An Insight into Corporate Social Responsibility in Senegal

By Merel Jasmijn van Egdom

Abstract

Over the past decades, the notion of Corporate Social Responsibility (CSR) has been renowned and identified as being able to significantly contribute to poverty alleviation and development. Yet, research on CSR in developing countries remains rather scarce. This thesis presents a preliminary empirical assessment of the nature of CSR in Senegal. Through an embedded mixed method design, both broad numeric trends and detailed views are collected on CSR practices and drivers of companies that are considered to be active in CSR in Senegal. The findings of this thesis revealed that CSR mainly remains the domain of multinational companies and that companies manifest different meanings and practices of CSR. Driven by moral and ethical motivations, the majority of the companies perceived CSR to constitute of philanthropic responsibilities, while a small share employed a more integrated and comprehensive interpretation of CSR. Even though they are based on good intentions, CSR practices tend to focus primarily on a limited number of issues and stakeholders, making the CSR activities of the majority of companies rather meagre and sparse. However, due to the absence of an enabling environment in which CSR could be leveraged, this thesis argues that the findings should be qualified within the existing contextual realities and supports the belief that such contextual realities influence the nature of CSR.

Key words: Corporate Social Responsibility (CSR), drivers, practices, Senegal, developing countries.

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Merel Jasmijn van Egdom
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Abbreviations:

CSOs   Civil Society Organizations
CSR   Corporate Social Responsibility
EU   European Union
SMEs   Small and Medium Enterprises
UN   United Nations

1. Introduction

Whether it's an individual lady selling fruits on the street, or an immense multinational corporation, all businesses have stakeholders and an impact on society and their environment. The notion of Corporate Social Responsibility (CSR) looks into this role that businesses have in their societies and environments, and intends to ensure business activities reach their highest positive societal outcome. Over the last decades, more and more attention has been put towards CSR as a means to contribute to poverty alleviation and development. Organisations such as the United Nations (UN), the World Bank and the European Union (EU) incorporate the concept of CSR, and increasingly focus on which roles the private sector can play in poverty reduction and achieving development goals (Newell & Frynas, 2007). In this sense, CSR is seen as a bridge that is able to connect businesses and profit making activities with social, environmental, and economic development (Blowfield & Frynas, 2005).

1.1 Problem Identification

Whether one accepts or rejects the idea that CSR can push development forward, the premise of CSR implies that companies "have obligations to society that go beyond profit-making to include helping to solve social and ecological problems" (Idemudia, 2011, p.6). As a result, many companies have started to focus more and more on CSR and this has led development scholars to focus their research on the issues, practices, and effects of CSR.

Even though there is a tacit agreement that the motivations, practices, and effects of CSR will differ among and even within regions, the mainstream CSR literature has been unsuccessful in demonstrating this diversity (Idemudia, 2011, p.1). In general, the literature on CSR has been largely driven by Northern actors, which have revealed the primary issues and concerns of Western societies. As a result, little attention has been paid to other concerns and Southern perspectives of CSR have been neglected (Fox, 2004). This makes the mainstream CSR agenda inappropriate to local contexts and actors in the developing world (Blowfield and Frynas, 2005; Kemp, 2001; Fox, 2004).

The little research that has been conducted on CSR in developing countries mainly focuses on Asia with a strong focus on countries such as China, Malaysia and India. Research that focuses on Latin America and Africa remains scarce. As Visser (2006) points out, the little research that has been conducted within Africa has been fragmented, and often focuses mainly on South Africa, Kenya, and Ghana.

Even though scholars have not yet found the answer on whether or not socio-economic and cultural factors influence how businesses respond to social issues, Visser (2006) argues such factors do influence the nature of CSR in developing countries. It is therefore important not to take on a general CSR agenda for the developing world, but to take the cultural and socio-economic differences and diversity of the developing world into account and to conduct research that can add knowledge about the diversity of CSR practices, motivations, and effects to this

literature. It can thus be said that there is a serious need to conduct more research on CSR issues, practices, and effects in developing countries, with a specific focus on Africa. Such research will also have to create a better understanding of what the local patterns in CSR practices are and which drivers motivate companies to engage in CSR.

1.2 Purpose of the Study

To be able to add to the literature on CSR motivations and practices in developing countries, this thesis aims to study the way in which CSR is practiced in an emerging economy in Africa and to identify the main drivers that motivate enterprises to engage in CSR. Africa is still highly underrepresented in the current literature on CSR even though the continent counts many emerging economies. In the last couple of years, scholars that did focus their research on CSR in Africa have mainly put their attention towards Southern and Eastern Africa. Such research has, however, not yet been conducted in most of the West African countries even though the region has potential for growth and therefore attracts more and more new businesses.

Senegal is known for being one of the countries in West Africa that has a stable economic and political environment where more and more businesses open their doors. Even though little is known about the motivations and practices of CSR in Senegalese enterprises, the concept of CSR tends to be relatively present in Senegalese (business) culture. In 2008, a national initiative has been established to promote CSR in Senegal, and from that moment onwards an international forum on CSR is organized in Dakar every year and about 60 national and multinational enterprises have been identified to engage in CSR in Senegal. This makes Senegal an interesting country for empirical research to provide better insight into the current CSR practices of companies. The main purpose of this study is therefore to identify and gain deeper knowledge into the way in which enterprises in Senegal are engaged in CSR and the main drivers that motivate them to do so.

1.3 Research Question and Design

In order to adhere to the purpose statement, the following research question will guide the study:
How and why do enterprises in Senegal engage in Corporate Social Responsibility?

The complexity of this research question calls for answers that go beyond providing clear numbers in a quantitative sense or texts in a qualitative sense. Therefore, the current study will combine both forms of data in a mixed methods approach to provide the most complete analysis of the research problem. An embedded mixed method design is used, meaning that one data set provides a supportive, secondary role while the study is primarily based on the other data set.

Since little is known about CSR in Senegal, a need to investigate the current status of CSR exist. This demands for descriptive research on how and why enterprises in Senegal engage in CSR. To adhere to the research question guiding this

study, the following sub-questions will be asked:

1. What are important enterprise characteristics (age, size, sector, business environment etc.) of companies that engage in CSR in Senegal?
2. What are the most important characteristics (organization, budget, focus areas etc.) of the CSR policies and strategies of enterprises in Senegal?
3. What are the main drivers that motivate enterprises in Senegal to engage in CSR?
4. How do different stakeholder groups influence the company's CSR practices, and how do the CSR practices of enterprises in Senegal affect these different stakeholder groups?
5. How do the CSR practices compare and contrast between multinational and national companies in Senegal?

1.4 Relevance to the Field of Development Studies

Over the last couple of years, an increasing amount of attention has been put towards development and poverty reduction through private sector development. The debate about whether this is a good or bad method for development is, however, ongoing. CSR plays an important role in this discussion on private sector development, but without the empirical evidence that explains whether or not and how CSR is adding to development the contribution of CSR to development cannot be assessed. More empirical research is therefore needed to get a better understanding of the strengths and weaknesses of CSR for development, and such research should include Southern perspectives to CSR. If more is known about this topic, development scholars will be able to take back the initiative in the CSR-development nexus debate and be able to understand circumstances that promote developmental impacts of CSR. A better understanding of such circumstances also allows development practitioners and scholars to analyse how they should be supported and maintained.

1.5 Disposition of the Thesis

The following chapters of this thesis are structured as follows: first, the main concepts that guide this thesis will be presented followed by an overview of the literature on CSR based on the mainstream CSR literature and literature on CSR in developing countries. Second, some background information on Senegal is given. Third, the methodology of this study is presented. This includes a presentation and justification of the research design and strategy, sampling technique, data collection and data analysis methods. Fourth, a comprehensive presentation of the results will be presented, followed by a discussion of these findings and a final conclusion.

2. Literature Review and Theoretical Framework

This literature review provides an overview of the theoretical background that has been used for this study. It will introduce the main theoretical frameworks related to the classifications of CSR, and the different drivers of CSR based on both the mainstream CSR literature and literature that focuses on CSR in developing countries. Attention will also be given to stakeholder theory.

2.1 Defining Corporate Social Responsibility

A literature review on CSR reveals that there are many different definitions for CSR, and that a universally accepted definition of CSR does not exist (Carroll, 1999, Blowfield & Frynas, 2005, Heemskerk, 2012). Even though almost all definitions share the belief that businesses have a responsibility towards society and the environment, different scholars, organizations, and companies emphasize different aspects of CSR. The term CSR has been used to define practices ranging from the point of view of profit creation for the shareholders of a business, to businesses dedicated to working towards the development of a country as a core business (Jamali, 2008; Gilbert, 2008). Different definitions give special importance to different aspects of CSR, such as human rights, environmental management, workers conditions, transparency, and stakeholder management (Blowfield & Murray, 2008). Among definitions, discussion also exists about whether CSR practices should be voluntary, self-regulatory, or legally binding (Fox, 2004; Prieto-Carrón et al., 2006).

An example of a frequently used definition of CSR is the definition given by the European Commission (EC). According to the EC, CSR is "the responsibility of enterprises for their impacts on society" (EC, 2011, p.6). However, by members of the World Business Council for Sustainable Development CSR is defined as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (WBCSD, 1999, p. 3). Another frequently cited definition of CSR is given by Archie B. Carroll, a leading author on the topic. According to Carroll, CSR is "the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive" (Carroll, 1999, p. 286).

A general uncontested definition of CSR does thus not exist, nor do internationally accepted guidelines about the practices it includes exist. This means the term in itself stays rather dynamic and context specific (Heemskerk, 2012). As a result, the scope of activities that are considered within the concept of CSR has been rather large and diversified, which has led to the creation of a rather fragmented CSR field (ibid). As a result of the high number of definitions of CSR and the different activities that these definitions include, Blowfield & Frynas (2005) argue that using an umbrella term to describe CSR as a variety of theories and practices would be

more suitable. They therefore argue that such an umbrella term should "recognize the following: a) that companies have a responsibility for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; b) that companies have a responsibility for the behaviour of others with whom they do business (e.g. within supply chains); c) that companies need to manage their relationship with the wider society, whether for reasons of commercial viability or to add value to society, or both" (Blowfield & Frynas, 2005, p. 503).

Because this umbrella term given by Blowfield and Frynas (2005) gives a good description of the essence of CSR, but still allows for a multitude of interpretations, this thesis will allude to the three points stated above by Blowfield & Frynas when referring to CSR. It is important to note that in this umbrella term given by Blowfield & Frynas (2005) CSR is defined to include both social and environmental issues. Moreover, for the purpose of this thesis, two aspects of CSR that are not included in these three points are rather important: the fact that CSR is conducted voluntarily, and the belief CSR is characterized by the interaction between businesses activities and its stakeholders.

Next to the absence of an uncontested overall definition of CSR, there is also an ongoing debate about the appropriate terms that refer to the relationship between businesses and society and the environment (Heemskerk, 2012). Often, terms such as corporate social responsibility, corporate accountability, corporate citizenship, corporate social responsiveness and corporate social performance are used interchangeably (Gilbert, 2008; Blowfield & Murray, 2008). In this thesis, the umbrella term given by Blowfield & Frynas will thus be used to embody other terms that resemble the various ways in which business relates to society and the environment.

2.2 Classification of CSR

Over the past decades, CSR has been classified in different ways (Heemskerk, 2012). However, the CSR Pyramid presented by Carroll is probably the most well-known CSR model. In 1979, Carroll presented a CSR model that differentiates four dimensions of CSR that businesses are considered to cover; economic, legal, ethical and discretionary. The first dimension is economic in nature and relates to the basic role of businesses to create return on investment, produce goods and services, have a commitment to advancement and innovation, and to create jobs and a fair income for employees. This first dimension is derived from the classical economic rationale of Adam Smith and David Ricardo (Carroll, 1991), and it is the foundation on which the principle of business is built (Heemskerk, 2012). According to Carroll (1997), business is thus seen as the basic economic unit in society, and all other business roles are dependent on this core assumption. The second dimension, legal responsibilities, refers to expectations of businesses operating within the 'rules of the game', obeying the law, and complying with regulations that are set by local and federal states. This perspective therefore entails the expectation of society that businesses fulfil their economic goals within the boundaries of the legal system. The third dimension,

ethical responsibilities, goes one step further than the dimension of legal responsibilities and involves the way in which businesses comply to the norms and values that are not codified into laws, but that are set by culture, religion, and local society. However, because of its blurry definition, it can be difficult for businesses to deal with the issues connected to this dimension (Carroll, 1979). In the last dimension, businesses are given "the widest scope of discretionary judgement and choice, in terms of deciding on specific activities or philanthropic contributions that are aimed at giving back to society in which they operate, and to being a good corporate citizen" (Jamali, 2008, p. 215). This idea stems from the belief that businesses and society are connected to each other and its activities can, for instance include philanthropic contributions and educational training programs. Since the boundaries of philanthropic activities are relatively broad, and its consequences can be incompatible with the economic and pro-profit orientation of businesses, this responsibility is often seen as somewhat controversial (Jamali, 2008).

Carroll (1979) pointed out that the four dimensions that he used to classify CSR are meant to explain "that motives or actions can be categorised as primarily one or another of these four kinds" (p.500). And the order in which Carroll presented the dimensions put forward "what might be termed their fundamental role in the evolution of importance" (p.500).
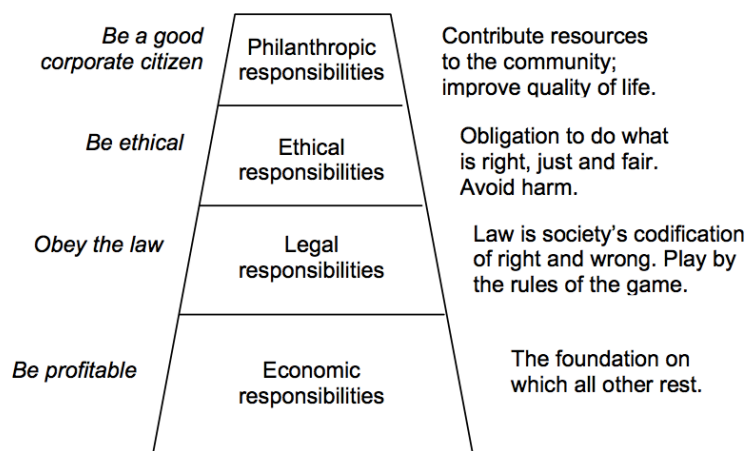
Figure 2.1   The pyramid of Corporate Social Responsibility
Source: Carroll, 1991, page 42.

