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# Sectoral Impact of Corporate Social Responsibility on Social Dialogue in Cote d'Ivoire: Empirical Evidence from Agro-industrial Companies

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**DOI:** <a href="https://doi.org/10.62225/2583049X.2024.4.5.3310">https://doi.org/10.62225/2583049X.2024.4.5.3310</a> Corresponding Author: **Auguste K Kouakou** 

#### **Abstract**

The aim of this article is to study the effect of Corporate Social Responsibility (CSR) on social dialogue through their dimensions. The methodology is based on structural equations to highlight these links using data from a sample of 812 workers in agro-industrial firms in Côte d'Ivoire. In particular, the results reveal that environmental, social and cultural CSR dimensions have a significant impact on all dimensions of social dialogue reorganized by cultural negotiation. In the background, the contribution to the

protection of mountains, rivers and sacred forests, to the celebration of religious events, both happy and unhappy, and to the resolution of certain conflicts, requires the mobilization of traditional negotiation tools: Inter-ethnic alliances, birthright, traditional chiefs and the palaver tree technique to resolve certain organizational conflicts. The result is a contribution to the protection of beliefs and collectivism, the pillars of organizational durability in Africa.

Keywords: CSR, Social Dialogue, Cultural CSR, Cultural Negotiation, Agro-Industrial Companies

JEL Codes: J52, J53, M14

#### 1. Introduction

The link between Corporate Social Responsibility (CSR) and social dialogue plays a fundamental role in the necessary adaptation of organizations to local cultural realities and their integration into host societies. In the business world, social dialogue predates CSR concerns. The International Labour Organization (ILO) defines social dialogue as all negotiations, consultations and exchanges between government, employers and employees, and it first appeared in French companies in 1884 (Loi Waldex Roussau), 69 years before CSR (Bowen, 1953) [4]. While CSR is intended to ensure that stakeholders' social and environmental concerns are taken into account, its relationship with social dialogue is the subject of debate in the scientific literature, both in terms of its direction and its nature. While some researchers show the positive influence of social dialogue on CSR (Bouderbala A, 2021 [3]; ILO, 2017), others set out to show the opposite relationship (Illia, Romenti and Zyglidopoulos, 2015; Le Bas C. and Poussing N. 2011) [19, 22] and still others believe that the relationship is disruptive (Rochefoucauld and Chader, 2022).

Over the past two years, the world has been confronted with two major adverse shocks: Covid 19 and the war in Ukraine. In order to mitigate the effects of these shocks, governments and companies have had to give priority to discussions with social partners and with the leaders of the productive sector. Added to these recent uncertainties are the risks associated with environmental deterioration and the occurrence of increasingly frequent and violent natural disasters. All of which raises the need for dialogue between social partners.

In 2022, the world will have been fundamentally shaped by the war in Ukraine, and the geopolitical reconfiguration of the world will be at stake. In this context, dialogue is mobilized alongside military activities to seek peace agreements and rescue the environment at international level. As part of this process, in 2022 Africa will host the UN climate conferences COP 15 in Côte d'Ivoire and COP 27 in Egypt. In companies, the search for agreements on environmental protection is superimposed above all on the search for agreements in the context of the new forms of work imposed by the COVID-19 pandemic.

In Africa, little research has been carried out on the concept of CSR (Hounkou, 2015) [17], and its relationship with social dialogue remains poorly understood, to say the least. If the law obliges companies listed on the stock exchange to publish CSR reporting in their financial statements, and to provide a copy to employee representative bodies (Peretti, 2017) [32], the CSR-social dialogue link becomes relevant for research. Even if research work is not abundant on the link between CSR and social dialogue, the fact remains that public policies are active on the subject. In Côte d'Ivoire, in addition to organizing COP 15 to combat environmental degradation, the country has for the first time in its history injected US\$2.2 billion into social dialogue in 2022. As a result, all the country's trade unions have publicly expressed their great satisfaction with the social measures taken by the government, both in the public, private and international media and on social networks through televised debates and interviews. These social partners have even freely co-signed a five-year social truce. This context helps to justify the subject of this research, which aims to investigate the link between CSR and social dialogue in Côte d'Ivoire.

The aim of this article is therefore to highlight the effect of CSR on social dialogue, by showing in particular the effect of each dimension of CSR on social dialogue. We present the literature review, the methodology, the results and their discussion before concluding.

# 2. Literature review

#### 2.1 CSR dimensions

Most researchers agree that the concept of Corporate Social Responsibility (CSR) was introduced by Bowen in 1953. For this author, CSR is the obligation of businessmen to implement policies and make decisions or follow courses of action favorable to our society in terms of objectives and values (Msekni & Turki, 2021) [28]. According to the European Commission (2001) [9] CSR must "not only fully meet applicable legal obligations, but also go beyond them and invest 'more' in human capital, the environment and stakeholder relations" (Hounkou, 2015) [17]. ISO 26000 defines CSR on the one hand as the identification of the impacts of the organization's decisions and activities on society and the environment with regard to core issues, and then on the other hand ethical and transparent behaviors that contribute to sustainable development, health and well-being of society. Ouriachi, et al (2021) [30] point out that "CSR is a complex concept, covering multiple notions, and any attempt at a strict definition would be doomed to failure".

