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EVALUATING FACTORS THAT AFFECT CORPORATE SOCIAL RESPONSIBILITY PARTICIPATION IN SELECTED SMES IN ZAMBIA

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Abstract
This chapter begins by discussing various theories that exist concerning Corporate Social Responsibility. The major theories in focus are African humanism, Stakeholder theory, Resource based view of the firm and voluntary reporting theories. The conceptual framework has been developed and a critical review of the theories and criticism of the theories has been presented.

The responsibility of shareholders, Managers, employees and the community in undertaking corporate social responsibility cannot be underestimated. This jurisdiction rests with the directors, managers and supervisors to ensure they fulfil all the undertakings of the organisation. Therefore, to understand why organisations are getting or not getting involved in CSR, these are the rightful people to answer for their companies. The Resource Based view of the firm, emphasizes the need for the firm to be financially sound before undertaking extra responsibility. The Stakeholder view of the firm, underscores the full involvement of all the stakeholders to ensure CSR is undertaken. The society as a stakeholder, should involve the firm in their activities and the firm should engage the society. The government, too, calls for private partnerships to forester economic development.

Emanating from the theoretical analysis of gaps, African Humanism does not mention CSR in its concepts, but it is implied in its meaning and values. However, the theory of Humanism is varied and holds different meanings for the African continent now, than it did before as many countries struggled to earn their independence from colonialists, even though leaders in various African countries combined humanism with other ideologies, to which, others did not attribute ownership.

The stakeholder theory has also been criticised for not regarding scientific thoroughness in addressing issues with the scientific body of knowledge. Mainardes et al. (2011) says, according to Key (1999), stakeholder theory does not sufficiently explain the process, makes an incomplete intertwining between the internal and external variables, does not pay enough attention to the system within which companies function as well as those levels of analysis within the system, and also incongruously evaluates the environment. In Stakeholder theory: issues to resolve the perspective of Voss et al. (2005), stakeholder theory does not respond to the needs or demands of stakeholders given that these are vigorous, embryonic or challenging to recognise.

One question debated within stakeholder theory is that Freeman (1984) put forward a new context, nonetheless lacking any rationality of growth or the causativeness that would serve to connect the variables and does not provide any form of testing or forecasting the behaviour of either the company or that of external actors. The first steps to identify this lucidity were the effort of Donaldson and Dunfee (1994) and Jones (1995). They proposed social contract theory as being at the principal of relationships with stakeholders, similar to the reasoning explaining the relationship between managers and shareholders within the scope of economics even if there has been little consequent development to the work of the aforesaid authors.

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In analysing the Resource based view of the firm, there arises the view that it is inconsistent with modern strategic partnerships, where the end is much more than the means. Firms create synergy via strategic partnerships and earn much more, whilst enjoying unity in diversity; working with each other to accomplish the task and provide a service with a wow factor to the client.

The key words are: Financial performance, Attitudes, Organisational culture, Sustainability and Training.

3.0. Introduction

In this chapter, the theoretical framework will be discussed based on various theories that exist concerning CSR (Corporate Social Responsibility). CSR in SME's is a concept most often overlooked. SME's have been left out of the CSR big picture and much attention is drawn to major corporations, who have CSR incorporated in every thread of their operations. Academic literature, reveals the need to undertake more in-depth field studies in order to discover the organisational culture, the difficulties and perceptions surrounding CSR in SME's.

The major theories identified are the African humanism; and particular attention is paid to Zambian Humanism as developed by Kenneth David Kaunda, the first Republican President of Zambia. Stakeholder theory and the Resource based view of the firm have also been outlined. African humanism in which society, places certain expectations on appropriate business behaviour and outcomes has been outlined. Furthermore, the Stakeholder theory based on Freeman's work has been put forth and the focus is on CSR being defined as discretionary spending, in prolongation of an explicit measurable social objective, dependable with relevant social norms and laws. The Resource based view of the firm has also been put forth, whose view is that a business enterprise is best viewed as a collection of sticky and difficult-to imitate resources and capacities.

