

Governance Through Decision-Making Structure: a Driver of Corporate Social Responsibility in Cameroonian SMEs.

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Abstract

This article examines the influence of decision-making structure, understood as a formal mechanism of internal governance, on the social and societal practices of Cameroonian small and medium-sized enterprises (SMEs). Drawing on stakeholder theory and resource dependence theory, the study posits that a more open, participative and diversified decision-making structure fosters responsible engagement toward employees and the local community. Data were collected through a questionnaire administered to fifty-two SME managers in the city of Douala and processed with SPSS (principal component analysis, Cronbach's alpha, simple linear regression). Results show that decision-making structure positively and significantly explains the social and societal practices of the SMEs studied (standardized beta of 0.735; R^2 of 0.541; F of 58.815; $p < .001$). These findings confirm the research hypothesis and are consistent with prior studies conducted in Cameroonian and African contexts. The article discusses these results in light of the existing literature and proposes managerial implications relating to the participation of middle managers and women in decision-making bodies, and to the delegation of managerial responsibilities within SMEs.

Keywords: decision-making structure, corporate governance, corporate social responsibility, SMEs, stakeholders, Cameroon.

1. Introduction

Corporate governance has established itself, since the financial scandals of the 1990s and 2000s, as an indispensable framework for understanding how organizations frame, orient and control the decisions of their managers (Aguilera and Jackson, 2003). Although this issue was initially conceived for large listed companies, it now pervades thinking on small and medium-sized enterprises (SMEs), which make up the overwhelming majority of Africa's productive fabric. In Cameroon, SMEs represent 99.8 percent of the national entrepreneurial fabric (MINPMEESA, 2024) and play a decisive role in job and wealth creation. Yet these firms operate within an institutional environment marked by the concentration of decision-making power in the hands of the owner-manager, the predominance of family-based logics and the frequent absence of formalized governance bodies such as a board of directors (Sangué Fotso, 2018; Guetsop Sateu, 2021).

This particular organizational configuration invites reflection on how the decision-making structure of SMEs, that is, the architecture through which strategic decisions are made, shared or, conversely, concentrated, influences these firms' engagement in matters of corporate social responsibility (CSR). The international literature has broadly established that sound governance structures foster the adoption of responsible practices and enhance firms' reputation among their stakeholders (Harjoto and Jo, 2011). This relationship, however, remains insufficiently documented in the specific context of African SMEs, where governance remains largely informal and where CSR translates more into concrete, everyday actions than into formalized non-financial reporting procedures (Visser, 2008; Matten and Moon, 2008).

Several studies conducted in the Cameroonian context provide complementary but partial insights into this question. Sangué Fotso (2021), in a qualitative study of SMEs in the forestry sector, shows that the presence of a diversity of actors within decision-making bodies favors the emergence of a more formalized and structured CSR. Ghembu Takamhouou et al. (2024) confirm, in the agri-food sector, the importance of social and societal practices initiated by the manager, while Mora Ortega and Cordero (2025) and Okpara and Mboga (2024) establish, from an international comparative perspective, that the composition of management teams strongly influences SMEs' CSR engagement. These studies, largely qualitative or conducted outside the Cameroonian context, have not, however, quantified, on a sample of Cameroonian SMEs, the magnitude of the effect exerted by decision-making structure on social and societal practices.

It is this gap that the present article seeks to address through the following topic “**Governance Through Decision-Making Structure: a Driver of Corporate Social Responsibility in Cameroonian SMEs**”. The research question being framed as follows: what is the impact of

decision-making structure on the social and societal practices of Cameroonian SMEs? Therefore, the main objective of this study is to find out if the decision-making structure of Cameroonian SMEs could explain the adoption of CSR practices. In line with this objective, the article draws on stakeholder theory (Freeman, 1984) and resource dependence theory (Pfeffer and Salancik, 1978) in order to build and empirically test the hypothesis that decision-making structure positively influences the social and societal practices of Cameroonian SMEs. The study relies on primary data collected from fifty-two SME managers in the city of Douala and processed through principal component analysis and linear regression.

The originality of this contribution is twofold. On the one hand, it provides a quantitative validation, still rare in the Cameroonian context, of a relationship previously established mainly through qualitative methods (Sangué Fotso, 2021; Biwolé Fouda, 2023). On the other hand, it extends the foundational work of Spence (1999) and Spence and Rutherford (2003) on the limits of directly transposing governance and social responsibility frameworks designed for large firms onto small firms, by empirically testing, in an African setting little explored by this predominantly Anglo-Saxon literature, the hypothesis that decision-making structure, in the absence of formalized governance bodies, constitutes the primary vehicle for integrating societal expectations within SMEs.

