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## Review article

# The influence of the implementation of CSR on business strategy: An empirical approach based on Cameroonian enterprises



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## ABSTRACT

In Cameroon, the debate on CSR is now ubiquitous in the speeches of those from the business community as well as the public authorities, rather than by the academic researchers. This article focuses on a study conducted on the Cameroonian enterprises analyzing the influence of the implementation of CSR in business strategy. We will adopt in this study a hypothetical-deductive approach and the questionnaire is the data collection tool. We will conduct our investigation among companies in Cameroon. A representative sample of 126 companies, whose employees were briefed a questionnaire regarding the policies of their companies, was used to study CSR and its strategy. The results of the study show that the implementation of a CSR approach influenced, positively and significantly, innovation, reputation and differentiation of the enterprise.

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## 1. Introduction

In recent years, the debate on CSR has attracted much interest. Several companies want to include social objectives into their economic objectives, and thereby integrate respect for certain values and principles in their management (El Abboubi & Cornet, 2012) to contribute to environmental and social progress (Forget, 2011). Even though the issue of CSR and its strategy is a subject of recent debate among the scientific community manager, however, few studies have attempted to demonstrate the existence of a link between the social and environmental commitments, and the enterprise's strategy (Berger-Douce, 2007; Hoffmann & Saulquin, 2009; Smith, 2003). This study seeks to fill this gap, and in so doing, our main concern is to measure the impact of the integration of CSR issues on the enterprise's strategy. The strategy can be seen in its first gasoline as a long-term planning act, based on a set of assumptions. It assesses how changes might develop in the near future, to anticipate and design a series of actions. Johnson, Scholes, Whittington, and Fréry (2008), the strategy corresponds to a distribution of the organization's resources over the long term in order to gain competitive advantage. Several policy options may be available to the enterprise. In

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this study, we will limit ourselves to the differentiation strategy which is a “Product” policy whereby an enterprise distinguishes itself from its competitors by offering a specific offer.

With the awareness of public authorities, civil society and the internal and external business partners, the closures of quarry sites, pose new challenges to companies that need to comply with the expectations of their customers who now want them to be environmentally and socially responsible. These behaviors, relayed by the media have a very important impact on consumers. The effects of these new requirements has a strong impact on the strategy of companies, including their reputation and image that have a significant effect on the financial results and therefore the viability of the enterprise. CSR has become a source of risk for companies that do not incorporate into their strategy, but also opportunities for those who take them into account, to the extent that CSR promotes a good image and a competitive advantage.

Moreover, in a context of globalization, knowledge economy and creative and innovative enterprises, the implementation of CSR in companies is becoming more and more imperative. It should also be noted that the formalization and conceptualization of CSR have taken place in the context of Western managerial firms (Bowen, 1953), without taking into account the specificities of the Southern countries' enterprises in general and African in particular. Therefore, very little work has given the specificity of CSR without the African context (Tchankam & Estay, 2000). In addition, the theories used to understand and explain the level of business engagement in CSR befitting least the context of African companies, in their great majority, are entrepreneurial businesses or purely family. That is why in an economic environment where the financial market is embryonic, such as Cameroon, it is necessary to reflect integrating the implementation of CSR and strategy.

The question, to which we will try to provide answers, then, is to understand to what extent the implementation of a CSR approach does affect the strategic actions and behaviors adopted by Cameroonian companies. To provide clarification to our research question, we will begin our discussion by a conceptual clarification of CSR and strategy, flying over the theoretical foundations of the concept of CSR and trying to establish links between these concepts. We continue our analysis, justifying the hypothetical-deductive approach and the questionnaire as a tool for collecting data that we have adopted. So, measuring indicators of our different variables are also presented. We will round off our work by identifying a favorable type of strategy for implementing a CSR policy and empirical verification of our different assumptions.