Studies around voluntary reporting have yielded a horde of motivations for the same. Within the financial reporting space, rationales for voluntary disclosures have been extensively studied, revealing the removal of information disproportionateness as a key driver (Healy and Palepu 2001). By discharging information voluntarily, organizations appease key stakeholders, providing relevant information that stimuluses the decision-making processes of other stakeholders. In this way, reports might be generated in response to external stakeholder pressures, for example regulators, suppliers, customers, and broader society (Sinclair-Desgagne and Gozlan 2003). Alternatively, voluntary disclosure might be used as a motioning mechanism, indicating a firm with "nothing to hide," avoiding an adverse market reaction (Brammer and Pavelin 2004) that might have eventuated from nondisclosure. Since the publication of the first separate environmental reports in the 1980s, the number of companies that publish information on their environmental, social, or sustainability policies and the impacts of CSR have increased substantially. In addition to the volume of CSR practices engaged in, there is a clear tendency to include more performance measures in reports, driven by demands to assess companies' results, rather than their policies (Kolk 2004). Furthermore, organizations now more extensively communicate their CSR efforts in the annual report, which increases accountants' input into this function. Compared to traditional financial reporting practices, CSR is uniquely different in that companies discretionarily choose the indicators they want to publish and the extent to which these indicators are reported. Second, companies have a choice in obtaining an assurance service from an outside company (usually a Big 4 audit company) to attest their sustainability practices and frame the parameters for the extent of the assurance work done (e.g., quantitative numbers only versus all information in the report; numbers from home country only versus numbers across the global

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organization). CSR is therefore a largely voluntary practice, compared to the more rigorous and heavily regulated financial reporting in organizations.
Earlier studies have tried to understand why organizations undertake corporate social responsibility reporting and what drives them to report on sustainability for their stakeholders (Adams 2002; Bebbington, Higgins, and Frame 2009). Within this stream of research, CSR has been found to be one channel through which companies communicate their sustainable activities and developments to stakeholders (Kuisma, Halme, and Rintamäki 2013). Earlier studies have also indicated that CSR has been viewed as a company image issue and organizations have used it for advertisement and brand creation purposes (Branco and Rodrigues 2006; Bronn and Vidaver-Cohen 2009; Popoli 2011). It has been argued that this voluntary reporting activity follows an earlier trend of companies including environmental disclosures in their annual reports. This is an activity that has been seen as a way for companies to manage public impressions of the organization's operations to establish or maintain organizational legitimacy (Hedberg and von Malmborg 2003). We now discuss the varying attributes associated with early and late CSR users to better understand the motivations for CSR adoption.

The conceptual framework has been developed and a critical review of theories/gaps and criticism of the theories has been presented. The conceptual framework has been presented in line with the objectives of this research. The Independent variables namely; Financial performance, attitudes, organisational culture, sustainability, and training have been outlined. The dependent variable is CSR, which takes place in the community, where there are various interest groups and all the theories are executed within society.

3.1 Theoretical framework
Crane et al (2008) says, African humanism (referred to as Ubuntu in Southern Africa, Utu in Eastern and central Africa) is core to the concept of CSR in Africa. African culture espouses humanism as a way of life. Exercise of African humanism is unconditional, irrespective of status, gender, religion, ethnicity and race. Amongst other aspects, humanism includes the consideration of basic dignity and humanity of stakeholder rights. African humanism is referred to variously as Ubuntu in Southern Africa and Utu in Eastern and Central Africa, which is popularly equated to local communal values and customs. Inherently humanism is social responsibility in its totality. It applies to business (CSR) as well as government. Accordingly, a humanistic prototype for sustainable development in the future is inevitable. African humanism, denoted as Ubuntu and Utu, provides a strong base for the community concept of management, and enhances African humanistic values. The African understanding of humanism is deeper than western theoretical strands. Accordingly, business and society are treated as interwoven, rather than assumed to be distinct entities. As a consequence, society places certain expectations on appropriate business behaviour and outcomes.

Sun (2019) says,” the early advocates of African socialism also held strong Pan-Africanist beliefs, as Julius Nyerere famously articulated that “African nationalism is meaningless, is dangerous, and is anachronistic, if it is not the same time Pan Africanism.” However, a similar idea—negritude—that called for a common identity of Africans, intellectually and culturally, proved more controversial. Originally developed by francophone African intellectuals in France during the 1930s, negritude held deep racial implications, sometimes considered as “anti-racist racism.” Leopold Senghor, one of negritude’s key thinkers, emphasized the borderless nature of black identity, which was deeply rooted in the “soul” rather than in “reason.” Aiming to integrate socialism with negritude, he called for further assistance from global Marxists, as well as “contemporary scientists and philosophers” and “the theoreticians of Arab Socialism. According to Paul Mwaipaya, the frequent misconception of Zambian

Humanism resulted from its emphasis on metaphysical principles and practicality over its theoretical base. “Man-centredness” and various other virtues, namely generosity, hospitality, kindness, accessibility, inclusiveness, self-reliance, and equality, were seen as allowing individuals to perform to a high moral standard that would ultimately contribute to the construction of a classless society. Consequently, Zambian humanists denounced capitalism as an exploitative system that relegated human beings to emotionless apparatuses. Marxism-Leninism seemed potentially attractive for its advocacy of human emancipation, yet only on a surface level, since “ideology is not the servant of man but his master in a communist society.” Kaunda articulated his belief in the great potential of man to achieve his ideal without being suppressed by the political and social construct of the modern world. He announced: “one cannot be a humanist without being a socialist while it is possible for one to be a socialist without being a humanist.”

