UJ Sociology, Anthropology & Development Studies

W E D N E S D A Y S E M I N A R

Hosted by the Department of Sociology and the Department of Anthropology & Development Studies



Meeting no 06/2014

To be held at 15h30 on Wednesday, 19 February 2014, in D-Ring 506, UJ Kingsway campus

The contextualisation of CSR in sub-Saharan Africa: The territory, the map and the challenges

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The contextualisation of CSR in sub-Saharan Africa: the territory, the map and the challenges¹

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Distilled to its basics, the CSR story is a chronicle of gradual redefinition and expansion, ranging from "must do" legal compliance blended with philanthropy, to "should do" based on traditional benefit/cost analysis, to "ought to do" based on emerging global norms of integrity ethics and justice. (Allen White)

1. Introduction

This is a discussion paper exploring the translation and implementation of corporate social responsibility (CSR) as construct in different contexts. In doing so it goes beyond the theoretical, definitional and contentious issues that so often dominate the discourse on CSR. It rather seeks for a discussion of the foundations on which CSR can be contextualised, as applied practice, in ways that can be regarded as methodologically appropriate and responsible.

The focus of the paper is specifically on the methodology behind two CSR surveys commissioned by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and conducted in several countries of the sub-Saharan region. The two surveys were different in focus but similar in methodological orientation. Both reports are attestations of how CSR gets differently understood and applied in different contextual settings. However, both reports also informs a discourse on contextualisation from a methodological perspective in terms of how such contextualisation can 1) be investigated and analysed by researchers and 2) applied and implemented by CSR practitioners in a business context.

The somewhat metaphorical reference to the territory, the map and the challenges is to highlight how CSR is understood differently in different contexts and how different pathways are crafted towards the application thereof, whilst care needs to be taken of a variety of challenges in doing so. The metaphor helps to caution against the uncritical adoption of ideas that so often populate the CSR landscape, often leading to applications that either confuse or dilute the essence of what corporate social responsibility should be about.

The paper is less interested in matters of definition and more focused on why and how businesses come to understand and manage their interface with society in different ways in different contexts. The paper starts off with a brief orientation on three core questions that are important for a discussion on CSR contextualisation. The second part introduces a theoretical framework for CSR

¹ This paper is based on two survey projects that the author has been the editor and lead author of. Both surveys were commissioned by the Gesellschaft für Internationale Zusammenarbeit (GIZ), previously known as GTZ. It is the first time since the two survey reports were published, respectively in 2009 and 2013, that a discussion paper in this format has been done on either the contents or methodology of the two projects.

contextualisation. The third part engages with the two GIZ reports as examples of contextualisation. The last section offers insights, conclusions and recommendations.

2. Orientation

The evolution of CSR as construct seems to have been dominated by three important questions, namely, 1) does a business have responsibilities towards society that go beyond the pursuit of financial benefit? 2) if such responsibilities exist, what are they about? and 3) how such responsibilities are to be exercised in business and managerial practice? All three questions have a bearing on the contextualisation of CSR as the core interest of this paper.

In 1970 Milton Friedman challenged the very idea of businesses having additional responsibilities through a bold statement in the New York Times Magazine that "the social responsibility of business is to increase its profits." In doing so Friedman sparked what has become a watershed debate in the field of CSR, namely whether a business exists exclusively for the benefit of owners and shareholders or whether it is an instrument of wealth creation for other stakeholders (Freeman, Wicks, & Parmar, 2004) as well. In terms of the contextualisation of CSR the question is therefore one about the origin of differences in emphasis between these two polarities in different regions or countries or even between different businesses in the same country and what such differences could be informed by.

The advancement and expansion of CSR post Friedman is an indication of a broad acceptance of the argument that business indeed has wider responsibilities. In 1991 Carroll published what has become a sort of a guidepost in the understanding of what such responsibilities might entail. According to Carroll there are four types of social responsibilities, namely economic, legal, ethical, and philanthropic. Whilst, according to Carroll, these responsibilities fit together as layers in a pyramid, the first two (economic and legal) can be regarded as *required* of business by society, the third (ethical) is *expected* and the last (philanthropic) is *desired*. The contextualisation question that accompanies these types of responsibilities will be about whether the paradigm can be consistently applied over all regions or countries or whether certain conditions will naturally amplify certain types more than others, even to the extent that the pyramid will have to be differently construed as Visser (2006) indeed does by placing philanthropic responsibilities just after economic ones in an African context.