Many definitions exist, but we'll retain that CSR is a set of socio-cultural, economic and environmental practices that repair and anticipate the damage done by companies to society.

This relative diversity of definitions heralds an unstable dimensionality of the CSR concept. The literature on these dimensions can be structured around two main axes: The three-dimensional axis and the two-dimensional axis. Proponents of three-dimensionality evoke economic, social or societal and environmental dimensions (Elkington, 1999; Macassa, McGrath, Tomaselli, and Buttigieg, 2020) [14, 24]; economic-legal, environmental and ethical-philanthropic aspects (Njaya, 2014) [29]; perceptions of CSR oriented towards social and non-social actors, those oriented towards employees and mixed ones oriented towards consumers (DJlassi and Hassine, 2020) [13]. On the two-dimensional axis, Quazi and O'Brien (2000) [34] show that CSR has two

dimensions according to four types of vision: The socioeconomic vision, the modern vision, the philanthropic vision and the traditional vision. Perétti (2017) [32] identifies two dimensions of CSR based on the ISO 26000 standard.

One is the identification of the impacts of the organization's decisions and activities on society and the environment, while the other is devoted to the identification of stakeholders and dialogue with them. Sen, Savitskie & Xu (2021)<sup>[39]</sup>, for their part, have highlighted two dimensions of CSR based on social and environmental aspects.

All in all, the economic, social and environmental dimensions seem to predominate in the literature; but as advocated by authors of the intercultural approach to management (Kessy, 1998; Dia, 1991; Tidjani, 1995; Kamdem, 2002) [21, 11, 42, 20], it is advisable to test the existence of a cultural dimension of CSR. It could combine socio-cultural and environmental aspects. Since African gods are generally represented by elements of flora and fauna in a context of collectivism.

# 2.2 Dimensions of Social dialogue

Social dialogue is the set of factors promoting understanding between the components of society. Its players are representatives of government, employers and workers (tripartite dialogue), making it possible to define the concept more precisely. According to the ILO (International Labour Organization), social dialogue represents all forms of negotiation, consultation or exchange of information between representatives of governments, employers and workers on issues of common interest relating to economic and social policy. It thus refers to institutional or informal industrial relations within companies or professional branches as places of negotiation. At the heart of this definition are the main dimensions of social dialogue: Negotiation, exchange of information and consultation.

The aim of social negotiation is to achieve consensus in the necessary sharing of interests between the players involved in social dialogue. While the employer's main aim is to optimize the resources mobilized to achieve organizational objectives, employees are negotiating better working conditions overall. The effectiveness and efficiency of the organization will only be satisfactorily achieved if the needs and expectations defended by employees through their representatives are at least acceptably taken into account. Collective bargaining must lead to the signing of companywide agreements, particularly on the key issues of pay and gender equality in the workplace. Negotiations can be formal or informal, with a timetable, frequency, topics for negotiation and procedures for reaching agreement. These negotiations include exchanges of information.

Information exchange is the dimension of social dialogue (ILO) that provides the raw materials needed to balance the process. It reduces information asymmetries between players and reinforces the relevance of different opinions. Interactions between protagonists are also influenced by social exchange theory (Mcneil, 1978; 1980) [26, 27]. If the information exchanged leads to mutually satisfactory agreements, then it consolidates trust and establishes the profitable relationships that result. For example, a shared information watch system will keep players informed about market trends in skills and remuneration, which are crucial to social dialogue. The search for the information needed to make decisions can also be facilitated by consultation.

Consultation is the dimension of social dialogue which, in particular, should enable management to immerse itself in operational realities, thereby reinforcing the relevance and objectivity of decision-making choices. While it does away with the much-criticized authoritarian style of leadership, it also implies consultative or participative (Likert) leadership, which is more widely accepted in organizations. This type of management is reinforced by the Works Council, which is mandatory in companies with more than 40 employees, and is an important player in social dialogue. This body encourages consultation on issues such as the improvement of working conditions, productivity, restructuring projects, further training, mobility, secondments, redundancies, health and safety at work, action plans and the annual review of accounts (Bouderbala, 2021) [3]. These consultations necessarily involve the management of cultural differences. Taking into account the cultural aspects of different workers in negotiations, exchanges of information and consultation within companies suggests a cultural dimension of social dialogue. It can be characterized by the mobilization of traditional African conflict resolution tools such as the right of descent, the palaver tree and inter-ethnic alliances.