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## 2. The CSR concept overview and issues

### 2.1. Definition and principles of CSR

CSR is the expression in microeconomics for Sustainable Development (SD) (Simen & Ndao, 2013), which seeks to reconcile socio-economic development with respect to the environment, considering the latter as a precious patrimony to bequeath to future generations. There are currently in the academic literature a multitude of definitions of CSR. However, none of them is recognized universally (Belad Uddin, Hassan, & Tarique, 2008). Nevertheless, we will present some. According to the Green Paper of the European Commission, CSR is defined as “the voluntary integration of social and environmental concerns in their business operations and in their interaction with their stakeholders and to fully comply with applicable legal obligations, but also to go beyond and invest more in environmental human capital” (European Commission, 2001, p. 7). Pasquéro (2007) defines CSR in relation to different constraints on the enterprise in the daily management of its relationships with both internal and external partners. For Capron and Quairel-Lanoizelée (2007), CSR represents a set of new requirements aimed at ensuring the socio-economic prosperity while preserving the quality of the environment. It is also the assembly of pipes of organizations that aim to develop social (that affect the enterprise's stakeholders), societal (which require more justice in social and environmental reporting) and environmental (which relate to DD). Thus, we must understand the term CSR responsibility in the subjective sense of responsibility is a moral judgment rather than an obligation. It is the feeling of obligation of a leader, to act in an appropriate manner. In this sense, being responsible is assume the consequences of his actions and accept to report (M'Hamdi & Trid, 2009). The term of responsibility has taken a more philosophical sense and has become synonymous with commitment. Acting responsibly means then consider the consequences of actions on one and on others (Gendre-Aegerter, 2008). For Jenkins (2009), CSR concerns activities that contribute to SD, that is to say the integration of economic, social and environmental aspects in the management model to ensure the sustainability of the enterprise. Thus defined, CSR can be understood as the contribution of companies to SD (Ghozzi-Nekhili & Kamoun-Chouk, 2012).

The concept of CSR refers to an enterprise's approach as an entity whose ultimate goal is not that of the accumulation of wealth for the benefit of its shareholders, but of finding a balance between the interests, necessarily heterogeneous and sometimes contradictory of all its stakeholders. A company which must be socially responsible has necessary long-term approach to its strategy. The theoretical principle of CSR postulates indeed that responsible corporate behavior is not incompatible with the performance (Attarça and Jacquot, 2005); on the contrary it can create an institutional environment conducive to the exercise of profitable activities to ensure greater economic stability, social and political organizations.

As seen above, the concept of CSR is not new; its definitions remain unanimous, although it has grown over the years and occupies a prominent place the heart of the enterprise strategy. However, what are the current theories underpinning CSR in companies?

## 2.2. The theoretical foundations of research on CSR

To understand the behavior of companies on CSR, many theoretical approaches were mobilized, even though most of these approaches are divergent, controversial, complex and uncertain (Garriga & Mele, 2004). The traditional approach to CSR is based on the stakeholder theory founded by Freeman (1984), for whom, any group of individuals or individual who can affect or be affected by the achievement of organizational goals. For proponents of this theory, companies must manage the interests of different stakeholders in a responsible way, without regard for the boundaries that separate them. However, Carroll (1979a, 1979b) and Wood (1991) will go beyond that vision of Freeman (1984), specifying the categories of analysis of CSR. Indeed, to Carroll (1979a, 1979b), CSR must integrate all economic, legal, ethical and philanthropic expectations that the company may have in respect of a business. Following the same logic, Wood (1991) focuses on the following three principles: legitimacy, public accountability and managerial discretion, which refer to the three levels of analysis of CSR: institutional, organizational and individual. However, recently, there is the emergence of new approaches. Indeed, Gond (2011), showing the work presented in Gond and Igalens (2008), points out that the definition of CSR is plural and based on four perspectives that characterize the interface between business and society.

The functionalist approach to social regulation considers CSR as a conciliation instrument of corporate goals with those of society (Gond, 2011). In this context, even if the balance is provisional in nature, CSR is taken for granted, stable and can then be subject to quantitative measures and objective assessments. The search for a balance between the specific goals of the enterprise and of society gives this perspective of CSR "social control function" (Gond, 2011, p. 46) facing the objective convergence of interests. Such an approach oriented toward the search for stability, leaving little room for consideration of social and political change through CSR (Jones, 1999).

Another approach is the socio-political approach, which considers CSR as an expression of power relations between social and stakeholders requiring the consideration of their social and environmental claims, and businesses. This perspective on CSR is objectivist, in that it attempts to report the real agendas of political actors, beyond the facade that is their positioning CSR. Thus, "CSR reflects the organizational level reporting macro-social forces that can potentially change the behavior of firms, leaving open the possibility of social change" (Gond, 2011, p. 47).

