Corporate Social Responsibility in Cameroon: Mobile Telephone Network's Self-Presentation

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Abstract:

Although Corporate Social Responsibility (CSR) has been examined from the perspective of developed countries, there is still much to uncover about how the current CSR research streams match with the realities of a developing country in Africa. This case study analyzes how the South Africa-based mobile telecommunications company, Mobile Telephone Network (MTN), presents itself when it comes to its social responsibility commitments in Cameroon. By examining the phenomenon through the lenses of domestication, this research shows how international non-governmental organizations have become important stakeholders in holding corporations socially accountable and in the convergence between the dissonant interests of companies that must define their economic, social and environmental performance as a contribution to a common good – similar to the vision developed by H. Bowen, the originator of CSR concept, in his book "Social Responsibilities of the Businessman" (1953). The approach utilized in this study is explanatory and uses a qualitative content analysis as an interpretation method to derive insights about how MTN deals with a global policy locally. Even though MTN seems to be paying significant attention to its corporate social responsibilities, there is lack of information on how the company plans to put into practice specific actions, which tempts to emphasize a purely ceremonial commitment or highlights the difficulty of implementing CSR practices in countries that lack infrastructure to support them.

Key words: corporate social responsibility, CSR, domestication, Cameroon, world society theory mobile telecommunications, non-governmental organization.

CONTENTS

CDP:	Carbon Disclosure Project
COP:	Communication of Progress
CSP:	Corporate Social Performance
CSR:	Corporate Social Responsibility
GRI:	Global Reporting Initiative
GHG:	Greenhouse Gas
INGO:	International Non-Governmental Organization
IR:	Integrated Report
MTN:	Mobile Telephone Network
NGO:	Non-Governmental Organization
SME:	Small and Medium-sized Enterprise
SR:	Sustainability Report
UNGC:	United Nations Global Compact
ILO:	International Labor Office
WST:	World Society Theory

INTRODUCTION

1.1 Background

During the last decade, there has been an important debate about the social responsibilities of corporations assisting in the social and economic development of their host communities. Oginni and Omojowo (2016) point out that Corporate Social Responsibility (CSR) is not seen only as means by which corporations can alleviate the impact of the negative externalities that arise from their operations. CSR also contribute to sustainable development as companies have obligations to their host communities, stakeholders and to the host nation at large (Oginni and Omojowo 2016). Some researchers like Sotamenou (2014) offer an economic approach to CSR and highlights its normative character in Cameroon.

Africa is also faced with the major societal and environmental challenges confronted by the planet, such as poverty, global warming, and deforestation (Mabogunje 1995). The fact that civil society or Non-Governmental Organizations (NGOs) strengthen corporate commitments to civil society, not only promotes ethical values, but also contributes to enhance the skills and talents of local populations. In addition, increased environmental protection ensures that African communities have healthy and hygienic conditions and, as a result, improve the life expectancy of their populations.

Nowadays, corporations operate in complex settings. Due to intense global pressure, it is necessary to maintain a high degree of competitiveness. Businesses have to look beyond their self-interest, and face complex responsibilities related to the environment, respect of human rights and also other social activities. Archie B. Carroll developed in his 1991 paper "The Pyramid of Corporate Social Responsibility" a pyramid model. The model helps to explain the concept of CSR, where business and society become more and more closer. This closeness leads companies to take on social responsibilities related to economic, legal, ethical and philanthropic considerations in order to meet values and expectations from their stakeholders (Carroll 2008).

The concept of CSR covers a wide field of topics with several definitions to describe it (Sotamenou 2014; Carroll 2008; Freeman, Wicks, and Parmar 2004). CSR can be described as how companies

manage the business processes to produce an overall positive impact on society, about the capacity of building sustainable livelihoods. According to Howard R. Bowen (2013, 6), CSR ". . . refers to the obligations of businessmen, (and business women) to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society."

One focus area in the contemporary society about CSR, among other things, is the role of the corporations in society, both in terms of wealth creation and the multiple expectations of its stakeholders ((Freeman, Wicks, and Parmar 2004; Mitroff 1983). The latter are exerting pressure to encourage corporate action, sometimes through charitable contribution and collaboration as the main option for companies to align themselves with CSR. According to Bowen (2013), corporations seems to have an obligation to consider the interests beyond of those of shareholders such as customers, employees, communities or the ecological impact of their operations. This obligation is seen as an extension of corporations' responsibility to respect applicable laws and jurisdiction. In fact, the belief is that, in today's global economic context, which is characterized by increased manufacturing and consumption, environmental and social matters are increasingly important. A company that includes social responsibility in its strategy is more likely to maintain a stronger competitive position (A. Carroll 2008). The encouragement of the development in these areas could bring corporate growth if the positive aspects overweigh the potential increases in costs. These positive aspects can be, for instance, greater transparency, protect environment, commitment in sustainable development or respect for human rights and thus better image and reputation for the company. All these characteristics increase the possibility to obtain financial support as well as generally improve the social and economic performance of the company.

Kourula and Laasonen (2010) offer a sociological approach to the motivation of organizations, just like corporates to work with companies for a better regulation of CSR. Corporations see, for example, local NGOs or International Non-Governmental Organizations (INGOs) or NGOs not only as powerful negotiation partners, but as opposition and even experts in their areas. However, that does not always apply in Cameroon according to Ngouana Kengne, Menang Evouna, and Bitondo (2013, 68) who describe the relationship between governments, NGOs and corporations more complex and depending on many factors as resource imbalance or time allocate for negotiation. Indeed, in Africa in general and in Cameroon in particular, even though it is possible

to observe that some companies in sub-Saharan Africa countries start adopting environmental management for instance, there are still some "hurdles" to face in order to establish it as a standard policy (Ndzi 2016, 153).

Although there is a slight hesitation regarding the adjusting of Cameroonian companies in one or the other approach to CSR. There is a need for additional information to find out if the general description and practice of CSR is in accordance with the reality of operating within an African country. There is an awareness of CSR in Cameroonian companies, however, many formal CSR practices appear to be just for appearance and completely ad hoc as shown in the 2014 final report of Institut Afrique RSE (IARSE) which is a consultancy company specialized in the sustainable economy in Africa and more specifically in Cameroon. Thus, this master thesis examines the issue of CSR in Cameroon with the Mobile Telecommunications Network (MTN) as case study.

MTN is South Africa-based international company operating in over 14 countries in Africa and one of the largest telecommunications providers in Cameroon. This case study is an empirical enquiry that investigate a global phenomenon of CSR and can help this research to get an in-depth appreciation and context on CSR in Cameroon. Nevertheless, there is a presence of philanthropic actions on the part of other multinationals operating in Cameroon, similar to MTN. They extend jobs they offer to Cameroonian citizens, and make donations of all kinds, particularly in urban communes and for sports clubs. For instance, MTN is the official sponsor of the Cameroon Football Championship first and second divisions ("MTN Elite One" and "MTN Elite Two", respectively) and massively sponsors major causes and events such as the fight against malaria in certain regions within Cameroon. MTN also promotes clean water, university games, and concerts among other activities (MTN Foundation | MTN Cameroon, 2018). In this way the adoption of CSR can be seen as domestication of new standard and behaviors within their organization. Framework of domestication by Alasuutari (2009) provides an appropriate approach to analyze this adoption of CSR. Indeed, the domestication of global trends like CSR, seem to act as a process of bringing a global trend into a local setting. The domestication framework will help to analyze MTN's self-appropriation against CSR policies, since it conceptualizes the process of adopting new policies, by taking into account not only the company commitment but also what the company claims to do.

1.2 Purpose of the study and research question

The purpose of this study is to gain an understanding of CSR from Cameroonian perspective by focusing on the content that a company emphasizes in its communication regarding their alignment with CSR. I am interested in how corporations match their communications with social responsibility commitments that they have assumed and how they may work towards the implementation of new policies. I will take into consideration the domestication of a new policy under the umbrella of World Society Theory (WST) in order to have a significant background about CSR.

Furthermore, I have chosen a case study of MTN, an international company that is specialized in telecommunication and implemented in Cameroon. The research focuses on officials reports between 2012 and 2016 and documents displayed on MTN's official website. The main reason for choosing MTN is that I believe it could be a good example of a socially responsibility company. I believe that nowadays it is no longer about whether to act in a responsible way, but rather how a company can act in a responsible way.

Authors like Lim and Tsutsui (2012) state that global pressure from NGOs pushes companies to adopt CSR policies and McGuire (1963) highlighted the societal obligations for companies (obligations that go beyond the economic and legal framework) that must act fairly as every citizen should, stressing here the ethical dimension of social responsibility. In developing countries, CSR goals often leads to ceremonial commitment, whereas in developed countries the commitments are often substantial (Jamali and Neville 2011, 615). According to earlier studies (Oginni and Omojowo 2016) there is an awareness of CSR in Cameroonian companies, but many formal CSR practices appear to be just for appearance or "ceremonial commitment" performed completely on ad hoc basis (Lim and Tsutsui 2012, 70). For these reasons, I want to analyze this case study as an example of CSR application in Cameroon. My research question is based on the relationship between the case study company and its environment:

How MTN present itself in Cameroon when it comes to its social responsibility commitments?

Thus, to answer the main research question, this thesis seeks to address issues such as how does MTN present to meet its commitment toward different policies it agrees to respect.

Since the concept of social change is often divided between local and international level, the sub-question that assists my research is:

What happens at national level - where policies are finally developed and implemented?

This thesis is organized in six chapters. The first chapter will introduce the topic by giving a background concerning CSR and the reason of this research. The second chapter will be dedicated to literature and concepts related to CSR, mainly from Western's perspective and what it means in a Cameroonian context. Chapter three introduces the World Society Theory through which I will examine MTN's domestication of CSR. The fourth chapter in part presents the research methodology and also compiles my analysis on MTN social responsibility. Chapter five contains analysis of annual company reports to identify which measures used to comply to its CSR commitment. In the last chapter, I argue that MTN reports in their self-presentation regarding CSR, they seem to fulfill all the recommendation required by the commitments the company took toward socially responsible organization, even though the company does not always disclose the specific measure that it plans to use in order to implement those measures.

The aim of this research is not to investigate whether CSR as a western model can be adapted into Cameroon or not, but to primarily understand it from a Cameroonian perspective and to form a modest baseline for further research. Since my main data focuses on MTN as it is the company observed in this case study, this research does not contain an extensive examination of CSR practices in Cameroon or the CSR literature in Cameroon.

2   LITERATURE REVIEW

2.1   Corporate social responsibility

During the last decades, the role of businesses and their position within society has changed, the society seems to expect more and more social responsibility participation. Companies have to look beyond self-interest and face other complex responsibilities such as environmental responsibility, respect of human rights, and also social activism (A. Carroll 2008). CSR can take place in many ways and it is possible to distinguish among the different approaches of CSR three main general views on how its role could shape the policies of companies.

2.1.1   Three views on CSR

The first view on CSR is that it is useless since companies should only care about what they are supposed to do which is to maximize their profits. Anything more than obeying the existing business regulations and laws is unnecessary. Some companies clearly see it as the governments to ensure the communities' welfare through laws. Companies should follow these laws, but not do more by themselves, since this would be harmful to their business (Friedman 2007).

The second approach to CSR contains the idea that corporations are seen using CSR as a marketing tool, meaning that they are using CSR as a lift to persuade people of their good action, but that they are not actually fully following their stated commitment (A. Carroll 2008, 42).

The third view on CSR is that many entities like NGOs, governments, and corporations see CSR as a useful tool to make the world a more fair and livable place (Freeman 2004). Although this view recognizes the importance of corporations on the growth of the world economy and improving the living standards of people around the world, more focus is on the importance of respecting human rights and the environment. Only then can business operate with a clear conscience. Corporations must respect laws stating these principles in those countries where such laws exist and do the same in those countries in the developing world where human rights and the environment may not be sufficiently protected. These conflicting views on CSR have made it to be a highly debated topic during the recent years in most developed and developing countries.

Although CSR is often perceived as something quite new, Asongu (2007, 29) argues that it is "as old as trade and business itself". Indeed, the concept of CSR had been already used by Howard R. Bowen his book in 1953 for the first time. Thus, it can be said that CSR has emerged in the 1950's, but the discussion around it has changed due to various influences. The CSR concept as we know it today started in the 1990s, however the definition is still debated today. The CSR definition is complex due to the large number of rules and applications the concept includes.

