

## **The Role of Idealism and Relativism as motivational Characteristics in firm's commitment to CSR: Evidence of the DRC mining sector**

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**Abstract:** Several reasons lead firms to engage into Corporate Social Responsibility (CSR), whereof relying on strategic leadership theory, this study aims to identify individual factors such as managerial values and characteristics that motivate managers to engage firms into CSR. A logistic regression was carried on sample of 103 mining firms, whereby 63 firms were committed to CSR and 40 firms were not. Questionnaire was designed to assess the Idealistic and relativistic values of the top managers of the firms, as well as age, education level and experience. Whereas commitment to CSR is the dependent variable and was taken as dichotomous. Results show that idealistic values and age of managers play a significant role in firms' commitment to CSR. The results partially confirmed the hypotheses, namely that the commitment of mining firms to CSR is explained by the idealistic values of the managers and their age..

**Keywords:** Corporate Social Responsibility, managerial values, commitment, mining sector

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Date of Submission: 05-06-2021

Date of Acceptance: 18-06-2021

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### **I. Introduction**

The Nowadays, researchers have been studying the different motivations that push firms to integrate Corporate Social responsibility in their day to day business activities, in this era CSR is becoming an important tool in most of firms' business strategies for reaching long term objectives. Whereby, several factors seem to push firms to involve into CSR, whereby different firms within various sectors may have different motivations in integrating CSR activities.

However, based on the previous studies that explored the engagement of firms to CSR, several factors were identified as motivations behind firm's commitment towards Corporate Social Responsibility, whereby in most studies organizational and institutional factors appeared to have more attention of the researchers[1], whereas at the individual level factors remain unclear, the individual factors that push different managers to get engage firms into CSR.

For instance,[2] in their studies, on the corporate social responsibility within the developing countries, realized that most researches are done around the institutional context, whereby in Congo the institutional context seem to also have a major impact on the involvement of firms into CSR in , and more precisely in Congolese mining sector.

Naturally, firms operate in a such environment where the modus operandi is defined by the legal institutions, therefore pressures may arise from various groups in the legal systems, in fact, the motivating factors may be more normative or moral in nature. In this regard, firms may engage in CSR as a response to wider social and institutional pressures [3]. Relying on the perspective of legitimacy theory, it has to be expected that the constraints themselves represent a specific stakeholder, whose expectations firms tend to control by using stakeholder engagement tools.

At the organizational level, CSR is seen as a business strategy, whereby organizations rely on CSR in order to realize specific long term goals such as brand image, profit maximization, cost reduction etc...whereof researchers such as concluded that CSR is a strategic tool that allows organizations to reach their goals in terms of economic, social and environmental performance. Therefore, the motivations behind firm's commitment to CSR at the organizational level are also explained by the long-term objectives that the organizations aimed to reach. [4][5].

However, most of researchers [6][7] , [8] that have attempted to explain the motivating factors behind firms involvement in CSR, in their studies , were seemed to ignore the individual characteristics and values of managers who are the decision makers of the organizations, secondly studies have not explored the implication of the combined three level in engaging in CSR activities,

In this regard, this study aims to fill the gap by studying the individual level, while including the managerial values and other personal characteristics as the motivating factors in firm commitment to CSR. This research is significant for multiple reasons, it will enable an in-depth analysis of specific individual, organizational and institutional variables that might influence firms' decisions. This study will give more understanding reasons behind firms' engagement in CSR, referring to the Congolese managers within the mining sector.