Next is the culturalist approach, in which CSR is a cultural product that reflects the desirable relationship between the enterprise and society as defined by the cultural, political, institutional and social aspects (Gond, 2011). According to this representation, context influences the CSR according to its content and its orders. The context may be institutional in macro-social level of a country or region on the one hand, the micro-social or organizational enterprise wide and internal actors, on the other.

Finally we have the constructivist approach that considers CSR as a social cognitive construction of the sphere of business and society through a complex process of mutual framing of identities, values and societal issues Systems (Gond, 2011). CSR becomes a negotiated concept, modified and reviewed constantly by stakeholders who are related the enterprise (Ramonjy, Petit, & Schäfer, 2013). Several perspectives thus coexist in the definition of CSR as Gond (2011) suggests, the cross-use, nested and combined these four visions is the interest of this analytical framework.

## 2.3. The types of CSR strategy

There are different types of CSR strategy. This likely reflects the richness and complexity of this concept. Drawing on the work of Carroll (1979a, 1979b), Boiral (2001), Martinet and Reynaud (2004), we have drawn major CSR strategy groups encountered in our environment (Table 1).

**Table 1 – The different types of CSR strategy.**

Elements	The reactive strategy	Adaptive strategy	The proactive strategy
Logic action	Social and environmental commitments weak low social commitment and strong environmental commitment.	Social and environmental commitments vary depending on the situation.	Social commitments and strong environment.
Perception of social responsibility	Constraint	Opportunity	Asset
Objectives pursued	Research legitimacy by responding to stakeholder pressures.	Pursuit of profit and risk minimization. Search continually optimal benefit and legitimacy in a long term perspective.	Search continually optimal benefit and legitimacy in a long term perspective.
Characteristics	Suitable for small businesses due to its low cost of implementation.	Can be applied by all types of businesses and costs of implementation varies depending on the situation.	Suitable for large companies because of high implementation costs.
Observability into reality	Behavior largely met in the Cameroonian context.	Behavior increasingly observed in Cameroon but less frequent than the reactive strategy.	Behavior quite rare in the Cameroonian context.

However, it should be clarified that there is no CSR strategy that is justified (Simen & Ndao, 2013), or that is recognized universally. Nevertheless, companies should engage an anticipatory way, integral, firm and durable, for the common good. Although we can observe a growing trend of Cameroonian enterprises to invest in social more integrated way, the enterprise still faces several obstacles such as inflation, and socio-political crises. These factors generally force companies to adopt short term strategies over which they have no control.

#### 2.4. CSR and business strategy

CSR can have an impact on the strategy of companies faced with the constraints imposed by new global competition and pressures from social actors. To this end, it is difficult to admit that the enterprise's strategy to build is regardless of CSR elements that are sources of competitive advantage. CSR is a source of innovation, as it reinvents the relationship with men and women in the enterprise putting the human, stakeholders, the environment and society, at the center. It reinvents the supply of goods and services, gives meaning to brands, and creates new business models. A number of authors confirm that the integration of CSR in the business is a source of innovation (Berger-Douce, 2011; Bocquet & Mothe, 2010; Nidumolo, Prahalad, & Rangaswami, 2009). Bocquet and Mothe (2010), from seven case studies of French companies have shown the impact of CSR activity on technological innovation. They find that the companies engaged in CSR initiatives are primarily reactive, and develop incremental innovations, while those that opted for a strategic CSR implement more radical technological innovations, regardless of the enterprise size. According Ferauge (2011, 2013), Macgregor, Fontrodona, and Hernandez (2010) and Castiaux (2009), the corporate commitment to CSR creates opportunities for innovation. Ghemawat (2001) refers to it as social competence which improves process innovations, and to a lesser extent, within the businesses. For Bocquet and Mothe (2013), CSR helps to involve more people to motivate the business plan, which implies innovation in companies. It is in light that we hypothesize the following:

H<sub>1</sub> :

The implementation of a CSR approach positively influences innovation within the enterprise.