2.2.1 Carroll's CSR Pyramid
In 1991, after having conducted empirical research in the United States, Carroll first presented his CSR model as a pyramid in which he ordered the four notions of CSR from most important to least important (Heemskerk, 2012). This model is now well known as the pyramid of CSR (figure 2.1). At the bottom of the pyramid, the economic responsibilities dimension can still be found, meaning that it is being seen as a "basic building block notion that economic performance undergirds all else" (Carroll, 1991, p.42). From the CSR pyramid, it can be derived that economic and legal responsibilities are seen as socially required, ethical responsibilities are seen as

socially expected, and philanthropic responsibilities are socially desired (Windsor, 2001). In turn, each of the four responsibilities forms a basic element of the total social responsibility of an enterprise.

2.2.2 Africa's CSR Pyramid

Even though the CSR model by Carroll has been empirically tested and largely supported by the findings (Aupperle, Carroll & Hatfield, 1985), most of this research happened in an American context (Visser, 2006). However, there is strong empirical proof that culture might be an important factor on what businesses perceive as priorities in CSR (Burton et al., 2000; Visser, 2006). By applying Carroll's CSR pyramid in an European context, Crane & Matten (2004) point out that the different dimensions of CSR all play a role in Europe, but that they "are interlinked in a somewhat different manner" (p.46), and that they have different significance.

In the same way, Visser (2006) applied Carroll's CSR pyramid to the African context, and argued that the order of the four dimensions differs when put into this context. In Africa, economic responsibilities are still valued as most important, while philanthropic responsibilities are emphasized as second most important, followed respectively by legal and ethical responsibilities (figure 2.2).
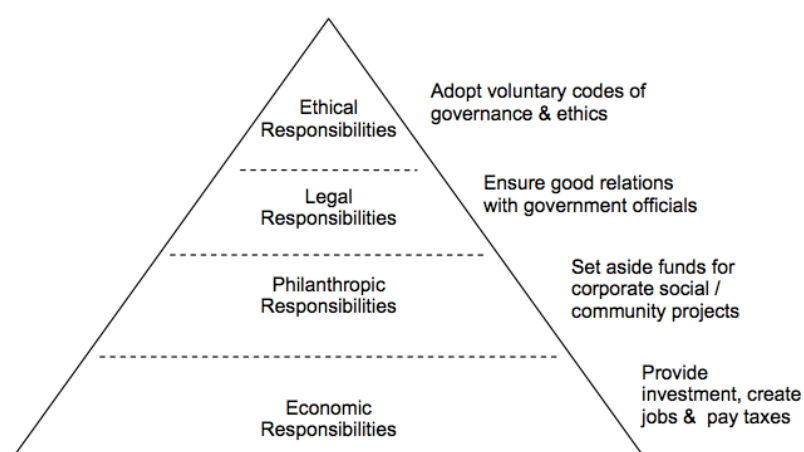
Figure 2.2   Africa's Corporate Social Responsibility pyramid
Source: Visser, 2006, page 37.

Visser (2006) argues that due to Africa's high unemployment rates, shortage of Foreign Direct Investment (FDI) and high poverty rates, the economic contribution of companies is highly valued, thus leading to the importance of economic responsibilities in the African CSR pyramid. The high priority of philanthropic responsibilities in the African CSR pyramid can be explained by the high socio-economic needs of African societies. Visser (2006) argues that these needs are "so great that philanthropy is an expected norm – it is considered the right thing to do by businesses" (p. 40). Moreover, companies do understand that they will not be able to flourish in societies that fail, leading to the desire to improve the potential of the communities in which they operate. A second reason for the prioritization of

philanthropic responsibilities in Africa is its "ingrained culture of philanthropy" (p. 40). And third, Visser (2006) argues that due to CSR being a rather recently developed concept in Africa, the concepts of CSR and philanthropy often are being seen as two sides of the same coin. Legal responsibilities are assigned a lower priority in the African CSR pyramid than in Carroll's CSR pyramid. According to Visser (2006), this means that legal responsibilities are seen as less of a pressure for good conduct, but it does not necessarily mean that businesses do not comply with the law. Reasons for this lower prioritization of legal responsibilities are the often poorly developed legal infrastructures in Africa and the lack of independence, resources, and administrative efficiency. Moreover, compared to the developed world, African countries often have not yet incorporated human rights and other relevant CSR issues into their legal framework (Mwaura, 2004; Visser, 2006). In Africa's CSR pyramid, ethical responsibilities are given the lowest priority due to corruption still being highly present in its countries (Visser, 2006).

2.3 Drivers and Motivations of CSR

The driving forces for enterprises to implement CSR within their organizational strategy vary across enterprises, sectors, and geographic locations. The current mainstream CSR literature distinguishes three motivational drivers for enterprises to practice CSR: (1) strategic and business motivations, (2) ethical and moral motivations, and (3) existing and future regulations. Strategic and business motivations are derived from the belief that CSR efforts will (in the long term) have a positive influence on the company's financial results (van de Ven & Graafland, 2006), and include drivers such as the belief that CSR improves the company's reputation, that CSR increases employee motivation and organizational commitment, and that CSR enhances company innovation. Ethical and moral motivations are based on the belief that behaving in a social responsible way is a moral duty of businesses (Ibid). This includes the belief that CSR is 'the right thing to do' and that companies are morally obligated to accept social responsibility (Roberts, 2003). The third driver of existing and future regulations refers to the presence of regulations for companies to behave in a social responsible manner and the capacity of the state to monitor and enforce these regulations when necessary (Campbell, 2007).

While conducting research on CSR in developing countries, Visser (2008) identified ten drivers that shape CSR engagements in such countries. Visser categorized these ten shaping forces into national (or internal) drivers that refer to forces coming from within the country, and into international (or external) drivers that refer to drivers that tend to have a global origin (figure 2.3) (Heemskerk, 2012). Not all of these drivers are exclusively applicable to developing countries, but together they do construct a distinctive impression of the way in which CSR is given form and incentivized in emerging economies (Visser, 2008).
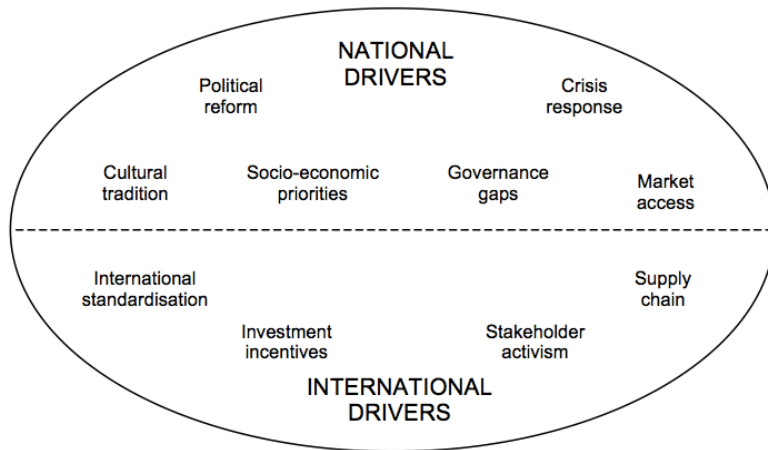
Figure 2.3   Drivers of CSR in developing countries
Source: Visser, 2008, page 481.

Cultural tradition is seen as a national driver of CSR since CSR is often derived from "deep-rooted indigenous cultural traditions of philanthropy, business ethics and community embeddedness" (Visser, 2008, p.481). Often, the socio-political processes in a country drive enterprises to integrate social and ethical business behaviour within their organizational strategy. Therefore, "CSR cannot be divorced from the socio-political policy reform process" (ibid, p.482), thus leading to the national driver of political reform. Moreover, the socio-economic environment in which an enterprise operates and the development priorities that these environments lead to, often directly shape CSR practices. Besides these drivers, "governance gaps" are often mentioned as drivers of CSR. Government gaps occur when fragile, corrupt, or under-resourced governments do not succeed to provide adequate social services. By engaging in CSR, enterprises aim to fill these government gaps. CSR can also be driven by economic, social, environmental, or health related crises in a country. Enterprises can use CSR to respond to such crises. A final national driver of CSR is market access; CSR might be considered by some enterprises in developing countries as a means through which they are able to access markets in the developed world (Visser, 2008).

Besides the above-mentioned national drivers of CSR in developing countries, Visser (2008) also identified four international drivers of CSR. Firstly, guidelines, codes, and standards on CSR often are an important CSR driver for enterprises that want to work as a global player. Secondly, the growing trend of Socially Responsible Investment (SRI) is also frequently mentioned as an incentive for CSR since SRI funds are required to comply with social, environmental and ethical criteria. A third national driver of CSR is stakeholder activism. This refers to the pressure that stakeholders and pressure groups put on the enterprise and its business activities. The fourth international driver, supply chain, refers to the boost that small and medium-sized enterprises (SMEs) can get through engaging in CSR because this is a requirement that is being imposed on them by multinationals and large companies in their supply chain (Visser, 2008).

2.4 A Stakeholder Approach to CSR

A business's stakeholders play an important role in the concept of CSR, not only as a driver, but also as a means of looking at how CSR is practiced and who the beneficiaries of CSR are. Every enterprise has stakeholders, that is, a group of individuals that benefits from or gets harmed by the business activities of the enterprise (Heemskerk, 2012, p.9). Examples of stakeholders are employees, consumers, local communities, suppliers, investors, and the environment (which is often perceived as a silent stakeholder). Such stakeholder groups can originate at the local and national as well as at the global level (Ibid). By focussing on the way in which stakeholders affect and are affected by a company's CSR practices, a better understanding can be developed of which stakeholders influence the CSR practices of businesses and which stakeholder groups can be seen as the main beneficiaries of these CSR practices.

Freemans (1984) publication of '*Strategic Management: a stakeholder approach*' is often seen as the foundation of stakeholder theory. In this publication, Freeman argues that for responsible business activities, both the internal and external groups that influence and are influenced by an enterprise business activities should be taken into account (Heemskerk, 2012). Enterprises are expected to responsibly manage the concerns and interests of its stakeholders because their business activities have an impact on the economic, environmental, and social environments of local, national, and global societies (Heemskerk, 20120, Jamali, 2008). Stakeholder theory thus challenges the idea that a business's shareholder has a certain privilege over its stakeholders (Sweeney & Coughlan, 2008). Jamali (2008) argues that stakeholder theory has offered a new way of thinking about responsible business activities because "by suggesting that the needs of shareholders cannot be met without satisfying to some degree the needs of other stakeholders, it turned attention to considerations beyond direct profit maximization" (p. 217).

The main principle of stakeholder theory is that all stakeholders are of importance, and that enterprises should balance the interest of the various stakeholder constituencies. However, in practice such a balancing of interest has proved rather difficult (Heemskerk, 2012, Vos and Achterkamp, 2006) because enterprises are often constrained by limited time, human and financial resources, and certain rationalities when wanting to produce all possible social values for every single stakeholder. As a result, enterprises often tend to prioritize their stakeholders in a manner corresponding to their instrumental and/or normative considerations (Jamali, 2008).

3. Background – Senegal as a Host Country for CSR

Prior to analyzing how and why enterprises in Senegal engage in CSR, it is necessary to provide a clear introduction to the country context of Senegal and the state of CSR within the country. To provide a better understanding of the Senegalese context, a brief overview of the most important geographic, demographic, political and economic characteristics of Senegal will be given. Moreover, a description on the current state of CSR in Senegal is provided as well.

3.1 Country Context

Senegal is a country in Western Africa and borders to The Gambia, Guinea, Guinea Bissau, Mali, and Mauritania. The country counts a population of almost 13 million, of which the majority (94%) are Muslims, 5% are Christians and 1% have indigenous beliefs (Central Intelligence Agency, 2013). Moreover, more than half of the population (55%) is under 20 years of age, while approximately only 10% of the population is above 50 years old (Agence National de la Statistique et de la Demographie, 2008). The official language is French, even though other indigenous languages such as Wolof, Mandinka, Pulaar and Jola are commonly spoken languages as well (Central Intelligence Agency, 2013). Senegal has become a rather urbanized country in the region of West-Africa, with about 42% of its population living in urban areas. Dakar, its capital, alone homes almost 3 million people (Agence National de la Statistique et de la Demographie, 2008).

Map 3.1 Map of Senegal

Source: UN Cartographic Section, 2004, No. 4174

Its location is an important feature of the country, with the capital Dakar being the westernmost point in Africa. The geographical location and the infrastructural connections of Senegal are an important factor in its positive international position. The country is located relatively close to Europe and compared to its bordering countries it is known for having a rather good infrastructure and educated workforce (Africa Infrastructure Country Diagnostic, 2011). As a result, many international investors and businesses are attracted to the country. Moreover, benefitting from the exceptional location of being the westernmost point in Africa, the port of Dakar is known for being a crossroad that connects Europe, North America, South America, and Africa and is one of the busiest harbours in Africa. The Leopold Sedar Senghor International airport in Dakar also handles regular commercial and cargo flights from all over the world and counts as one of the busiest airports in West Africa (Oxford Business Group, 2011).

Since its independence in 1960, Senegal has followed a rather peaceful and stable path and has positioned itself as a key player in West Africa (Dumont & Kanté, 2009). The country is known for having more efficient democratic institutions and democratization processes than most other countries in Sub-Saharan Africa and it is one of the few Sub-Saharan countries that has never experienced a coup d'etat, military, or authoritarian rule (African Development Bank, 2010). As a result, Senegal is well known for being one of the most politically stable countries in Sub-Saharan Africa.

Senegal is a secular and democratic republic that ensures the equality of all its citizens without making distinctions between origin, race, sex and religious beliefs. Within the democratic system of Senegal, executive, legislative, and judicial powers are separated and independent (Sarr, 2012). Moreover, the country has a rather dynamic civil society that is given form through the so-called 'Non-State Actors' platform. This platform includes actors such as civil society organizations, employers' organizations and trade unions (African Development Bank, 2010). Nevertheless, in recent years, there has been a considerable decline in transparency and good governance in Senegal (Sarr, 2012). According to the Corruption Perception Index of Transparency International, Senegal is placed 94th of 176 countries (Transparency International, 2012).