The European Commission published a report in 2011 putting forward a new definition of CSR as "the responsibility of enterprises for their impacts on society (…). Businesses need to have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations" (European Commission 2011). Therefore, CSR is considered to be a voluntary activity in which businesses manage not only their economic but also social and environmental impacts of their surroundings. Before examining measurement tools that are related to CSR, it is important to understand who the impacted stakeholders are.

Milton Friedman (2007) supported the shareholder theory, which states that managers should only focus on working the company's interests. Since according to Friedman, business should not have social responsibilities and should only be accountable to its shareholders. Thus businesses have to take into account all groups of stakeholders and not only focus on shareholders as Friedman suggests (Mallin, Michelon, and Raggi 2013). Moreover, Lawrence and Weber (2016) divided stakeholders into two groups. They called the first one *market stakeholders*. Market stakeholders includes any individual who is engaged with the company in economic transactions. Thus, it can as well be employees or even customers. The second group is then composed of much bigger entities such as governments, communities, or NGOs. Lawrence and Weber named it the *nonmarket stakeholders*. The main difference being that the second market is not engaged in any financial transaction with the company but can still be affected by the company's actions.

2.1.2 Corporate Social Performance

Corporate Social Performance (CSP) is a tool inspired from Carroll's pyramid which put the light on interactions between the company's actions and its social responsibility. According to Zu (2008, 32), Wood (1991, 693) defined CSP as "a business organization's configuration of principles of

social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships". In other terms, the concept of corporate social performance is based on how outcomes are reached dealing with the society. MTN's data is applied to three dimensions of the CSP model that seem to be relevant for the purpose of this research. CSP allows business to evaluate their CSR position so that they can actions to limit negative impacts on their external environment (Wood 2010). CSP thus allow a way larger set of actor to be considered and not only companies' interests. Companies have need to take into account cultural, social environment, legal and moral that rule in the local context.

In order to give an analytical perspective for this research on how MTN respects its social responsibility commitments, I examine how MTN is socially responsible according to their website advertisements about their social actions towards the community. According to MTN, their corporate social responsibility is justified by the moral obligation, the license to operate and finally the reputation. Indeed, they do not mention about prioritizing opportunities to reach a new market, to deal in a cheaper environment, to have a broader market with a greater number of consumers, or to pursue a monopolistic advantages as the public perception of these kind of comments will likely be very negative. CSP is then the first tool used to measure MTN's CSR within a structural framework following by its application with the Carroll's pyramid model.

2.2   Carroll's pyramid

Since CSR is not universally defined, theorists have striven to establish different models to evaluate the ethical posture of the companies. A pyramid model of CSR was developed by Archie B. Carroll (1991) and it is used to understand what kind of involvement companies have in term of CSR. The model is based on four different perspectives that are involved in the concept of social responsibility which are economic, legal, ethic and philanthropic. It provides a lens through which MTN can be analyzed.
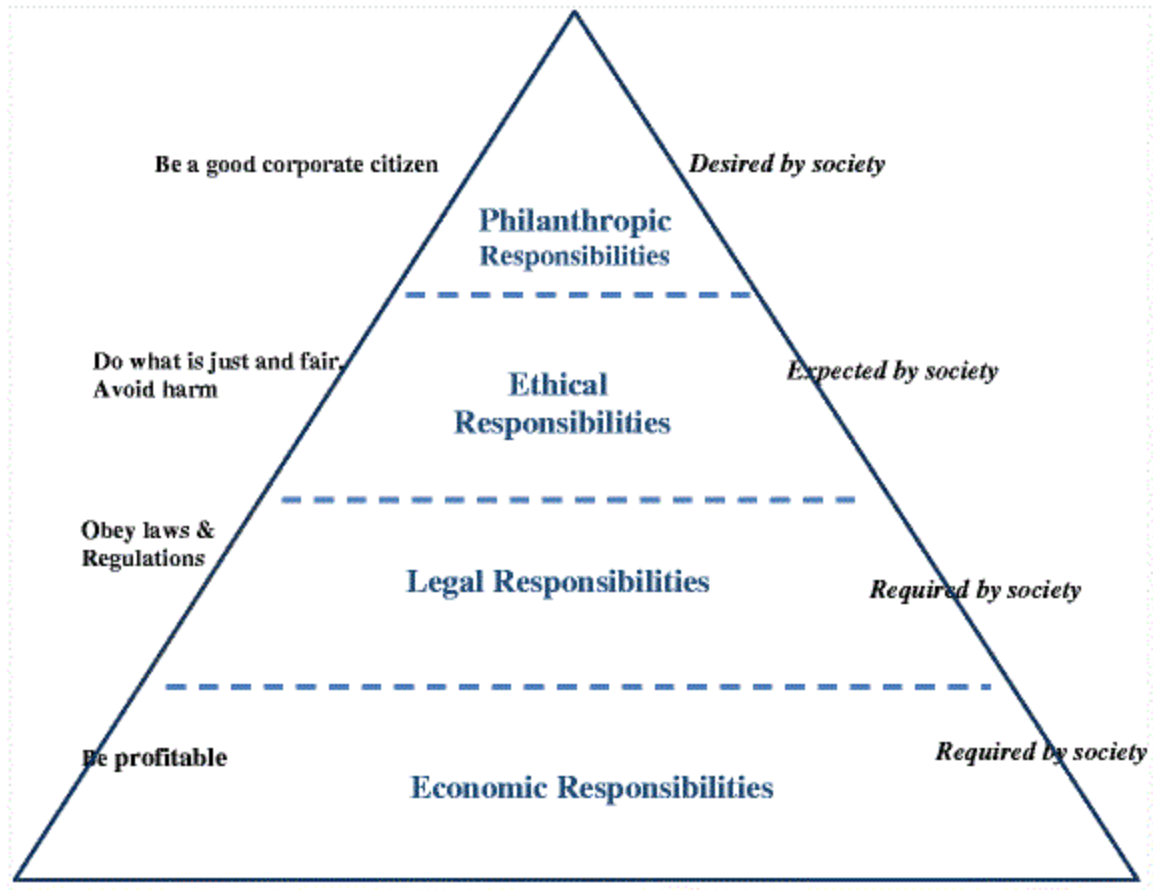
Figure 1: The Pyramid CSR Model (A. B. Carroll 2016, 8)

The Pyramid Model of CSR was developed by Carroll (1991) illustrates which how companies are dealing with CSR. Carroll's pyramid model is based on 4 different perspectives that describe the degree of involvement of companies with social responsibilities: economic, legal, ethical and philanthropic. The two last top part of the pyramid, ethical and philanthropic responsibilities only became important and just in the recent years.

At the bottom of the pyramid, there is *the economic responsibility*, where the company seems to only seek profitability. It is the company's basic engagement and emphasize the primary role of the company. It can be defined as the profit objectives of the company whose initial role is to produce goods and services that needed by people, the community and to make enough profit to subsist as a business by maximizing its gain.

The second stage of the pyramid highlights *the legal responsibility*, where the company has to respect the established law. In order to act responsibly, so to be seen as a business that care about

the region and place it is implanted, a company is then required to respect the rules and the regulations set by local governments. This make this level an important point of CSR.

The third stage correspond to when a company achieves an *ethical responsibility*, which means that the company, rather than focusing on its profitability, must make efforts to respect the environment in which it operates. According to Carroll (1991), ethical responsibility is the obligation to do what is right. Even though economic and legal responsibilities should also follow ethical norms about justice, righteousness, and morals. Ethical responsibilities represent principles that are validated by the community. Those norms prohibited by the community, even though they are not codified into law are nevertheless as important than formal laws. For example, the respect of moral; rights protection. A company that act ethically, mean it will do so by putting in consideration the expectations of stakeholders based of what they consider right for the community. The ethical responsibility could then be considered less defined compare to the legal and economic ones.

The fourth level of the Carroll's pyramid represents *philanthropic responsibility* which shows how a corporation can be part of the community by acting like a good citizen. In that level of the pyramid, the company engages itself within local communities by helping through diverse social actions such as charities (Carroll, 1991). The philanthropic responsibility, it is the higher level of engagement that a company could take in term of CSR. Through the philanthropic responsibility, a company operates a good citizen by contributing and promoting human welfare (Carroll, 1991). Even though ethical and philanthropic responsibilities seem quite the same, philanthropic actions seem to be exclusively voluntary interventions. An example of a charitable action that a company could take to illustrate its philanthropic actions, could be a financial contribution to help build a school or improve health in situations that would benefit the whole communities but mostly the most unfortunate.

These theories will be applied in the empirical part to understand the CSR adaptation by MTN. Thus, to summarize Carroll's Pyramid theory, it is possible to say that through these four complementary components, business have to realize profits (economic), obey the law (legal), do what is moral (ethical) and be a good corporate citizen (philanthropic) improving communities' life quality.

2.3   Corporate social responsibility in Cameroon

The choice of Cameroon is not arbitrary. Cameroon has been emphasized as one of the countries in Africa in where many companies promote the practice of CSR through philanthropic projects in education, health, poverty reduction. The company then can initiative to create employment and additional sources of income for the community. But the Cameroonian business environment is characterized by uncertainty, economic stagnation, political upheaval, and poverty. However, the country is considered as relatively stable in Central Africa (Gankou, Bendoma, and Sow 2016). In Cameroon, most businesses are small and medium-sized enterprises (SMEs) and the majority of large companies are subsidiaries of multinationals. These SMEs operate in a compelling environment, both financially and on other levels, and their self-financing capacity is not sufficient. To maintain the market, any method is deemed proper, even those which operate in disregard of ethical rules. The perceptible strong mobilization of some international organizations on the issue reflects the urgency of the CSR issue. The popularization of CSR is slow to take place in SMEs in Africa, especially in Cameroon.

CSR means that a company must not only care about its economic profitability and growth, but also its environmental and social impacts and be more attentive to the concerns of its various stakeholders (Freeman, Wicks, and Parmar 2004). Being located in a developing country can create additional challenges to companies, but it does not reduce the obligation to be attentive to various stakeholders needs.

Cameroon could be considered as stable economically. It is gifted with abundant natural resources: wood, oil, gas, cobalt, nickel, iron, bauxite and diamonds, which help to keep Cameroon's economy resilient. However, Cameroon experiences some of problems faced by developing countries, namely low per capita income, social inequality, high levels of corruption, and general lack of structure due to weak institutions. Efforts are currently made to improve health care and education initiatives have contributed to increase school enrollment and literacy rates. The literacy rate of those aged 15 and older now reaching 75 per cent ("Human Development Reports" 2018). Those improvements are mainly due to the role of philanthropic actions on the part of some multinationals operating in Cameroon. For instance, the MTN, in addition to the jobs they offer to Cameroonian citizens, the company participate to donations of all kinds, particularly in urban

communes and sports clubs. In 2016, corporate philanthropy helped to build and equipped three schools in west Cameroon (the primary schools of Bekoko Bonduma in Buea, Kake I school in Kumba and Kumbe Balondo school in Ekondo Titi). The concern of companies of the society where they are implemented has a massive effect in their population specially when they are sponsoring major causes and events such as the fight against Malaria in certain region ("MTN Foundation | MTN Cameroon" 2018).

2.3.1 Cameroon and MTN overview

To overlook the case of CSR within a specific company in Cameroon, I have chosen to do a case study which is a qualitative method that plays an important role in this research. For answering my research question, I have chosen a company which is praised in Cameroon for its commitment to CSR. I will briefly introduce the Cameroon context and then explain the history, the profile of MTN.

Cameroon has often been referred as the heart of Africa or as "Africa in miniature" because of its location near the center of the continent and its diverse population which has over 200 different linguistic groups. Those different culture coexist thanks to two most widely spoken official languages in Africa; French and English. Cameroon has two official languages with two officially English-speaking provinces and eight officially French-speaking ones, as legacy of its colonial history under French and British mandate. This makes Cameroon a very special country amongst the others in the continent. Cameroonian culture is shaped through a unique system. Most of the institutions in African countries are a relic of their colonial era. However, Cameroon is unique in the way that it consists to two distinct and often conflicting legal and institutional systems. English common law and the French civil law operate in a tenuous coexistence. The implementation or the understanding of a new policy can be challenging according to which system a region answers to.

Cameroon obtained its independence in 1960 and had been relatively stable with a presidential system based on a parliamentary democracy. Cameroon's economic and institutional reforms have significantly contributed to the emergence of a decent work environment. The reforms policies to reassure minimum wage or a strengthen legal frameworks to combat child labor and exploitation.