## **II. Review of literature**

### **2.1 Corporate Social Responsibility in the DRC mining sector**

A group of researchers hold that , the mining sector is the major concern when it comes to the environmental issues in corporate social responsibility [9-11],as most their activities are seen as harmful practices to the environment ,whereas, in Africa , in the Democratic Republic of Congo, for instance the mining sector has been through a lot of criticisms, from the communities, NGOs and other civil organizations, [12-15]. CSR in Congo literatures seems to be an old legal principle which also imposes obligations and responsibilities on firms towards the society. Since the mining sector plays an important role in economic development of the DRC. According to scholars [16] Congo is considered as the richest country in the world ,a nation highly endowed with all sort of minerals resources, however the DRC mining sector has received so much controversies, whereby several grave human right violations seem to be happening in the mining sector, such child labor, more complaints, about the workers' health due to the processing of the minerals [14]. It's quite challenging for the mining companies to adopt CSR initiative, as most of the mangers in this sector firms more interested in fulfilling the primary goal of the business, which is to maximize profits at any cost, whereof businesses will withhold their sense of responsibility towards the society. for instance, Congo mining sector being one of the sectors that have been struggling a lot with the issues related to CSR, managers are called to implement strategies, in order to reduce the environmental impact for the wellbeing of the society, and to improve the well-being of workers. The massive integration of CSR has prompted many researchers to study the different motivations behind these voluntary commitments.

### **2.2 Theoretical foundation of motivation in firm's commitment in CSR**

The concept of CSR has been at the center of so many theoretical debates, as well as divergent approaches. Consequently, the analysis of this theoretical proliferation is a complex exercise for the authors in this field, insofar as there is a theoretical diversity, but also a multitude of controversial, complex and uncertain approaches, which are likely to explain this concept [17]. In order to address these theoretical shortcomings of CSR, several studies have attempted to classify the theories which explain the motivations for engaging companies in CSR, for instance the study by [18] which describes a classification based on a conceptual transition of the ethical and philosophical notion of CSR, as well as, the more systematic classification of [17]. However, in this portion of the study, theories that help in explaining individual motivations in firm's commitment to CSR will be discussed. Thus, this exercise is based on the work of [17], who identified, four groups of theories that can classify the majority of theoretical approaches to CSR, with the aim of answering the question why should firms practice CSR?

The first is based on the values of the leadership team form the theory of strategic leadership. Research on strategic choices has highlighted the importance of personal values on organizational actions and more specifically on responsible engagement of firms [19].

[20], assert that "managers act according to the representations they make of themselves", Consequently, these representations have a very important effect on the behavior of the manager. Other researchers like [21] present the functioning of values, as standards guiding human thought and action. They appear as characteristics specific to the individual. For his part, defines a personal value as "a stable conviction in the individual that a particular mode of conduct or an objective pursued in existence is preferable personally or socially to its opposite", cited by Thomas and Simerly[22].

The theory of the upper echelon, arose from the work of Hambrick and Mason [23], who assert that the main actor, for the understanding of organizational behavior, is Human being. Researchers recognize that managers and mainly the management team have a decisive influence on the behavior of firms. Hambrick and Mason [23], emphasized that the behavior of the managers would reflect the personal characteristics of members of the management team ". The process is as follows: managers interpret environmental stimuli through a filter of personal values and beliefs and then these interpretations will be translated into organizational behavior shaped to their images [22]. This theory is mobilized in the understanding of responsible organizational behaviors like [24], who defends the idea according to which "the responsibility of the firm is not carried out by abstract organizational structures, but by human actors".

Research on ethical motivations for engaging in CSR also considers ethical values and employee beliefs as an approach that explains the company's commitment to CSR. Independent of the values of owners,

shareholders and managers, we have chosen to focus on the foundation theory of the motivations for engagement in CSR, on the role of the management committee as well as that of the CEO, because of the theoretical assertions on their important roles in the understanding of the organizational behavior of companies, as well as in the decision-making process commitment to voluntary strategies such as CSR [22]

According to [17], firms taking actions to commit to CSR can be based on the moral and ethical motivations of individuals such as firms' managers and employees within the firms. The individuals with moral motivations will instinctively influence the company's commitment to CSR, in order to generate a positive impact on society, regardless of pressures from stakeholders.