With a GDP per capita that is estimated at 1133 USD, Senegal is known for having among the highest growth rates in the Economic and Monetary Union of West Africa (Central Intelligence Agency, 2013). Due to structural reforms, a significant change in the economic landscape of Senegal has occurred and many state-owned enterprises in the agricultural and infrastructure sector have been privatized (Oxford Business Group, 2011). However, in terms of the UN it still remains a Least Developed Country, with poverty affecting about 54% of the population and many Senegalese households lacking access to basic services. Its average growth rate of 4% over the past years does exceed its demographic growth rate, but is, however, far beneath the limit of 7% that the Document of Strategy for Growth and the Reduction of the Poverty has set to reduce poverty (Sarr, 2012).

The country is relatively poor in natural resources, but is considered as one of the most industrialized countries in West Africa (Planet Expert, 2013). The primary sector in Senegal consists mainly of the agricultural sector and employs almost 50% of the active population. However its contribution to GDP is only estimated at 17.8%. Next to the agricultural sector, fishing is also considered as an important source of revenue within the primary sector. The secondary sector is primarily based on the processing of peanuts and seafood and on the production of fertilizers and phosphoric acid. The secondary sector contributes 23.7% to Senegal's GDP, but suffers regularly from the faulty electrical system and the lack of energy management that has doomed Senegal and that slows down its growth. The tertiary sector contributes 58.4% of GDP and is mainly driven by the well-structured telecommunications infrastructure, which has led to investments in teleservices and the Internet. In 2012, however, still more than 60% of Senegal's national GDP is represented by the informal sector (Planet Expert, 2013).

3.2 CSR in Senegal

Even though CSR is said to be a relatively new concept in Senegal, there are some signs that CSR is fairly present in the country. In 2008, a national private initiative called RSE Sénégal has been launched to promote CSR in Senegal and the sub-region. This initiative promotes the concept of CSR and supports companies and organizations with the implementation of CSR initiatives that are adapted to the socio-economic realities of Senegal. It disseminates information on CSR activities and practices in Senegal through a monthly newsletter and publishes press releases to promote the concept of CSR. Moreover, RSE Sénégal also assists companies with the start of micro projects for sustainable development. One of the main activities of this initiative has been the organization of an international forum on CSR in Dakar, which since its start in 2008 has been organized annually.

The initiative has identified 60 (May 2013) companies that are located in Senegal that have a management policy which shows interests in the values of CSR. On top of that, RSE Sénégal has created a charter on CSR and sustainable development that has been signed by 18 (May 2013) companies. By signing this charter, companies consider their CSR policies to contribute to an improvement in the economic, environmental, and social conditions of Senegal. The charter follows the ISO 26000[1] guidelines and is a formalization of the company's commitments to CSR. RSE Sénégal wants the charter to become a framework for the practice of CSR, a practical guide to setting up CSR initiatives, and a tool to promote CSR among stakeholders in Senegal and the sub-region.

Moreover, the institute for environmental sciences of the University Cheikh Anta Diop in Dakar offers a Master program in CSR. This program aims to contribute to the development of a culture of ethics and good governance in companies and organizations, to improve knowledge on methods for sustainable management, and to

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[1] ISO 26000 is an international standard from the International Organization for Standardization (ISO) that suggests guidelines on socially responsible behavior.

facilitate their implementation within companies and organizations and to promote research on CSR in Senegal and the sub-region of the Economic and Monetary Union of West Africa.

However, even though the Senegalese government seems to engage itself in several institutional arrangements for sustainable development, no institutional arrangements on CSR coming from the government currently exist in the country. No national laws or guiding frameworks on CSR exists, leaving companies that want to engage in CSR rather unassisted.

4. Research Methodology

This chapter will provide a detailed overview of the methodology that was used for this thesis. It will first introduce the research strategy, the philosophical considerations, and the selection of the research area. A description of the sampling method, instrumentation, reliability, validity, and data collection and analysis methods will then be given for both the quantitative and qualitative part respectively. This is followed by a discussion on the limitations of this study.

4.1 Research Design

The purpose of the current study is to identify and gain deeper knowledge into the way in which enterprises in Senegal are engaged in CSR, and the main drivers that motivate them to do so. Structured interviews have been used to collect quantitative data on company characteristics, the way in which companies engage in CSR, and the motivations for engaging in CSR. In addition, semi-structured interviews with a subgroup of participating companies provided qualitative data to create a deeper understanding of the research problem and contextual realities. The research strategy of this thesis can thus be said to consist of two components, and a concurrent mixed method approach is used in which both quantitative and qualitative data have been collected at the same time, and have been integrated at the interpretation phase of the study (Creswell, 2009, p.14). In this study, the qualitative data are embedded within a quantitative design, indicating that the qualitative data acts as a supporting data for the predominant quantitative approach. Figure 4.1 shows a visualization of the embedded research design.
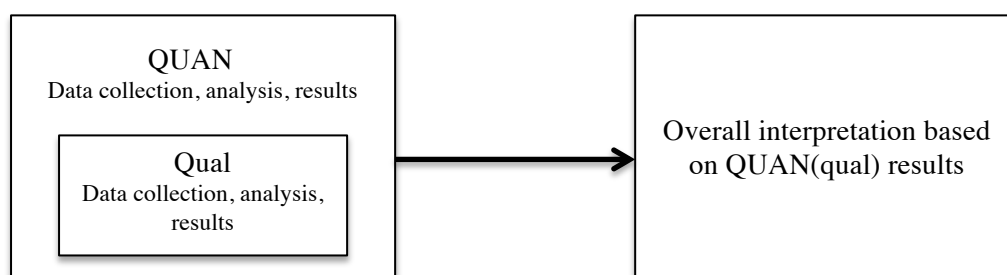
Figure 4.1 Visualization of the embedded research design
Source: Cresswell & Plano Clark, 2007, page 139

During the past 20 years, mixed method research has gained support and popularity in the social sciences (Bryman, 2012). Mixed method research is, however, more than the collection of quantitative and qualitative data at the same time. In mixed method research, both approaches should be used in tandem in order to create results that are stronger than either quantitative or qualitative results could provide alone (Creswell & Plano Clark, 2007). By combining quantitative and qualitative data within the same study, a more expanded understanding of the research problem can thus be developed. Moreover, using a mixed method approach helps answer the research question that

could not be answered by using quantitative or qualitative methods alone. Through a mixed method approach both broad numeric trends (quantitative data) and detailed views (qualitative data) are collected, which provides more comprehensive evidence for studying the research question than either of these methods could provide alone.

There are many different types of mixed method research (Creswell, 2009). In this study, a concurrent mixed method approach is used, in which a smaller form of qualitative data has been embedded within a quantitative form of data collection. Such a method fits the research question because quantitative data can provide general pictures about CSR in Senegal, while qualitative data allows creating an in-depth understanding of the contextual realities. A primary method of quantitative data collection is thus supported by a secondary database of qualitative data in the current study. The two data sets are merged during the interpretation phase of the analysis, meaning that they have been analysed separately in the results section but that they have been merged during the interpretation for the final discussion and conclusions of the study.

Using a concurrent mixed method approach in which qualitative data are embedded within the quantitative data is attractive for several reasons. First of all, due to the collection of both quantitative and qualitative data, the researcher can gain perspectives form both types of data (Bryman, 2012). Moreover, in a concurrent mixed method study, both types of data are collected simultaneously, making it less time-consuming than other mixed methods (Creswell, 2009). And by using a concurrent mixed method, the breadth and range of inquiry can be extended because different methods are used for different inquiry components (Greene, Caracelli, and Graham,1989). On the other hand, because one of the two methods is given less priority in this study, the concurrent mixed method is said to deliver unequal evidence, which may lead to disadvantages during the interpretation of the final results (Creswell, 2009). And because both quantitative and qualitative methods are used, the researcher needs to be familiar with the handling and analysis of both these types of data, which demands a high amount of competence from the researcher (Cresswell & Plano Clark, 2007).

4.2 Philosophical Considerations

Considering the complexity of the research problem, the current study does not specifically focus on a particular and single method used, but rather emphasizes the research problem in itself. Through focussing on the research problem, pluralistic approaches are used to derive knowledge about the research problem. A pragmatic worldview is thus taken to derive knowledge about the research problem and the study does therefore not commit itself to one specific system of philosophy and reality. This means that the dichotomy between deduction and induction is abandoned, that the epistemology guiding this research values both objective and subjective knowledge and that its ontology embraces a pluralistic viewpoint regarding social realities. Inquiries in this study are thus done through both quantitative and qualitative assumptions. The literature review (see chapter 2) of this research has been

used as an orienting lens that shaped the research and presented an overarching perspective on the research problem. It has therefore acted as a set of concerns to which data has been collected.

4.3 Research Area Selection

Senegal was chosen as the focus country of this thesis because very little research on CSR has been conducted in West Africa. The research on CSR that has been conducted in this region focuses mainly on Ghana and Nigeria. The French speaking part of West Africa has, however, not yet been researched on this subject. Amongst the French speaking countries in West Africa, Senegal has several characteristics that distinguish it from the other countries in the region. The country's geographical location, its relatively good infrastructure including its port and airport, the stable democratic system and its recent increase in economic growth make Senegal an accessible and interesting country for investors and new businesses. Furthermore, because the country often plays a leading role in the region, many regional and international businesses decide to base their business in the country.

Since the scope and time frame of the current study did not allow conducting research in the whole of Senegal, the bigger Dakar area (see map 2) was chosen as the research area. The capital Dakar and its surrounding area play an essential role in Senegalese business culture and host the majority of the enterprises in Senegal.

Map 4.1   Map of the bigger Dakar area

Source: UN Cartographic Section, 2004, No. 4177

4.4 Quantitative Data: Survey Research With Structured Interviews

This section provides an overview of the structured interviews that have been developed as part of the quantitative component of this study. It discusses the population and sampling method, instrumentation, validity and reliability, data collection, and data analysis.

4.4.1 Population and Sampling

Respondents for the structured interview have been selected through a non-probability sampling strategy by using a convenience sampling technique. A list of 60 enterprises that engage in CSR in Senegal is provided on the website of RSE Sénégal. After looking for the addresses of these companies, it turned out that 40 of these 60 companies can be found in the bigger Dakar area. These 40 companies could thus be used as a primary sample group.

4.4.2 Instrumentation

Based on the literature review in chapter 3, a structured interview guide (see appendix I) has been developed. The structured interview was designed to be held with a person with formal responsibilities for CSR in a company in the bigger Dakar area and consists of three parts. In the first part, questions about the characteristics of and motivations for the CSR strategies of the enterprise were asked. This part included questions on the way in which CSR is organized within the company, CSR issues that the company focuses on, motivations for engaging in CSR, and questions on the level of stakeholder influence on the company's CSR policy. The second part asked questions about the company's CSR activities by using 3 sets of 10 Likert scale questions. In these 3 sets, statements were given about certain CSR activities towards 6 different stakeholders. Respondents were asked to answer their level of agreement with these statements on a 5 point scale ranging from strongly agree to strongly disagree. During the third part, general questions about company characteristics such as ownership structure, annual turnover, and industry sector were asked. Most of the questions were closed ended, but the interview also included some open-ended questions.

The questions in this structured interview guide have been based on existing questionnaires and interviews in the CSR literature such as the ones used by Gilbert (2008), Heemskerk, (2012) and Imani Development (2009). Questions from this literature have been modified for the purpose of this research. Because the official language of Senegal is French, the structured interview guide has been prepared in both English and French so that the respondents could decide in which language the interview should be held in accordance with his/her own language preferences.

Using a structured interview to collect data allows standardization of the asking and recording of questions (Bryman, 2012). For the current study, this method thus enables the researcher to collect standardized information on why and how enterprises in Senegal engage in CSR and on the characteristics of the companies that

are engaged in CSR. Moreover, by conducting structured interviews, error due to variation in asking questions is reduced and as a result of the high number of closed-ended and pre-coded questions there is a greater accuracy in processing the answers given by respondents (Bryman, 2012).

4.4.3. Data Collection

To collect the quantitative data, enterprises from the sample group were called to introduce the research and to ask for the contact details of the person that has formal responsibilities for CSR within the company. As a general response, companies advised to send a formal letter to the president of the company that explains the research and requests a meeting with the responsible person. Therefore, such formal letters, written in French, have been delivered to all 40 companies in the sample group Some companies would reply to the letter by calling to make an appointment to meet the researcher. If no response came from the company itself, then the researcher called back after several days to ask for a response on the letter. When a company decided to participate in the research, a meeting was organized with a person within the company that has formal responsibilities for CSR. These meetings took on average in between 45 minutes and 1.30 hours. During the beginning of these meetings, the researcher introduced and explained the purpose of the study and respondents were informed that their participation is voluntary and their responses will be kept strictly confidential. Then, the researcher asked the questions from the structured interview guide while the respondents were asked to answer to these questions. For groups of questions with the same possible answers such as the Likert scale questions, show cards with the options to choose from were given to the respondent to make answering the questions faster and easier.

4.4.4 Data analysis

In total, 23 companies participated in the quantitative interviews. The data from these interviews has been analysed with the help of SPSS. In general, descriptive statistics have been used to analyse the data and to discover broad patterns. Moreover, reliability analysis using Cronbach's alpha has been conducted on groups of variables to test whether they reliably measured the same concept. This has been done for the stakeholder scales and CSR classifications scales. Since the data was not normally distributed, no parametric statistical tests could be made. Instead, non-parametric statistical tests have been used in order to find out whether any patterns exist between the different types of companies and their responsibility levels.

4.4.5 Reliability and Validity

In order to control measurement error in the study, reliability and validity have been established. In quantitative research, reliability refers to whether a measure consistently measures a concept (Bryman, 2012). In order to assess reliability within the current study, the Likert-scale questions of the instrument have been measured on internal consistency with the use of Cronbach's alpha. Validity refers to the integrity of the inferences that are made from the data (ibid.). Within the current study

measurement validity is primarily established by the previous studies by Gilbert (2008), Heemskerk, (2012) and Imani Development (2009) on which the current instrument is based. Since no causal relationship is established within the current study, the internal validity can and should not be assessed. As a result of using a convenience sample method, the results of this thesis can't be generalized beyond the research context of the current study.

4.5 Qualitative Data: Semi-structured Interviews

To overcome the weaknesses of conducting a survey research on CSR, the current study also conducted exploratory semi-structured interviews to create an in-depth understanding about the subject. This section provides an overview of the methodology of this qualitative part of the study.

