries out sensitisation campaigns to discourage the consumption of alcoholic drinks by individuals below the age of 21 year. For instance in 2020, SABC group visited over 50 schools and 15 orphanages in the 10 regions of Cameroon to sensitize them on the dangers of alcohol and the fact that it is prohibited to individuals younger than 16 year old. Furthermore, the Cameroon society expects SABC group to valorise the local market by making use of its products. This expectation is equally considered by SABC group in it CSR strategy. In 2019, SABC group bought all the output of *MAISCAM* (10 000 tons of maize), 30 000 of sugar from *SOSUCAM*. In fact, in 2019, its volume of local expenditures was 30%, representing 38.128 million francs CFA as against 70% for expenditures related to importation.

Philanthropic dimension of Carroll's pyramid shows how a corporation can be part of the community by acting like a good citizen. In that dimension of the pyramid, the company engages itself within local communities by helping through diverse social actions such as charities (Carroll, 1991). For instance, a charitable action that a company could take to illustrate its philanthropic responsibility could be financial contribution to help build a school or improve health in situations that would benefit the whole communities but mostly the most unfortunate. This is actually the core area of SABC group's CSR implication as it is actively involved in education, health and sport. SABC group's numerous donations to schools, hospitals, health centres and orphanages fall with in the philanthropic domains of Carroll's pyramid.

Conclusion

The aim of this paper was to discover the different ways by which SABC group put into practice the concept of CSR and how the group's CSR activities fit into Carroll's (1991) Pyramid of Corporate Social Responsibility. Through textual analysis of three successive CSR reports, it was found that the group's CSR activities articulates itself around five fundamental pillars; education, health, environment, sport, arts and culture. The reports contain significant information on the group's actions carried out in the domains of the environment, health and education as oppose to sport, and arts and culture. It was equally observed that SABC group's CSR activities reflect perfectly Carroll's (1991) Pyramid of Corporate Social Responsibility, given that the group's CSR actions integrate the four dimensions of Carroll's pyramid (economic, legal, ethical and philanthropic responsibilities).

This paper extents the literature in CSR in Cameroon and could be of significant help to the management of SABC group, given that the findings of this study may boast the moral of the

firm, as it may realise that its CSR activities are being followed by an important number of people. This may in turn encourage the group to invest more in CSR activities which will benefit the group, as well as the society. The findings of this paper could inspire other firms in the brewery industry and in other sectors of the Cameroon economy to fully embrace CSR. One of the major limits of this work is related to the textual analysis of CSR reports carried out by the researcher, as there could be a possibility that the researcher is influenced by his personal judgment or preconceived ideas. Also, the researcher could have associated to the above data collection tool interview with the management of SABC group in order to have their perception on the concept of CSR that is being practice by the group; which would have added more flesh to this work. Hence future studies could be tilted toward investigating the perception of SABC group's management on CSR.

References

- Biwolé, J. F. (2014). « Le choix d'une stratégie RSE. Quelles variables privilégier selon les contextes ? », *Revue française de gestion*, 2014/7 N° 244, p. 11-32. Bowen, H. R. (2013). *Social Responsibilities of the Businessman*. University of Iowa Press.
- Brey C. M. H. (2014). Exploring the relationship between sustainability disclosure, Financial performance and initial public offering. Master thesis in International Business, Copenhagen Business School.
- Carroll, A. B. (1979). A three-dimensional model of corporate social performance. *Academic of Management Review*, 4, 497-505.
- Carroll, A. B. (1991). "The pyramid of corporate social responsibility: toward the moral management of organisational stakeholders." *Business Horizons* 34 (4): 39–48.
- Carroll, A. B. (2008). "A History of Corporate Social Responsibility: Concepts and Practices." In *The Oxford Handbook of Corporate Social Responsibility*, 19–46.
- Carroll, A. B. (2016). "Carroll's pyramid of CSR: taking another look." *international journal of corporate social responsibility* 1 (1): 3.
- Chen, J. C. & Roberts, R. W. (2010). Toward a more coherent understanding of the organisation-society relationship: A Theoretical Consideration for Social and Environmental Accounting Research. *Journal of Business Ethics* 97(4), 651-665.

Diawara, K. et Lavallée, S. (2014). « La Responsabilité Sociale de l'Entreprise (RSE) dans l'espace OHADA : pour une ouverture aux considérations non économiques », *Revue Internationale de Droit Économique*, pp. 431-451.

DiMaggio, P. & Powell, W. (1983). The iron cage revisited: institutional isomorphism and collective rationality in organisational fields. *American Sociological Review*, 48 (2), 147-160.

Dongmo, R. (2017). « Le reporting sociétal des entreprises de l'espace OHADA : une étude en contexte camerounais », Thèse de doctorat en Sciences de Gestion, FSEGA, Université de Douala.

Dowling, J. & Pfeffer, J. (1975). Organisational legitimacy: social values and organizational behavior. *The Pacific Sociological Review*, 18 (1), 122-136.

Etoundi, E. G. C. (2014). « Éthique et développement durable dans les PME camerounaises », *Mondes en développement*, n°168. Evidence from India, Working Paper, Center for Development Economics.

Friedman, M. (1970). The social responsibility of business is to increase its profits. *New York Times Magazine*, September 13: 32-33, 122-24.

Moskolai, M. M. (2016). « La responsabilité sociétale des entreprises au Cameroun : miroir aux alouettes ou évidence ? », (3:4), pp.53-71, www.revue-rms.fr, VA Press.

Ndjetchou, L. (2013a). « Responsabilité sociale et communication financière légale dans les entreprises africaines au sud du Sahara : regard sous l'angle du droit comptable OHADA », dans *Investissement, financement et normalisation comptable : quelles leçons pour la gouvernance économique et financière*, Sous la direction des Pr Félix Zogning et Saidatou Dicko, Parmitech, Ottawa, Canada. 2013.

Ndjetchou, L. (2016), « Les modèles comptables à l'épreuve des préoccupations environnementales : une lecture par le droit comptable OHADA », proposition de communication, Première Journée d'Etude Africaine de Comptabilité, Dakar, Sénégal.

Ngantchou, A. (2015). «Rendre compte de l'engagement social et environnemental de l'entreprise par les comptes : contribution pour un cadre conceptuel de comptabilité sociale et environnementale », *Comptabilité, Contrôle et Audit des invisibles, de l'informel et de l'imprévisible*, 36ème congrès de l'AFC, Toulouse, France.

Ngobo, J. M. (2018). Corporate social responsibility in Cameroon: Mobile Telephone Network's Self Presentation. Master's Programme in Global and Transnational Sociology, University of Tampere.

Pfeffer, J., & Salancik, G. R. (2003). *The External Control of Organizations*. Stanford, California, USA: Stanford University Press.

Tegofack, B. C., & Kamgang Fodjo, G. J. (2021). « Stakeholders' engagement in the sustainability reporting of companies: A study within the context of Cameroon », *Revue du contrôle, de la comptabilité et de l'audit* « Volume 5: numéro 3 » pp : 27-54 .

“Rapport RSE Group SABC (2018)”
<https://www.lesbrasseriesducameroun.com/sites/default/fileddoc-brochure-rse-2018-ok-compressed.pdf>

“Rapport RSE Group SABC (2019)”
<https://www.lesbrasseriesducameroun.com/sites/default/fileddoc-brochure-rse-2019-group-sabc-1-compressed.pdf>

“Rapport RSE Group SABC (2020)” <https://castel-afrique.com/wp-content/uploads/2021/07/RapportRSE-SABC-2020.pdf>

Zikmund, W. G. (2003). *Business research methods* (7th ed.). OHIO: South- W