The article is structured as follows. After the introduction (I), the second section sets out the theoretical framework mobilized and leads to the formulation of the research hypothesis (II). The third section presents the methodology adopted, including the operationalization of the variables and the data collection and analysis protocol (III). The fourth section reports the empirical results (IV). The fifth section discusses these results in light of prior work and draws managerial implications from them (V). The final section concludes by highlighting the limitations of the study and opening avenues for future research (VI).

2. Theoretical Framework and Research Hypothesis

2.1. Decision-making structure as a formal mechanism of SME governance

Corporate governance refers to the set of institutional and organizational mechanisms, arrangements and rules aimed at framing, orienting and controlling managers' decisions so as to ensure the balance of stakeholder interests and the firm's continuity (Charreaux, 1997, 2004; Shleifer and Vishny, 1997). These mechanisms are traditionally divided between internal devices (board of directors, ownership structure, compensation systems, organizational culture) and external devices (product and service markets, the market for managers, the legal and regulatory framework), without there being an exhaustive list, since their nature depends on the characteristics specific to each organization (Wirtz, 2011).

In SMEs, where the management function is most often concentrated in the hands of a small number of individuals, decision-making structure constitutes the most directly observable formal governance mechanism. It can be apprehended along two complementary dimensions: on the one hand, the composition of the management team, that is, the number of partners, the presence of women in decision-making bodies and the degree of delegation of managerial power; on the other hand, the degree of the organization's openness to its internal stakeholders, in particular through the holding of formal meetings with employees (Ngok Evina, 2008, 2010; Sabine and Niyonsaba, 2015; Sangué Fotso, 2021). This dual dimension conveys the idea that decision-making structure is not merely a neutral organizational attribute, but constitutes a social space within which the firm's strategic orientations, including its social and environmental orientations, are negotiated.

2.2. Theoretical grounding of the relationship between decision-making structure and CSR

Two theoretical frameworks help to shed light on the relationship between decision-making structure and CSR in SMEs. The first is stakeholder theory, formalized by Freeman (1984) in his foundational work *Strategic Management: A Stakeholder Approach*, then further developed by Donaldson and Preston (1995) through the distinction between descriptive, instrumental and normative dimensions. According to this theory, a stakeholder is any individual or group capable of affecting or being affected by the achievement of the firm's objectives (Freeman, 1984; Clarkson, 1995). Applied to governance, this perspective posits that the openness of decision-making structure to a plurality of actors, employees, middle managers, women, favors the consideration of a broader spectrum of social expectations and, in turn, a stronger societal engagement (Donaldson and Preston, 1995). Mitchell, Agle and Wood (1997), by proposing a theory of stakeholder salience grounded in the attributes of power, legitimacy and urgency, reinforce this reading: the more a decision-making structure is receptive to signals emitted by diverse stakeholders, the more likely it is to translate these signals into concrete practices.

The second framework mobilized is resource dependence theory, developed by Pfeffer and Salancik (1978). This theory posits that no organization internally holds the entirety of the resources it needs to function, and that its continuity depends on its capacity to manage the demands of the groups that supply it with these critical resources. Transposed to SME governance, this perspective suggests that a decision-making structure open to varied profiles broadens the firm's capacity to mobilize external resources (social legitimacy, reputation, access to financing) and to adapt to the demands of its environment (Pfeffer and Salancik, 1978; Quairel and Auberger, 2005). These two theoretical frameworks thus converge toward a common conclusion: governance, far from being limited to its disciplinary function inherited from agency theory

(Jensen and Meckling, 1976), also fulfills an arbitration function among multiple interests that legitimizes the integration of social and societal concerns into the firm's decisions.

2.3. Specificities of decision-making structure in the small firm

It is nonetheless important not to mechanically transpose to the SME the analytical frameworks built for the large listed firm. Spence (1999) showed, in a foundational article on business ethics in small firms, that small organizational size qualitatively alters the nature of governance: formal mechanisms (board of directors, specialized committees) are rare, and it is the relational proximity between the manager and his or her direct collaborators that structures decision-making. Spence and Rutherford (2003) extend this analysis by emphasizing that the small firm must be understood on the basis of its own logics (proximity, personalization of relationships, local embeddedness) rather than on the basis of a large-firm model simply scaled down (small is not just a scaled-down version of big). This caveat finds a particular echo in the Cameroonian context, where Fassin (2008) points out that the excessive formalization of governance arrangements can prove counterproductive for resource-constrained structures. It is precisely because the decision-making structure of the SME rests on arrangements that are more flexible, yet no less structuring, that its study deserves specific theoretical and empirical treatment, which is the focus of the present research.