4.5.1 Population and Sampling

Participants for the semi-structured interviews consisted of a subgroup of companies that participated in the survey research. At the end of the structured interviews, participants were asked if they would like to participate in a follow-up interview in which they would be given the opportunity to share more of their perceptions and views on CSR. Of the 23 participants that took part in the survey research, 11 indicated that they wanted to participate in the semi-structured interviews as well. A convenience sampling method was thus used for this qualitative part of the study.

4.5.2 Instrumentation and Data Collection

The semi-structured interviews have been conducted during the same field visit to the research area and had an open-ended character. In a semi-structured interview, a series of themes is covered and suggested questions are given. However, during the process, the interviewer has the freedom to change the sequence and form of the questions being asked. By using this approach, more flexibility and adaptability is given to the researcher and respondent in comparison to the structured interviews that have been used to collect quantitative data. This approach therefore allows to create a deeper understanding of the research subject and to collect additional information (Bryman, 2012).

The purpose of the semi-structured interviews was to collect additional data to contextualize, complement and refine the quantitative data collected through the survey research. The questions for the semi-structured interview have thus been developed in accordance with the questions that have been asked during the structured interview of the survey research. The questions to be asked were shaped prior to the interviews by means of an interview guide that contained key subjects to be handled (see appendix II), but flexibility was allowed to the order and way in which questions were asked.

Meetings were organized with the participants from the survey research that agreed to participate in further research. During the meetings the researcher followed the semi-structured interview guide and recorded the interviews. On average, these meetings took 1 to 2 hours and took place in the offices of the interviewees.

4.5.3 Data Interpretation and Analysis

In order to interpret and analyse the data, the interviews have been transcribed in their original language (French). This was followed by a process of familiarization in which the researcher has read and studied the transcribed interviews thoroughly and categorized the different parts in accordance with the research questions of the study. This was done separately from the quantitative data analysis. Afterwards, the researcher has worked towards identifying patterns within the data and has interpreted and given meaning to the data by identifying themes and concepts that can explain and contextualize the quantitative data. All quotes used in this study are the literal translation of the researcher.

4.5.4 Trustworthiness

A fair amount of scholars argue for the use of alternative criteria to evaluate qualitative data as compared to quantitative data. Trustworthiness is a primary criterion that is often used for assessing a qualitative study (Bryman, 2012), and according to Guba and Lincoln (1994), four criteria should be evaluated to assess the trustworthiness of qualitative data: credibility, transferability, dependability and confirmability. Within the current study, credibility is maintained through respondent validation in order to ensure a correspondence between the participant's perspectives and the researcher's findings. Moreover, the credibility of the study was also maintained through triangulation of data collection methods. By using multiple methodologies, the consistency between data could be evaluated. Since respondents for this study have not been randomly selected it is difficult to maintain transferability and to transfer or generalize results to other contexts. The descriptions provided could nonetheless still be relevant for users in deciding whether the findings of the current study can be used to understand results from similar settings. The third criterion, dependability, refers to the extent to which other people than the researcher are able to track the research process and how conclusions were drawn. In the current study, complete records of all research phases are kept in order to maintain dependability. Finally, confirmability refers to the extent to which others can confirm or corrobate the research findings. In order to maintain confirmability throughout the study, the researcher has aimed to maintain a neutral point of view and has taken the way in which her previous experiences with CSR and in Senegal could influence the results into account. Moreover, throughout the data analysis process, the researcher has challenged findings by looking for alternative interpretations and explanations.

4.6 Limitations

Some limitations to the current study need to be taken into account. First of all, generalization of the results beyond the group of participating companies should always be made with great caution. Due to the use of purposive sampling and the small amount of companies interviewed in the different sub-sectors, conclusions from this study should not be generalized to the entire population, but should only be used to make conclusions about the research population. Moreover, because the sample for

the survey research was not randomly selected, there is a possibility of sampling error, selection error, and frame error in the current study.

Secondly, by taking the bigger Dakar area as the main research area focus, some main industry sectors are left out of the study. Even though companies in the mining and extraction and agribusiness sector often engage in CSR, they can often only be found out of the bigger Dakar area and were thus not included in the current study. Moreover, even though comparing CSR practices amongst companies operating in different industry sectors could lead to interesting results, this was not possible in the current study due to the relatively small sample of respondents for the quantitative part of the study.

Third, structured and semi-structured interviews were conducted with people that have formal responsibilities for CSR within companies. As a result, a high level of self-assessment that provides more favourable and positive results than the real situations can characterize the study. The researcher aimed to limit this bias through conducting stakeholder interviews, but did not manage to do so due to the difficulty to find stakeholders who wanted participate in such interviews. The lack of interest of stakeholders to participate and the difficulty to find suitable stakeholders to participate moreover indicates the limited attention that is being put on CSR within the country.

Fourth, this research only focuses on the current state of CSR in Senegal. However, the concept of CSR is experiencing an upswing and should thus not be seen as static. As a result, the findings of the current study should be seen as temporary and future longitudinal research on CSR in Senegal could enhance the understanding of the research subject.

5. Characteristics of the Enterprises and Their CSR Policies

The current chapter will present the findings of the first two research questions that guided the study. First, the quantitative results from the structured interviews will be presented, followed by the results from the qualitative semi-structured interviews.

5.1. Quantitative Results

5.1.1 Characteristics of the enterprises

In total, 23 enterprises took part in the structured interviews of this study. Of these 23 enterprises, the majority (70%) consisted of multinational enterprises and a smaller proportion (30%) consisted of national enterprises. Most of the enterprises were subsidiary companies of a parent company that has multiple branches around the world (61%), while approximately 35% of the enterprises were sole standing enterprises. Only 1 (4%) of the participating companies was a parent company itself. A remarkable big share of the enterprises has a private ownership structure (88%), the other enterprises had a public (4%), private limited liability (4%) and a stock exchange listed (4%) ownership structure.

The participating companies have an annual turnover that, on average, ranges from €100.000,- to €65 Million. However, it is important to note that a large share (61%) of the companies did not provide this information. The number of employees working for the companies differs from 3 to 1800 (M = 336, SD = 425). A very large share (88%) of the participating enterprises can be considered as large enterprises while only 12% of the enterprises were SMEs. The year in which the companies have been founded ranges from 1853 to 2009. However, most of the enterprises have been founded in between 1929 and 2000 (61%). In total, 12 of the 23 enterprises (52%) service domestic markets or national value chains and 11 enterprises (48%) independently service international value chains. It is worthy to mention that none of the participating companies operated as a subcontractor in international value chains. In general, the majority of the sample thus consisted of large multinational enterprises that were subsidiary companies of a parent company that independently service either domestic or international markets. Table 5.1 presents the numbers and percentages of the different company characteristics.

The sample represents enterprises that operate in very different industry sectors. Most of the enterprises work in the manufacturing sector (22%), but also the agribusiness, finance and banking, and information technology, and communication sectors are well represented and each account for 13% of the enterprises. The tourism and transportation and logistics sector each represent 9% of the enterprises. Other sectors in which enterprises operate were: services, mining and extraction, distribution, and building and public works.

Table 5.1 General characteristics of participating enterprises

|	N	%
Type of enterprise:		
Multinational	16	70
National	7	30
Sort of enterprise:		
Subsidiary or daughter company	14	61
Sole standing enterprise	8	35
Parent company	1	4
Ownership structure:		
Private ownership	20	88
Public	1	4
Private limited liability	1	4
Stock exchange listed	1	4
Company size:		
SME	3	12
Large company	20	88
Business environment:		
Service domestic markets/ national value chains	12	52
Independently service international markets / value chains	11	48
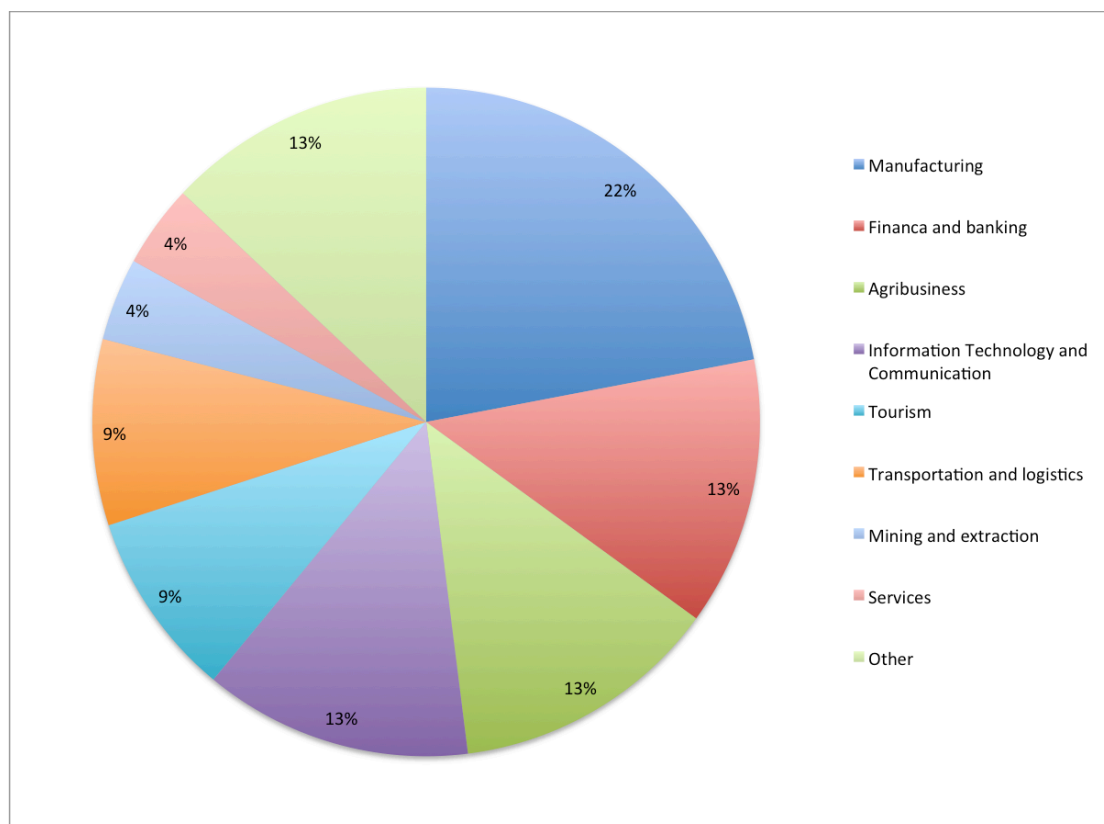
Figure 5.1 Industry sector of participating enterprises

5.1.2 Characteristics of the CSR Policies

CSR tends to be organized in a rather formal way within the companies. Of the interviewed companies, 16 companies (70%) indicated that their company has a formal CSR policy and 7 (30%) indicated that they do not have a formal CSR policy. All but one of these companies that indicated that they do not have a formal CSR policy explained that instead of having a CSR policy their company has a formal Health, Safety, Security and Environment policy that includes several CSR strategies. These companies thus undertake activities and have formal strategies that address CSR issues, but do not consider them to be CSR. Despite taking up certain responsibilities, these companies do not identify with the concept of CSR or employ its language.

Decisions on how to frame and implement the company's CSR policies are mainly made at both the central international level (48%) and the local office itself (39%). Very often, for multinational companies, the CSR policies are framed at the central international headquarter while local offices are also left with significant power to decide on how to implement these policies. Only 13% of the CSR policies have been decided from a national headquarter. The way in which CSR is organized within the companies differs greatly between highly integrated policies and highly peripheral policies. About half of the companies (48%) indicated that each function director (e.g. Human Resources) has specific responsibilities for their CSR policy. This indicates that CSR has been integrated into different (and sometimes even into every) function of the company. However, for the other half of the companies, CSR tends to be less integrated within the different company departments and thus more peripheral. About 39% of the companies indicated that they have a board member with specific responsibilities for CSR, 9% of the companies have a CSR committee and 4% have a CSR manager. In these three cases, CSR is thus considered as a supplementary business activity since the responsibility for CSR lies in separate functions.

Even though about half of the companies indicated that CSR is seen as a separate business activity and is not primarily integrated within the main business operations of the company, having a specific budget for CSR activities is not very common. Only 26% of the companies indicated that they have an annual CSR budget, and of these companies only 3 wanted to share their annual CSR budget. Of these 3, only 1 company has had a CSR budget over the period 2010 – 2012. The other two companies only had a CSR budget for 2011 and 2012 or only for 2012. On average, the CSR budget for these 3 companies was €372.000 a year, and ranged from €7000 to €595.000. A substantial part of the participating companies did thus not have a fixed annual budget for CSR activities. However, the majority of the companies (61%) allocate other resources than funding (e.g. human or material) to CSR. Examples that were given of other resources consisted mainly of the time spent by the responsible person to execute the company's CSR policy, the deployment of employees during CSR activities, the use of company goods during CSR activities and the sharing of knowledge to help other companies or suppliers to improve their

CSR policy. Moreover, the company's CSR engagements are perceived as continuous engagement. Only one company indicated that they engage in CSR from time to time. Table 5.2 shows the numbers and percentages of the most important characteristics of the CSR policies.

Table 5.2   General characteristics of the CSR policies

	N	%
Has a formal CSR policy:		
Yes	16	70
No	7	30
The CSR policy is decided from:		
Central international headquarter	11	48
National headquarter	3	13
Local office	9	39
Organization of CSR within the company:		
CSR committee	2	9
Board member with specific responsibilities for CSR	9	39
CSR manager	1	4
Function directors have responsibility for CSR	11	48
Has an annual CSR budget:		
Yes	6	26
No	17	74
Allocated human/ material resources to CSR:		
Yes	14	61
No	9	39
Level of engagement to CSR:		
The company is continually engaged in CSR	22	96
The company engages to CSR from time to time	1	4

Within the CSR policies, the majority of the companies put special emphasis on issues such as health, education and training and the environment. On average, about 60% of the companies even indicated that these issues are considered as very important. The companies explained that a high importance towards the environment is necessary since they wish to sustain their business activities in the future and therefore have to take its effect on the environment into account. Health and education and training were said to be important because they can increase the welfare and skills of their employees, which will lead to a better performing company. Health was also said to be an important issue because it adds to the wellbeing of the Senegalese population in general. Working conditions and welfare seemed relatively important issues for most of the companies, since more than 60% of them indicated that these issues are either very important or important in their CSR policy.