# 2.3 From CSR to social dialogue

Bipartite or tripartite social dialogue is an older concept than corporate CSR. The relationship between these two concepts is the subject of debate in the literature. Some authors see social dialogue as a tool in the service of CSR. For example, Chader and Rochefoucauld (2022) [6] examine "the role of social dialogue within CSR commissions"; through a multisite case study, these authors show that within the CSR commission, social dialogue is used to define responsible corporate policies. In this vein, social dialogue is seen as "a powerful tool" for regulating CSR (Bouderbala, 2021) [3]; indeed, this author uses a multi-site case study to show that the trade union and works council are key stakeholders bringing the diversity of stakeholder interests to a compromise through a variety of regulatory logics; this regulation can be autonomous, controlling, joint informal or discrete. Thus, perceived as a robust tool, social dialogue is sometimes described as a "driving force and instrument of governance for sustainable development" (ILO, 2017)<sup>1</sup>, a "lever for ecological transition" (Réalités du dialogue social,  $2022)^2$ .

Other authors question the effectiveness of the relationship studied. The latter subscribe to a paradigm according to which social dialogue does not integrate all stakeholders beyond its three fundamental actors representing management, workers and the state; and that the need for the organization to contribute to the preservation of the environment requires it to take into account the interests of all stakeholders through the integration of CSR (Freeman, 1984) [15]. Thus, CSR must extend social dialogue to include all individuals directly or indirectly affected by the company's activities. Still other authors point out that dialogue between stakeholders is often insincere (Illia,

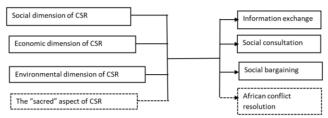
<sup>1</sup> OIT (2017), Dialogue social entant que moteur et instrument de gouvernance pour un développement durable; http://www.ituc-csi.org

Romenti and Zyglidopoulos, 2015)<sup>3</sup>; for them, the quality of dialogue around corporate social responsibility needs to be improved by carrying out responsible actions and not limiting itself to making potentially dubious speeches.

By mobilizing Freeman's (1984) [15] stakeholder theory, according to which the company must take into account the interests of "any group of individuals or any individual who may affect or be affected by the achievement of organizational objectives", the company must engage in consultation and negotiation with at least the workers around their dynamic expectations. Thus, we postulate that CSR significantly influences social dialogue; and more specifically, the dimensions of CSR significantly influence those of social dialogue.

#### 2.4 Research model

Based on the literature review, the research model can be summarized as follows:



**Source:** Authors from literature review

#### 3. Methodology

# 3.1 Sample description

We drew up a sample of 812 workers thanks to the solicitude of one of the country's central trade unions, which facilitated the process. The breakdown of respondents by sex shows that the sample includes more men (72.5%) than women (27.5%). Typical age brackets are 36 - 44 (69%), 20-35 (30.7%) and at least 45 (0.3%). In the majority of cases, respondents have a good level of education. Thus, 49.9% of respondents have higher education, 38.9% have secondary education and 11.2% have primary education. The marital status of respondents shows that 45.2% are single, 42.5% are married and 11.3% are divorced. In terms of socioprofessional category, the sample included 3.3% senior executives, 12.3% middle managers, 50.9% white-collar workers and 33.5% blue-collar workers. More than half of the respondents (58.1%) had been with the company for 5-15 years; the other seniorities were successively 16-25 years (20.9%), less than 5 years (17.6%) and at least 26 years (3.3%). Income analysis shows that around two-thirds (64.9%) of respondents have an income of at least 60,000 FCFA (91.46 €), including 36.5% between 110,000 (167.68 €) and 150,000 FCFA (228.66 €), 28.4% greater than or equal to 160,000 FCFA (243.90 €), 24.5% between 60,000-100,000 (152.44 €) FCFA and 10.6% below the Guaranteed Interprofessional Minimum Wage (91,36 €).

# 3.2 Measuring variables

To measure the dimensions of CSR, we adapted the tool developed by Igalens and Tahri (2012). Thus, the social, economic, environmental and cultural dimensions of CSR

<sup>&</sup>lt;sup>2</sup> Réalités du dialogue social (2022), Le dialogue social, levier de transition écologique ? www.rds.asso.fr

<sup>&</sup>lt;sup>3</sup> Illia L., Romenti S. et Zyglidopoulos S. (2015), Creating effective dialogue about Corporate Social Respounsability; MIT Sloan Management Review. Vol. 57, N° 1; http://mitsmr.com/1KDrAeX

were measured by 18 items, 04 items, 06 items and 05 items respectively. The measurement of social dialogue dimensions mobilized 09 items relating to "information exchange", 04 items for the "Consultation dimension", 12 items for "Collective bargaining" and 11 items the "cultural dimension" of social dialogue. These items served as the basis for the structured quantitative questionnaire.

Various statistical analyses were carried out as part of this research. The first was an exploratory factor analysis (EFA) in the form of a principal component analysis (PCA). Four dimensions of CSR were identified, as well as four factors of social dialogue within companies. We then studied the existence of significant links between CSR dimensions and social dialogue factors, calculating Pearson correlation coefficients on the one hand, and a confirmatory factor

analysis (CFA) using structural equations on the other. These tools enabled us to determine the influence of CSR dimensions on social dialogue factors.