2.4. Empirical review and formulation of the hypothesis

Several empirical studies corroborate, across varied contexts, the existence of a positive link between decision-making structure and CSR engagement. In a Western context, Amami and Maalej (2015) show that certain governance mechanisms, such as the composition of the board of directors and director independence, foster firms' CSR engagement. In Africa, Sangué Fotso (2021), in her qualitative study of Cameroonian forestry SMEs, observes that the presence of a diversity of actors within decision-making bodies favors the emergence of a more formalized and structured CSR, a diversified management team being more inclined to integrate social and societal concerns. Ngaha Bah et al. (2016), with regard to very small, small and medium-sized Senegalese enterprises, emphasize that CSR largely depends on managers' willingness and their capacity to integrate the expectations of their environment, which presupposes a receptive decision-making structure.

The degree of formalization of decision-making structure also plays a role. Tonmo et al. (2025) show that the presence of formal arrangements such as codes of ethics or compliance with labor law strengthens the effectiveness of governance mechanisms in Cameroonian SMEs, while Palouma et al. (2024), in the Congo Basin, establish that institutional pressures and the influence of non-governmental organizations constitute levers of societal engagement, consistent with neo-

institutional theory (DiMaggio and Powell, 1983; Meyer and Rowan, 1977). Bengono and Nkakleu (2025), through a qualitative study conducted among Cameroonian employees, further show that openness to internal stakeholders translates into concrete manifestations of employee engagement toward CSR, organized around the social, societal and environmental dimensions.

Taken together, these studies converge on the idea that a more participative, more diversified decision-making structure that is more open to internal stakeholders constitutes a significant determinant of SMEs' social and societal practices. On this basis, the following research hypothesis is formulated: “decision-making structure has a positive influence on the social and societal practices of Cameroonian SMEs”.

3. Methodology

3.1. Epistemological stance

This study adopts a positivist epistemological stance. The choice of a positivist epistemological stance is justified by the desire to objectively measure the effect of decision-making structure on the adoption of CSR. This stance makes it possible to test our research hypothesis based on quantitative data and to statistically identify relationships between the variables under investigation.

This research follows a hypothetico-deductive approach and relies on a quantitative methodology, deemed appropriate for statistically testing a postulated relationship between two variables and for objectively measuring its intensity (Charreire & Durieux, 2007). The study adopts a cross-sectional research design, data having been collected at a single point in time from the units of observation.

3.2. Research design, field and sample

In accordance with a hypothetico-deductive approach grounded in the positivist paradigm (Akkouf, 1990), the study adopts a quantitative approach aimed at empirically testing the hypothesis formulated from the literature. The study population consists of SMEs located in the city of Douala, Cameroon's main economic hub. The sampling method retained is non-probability convenience sampling, justified by the absence of an exhaustive sampling frame for Cameroonian SMEs and by field access constraints (Naresh Malhotra, 2004). From a targeted population of sixty-five managers of SMEs in the secondary and tertiary sectors, which together account for more than 98 percent of the stock of Cameroonian SMEs (MINPMEESA, 2024), fifty-two usable questionnaires were collected, representing a response rate of 80 percent, split between 83 percent of respondents from the tertiary sector and 60 percent from the secondary sector, reflecting the structure of the national economic fabric, which is dominated by trade and services.

The sample is characterized by a majority of relatively young managers, with 48.1 percent aged between 35 and 50, compared with 13.5 percent aged over 50, and by a predominance of managers

trained in management (61.5 percent). Regarding the study's central variable, the descriptive results show that 75 percent of respondents consider that strategic decisions involve the participation of partners or executives, 73.1 percent report the regular holding of formal meetings with employees, and 82.7 percent report that women actively participate in their firm's strategic decision-making, reflecting a relatively marked decision-making openness within the sample studied.

3.3. Operationalization of the variables and measurement instrument

Data were collected using a structured questionnaire, administered both online and in person, comprising items measured on a five-point Likert scale (from "strongly disagree" to "strongly agree"). Decision-making structure, the independent variable, was operationalized using indicators relating to the number of partners, the presence of women in decision-making bodies, the holding of meetings with employees and the mode of delegation of power, consistent with the work of Ngok Evina (2008, 2010), Sabine and Niyonsaba (2015) and Sangué Fotso (2020, 2021).