However, other issues such as infrastructure and transportation, job creation, and sports and cultural events seemed less important issues for most of the companies. More than half of all the companies (56%) indicated that infrastructure and transportation are not at all important in the company's CSR policy. Job creation

and sports and cultural events were only perceived as very important or important issues by about 30% of the companies, while 48% (job creation) and 26% (sports and cultural events) of the companies indicated that these issues were not at all important in the companies CSR policy. Climate change and labour rights were more contested issues since they are perceived as very important or important issues by 52% of the companies, while at the same time 35% of the companies indicated that these issues are not at all important. Figure 5.2 shows the level of importance given to the different CSR issues.
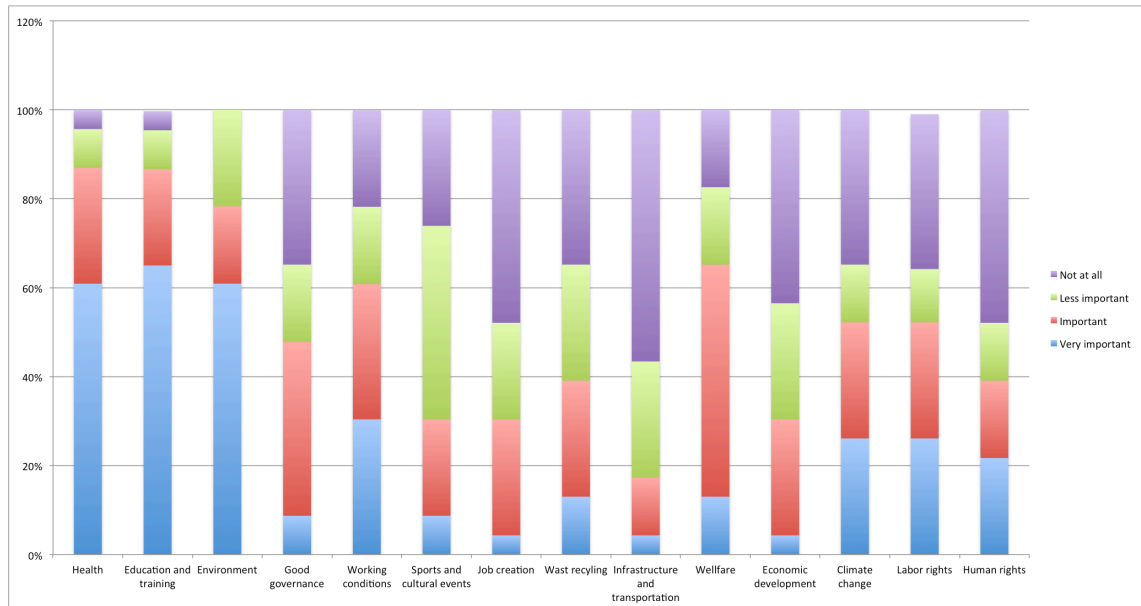
Figure 5.2   Importance of CSR issues

Stakeholders seem to be of very different importance to the company's CSR policies. However, a remarkably large share of the companies perceives its employees to be very important stakeholders (74%). Explanations for why employees were seen as very important stakeholders were that they are the heart of the company and that, without them, the company will not be able to operate. Employees were considered as the business card of the company and by taking good care of the employees the company will be in better shape as well. Shareholders and investors, and the environment were also perceived as very important stakeholders for respectively 48% and 44% of the companies. Companies argued that without taking care of the environment, they will in the future have problems to sustain their business activities and that without taking the environment serious as a stakeholder they will lose their credibility as a company. Shareholders and investors were perceived as important stakeholders because they provide the company with the financial resources that are needed to run the business. By not taking its responsibilities towards its shareholders and investors, the company would thus risk losing its investments and financial resources. NGOs seem to be the least important stakeholders, with almost 70% of the companies indicating that they perceive NGOs to be less important in their CSR policy. The government, suppliers and local groups and organizations are also

perceived as less important stakeholders by about 60% of the companies. Customers and surrounding communities are less important for about 50% of the companies, but still the other 50% indicates that they are either very important or important.

These findings imply that companies tend to prioritize certain stakeholders over others. The basis of stakeholder theory, which states that enterprises should balance the interests of their various stakeholders, is thus not supported by these findings. However, the findings do support the belief that in practice such a balancing of interests is often rather difficult and that enterprises tend to prioritize their stakeholders in a way that corresponds to their instrumental and/or normative considerations.
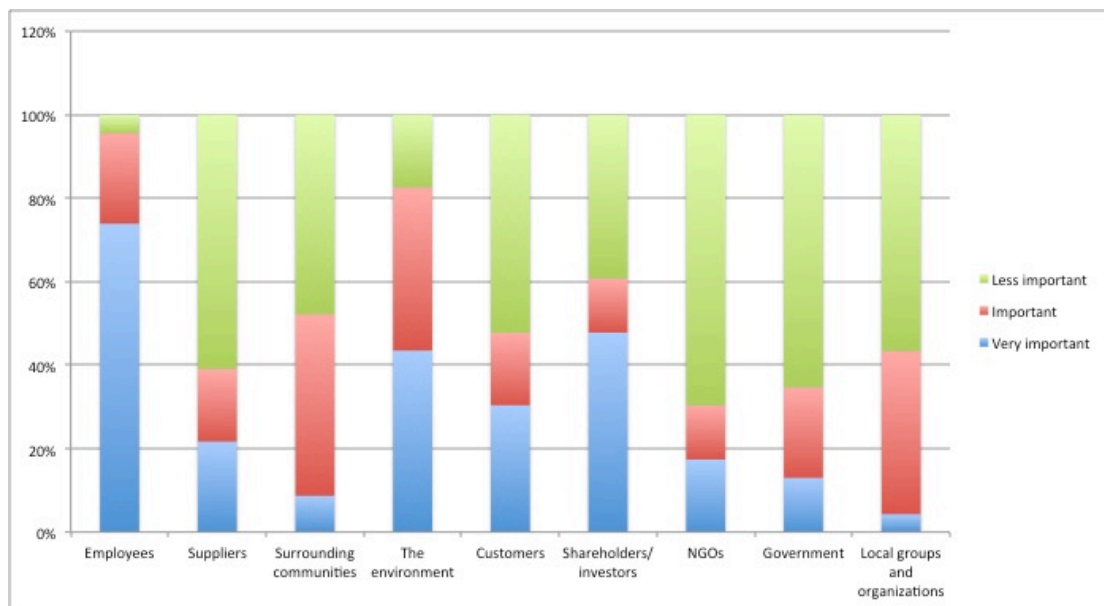
Figure 5.3 Importance of stakeholders for the company's CSR policies

In general, the company's CSR policies and strategies are thus organized in a rather formal and continuous way, with about half of the companies having a CSR strategy in which CSR activities are integrated within the day to day activities of the company, while the other half of the companies keeps CSR more on the side. Financial contributions to CSR are often not specified in annual CSR budgets, and the majority of the company also makes human and material contributions to CSR. Health, education and training and the environment are predominant issues within the CSR policies and especially employees are considered as very important stakeholders within these policies.

5.2 Qualitative Results: Framing and Implementing a CSR Policy in a Developing Country Context

During the semi-structured qualitative interviews, respondents mainly put emphasis on framing and implementing a CSR policy in a developing country context in general, and more specifically in the Senegalese context. Several contextual

difficulties that made it complicated for the companies to frame and implement their CSR policies included developing a CSR policy without institutional support and a broad knowledge base, implementing an internationally framed policy in a national context, and finding the right focus areas.

A number of underlying factors were seemingly the reason for these difficulties. For national companies, lack of finance, knowledge, and institutional support to frame their CSR policy were certainly a factor that hindered them from further developing their CSR policies. Without the right resources, support and environment, developing a CSR policy was said to be a rather difficult and long process. A general feeling of being "*all by yourself*" (company 11, 24/5/2013) prevailed under representatives from national companies. This is illustrated by the following quote: "*Our board of directors decided that it would be a good idea to engage in CSR, and so we started to focus on it more and more. I know that in many European countries there are quite a lot of initiatives that support companies to make the first steps in engaging in CSR. Here in Senegal however, you are basically all on your own.*" (company 3, 24/4/2013) The respondent went on to explain that: "*None of our employees were skilled in developing and implementing a fitting CSR policy, and hiring a CSR consultant would be too expensive because they would have to come from abroad since we couldn't find a suitable person in Senegal as well. So for now, we just focus on the obvious and try to look at best practices of other companies in Senegal. However, we wish that more support was available because it isn't easy like this.*" (company 3, 24/4/2013)

However, respondents also indicated that support was available from the RSE Sénégal initiative and its network of companies, but that this support certainly had its boundaries. Even though the RSE Sénégal initiative was said to be very willing and motivated to assist companies in developing a CSR policy, its time and resources were limited due to it being a small initiative with only few employees. Its gatherings, events and newsletters were, however, said to be of high importance to the companies because it allows them to learn from each other's practices. Besides the RSE Sénégal initiative, support was, however, said to be hardly available in Senegal and generally missing from the national CSR environment.

On the other hand, it weren't only the national companies that struggled with their CSR policies. Several of the respondents of the multinational companies indicated that they struggled with implementing their policy in the Senegalese context. This was especially the case for multinational companies that have a CSR policy that is decided at the international headquarter. Many of these international CSR policies were said to be framed in a very general context, which makes it difficult to implement in a very specific national context. For example, some of the companies had to follow a very structured and developed CSR policy that demanded certain CSR activities from the local branches that would not fit to the local context. One respondent from a multinational enterprise explained that: "*For example, our company's international CSR policy demands from us that we engage in waste recycling. Of course we could make minor adjustments to our business activities and*

separate our waste etc. But then, what should we do if we put all this effort into separating our waste while there is no structure in Senegal that can process these different kinds of waste? So in the end, it will all be put together again by the companies that come to collect the waste. It doesn't make sense, right?" (Company 1, 23/4/2013)

A third difficulty that was seemingly making it difficult for the companies to frame their CSR policy was the perception that there are so many issues to focus on in Senegal that it is difficult to make a selection. Due to Senegal being a developing country, there are many needs and demands that have not yet been met. The companies explained that, however much they would like to address all these issues, it is necessary for them to make a selection and to focus on only a few of these issues since they are not able to address all. Contextual factors thus seemingly influence the nature of how companies in Senegal formulate and implement their CSR policies in Senegal. This is in accordance with Visser (2006), whom argued that socio-economic and cultural factors influence how businesses respond to social issues.

6. Drivers of CSR

In order to find out what drives the companies in Senegal to engage in CSR, this chapter will first discuss quantitative results on the company's motivations to engage in CSR and the influence that stakeholders have on this engagement. This is followed by a presentation of qualitative results that put the quantitative results into context.

6.1 Quantitative Results

6.1.1 Motivations to Engage in CSR

In order to understand what motivations drive the companies in Senegal to engage in CSR, they were asked to indicate their level of agreement with 14 statements containing motivations to engage in CSR on a 1 to 5 scale (1 = strongly disagree, 5 = strongly agree). As was discussed in chapter 3, the mainstream CSR literature suggest that companies engage in CSR for 1) strategic and business motivations, 2) ethical and moral motivations and 3) existing and future regulations. Table 6.1 shows that of these three groups of motivations, ethical and moral motivations seem most important to both multinational and national companies. With a mean of 4,71 (SD = 0.49), ethical and moral motivations seemed more important to national companies than to multinational companies (M = 4.31, SD = 0.75). The majority of companies also indicated to agree with strategic and business motivations as a reason to engage in CSR. However, for multinational companies (M = 3.72, SD = 0.81) these reasons seemed more important than for national companies (M = 3.24, SD = 1.01). Existing and future regulations were considered as the least important driver that motivates the companies to engage in CSR. Only 14% of the national enterprises either strongly agreed or agreed with statements indicating existing and future regulations as motivation (M = 2.42, SD = 0.98). For multinational companies, existing and future regulations seemed somewhat more important (M = 3.00, SD = 1.09), but still only 38% of the respondents indicated that they strongly agree or agree. The finding that existing and future regulations are less important as a motivating factor for companies in Senegal to engage in CSR could be explained by the lack of regulations on CSR within the country. Multinational companies might feel some more need to engage in CSR as a result or existing and future regulations because they operate in multiple countries and the pressure coming from regulations in other countries might shape their CSR policy in Senegal.

Table 6.1 Importance of CSR motivations

	Strategic and business motivations		Ethical and moral motivations		Existing and future regulations	
	Multi-national	National	Multi-national	National	Multi-national	National
Mean	3,72	3,24	4,31	4,71	3,00	2,42
Standard deviation	0,81	1,01	0,75	0,49	1,09	0,98
% that strongly agrees or agrees	68,8	61,9	90,7	92,9	37,6	14,3

Besides these 3 groups of motivations coming from the mainstream CSR literature, respondents were also asked to indicate to what level they agreed with statements on national and international drivers of CSR in developing countries based on Visser's (2008) study. Table 6.2 shows the scores on both national and international drivers. The levels in which the companies agreed with both the national and international drivers are clearly lower than the level in which they agreed with the motivations coming from the mainstream literature. On average, mean scores on the national and international drivers based on Visser's study are below 3, indicating that the majority of the companies did not agree with the statements. For the national drivers, only socio-economic priorities has a score higher than 3 (M= 3.35, SD = 0.93) with 52% of the companies either strongly agreeing or agreeing that the socio-economic environment in which the company operates shapes their CSR policy. The other three national drivers; cultural tradition, political processes and market access did not seem of high importance to the companies. Of the international drivers, only international standardization (M = 3.04, SD = 1.26) scores higher than 3, with 43.5% of the companies agreeing that their CSR policy is driven by international standardization.

These findings suggest that companies in Senegal do not support the drivers of CSR as named by Visser, but that companies recognize themselves more in the drivers that come from the mainstream CSR literature. Especially ethical and moral motivations seem to be a strong driving force behind the company's CSR engagements. Strategic and business motivations tend to be seen as a somewhat less strong driver, while the majority of companies do not see existing and future regulations as a driver of CSR.