Laplume et al (2008), reviewed the academic stakeholder theory literature as it developed between 1984 and 2007. The author’s content analysed 179 articles that directly addressed Freeman's work on stakeholder theory and found five themes: (a) stakeholder definition and salience, (b) stakeholder actions and responses, (c) firm actions and responses, (d) firm performance, and (e) theory debates. Themes were observed in multiple research fields, suggesting broad appeal. The authors noted a substantial rise in stakeholder theory's prominence since 1995 and documented that the theory has detractors insofar as it questions shareholders' wealth maximization as the most fundamental objective of business.

Crane et al (2008) says, this article provides a basic understanding of stakeholder thinking, arguably one of the very few theoretical frameworks generated by the corporate social responsibility (CSR) literature itself, to explore the management challenges of CSR. It considers the role of the stakeholder concept in helping managers make decisions allocating spending on discretionary social responsibility. Here, the focus is on CSR defined as discretionary spending in furtherance of an explicit measurable social objective consistent with relevant social norms and laws. This article introduces the concept of discretionary corporate social responsibility, which involves voluntary spending on explicit social objectives consistent with societal expectations. The CSR concept is justified as a proper and legitimate business investment based on supportive social political norms and supportive laws in most developed countries.

According to Friedman (1970), companies only responsibility is toward the shareholders to make profits, thus to increase their wealth. Conversely, Freeman (1984) underline that company’s purpose should regard the interests of all its stakeholders, to meet their requirements and to serve them. Nowadays, many companies are trying to get involved in the social needs of the communities, where they operate as well as environmental protection.

Castelo and Lima (2007) have said, the term ‘corporate citizenship’ was introduced in the 1980s into the business and society relationship mainly through practitioners (Altman and Vidaver-Cohen, 2000; Windsor, 2001a). However, the idea of the firm as citizen had already been floated by several pioneers in the CSR field, including McGuire (1963) and Davis (1973). The latter, for occurrence, wrote that ‘social responsibility begins where the regulation ends. A firm is not socially responsible if it merely complies with the minimum required of the law, because this is what a good inhabitant would do’ (1973: 313). Eilbirt and Parket, in the 1970s, sought a better understanding of what social responsibility really meant, using the expression ‘good neighbourliness’, which is not too far from being a ‘good citizen’. Eilbirt and Parket explained that ‘good neighbourliness’ entails two meanings. First, ‘not doing things that spoil the neighbourhood’ and, second, ‘the commitment of business, or Business, in general, to an active role in the solution of board social problems, such as racial discrimination, pollution, transportation, or urban decay' (1973: 7). In the late 1980s, a respected scholar in the business and society field explained that 'good (corporate) citizenship…as reflected in company assistance to community well-being through its financial and non-monetary contribution was deemed for many years to be the quintessence of socially responsible business behavior' (Epstein, 1989: 586).

In the 1990s the concept of 'corporate citizenship' attracted positive business attention (e.g. Alperson, 1995; McIntosh et al., 1998). The increasing popularity (p. 70) of the corporate citizenship concept has been due, at least in part, to certain factors that have had an impact on the business and society relationship, such as globalization, the crisis of the welfare state, and the power of large multinational companies. Concern for communities where companies operate has extended progressively to a global concern due to intense protests against globalization, mainly since the end of the 1990s. Facing this challenge, 34 CEOs of the world's largest multinational corporations signed a document during the World Economic Forum in New York in 2002: Global Corporate Citizenship: The Leadership Challenge for CEOs and Boards. For the World Economic Forum, 'Corporate citizenship is about the contribution a company makes to society through its core business activities, its social investment and philanthropy programmes, and its engagement in public policy'. Academic work on corporate citizenship, both empirical and conceptual, began in the late 1990s (Tichy et al., 1997; McIntosh et al., 1998: Andriof and McIntosh, 2001; Wood and Logsdon, 2001). In the last few years, some scholars have undertaken the task of developing normative theories of corporate citizenship or similar concepts. Although a full theory of 'corporate citizenship' is not yet available, some valuable academic work has been done, among others, by Wood, Logsdon, and co-authors (Wood and Logsdon, 2001; Logsdon and Wood, 2002, Wood et al., 2006, among other articles) who have developed the concept of 'Global Business Citizenship' and by Matten, Crane, and Moon (Matten et al., 2003; Matten and Crane, 2005; Crane and Matten, 2005, and Moon et al., 2005).