CSR aims to increase the legitimacy and improve the reputation of the enterprise (Gond & Igalens, 2012). For Klein and Dawar (2004); Godfrey (2005), CSR is a shock, buffer, between the states of the negative kind (in this case a negative event for its notoriety) and reputation of the firm. According to Davies, Chun, Da Silva, and Roper (2002), reputation can be regarded as affective or emotional reactions, good or bad, weak or strong consumers, investors, employees and the public in respect of a person or a business. For Dowling (2002), reputation is the set of footprints left by an entity and is evaluating (or estimated) of its image. The reputation corresponds therefore to the public image. It allows constructing a competitive advantage (Teece, Pisano, & Shuen, 1997). It most often refers to a vertical differentiation process. For Rindova, Williamson, Petkova, and Sever (2005), an organization's reputation is similar to the way the organization is perceived by all its stakeholders and its ability to create value, compared to its competitors. The link between CSR and corporate reputation are the subject of recent research (Brammer & Millington, 2005; Siltaoja, 2006). Some authors believe that CSR has a positive impact on the enterprise's reputation. The implementation of a CSR (Fombrun, 2005; Pirsch, Gupta, & Grau, 2007), appears as essential to the construction enterprise's reputation.

CSR allows for example, smooth sales and particularly to avoid too sharp declines despite a failure related to reputation (Knox & Maklan, 2004). CSR then increases the reputation but makes no difference in capturing additional market share. Several publications identify CSR as a key factor in the reputation (Tucker & Melewar, 2005). Companies that want to enjoy the CSR will have to make choices visible in this direction, like investing significant resources in environmental protection (Philippe & Durand, 2009). CSR actions therefore have a positive influence on corporate reputation. Studies argue that CSR is an investment in the image (Cardebat & Cassagnard, 2010) and that better CSR could thus end up in the course of the action (by reputation) (Alexander & Buchholz, 1978; Bowman & Haire, 1975). The shares of the enterprise in CSR influence the judgment of stakeholders; they give a signal to the actors and the market. These actions are more effective and credible, particularly through the use of labels by third-party verification (Fombrun, 2005). Some studies even show that the impact of CSR on reputation is now the leading reason for the implementation of CSR in the enterprise (Googins et al., 2009; Hill and Knowlton, 2006). Given all the above, we formulate the following hypothesis:

H<sub>2</sub> :

The implementation of a CSR approach positively influences the enterprise's reputation.

A multitude of pressures on the enterprise so as to reduce its resource requirements are increasing lately. Typically these pressures are emanating partly from the stakeholders who expect a responsible corporate behavior, and also shareholders concerned about the economic impact of the enterprise's performance (Depoers, 2010). These different pressures in favor of a CSR policy can have a positive impact on the enterprise's strategy, particularly in terms of differentiation. In fact, integrating CSR principles in their strategy, companies are developing interactions with various stakeholders of the enterprise through; employees unions, works councils, contractors, customers, suppliers, public authorities, associations, local authorities, etc. This impacts the value of the enterprise and its operations (Hoffmann & Saulquin, 2009). Many authors consider CSR as a product differentiation

strategy (Besley & Ghatak, 2007; Baron, 2007). CSR is therefore a decisive factor in the determination and implementation of horizontal differentiation. It is, indeed, a source of value creation. It allows to generate value perceived by the customer (it gives confidence and seduced) for later, creating economic value for the enterprise (CIGREF, 2012). It is considering all previous development that we hypothesize hereafter:

H<sub>3</sub> :

The implementation of a CSR approach positively influences the horizontal differentiation of the enterprise.

### 3. Methodology

#### 3.1. Sample characteristics

The sample consists of 126 companies with a headcount of between 10 and 500 employees. Due to the lack of a database containing all companies, we formed a convenience sample. These companies are located in the four major cities namely Cameroon Douala, Yaounde, Bafoussam and Garoua where are concentrated almost 95% of the country's businesses. Two-thirds of our sample companies (66%) come from the industrial sector, 22% of the commercial sector and 12% in the service sector.

The choice a workforce of between 10 and 500 employees is justified by the fact that most businesses operating in the formal sector in Cameroon are included in this tranche. So we therefore exclude companies with fewer than 10 employees, the majority are informal businesses. Now our sampling frame is the formal sector. From this study, 200 questionnaires were administered, but we have finally collected 126 usable questionnaires. This size, whatever reduced, remains statistically acceptable because it is more than 30 individuals. However, given the non-probability sampling method, we cannot claim to be representative of such a sample. This does not, of course, question the quality of the results of this study.

#### 3.2. Data collection and statistical tools used

Data collection took place between January 26 and March 20, 2015. The information was collected by a self-administered questionnaire face to face with business leaders. The data processing is done using the SPSS Version 20 software.