Table 6.2   Importance of national and international drivers of CSR

National drivers:

	Cultural tradition	Political processes	Socio-economic priorities	Market access
Mean	2.13	2.22	3.35	2.78
Standard deviation	1.10	0.85	0.93	1.24
% that strongly agrees or agrees	13	8.7	52.2	34.8

International drivers:

	International standardization	Investment incentives	Stakeholder activism	Supply chain
Mean	3.04	2.78	2.65	2.00
Standard deviation	1.26	1.31	1.26	0.95
% that strongly agrees or agrees	43.5	43.5	34.8	8.7

6.1.2 Stakeholder Influence

In order to find out to what extend stakeholders influence the company's CSR practices, the companies were asked to indicate to what level, from slightly to extremely, they perceive different stakeholder groups to either prevent or encourage them to engage in CSR. Figure 6.1 shows the level of influence for different stakeholders. The figure suggests that the majority of the stakeholder groups neither prevent nor encourage the companies to engage in CSR. Especially local groups and organizations, clients, suppliers and surrounding communities are said to play a rather neutral role in the companies CSR engagements. Moreover, only a small amount of companies indicated that the stakeholder groups either slightly or quite prevent them from engaging in CSR. The government, NGOs, clients, the environment, surrounding communities and suppliers are said to, in some cases, prevent the companies from engaging in CSR. Shareholders and investors and employees do not prevent the companies from engaging in CSR at all.

When it comes to encouraging the companies, bigger differences exist between the different stakeholder groups. Shareholders and investors are said to have the biggest influence in encouraging the companies, with even 26% of the companies indicating that their shareholders and investors extremely encourage them to engage in CSR. In total, 74% of the companies indicated that their shareholders and investors encourage them to engage in CSR to some extent. Employees also influence the company in its CSR practices, with 70% of the companies indicating that their employees encourage them to engage in CSR. However, the majority of these enterprises (44%) indicated that their employees only slightly encourage them. As a silent stakeholder, the environment is still said to be rather influential, with 65% of the companies agreeing that the environment encourages them to engage in CSR to some extent as well.
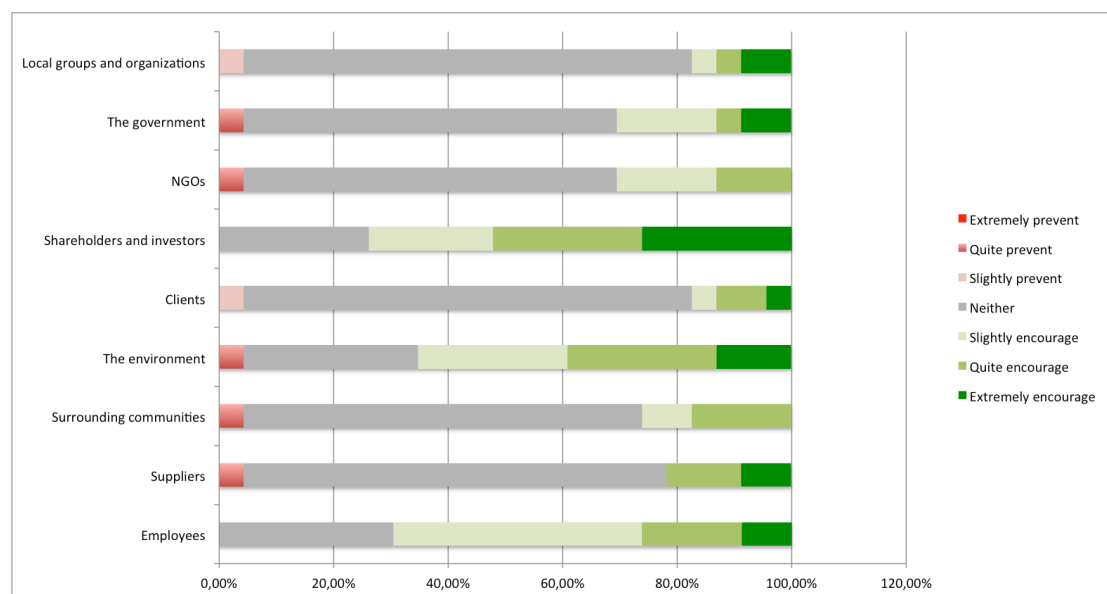

Figure 6.1 Stakeholder influence on the company's CSR policies.

In general, the majority of the companies thus perceive its stakeholders to play a rather neutral role in influencing the company's CSR engagement, with an exception for its shareholders and investors and its employees. Shareholders and investors and employees tend to encourage the majority of companies to engage in CSR.

6.2 Qualitative Results: Stakeholder Neutrality

Semi-structured qualitative interviews provided further clarification and additional information about stakeholder involvement in the company's CSR practices. In accordance with the survey results, the majority of the respondents pointed out that there is limited stakeholder influence when it comes down to a company's engagement in CSR.

Prevailing poverty, lack of consumer awareness and engagement was often mentioned as a factor leading to the rather neutral role that consumers play. A general feeling that the Senegalese population is *"not yet ready to put pressure on companies to engage in CSR" (company 5 29/4/2013)* prevailed. The minimal attention that is being paid to the concept of CSR within Senegal might be the reason for this. As one of the respondents from a national company put it: *"We are in Senegal here, as compared to the US or Europe a very big part of our population is less educated and lives such a hard life that it has other things on its mind than the responsibility of companies. Very often even, consumers or employees do not realise that they have certain rights and that they could demand companies to behave in a more responsible way." (company 3, 24/4/2013)*. According to another respondent from a multinational company: *"A Senegalese consumer will hardly ever question where a product comes from and under what circumstances it has been produced, let alone that he will question whether the company has operated in a responsible way." (company 4, 24/4/2013)*.

However, not only consumers were said to play a rather neutral role in influencing the companies to engage in CSR. Other stakeholders, such as the government, NGOs, and civil society organizations (CSOs) were often said to play a very limited role as well. Reasons given for this limited involvement included the lack of understanding that business can have a potential beneficial role to play in society by these stakeholders and the capacity of these stakeholders to influence the businesses to engage in CSR. For example, several respondents pointed out that these stakeholders are all engaged in developing Senegal, but focus primarily on the role that CSOs can play in development, and thereby often forget to pay attention to what the private sector is doing or can and should be doing. Moreover, due to CSR being a rather new concept in Senegal, structures to support businesses in engaging in CSR or structures to lobby for more engagement in CSR are often not yet institutionalized, leaving the government, NGOs and other CSOs with rather little capacity to actually influence the companies.

Even though stakeholders were said to play a rather neutral role, some of the respondents indicated that they would like to see more stakeholder involvement

because it could benefit the company's CSR practices. One respondent from a national company explained that he would like the government to take a stance to CSR because that could help the companies in increasing awareness around CSR. He explained that: *"We would wish for the government to implement some laws on CSR because that would significantly benefit the companies that are already engaged. Now, all the companies that are voluntarily making a huge effort to work towards the development of Senegal are not experiencing any benefits at all."(company 6, 6/5/2013).* Another respondent from a multinational company indicated that he would like to see more NGO engagement since *"NGOs are often embedded in local societies and have far reaching knowledge about how our CSR activities could be adapted to the local context. They would be interesting partners for us." (company 1, 23/4/2013).*

      The stakeholder environment in which the participating companies operate does thus not structurally enable these companies to engage in CSR. This implies that, as a result of a lacking enabling environment for CSR, drivers to engage in CSR tend to be based more on voluntary action.

7. CSR Practices

In this chapter, the results on the way in which the companies practice CSR will be discussed. In the part with the quantitative results, first, the focus that is given to different stakeholder groups will be presented, followed by a comparison between multinational and national companies and a discussion of the CSR pyramid for Senegal. This is followed by a presentation of the qualitative results.

7.1 Quantitative Results

In order to find out how CSR manifests itself in Senegal, companies were asked to indicate to what extent they agreed with statements about CSR activities on a 5 point scale (1 = strongly disagree, 5 = strongly agree). The statements focussed on 6 different stakeholder groups (employees, surrounding communities, clients, suppliers, investors and shareholders, and the environment), and for each stakeholder group 5 statements were given. A reliability analysis was conducted to find out whether the statements made up a reliable measure of the concept that they are measuring. The statements have been tested on reliability using Cronbach's alpha and a level of 0.7 for Cronbach's alpha was used as an indicator of a reliable scale. The Cronbach's alpha for the CSR statements that focussed on employees was 0.585, and was thus considered too low to be reliable. However, by removing the first statement "Our company encourages our employees to participate in community projects" from the scale, Cronbach's alpha could be increased to 0.761. For the other 5 stakeholders groups, Cronbach's alpha was above 0.7, and removing an item from the scale could not significantly improve its reliability. These scales could thus be considered as reliable. Responsibility levels have been scaled on a level of 1 to 5, with a score of 1 indicating a very low level of responsibility and a level of 5 indicating a very high level of responsibility.

7.1.1 Stakeholder Focus

In general, the strongest focus of the CSR practices of companies in Senegal is on their employees (M = 4.50, SD = 0.43). Clients (M = 4,29, SD = 0.38) and shareholders and investors (M = 4.17, SD = 0.52) are important focus areas as well. With a mean of 3.37 (SD = 0.78) surrounding communities make up the stakeholder group that receives the least focus. The environment (M = 3.87, SD = 0.66) and suppliers (M = 3.70, SD = 0.42) are focus areas as well, but get less attention than employees, clients and shareholders and investors do. Figure 7.1 shows a summary of the focus of CSR activities on the different stakeholder groups.
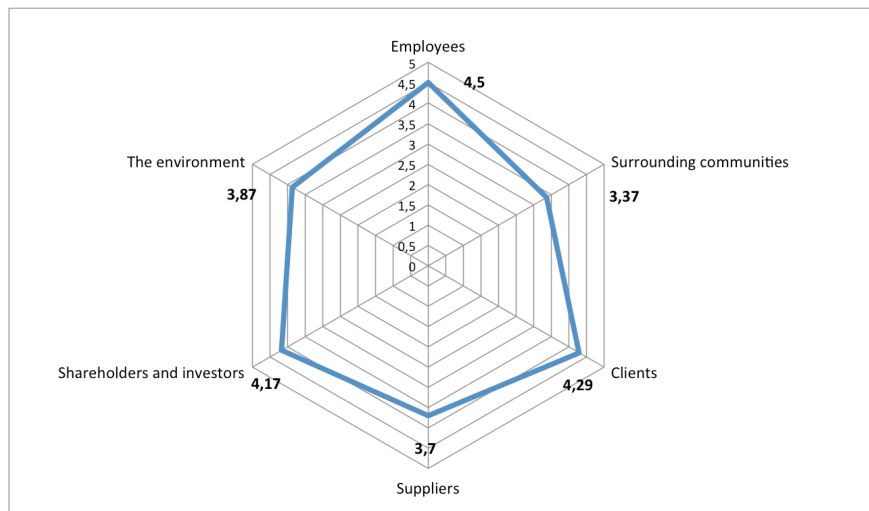
Figure 7.1 Focus on different stakeholder groups of CSR practices

Employees are thus the most important stakeholder group when it comes to CSR activities. This result is in line with the findings of the importance of the different stakeholder groups in CSR policies, where employees turned out to be a very important stakeholder group as well. Respondents explained that their employees are an important focus area because they are the heart of the company and without them the company will not be able to run its business. The companies also have a strong focus on its clients in their CSR practices. So even though about 50% of the companies indicated that their clients are a less important stakeholder group in their CSR policy, the CSR activities of the companies still focus quite strongly on its clients. In line with the importance given to shareholders and investors in the company's CSR policies, the companies also scored relatively high on the CSR practices statements related to its shareholders and investors. When asked about the importance of the environment in their CSR policy, 44% of the companies indicated that it is a very important issue. Reasons given for this were that without taking the environment into account, the companies could, in the long run, probably not sustain their business activities. However, with a mean of 3.87, the environment is given less attention in their CSR practices than the three stakeholder groups discussed above. Of the 6 stakeholder groups, the least attention is given to suppliers and the surrounding communities of the companies. For suppliers, these findings are in line with the importance that is given to them in the company's CSR policies. However, even though about 50% of the companies indicated that surrounding communities play a very important or important role in their CSR policies, this stakeholder group has the lowest score for the CSR activities of the companies.

7.1.2 Difference Between National and Multinational Companies

In order to find out if any differences exist between the CSR practices of national and multinational companies, this section looks at how the two different groups of companies practice CSR. The overall level of responsibility for national companies is 3.90 (SD = 0.24), and the overall level for multinational companies is

3.99 (SD = 0.32). The difference in these levels is relatively low and it could thus be argued that there is no real difference between the responsibility levels of national and multinational enterprises. Figure 7.2 shows the difference in the focus areas of the CSR practices between multinational and national companies.
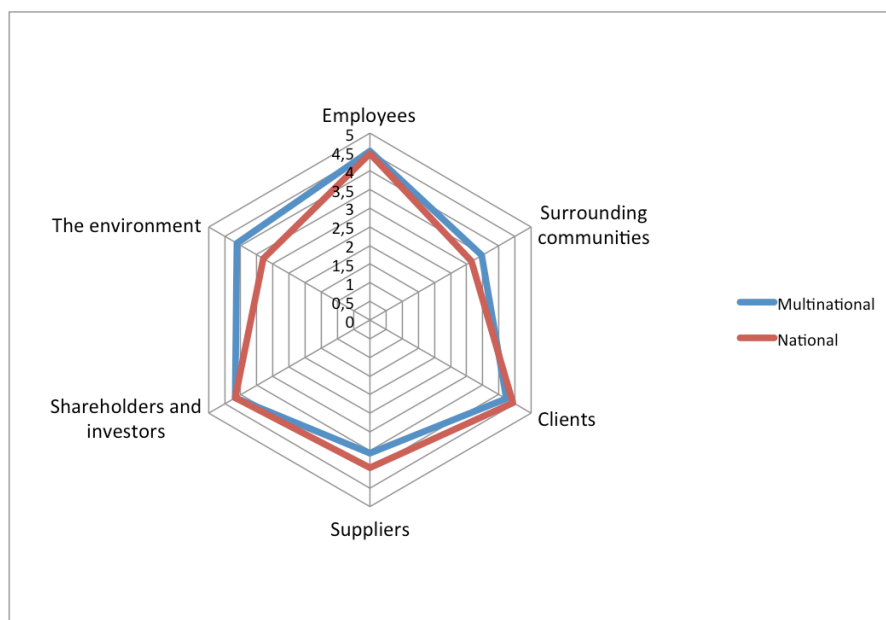
Figure 7.2   Responsibility levels towards the different stakeholder groups for national and multinational companies.