Matten et al. (2003) have presented an extended view of corporate citizenship derived from the fact that, in some places, corporations enter the arena of citizenship at the point of government failure to protect citizenship. Then, business fulfils a role similar to that of government in solving social problems. The resource-based view of the firm has its roots in the work of Penrose (1959), Chandler (1977), Nelson and Winter (1982), and has been developed in work by Wernerfelt (1984), Barney (1986), Teece (1988), (1989). and Teece et al. (1994a), among others, largely as a reaction against the 'competitive forces' analysis of firm strategy Porter, (1980). In the competitive forces framework, a firm's performance is essentially determined by the structure of the industry within which it operates—the 'five forces' of entry barriers, substitutes, buyers' and suppliers' bargaining power, and intra-industry rivalry. The primary determinants of success thus are external to the firm, resting on characteristics of industry structure, rather than on the firm's in-house managerial, technical, marketing, and other resources. As a consequence, the competitive forces approach to the theory of the firm says little about the limits, if any, on a particular firm's ability to enter new markets or lines of business.

Kraaijenbrink et al (2010) says, in contrast, the resource-based theory of the firm argues that a business enterprise is best viewed as a collection of sticky and difficult-to-imitate resources and capabilities. Such resources may be physical, such as product designs and production techniques, or intangible, such as brand equity. They also include knowledge of specific markets or user needs, idiosyncratic 'routines', such as decision-making techniques or management systems, and complex networks for handling the marketing and distribution of products. Despite their importance within the resource-based framework, the processes underpinning the creation and dissipation of these resources emphasized, for example, in

Dierickx and Cool, (1989); Pavitt et al., (1989); Teece. et al., (1994b) have not been intensively analyzed. Nevertheless, this literature contains extensive discussions of the key characteristics of capabilities, particularly technology-related ones. Such capabilities often are based on tacit knowledge and are subject to considerable uncertainty concerning their quality and performance. Market transactions for the sale or acquisition of such resources therefore are difficult to organize and are subject to high risks of failure Teece, (1982); Pisano, (1990). Thus, the same characteristics that enable a firm to extract a sustainable rent stream from its resources often make it difficult for the firm to transfer them to new uses, apply them in unrelated lines of business, or sell them in market transactions Mowery, (1983). Such failures in the 'market for capabilities' also make it difficult for firms to acquire technological capabilities from external sources through market channels. Alliances and other interfirm collaborate mechanisms are often portrayed in the resource-based framework as devices that combine characteristics of the markets and intrafirm organization, thereby enabling firms to gain access to these capabilities Kogut (1988); Hamel, (1991). Section 3 adopts this perspective in discussing the growth of international alliances and considering the implications of the resource-based view of the firm for alliance partner choice.

Simionescu (2015) says, another important factor that needs to be considered is epistemology. Epistemology concerns the knowledge generation or construction from the "relationship between knower and what can be known (Ryen, 2008). It explains theories as regards the knowledge accumulation about the world (Ryen, 2008). The important questions raised by epistemology is whether social problems are possible to be handled using the same rough procedures as in the natural sciences and if such procedures could fit the study of social phenomenon. In other words, epistemology establishes what the valid knowledge is and how this can be usually obtained. Epistemology regards two main distinctive positions to be considered: Positivism (The Researcher as Scientist) and Interpretivism (research as detective). Positivism concerns natural science model, the aim- objective knowledge, test a theory, explains observable facts and as methodology uses questioners and surveys. Interpretivism raises from a critique of usage the natural sciences as model for social research, the aim- subjective knowledge, build a theory and the methodology used are the interviews and analytical approaches. It is important therefore for the researcher to consider carefully the method intend to be used to generate information's required for the research. The question raised by ontology is "what reality is out there, what reality consists of and how is, I perceived and what there is to know about that reality" (Ryen, 2008). The ontology regards two positions, respectively objectivism and constructionism. Objectivism "implies that social phenomena may confront us as external facts that are beyond our reach or influence" (Bryman, 2004). Constructionism is grounded on realism and points out those social phenomena that can be accomplished and handled by social actors (Bryman, 2004).