But on the other hand, the behavior of companies in regard to CSR requirements is still quite circumspect in Cameroon. Indeed, it is customary to find businesses that claim to be good corporate citizens through certain social works, but at the same time, harm the local population. This is the case, for example, of the "Brasseries du Cameroun" which is a brewing company in Cameroon, which, despite philanthropic work they are doing for the community such as supporting several sports movements, polluted continually the Koumassi region where they brew beer. The sanctions by the Ministry for the environment pollution led the company to create an environmental management service and to commit to more socially responsible and sustainable development. This highlights again the question about the realities of CSR in Cameroon. In other words, do the real concerns and practices of Cameroonian companies really correspond to the values conveyed by the concept of CSR?

2.3.2 Mobile Telephone Network's description

MTN is a multinational telecommunication company created in 1994 and based in South Africa. In 1997 it began international expansion and today is one of the telecommunication network leaders operating in Africa where it operates in over 16 countries, but also has ties to a few countries in Europe and Asia. In 2001, MTN created in South Africa the MTN foundation, which is a corporate social responsibility management structure present in some of MTN subsidiaries such as MTN Cameroun, Nigeria and Ghana ("The Events That Shaped Us - MTN Group History" 2017). Indeed, MTN, like most of the large companies in Africa, has subsidiaries spanning across multiple countries. The subsidiaries, including the Cameroonian one, have to comply to the same commitments as the parent company based in South-Africa. In its letter of commitment as a United Nations Global Compact member (UNGC) in 2012, MTN has agreed to fully assume its social responsibility for sustainable development. This commitment involves the respect of UNGC principles, include Sustainability Report (SR) in their annual report. Not following these commitments can lead to sanctions. MTN Cameroon, which is an MTN subsidiary support service and a member of UNGC since 2006, was expelled in January 2011 due to "failure to communicate progress," which is required from all members on a yearly basis. In the other hand, the MTN main headquarters, based in South Africa, and a UNGC member since 2012, is still listed as active.

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2.3.3   MTN Foundation

In 2005, MTN created the first corporate foundation in Cameroon. The creation of a specific platform dedicated to the company philanthropy, as stated in most of their reports, is to enhance their social responsibility actions (IR 2012, 77. IR 2016, 21). Its actions are funded by 1 percent of the profit made by MTN.

Fully philanthropic, the MTN Foundation's actions in Cameroon support equal opportunities in a constantly changing world that involves both opportunities and unfair conditions, like giving people who face major difficulties the means to access education, employment, culture, heat, seems to be the foundation's goal.

 MTN have made humanitarian solidarity the guiding principle of their philanthropic actions in every country where they are implemented. MTN Foundation in Cameroon is acting to improve the living conditions of people by facilitating access to education and to disadvantages populations ("Projects | MTN Cameroon" 2018). With MTN Foundation, the company want to act closer to the local population. The main benefit of this initiative is a solid relationship between the company and the local community, which shows the seriousness taken by the company to support causes, such as the eradication of malaria in Cameroon rural zone or providing clean water in deserted zone. Of course, critics could question the motivation of the company and could be seen as efforts to polish their reputation. Wherefore the importance of an international support and recognition. MTN has been recognized by various NGOs and governments for various social responsibility actions over the years (e.g. MTN Cameroon, winner in 2015 of the 21 Days of Y'ello[1]. 2011 they were recognized by the organization Malaria No More for their aid in ridding Cameroon of malaria (*Malaria* 2015).

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[1] The 21 Days of Y'ello Care program is a complement to MTN's social investment policy embodied by the MTN Foundation. Unlike the Foundation whose projects are funded by the company and achieved over time, the 21 Days of Y'ello Care program is supported by employee efforts. In each of the MTN Group's subsidiaries, the employees themselves define the social actions they intend to take and invest materially and personally in carrying them out. The 2012, 2013 and 2015 editions of the 21 Days of Y'ello Care were won by MTN Cameroon.

3   THEORETICAL FRAMEWORK

3.1   World Society Theory and the rise of CSR

World Society Theory (WST) is based on the principle of social interaction that highlights the importance of international institutions and culture. WST helps to understand the influence that a global culture has for instance on nation-states' actions, organizations and individual around the world without a global governance, more like a whole statelessness dynamic (Meyer et al. 1997). Thus, the WST seems to be one of the first theories to realize the importance of NGOs in driving social change by providing a sociological institutionalist interpretation of global relations where social actors and organizations are rooted in a cultural global level, which allows them to frame and shape their identities, structures, and behaviors.

Even though CSR has become a common topic in the business literature, it has largely neglected the role of global institutions. However, there are papers by DiMaggio and Powell (1983), Meyer (2010), Meyer and Rowan (1977), on how neo-institutional theory help to understand why organizations commit to respect or to implement global polices. Thus, WST analyzes the propagation of beliefs, culture or global norms as CSR.

The world was characterized by several authors as being about divergences between different regions of the world, between North and South (Chase-Dunn 1998; J. Meyer, Boli-Bennett, and Chase-Dunn 1975), meaning that they assume that the world-system has differentiated into a center, a semi-periphery and a periphery, and that inequalities between these regions are reproducing. But that world system which seems to be about interconnectivity, appear to have shift to a single stateless society. As mentioned, this research is not about finding a difference between a western CSR and CSR from developing countries, thus this research aligns with W. Meyer, Boli-Bennett, and Chase-Dunn's approach (2003) which works on the relationship between convergence and divergence characteristics that lead nation state, companies in this case, to implement global policies. This research therefore assumes that the relative autonomy of each subsystem within company is combined with its relative dependence on the authority of worldwide cultural models. The development of CSR in a country like Cameroon - its aims, its structures and, its methods - would then correspond more to cultural global models than it corresponds to the economic and

political characteristics of its national context. With this in mind, there is a cultural unity of society-world in cultural standards or institutions having acquired global authority. These standards are normative, attractive and even sort of mandatory for companies to comply with them. It is then important to underline the influence of NGOs, which push most companies just like nation-states, to define themselves in the context of an international system by stretching modern goals and rational strategies to achieve them (Meyer et al. 1997). This creates probable convergences between companies. Thus, in spite of their enormous differences, just like nation-states, most companies end up adopting nearly the same goals: almost all declare to want to be more socially responsible, almost all have constitution describing their people as composed of equal men and women with formal rights and a right to collective and individual development, and almost all value education as a decisive tool for the desired national and individual development or very defendant of the environment. In that context, CSR is therefore seen as one of the central elements of the cultural model of modern society for companies. It represents and promises to achieve the universal values of a responsible business.

Thus, businesses are driven to integrate the practices and procedures defined by an universal organizational way of work that are institutionalized in society. Pope and Meyer (2016) describe CSR as a highly suitable case for world society research. Indeed, why would corporates behave in a socially accountable manner?

Research on companies' performance and their relationship with their social environment has focused on different frameworks of stakeholder theory. The theory mostly describes the practices and consequences of business behavior, which led to the emergence of seven theoretical frameworks, including the institutional theory (Ortas et al. 2015, 674).

Unlike the behaviorist approach, according to Ortas et al. (ibid.) institutional theory is based on the fact that the community has accepted for instance, CSR's rules and comply with it. In other term, depending of a local context, a company would adopt different priorities for its CSR. Indeed, cultural elements, such as beliefs and socially accepted rules can influence a company's actions and make CSR priorities differ from one country to another, from one region to another, form from community to another (Ortas et al. 2015). DiMaggio and Powell (1983) emphasize different factors that lead to similarities between companies adopting same concepts. They state two main reasons which could explain these similarities; competitive and institutional effect. Indeed, according to

them, competitive isomorphism could explain why companies adopt certain policies specially if these new policies guaranty them to be more efficient with a low cost and still stay competitive, they will definitely adopt them. Institutional isomorphism in another hand, leads to structural similarity regarding companies' management practices in a process that could be divided in three main mechanisms: coercive, normative and mimetic (Ortas et al. 2015).

According to Ortas et al. (2015), coercive isomorphism comes from formal pressures like formal laws (legislation) and informal ones such as moral. Those pressures are driven by the community where the company is implanted or by the society cultural beliefs. As for corporate social responsibility practices, forced isomorphism could include arrangements for the publication of environmental information, mandatory compliance or threats of future regulation (Strang and Meyer 1993; Jamali and Neville 2011). Second, regulatory isolation results from professional decision-makers in organizations, which implies a similar socialization. In this way, managers end up developing the same ways of understanding, interpreting, and resolving the difficulties faced by their organization. With their identical intellectual attitudes, companies develop similar behavioral patterns and find similar solutions. For example, organizations like MTN taking part in a CSR initiative, such as the UNGC, do it principally because the company would like to respond to the values shared by other organizations and to acquire legitimacy. This then come to emphasize the importance of a company reputation or the image it could have from other actors. In the MTN case, they comply to UNGC initiative to g being their economic responsibility. The decision to take part in nation or international commitment does not mean that organizations are committed to respect every social convention. Instead, it means they are careful and have the ability to adapt to social standards (Ortas et al. 2015). Thirdly, as far as mimetic isomorphism the uncertainty aspect can lead companies to imitate others. For example, MTN could have been encouraged to adopt a corporate social responsibility initiative or to begin the process of publishing environmental or social information because its competitors are communicating about their CSR actions. Thus, by adopting CSR, MTN would try to gain a social legitimacy. In this case, profitability is defined by the level of success and social acceptance (Ortas et al. 2015). According to Jamali and Neville (2011), CSR has a certain degree of mimetic convergence, since companies copy the practices of their colleagues such as filling diverse reports to demonstrate how they comply with global and ethical norms.

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Institutional impact spreads to all organizational sectors, which are a recognized period of institutional dynamic. Thus, structural isomorphism can be seen as an important consequence of competition between different organizations, but also institutional methods. In fact, companies like MTN or any organization, are competing not only for financial outcomes or more customers, but also for power, legitimacy, reputation which would lead to a positive social image but also a fair economic results (Meyer et al. 1997). This theoretical framework is useful for exploring CSR and how its application can simultaneously be influenced by various factors. Indeed, business engagement in voluntary CSR initiatives depends on different actors; civil society, national and transnational organizations (Pope and Meyer 2016). Some empirical studies which describe how conforming corporations that engage themselves in international commitment are doing locally are rare, and often insincere (Pope and Wæraas 2016). Especially when that comes to developing countries where the lack of infrastructures often does not allow to sustain in practice those commitments. This conformity reflects the existence of a common global culture and the similarities in the way the adopt them, actually facilitate the rapid flow of standardized ideas about norms like CSR (Alasuutari and Qadir 2013). (Carroll 2008). For 2018, The Yearbook of International Organizations contains more than seventy-five thousand international non-profit organizations, including government organizations devoted primarily or secondarily to CSR, such as UNGC, ILO, CSR Europe, International center for CSR etc. Even though, in Cameroon, MTN seems to actively work with civil society organizations and INGOs, WST highlights the importance of decoupling (Pope and Meyer 2016). Indeed, in the absence of a global world governance, the conceptual framework of sustainable development could strengthen CSR's theoretical foundations and further legitimize the concept of CSR and a wide dissemination of its practices. On the other hand, sustainable development would benefit from CSR since, in the absence of international law governing the company's activities, sustainable development's operationalization requires that the company becomes more accountable by means of voluntary practices that meet standards derived from private standardization.

Decoupling designates the systematic difference between programmatic speech and the practical implementation of global cultural model national policy level (Jamali, Lund-Thomsen, and Khara 2015). The enormous inequality of economic and political power between countries implies that there are dominant models that are more easily established than others. For instance, practice of CSR as a model for MTN in Cameroon cannot be explained by the political or economic power of

the country but can be explained by results made by non-governmental organization like the UNGC which study the lack of social responsibility practices by many companies. MTN identifies themselves as exemplary in certain aspects of their commitment as evidenced through their annual reports. The imposition of the evidence-based argument serves as a mechanism by which the production of good companies and attractive models for global diffusion can be as exemplarity being synonym of power.

For the WST, NGOs are the backbone of global civil society and a key focus of world cultural development even though they do not have powers similar to those of a national government. Their stateless dynamic, negotiations and decisions of the experts cannot therefore be imposed by force; their main asset is persuasion, and dynamic as their large effective power resulting from the meeting of significant others that become more important in defining itself (Meyer et al. 1997). Koo and Ramirez (2009), for example, show that the more memberships there is in INGOs advocating human rights, the more likely a state is to create an agency devoted for domesticating the human rights issues. The same dynamic could then applicable to the adoption of CSR by companies.