Pertaining to the question about how social responsibilities are to be exercised in business and managerial practice Schwab (2008), the founder and executive chairman of the World Economic Forum, calls for more sophistication at two levels. Firstly he argues that corporate social responsibility has become a too simplistic term to adequately incorporate a range of different forms of business engagement with society and that it has to be complemented by constructs such as corporate governance, corporate philanthropy, corporate social entrepreneurship and global corporate citizenship. He furthermore refers to the necessity of adequate structures through which such various notions of corporate social responsibility can expressed, e.g. corporate governance structures, workplace safety standards, environmentally sustainable procedures and philanthropy. In terms of contextualisation this view poses important questions regarding the maturity levels in the development of CSR in relation to corporate systems and processes as well as relevant policies and standards in different jurisdictions and how to determine what the case in a given context might be.

Studies on CSR tend to either focus on foundational issues with an emphasis on theory, definitions and debatable issues on the one hand or on practitioner considerations focusing on case studies, implementation systems and practices and benchmarking on the other. There is, however, a middle ground here that seems not to be well covered, namely studies on how the process of contextualisation of CSR happens and how such contextualisation can be improved and/or more responsibly guided by means of a reliable methodological approach. It is towards the latter that this paper aims to open a discussion.

3. Contextualisation: a theoretical framework

A helpful theoretical framework for the design of a methodological approach towards the contextualisation of CSR is to be found in Matten and Moon's (2008) conceptual framework for a comparative understanding of corporate social responsibility. Their paper addresses the following question: Why do forms of business responsibility for society both differ among countries and change within them? Their interest in the question was stimulated by comparative research in CSR between Europe and the United States and from there on further extended to other parts of the world. What they found was that expressions of CSR in the USA were more *explicit* in language and self-presentation compared to the more *implicit* nature of their European counterparts and that the American approach at the same time increasingly seems to be adopted by companies in Europe and other regions of the world. The question is why?

Pursuing the question Matten and Moon drew upon three theoretical frameworks, informed by the work of several others, to bring clarification, namely institutional theory, national business systems and new institutionalism. *Institutional theory* makes it possible to develop a view on CSR that goes beyond the limitations of agency theory as normally and also somewhat narrowly applied in corporate governance frameworks and looks at it as a practice "located in the wider responsibility systems in which business, governmental, legal and social actors operate according to some measure of mutual responsiveness, inter-dependency, choice and capacity" (Matten & Moon, 2008:4).

Institutional theory on its own, however, does not sufficiently explain the explicit-implicit differential between the USA and Europe that Matten and Moon have identified and hence they introduce the influence of *national business systems* into the equation. The core idea in national business systems is that "different societies have developed different systems of markets, reflecting their institutions, their customary ethics and social relations" and that therefore there will be differences "in the ways in which corporations express and pursue their social responsibilities among different societies" (Matten & Moon, 2008:5). National business systems are characterised by the following elements: political systems, financial systems, education and labour systems, cultural systems, the nature of the firm, organisation of market processes and coordination and control systems. Depending on the nature of national business systems, CSR tends to be either *explicit* and characterised by "voluntary programs and strategies by corporations which combine social and business value and address issues perceived as being part of their social responsibility by the company" or *implicit* and consists of "values, norms and rules which result in (mandatory and customary) requirements for corporations to address stakeholder issues and which define proper obligations for corporate actors in collective rather than individual terms" (Matten & Moon, 2008:7, 8).