### **2.3 Individual ethics and characteristics of managers**

Typically, a company will take socially responsible action when required to do so [3]. However, the actors are able to look beyond the direct and immediate repercussions Thibaut and Walker, (1975) cited by Aguilera et al, [3]. In such circumstances, virtue can serve as its own award.

Empirical evidence shows that managers are concerned about justice, even in the absence of economic gain Turillo et al., [25]. At this point Wood [24], defends the idea that "corporate responsibility is not carried out by abstract organizational actors but rather by human actors". Hemingway and MacLagan [26], confirmed that it was also necessary to take into account the values of managers in the process of adopting the concept of CSR. According to these authors, commercial imperatives do not explain the adoption of CSR in all companies. On the other hand, the appropriation and implementation of CSR can also be guided by the values defended by managers. Moon's work [27] also goes in this direction since they show that the manager's interest in CSR induces its adoption by companies. In addition, it should be noted that the senior manager team instills its own values through the organization (David et al., 2005).

In this sense, several authors have empirically validated the existence of a positive link between the members of the management team of an organization and its level of commitment to CSR, (Branzei et al, 2000; Turillo et al., 2002; Porter and Kramer, 2006) Reynaud et al. (2008) noted that the European Commission in 2002 revealed that SMEs engage in CSR for ethical reasons.

Forsyth [28, 29] stated that in most individuals, ethical convictions revolve around two dimensions: relativism and idealism, whereby the two dimensions constitute the values considered in this study.

The first dimension is defined as the extent to which the individual rejects universal moral rules in favor of relativism [28]. The second dimension is focused on idealism in attitudes, which is the assumption that desirable consequences can always be achieved with "good" action [28].

It results from the growth of these two dimensions, four distinct personal moral philosophies which are: Situationism, Subjectivism, absolutism and exceptions, Consequently, the ethical ideology of an individual is a part of his global ideology, which consists of norms, beliefs and values (Van Ken et al., 2001).

Likewise, the ethical ideology of the entrepreneur must be considered as an element of his values, described in the theory of higher echelons [23]. In this sense, previous research has shown that individuals with a high social interest prefer more values that include concern for others, while individuals with low social interest values seem to be more self-centered. In addition, people with a high social interest, cumulate a high score on the scale of idealism, and a low score on the scale of relativism, while individuals with a low social interest have a low score on the scale of idealism and a high score on the scale of relativism (Van Kenhove et al., 2001).

According to [23], managerial characteristics are constitute of two categories which have influence on their strategic decisions , In order to define managerial characteristics, we will focus on the definition chosen by Hambrick and Mason [23], which states that managerial characteristics are made up of two categories which influence strategic decisions.

In order to measure the ethical ideology of managerial values, the followed the questionnaire entitled Questionnaire of Ethical position (QEP) developed by Forsyth [28]. This questionnaire consists of twenty items, where ten of them measure idealism and the other ten measure relativism.

Therefore, it is expected that people who score high on the Idealism Scale will engage in CSR, while people who score high on the Relativism Scale, will not engage in CSR. not engage in CSR, hence the two first hypotheses in our research:

*H1: The idealistic values of the leader positively influence the company's commitment to social responsibility.*

*H2: The relativistic values of the leader negatively influence the company's commitment to social responsibility.*

The first category refers to managerial values and the second concerns observable characteristics. At the start of their research, [23], only focused on the second category, which concerns observable characteristics, because managerial values were difficult to measure. In this sense, previous research which made use of the theory of higher levels of [23], dealt with the observable characteristics.

### **Age of the manager**

Manager's age seems to be influencing in the firm strategic decision. In line to this, (Norburn and Birley 1988; Hitt and Tyler, 1999 cited by Yordanova, 2011) have identified age as a personal trait that could influence strategic decision making within the firms. Hambrick and Mason [23] argued on another aspect on age by stating that older executives have greater psychological commitment". Therefore, age could have an impact in the decision-making process. Therefore, mental and physical abilities seem to be a function of age . Many researchers have also found that attitudes become more ethical with age, as older people are likely to have a broader perspective on the issues and entities that surround decision-making. It emerges that older managers can have more ethical values and become much more active in CSR [30, 31]. In this sense, Borkowski and Ugras, [30] found that attitudes become more ethical with age.