Using the combination of the factors discussed above may bring some light as regard the link between CSR and SMEs as regards their point of view. The theoretical framework proposed in this paper, if empirically validated, may contribute to an advanced understanding of the relation between CSR and SMEs.

3.2 Critical Review of Theories/Gaps in the Theories (Criticism of the Theories)

David (2017) says, "African humanism (referred to as Ubuntu in Southern Africa, Utu in Eastern and central Africa) is core to the concept of CSR in Africa. African culture espouses humanism as a way of life. Exercise of African humanism is unconditional, irrespective of status, gender, religion, ethnicity and race. Amongst other aspects, humanism includes the consideration of basic dignity and humanity of stakeholder rights. African humanism is referred to variously as Ubuntu in Southern Africa and Utu in

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Eastern and Central Africa, which is popularly equated to local communal values and customs. Inherently humanism is social responsibility in its totality. It applies to business (CSR) as well as government. Accordingly, a humanistic paradigm for sustainable development in the future is inevitable. African humanism, denoted as Ubuntu and Utu, provides a strong base for the community concept of management, and enhances African humanistic values. The African understanding of humanism is deeper than western theoretical strands. Accordingly, business and society are treated as interwoven, rather than assumed to be distinct entities. As a consequence, society places certain expectations on appropriate business behaviour and outcomes.

African humanism as outlined above is a mixed ideology with African Leaders not fully agreeing on all the values, beliefs, and giving a step-by-step guide of the meaning of the concept. As much as it is agreed that Man is the centre of society, what follows is a mixture of ideas from socialism to Marxist views, hence as stated above, there is no full agreement as to the full and final meaning of the concept. CSR is only captured in meaning and not stated in principle, which leaves a lot to be desired in terms of comparison and search for new ideas and information. For example, according to Sun (2019), Kenya and Zambia followed a similar though not exact path in humanism, whilst Julius Nyerere of Tanzania famously articulated that “African nationalism is meaningless, is dangerous, and is anachronistic, if it is not the same time Pan Africanism.” This shows there were different ideologies, which not everyone agreed upon and upheld, leaving fragmented ideas that would soon be dropped for socialist and capitalistic mixed approach ideologies now at play.

Weerakkody et al. (2009) say, there is a plethora of theories to explore the disciplines of business, management and sociology, with institutional theory being widely used to explore a range of research challenges. Information on a series of variables was extracted after conducting a review of 511 articles across various disciplines that have utilised institutional theory, published in 210 peer-reviewed journals between 1978 and 2008. The findings suggest that the positivist paradigm, empirical and quantitative research, the survey method and organisation/firm as a unit of analysis was used predominantly in combination with institutional theory.”

It would seem that if anybody would be asked to define what a stakeholder is would respond by saying that it is “any group or individual who can affect or be affected by the objectives of companies” (Freeman, 1984:46). This definition is directly drawn from Freeman's first steps in the discovery of "stakeholdership" (1984). This extensive approach of "whom can be affected by the organizational goals" leads to at least two immediate social and ethical implications: First, the field of management responsibility is extended to the entire society; second, any social actor is legitimately concerned with organizational decisions and actions. It would seem that if anybody would be asked to define what a stakeholder is would respond by saying that it is “any group or individual who can affect or be affected by the objectives of companies” (Freeman, 1984:46). This definition is directly drawn from Freeman's first steps in the discovery of "stakeholdership" (1984). This extensive approach of "whom can be affected by the organizational goals" leads to at least two immediate social and ethical implications: First, the field of management responsibility is extended to the entire society; second, any social actor is legitimately concerned with organizational decisions and actions. It would seem that if anybody would be asked to define what a stakeholder is would respond by saying that it is “any group or individual who can affect or be affected by the objectives of companies” (Freeman, 1984:46). This definition is directly drawn from Freeman's first steps in the discovery of "stakeholdership" (1984). This extensive approach of "whom can be affected by the organizational goals" leads to at least two immediate social and ethical implications: First, the field of management responsibility is extended to the entire society; second, any social actor is legitimately concerned with organizational decisions and actions.

Antonacopoulou and Méric (2005) says in this article a critique of stakeholder theory presented. The analysis highlights several concerns regarding the scientific rigor of this body of knowledge revealing the assumptions and inconsistencies that underpin its main propositions. The discussion shows in particular some of the internal contradictions between, on the one hand, the ideology of social good, and on the other hand, the ideology of control which we argue is not fully accounted for in the way stakeholder theory was popularized in recent years.