3.2   The Domestication of CSR

CSR is usually discussed when it comes to state policies, economics, environment, health and safety or transparency. Policies that emerge from CSR are often based on sequential ratification of international conventions. In Cameroon, for example, these conventions seem to focus mainly on labor issues, therefore, development policies such as CSR are rare in the country. Also, African Union[2] involvement in CSR is relatively new.

In order to understand CSR in Cameroon, it is important to comprehend it as a persistent and diffusing concept of institution. This new setting of institution allows a new concepts as sustainable

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[2] The African Union, launched in 2002, is a continental union consisting of all 55 countries on the African continent, with the aim to promote unity and solidarity among African State but also to coordinate and intensify cooperation for development ("AU in a Nutshell | African Union" 2018).

development, environment protection or the respect of human right to become part of every member of the community. The implementation of norms such as CSR are made relevant notably through the of domestication as an essential example of the trends of CSR. In response to my research question, I will rely on a subdue process stemming from a domestication approach. Indeed, the main reason corporations adopt new policies cannot be explained only as a mimetic decision because their competitors in each country do so, but it is about taking a new norm and shape it so that it fits to the local culture (Alasuutari 2009). However, I believe their applicability may vary from country to country, mainly because of the differences in how countries perceive, interpret and resolve cultural beliefs.

Domestication of CSR is an ongoing process, which seeks to redefine the interaction between business and society. Domestication as a framework was introduced by researchers who associated domestication in terms of cultural sociology so that they can make sense of the unprecedented adoption and usage of policies by families during the late twentieth (Alasuutari 2009). The domestication of CSR by companies can examine the same way Mansell and Silverstone (1996) identifies the domestication of Information and Communication Technology (ITC) as an inevitable evolution brought upon by what they call "technological determinism". They analyze the domestication of ICTs in four phases; appropriation, objectification, incorporation and conversation. Adapting that approach to MTN, which can domesticate CSR, the appropriation could correspond at the company shaping the policy as its by acquiring a certain knowledge in order to master it. The objectification will allow the company to use the newly domesticated norm. In the third part the CSR is then incorporated into the company's management routine. Finally, the conversion phase is the process in which CSR in use, establishes a new relationship with the culture where it is implemented. Mansell and Silverstone define domestication as a way for customers or organization to choose which kind of relationship they would like to have with the new concept or norm that they are adopting. According to them, domestication is integrally embedded into our society. In that way, domestication of CSR could be a clear statement that companies are committed to keep the world clean and maybe more equal, starting with communities with whom they are involve. Thus, domestication is not only a simple transfer of norms or policies. The starting point is no longer the design of the of the policy, nor even the company-new policy interactions, but the dynamics with the rest of the world.

Before considering the reasons why companies will commit themselves to global initiatives, it is worth examining what domestic circumstances cause them to delay. That delay can be caused by political instability, lack of economic and bureaucratic resources or cultural issues. Thus, when something like a treaty for nation-states is ratified or new policy for a company, it also must be implemented. Domestication is the process of internalizing and implementing legislation to give effect to a new norm. Once a company makes the decision to be commit to a new global policy with an NGOs, the next step is the domestication of that policy. Companies are also required to submit periodic reports to the respective commitment. These reports are designed to highlight measures that companies have taken to implement the new policy. Thus, the concept of domestication of global policies at the national level provides us with a framework of reference and broader understanding (Alasuutari, 2009).

There are two ways through which companies can comply with their international obligations as mentioned in the commitments that they have taken: the first one is by respecting national laws of countries where are implemented which are consistent with international norms. The lack of infrastructure in some developing country, regarding CSR can indeed complicated the company mean to respect those commitment, that is also why international norms come to strengthen any lack of existing law in the host country. The second way is by making those international norms an entire part of company own policy, so that those new norms would be internalized and become one of the main focus of company social policy.

Although domestication seems important to the implementation of international policies within a company, very few of them are structurally prepared to incorporate serious international policies into their own policies if we make the parallel with what Alasuutari (2009) emphasize about countries. According to authors like Alasuutari (2009) or Pope and Meyer (2016), new norms are not simply just adopted by countries. The characteristics of the local setting when the new policy will be implemented, often changes the original form of the policy to adapt it locally. Even for models like CSR that have been widely sprayed, local variations still occurs in each country where the company operated, because the country's culture at the end still "shape the manner in which the world models are operationalized" (Pope and Meyer 2016, 291).

4 RESEARCH METHODS AND DESIGN OF THE STUDY

The question explored in this thesis is about how a company based in Cameroon is handling locally a global policy that is CSR. How does it present itself as socially responsible? To answer this question, I have chosen to focus on one company, MTN, one of the largest telecommunications in Africa and leader in Cameroon.

4.1 Research approach

I have chosen a qualitative case study approach for this research because it will deepen my understanding as a researcher on a specific phenomenon in a local environment (Boblin et al. 2013). The intention of this research is thus, to be a process of enquiry and investigation to fill the gap of the current literature by systematic and methodically gathering information in order to answer my research question and to increase the knowledge about CSR as a global policy in a setting on a developing country. In Cameroon, some large companies, such as global companies like MTN have adopted socially responsible practices under NGOs influence.

I chose MTN amongst other companies as a case study because it is one of the main companies in the past years in Cameroon, which has been praised for its involvement in local sustainable development. MTN has won on several time the first place in a study released each year since 2012 by a group of researchers in Cameroon as part of an initiative to understand CSR perception and practices in Cameroon[3] (Malaria/Ascomt 2016).

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[3] The results of the ASCOMT / MALARIA survey on the perception of CSR practice place MTN at the top of the list of responsible companies in Cameroon and it has been named as leader in the practice of CSR in Cameroon for the year 2013, 2014 and 2017. MTN came second in the in 2015 and 2016. The survey coordinated by a team of teachers, researchers and scientists from the University of Douala, for 6 weeks, between January and February 2014 with a sample of 6000 people in 7 major cities of Cameroon: Douala, Yaounde, Bafoussam, Ngaoundere, Garoua, Maroua and Bamenda. MTN Cameroon tops the ranking of the 30 companies evaluated, with 22.56% of favorable opinions, before the SABC (22.47%), Orange (15.88%), AES SONEL (7.06%) and Camrail (6.8%).

4.2   Data collection and description

To answer my research question, I principally use data from MTN website, and sustainability project from the MTN Cameroon Foundation, established to focus on MTN Cameroon's effort with CSR initiatives.

The empirical materials of this research are PDF files that could be found on both MTN's website and the United Nations Global Impact's website (examples in annexes). The data is composed of five integrated reports (IR) from 2012 to 2016, for a total of 680 pages. IR is an annual financial statement of the company. MTN's yearly IR describe the company's progress in term of ongoing actions. The reports describe the achieved actions in term of performance of instance, the impact of adverse regulatory changes or the non-compliance with law and regulations or threats and company political impact on environmental events. Thus, the IR details actions has still had to be taken in the incoming year and those that have been achieved during the year. The MTN's IR goes beyond the traditional of capital accountability and include notes about social accountability in the report such as social ethic or environment performance, but principally, the report is a yearly reminder of the company engagement toward their stakeholders. Indeed, sustainability has become a top priority in many companies and industries in recent years. Most organization have some form of sustainability program and the annual sustainability report (SR) is available on their website to testify it.

Thus, the use of four SRs from 2013 to 2016 with a total of 237 pages, underscores the company's commitment to sustainability issues. Indeed, SRs are annual reports that the company publishes about their economic, environmental and the social impact that their activities had on the community. MTN's SRs also presents their governance model and how it is linked to other sustainability commitments. The SRs usually follow the Global Reporting Initiative (GRI) guidelines such as the description of MTN governance, their ethic and integrity or the description of their policy in term of environmental management. MTN's SR classifies the company's actions by category, such as, social labor practices and decent work, human rights or environment. In each category, the company describes its plan of actions and when available, the means to achieves and where in the reports to find the necessary information.

GRI is an independent non-profit international organization that works with companies, NGOs and other stakeholders and has as their mission to promote sustainable development. GRI has developed sustainability reporting guidelines that provide companies with a global framework for reporting on their economic, environmental and social performance, which is widely used around the world. My data includes three MTN's GRI reports from 2014 to 2016 with a total of 64 pages. The MTN's GRI reports often referenced to IR, SR, or COP reports in order to comprehensively asses the company response. For instance, MTN will be asked in its GRI report to disclose on its management approach regarding environmental issues. MTN's GRI report will then provide in the next colon information, documents or web links to where to find those answers when available.

Additionally, to commitments with organizations like the GRI, MTN is also committed to delivering an annual Global Compact Communication on Progress report (COP) responding to ten principles covering human rights, business integrity, environment, anti-corruption, labor standards. For this research I used four MTN's COP reports from 2013 to 2016, with a total of 140 pages. Thus, this study overall covers about 1121 pages from various publications. The amount of data is manageable to analyze manually without the need of any coding software as only certain parts of the reports are relevant for the research and most of them are condensed in table reports. A larger data set could assist in performing a more accurate evaluation, but the availability and access to MTN's reports from the earlier years is more challenging.

The data provides an insight into MTN's governance and set a better communication about their value creation both in term of financial stability and sustainability goals. The justification about the years chosen for the reports lays on the fact that in 2012, MTN became an UNGC member, where it commits to implement and promote the ten universal principles of the UN Global Compact.

Another set of material are information found in books, newspaper articles, scientific papers and websites, which can provide me with additional knowledge about CSR and MTN CSR in Cameroon.

The process for this research was started by finding a global idea which is CSR, and a context that is Cameroon. A primary, in-depth, literature review helped me to formulate my research question, since most of what I was reading did not respond to my questions concerning Cameroon. There

was a clear gap in the literature about reporting about CSR in Cameroon and how the country deals with a global policy.

Thus, the data for this research was downloaded from MTN website, in order to answer the empirical research questions on how MTN claims to be sustainably responsible. Even if the reports mentioned other countries where MTN is operating, the focus of my research remains in Cameroon exclusively, even though information provided on other subsidiaries would certainly give a point of comparison within the same company, about how MTN deals with a global policy across various geographies. My approach with the data includes going through the set once to understand how each category of data is organized. Then a second time with searching with the keyword "Cameroon" and reading through and analyzing what is mentioned. The following step was to select from that second "keyword" reading, relevant information that could answer my research question. A table organized by data and relevant information found in each of them, helps me to structure exactly what seemed to be the main focus for MTN's sustainability development, and key aspect of it that will later help to answer this thesis research question.

The following table illustrates how I organized my key words that were related to MTN CSR in Cameroon in each report. The empty case in this table are not relevant and only show that Cameroon was not mentioned that many time in the report.

GRI	IR	SR	COP
E-waste	Education program	Y'ello program	
Humans rights	- Mobile Libraries to reach villages - Partnership with NGOs	Hello doctor mHealth (HIV, Malaria…)	Anti-corruption
Gender awareness	Multimedia centers	Digital inclusion	NGOs and Media
	Best investor in people award (LIP)	Infant mortality	
	Employees rights	Donation do school Culture sponsor (football, traditional boat race.)	
	Philanthropic action (sports events, youth employment)	Environmental management (e-waste)	
		Humans rights	

Table 1: Relevant information concerning Cameroon in MTN Reports

Even though, I focused at the first in information concerning Cameroon, the rest of the data concerning MTN sustainable development management is still relevant for my research. MTN's commitment about CSR is mainly about all its subsidiaries and here Cameroon in cited as an illustration of certain measures taken by the company.

4.3   Qualitative content analysis and case study as the research method

Qualitative methods can be used to understand a phenomenon and explore the research question raised about CSR domestication by MTN. In this case study qualitative approach is used to investigate a contemporary phenomenon and more specifically the chosen tool is conventional content analysis as described by Hsieh and Shannon (2005). According to them, conventional

analysis is used when "when existing theory or research literature on a phenomenon is limited", which is the gap that this research is aiming to humbly fill about CSR in Cameroon. Using this method allows the categorization of the data to simply come out from texts naturally. This thesis categorization relies on the common topics discussed in CSR literatures such as human rights, environment or philanthropy actions.

Choosing a practical case offers a lot of information that permits me to find the answer of my research problem. With this information, I am able to evaluate the MTN's CSR reality. Case study is the best way to combine the theory and the real facts (Yin 1994).