In addition, Diez et al. (2011) consider that older people are likely to have a broader perspective on the issues and entities that surround decision making, including multiple stakeholders. It shows that older managers can have ethical values and more easily engage in CSR. In turn, Deshpande (1997) assumes that older people are more aware of the consequences of unethical behavior. Likewise, Waldman et al. [31] found that age is positively correlated with the community aspect of CSR values.

**H3:** *The age of managers has a positive influence on firms' commitment to CSR*

### **Education level of the manager**

The level of education indicates a person's knowledge and skills [23]. Education could also influence a manager's decision to engage in CSR, since the engagement is motivated by the fact that education partially shapes an individual's knowledge. In addition, Waldman et al. [31], believe that high levels of education can be associated with a broader perspective on the demands of different stakeholder groups, which will lead to strong values in CSR. Wiersema and Bantel indicate that: "high levels of education are associated with strong information processing skills and the ability to discriminate between a variety of stimuli"[32]. The educational level of leaders has always been linked to the adoption of strategic behavior [33].

According to [34], "Managers with higher education qualifications tend to have liberal attitudes which push their organization towards greater social orientation". Empirical research results provide evidence for this reasoning insofar as education has been found to be significantly related to manager's perception of CSR (Kolvereid, 1992). Likewise, the empirical studies of Davidson (1991) have also demonstrated a link between the highly educated owner and the two motivations for growth and development of human capital.

**H4:** *The education level of managers has a positive influence on firms' commitment to CSR*

### **Experience of the manager**

This characteristic is defined in our research as the service time spent within the company. This characteristic is also called, permanence, tenure or experience in general (Hambrick and Mason 1984; Wiersema and Bantel, 1992; Thomas and Simerly, 1994). The tenure of the management team is an essential factor for stability, communication and the elimination of conflict.

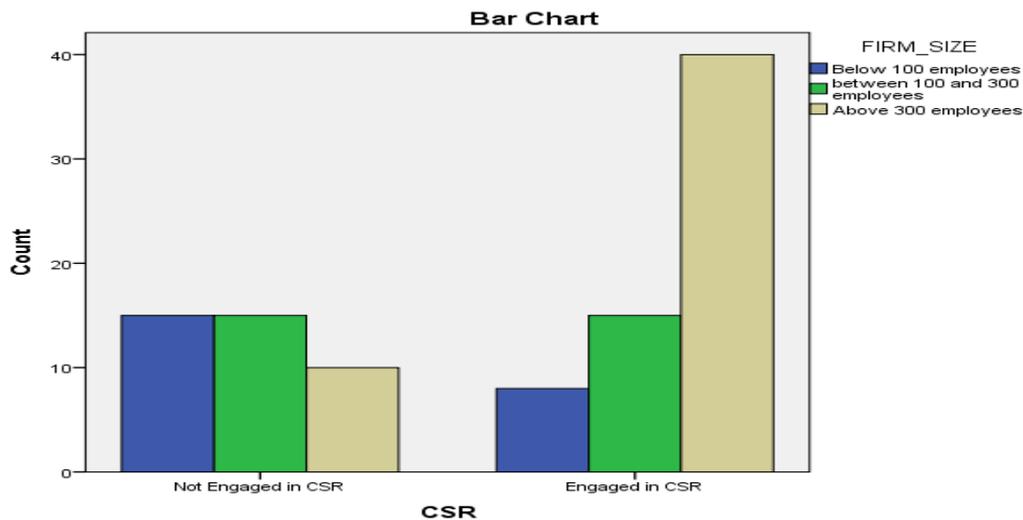
In addition, a long term of office of the management team has a positive report on social cohesion and shared cognitive bases (Michel and Hambrick, 1992). After having accumulated more seniority, the management team or leaders can create more correct shared knowledge bases about the stakeholders around them (Gimeno et al., 2005). In this case, managers who have spent the most years of service in the company, end up building a network with stakeholders inside and outside the organization, which allows the manager to be the best informed of the constituencies of the company and these conflicting demands (Thomas and Simerly, 1994). This translates into greater sensitivity for engagement in CSR:

**H5:** *The experience of managers has a positive influence on firms' commitment to CSR*

## **III. Materials and Methods**

### **3.1 Descriptive Analysis**

The sample to this research, was established on 200 firms but a total of 103 companies responded, of which 63 are engaged and 40 are not engaged in CSR, after the data collection phase, this sample was the subject of a descriptive statistical study which revealed the characteristics of the two groups that constitute this sample. Therefore 61.2% of mining firms are committed to CSR through of the involvement in CSR programs, and 38.8% of companies that are not engaged in CSR. Whereas the size of the firms seems important in firm's commitment to CSR, as it can be seen among the mining firms that were reached out , firms with less than 100 employees were 23 firms whereby 15 of them were not engaged in CSR and only are 8 firms are committed to CSR, secondly it was noted that 30 firms had between 100 and 300 employees whereby 15 of them were not engaged in CSR and at the other 15 were committed to CSR, and lastly 50 firms had above 300 employees ,however 40 of them were engaged in CSR and 10 firms weren't engaged to CSR.



This sample will again be the subject of a second, more in-depth quantitative study in order to confirm or reject the hypotheses of our research. The outcome of these statistical operations will help us determine: the motivations that push companies in the Congolese mining sector to integrate CSR.

### 3.2 Construct Validity and reliability test

#### 3.2.1 Idealism construct

The idealistic values of managers are assessed through seven items, Firstly, analysis starts by the Bartlett tests and the KMO test. whereby, the test (KMO) showed a value greater than 0.5 (KMO = 0.92), with regard to the Bartlett test the chi-square index recorded a satisfactory value (Chi-square = 0.000). these results indicate that factor analysis is an appropriate and relevant method for analyzing data. Then, secondly a principal component analysis (PCA) was performed on all the items, which seemed to have a strong factorial contribution and a good discriminant power.

This (PCA) also revealed that there is only one factor which explains 63.518 of the initial information and integrates the items IDEAL\_M1, IDEAL\_M2, IDEAL\_M3, IDEAL\_M4, IDEAL\_M5, IDEAL\_M6 and IDEAL\_M7. This factor turned out to be dominant, since it exceeds the second with more than 30%. In the next step the Reliability test was conducted, in order to determine the internal consistency of the measurement scale. Whereby the results showed a Cronbach's alpha of around 0.9. emerges that at the level of the reports of () who treated the acceptable value of Cronbach's Alpha, that for an exploratory research which uses only one dimension the coefficient must exceed the threshold of (0.60), consequently this index is very satisfactory. Examples of the items included in the questionnaire measuring idealistic values "If an action could harm another innocent person", "it should not be made. It is never necessary to sacrifice the welfare of others".

#### 3.2.2 Relativism construct

The relativistic values of managers are assessed through seven items, the analysis starts by the Bartlett tests and the KMO test. whereby, the test (KMO) showed a value greater than 0.5 (KMO = 0.912), with regard to the Bartlett test the chi-square index recorded a satisfactory value (Chi-square = 0.000). these results indicate that factor analysis is an appropriate and relevant method for analyzing data. Then, secondly a principal component analysis (PCA) was performed on all the items, which seemed to have a strong factorial contribution and a good discriminant power. This (PCA) also revealed that there is only one factor which explains 62.103 of the initial information and integrates the items REAL\_M1, REAL\_M2, REAL\_M3, REAL\_M4, REAL\_M5, REAL\_M6 and REAL\_M7.