Building on the aforementioned there is one question that remained for Matten and Moon, namely, why *explicit* CSR is spreading globally? *New institutionalism* is a helpful lens in this regard as it shows "the homogenization of institutional environments across national boundaries and has indicated how regulative, normative and cognitive processes lead to increasingly standardized and rationalized practices in organizations across industries and national boundaries" (Matten & Moon, 2008:10). So whereas the business systems approach highlights the influence of national institutional frameworks on business organisations and pushes toward distinctiveness, new institutionalism highlights the global diffusion of practices and the adoption of these by institutions and thereby it pushes toward isomorphism. Explicit CSR, in terms of new institutionalism, is spreading globally as a result of three factors (Matten & Moon, 2008:10-11):

- coercive isomorphisms: new management practices are informed and legitimised by externally codified rules, norms or laws, e.g. global codes of conduct; environmental standards, socially responsible investment indexes
- mimetic processes: the accepted legitimacy of what is perceived as best practices and adopted in business coalitions, training programmes and reporting standards
- normative pressures: the influence of educational and professional authorities in the standardisation of education and training, e.g. the integration of CSR in MBA degrees or the pressure exercised by professional associations for the adoption of CSR practices in business.

Having developed their theoretical framework, Matten and Moon continue to explain the comparative differences between the USA and Europe in more detail as well to explain the spread of explicit CSR in Europe and other parts of the world. For the purposes of this paper, however, our attention will now turn to how the Matten and Moon explicit-implicit differential informed the approach to two CSR surveys in sub-Saharan Africa. It suffices here to say that Matten and Moon (2008:18) refer to the rise of explicit CSR in Africa due to isomorphic pressures applied on multinational companies and their supply chains.

4. Contextualisation: methodology and application

4.1 Orientation

The sub-Saharan region may generally be described as consisting of developing countries, even now more so with optimistic views that are held about Africa as the new frontier of development and investment (McKinsey, 2010). According to Visser (2008:149) "CSR in developing countries incorporates the formal and informal ways in which business makes a contribution to improving the governance, social, ethical, labour and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts." The emerging consensus, says Visser, is that developing countries provide a different context for CSR than developed countries and then specifically with respect to the following:

- CSR is less formalised and institutionalised and when formalised it is usually practiced by large high profile national and multinational companies
- Codes, standards and guidelines tend to be issue specific, e.g. fair trade, supply chains, HIV/AIDS; or sector led, e.g. agriculture, textiles and mining

- CSR tends to be most commonly associated with philanthropy or corporate social investment with respect to health, education, sports, community development
- The social impact of business with respect to job creation, taxes and technology transfer is seen as an economic contribution
- Business often gets involved in the provision of social services: infrastructure, schools, hospitals and housing
- CSR issues are often treated as trade-offs, e.g. development vs environment; job creation vs higher labour standards; strategic philanthropy vs political governance
- CSR often resonates with traditional communitarian values, e.g. ubuntu
- The drivers for CSR are often to be found in cultural tradition, political reform, socioeconomic priorities, governance gaps, crisis response, market access, international standardisation, investment incentives, stakeholder activism and supply chain requirements.

Kapelus (2008), highlights specifically the role that companies played in development of CSR in Africa. In his view there is some ambiguity at stake here because companies, since long ago, brought economic benefits combined with social and environmental costs to Africa, especially in mining. In doing so companies also engaged in questionable relationship with dictatorial regimes. On the other hand many companies also took on the roles of government through involvement in the provision of health, water and sanitation services and the provision of roads, telecommunications, electricity and housing. Key CSR issues in Africa, according to Kapelus, include working conditions, human rights abuses such as child labour, health and safety such as fatalities in mining, community poverty, environmental impact, corruption, water scarcity and climate change.

Finally Kapelus also notes the following influences on CSR practices in Africa: Western CSR and ethical consumerism, the work of the UN and specifically the influence of the UNGC, the African Union, NEPAD and the African Peer Review Mechanism, international NGOs focusing on human rights, corruption, governance and environmental impacts, the World Bank and IFC in focusing on social and environmental impacts, indigenous approaches such as BEE in SA, supply chain pressures through the application of, e.g., Faitrade and SA 8000, and SRI funds.