The dependent variable, SMEs' societal responsibility, was apprehended through its social dimension (regular payment of wages, affiliation with the National Social Insurance Fund, assistance to employees, social climate, absence of gender discrimination) and its societal dimension (support for local initiatives, participation in local development, relations with suppliers, customers and other third parties), in accordance with the operationalization proposed by Paradas et al. (2017), Tiona Wamba (2010, 2018), Sangué Fotso (2018) and Ghembu Takamhouo et al. (2024). Given the strong covariance observed among the social, societal and environmental dimensions of CSR within the sample studied, a composite indicator of societal responsibility (Cronbach's alpha of 0.766) was constructed and retained as the dependent variable of the model tested, a methodological choice discussed further below as a limitation of the study. Two contingency variables, firm size (measured by headcount and turnover) and sector of activity, were also introduced to neutralize their potential effect on the relationship tested.

3.4. Data analysis method

The data were coded and then processed using SPSS (version 25). First, a descriptive analysis of frequency distributions was used to characterize the sample and the study variables. Second, a principal component analysis (PCA) was conducted to reduce the retained items to synthetic indicators, with sampling adequacy checked using the Kaiser-Meyer-Olkin (KMO) index and Bartlett's test of sphericity, and the internal reliability of each composite indicator assessed using Cronbach's alpha coefficient, with a threshold of 0.7 retained as the acceptability threshold (Nunnally, 1978). Finally, the research hypothesis was tested using a simple linear regression,

relating the composite indicator of decision-making structure to the composite indicator of societal responsibility.

4. Results

4.1. Reliability and validity of the indicators mobilized

The principal component analysis applied to the seven initial items of decision-making structure made it possible, after eliminating weakly correlated items, to retain three indicators (women's participation in strategic decisions, decision-making mode and delegation of managerial power) concentrated on a single component explaining 74.2 percent of total variance. The KMO index of 0.716, above the 0.5 threshold, and Bartlett's significant test of sphericity (approximate chi-square of 54.901; $p < 0.001$) confirm the relevance of this factorization. The loadings of the three items on the extracted component are all above 0.5 (0.877, 0.869 and 0.838 respectively), and the reliability of the composite indicator thus constituted, designated MG_SD, is satisfactory (Cronbach's alpha of 0.825). The composite indicator of overall societal responsibility, built from the three social, societal and environmental sub-dimensions, likewise shows acceptable reliability (Cronbach's alpha of 0.766).

4.2. Testing the research hypothesis

The simple linear regression relating decision-making structure (MG_SD) to overall societal responsibility (RSE_GI) yields the following results. The coefficient of determination R^2 stands at 0.541, meaning that decision-making structure explains 54.1 percent of the observed variation in the social and societal practices of the SMEs studied, a high explanatory power for a simple regression in management science. The analysis of variance confirms the overall significance of the model ($F(1, 50) = 58.815$; $p < 0.001$). Examination of the regression coefficients reveals a standardized beta of 0.735, positive and significant ($t = 7.669$; $p < 0.001$), which allows the model's empirical equation to be written as: $RSE_GI = 0.735 \times MG_SD$. This result leads to the validation of hypothesis with the precision that: decision-making structure positively and significantly influences the social and societal practices of the Cameroonian SMEs in the sample studied.

Table 1. Summary of the simple linear regression results

Indicator	Value
Standardized beta (decision-making structure)	0.735
R^2	0.541
Adjusted R^2	0.531
F (1, 50)	58.815
Significance level (p)	0.000
Decision	Hypothesis confirmed

Source: Authors' own work

The introduction of the contingency variables (size and sector of activity) into the study's overall model slightly reduces the direct regression coefficient of governance on CSR, which falls from 0.492 to 0.448, indicating that firm size and sector of activity exert a marginal moderating effect on the relationship studied without calling its direction or significance into question.

5. Discussion of Results and Managerial Implications

5.1. Discussion in light of prior work

The central finding of this study, namely the positive and statistically robust influence of decision-making structure on the social and societal practices of Cameroonian SMEs, confirms and extends the work of Sangué Fotso (2021) on Cameroonian forestry SMEs, which had established, through a qualitative approach, that diversity within decision-making bodies favors the emergence of a more formalized CSR. The present study brings to this finding an unprecedented quantitative validation in the Cameroonian context, with an explanatory power ($R^2 = 0.541$) that substantially exceeds what is generally reported in Western studies of comparable relationships (Amami and Maalej, 2015; Harjoto and Jo, 2011), suggesting that the role of decision-making structure could be even more decisive in institutional contexts weakly endowed with formal governance mechanisms, where internal decision-making structure becomes, by default, the principal lever for orienting responsible practices.