### 3.3 Exploratory factor analysis (EFA)

To construct and validate a measurement scale, the first step is to study the reliability of internal consistency (Roussel, 1996) [36] by calculating Cronbach's alpha. This indicator is based on the average of correlations between items, and ensures that responses are consistent across all responses measuring the same concept (Chauvet, 2003) [7]. As a first step, we carried out an exploratory factor analysis (EFA) in the form of a principal component analysis with Varimax orthogonal rotation, a method considered highly useful in a construct validation approach (DeVellis, 2003) [10].

Table 1: Measurement scales and summary of factorial analysis

Variables	Kaiser Meyer Olkin (KMO) index	Test de sphéricité de Bartlett	Number of items	Cronbach α	Variance expliquée
	Responsabilite	é Sociétale des Entro	eprises (RSE)		
Dimension économique	KMO = 0.742	$\chi 2 = 758.912.$ dl = 6, $p < .001$	4	$\alpha = 0.742$	57.69%
Dimension sociale	KMO = 0.842	$\chi 2 = 1521.989.$ dl = 10, $p < .001$	5	$\alpha = 0.841$	61.12%
Dimension environnementale	KMO = 0.735	$\chi 2 = 1139.128.$ dl = 3, p < .001	3	$\alpha = 0.862$	78.48%
Dimension socio-culturelle	KMO = 0.705	$\chi 2 = 1333.073$ . dl = 15, p < .001	3	$\alpha = 0.756$	46.6%
		Dialogue Social			
Echange d'informations	KMO = 0.941	$\chi 2 = 6397.338.$ dl = 45, $p < .001$	10	$\alpha = 0.945$	66.99%
Consultation sociale	KMO = 0.906	$\chi 2 = 4328.226.$ dl = 21, p < .001	7	$\alpha = 0.930$	70.55%
Négociation collective	KMO = 0.959	$\chi 2 = 7784.325.$ dl = 66, p < .001	12	$\alpha = 0.953$	66.88%
Règlement africain du conflit	KMO = 0.835	$\chi 2 = 2714.378$ . dl = 15, p < .001	5	$\alpha = 0.889$	

Source: Processing our quantitative survey data

#### 3.4 Data analysis

In this research, we mobilize a quantitative methodology to test the hypotheses proposed according to the research model. Indeed, theoretical work on the subject generates sufficient knowledge and lays coherent and empirically relevant theoretical foundations; this suggests the use of the deductive approach (Roussel, 2005; p. 250). We opted for structural equations, which not only enable quantitative modelling but also, and above all, fit our research model perfectly.

# 3.4.1 Correlation between CSR components and social dialogue factors

In this part of the study, we establish the link between CSR components and social dialogue factors within companies. The data recorded in Table 9 below indicate that only sociocultural negotiation has no significant link with the

economic and social dimensions of CSR. On the other hand, there is a positive correlation between CSR components and information exchange on the one hand, and social consultation on the other; but also, between the environmental dimension, the socio-cultural dimension of CSR and socio-cultural negotiation. This means that the better workers perceive the dimensions of CSR within companies, the more they exchange information and engage in social consultation. Similarly, the better workers perceive the environmental and socio-cultural dimensions, the more they practice socio-cultural negotiation.

On the other hand, there is a negative correlation between CSR dimensions and collective bargaining. In other words, when workers have a good perception of CSR dimensions, they practice less collective bargaining within companies.

Table 2: Correlation between CSR and social dialogue dimensions

Composantes RSE	Facteurs du dialogue social					
Composantes RSE	Echange d'informations	Consultation sociale	Négociation collective	Négociation socio-culturelle		
Dimension économique	0.321**	0.222**	-0.072**	0.038 ns		
Dimension sociale	0.409**	0.231**	-0.145**	0.042 ns		
Dimension environnementale	0.374**	0.352**	-0.085*	0.223**		
Dimension socio-culturelle	0.398**	0.317**	-0.137**	0.234**		

Source: Our results

#### 4. Results

# 4.1 Confirmatory factor analysis (CFA)

To study the contribution of Corporate Social Responsibility to Social Dialogue in Ivorian agro-industrial companies, we resorted in a second stage to confirmatory factor analysis using structural equations. To assess the model's stability, several statistical indices were analyzed. Fit indices allow us to assess how well the data represent the proposed factor structure.

The first index used, the chi-2 value, is used to assess the null hypothesis that the given covariance matrix is not different from the proposed factor structure. A nonsignificant chi2 value indicates that the null hypothesis can be accepted. However, this index should be interpreted with caution, as it is highly sensitive to sample size. Thus, according to Chin, James and James (1989) [8], a large sample size can frequently produce a significant chi-2 (p < .05), despite the adjustment of the theoretical model. Senéchal, Vallerand and Vallières (1992) [41] consider that a significant chi-2 does not necessarily indicate that the data do not represent the proposed model. Given this difficulty, it is common practice to obtain a low value for this index, rather than a non-significant one (Benabou & Morin, 2004)

The second index (RMSEA - Root Means Square Error of Approximation) refers to the average error of approximation. According to Browne and Cudeck (1993) [5], an RMSEA value of 0.05 and below would indicate a very good fit of the model in relation to its degrees of freedom, a value of 0.08 and below would indicate a reasonable approximation error, while values greater than 0.10 would indicate a poorer fit of the proposed model. We used the confidence interval associated with the RMSEA (90% CI) to test the hypothesis of a very good fit (RMSEA < .05) and no fit (RMSEA > .10; Didellon & Valette-Florence, 1996; Hu & Bentler, 1999; McCallum, Browne, & Sugawara, 1996).