For testing our research hypotheses, we conducted analyzes of simple linear regression. Furthermore, to assess the quality of the regression, we had to resort to a number of indicators that directed us to know: R, which is the correlation coefficient indicates the strength of the relationship between the variables studied and its value is between -1 and 1 (this value is right when it tends to 1 as an absolute value); R-two, which is the coefficient of determination, measures the percentage of the variance of the dependent variable returned by the model, its value is between 0 and 1 (this coefficient is interesting when it is close to 1); the Student t which measures the statistical significance of regression coefficients of the model, it is said significant when its value is greater than two; and Fisher F which measures the model robustness 0.000 materiality threshold. Once surrounded the methodological approach that has guided our choice in verifying our assumptions, we will now dwell on the results.

#### 3.3. Measurements of variables

Four major concepts are involved in this research. They are: CSR, innovation, reputation and differentiation. Work with Treaty of CSR we did get 14 items from studies of Oueghlissi (2013), namely: the enterprise uses the employability of employees; the enterprise is complying with a quality standard; the enterprise examines the expectations, behavior or customer satisfaction; there is a call center for customers; it is important to improve and/or maintain employee skills; the enterprise resorts to the use of collaborative tools; the enterprise uses the label to use for the goods and services; the enterprise provides after sales service within a limited time; the enterprise supplies goods or services within a limited time; the enterprise has central database on human resources; the enterprise has a certification on environmental or ethical label; the enterprise's provider shall comply with the standards; the enterprise uses an internal project and/or external services to improve the environment, security, accounting; the enterprise uses an instance to improve the relationship with its customers. These items are measured by a scale of five-point Likert ranging from "1=Not Strongly Disagree" to "5=Strongly Agree." Thereafter, for the independent variable "implementation of CSR," we calculated the scores with values between 28 and 70 as also shown in Table 2.

**Table 2 – Statistics implementing a CSR score.**

N Valid	Missing	Average	Minimum	Maximum
126	0	48.1473	28.00	70.00



The minimum value of the outcome variable score is 28 and the maximum is 70. Companies with a lower score than or equal to 48 does not implement a CSR approach. By cons, those with a score higher than 48 are those that implement a CSR approach. However, it is still clear that, we will recode the new pad outcome variable of dichotomous variables score, because the aim here is to obtain a metric variable, essential for performing linear regression analysis.

The reputation of the enterprise was measured by six items borrowed from the work of [Hillenbrand and Money \(2007\)](#): innovation capacity; financial health; quality employees; use of corporate assets; quality of management; quality of products and services. These items are measured by a scale of five-point Likert ranging from "1=Not at all important" to "5=Quite important." The dimensionality of these items was made through the principal component analysis (PCA) as presented in [Appendix A](#).

To measure innovation, we used five items: the propensity to commercialize new products; the recent introduction of new manufacturing processes or new distribution methods; the increased use of ICT tools; an important budget allocated to R & D; the implementation of a new method of work organization or external relations. These items are measured by a scale of five-point Likert ranging from "1=Not Strongly Disagree" to "5=Strongly Agree." The dimensionality of the items was made through the PCA (see [Appendix B](#)).

To measure horizontal differentiation, we have developed four items: provide a product or service of excellent quality; adapt products and services to customer requirements; have great communication policy; provide products and services that have original features. These items are measured by a scale of five-point Likert ranging from "1=Not at all important" to "5=Quite important," and the PCA-dimensionality made as illustrated in [Appendix C](#).

#### 4. Results of the review and discussion

The results of our statistical analyzes allowed us not refute our assumptions. The main indicators that have allowed us to achieve these results are reported in [Table 3](#).