To concur with the above criticism, any organization would make decisions that affect the bottom line and would want to be in control of what it does. Nevertheless, organisations are obliged to take care of the society in which they exist, grow and prosper.

Kraaijenbrink et al (2010) have said, the review itemized eight main issues with the Resource Based View, of which three should not be dismissed too lightly. Of course, out of necessity have simplified many authors' critiques and may be guilty of trying to remake arguments they have already made quite adequately. Notwithstanding, it is hoped that additional light will be shed on the broad range of critiques offered to-date and thereby provided a way to separate the more telling from the less so.As reviewed and suggestions for future theorizing and research indicate, the Resource Based View community has clung to an inappropriately narrow neo-classical economic rationality and has thereby diminished its opportunities for progress over the last decade or so. The sharpest yet most productive critiques have come from writers embracing the non-mainstream economic positions variously labelled Austrian, Knightian, evolutionary or otherwise 'non-equilibrium'.

From their point of view, the challenge is not to dissolve or recapture these critiques in a neoclassical equilibrium framework, the very opposite. So, there is some irony in many Resource Based View writers' assumption that Penrose is the Resource Based View's 'godmother', for her views were Austrian through and through (Connell, 2007). The way forward, is to move the Resource Based View's agenda into the inherently dynamic Austrian framework, not by accentuating the rather unfortunately labelled 'dynamic capabilities', but by incorporating time, space and uncertainty-resolution into the Resource Based View's axiomatic base. Going back to Marshall's work, every indication is that all SCA in a reasonably well-run socio-economy is perishable unless continuously invigorated by successful innovation. Inasmuch as the Resource Based View's original impulse was to critique Porter's 5-force analysis (Spender, 1983, 1994: Wernerfelt, (1984), we must conclude his real-estate metaphor of sustained superior positioning has done its valuable work but should now give way to the post-modern innovator's anxiety about the never-ending race against the market's own clock. We hope that our suggestions for future theorizing and research will help provoke this shift and help the Resource Based View evolve into a more fully contextualized and managerially-relevant theory of competition management.

The resource-based view of the firm, as outlined above, requires much more analysis as modern firms evolve to embrace strategic partnerships for synergy and competitive advance. Typical examples, are companies that outsource certain departments such as Call Centres, cleaning and even mail delivery services. The firms working with them, have little or no expertise in their field, but are undertaking a service in another area, where they are well equipped. Another example, is when Mobile network companies such as Airtel, have engaged mobile manufacturing companies to work right under their roof

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and provide a seamless service to the customer in a symbiotic arrangement; including other small companies that come under Airtel's umbrella to operate as part of the sub-unit of the company, when in actual fact they are a fully incorporated company just providing a service to Airtel and growing the influence and coverage area of the business. In view of this, the Resource based view of the firm, has outlived its time in modern business strategies.

3.3 Conceptual framework

A conceptual framework, first developed in the USA by Wood (1994), has been applied to many companies; this is described in detail by Hopkins (2003). In brief, CSR is measured by following a business organisation's configuration into three levels.

- Principles of social responsibility
- Processes of social responsiveness
- Outcomes of social responsibility.

Indeed, any measurement of the concept should take into account all the factors involved in CSR.The researcher's view of the conceptual framework, is in line with this study's objectives to investigate the influence of organisation culture in SMEs. Organisational Culture is the backdrop of every organisation, therefore to understand how the organisation operates, we need to understand the hidden characteristics of the norms, beliefs, attitudes, art, music, ideologies and many more as presented below. The Stakeholder theory will be used to understand the obligations of an organisation. The first duty is to ensure value to the stakeholders and then once it is profitable, to invest in the community. In this study, the variables are CSR, which is a dependent variable; CSR is dependent on many other variables identified in this study as Independent variables. The following are the Independent Variable:

Financial Performance

Tsoutsoura, M., 2004 says, although measuring financial performance is considered a simpler task, it also has it specific complications. Here, too, there is little consensus about which measurement instrument to apply. Many researchers use market measures (Alexander and Buchholz, 1978; Vance, S. C., 1975), others put forth accounting measures (Waddock and Graves 1997; Cochran and Wood 1984) and some adopt both of these (McGuire, J. B., Sundgren, A., Schneeweis, T., 1988). The two measures, which represent different perspectives of how to evaluate a firm's financial performance, have different theoretical implications (Hillman and Keim, 2001) and each is subject to particular biases (McGuire, Schneeweis, & Hill, 1986). The use of different measures, needless to say, complicates the comparison of the results of different studies.