4.2 CSR surveys in sub-Saharan Africa

According to Visser (2008) research into CSR in developing countries is still relatively underdeveloped and where it exists it is characterised by a heavy reliance on case studies and a prominent focus on branded companies. There is, therefore, a need for comprehensive national or regional surveys that produce comparable benchmarking data. The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)² has for a number years maintained a keen interest in the practice of CSR in the sub-Sahara region. Its Centre for Cooperation with the Private Sector (CCPS), based in South Africa, was specifically commissioned to develop this focus through research on the one hand and practical CSR development support on the other, specifically in Africa. It is against this background that the GIZ CCPS launched two surveys of which the first was focused on the identification of promoting and hindering factors in CSR implementation and the second on the possibility of mapping CSR development across the region as a whole and in certain selected countries in particular. These two surveys will be separately discussed below.

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² Initially known as The Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ).

4.2.1 A survey on promoting and hindering factors in CSR implementation

The survey on promoting and hindering factors in CSR implementation (GTZ, 2009) was done in six countries in sub-Saharan Africa, namely Ghana , Kenya, Malawi, Mozambique, South Africa and Namibia. The survey took an in depth look at CSR practices in 85 companies including multi-national and local and private and public companies. The following industries were included: financial, manufacturing, services, retail, ICT and mining and extractives.

The survey was informed by the following definition: "CSR refers to the ability of companies, to both shareholders and stakeholders, for their utilisation of resources, for their means of production, for their treatment of workers and consumers, for their impact on the social and ecological environments in which they operate and for the way in which they exercise their legislative and fiduciary duties" (GTZ, 2009:8).

The survey was structured around four areas, namely CSR positioning and structure, values and policy frameworks, practices and projects and future trends and development needs. The following table summarises the findings in each of these four areas:

Table 1: Sub-Saharan CSR Survey Components and Findings

Survey components	Survey findings		
CSR positioning and	Positioning of CSR function: Marketing, Communications,		
structure:	Corporate Affairs; HR/Training; CSR/CSI; MD/CEO; Finance		
	Staffing: few dedicated CSR staff resources		
	Focus areas: education and training, healthcare, environment		
	Financial data: generally not available		
CSR values and policy frameworks:	 Global agreements/guidelines: 50% of companies; preference for MDG's/UNGC 		
	 Corporate CSR policies: 60% of companies; generally not publicly available 		
	 Rationale for CSR: socio-economic development, business image, core business alignment 		
	 Senior leadership involvement: low keyed and focused on community projects and activities; some initiation of policy 		
CSR practices and projects:	Focus: community and environment		
	 Dominant factors in project selection: community needs; business opportunities; policy drivers 		
	Impact assessment: done by 50% of companies		
	Reporting: mainly internal, often not documented		
	Learning: limited and mainly for project improvement and not for		
	CSR practice and/or organisational development		
CSR future trends and development needs:	 Strong intention to increase scope of CSR impact and to improve CSR function 		
	 Need for support regarding strategy formulation and impact 		
	assessment development		
	 Prefer instruments such as training, peer exchange and case studies 		

The impression derived from this table is certainly that of a CSR approach that is not an integrated dimension of business practice, nor is it holistic in its application. It is rather predominantly focused on community oriented practices. Crane, Matten and Spence (2008) make reference to four distinct, yet interrelated, CSR practices, namely

- Workplace practices referring to the kinds and quality of products that a company produces, how and from where the resources for these products were procured and the impact of these products in terms of health and safety on consumers and society. Markets include consumer markets, financial markets and business-to-business markets. (Crane, Matten & Spence, 2008:177-179; GTZ, 2009:28)
- Marketplace practices referring to the internal functioning of companies with reference to workforce issues such as working conditions, health and safety, equal opportunity, remuneration and benefits, off-shoring and HIV/AIDS. (Crane, Matten & Spence, 2008:229-231; GTZ, 2009:28)
- Environmental practices referring to the prevention of pollution, waste management, energy
 conservation and recycling, and also deal with corporate strategies towards climate change,
 biodiversity and resource security. (Crane, Matten & Spence, 2008:306; GTZ, 2009:28)
- Community practices referring to initiatives such as donations to good causes, e.g. community groups, educational initiatives, sporting associations, youth groups, health programmes and the arts, as well as involvement in local development initiatives will be found. These kinds of corporate giving are often linked to marketing and branding. (Crane, Matten & Spence, 2008:265-267; GTZ, 2009:28)