Overall, this table shows that the model is satisfactory. Indeed, in addition to the existence of a link ( $R=0.739$ ) between the two variables, the results show that CSR explains 54.2% of the variance of innovation (both R-adjusted). We also note that the model shows an F Fisher at 146.400 and 0.000 significance level for 1 and 124 degrees of freedom. Furthermore, the regression coefficient between these two variables is significantly different from zero as also evidenced by the Student's t (12,100) the threshold of  $p=0.000$ . From all the above, we conclude as hypothesis H1 is not refuted. Thus, the commitment to a CSR approach by companies contributes significantly to the implementation of an innovation strategy. This result corroborates the work of a number of authors ([Castiaux, 2009](#); [Nidumolo et al., 2009](#); [Bocquet & Mothe, 2010](#); [Macgregor et al., 2010](#); [Berger-Douce, 2011](#); [Ferauge, 2011, 2013](#)) who think that corporate commitment to CSR creates opportunities for innovation. This result may reflect the fact that CSR is, nowadays, a source of competitive advantage, so economic performance for businesses, but also the fact that most of our sample companies appear to be using CSR as a social strategy allowing them to help improve their innovation performance ([Table 4](#)).

From this [Table 4](#), it emerges that the implementation of a CSR approach is not only strongly linked to the enterprise's reputation ( $R=0.893$ ), but in addition, it explains to the tune of 79.5%, its variation (or adjusted R-square). The explanatory power of this model is confirmed by the analysis of variance results (ANOVA). Indeed, model robustness test shows an F Fisher at 235.106 significance level of 0.000 for 1 and 124 degrees of freedom. We note that the significance level calculated is significantly lower than 0.05. Furthermore, the value of the Student's t (16.343) shows that the regression coefficient is significantly different from zero ( $Beta=0.893$ ). Thus, we accept the hypothesis H2. To this end, the idea supported by some authors ([Gond & Igalens, 2012](#); [Googins et al., 2009](#); [Hill and Knowlton, 2006](#); [Godfrey, 2005](#); [Tucker & Melewar, 2005](#); [Klein & Dawar, 2004](#)) is valid for this study. Indeed, for them, the CSR actions shall have a significant influence on the enterprise's

**Table 3 – Summary of the regression model between CSR and innovation.**

Model	R	R-squared	Adjusted R-squared	Anova			Coefficients		
				ddl	F	Sig. F	Beta	t	Sig.
1	0.739	0.545	0.542	1	146.400	0.000	(Constant)	2.329	0.022
				124			CSR	0.739	12.100

**Table 4 – Summary of the regression model between CSR and corporate reputation.**

Model	R	R-squared	Adjusted R-squared	Anova			Coefficients		
				ddl	F	Sig. F	Beta	t	Sig.
1	0.893	0.797	0.795	1	235.106	0.000	(Constant)	3.943	0.003
				124			CSR	0.893	16.343

**Table 5 – Summary of the regression model between CSR and horizontal differentiation of the enterprise.**

Model	R	R-squared	Adjusted R-squared	Anova			Coefficients		
				ddl	F	Sig. F	Beta	t	Sig.
1	0.705	0.498	0.494	1	117.509	0.001	(Constant)	-1.553	0.122
				124			CSR	0.705	11.798

reputation. Thus, the more a company committed to CSR, the more it enhances his reputation. This result can be explained by the fact that the implementation of a CSR approach is an essential element enabling the enterprise to stand out and capture additional market share as the absence of these measures CSR is often considered by the leaders of these companies as the main obstacle to gain notoriety by the enterprise. Indeed, the implementation of a new example environmental technology type can have some economic benefits, which only companies that have adopted a CSR policy can be appropriate for it. After this test of hypothesis H2, H3 we will look through [Table 5](#).

The table above shows that there is an acceptable bond ( $R=0.705$ ) between CSR and horizontal differentiation strategy of the enterprise, because the adjusted R-square (49.4%) confirmed the explanatory power of this relationship. The Fisher F (117.509) to the significance level of 0.001-1 and 124 degree of freedom also illustrates the robustness of the model. In addition, the regression coefficient between these two variables is significantly different from zero (Beta=0.705) as is also shown in the Student t (11.798). From all the above, we conclude while hypothesis H3 is not refuted. We can then say that CSR is a positive linear function of the horizontal differentiation in Cameroonian companies. It is in this sense that [Hoffmann and Saulquin \(2009\)](#) believe that companies that integrate CSR principles, for example by reducing their resource requirements, can enhance this aspect in the determination and the establishment of differentiation horizontal. However, this result shows an average regression coefficient (0.705-0.05 significance level) that can be attributed not only to the effect of the sample size (the size of the sample is reduced 126 companies), but also to the fact that the business horizontal differentiation strategy can be explained by a multitude of variables which have not been included in this study because of their absence in the literature. This reduces the contribution of these variables omitted in the explanation of the horizontal differentiation of business strategy. Nevertheless, this result seems to be very rewarding for our opinion to the understanding of business strategy facing the rise of global competition.