A Mann-Whitney test has been conducted in order to see whether any significant differences exist between multinational and national companies and their responsibility levels. Multinational companies (M = 12.91) didn't seem to differ in their total level of responsibility from national companies (M = 9.93), U = 41.50, ns, r = -.20. When checking for the responsibility levels on the different stakeholder groups, no significant differences were found between multinational and national companies for the following stakeholder groups; employees U = 55.00, ns, r = -.01, surrounding communities U = 36.00, ns, r = -.28, clients U = 36.50, ns, r = -.27 and shareholders U = 50.50, ns, r = -.07. However, multinational companies (M = 14.41) did have significantly higher levels of responsibility towards the environment than national companies (M = 6.50), U = 17.50, p < .05, r = -.54, while national companies (M = 16.07) have significantly higher levels of responsibility towards its suppliers than multinational companies (M = 10.22), U = 27.50, p < .05, r = -.40.

7.1.3 The CSR Pyramid

Chapter 2 of this thesis discussed both Carroll's and Visser's CSR pyramid. In order to see whether the CSR practices of companies in Senegal are in accordance with one of these pyramids, the statements from the structured interview section of CSR practices have been divided into economic, legal, ethical and philanthropic responsibilities (see appendix III). A reliability analysis using Cronbach's alpha was conducted to find out whether the statements made up a reliable measure of the

concept that they are measuring. The reliability analysis showed that three of the four scales had a level of .7 or higher for Cronbach's alpha (economic responsibilities = .879, legal responsibilities = .800, ethical responsibilities = .737). However, the scale for philanthropic responsibilities had a level of .375 for Cronbach's alpha and was thus too low to be considered reliable. Deleting items could not significantly increase the reliability of the scale, and it has thus been decided to not include the scale for philanthropic responsibilities.

In general, economic responsibilities (M = 4.63, SD = .61) are given most importance by companies in Senegal, followed by legal responsibilities (M = 4.23, SD = .40) and then ethical responsibilities (M = 3.72, SD = .47). Since the scale for philanthropic responsibilities was not reliable, a full CSR pyramid cannot be development from the quantitative results and a full comparison with Carroll's and Visser's CSR pyramid is thus not possible. However, the other three responsibilities tend to follow the structure of both CSR pyramids as presented in the literature review.

7.2 Qualitative Results: Responsibly Spending Money vs. Responsibly Earning Money

Amongst the respondents some disagreement existed about the nature and meaning of CSR and the kind of practices that would be considered as CSR. This is in line with Carroll (1999) whom suggests that a universally accepted definition of CSR does not exist, and that different people emphasize different aspects of CSR. Disagreement primarily focussed around whether CSR should be considered as a way of responsibly spending the money the company has, or as a way for the company to responsibly earn its money.

When asked to give examples of the company's CSR activities, a large part of the respondents started talking about activities that would be considered as philanthropic activities. Examples of activities were: financial or material donations to NGOs or development agencies, buying equipment for hospitals, building schools and buying fair trade holiday gifts for their employees. These respondents primarily pointed out that they see CSR as a way of responsibly spending the money the company has. Amongst these respondents, an overall perception of a need to give back to society was guiding this behaviour.

On the other hand, a small share of the respondents pointed out that their company's CSR policy is clearly not focused on how the company is spending its money, but rather focuses on how the company is earning its money. Respondents from this group pointed out that they see CSR as something that is integrated within most, or even all of the business activities and that it means that the company thinks about how profit is being made, instead of how profit is being spent. These respondents clearly saw CSR as something that goes beyond philanthropic responsibilities. This is clearly illustrated by the following quotes: *"It is about the internal structure within the company, about how we work and the way in which our*

company does business. It is a certain style of doing business." (Company 7, 7/5/2013). And: *"As a company, we do not want to be engaged in any gift-giving because I do not believe that this will structurally change the situation in Senegal. Instead, we think about how the company operates and how our business activities and culture can contribute to a better world."* (company 6, 6/5/2013).

This twofold of perceptions on the nature of CSR clearly reflects the lack of a single definition of what CSR is. Moreover, it also shows how the companies give different priorities to the different classifications of CSR. The companies that primarily focus on the way in which it spends it money have a conceptualization of CSR that is related to philanthropy. This is in accordance to Visser (2006), who suggested that the concepts of CSR and philanthropy are often seen as two sides of the same coin in Africa. However, the companies that focus on how money is being earned conceptualize CSR as something that goes beyond philanthropy.

8. Discussion of Findings

The findings presented in the previous chapters show a number of issues that deserve further discussion. First of all, the findings clearly show the dynamic character of the concept of CSR and the lack of an uncontested definition. Even though the CSR engagements of the companies tend to be rather continuous and formal engagements, variance exists about the meaning of such CSR engagements. Quantitative analysis of structured interview data pointed out that participating companies give importance to taking economic responsibilities, legal and ethical responsibilities, while qualitative analysis of semi-structured interviews suggested that respondents hardly talk about such responsibilities when asked to present examples of the company's CSR engagement. Controversially, activities that would be considered as philanthropic responsibilities would often be the main subject of such discussions, indicating that these respondents primarily see CSR and philanthropy as one and the same thing. In only a few cases, respondents clearly explained that CSR is considered as a way of responsibly earning money for the company, as compared to responsibly spending its money. A similar twofold existed amongst companies that integrate CSR within the day-to-day business activities and companies that practice CSR are something more on the side and peripheral. Besides, some of the companies undertook activities and had formal strategies that address CSR issues, but do not refer to these activities and strategies as CSR. Even though these companies thus take up certain responsibilities, they do not employ the language of CSR. This is explicit evidence that part of the problem of the CSR debate is the lack of a clear definition of what CSR is and how it should be practiced. It also reflects the absence of (inter)nationally accepted guidelines on CSR.

In general, the companies address a wide variety of issues that range from social to economic to environmental issues within their CSR policies and activities. However, different levels of importance are given to these issues, and predominately health, education and training, and the environment are issues that are given a high importance by the majority of the companies. Results from qualitative interviews indicate that due to the developing country context in which the companies operate, there is a relatively a high amount of issues to be addressed. As a result, companies sometimes have difficulties in finding the right focus areas for their CSR policies, which is reinforced by the lack of both financial and human resource and the rather recent character of the company's CSR engagement. Consequently, some of the companies focus on the obvious and insufficiently match their CSR activities to their day-to-day business operations, and are thus not fully making, or being able to make use of its CSR potential.

Furthermore, results from the quantitative structured interviews suggested that the companies perceive economic responsibilities most important, followed by legal and ethical responsibilities. Due to an unreliable philanthropic responsibilities scale, a full CSR pyramid, such as presented in the literature review of this study, could not be developed based on these quantitative results. However, the results from the

qualitative semi-structured interviews suggested that a majority of the participants see CSR and philanthropy as one and the same thing and place a high level of importance on philanthropic responsibilities. Based on these results, it may be argued that in Senegal's CSR pyramid philanthropic responsibilities are of significant value, and it could thus, for instance, be placed second in the pyramid (after economic responsibilities and followed respectively by legal and ethical responsibilities). Such a pyramid is thus in accordance with the CSR pyramid that Visser (2006) presented for Africa, and does not comply with Carroll's CSR pyramid from the mainstream CSR literature. This high priority of philanthropic responsibilities can be explained by the high socio-economic needs of the Senegalese society, since multiple respondents explained that such activities are expected and necessary due to the developing country context of Senegal.

The drivers to engage in CSR that were most salient in the Senegalese context included moral and ethical motivations. Quantitative results showed that moral and ethical motivations tend to be a very important driving force behind the company's CSR policies and this implies that both multinational as national companies are motivated by a belief that CSR is a moral obligation of the company and that it is the right thing to do. Moreover, some of the companies indicated that gaps left by the government are a driving force as well. These findings may suggest that in Senegal, as a result of the under-resourced government, companies take on a direct responsibility to fill these gaps. Very little support was found for other driving forces of CSR, such as existing and future regulations and the international and national drivers as identified by Visser. Moreover, stakeholders were said to play a rather neutral role in influencing the companies to engage in CSR. With the exception of shareholders and investors and employees, stakeholders were said to neither prevent nor encourage the companies from making CSR interventions. This implies that the companies are primarily left on their own in framing, developing and implementing their CSR policies. This creates an environment in which CSR is mainly driven by personal discretion and voluntary initiative, which possibly explains the high importance of moral and ethical motivations to engage in CSR.

The findings also show little signs of an enabling environment for CSR in Senegal. To some degree, the RSE Sénégal initiative can be said to be supporting and promoting the concept of CSR within the country. However, a true enabling environment in which companies are legally, organisationally, politically, and culturally enabled to engage in CSR and which increases their capacity to do so, is yet to be developed. The Senegalese government has, until today, not developed a CSR agenda and no national CSR legislation exists. In order to support CSR initiatives and to make them more effective, government involvement through, for instance, a national policy framework on CSR will have to be developed. However, it is not only the government that is responsible for the limited enabling environment for the companies to engage in CSR. Even though Senegal has a relatively dynamic civil society, local and international CSOs often do not demand for or monitor CSR practices in Senegal. If relationships between the companies and CSOs exist, they are

primarily based on philanthropic relationships instead of public-private partnerships and thus do not structurally enable the companies to benefit from such a relationship as well. For a true enabling environment to emerge in Senegal, the capacities of CSOs to take part in the CSR domain will have to be strengthened and supported as well.

On the other hand, companies also don't equally balance the interest of their stakeholders when it coms down to their CSR policies and activities, but rather tend to prioritize its stakeholders based on their instrumental value. The research results show that companies tend to prioritize their employees, shareholders and investors, and the environment over other stakeholder groups. Reasons that are given for the prioritization of these stakeholders are that the companies will not be able to survive without taking these stakeholders into account. The findings thus contradict stakeholder theory, but do support the idea that a balancing of interest is rather difficult. As a result of the prioritization of certain stakeholders over others, the company's CSR activities will, in general, benefit these stakeholders more than society in general. Employees, shareholders and investors, and the environment will thus to a greater extend reap benefits from the CSR engagements than other stakeholders will. In order to spread the benefits of CSR more widely into the Senegalese society, a more balanced interest in its stakeholders will have to guide the CSR policies and activities of the companies.

Moreover, the sample of companies within the current study consisted primarily of large multinational companies that were subsidiary companies of a parent company that independently service either domestic or international markets. Only small shares of the participating companies were national companies or SMEs. These findings are in accordance with the mainstream CSR literature that suggests that CSR has, until today, mainly been the domain of multinational companies. However, the research results suggest that multinational companies do not significantly differ in their total responsibility level from national companies, except for their level of responsibility towards the environment and towards their suppliers. Multinational companies tend to have somewhat higher levels of responsibility towards the environment, while national companies have significantly higher levels of responsibility towards their suppliers. Nevertheless, the unbalanced share between large companies and SMEs within the sample of the study can be somewhat daunting since SMEs are often said to be great contributors to the economy and employment, and on average represent up to 90% of business of a country (Luetkenhorst, 2004). With a representation of only 12% in this study, SMEs tend to sporadically engage in CSR in Senegal. The presence of CSR within the main business sectors of the country (agriculture and fishery) is also relatively low compared to its presence in other sectors. A wider application of CSR within Senegalese SMEs and within the most important national business sectors would thus be of central importance in order for CSR to prevail within the country.

It is important to mention that the findings of this study should be used with care, due to several reasons. First of all, none of the participating companies indicated to operate as a sub-contractor in international value chains. All participating companies either independently serviced national or international value chains. As a result of

working independently, these companies might have other motivational factors that drive their CSR engagements than a company that acts as a subcontractor would have and that, for instance, has to follow certain regulations and guidelines coming from other actors along the supply chain. Moreover, since the sample of this study only consists of companies from the bigger Dakar area and thus leaves out some major industries that operate out of this area, the findings can't and shouldn't be generalized to Senegal as a whole. This study also only focussed on the current CSR practices of companies, and no conclusions can be drawn that reach further than the temporal findings of this thesis.

It would thus be interesting for future research on CSR in Senegal to take on a more longitudinal character through which the dynamic concept of CSR and the developments it is undergoing can be studied more profoundly. Since this study suggest that the meaning that is given to and the practices of CSR indeed depends on the contextual realities in which they take place, it is important to keep track of changes and developments in these realities. More research could also be conducted on the way in which deep-rooted contextual realities, such as religious beliefs, influence CSR engagements. Moreover, as a result of this proof for the importance of contextual realities, more research should be conducted on CSR in other developing countries in order to find out what is understood by CSR within these countries and how it is practiced. This could particularly benefit the mainstream CSR literature coming from the developed world, which until today has far too often and unfairly assumed to be applicable and generalizable to the developing world as well. Moreover, to gain a better understanding about CSR in Senegal as a whole, future research should also include companies that operate out of the bigger Dakar area. To gain a better understanding about the environment in which CSR is taking shape in Senegal, research that also focuses on why an enabling environment is currently lacking and what is keeping the government and CSOs from involving themselves in CSR would be needed. For the same reasons, it would be interesting to study more deeply what hindering factors companies experience when wanting to engage in CSR.

Finally, this thesis studied how and why companies in Senegal engage in CSR to add to the current literature on CSR motivations and practices in developing countries. This research aim evolved from the increased attention that has been put towards the role that the private sector plays in development and poverty reduction. However, the scope of the current study does not allow making any claims about whether or not CSR practices in Senegal are contributing to development. Although the current study has made a start in understanding CSR in Senegal, more empirical research will be needed to be able to asses the contribution of CSR to development in Senegal. Taking research such a step forward would also mean including the dynamic and contested concept of development within the study.

9. Conclusion

The past decades have seen an increase in attention to the role of business in society, with the concept of CSR taking up a big part of the discussion. Although much literature is dedicated to increase the understanding of CSR, empirical studies that address the driving factors and practices of CSR in developing countries remain scarce. By building on the mainstream CSR literature and literature on CSR in developing countries, this thesis aimed to present a preliminary empirical assessment of CSR drivers and practices in companies in Senegal that are considered as active in CSR.

The findings of this thesis show that CSR is practiced in a rather formalized and continuous form in Senegal, but that it is primarily the domain of large multinational companies. Through their CSR engagement, the companies especially aim to address health, education and training, and environmental issues and in doing so its employees, clients, and shareholders and investors are prioritized as stakeholders. Moral and ethical motivations seem to be the most important driving force behind these engagements. A twofold in the understanding of the meaning of CSR tends to divide the sample of companies in two groups, of which the majority perceive CSR to comprise mainly philanthropic activities that are practiced as peripheral side activities. On the other hand, however, is a small share of companies for whom CSR is something that is integrated within the day-to-day business activities of the companies and that also is about responsibly earning money for the company. These findings thus suggest that, despite good intentions driven on moral and ethical motivations, the CSR activities of the majority of the companies are rather meagre and sparse.