The following two indices should have a value greater than .90 to represent a good fit of the proposed model (Schumacker & Lomax, 1996)  $^{[40]}$ .

The CFI (Comparative Fit Index), represents the level of improvement (proportion) of the proposed model compared to the null model (all variables are independent).

The non-normed fit index, known as the TLI (Tucker Lewis Index), assesses whether it is possible to improve the fit by adding parameters to the model tested.

The GFI (Goodness of Fit) and AGFI (Adjusted Goodness of Fit) indices assess how well the data represent the proposed factor structure (Roussel, 1997) [37]. Representing the amount of variance and covariance explained by the model, these two indices vary between 0 and 1. Empirical acceptance standards for the proposed model are .90 for the Goodness of Fit Index (GFI) and .80 for the Adjusted Goodness of Fit Index (AGFI) (Pedhazur & Pedhazur

Schmelkin, 1991) [33].

The results of the confirmatory factor analysis are presented in the form of a table grouping together all the fit indices presented above.

Table 3: Model fit indices

χ2	Df	χ2/ Df	RMSEA	RMSR	CFI	TLI	GFI	<b>AGFI</b>
613.70	16	38.36	0.052	0.051	0.995	0.928	0.913	0.852

**Source:** Our results using Amos 26

The results show that the model's fit and parsimony indices are of good quality. Firstly, the model provides an RMSEA value equal to 0.052, indicating a better fit in relation to the degrees of freedom. The values of the CFI and TLI indices indicate that the model provides a good fit. On the other hand, the GFI and AGFI indices have higher values (GFI = 0.913; AGFI = 0.852), closest to the value 1. All in all, the model is a good fit to the data for the study of the contribution of CSR to social dialogue within companies.

#### 4.2 Analysis of the contribution of CSR to social dialogue

The table below shows the effect of CSR dimensions on social dialogue factors. The analysis shows that the economic dimension of CSR has a positive effect on information exchange and social consultation within companies, with a relatively higher effect on information exchange ( $\beta$ =0.1; p=0.001) than on social consultation  $(\beta=0.08; p=0.019)$ . As for the social dimension of CSR, while its effect on information exchange ( $\beta$ =0.27; p=0.000) and social consultation ( $\beta$ =0.09; p=0.001) is positive, it negatively affects collective bargaining within companies  $(\beta=-0.12; p=0.000)$ . As for the environmental dimension of CSR, its effect on three social dialogue factors is positive. Thus, the effect of the environmental dimension on information exchange is 0.22 (p=0.000) on social consultation is 0.25 (p=0.000) and affects socio-cultural negotiation by 0.17 (p=0.000). In contrast, the environmental dimension did not significantly affect collective bargaining (p=0.582). The results of the study reveal that the socio-cultural dimension of CSR positively affects social dialogue factors within Ivorian companies, with the exception of collective bargaining. Indeed, its effect on information exchange is 0.19, on social consultation 0.18, on collective bargaining -0.10 and on socio-cultural bargaining 0.23.

Overall, three dimensions of CSR have an effect on social dialogue in companies. These are the social dimension, the environmental dimension and the socio-cultural dimension. In addition, the social dimension and the environmental dimension each have a positive effect on social dialogue. On the other hand, with a negative effect, we conclude that the socio-cultural dimension prevents or hinders social dialogue within companies.

**Table 4:** Significance of structural relationships

Relations				standardized parameters				
			β	S.E.	C.R	р		
Economic dimension (DE)	$\rightarrow$	Informations exchange (EI)	0.10	0.034	3.266	0.001		
	$\rightarrow$	Social consultation (CS)	0.08	0.048	2.349	0.019		
	$\rightarrow$	Collective bargaining (NC)	0.01	0.024	0.391	0.696		
	$\rightarrow$	Socio-cultural bargaining (NSC)	-0.04	0.049	-0.112	0.26		
	$\rightarrow$	Informations exchange	0.27	0.036	8.533	0.00		
Social dimension (DS)	$\rightarrow$	Social bargaining	0.09	0.050	2.725	0.00		
Social dimension (DS)	$\rightarrow$	Collective bargaining	-0.12	0.025	-3.413	0.00		
	$\rightarrow$	Socio-cultural bargaining	-0.04	0.051	-1.070	0.28		
	$\rightarrow$	Informations exchange	0.22	0.021	6.780	0.00		
Environmental dimension (DEN)	$\rightarrow$	Social bargaining	0.25	0.030	7.600	0.00		
Environmental dimension (DEN)	$\rightarrow$	Collective bargaining	-0.02	0.015	-0.550	0.58		
	$\rightarrow$	socio-cultural bargaining	0.17	0.031	4.903	0.00		
	$\rightarrow$	Informations exchange	0.19	0.032	5.571	0.00		
Socio-cultural dimension (DSC)	$\rightarrow$	Social bargaining	0.18	0.016	2.857	0.00		
Socio-cuiturai uillension (DSC)	$\rightarrow$	Collective bargaining	-0.10	0.032	5.423	0.00		
	$\rightarrow$	socio-cultural bargaining	0.23	0.023	7.369	0.00		
Economic dimension	$\rightarrow$	Social dialogue (DSL)	0.05	0.052	1.403	0.16		
Social dimension	$\rightarrow$	Social dialogue	0.08	0.054	2.198	0.02		
Environmental dimension	$\rightarrow$	Social dialogue	0.04	0.033	1.141	0.05		
Socio-cultural dimension	$\rightarrow$	Social dialogue	-0.14	0.035	-2.251	0.01		