## 5. Conclusion

This research contributes to a little explored theme that has high stakes given the growing interest in CSR on the one hand, and enterprise strategies on the other, as key levers to business competitiveness. The purpose of this research was to measure the impact of the implementation of a CSR approach on strategic behavior adopted by Cameroonian companies. Following this research, we can say without risk of being mistaken, that the Cameroonian companies are becoming increasingly aware of the importance of implementing the CSR policy. Although their primary objective is to generate profits, they can at the same time contribute to social objectives, protection of the environment, and integrating social responsibility into their strategic objectives. Moreover, the results that have allowed us to confirm the hypotheses H<sub>1</sub>, H<sub>2</sub> and H<sub>3</sub> thus show that, CSR positively influences innovation, reputation and horizontal differentiation of the enterprise.

From a theoretical point of view, this research is in the field of the functionalist approach of social regulation and the socio-political approach that departs from a purely ethical or moral perspective to be interested in strategic behavior CSR companies. To our knowledge, there is still no empirical work that has developed such a perspective. The study by [Berthoin Antal and Sobczak \(2007\)](#) identifies the factors that affect the overall enterprise policy in France, but their analysis is not based on any empirical evidence.

From a practical perspective, the results of this study may enable business executives to enhance CSR approach because it can effectively contribute to preserving the environment, including the pollution prevention, reduction and recycling waste which contribute to the sustainability of the enterprise. Our results can also enhance companies to better define their CSR practices and assess their impact on the enterprise's overall strategy. These results can also serve as a guide for public authorities to establish a CSR policy in line with corporate strategy, which can be based on a development of a CSR charter on which these companies must tackle.

Our research has certainly helped to raise the impact of the implementation of a CSR approach on the strategic behavior of firms. However, it is not free from limitations which make it possible to identify channels of possibilities. Indeed, the advantage of a larger sample size would be multiple, to improve both the internal and external validity of the study. Furthermore, the nature of the measurement scales that we used in this study suffers from some limitations. Obviously, despite efforts in the search for indicators measuring concepts, we cannot claim to have integrated all possible items in our scales. Thus, we plan finally to enrich this research, conduct a qualitative study on the same sample in order to refine our results, but also to explore other factors explaining the strategy of the enterprise related to CSR policies that are absent the academic literature.

**Appendix A. The Results of the PCA on the enterprise's reputation after Varimax rotation**

Items	F1	Commonality
Innovation capacity	0,974	0,950
Quality of products and services	0.927	0.885
Use of corporate assets	0.889	0.802
Financial health	0.972	0.892
Quality management	0.913	0.837
Employee Quality	0.944	0.847
<i>Own values</i>	<b>4.374</b>	-
<i>% Of the explained variance</i>	<b>85.967</b>	-
<i>Cumulative % of the explained variance</i>	<b>85.967</b>	-
<i>Cronbach's alpha</i>	<b>0.869</b>	-

**Appendix B. The Results of the PCA on innovation within the enterprise after Varimax rotation**

Items	F1	Commonality
The implementation of a new method of organizing work and External Relations	0.854	0.840
The propensity to commercialize new products	0.872	0.835
An important budget allocated to R & D	0.898	0.861
The increased use of ICT tools	0.902	0.879
The recent introduction of new manufacturing processes or new distribution methods	0.939	0.907
<i>Own values</i>	<b>4.741</b>	-
<i>% Of the explained variance</i>	<b>87.727</b>	-
<i>Cumulative % of the explained variance</i>	<b>87.727</b>	-
<i>Cronbach's alpha</i>	<b>0.894</b>	-

**Appendix C. The Results of the PCA on the horizontal differentiation of the enterprise after Varimax rotation**

Items	F1	Commonality
Provide a product or service of excellent quality	0.916	0.900
Provide products and services with original features	0.879	0.851
Have a great communication policy	0.910	0.901
Fit customer needs for products and services	0.933	0.924
<i>Own values</i>	<b>3.917</b>	-
<i>% Of the explained variance</i>	<b>79.687</b>	-
<i>Cumulative % of the explained variance</i>	<b>79.687</b>	-
<i>Cronbach's alpha</i>	<b>0.908</b>	-

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