The GTZ survey used this fourfold framework of CSR practices to summary its vast collection of data with and found that the majority of companies in the survey practised a community focused orientation to CSR with some slight inclusion of environmental factors as well. Workplace and marketplace factors seemed not be incorporated into these companies' understanding of CSR. From the survey it is clear that a key challenge for CSR development in the sub-Saharan region will be to transform the prevailing philanthropic paradigm in companies into a more comprehensive understanding and implementation of corporate social responsibility. The survey report states in conclusion that "the key to addressing CSR hindering and promoting factors in sub-Saharan Africa lies in a systemic and context-sensitive approach that relies on the potential of people, organisations and communities to design and implement their own solutions within global frameworks" (GTZ, 2009: 69).

4.2.2 CSR mapping from a regional and national perspective

The second GIZ CCPS survey was even more ambitious than the first one. The survey built on core aspects of the first one, but went further in the sense that it attempted to map CSR development in the sub-Saharan region as well as within countries in the region. The survey started with a base study of 29 countries and finally published the profile of twelve, namely Cameroon, Ghana, Kenya, Liberia, Madagascar, Mozambique, Nigeria, Senegal, South Africa, Tanzania, Uganda and Zambia.

This study was informed by the following set of questions applied to each of the countries in the survey (GIZ, 2013:14):

• What is the state of CSR development and implementation?

- How is CSR understood by different societal actors such as business, civil society, government, and academia?
- What are the relevant or driving policy and legislative documents?
- Where does the CSR focus lie in terms of its orientation (philanthropy, cororate social investment or strategic CSR); thematic focus (marketplace, workplace, environment or community); and sectorial focus (e.g. education, health or environment)
- Which companies are most active? What other actors may be key players? Where does interaction happen in terms of networks, forums or think-thanks?
- In which categories can countries be classified based on their level of CSR awakening and implementation?
- What kind of intervention measures can be suggested?

Pursuing answers on these questions the following data sources were consulted:

- The political, economic and social conditions that frame the context within which CSR initiatives are conceptualised and implemented
- The role of four broad categories of institutional actors, namely government, private sector, civil society organisations (including international development agencies) and academia, whose actions may all contribute to framing the boundaries and possibilities for CSR initiatives
- Expressions of CSR through business initiatives that point towards preferences for philanthropy, CSI or Strategic CSR³
- The extent to which CSR initiatives in business may be more narrowly or more broadly focused with respect to workplace, marketplaces, environment, and community oriented practices in combination with the nature of such initiatives, e.g. education, health-care, environment, etc.

With the amount of data generated an interpretive model had to be applied in order to profile the state of CSR development for the region and to compare different countries on the basis of a consistent set of criteria. The explicit-implicit differential of Matten and Moon was instrumental in the conceptualisation of such a model.

The following two tables were designed as "contextualising filters" to 1) abstract and summarise the country survey data with (table 2), 2) to make recommendations for continued CSR advancement (table 3) and 3) to summarise the regional profile for all the surveyed countries with respect to both sets of information.

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³ This distinction was made to provide for different expression and or levels of CSR development. From this perspective *philanthropy* referred to CSR activities that are mainly of an *ad hoc* nature with a primary focus on donations or voluntary contributions to communities in areas of identified need such as education and healthcare. *Corporate social investment (CSI)* refers to CSR activities aligned with core business on the one hand and societal priorities on the other. Initiatives are budgeted for and properly managed. Some initiatives may even be delivered by specialist service providers. *Strategic CSR* refers to activities strategically chosen to be aligned with core business purposes, they are explicitly policy driven, anchored in relevant legislation and aligned with recognised benchmark standards. Collaboration may be sought with industry forums, government or global institutions. Reporting becomes common practice. (GIZ, 2013:23).