This finding also sheds light on the theoretical debate concerning the tension between hybrid governance and implicit CSR in sub-Saharan Africa (Young et al., 2008; Kamdem, 2010). Whereas Visser (2008) and Matten and Moon (2008) emphasize the non-formalized nature of African CSR practices, the present study shows that even within this context of relative informality, the partial formalization of decision-making structure (delegation of power, holding of meetings, openness to women) constitutes a powerful vehicle for the diffusion of responsible practices, which aligns with the position of Jamali, Lund-Thomsen and Jeppesen (2017), for whom more formalized governance favors the structuring of CSR initiatives, without thereby validating a mechanical transposition of Western governance models onto African SMEs, as Fassin (2008) rightly points out.

Descriptive analysis of the data further confirms encouraging signals regarding the decision-making openness of the Cameroonian SMEs studied: 82.7 percent of the managers surveyed report active participation by women in strategic decisions, a finding which, set against the work of Ewodo Meka, Youmto and Atangana (2022) on the influence of manager gender on the environmental practices of very small Cameroonian enterprises, suggests that gender diversity within decision-making bodies constitutes a vehicle for the diffusion of responsible practices that extends beyond the sole figure of the manager to permeate the entire management team.

On the theoretical level, this finding contributes to the literature on SME governance in the African context, in line with the cautionary notes of Spence (1999) and of Spence and Rutherford (2003) against reading the SME solely through the prism of the large firm. Indeed, the magnitude of the explanatory power observed ($R^2 = 0.541$) suggests that, in the absence of formal governance mechanisms such as a board of directors, the SME's decision-making structure alone concentrates a significant share of the arbitration function among multiple interests that stakeholder theory usually attributes to a broader set of institutional arrangements. This finding invites us to regard decision-making structure not as a degraded substitute for formal governance, but as a governance mechanism in its own right, adapted to the resource constraints specific to SMEs, which aligns with the thesis defended by Biwolé Fouda (2023), according to which CSR in Africa is a relational construct that cannot be understood without analyzing the mechanisms of conciliation specific to the informal governance of organizations.

5.2. Managerial and public policy implications

These results carry several managerial implications for the managers of Cameroonian SMEs. First, the opening up of decision-making structure, through the delegation of managerial responsibilities to middle managers and through the involvement of employees in strategic orientations by means of regular formal meetings, appears as an accessible and low-cost lever for strengthening the firm's societal engagement, including for SMEs that lack the resources needed to establish formalized governance bodies such as a board of directors. Second, the participation of women in decision-making bodies, whose extent observed in the sample is notable, deserves to be consolidated through incentive schemes, insofar as it contributes to broadening the range of social concerns taken into account in management decisions, in line with the lessons of stakeholder theory (Freeman, 1984; Mitchell, Agle and Wood, 1997).

For SME support institutions (chambers of commerce, GECAM, the SME Promotion Agency) and public authorities, these results argue in favor of awareness and training programs specifically addressing forms of participative governance adapted to SMEs, rather than solely promoting formal arrangements modeled on large firms. The adoption in 2023 of the Corporate Good Governance Code by GECAM, which notably emphasizes collegiality and integrity in decision-making, thereby finds empirical validation of its relevance for SMEs, provided it is applied in a manner proportionate to the organizational capacities of these structures.

Conclusion, Limitations and Avenues for Future Research

This article sought to determine the effect of decision-making structure on the social and societal practices of Cameroonian SMEs. The empirical results, obtained from a sample of fifty-two SME managers in the city of Douala, confirm the hypothesis that a more open, more participative and more diversified decision-making structure exerts a positive and statistically significant influence on these firms' societal engagement. This finding, consistent with stakeholder theory and resource dependence theory, invites us to regard decision-making structure not as a mere organizational attribute, but as a genuine strategic lever for the diffusion of societal responsibility within African SMEs.

The study nonetheless presents limitations that should be noted. The sample size ($n = 52$), although sufficient relative to the usual thresholds in exploratory quantitative research, limits the generalization of the results to Cameroonian SMEs as a whole. The use of convenience sampling, while justified by the absence of an exhaustive sampling frame, introduces a potential selection bias. Finally, the use of a composite indicator of societal responsibility, although justified by the strong covariance among its sub-dimensions within the sample studied, does not allow the effect of decision-making structure on each of the social and societal dimensions to be distinguished precisely when taken separately. Future research could thus benefit from mobilizing larger samples, representative of the whole of Cameroonian territory, from testing separately the effect of decision-making structure on each dimension of CSR, and from exploring the moderating role of other variables such as membership in a professional network or firm age.

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