Attitudes

An attitude is a complex of feelings, desires, fears, convictions, prejudices or other tendencies that have given a set or readiness to act to a person because of varied experiences. Chave, (1928).

Organisational Culture

Groysberg et al. (2018) says, organisational culture is the collective effect of the common beliefs, behaviours, and values of the people within a company. Those norms within any organisation regulate how employees perform and serve customers, how they co-operate with each other, whether they feel motivated to meet goals, and if they are sincerely into the company's overall mission. How are employees getting their work done? Independently or collaboratively? Do employees feel inspired, committed, and engaged, or annoyed, overworked, and underappreciated?

Sustainability

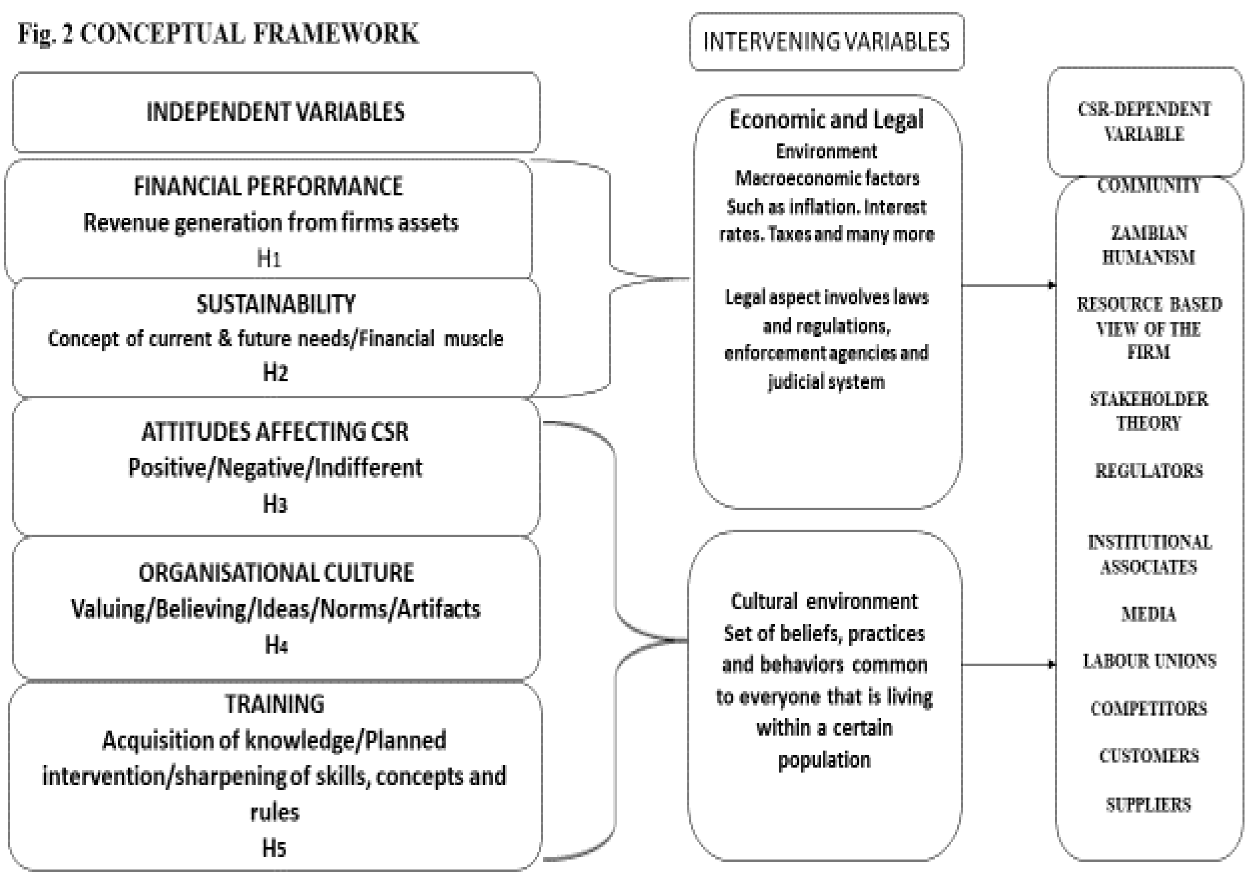
Baumgartner and Ebner (2010). Sustainable development represents an ethical concept concerning fighting poverty, while protecting the environment on a macro-level. Sustainable Development is the process to reach the goal of sustainability, which can be characterized by four sustainability conditions (Robert et al (2002).