However, when looking at these findings, it is important to qualify them within existing Senegalese contextual realities. The way in which CSR is practiced and the reasons for engaging in CSR are, as expected by Visser (2006), seemingly shaped by the contextual realities in which they take place. Such realities are likely to contribute to an environment in which CSR will be either promoted and is structurally enabled or create an environment in which CSR is mainly driven by personal discretion and voluntary initiative.

The context in which the companies that participated in this study practice CSR isn't particularly fruitful for their CSR activities to thrive. An environment in which CSR is promoted and encouraged by the public sector and CSOs is yet to be developed and companies are primarily left on their own in implementing and running CSR activities. Few structures exist that leverage the strengths and resources of the companies that engage themselves in CSR and cross-sector collaborations remain rather experimental. Therefore, instead of criticising the CSR efforts of companies in Senegal for being imperfect, they should be seen in the right context and its evolvements should be examined further in order to be able to say whether it is probable that they will fulfil their promise.

In accordance with Visser's findings (2006), the current thesis has thus found further evidence for the belief that contextual realities do shape the nature of CSR in developing countries. This implies that taking on a general CSR agenda that is based on Western concerns, perspectives, and frameworks is insufficient when wanting to understand CSR in developing countries. Since research on CSR in developing countries, and in Africa in particular, remains scarce, a call for more country specific research is necessary in order to demonstrate the diversity amongst CSR practices worldwide.

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Appendix I. Structured interview guide

Structured interview guide for the research survey on Corporate Social Responsibility in Senegal

Beginning of the interview:
Thank you for participating in this survey.

This survey is part of an academic research project carried out to pursue my Master of Science degree in Development Studies at Lund University in Sweden.

Explanation of the aim of the survey:
The aim of the study is to create deeper insight in the way in which Corporate Social Responsibility is practiced in Senegal. This survey will collect information on the way in which enterprises in Senegal engage in Corporate Social Responsibility, the drivers that motivate these enterprises to do so and the way in which stakeholders affect and are affected by CSR practices. The results of the survey will provide a baseline assessment of the state of CSR engagement and practices in Senegal.

Confidentiality:
Participation is completely voluntary and this research projects guarantees respondent confidentiality. The results of this research will be processed anonymously.
The final report will include a list of those companies invited to participate, but will not indicate whether or not they responded to the survey.

Survey outline:
This interview contains 3 sections that each consists of several questions. The first section will ask questions about the characteristics of your company's CSR strategy. The second section consists of questions on you company's CSR activities and the third section consists of general questions on the characteristics of your company. The interview will take approximately 45 minutes.

A. Characteristics of the Corporate Social Responsibility strategies

To increase our understanding of how your company practices Corporate Social Responsibility (CSR), I would like to ask you some questions on the CSR strategies of your company.

Please note that the term Corporate Social Responsibility may be called corporate accountability, corporate citizenship, corporate social responsiveness or corporate social performance in your business. In this case, please refer back to these policies whenever the term CSR is used in the following questions.

1. Does your company have a formalised policy on CSR?
    Yes
    No

2. Where is your company's CSR policy determined from?
    Central international headquarter
    Regional headquarters
    National headquarter
    Our (local) office decides ourselves
    Other, please specify……………………………………………………………………

3. How is CSR organized in your company?
    We have a CSR committee
    We have a board member with specific responsibility for CSR
    We have a CSR manager
    Each function director (e.g. Human Resources) has responsibilities for our CSR policy
    Other, please specify: …………………………………………………………………...

4. Does your company have an annual CSR budget?
    Yes
    No (continue to question 6)

5. What has been your company's average annual CSR budget in Senegal over the past three years?

Year	Average annual CSR budget in Senegal
2010	
2011	
2012	

6. Does your company allocate any other resources than funding to CSR?
    Yes, please specify: …………………………………………………………………………
    No

7. How would you best describe your company's engagement in CSR?
    Our company is continuously engaged in CSR
    The company engages in CSR from time to time

8. Which of the following issues does your company's CSR policy target? Indicate the degree of importance that is given to these issues:

CSR Issue :	Very Important	Important	Less important	Not at all
Health				
Education and training				
Environment				
Governance & accountability				
Working conditions				
Sports and cultural events				
Job creation				
Waste recycling				
Transport and Infrastructure				
Welfare				
Economic development				
Climate change				
Labour rights				
Human rights				
Other, please specify : ……………………………… ………………………………				

9. Why are these CSR issues important to your company?

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10. Please indicate how strongly you agree with the following statements:

Statement:	1 Strongly agree	2 Agree	3 Undecided	4 Disagree	5 Strongly disagree
1. Our company engages in CSR because giving back to society is a cultural tradition in Senegal					
2. Political processes in Senegal drive our company to integrate CSR within our organizational strategy.					
3. The socio-economic environment in which our company operates shapes our engagement in CSR					
4. We are engaged in CSR because it improves our company's competitiveness					
5. CSR is a moral duty of our company					
6. Engaging in CSR provides our company with increased market access.					
7. Our CSR policy is driven by international standardization, guidelines, codes and standards that are imposed on our company.					
8. Socially responsible investments drive our company to engage in CSR.					
9. Our company engages in CSR because it enhances our company's reputation					
10. The pressure that our stakeholders put on our company motivates us to engage in CSR					
11. Our company engages in CSR because this is imposed on us by other actors along the supply chain.					
12. CSR improves our company's financial performance					
13. Our company engages in CSR because it contributes to solving social, economic and environmental problems					
14. By engaging in CSR our company complies with laws and regulations.					

11. Please indicate the level of importance of the following groups of stakeholders for your company's CSR policy:

Stakeholder group:	Very important	Important	Less important
Employees			
Suppliers			
Surrounding communities			
The environment			
Customers			
Shareholders/ investors			
NGOs			
Government			
Local groups and organizations			

12. Why do you consider these stakeholders the most important?

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13. Which stakeholders are encouraging or preventing the company from engaging in CSR practices?
Please indicate to what degree you believe the following stakeholders are either strongly or weakly encouraging or preventing the company to engage in CSR.

	Preventing			Neither	Encouraging		
	extremely	quite	slightly		slightly	quite	extremely
Employees							
Suppliers							
Surrounding communities							
The environment							
Customers							
Shareholders / investors							
NGOs							
Government							
Local groups and organizations							

B. Characteristics of the CSR activities

The following three questions contain several statements about activities that relate to Corporate Social Responsibility. Please indicate to what extent you agree with the following statements with reference to your company's CSR activities.

14. Please indicate to what extent you agree with the following statements with reference to your company's activities towards its employees and surrounding communities.

Statement:	1	2	3	4	5
	Strongly disagree	Disagree	Undecided	Agree	Strongly agree
1. Our company encourages our employees to participate in community projects.					
2. Our company has a system of health and safety legislations in place that applies to our workplaces.					
3. We provide our employees with clean, healthy and safe working conditions.					
4. Our company has a monitoring system to check compliance with employment laws and regulations.					
5. Our company invests in education and training for our employees.					
6. Our company is engaged in social projects for the local community such as building schools, health centres and electricity connections.					
7. Our company reduces its negative social and environmental impact on surrounding communities.					
8. We take the community's demands and needs into account.					
9. Our company plays a part in local communities because we believe this has a positive effect on our profitability.					
10. Whenever there are concerns about our products, services or operations, we engage in meaningful dialogue with our surrounding community.					

15. Please indicate to what extent you agree with the following statements with reference to your company's activities towards its suppliers and customers.

Statement:	1 Strongly disagree	2 Disagree	3 Undecided	4 Agree	5 Strongly agree
1. We support our suppliers in improving their environmental and social performance.					
2. Our company invests in local small-scale suppliers to help them improve the quality and volume of their products and services.					
3. We make sure that all our suppliers are paid in accordance with agreed terms.					
4. Our company is involved in knowledge transfer towards our suppliers					
5. Our suppliers demands and needs are taken into account when our company develops new products or services					
6. Our company encourages fair competition and prevents anti-competitive behaviour.					
7. When developing new products or services we take the demands of the poor into account					
8. Our company provides full and accurate information about our products and services to all our clients.					
9. We have a system in place to respond to the demands and complaints of our clients.					
10. Our company regularly asks feedback from our clients to improve our products and services.					

16. Please indicate to what extent you agree with the following statements with reference to your company's activities towards its shareholders and the environment.

Statement:	1 Strongly disagree	2 Disagree	3 Undecided	4 Agree	5 Strongly agree
1. We have a process to review corporate governance to assess compliance with relevant local codes.					
2. We provide our shareholders with clear and comprehensive information about corporate governance performance.					
3. The principles and practices of corporate governance are clearly communicated to shareholders and variances from relevant codes are explained.					
4. We strive for a competitive return on investment.					
5. Comprehensive information about our company's social and environmental performance is shared with our shareholders.					
6. Our company encourages its employees and contractors to participate actively in environmental protection					
7. When developing new products and services, our company takes the potential environmental impact into account.					
8. There is a system in place to monitor compliance with environmental regulations and industry-specific codes of practice.					
9. We have a well functioning waste management and pollution prevention programme.					
10 We identify and reduce our company's negative impacts on the environment.					

17. To what extent do you perceive your company's CSR activities to be effective?

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C.   Characteristics of the enterprise

In order to get a better understanding of the characteristics of your enterprise, I'd like to ask you some general questions about your company.

18. How would you best describe your company?

Transnational or multinational
Domestic

19. The company is a:

Parent company
Subsidiary company or daughter company
Sole standing enterprise
None of the above

20. How would you best describe the ownership structure of your company?

Public (Stock exchange listed)
Private Limited Liability
Private

21. In what year has your company been founded in Senegal? Please specify…

………

………

22. What has been the average annual turnover of the company in the past three years in Senegal?

Year	Average annual turnover
2010	
2011	
2012	

23. What has been the average size of your company in Senegal over the past three years in terms of employees?

Year	Average number of employees
2010	
2011	
2012	

24. What are the primary products or services that your company offers? Please specify:

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25. In which industry sector does your company operate?

Manufacturing
Construction
Mining & extraction
Retail
Transportation and logistics
Finance and banking
Services
Information Technology and Communication
Healthcare
Other, please specify: **………………………………………………………………………**

26. Which business environment best describes your company?

The company acts as a subcontractor in international value chains
The company independently services international markets
The company services domestic markets or national value chains

If you would like to participate in further research on CSR in Senegal please provide me with your contact details. Your contact details will only be used to be able to contact you. Participation in this research is completely anonymous.

Name:
Company:
Phone number:
E-mail address:

Thank you very much for your cooperation!

Appendix II.   Semi-structured interview guide

Topics and questions for semi-structured qualitative interviews with enterprises

I. Introduction:
- o   Introduction to the purpose of this interview
- o   Explanation on the use of interview data
- o   Permission for taping
- o   Informed consent

II. Interview Questions:

Topic 1: Enterprise and interviewee characteristics
- ▪ *Age, sector, and size of company, domestic/international etc.*
- ▪ *Position in company, education level, and age of interviewee etc.*

Topic 2: How CSR is practiced within the company
- ▪ *Since when does the company engage in CSR?*
- ▪ *What does the company mean with CSR? In what way is CSR understood by the company?*
- ▪ *Why does the company adhere to this understanding of CSR?*
- ▪ *Can you give some examples of CSR activities within the company?*
- ▪ *Why does the company practice these activities?*
- ▪ *Is there a special area on which the company focuses while practicing CSR? Why?*

Topic 3: What drives the company to engage in CSR
- ▪ *Who initiated the company's CSR engagement?*
- ▪ *What initiated the company's CSR engagement?*
- ▪ *Does the company have any other motivations for engaging in CSR?*

Topic 4: Country context/ environment in which CSR takes place
- ▪ *Are there any factors that enable the company to practice CSR within Senegal?*
- ▪ *Are there any factors that prevent the company from practicing CSR in Senegal?*
- ▪ *Does the company experience any difficulties with practicing CSR in Senegal?*
- ▪ *Are there any stakeholders that influence or pressure the company in engaging in CSR?*

III. Ending
- o   Is there anything else you would like to say/add?

- In case anything else comes to you mind later, please feel free to contact me by phone or email.
- Thank you for your participation!

Appendix III.   CSR classifications

The literature review in chapter 2 of this thesis presented two CSR pyramids as presented by Carroll (1978) and Visser (2006). These CSR pyramids consisted of four dimensions of CSR; economic responsibilities, legal responsibilities, ethical responsibilities and philanthropic responsibilities. In order to examine the importance given to these four dimensions in the Senegalese context, the Likert scale questions on stakeholder focus from the structured interview guide have additionally been divided into these four CSR dimensions based on the method adopted by Heemskerk (2012). The table below presents the way in which the Likert scale questions have been divided:

CSR dimension	Statement from survey
Economic responsibilities:	Our company encourages fair competition and prevents anti-competitive behaviour.
	We strive for a competitive return on investment.
Legal responsibilities:	Our company has a system of health and safety legislations in place that applies to our workplaces.
	We provide our employees with clean, healthy and safe working conditions.
	Our company has a monitoring system to check compliance with employment laws and regulations.
	We make sure that all our suppliers are paid in accordance with agreed terms.
	We have a process to review corporate governance to assess compliance with relevant local codes.
Ethical responsibilities:	Our company reduces its negative social and environmental impact on surrounding communities.
	We take the community's demands and needs into account.
	Whenever there are concerns about our products, services or operations, we engage in meaningful dialogue with our surrounding community.
	We support our suppliers in improving their environmental and social performance.
	Our company is involved in knowledge transfer towards our suppliers
	When developing new products or services we take the demands of the poor into account
	Our company provides full and accurate information about our products and services to all our clients.
	We have a system in place to respond to the demands and complaints of our clients.
	When developing new products and services, our company takes the potential environmental impact into account.

Philanthropic responsibilities:	Our company encourages our employees to participate in community projects.
	Our company is engaged in social projects for the local community such as building schools, health centres and electricity connections.
	We aim to take the communities demands and needs into account.
	Our company encourages its employees and contractors to participate actively in environmental protection