4.4   Case study justification

While current societal changes are driving companies in Africa to embark on social responsibility initiatives, they also gain tangible strategic benefits. They strongly realize that this orientation can increase their performance, reduce industrial and ecological risks over time, enhance their image and competitiveness by mobilizing all the stakeholders around a genuine project of a sustainable society.

According to (Yin 1994), a case study which is an empirical inquiry help to investigate a contemporary phenomenon in its real-life context. The case study seems to be even more important when it comes to boundaries between phenomenon and context are vague. Case study, thus, gives a complete view many details that lead to a more complete understanding of the research. A practical case offers a lot of information that allows for formulating hypotheses and finding answers to research questions. In this case, the case study assists with evaluating the CSR reality in Cameroon.

(Yin 1994) identified three types of case studies. The first one is explanatory, the one used for this research, which is used to explore cause and effects relationship, suggested by a theory. The second is descriptive, which is used to dawn upon a research study. It is an efficient mixed with other methods. The third, is exploratory, which is used to develop a theory or test new theory.

My research design is linked to my research question, there is a logical connection between my data and the question. The criteria of the research questions used to interpret the findings assist in

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uncovering findings from the case study. Investigation of MTN alone is not sufficient to answer all the questions about CSR in Cameroon, but since it has proven to be one of the recognized social contributors in Cameroon, MTN can be an example of how a company in Cameroon defines itself when it comes to CSR.

5 ANALYSIS ON HOW MTN PRESENTS ITSELF AS SOCIALLY RESPONSIBLE

The main focus in this thesis, it is to understand how MTN presents itself in Cameroon when it comes to its social responsibility commitments. By analyzing their reports on CSR in Cameroon, it was interesting to see a clear focus on four key commitments where Cameroon is more mentioned. The structure of this analysis chapter follows the importance of issues mentioned in MTN reports regarding their CSR commitment in Cameroon. The analysis starts with the commitment where the company seem to most vague about its actions towards it, the human rights commitment. Then anti-corruption which seems to be a real issues in developing countries and a challenge for MTN for find proper structure to fight against it since the issue is embedded culturally. The third and last commitment analyzed is the environment and the philanthropic where MTN seems to be more involve in Cameroon and details most actions the company is taking at the local level to improve the community way of live.

Due to limited research on CSR in Cameroon, this thesis demonstrates a need for additional information to find out how CSR could be domesticated in a different setting such as Cameroon, which is a developing country.

MTN's main commitments focuses in four main areas; human rights, anti-corruption, the environment, and philanthropy. INGOs translate these commitments through their demand for companies to submit yearly sustainability development reports. The hope is that socially responsible behaviors will be generalized to all enterprises, whatever their size and sector might be. In Cameroon, it is fair to note that some large companies like MTN, have adopted, at the behest of their main company, socially responsible practices. To assess the degree of engagement of MTN, this study analyzes the data for this research mainly from the four key CSR principles initiated by the UNGC: human rights, labor, environment and anti-corruption. In addition, MTN's involvement in philanthropy seems to be so present in their actions that it has been included in the analysis as part of their CSR focus areas

5.1   The Human Rights Commitment

The post-World War II era was when the world witnesses a growing number of international treaties focused on the principles of Human Rights. Those treaties established a global ideal of conduct based on the assumption that basis moral principles have a universal norm. The first article of the human rights defined by the United Nations stipulates that "all human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood (…) regardless of race, sex, nationality, ethnicity, language, religion, or any other status" ("Universal Declaration of Human Rights" 2015). These human rights include the right to life, liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work or education. which are universal rights held by a person.

Thus, human rights institutions are not only an interstate institution or crossed-national policy that is impose on states (Pope and Meyer 2016) . They can be seen as effective supranational authorities that goes beyond its ratification by a nation-state, but all entities in that country, like corporates or civil society organizations, should promote and implement its values. The idea behind it being that human rights is "global collective good, rather than individual or sub-group self-interests" (W. Meyer, Pope, and Isaacson 2015, 10).

The issue of corporate responsibility in respect of human rights is more relevant than ever in a world where millions of children work, and millions of people are victims of forced labor. From the UNGC's principles, this analysis takes into account certain relevant criteria to evaluate CSR practices with respect to human rights, such as freedom of association, respect of the civil liberties of the person at work or the promotion of equal opportunities for men and women. The concern about human rights in a Cameroon is important since the country has been accused by Amnesty International for violating human rights (Amnesty International 2018, 19). Pope and Meyer (2016) argue that indeed, some countries, just like corporations, often commit to respect and promote human rights, but in fact continue to commit human rights abuses or to ignore them.

MTN reports highlight the company's commitment to the respect of human rights, such as worker's freedom against any human rights abuses, either with forced or child labor (annex 3). Companies in general have integrated those core standards in the company Code of Ethics. MTN consult NGOs on specific issues through discussions in order to get an external and independent

point of views in order to ameliorate their sustainability commitments (COP 2014, IR 2013). MTN is well aware that human rights agreements do not impose a direct legal obligation to companies. MTN often highlights on its reports that aspect, so that it can insist on its willingness to be a socially responsible company. Pope and Wæraas (2016, 188) mention this CSR narrative of "doing the right thing even though it is not compulsory" serves to incite sympathy from outsiders. However, the companies' action can influence the gratification or the perception of human rights in a positive or negative way. Corporations can influence the human rights operations of their employees or communities that are connected to their activities. Thus, MTN voluntarily makes commitments to respect human rights principles, for philanthropic reasons, to protect or improve its reputation or to open new markets. This is where WST is relevant in this research, because it helps to understand that MTN, just like nation-states, are not adopting this new policy because other companies did it. It mostly because MTN is part of a "global network" that exercises a normative pressure on companies to act responsible (Syväterä and Alasuutari 2013).

MTN's SR show that certain commitment can also lead to companies to assume additional responsibilities in certain circumstances. For example, MTN indicates that there is a need for them to create a program concerning access to public health (Hello Doctor, mHealth) for people of all social backgrounds and situations.

Although economic and legal responsibilities include ethical aspects like fairness and justice, ethics reflects shareholders expectations. This implies a virtuous approach to the relationship with employees and suppliers in the countries where the company is present. But, as highlighted several times in most MTN reports, it also requires vigilance in every moment to respond to the injunctions of the authorities in accordance with the company values and international regulations. MTN's actions according to the four different types of reports used for this research, seems to focus on topics like to protect the fundamental rights of employees, promote human rights with suppliers and subcontractors or the protection of privacy and freedom of expression. With many subsidiaries around the world and different laws and culture, the task represents a real challenge for the company, which seems to devote energy and resources to it (MTN social and ethics report on the position on human rights in 2012).

In the company's 2013 social and ethics statement, MTN assures it is adopting policies on "security and privacy human rights in use of information and communication technologies" (IR 2013, 78),

but the company failed to disclose almost on each yearly report, their management approach, or an average of hours and number of employees who received human rights training. It then appears peculiar when MTN's response to UNGC reporting requirement are often "not available" when it is known that the majority of their subsidiaries, located in developing countries, like Cameroon are often targeted by critics for not respecting human rights (Amnesty International 2018). It was then expected to see how these was interpreted in MTN reports, notably about the freedom of association for instance and gender equality. The gender equality policy for instance, in Cameroon where the parity between men and women is still far to be established as a law even in people's mentality (Mefire, Vissandjée, and Bibeau 2017). Unfortunately, there is the same lack of information when it comes to explicitly disclosing which kind of programs MTN is planning to implement to reduce that gap, the same applies for reporting about ratio of basic salary and remuneration of women to men by employee category, or their management approach about human rights. This lack of answers from MTN on certain policies are not in compliance with the commitment taken. In a contest where multiculturalism, multiethnic and gender equality are predominant, MTN, wants to position its image in the good part of the spectrum. Thus, MTN still needs to work on their engagement about gender representation. In 2016, the representation by gender on the board shows a poor representation of women, less than one third of the general board (IR 2016, 57).

Thus, one of MTN's goal for 2016 was to create more awareness on issues like child labor, forced labor, gender equality, environment, health and safety or corruption through NGOs, stakeholders, and employee feedback (IR 2016, 39).

Examining MTN reports on human rights, it appears that CSR has shifted away from unilateral commitments and is increasingly favoring a multi-stakeholder or contractual approach with a global framework agreement, which will undoubtedly be one of the key points of the vigilance plans (SR 2016, IR 2016). The management approach, that seem to be absent in some issues of the MTN reports, appear to now be supplemented by a judicialization of CSR particularly related to human rights, with the presence of business lawyers or compliance departments, watchdogs, transnational social movement, are now interested in CSR and its possible risks of litigation (Pope 2016). The lack of disclosed information about concrete actions taken by MTN to promote human rights in its report could also highlight the lack of information on fundamental human rights abuses

in most emerging countries (Idemudia 2011). This redefinition of the concept of social responsibility between new governance, sustainable development goals, accountability, levers of influence and judicialization perhaps forces companies to take responsibility seriously. The lack of information in MTN reports concerning their management approach on human rights could then raise the question of ceremonial commitments that are not always followed by concrete actions and emphasize the lack of power of INGOs to ensure companies compliance. Commitments announced by a number of companies, especially multinationals like MTN in developing countries, are not without purpose. To understand this, it is important to remember the first level of Carroll's pyramid, which is the economics. For some companies investing in employee training for human rights can seem contrary to what may appear in their speeches. Some reasons might be the cost of it or lack of resources and funding available. The reluctance to adopt socially responsible behavior by MTN in Cameroon allows me to point out that the pressures exerted by large companies do not weigh enough on their behavior. The real obstacles highlighted are, among other things, the vagueness of the local legislative and regulatory framework in this area, the recurrent problems of financing (lack of money), the relatively low level of education of the managers, and the insufficiency of a staff short description or lack of culture in CSR which could be interpreted as a lack of interest in their part. The resistance of some companies is linked to a risk of a possible change in their management style

5.2   Anti-corruption

Corruption is the act of giving money or gifts in exchange of a service, meaning willing to act dishonesty in return for money or personal gain (("Transparency International - What Is Corruption?" 2018)Corruption in Cameroon remains endemic. The country has been reported by two times as first ranked country corrupt respectively in 1998 and 1999 by the Transparency International. In 2017, the country was ranked 153th in the corruption perception index, out of 180 countries in total ("Transparency International - The Global Anti-Corruption Coalition" 2018). Thus, it seems naturally for MTN to focus on that aspect when working in the context where the infrastructures of the countries imposes it.

According to MTN integrated report and sustainability report, for the implementation of its

marketing and communication actions, the company engages the services of a consulting agency and advices for NGOs. Indeed, corruption can be difficult to measure because it is a subjective concept. In its COP reports, MTN seem to refer to a collaboration with organizations, unnamed in the reports, to help the company to detangle the measurement of corruption or how to anticipate it. Unfortunately, on that matter MTN reports do not disclose explicit details on its anti-corruption management and does not report any incidents related to corruption.

The MTN anti-corruption policy that could be easily part of the economic and legal responsibility defined by Carroll (1991) as the obligation to do what is right. Because ethical responsibility embodies principles that are accepted by the society, with practices prohibited even though they may not be codified by law. Despite the lack of information of the anti-corruption management, MTN still attests in its reports being energetically engage with Cameroon's local civil society in different ways, so that the company can be more transparent. MTN attests to do so by starting to hold meetings or information events with members of the community (COP 2015, 2016).

From the analysis of the data, MTN seems to be globally ethical and proactive because it studies the customers and answer their needs. This is one of the justifications for why MTN wishes to be more responsible. The MTN subsidiary in Cameroon must take customers into consideration, because of the increased growth in competition. Customers represent the last but not the least stakeholder's groups. The company has the responsibility to be transparent about its activities if it wants to spread a positive brand image. thus, MTN has set up strong public relation and advertising strategies to communicate positively with their customers (e.g. MTN is recognizable with a yellow color, so the company sponsors most of all the small and medium businesses in the community. Visually, in a market place for instance, one will see MTN's logo on almost all the yellow umbrella that protect sellers from the hot sun). Also, MTN performs an online customer's satisfaction program which allows customers to communicate their feedback about the service provided by the company. Some of the customers concerns include the impact of the MTN activities in the environment or their social impact in the community.