Table 2: CSR Country Map – Levels of Engagement

Actor	Levels of engagement	Evidence of engagement
Business	Philanthropy : CSR activities are mainly of an <i>ad hoc</i> nature with a primary focus on donations or voluntary contributions to communities in areas of identified need such as education, healthcare, poverty alleviation and community development.	engagement
	CSI : CSR activities are aligned with core business on the one hand and societal priorities on the other. Initiatives are budgeted for and properly managed. Some initiatives may even be delivered by specialist service providers.	
	Strategic CSR : CSR activities are strategically chosen to be aligned with core business purposes, they are explicitly policy driven, anchored in relevant legislation and aligned with recognised benchmark standards. Collaboration may be sought with industry forums, government or global institutions. Reporting becomes common practice.	
Government	Government pays little attention to what companies do in strengthening the social sphere.	
	Government expects from companies to align their CSR activities with nationally identified development priorities.	
	Social and environmental legislation, policies and standards are aligned with international best practice and standards for corporate responsibility are diligently applied.	
	Partnerships between government and business are valued as significant instruments in the achievement of a more sustainable society.	
Civil Society	Civil society organisations (CSOs) are loosely structured and work in isolation on societal issues and needs whilst soliciting funding from companies and donor organisations on an ad hoc basis.	
	CSOs are better structured, better funded, more strategic and more vocal in their approach to advocacy and more inclined to challenge corporate behaviour in public.	
	CSOs are serious stakeholders in the national discourse and policy making on ethical and developmental issues.	
	CSOs actively engage in collaborative action with government and business in finding solutions sustainable development challenges.	
Academia	There is no evidence of academic interest in CSR.	
	Academia is involved in policy critique and research with respect to the CSR practices.	
	Business education includes CSR in programmes that may range between more	
	eclectic approaches to ones where it is regarded as part of the core curriculum.	
	Various academic disciplines contribute and collaborate in finding solutions to CSR challenges.	

Table 3: Country Map – Leverage Points for CSR Advancement

Leverage	Spaces for CSR advancement	Intervention possibilities	Recommended
points for	Within companies	Basic CSR orientation	
CSR		CSR policy development	
advancement		CSR skills development	
	Within broader business circles	Chambers of commerce	
		Learning forums	
		Industry protocols	
	Between companies and	National agenda for CSR	
	governments	CSR standards and protocols	
		Public-private partnerships	
	Between companies and non- governmental stakeholders	Collaborative interventions	
		Social capacity building	
		CSR teaching and research	
	Between companies and global role-	Participation in global forums	
	players	Application of international	
		standards	
		International best practice case	
		studies	

Not only was this approach influential in the identification of the sources of data and the roleplayers engaged, but also in terms of making the data meaningful in terms of country specific contextualisation as well as comparable across country boundaries (GIZ, 2013:23, 25, 26, 269 and 270). Based on the interpretive model the GIZ survey was able to arrive at the following generic observation regarding CSR development in the region as a whole:

"although CSR is conceptually embedded in the business domain, it is implemented within the broader social, economic, and political context of a country or region. The agenda for CSR is therefore contextually shaped. The boundaries and possibilities of CSR are therefore not exclusively determined by business considerations. The public, civil society and academic sectors all exert influence on how the business sector shall understand its responsibilities towards the society in which it operates and does business with. The distinctive role of business is to create economic value for societal progress, but government defines the expectations and sets the standards of how business should conduct itself in doing so. At the same time, civil society organisations play an advocacy role and are watchful about the impact of business activities on society and the environment. Academia, through research and teaching, adds value in terms of responsible critique on business models and the impact of business operations and, in doing so, helps to shape the evolution of CSR" (GIZ, 2013:22).

Other perspectives from the survey that are relevant for the purposes of this discussion, and also in alignment with the perspectives of Visser and Kapelus cited above, are the following:

CSR is differently understood and applied in contexts of low development compared to
where societies have progressed to higher levels thereof. CSR practices in countries at the
lower end of the scale are more reminiscent of philanthropy whilst towards the higher end
of the scale it tends to become more comprehensive and strategic.