Source: Our results

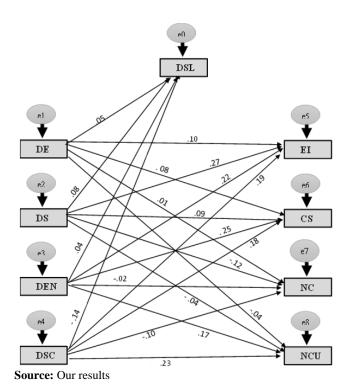


Figure 2: Summary of results

# 4.3 Discussions

# 4.3.1 Analytical discussion of the concepts of CSR and social dialogue

# 4.3.1.1 CSR and its socio-cultural dimension

The results of this research go beyond the three classic dimensions of CSR to integrate a fourth dimension linked to African cultural specificity. Indeed, our results confirm the economic, social and environmental dimensions common in the literature (Elkington, 1999; Macassa, Mcgrath, Tomaselli and Buttigieg, 2020) [14, 24]. The study also highlighted the socio-cultural dimension of CSR. It was

measured on the basis of indicators linked to the existence of sacred woods, sacred rivers, sacred mountains, the contribution made by African companies to securing these sacred places, religious donations, and compensation bonuses in relation to the management of happy and unhappy events involving workers.

Indeed, the sacred sites mentioned cover elements of fauna and flora representing the African gods, objects of strong beliefs in Africa (Kessy, 1998) [21]; companies in their CSR initiatives contribute to safeguarding these natural elements of cultural heritage by financing or building fences in a

context of galloping urbanization, as well as by other sociocultural indicators. These practices help to preserve the myths created around these sacred areas, where it is forbidden to clear, hunt, fish or even enter for the uninitiated, on pain of supernatural sanctions.

As far as religious gifts are concerned, while Muslims expect gifts in kind or in cash, food or non-food, during the month of Lent, as symbols of faith and blessing from Allah, Christians attach great importance to gifts during Christian feasts.

The compensatory bonuses mentioned above are used to help employees meet the cost of events such as wedding ceremonies, christenings on the occasion of births, customary feasts (degeneration feast, yam feast, initiation feast) and funeral ceremonies for close relatives. These events are occasions for evaluating the qualities and quantities of African individuals' ability to live in society; the family's honor depends on it.

In short, a range of socio-cultural interests (sacred natural areas, religious gifts, compensatory bonuses for happy and unhappy events) characterizing both workers and local residents make up this new dimension of CSR. It incorporates the ISO26000 principle concerning the need to take into account the interests of stakeholders. It is also rooted in stakeholder theory, which emphasizes the need for companies to create value for stakeholders engaged in social dialogue (Freeman, 1984) [15].

#### 4.3.1.2 Social dialogue and its cultural dimension

The results of this research not only confirmed the three best-known dimensions of social dialogue, but also and above all confirmed the existence of cultural negotiation as a relatively new fourth dimension. Indeed, these results confirm the dimensions of information exchange, social consultation and collective bargaining already identified by Biétry (2007) [2]. In addition, they show a relatively new cultural dimension of negotiation specific to the African context. This is measured by indicators such as inter-ethnic alliances, respect for elders and traditional chiefs, and the "arbre à palabre" technique.

In Africa, inter-ethnic alliances are perceived as supernatural rules established between ethnic communities, involving jokes, natural and supernatural surveillance of inter-personal relations, to prevent the risk of conflict. They are non-aggression pacts that enhance day-to-day social relations between the communities concerned. They consolidate love and social cohesion. Consequently, in the event of conflict, they are mobilized to negotiate peace under the supervision of natural and supernatural forces, whose sanctions are irreversible. In Côte d'Ivoire, we can cite a few examples of inter-ethnic alliances between the Gouro and Senoufo, Senoufo and Koyaka, Godie and Baoulé, Dida and Adjoukou, Agni and Baoulé ethnic groups. These alliances are sometimes mobilized as part of social dialogue in Ivorian and African companies to resolve conflicts. Thus, the need to adapt company management to the local cultural reality advocated by Kessy (1998) [21], Dia (1991) [11], Kamdem (2002) [20] and Tidjani (1995) [42] is confirmed by the present research.