Through applying the CSP and the Carroll's pyramid to the data, in many ways MTN appears like a proactive and an ethical company. The success in their social performance and the application of this theory highlights their commitment to social responsibility. The fourth level of the pyramid seems then to be where MTN put the most their effort in terms of visibility of their actions. The

first justification of CSR was very simplistic. It rested on purely philanthropic motives where the company makes donations, makes no other profit than a perhaps good publicity. Today, it becomes an almost strategic requirement, a question of image of the company in its environment by the sensitive evolution in terms of rhetoric and communication made by many public or private international institutions.

In most countries, the socio-political landscape of the fight against corruption has evolved in several ways, with the establishment of anti-corruption institutions that are budgeted and operational, and the existence of the national anti-corruption strategy. MTN's COP reports seem to point out the lack of structure in developing countries like Cameroon and that it could help companies to fight corruption in a bigger scale if countries had a coherent policy and framework for action against corruption (Ayed 2018).

At the economic level, corruption has a negative effect on the business climate, investment (foreign and domestic) and economic growth. It also contributes to the proliferation of the informal sector, that MTN vows to fight against with measures like (IR 2016):

- Adoption of an anti-bribery and corruption policy
- Adoption of a fraud incident report framework
- Adoption of a gifts and hospitality framework
- Adoption of conflict of interest policy

In MTN COP reports it appears to say that fighting corruption is almost a vital point for a company since it can be the breeding ground for economic insecurity. Because it discourages entrepreneurs who cannot pay the "special corruption" tax. Therefore, it reduces the competitiveness and efficiency of the Cameroonian economy in this context by erecting artificial obstacles. Of course, a level of corruption like the one prevailing in Cameroon cannot allow the emergence of an institutional breeding ground conducive to economic prosperity. The action of the government in recent years can then be read as an attempt to reduce the phenomenon of corruption with a vast campaign against the phenomenon. Several senior state officials are currently in jail and an independent institution, the National Anti-Corruption Commission, was created (Amnesty International 2018).

The fact that MTN attests to offering ethical governance and management training to its board members and the social and ethic committee and its employees (IR 2013), emphasizes the idea that the company recognizes that at the structural level, that the overlapping of competences between existing administrative structures, as well as the number of administrative procedures, offers potential for corruption. The vagueness that surrounds certain procedures allows corrupt employees and increases the opportunity to obtain bribes. Because of that MTN plans to reduce procedures that would make it possible to have visibility on the various conditions or steps to be taken to benefit from its different services. At the same time, it is imperative to clarify the competences of each administrative structure. The aim of the training is for instance to identify the different type of corruption or extortion that the company could face, such as threats (threats to the person, the individual property or the company), daily requests for money under false pretenses, organized administrative with the situations where the company could be forced to pay to get out of an embarrassment artificially created by the administration, or commercial relations to public contracts where MTN is solicited by public officials during the different phases of the project of a project (COP Reports). With the proliferation of international anti-corruption conventions (OECD, Council of Europe, United Nations), the international legal environment for companies has been profoundly changed. Even though those conventions often underestimate the situations of undue solicitations that companies face in countries with weak governance, MTN seems to acknowledge this in its 2016 COP report where it vows again to adapt a wide range of measures to deal with corruption to its different subsidiaries depending on their need. In a country where corruption is one of the main issues like in Cameroon, MTN appears to try to keep its image clean. To avoid ethical compromising situations, MTN wants to create a culture in which its employees do not fall easily in illegal patterns of behavior (COP reports). Furthermore, this also the limit of laws to fight corruption in Cameroon. Multinational companies seem to have much power and it seem to be very difficult to monitor their activities and so to take sanctions against them. Thus, the importance of codes and ethics from companies and public feedback for avoiding such drawbacks. MTN goal seems to be cleaning up their management culture to create a healthy and attractive business climate in a country where corruption seen to be a very important issue.

5.3   Environment

Nowadays, global environmental degradation is a subject more and more discussed by experts. Like every citizen has to be aware of the natural environment preservation, corporations also have to be aware of it. Thanks to media, the internet and the work of NGOs and watchdogs, people are more conscious about the work that needs to be done and how companies can contribute as well. MTN attests in its reports that environmental ethical codes are now part of business management in each of its subsidiaries. In the company's reports, MTN intends to show its implication in environment in order to have influences and controls on consumers, worker and citizens on their own edges. To illustrate that commitment, MTN has taken the diminution of greenhouse gas erosion (GHG) as one of its main concern.

According to MTN's SR 2016, it is possible to notice that the company is aware of the negative impact of the GHG, present in the environment. GHG is a group of composites that are able to lock heat in the atmosphere making the earth surface warmer than it should be ("Greenhouse Gas Protocol |" 2018). Additionally, water discharge and waste due to ground operations are also considered. Indeed, MTN considers climate change and environment protection as the third key focus of the company. For instance, the companies, with all its subsidiaries, produces approximately 15 million of tons of carbon dioxide and equivalent (tCO2e) since 2013. The company also declares that they have invest on a capital in pollution abatement. MTN is then certified to ISO 14004 norms, which is an environmental management system, for all its subsidiaries including the one in Cameroon, for all its manufacturing divisions and attest using constant modernization and managed to reduce its GHG over the years (table 2). The table 2 illustrates how MTN presents itself as environmentally responsible through the years. In the table, the company categorizes different type of GHG emissions and it could be seen that there is a diminution from 2012 to 2016 of MTN's GHG emissions. A direct emission of GHG that the company seem to have taken a commitment to reduce but failed to disclose how it managed to reduce it.

Indicator	Notes	Unit	2016	2015	2014	2013	2012
ENVIRONMENT							
GHG emissions		tCO_2e	**1 609 174**	1 589 888	1 531 527	1 520 895	1 040 722
• Scope 1: direct emissions		tCO_2e	**315 603**	645 428	793 098	769 471	652 790
• Scope 2: indirect emissions		tCO_2e	**755 109**	651 233	595 177	636 184	384 725
• Scope 3: indirect emissions		tCO_2e	**538 462**	293 227	143 252	115 240	3 208
GHG intensity per subscriber		tCO_2e	**0,0071**	0,0072	0,0069	0,007	0,006
Energy savings (diesel)		kℓ	**3 705**	2 870	2 846	3 055	Not available
Alternative-power sites (solar, etc)			**340**	329	205	Not available	Not available
GHG avoided/reduced							
• Cumulative up to 2014			**Not applicable**	Not applicable	29 034	54 587	Not available
• Actual	7		**833**	7 947	–	–	–
E-Waste		Tonnes	**537,1**	534,5	326	469	Not available
Green office: paper use avoided	8	Kg	**15, 646**	15, 271	Not available	Not available	Not available
Green office: electricity savings		kWh	**518, 023**	Not available	Not available	Not available	Not available
Green office: water savings		kℓ	**117, 250**	Not available	Not available	Not available	Not available
Green office: plastic waste, metal and drinks cartons waste avoided		Kg	**1, 808**	629	Not available	Not available	Not available

Table 2: MTN Annual Emissions (tCO2e) ("MTN Group Sustainability Report 2016").

According to Sifiso Dabengwa, the MTN's president and CEO in 2013, MTN including its shareholders do not make any difference between sustainability and performance (MTN SR 0213, 4-5). In other words, he means that the company has to earn money, protect the environment and satisfy its stakeholders simultaneously. Shareholders, who can be individuals or institutions who own legally part of the corporation, are the first group of stakeholders affected by the CSR. Indeed, because of their financial implication, shareholders are the first one impacted by any new policy implemented by the company. It is important to keep in mind that MTN has many shareholders worldwide which expect the company to provide high dividends in return. The different reports highlight the fact that the company goes beyond the financial aspect and takes accountability to give accurate information concerning the company and its social impact. One of their main environmental objectives is to reduce their greenhouse gas (GHG), and as part of it the company seem to have taken some measure like being part of the Carbon Disclosure Project (CDP), which is seen as one of the most efficient international environmental organization, support the Kyoto protocol and NGOs which work on renewable energy programs.

By using the GHG protocol, MTN wants to develop an ethical and proactive position. Indeed, they are working towards adopting bio-degradable packaging, and investing into the research for alternative energies like wind, solar and bio fuels. Unfortunately, the commitment seems to be difficult to honor for the company. Indeed, GHG emissions reduction that MTN promotes through graphic keep increasing "slightly" according to SR reports, but also raises some questions. For instance, the systematic exclusion in the calculations of some subsidiaries like the one in Cameroon that is ejecting more GHG on the basis that the sites are non-operational for political situations or other instabilities. Thus, measuring reductions in GHG is more difficult in these regions (SR 2013, 15; SR 2015, 12- 15; SR 2016, 17). The confusion about which subsidiaries are taken into account and which are not as well as the details of each of GHG emission make the information given by MTN about the reduction of their greenhouse gas emission. Consequently, it is impossible to make relevant comparisons between years. However, MTN attest in various reports to participate in many research in order to reduce their GHG emissions. In other term, the reports do not emphasize what are the company's objectives and do not describe clearly with who, how or on which projects they work to reduce those emissions.

Other criticisms on its environmental impacts can be raised, principally about the problem caused by e-waste. E-waste constitutes from electronic materials that are not functional anymore and need to be disposed of. MTN admits that they encounter two major problems with the e-waste problem. First of all, its economic viability and then the lack of legislation compliance (SR 2013). However, MTN does not demonstrate its action to resolve the damage caused by the e-waste. In their 2015 annual sustainability statement, MTN admits that only three of their subsidiaries reported their e-waste tonnage (South Africa, Benin, and Ivory Coast) and got certified to ISO 14001[4]. Furthermore, toxic products are used in their industry, and the report does not highlight what materials the company uses or how they manage wastes and which impacts are expected when ejected to the air, or near water source.

Renewable energy was generating 1% of used energy in 2014 (SR 2014, 21), in 2015 MTN managed to get that same energy optimization goal up to 15,4%. MTN has then invested into low carbon energy businesses and now operates with over 329 solar and solar-hybrid sites, wind,

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[4] ISO (International Organization for Standardization) 14001 is a standard applied to environmental management system to address the environmental concerns of consumers.

biofuels and hydrogen (SR 2015, 15). Biofuels can sound trendy and environmentally-sound. But, MTN does not mention that biofuels have also negative impacts on environment such as deforestation, since it helps to cultivate sugar cane which is one of the bases of biofuels nor how they manage deforestation because of it. Despite its engagement on renewable energy, MTN reports are not precisely measuring the programs they are conducting. Through the reports, it is not possible to review their concrete involvement into the research processes they mention. However, the report mentions the difficulties to maintain the standard in every country where they are installed. Cameroon for instance, is among MTN subsidiaries where it can be complicated to sustain the same opportunities. Developing countries seem to be the most affected by physical environmental changes due to climate change, thus in a context such as in Cameroon, disruptive weather-related events and temperatures can, according to the MTN sustainability report in 2015, damage sensitive technical infrastructures and key facilities. Also, regulations regarding GHG emissions in Cameroon are still not fully developed. With regards to global warming, MTN puts specific emphasis on offsetting as much carbon emission from its businesses as it can. However, the company does not mention in any of its report exactly how much it should reduce its GHG emissions per year.

While MTN aims to reduce its energy usage and the reduction of GHG, as telecommunication company, e-waste is also one of its key targets when it comes to being environmentally friendly. With increased pressure on companies to minimize their waste generated from NGOs, it is important for companies to adjust their environmental policies, especially in countries like Cameroon where the industry is largely unregulated (SR 2016, 20). The key to MTN's e-waste management seems to be monitoring that the waste is handled correctly. E-waste can then indeed be a great source of income for waste collector or handler, if there any solid infrastructure to manage them, and dangerous due to some components that could be contained in some electronic devices such as mercury, ferrous metal, or plastic. MTN then works with certified organizations to handle their e-waste. For instance, in 2016, 0.063 tons of e-waste were handed over for extraction, recycling or safe disposal in Cameroon (SR 2016). Unfortunately, handling and recycling e-waste could highly be fragmented and largely unprofitable in developing countries. I would like to think that countries like Cameroon which hardly have regulations about GHG emission as attested in MTN report, would have regulation on e-waste management. Indeed, MTN SR highlights the fact that in Africa, handlers face great difficulties in easily accessing the large

volumes of e-waste, even thought, Africa is one of the world's largest net recipients of e-waste (SR 2016, 25). Strick review process seem to observe by MTN when handling the e-waste, the handler organization would secure a two-year contract during which they are examined. MTN seems to find this method of waste management necessary in order to identify any downfalls in their waste management agreement. Thus, additionally, MTN created a "green office" to ensure that there is still a compliance with relevant regulation on how to handle those e-wastes.