Sustainable development is defined on the macro-level of societies. Sustainable development when incorporated by the organization is called corporate sustainability and it contains, like sustainable development, all three pillars: economic, ecological and social. These three dimensions interact according to Ebner and Baumgartner (2006). For a comprehensive corporate sustainability strategy, it is necessary to consider all dimensions, their impacts and their interrelations. External influences also affect the corporate orientation on sustainability.

Training

Lê and DE (2016) widely explores the specific role of vocational training among the set of “responsibilities” that a company could have, not only towards its stakeholders, but also towards its own workforce. Underlying the multiple unfair sources of employees’ vocational training- the unequal access to training is one of them - we try to examine the possible combinations between CSR and this human resource practice. Through a critical outlook on CSR, we analyse different levels of CSR and insist on “ethical responsibilities” – a form of responsibility that aims at recognizing the employees as ethical subjects.

Fig. 2 CONCEPTUAL FRAMEWORK



3.4 Operationalization of concepts

In this study the dependent variable and the independent variables will be operationalised. The ependent variable **Corporate Social Responsibility** will mean ; community activities that create a brand awareness, company policies that insist on working with partners who follow ethical practices, business processes that create an overall positive impact on society, how companies make their money ethically, caring for the environment, stakeholder engagement, labour standards and working conditions, employee and community relations, social equity, gender balance, human rights, good governance and anti-corruption measures including compliance to regulators.

The independent variable, **Financial Performance** will mean the firm meets and exceeds its income targets, leaving out a profit that can be used for other investments.

Sustainability refers to avoidance of the depletion of natural resources in order to maintain an ecological balance.

Attitudes towards CSR and (an independent variable**)** will mean point of view, outlook, feelings, thoughts, standpoint, inclination and position and these will be categorised as positive, negative and indifferent.

Organisational Culture (an independent variable**)** will mean collective values, belief, an organisations vision, norms, systems, symbols, language, assumptions, environment, ethical standards, location, habits, and way of perceiving, feeling, thinking, and interaction.

Training will mean the action of teaching employees on CSR or basic training in tertiary education on CSR.

3.5 Summary

To sum up, it is very clear from the above study that the jurisdiction rests with the directors, managers and supervisors to ensure they fulfil all the undertakings of the organisation. Therefore, to understand why organisations are not getting involved in CSR, these are the rightful people to answer for their companies. The Resource Based view emphasizes the need for the firm to be financially sound before undertaking extra responsibility. The Stakeholder view, will emphasizes the full involvement of all the stakeholders to ensure CSR is undertaken. The society as a stakeholder should involve the firm in their activities and the firm should engage the society. The government too calls for private partnerships to forester economic development.

Emanating from the theoretical analysis of gaps, African Humanism does not mention CSR in its concepts but it is implied in its meaning and values. However, the theory of Humanism is varied and holds different meanings for the African continent now than it did before as many countries struggled to earn their independence from colonialists, even though leaders in various African countries combined humanism with other ideologies to which others did not attribute ownership.

The stakeholder theory has also been criticised for not regarding scientific rigour in addressing issues with the scientific body of knowledge. Mainardes et al. (2011) says, according to Key (1999), stakeholder theory does not adequately explain the process, makes an incomplete interlinking between the internal and external variables, does not pay enough attention to the system within which companies operate as well as those levels of analysis within the system, and also inappropriately evaluates the

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environment. In Stakeholder theory: issues to resolve the perspective of Voss et al. (2005), stakeholder theory does not respond to the needs or demands of stakeholders given that these are dynamic, latent or difficult to discern.

As regards the original proposal, the questions left open and the suggestions for refinements cover some ground. One question discussed within stakeholder theory is that Freeman (1984) put forward a new framework nevertheless lacking any logic of development or the causality that would serve to connect the variables and does not provide any form of testing or predicting the behaviour of either the company or that of external actors. The first steps to identify this logic were the work of Donaldson and Dunfee (1994) and Jones (1995). They proposed social contract theory as being at the core of relationships with stakeholders, similar to the logic explaining the relationship between managers and shareholders within the scope of economics even if there has been little subsequent development to the work of the aforementioned authors.

In analysing the Resource based view of the firm, there arises the view that it is inconsistent with modern strategic partnerships, where the end is much more than the means. Firms create synergy via strategic partnerships and earn much more, whilst enjoying unity in diversity; working with each other to accomplish the task and provide a service with a wow factor to the client.

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