Respect for elders and traditional chiefs are established as principles of harmonious social life in Africa (Kessy, 1998) <sup>[21]</sup>. In the name of these principles, elders and traditional chiefs are empowered to intervene and resolve conflicts according to the circumstances. Thus, inter-personal conflicts can be resolved by elders; while more serious

conflicts involving communities can be resolved by traditional chiefs. In Côte d'Ivoire this cultural mediation by traditional chiefs is now institutionalized by Law n°2014-428 of July 14, 2014 on the status of Kings and traditional chiefs in its article 9. Thus, elders and traditional chiefs can be mobilized to prevent or resolve organizational conflicts. This cultural mediation ties in with the adaptation of modern business management mentioned in the previous paragraph. As for the "arbre à palabra", it translates the saying "let's sit down and talk", the fundamental principle of which is African orality. It is a traditional tool for conflict resolution in Africa, structured in three main stages: The meeting between the protagonists and the mediators (elders or traditional chiefs), listening to the protagonists, negotiation by the intermediaries and the verdict. This tool can be formalized in companies as part of social dialogue to resolve conflicts. Indeed, its informal form already exists in African companies (Kessy, 1998) [21].

In short, the cultural negotiation dimension of social dialogue incorporates inter-ethnic alliances, respect for elders and traditional chiefs, and the palaver tree as the main measurement indicators. These indicators-tools, which have proved effective in resolving conflicts in traditional Africa, are well-suited to be adapted to the conflictual industrial relations of modern African companies.

# 4.3.2 Relationship between CSR and social dialogue 4.3.2.1 On the overall relationship

Overall, the results of this research show that CSR has a significant effect on social dialogue; this is fundamentally explained by the fact that, in application of stakeholder theory, CSR facilitates social dialogue through its principles of transparency, respect for legality, respect for human shared interests, accountability, ethics and compliance with international standards. This confirms the work of Bouderbala (2021) [3], who stresses the existence of a strong link between social dialogue and CSR. However, our results differ in terms of the direction of the relationship studied; indeed, by attesting that social dialogue is a powerful regulatory tool in the CSR process, Bouderbala shows the effect of social dialogue on CSR, whereas our results show instead that CSR strengthens social dialogue thanks to its principles; the methodologies also differ: While Bouderbala mobilized a case study of three Tunisian companies, we, for our part, tested the relationship using structural equations on a sample of 812 individuals drawn from a wide variety of companies in the Ivorian agribusiness

The overall result of our research also confirms that of Rochefoucauld and Chader (2022), who study the role of social dialogue within corporate social responsibility commissions for the development of partnership governance.

The links between the dimensions of CSR and those of social dialogue were also discussed.

### 4.3.2.2 Social dimension of CSR and social dialogue

Rochefoucauld and Chader (2022) "emphasize the importance of using the CSR committee to promote dialogue on responsible corporate policies"; for them, the CSR committee is a product of negotiation, and fulfils a consultative and preventive function. By mobilizing a multiple case study, these works highlight a significant link between CSR and these two dimensions of social dialogue (collective bargaining and consultation), as shown by the

results of our research. However, these authors did not study the links between the dimensions of CSR and the other dimensions of social dialogue (information exchange, cultural bargaining).

Our research shows that the social dimension of CSR has a positive and significant effect on the three classic dimensions (information exchange, consultation and collective bargaining) of social dialogue; but, while its relationship with the African socio-cultural bargaining dimension is positive, it is not significant. In fact, the indicators of this social dimension of CSR fall within the framework of collectivism (Hofstede,1984) [16] in a context where individualism is beginning to emerge (Hounkou, 2015) [17]. This result is fundamentally opposed to that of Le Bas and Poussing (2010) [23], who highlight a negative link between the social dimension of CSR and social dialogue using a biprobit regression model in a comparative study between France and Luxembourg. They explain this negative link by the fact that if the social issue is dealt with peacefully at national level away from companies, then said companies have little incentive to engage in the social dimension of CSR; but if social dialogue is conflictual (social issue dealt with within companies) then companies have more incentive to engage in the social dimension of

The results of this research show that the social dimension of CSR has a positive and significant impact on information exchange. Indeed, the social dimension of CSR is measured in terms of employment of individuals from vulnerable social strata, donations to the community, improved working conditions and the quest for social peace. The implementation of each of these indicators is the subject of sometimes strategic decisions in a context of information-dependent bounded rationality (Herbert Simon's decision theory).

# 4.3.2.3 Sociocultural dimension of CSR and social dialogue

The results of this research show that the sociocultural dimension of CSR has a positive and significant effect respectively on information exchange, some of whose major issues are transparency, social consultation and negotiation around cultural interests; but its effect on collective bargaining is negative. The socio-cultural dimension of CSR was measured using three indicators: Religious donations, sacred cultural donations and contribution to the management of happy and unhappy social events involving workers. The implementation of all these indicators, which sometimes involve strategic decisions, is linked to the information exchange dimension by Simon's theory of bounded rationality. These indicators also constitute a set of values granted by the company to its employees as a result of tacit recognition, consultation or negotiation within the framework of Freeman's stakeholder theory (1984).