In its SR, MTN states claim that it continually held a great level of recycling rate which seem to emphasize their waste management policy. Unfortunately, MTN failed to disclose what was the percentage of waste recycling the company is mentioning (annex 4).

Thus, the intentional ethical approach to the environment shown in the MTN reports and official website, demonstrates that the company is aware on the environment protection and intends to develop social responsibility to the public society, in the region where it operates. These aims are ambitious, even if it the company reports do not always include strategic goals.

5.4   Philanthropy

Philanthropically MTN has been active in the areas of basic education, digital school, communication-related disability health, vocational training and culture. MTN Foundation illustrates how companies voluntarily maintain themselves as actors in the growth and development in the context of globalization. MTN's initiatives on ethical practices, fair trade, the untying of development aid to the poorest neighborhood, are all elements of a positioning, and help the company to claim to be "responsible" or "moral". Faced with the demands from employees, "globalized" consumers who warn toward uncontrolled globalization, force companies to now have motivations that go beyond just profit.

MTN Foundation's philanthropic actions seem be an advantage for young people and women in Cameroon. Young people and women have difficulty gaining a foothold in Cameroon thanks to the Foundation's creation of digital schools and health and education facilities in remote villages. Since its launch the MTN Foundation has already built 54 classrooms in 15 primary schools in seven Cameroon's regions, including: Adamaoua, Center, East, Far-North, Littoral, North and

Southwest. Through the "Y'ello Schools" program, the MTN Foundation is committed to support the government in its desire to offer young Cameroonians a quality education in a modern setting ("MTN Foundation | MTN Cameroon" 2018). This initiative appears to help to support our country in achieving the 4th Sustainable Development Goal, which aims to "ensure access for all to quality education on an equal footing, and to promote lifelong learning opportunities. of life"(ibid).

The 21 Days of Y'ello Care program is a complement to MTN's social investment policy embodied by the MTN Foundation. Unlike the Foundation whose projects are financed by the company and achieved over time, the 21 Days of Y'ello Care program is supported by the efforts of employees. In each of the MTN Group's 22 subsidiaries, the employees themselves define the social actions they intend to take and invest materially and personally in carrying them out. The 2012, 2013 and 2015 editions of the 21 Days of Y'ello Care were won by MTN Cameroon. Since 2006, MTN Cameroon's social commitment through its foundation has enabled the deployment of 46 access points to drinking water in rural areas of the country (SR Reports, "MTN Foundation | MTN Cameroon"2018). MTN joins the national and international community to celebrate World Water Day on March 22, 2018 (ibid.). This is an opportunity for the MTN to reaffirm its commitment to contribute to facilitate the access of poor people to drinking water, while drawing their attention to the need to take care of this vital resource. Thus, as part of its activities, the MTN Foundation has already built 46 points of access to drinking water which benefit nearly 170,000 people across the country. These points of access to drinking water are deployed primarily in rural areas where access to drinking water still constitutes for populations exposed to waterborne diseases, a huge challenge. In addition to access to drinking water, MTN has been investing in Cameroon for the well-being of the population, in the areas of health.

On the health part, other than their fight against major diseases such as malaria or HIV, another example of the MTN Foundation involvement is in 2015, MTN initiated a partnership agreement with the Ministry of Public Health in Cameroon, for the launch of the MTN Health platform. It will enable the population to benefit from online medical assistance. This is supposed to help to solve the equation posed by the deficit of doctors. In Cameroon, the doctor / population ratio shows "in some parts of northern Cameroon the ratio is probably one doctor to 30,000 inhabitants or so" (Futrih N. Njinji 2012). In that context, the use of mobile phones to allow Cameroonians to consult a practitioner when needed appears to be a great opportunity as more and more people in Cameroon

seem have mobile phones. In addition, as information and communication technologies have been presented around the world as a sustainable solution for the improvement of health services, via the e-Health concept, the launch of the MTN Health product should contribute on a large scale to improve access to health services in Cameroon. The MTN health platform is a concrete illustration, in the field of health, of the new digital world promised by MTN to improve the quality of life of the populations. It aims to facilitate the access of many Cameroonians to quality health services, using information and communication technologies. ICTs are indeed a great opportunity for public health in Cameroon. The country has an average of 1 doctor per 10,000 inhabitants, while 90% of its population has access to mobile telephony ("OMS | Cameroun" 2018; "MTN Group Limited Integrated Report 2015" 2015). The MTN health platform could indeed help improve access to health services by enabling users to reach doctors on-line, hopefully in a secure manner, with respect for the protection of privacy, in close collaboration with the National Order of Doctors of Cameroon and other actors of the public health sector. The launch of the MTN health platform could reinforce MTN's commitment to improving the health of populations, which was already very important with the actions of the MTN Foundation, since we are now living in the digital age, and ICTs are now offering tremendous opportunities that sectors such as education, Commerce, Finance and Agribusiness are already taking full advantage of but remains out of touch in developing countries like in Cameroon. They are also a great opportunity for public health in Cameroon. Examining MTN's philanthropic actions through their reports help to see the progress of their commitment through the years.

The world's transformation and the issues that it is raising in term of economic aspects and integration are not only opening up opportunities, but also creating risk of division for people who are excluded from those changes. Even though philanthropism is the last aspect in Carroll's CSR pyramid, is one of the main focus of MTN other that the economic one. Philanthropic responsibilities, which means for the companies to be engaged in acts or programs to promote human welfare or goodwill, seem to be what MTN Foundation is committed to do. MTN Foundation in Cameroon has dedicated programs on education, focused in priority to help young people affected by social exclusion, and women in precarious situations by adapting specific programs in line with local realities which could be an access to education, better health through access to vaccination or clean water for instance.

6   CONCLUSION

The aim of this thesis was to first assess how MTN defines its CSR actions. To achieve this goal, I used a qualitative approach to analyze the data collected directly on MTN's website with the help of WST to understand how MTN is engaged in CSR activities. As a result of this work, two strengths should be noted. First the company awareness about sustainable development and the challenges that are present in a context like Cameroon with a weak governance structure. Secondly, despite this awareness, the sense that some of their commitment could be simple ceremonial may be based of lack of disclosure of concrete actions for some commitments, demonstrating that some actions have clearly more priorities than others.

The analysis shows that even though CSR appears to be a newly discussed concept in Cameroon, multinationals like MTN are well aware of the international norm. MTN as a group, makes all its MTN's subsidiaries follow the CSR policy of its main headquarters office and is relatively involved in CSR with a very formalized practice when it comes to advertising their socially responsible actions. To the question why MTN would commit to CSR in the first place, the answer seems to be because they have to. But the WST actually helps to advance beyond any simplistic answers by putting the MTN's commitment in a context of a global society where companies, just like nation-states, do not have any obligation to adopt norms that are promoted by NGOs. The domestication of CSR is then presented as the right thing to do for companies who voluntarily choose to do it by shaping it to fit in the operative context of the company. In fact, the conventional answer is that MTN, chose to comply to the policy because it would want to maximize its power and interest and appear as "good company" at the international and local level. The research demonstrates that the MTN governance model, when it comes to CSR, rules on the basis of rational models, working with the local culture and beliefs. This research shows that organizations like ILO or UNGC convey model of corporate sustainability and human rights policies. Thus, MTN identifies itself when it comes to CSR through all the international engagement it took towards organization like ILO, UNGC, UN to be a socially responsible actor. Yearly reports on the follow up of those requirements comes here to support the company commitment.

According to this research, philanthropy is one of the main actions from MTN when it comes to its socially responsible activities. This is mainly due the challenges of Cameroon socio-economic development. Thus, there is a clear connection between MTN's CSR commitment and Cameroon's cultural and societal environments. Philanthropic activities in Cameroon are one of the main MTN CSR actions in Cameroon, because the country's social need is so widespread.

The commitment taken by MTN in Cameroon on environmental issues or gender equality, even partially, is seen as an evidence in support of WST since worldwide models are constructed and spread through global culture, civil society and INGOs processes. The global movement challenges companies to become socially responsible by integrating CSR into their sustainable development strategy. In Cameroon, it is the privileged ground of certain subsidiaries of multinational companies and some large private or public companies.

Regarding the sustainable development of politically and economically instable nations like Cameroon, had it not been for the pressure from the international community, or influential regulators in the public or private sphere, multinational firms in developing countries may not have done better in term of sustaining their development commitment, even partly. Whatever the real motivations of these practices, the research notes that most local *SMEs* are slow to follow suit.

The benefits of CSR practices are enormous for a large company in Cameroon like MTN (financial and economic profitability, competitiveness, productivity, etc.). MTN developed a policy of CSR because the latter is becoming more and more like one of the determinants of competitiveness. The concept imposes itself at the same time as its practice by its importance in the international exchanges, can drain foreign investors into the country. Implacably, the research also highlights that the social responsibility of a company like MTN is the result of an evolution that starts and goes off. Nevertheless, this study brings the first series of answers on the level of commitment of a company implemented in Cameroon and how they identify themselves by highlighting the possible obstacles or obstacles related to the domestication of CSR. It can therefore be considered as one of the ways to deepen research on CSR context in African countries and more particularly in Cameroon.

MTN's organizational framework is favorable to demonstrate the process of domestication of a global trends with rules of international policies and agreements. The impacts of CSR's domestication by MTN in Cameroon are not always self-evident.

This could also be where another theory can push further than WST which does not sufficiently address actors or "agency." WST implies that almost everything is controlled by a wider culture but has not explained local process leading to variation. In the local context, community perception as consumers or investors will allow them to improve the quality of their actions. It is true that their judgment is sometimes wrong; many empirical studies have proved this (Kahneman and Krueger 2006). MTN must also take note of the increasing reluctance of some consumers to buy products made in socially irresponsible conditions (hygienic conditions, cleanliness and destruction of their environment). The role of public authorities, INGOs and consumer rights associations should therefore be to provide quantified evaluation data and to define the legislative and regulatory framework that is sorely lacking in Cameroon in order to dispel any misunderstandings. In this context, companies become more influential actors in society. Globalization of trade has allowed companies to grow and gain great power. The structure of large companies like MTN which are transnational, sometimes have the financial strength similar to some developed and developing countries. The role of civil society and INGOs has then became monitoring companies' social responsibility, so they can avoid excesses and abuses.

In conclusion, MTN is paying attention to its corporate responsibilities. Diverse challenges are clearly identified by the company and addressed in most reports. Different solutions to problems are formulated and some measures are justified to achieve sustainable development. MTN globally seems to assume its corporate responsibilities. However, there is an important lack of information concerning the different measures taken to overcome most challenges.

Additionally, despite MTN's written CSR commitment, the lack of information on how the company plans to put in practice certain actions and the non-availability on certain key elements, (like the percentage of employees that have been trained yearly to get familiar with human rights policies), tempts to emphasize a purely ceremonial commitment from the company or the difficulty implementing the practices in countries that often lack infrastructure to support them. Thus, it is quite difficult to evaluate their effectiveness and their precise impact in the Cameroonian

community. In other words, it is impossible through these reports to know about MTN's implementation of those measure. The results thus obtained must be used with great care.

For future research, it would be interesting to examine the implementation of MTN's CSR policies and the perceived impact by the Cameroonian community. Adapting qualitative interpretation of the practice of CSR by a single multinational company to a local context contains latent bias in the interpretation. This raises questions about the real importance of those yearly reports by companies and actions taken by NGOs when companies do not respect their CSR commitment. In a purely global community, not governed by any state, to whom belongs the responsibility to make companies respect those values that are seen as global good?

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ANNEX TABLES

Annex 1: MTN's Integrated Reports ("MTN Group Limited Integrated Report 2012", 13–14).

Our engagement with stakeholders

Creating and managing stakeholder value is one of MTN's strategic objectives, essential to the Group's sustainability. By stakeholders we mean all those people with whom we engage, employ, do business, rely on for licences, funding and finance and impact in so many different ways. To manage our risks, it is imperative that we consider and understand the expectations as well as the concerns of our many stakeholders. To identify these, we need to engage with them regularly and work continually at improving our communication.