• The development challenges across the sub-Saharan region are both generic and multifaceted. Political challenges include macro-economic reform, peace and security, decentralisation of government and service delivery and corruption. On the social scene countries are confronted with issues around poverty, health, education, gender, human rights and housing. In the economic domain there are employment, job creation, enterprise development, foreign investment, privatisation and food security challenges to deal with. And finally, in the environmental space there are the challenges of deforestation, energy, waste and pollution and water security. (GIZ, 2013:264)

Certain business specific observations forthcoming from the survey are especially noteworthy:

- the possibilities and limitations of business engagement with societal and environmental considerations are co-defined by the overall political and macro-economic boundaries in a country
- companies measure their level of societal involvement according to their assessment of risk
- multi-national companies are more exposed and more critically scrutinised than local companies
- the prominent industries are the extractives, financial services, ICT and agriculture.

These perspectives confirmed the principle that business is embedded in and influenced and challenged by the contextual and institutional realities of the societies in which they exist and do business with. This realisation is the litmus test for the extent to which CSR practices can be regarded as holistically inclusive and systemically integrated into business models and operations or not.

5. Conclusions: the territory, map and challenges

It was stated in the beginning that contextualisation needs to reckon with the territory, the map and the challenges. In terms of *territory* the papers confirms that context matters, and it matters in the sense that businesses are part of and shaped by the social ecologies of the countries in which they exist and do business in. This counts for local and multinational entities. The paper highlighted those aspects that determine the contextual landscape, in this case specifically for developing countries in the sub-Saharan region. It is like the affirmation by Werther and Chandler (2006:xvii) that "central to the concept of CSR is deciding where companies fit within the social fabric... society creates a dynamic context in which firms operate."

The process of contextualisation furthermore requires a carefully considered *mapping* exercise, taking into account the various factors that constitute the national business systems in various jurisdictions. These factors, such as different societal sectors and actors, agreements, codes and laws, co-determine the evolution and direction of CSR practices. The map is never a given, it needs to be crafted, negotiated and co-created in a multi-stakeholder context.

Exercising corporate social responsibility is not just about charting and following a map. It comes with *challenges*. These challenges are embedded in the three responsibility related questions that the paper started with. In the context of the shareholder – stakeholder tension CSR is expected to be more a by-product of business profitability, and therefore subordinate to the business mainstream as represented in the profit-seeking functions, in cases where shareholder interest

dominate and more holistic and integrated where inclusiveness stakeholder value creation is the norm. The methodology under discussion in this paper is definitely helpful in identifying the trends in a particular context, being it in a company or a country.

Regarding the various types of responsibilities, as based on the pyramid of Carroll, the methodology helped to identify the emphasis of philanthropic responsibilities in the sub-Saharan region. This can of course be interpreted in three different ways. From one point of view it can highlight the presence of a dualistic CSR approach in which philanthropy is indeed regarded as by-product of business success and exercised in a "giving back to society" manner. From a second point of view it can be abused as a public relations exercise through which companies engage in a trade-off between externalised negative business impacts and social goodwill. Or it can be the sincere expression of a business that is committed to play a developmental role as an integral dimension of its CSR praxis.

The last of the three questions highlighted the maturity dimensions of CSR in the context of business and managerial practice and whether it can be determined to what extend a business, country or region emphasise the philanthropic or at strategic CSR end of the spectrum. The methodology was certainly helpful in this regard, not because it offers a direct answer to such a question, but because of the way in which it helps to gather and analyse the available data in order to arrive at a meaningful conclusion in this regard. It goes further, namely that such a conclusion can at the same time serve as an indication of the most suitable development processes that can be introduced for continued CSR development.

Altogether the answers to these three questions, when derived from such an interpretive model, facilitate the introduction to the change management imperative that might follow as a result. Herein then emerges the real challenge, and specifically from a sub-Saharan point of view, namely to pursue the context-relevant integration of CSR as a core business imperative, one that follows from the systemic embeddedness of business in society, instead of treating it primarily as a voluntary contribution subject to profit and affordability.

The methodology that is proposed and discussed in this paper is certainly far from complete. However, its major strength is the way in which it utilises institutional theory as lens on CSR contextualisation. This already offers an alternative to agency theory that for so long dominated the CSR debate. It will be worth exploring other lenses as well.

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