Indicators of the socio-cultural dimension of CSR (religious donations, sacred cultural donations and contributions to the management of happy and unhappy social events involving workers) characterize the solidarity stemming from African collectivism; this could explain the significant nature of the effect of this dimension of CSR on collective bargaining. The negative impact of the socio-cultural dimension of CSR on collective bargaining may be explained by Maslow's theory of needs. Indeed, it is sometimes as a result of an expressed lack or insufficiency of resources (need to be satisfied) that collective bargaining takes place, leading to

contributions or gifts from the company.

# 4.3.2.4 The environmental dimension of CSR and social dialogue

The results of this research show that the environmental dimension of CSR has a positive and significant influence on information exchange, social consultation and sociocultural negotiation. It has a negative and insignificant influence on collective bargaining.

The environmental dimension of CSR was measured by three indicators: Reduction of greenhouse gas emissions, reduction of other nuisances (noise, overexploitation of natural resources, etc.) and use of renewable energies. While the mobilization of these indicators is a strategic decision in the context of sustainable development, it is positively and significantly linked to the exchange of information within the framework of Simon's bounded rationality decision theory. The reduction of nuisances, sometimes detected as a result of consultations, contributes to the improvement of workers' well-being as part of the creation of value for stakeholders. The same applies to the positive and significant link with cultural negotiation; since the reduction of environmental nuisances, particularly waste treatment, preserves flora and fauna, wrapped in the symbolism of the sacred representing collectively accepted cultural values.

The insignificant and negative link mentioned with collective bargaining can be explained by the fact that the issue of environmental preservation is largely taken into account by the State, somewhat freeing employees at certain levels from this preoccupation. This result is similar to that of Le Bas and Poussing (2010) [23].

### 4.3.2.5 Economic dimension of CSR and social dialogue

Overall, the economic dimension of CSR does not have a significant impact on social dialogue. This can be explained by the fact that, in most cases, workers are more interested in their own personal gain, and consider the company's economic and financial performance to be not only a matter of course, but also an almost exclusive concern of management. On the other hand, workers are only concerned when they are threatened with redundancy. Nevertheless, the economic dimension of CSR has a positive and significant impact on the information exchange and social consultation dimensions of social dialogue. Indeed, this economic dimension of CSR includes product and service safety, sustainable cooperation with suppliers, brand image and investor attraction, and revenue distribution (wages, taxes). Some of these indicators create value for employees. These values may be linked to profit information, or to decisions to distribute profit-sharing bonuses following consultation (stakeholder theories).

Ultimately, discussion of the results of this research shows firstly that, alongside the common economic, environmental and social dimensions of CSR, there is a relevant sacred socio-cultural dimension of CSR in the Ivorian and African context. It draws its strength from the sacred nature of woods, rivers and mountains, and above all from the contribution of companies to securing these so-called sacred places. This discussion also revealed a relatively new cultural dimension to negotiation, alongside the three classic dimensions of consultation, information exchange and collective bargaining in social dialogue. This is indicated by the mobilization of inter-ethnic alliances, respect for elders and traditional chiefs, and the palaver tree technique as tools of social dialogue. By fundamentally mobilizing stakeholder theory, the theory of bounded rationality, the theory of the

dimensions of national culture and the theory of needs, links could be established between the dimensions of CSR and those of social dialogue. Similarly, with the exception of collective bargaining, all dimensions of social dialogue are significantly impacted by the environmental dimension of CSR. In the case of the economic dimension of CSR, only the exchange of information and consultation have a significant impact among the dimensions of social dialogue. As for the socio-cultural dimension of CSR, it has a significant impact on all dimensions of social dialogue.

#### 5. Conclusion

The aim of this article was to study the effect of CSR on social dialogue; more specifically, to examine the links between the dimensions of CSR and those of social dialogue. The methodology basically mobilized structural equations to highlight these links using data from a sample of 812 workers in agro-industrial firms in Côte d'Ivoire. The results reveal firstly a cultural dimension of CSR, then a cultural dimension of social dialogue, and finally relevant relationships between the dimensions of CSR and those of social dialogue. The cultural dimension of CSR, which appears alongside the classic economic, social and environmental dimensions, is based on the contribution of African companies to securing sacred cultural zones such as forests, mountains and sacred rivers; it also includes religious donations and compensation bonuses for managing happy and unhappy socio-cultural events involving workers. As for the cultural dimension of social dialogue, described as cultural negotiation and appearing alongside the classic dimensions of information exchange, social consultation and collective bargaining, it is based on the mobilization of inter-ethnic alliances, the right of descent, traditional chiefs and the palaver tree technique to resolve certain organizational conflicts. Social dialogue is also strongly influenced by the environmental, social and, above all, cultural dimensions of CSR. Thus, the company is fundamentally called upon to integrate the guardians of tradition into social dialogue, to help safeguard symbols of belief and collectivism, the pillars of sustainability in Africa. But this mechanism will have to withstand the phenomenon of corruption, which is commonplace in Africa; it will also have to prove its effectiveness over time. Further research will address these issues.

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