Stakeholder category	Stakeholder group	Interest	Engagement types
Investment community	Shareholders and investment analysts	• Sustainable shareholder value through consistent operational and financial performance • MTN's strategy, governance practices, especially transparency, human rights, anti-corruption measures, etc	• Annual integrated report and sustainability report • SENS announcements, news releases • AGM • Financial results presentations, regular investor days and analyst conference calls • Chairman and lead independent director meetings with large shareholders
Customers	Consumer and business market	• Provision of leading network experience (voice and data) and customer service • Contribution to socio-economic objectives through, inter alia, CSI initiatives	• In store face-to-face engagements • News releases and newsletters • Surveys and focus groups • Social media platforms • CSI initiatives and advertising • Corporate functions • Call centres
Our people	Employees	• Competitive pay and compensation benefits • Development opportunities • Profitable business • Investment in our communities	• Recruitment • Satisfaction surveys • Performance management • Face-to-face strategy engagement with leadership, such as quarterly Group status updates • MTN Academy (training and development)
Government and regulators	Governmental authorities and regulators	• Compliance with licence conditions • Market oversight • New regulations • Agencies, departments and government officials responsible for creating, interpreting, implementing and enforcing government policies and directives	• Official meetings with heads of state, relevant ministers and other government departments to understand and engage on policy direction • Interface with regulators and ambassadors to understand our business plan and challenges • Engagement with law enforcement agencies to protect MTN infrastructure • Stakeholder presentations to share market insights • Engagement with pressure groups to understand their concerns
Industry bodies	Organised ICT groupings	• ITU, GSMA, SAMENA, Com series (e.g. Africacom conference) and local sector groups to seek consensus on industry issues, standards and practices, as well as drive a common agenda on regulation through lobbying and dialogue	• Participate at various GSMA conferences to explore new product areas such as m-services • GSMA board membership • Speaker opportunities at industry events
Other stakeholders	Media	• Keep MTN stakeholders informed of Group developments	• Press conferences, interviews with MTN executives/spokespeople • MTN Media Day face-to-face engagement and information sharing sessions • MTN media site visits
	Suppliers and business partners	• Helping MTN do business	• Formal and transparent sourcing process is in place to choose partners with relevant and value added solutions for our business • Strategic senior relationships to better jointly deliver services that meet our customers' needs
	Trade unions	• Drive fair labour relations practices	• Engage labour with adherence to local labour legislation and MTN operating company policies
	Local communities	• Expect business to contribute to social upliftment	• Staff volunteering (21 Days of Yello Care) • Activities of MTN Foundations

MTN Group Limited Integrated Report for the year ended 31 December 2012

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Annex 2: MTN's Sustainability Report ("MTN Group Sustainability Report 2016", 44).

:: **Annual sustainability statements** continued

UN Global Reporting Initiative (GRI) 4 report continued

Index	Description	Information (document or web link)	Page(s)
CATEGORY: Social – labour practices and decent work **ASPECT:** Equal remuneration for men and women			
	Describe the approach to management of equal remuneration for women and men, and how this is reported on	• MTN appoints employees based on a fair process that is based on human resource policies and procedures. Remunerations decisions are subject to these policies and procedures which are applicable to males and females. Remuneration is determined by position, skills, expenses, qualifications and affordability. No reports on equal remuneration for men and women are available	
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operations	• Not available	
CATEGORY: Social – labour practices and decent work **ASPECT:** Supplier Assessment for Labour Practices			
	Disclosure on management approach	• Not available	
CATEGORY: Social – labour practices and decent work **ASPECT:** Labour practices grievance mechanisms			
	Disclosure on management approach	• The Group has a defined code of conduct related to human resource management and practices. Entrenched in this is a detailed grievance procedure that ensures that employees enjoy the freedom to raise grievances, and ensures that these will be correctly mediated	
G4-LA16	Number of grievances about labour practices filed, addressed, resolved, through formal grievance mechanisms	• Not available	
CATEGORY: Social – human rights **ASPECT:** Investment			
	Disclosure on management approach	• SR: Digital human rights • https://www.mtn.com/MTN%20Service%20detail%20 Document%20library/2013_Digital_Human_Rights.pdf	• SR: 25-27
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have underwent human rights screening	• Not available	
G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	• Not available	
CATEGORY: Social – human rights **ASPECT:** Non-Discrimination			
	Disclosure on management approach	• Entrenched in the Group's code of conduct are noted transgressions that carry serious penalties for any person who offends another based on colour, race, creed, political association or injury to person or their dignity. This ensures that all employees are able to operate freely within the organisation, and focus on their primary roles (which is to provide the services contractually agreed to)	
G4-HR3	Number of incidents of discrimination and action taken	• Not available	

Annex 3: MTN's United Nations Global Compact reporting requirement ("MTN Group Communication on Progress 2016", 18).

G4-1 Disclosure #	UNGC reporting requirement	MTN's Response (Document, Section, Page Number or additional information on www.mtn.com)	Page(s)
G4-HR2	Total hours and number of employees receiving human rights training	• Not available	
Non-discrimination			
G4-HR3	Number of incidents of discrimination and action taken	• Not available • In the 2016 Group-wide ethics risk assessment conducted by The Ethics Institute the survey specifically probed prevalence of discrimination as an ethics risk. Consolidated Group-wide results (all operations) indicated discrimination as a low ethics risk. • Entrenched in the Group's code of ethics are noted transgressions that carry serious penalties for any person who offends another based on colour, race, creed, political association or injury to a person or their dignity. This ensures that all employees are able to operate freely within the organisation, and focus on providing the services they had contractually agreed to.	
Freedom of association and collective bargaining			
G4-HR4	Any incidents where freedom of association / collective bargaining was at risk? Actions taken?	• Employees are free to associate socially, politically, religiously or otherwise, as well as join any bargaining council, without fear of victimisation. • Our code of conduct enables us to correctly manage situations where an employee may infringe on these rights.	
Child Labour			
G4-HR5	Any incidents of child labour and measures taken?	• MTN Group adheres to specifications of the *International Labour Organisation* Protocol on decent work and working conditions (core standards of freedom of association, forced labour, child labour, anti-discrimination). These are integrated in the Group Code of Ethics, and included in the Group Social and Ethics Committee's terms of reference. • https://www.mtn.com/en/mtn-group/about-us/ethics/Pages/our-code-of-ethics.aspx • https://www.mtn.com/MTN%20Service%20detail%20Document%20library/2013_Digital_Human_Rights.pdf	• SR: 25-27
Forced and compulsory labour			
G4-HR6	Any incidents of forced labour and measures taken?	No incidents	
Security practices			
G4-HR7	Percentage of security personnel trained in human rights	Due to the nature of MTN's business, this indicator is not applicable	
Indigenous rights			
G4-HR8	Any incidents where indigenous people's rights were violated and measures taken?	• MTN Group adheres to specifications of the *International Labour Organisation* Protocol on decent work and working conditions (core standards of freedom of association, forced labour, child labour, anti-discrimination). These are integrated in the Group Code of Ethics, and included in the Group Social and Ethics Committee's terms of reference. • https://www.mtn.com/en/mtn-group/about-us/ethics/Pages/our-code-of-ethics.aspx • https://www.mtn.com/MTN%20Service%20detail%20Document%20library/2013_Digital_Human_Rights.pdf	
G4-HR9	Percentage and total number of operations that have undergone human rights reviews	0% in terms of indigenous rights	
G4-HR12	Number of human rights grievances filed, and resolved through formal mechanisms	The MTN Group does not track this indicator	

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Annex 4: MTN's Sustainability Report on E-waste ("MTN Group Sustainability Report 2016", 40).

:: **Annual sustainability statements** continued

UN Global Reporting Initiative (GRI) 4 report continued

Index	Description	Information (document or web link)	Page(s)
CATEGORY: Environmental **ASPECT:** Emissions continued			
G4-EN16	Energy indirect GHG emissions (Scope 2)	• SR: Eco-responsibility; energy and climate; sustainability value add statement • https://www.cdp.net/en/search	• SR: 16-19; 31
G4-EN17	Other indirect GHG emissions (Scope 3)	• SR: Eco-responsibility; energy and climate; sustainability value add statement • https://www.cdp.net/en/search	• SR: 16-19; 31
G4-EN18	GHG emissions intensity	• SR: Eco-responsibility; energy and climate; sustainability value add statement • https://www.cdp.net/en/search	• SR: 16-19; 31
G4-EN19	Reduction of GHG emissions	• SR: Eco-responsibility; energy and climate; sustainability value add statement • https://www.mtn.com/en/mtn-group/sustainability/eco-responsibility/Pages/energy-and-climate.aspx • https://www.cdp.net/en/search	• SR: 16-19; 31
G4-EN20	Emissions of ozone depleting substances (ODS)	• https://www.cdp.net/en/search	
CATEGORY: Environmental **ASPECT:** Effluents and waste			
	Disclosure on management approach	• MTN applies the precautionary principle towards environmental management, and operations are compliant with national laws and regulations. Due to the nature of MTN's business and the products and services offered, this indicator is not material, but is nevertheless managed operationally. As part of the maintaining the ISO 14001 and LEED certifications for MTN South Africa, responsible water management and use is addressed. In 2015, MTN Cyprus is also ISO 14001 certified. MTN Nigeria is currently implementing the requirements necessary to achieve ISO 14001 certification. Other operations, while not ISO 14001-certified, maintain safety health and environmental policies, and as part of business plans, operations are reviewing environmental risks as a focus area in terms of the Group's principal risks or energy, carbon and climate internal reporting processes. A number of MTN operations are currently implementing the Group Green Office toolkit, for paper, plastic, glass, tin, fuel and water saving opportunities at offices and similar premises. The Group addresses recycling of own e-waste and that of customers and the general public in South Africa, Benin and Cote d'Ivoire, and own e-waste in Cameroon and Iran. • SR: Environmental management	• SR: 20-22
G4-EN23	Total weight of waste by type and disposal method	• SR: Environmental management; sustainability value add statement	• SR: 20-22; 31
G4-EN24	Total number and volume of significant spills	• No significant spills	
G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	• The most material waste subject to this convention is electronic and electrical waste (e-waste). In South Africa, e-waste is processed locally to the greatest possible extent, by MTN's e-waste handlers. MTN's fractions are ultimately mixed with e-waste from other companies and sources, and we are not aware of the weight of fractions shipped internationally. For tonnage, see references below • SR: Environmental management; sustainability value add statement	• SR: 21; 31

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Annex 5: MTN'S UN Global Reporting Initiative Report ("MTN Group UN Global Reporting Initiative Report 2015", 36)

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MTN Group Limited Sustainability Report for the year ended 31 December 2015

ANNUAL SUSTAINABILITY STATEMENTS continued

UN GRI 4 report for 2015 continued

Index	Description	Information (document or web link)	Page(s)
CATEGORY: Environmental **ASPECT:** Products and services			
	Disclosure on management approach	• The Global e-Sustainability Initiative has assessed that ICT-enabled solutions can help the world achieve carbon abatements in the region of 9,6GtCO$_2$e or 16,5% of global outputs by 2020. Although our solutions in this domain are relatively small, opportunities are growing rapidly, and include cloud computing for virtualisation and other efficiencies, and machine-to-machine products to address risks of water leakage, report on air quality composition for improvement efforts, and encouragement of energy-efficient driving by fleet drivers using our fleet management solution • SR: Sustainable economies – transforming enterprises • https://www.mtn.com/Sustainability/ MoreOnSustainability/Pages/CaseStudy	• 9
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	• SR: Sustainability value add statement	• 25
CATEGORY: Environmental **ASPECT:** Compliance			
	Describe the approach to managing and reporting on compliance (with environmental laws and regulations)	• The Group's legal and regulatory functions are responsible for oversight and reports on non-compliances and fines issued	
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	• Not available	
CATEGORY: Environmental **ASPECT:** Transport			
	Disclosure on management approach	• Although transportation is not a source of significant environmental impact and is not deemed material, greenhouse gas emissions associated with air transport and vehicle hire are quantified • SR: Eco-responsibility – energy and climate • SR: Sustainability value add statement • https://www.cdp.net/en-US/Pages/ CDPAdvancedSearchResults.aspx?k=mtn	• 13 • 25
CATEGORY: Environmental **ASPECT:** Overall			
	Disclosure on management approach	• SR: Eco-responsibility – environmental management • https://www.mtn.com/Sustainability/Documents/ Networks_and_Environment_2013.pdf • https://www.mtn.com/Sustainability/ MoreonSustainability/Pages/DocumentsLibrary.aspx	• 12