This factor turned out to be dominant, since it exceeds the second with more than 30%. In the next step the Reliability test was conducted, in order to determine the internal consistency of the measurement scale. Whereby the results showed a Cronbach's alpha of around 0.9. emerges that at the level of the reports of () who treated the acceptable value of Cronbach's Alpha, that for an exploratory research which uses only one dimension the coefficient must exceed the threshold of (0.60), consequently this index is very satisfactory. Examples of the items included in the questionnaire measuring relativistic values "Questions of what is ethical for everyone will not never be resolved, since what is moral or immoral comes down to the individual." And "What is ethical varies from situation to situation and from company to company another".

**3.2.3 The measurement of the dependent variable**

Based on the study conducted by Williams (2005), whereby the dependent variable was a dichotomous, in order to provide explanation on the reasons, investors choose to invest part of their portfolios in the socially responsible investment. (E\_CSR) will be considered as dichotomous variable. a dichotomous variable when, the qualitative dependent variable, does not admit a natural numerical value, consequently, the dependent variable takes the value 1 when firms take the decision to engage in CSR by signing the contract of engaging in CSR initiatives and takes the value 0 otherwise. To construct this variable, a list of companies that have been involved in CSR initiatives, as listed on the website of CONGOMINES. In order to confirm the accuracy of this information, a depth research was done in verifying the name, number and address of the firms that are engaging in CSR and environmental performance.

However, it is important to specify that at the level of the literature, very few studies Nilsson (2008) and Williams (2005) have used the direct or real commitment of companies, in order to measure the commitment in CSR. And even less in developing countries, which confirms the theoretical interest of this work. However, although the studies cited previously (Nilsson, 2008; Williams, 2005) have not used the same variable to explain (whether or not to engage in CSR), the measurement method remains very similar to that used in this study work. After having defined the method of measuring the variable to be explained (Engagement to CSR) (ECSR), the study presents below the measurements.

**Table 1:** Commitment to CSR measurement

Engagement to CSR	ENG_CSR
This firm has not implemented a CSR program	0
This firm has implemented a CSR programs	1

**IV. Analysis and Results**

**4.1 Correlation analysis**

Firstly, in the Table 6 the correlations analysis is carried in order to show the relationship among the firm’s motivations at the individual level including the firm size. However, looking clearly at the results in the table record the absence of a strong and direct relationship between variables, which means that they are indeed predicting different outcomes.

**Table 2:** Correlations at the individual level

Variables	IDEAL_M	REAL_M	FIRM_SIZE	AGE	EDUCATION	EXPERIENCE
IDEAL_M	1					
REAL_M	-.514**	1				
FIRM_SIZE	.474**	-.786**	1			
AGE	-.296**	.261**	-.270**	1		
EDUCATION	.417**	-.789**	.727**	-.194*	1	-.264**
EXPERIENCE	-0.163	0.182	-0.158	0.16	-.264**	1

\*\* Correlation is significant at the 0.01 level (2-tailed).

\* Correlation is significant at the 0.05 level (2-tailed).

**4.2 Logistic Regression**

In order to carry a logistic regression, version 24 of the IBM SPSS software was used. Regarding the analysis methods, the "enter" method was chosen, whereby the software retains all the explanatory variables in bloc, to then proceed to the development of various statistical tables. Indeed, this technique is used when no specific assumption is made regarding the order or the importance of the independent variables on one side. On the other hand, this technique allows to enter variables in bloc. In other words, it is important to point out that logistic regression requires that the independent variables be mutually exclusive and exhaustive. Now, let analyze the results of each test to provide as much information as possible about the overall validity of the models and the quality of the prediction.

**Table 3:** classification Table

			CSR		Percentage Correct
			Not Engaged in CSR	Engaged in CSR	
Step 0	CSR	Not Engaged in CSR	0	40	0
		Engaged in CSR	0	63	100
Overall Percentage					61.2

a Constant is included in the model.

b the cut value is .500

The block 0 gives information on a model, which includes only the constant and no explanatory variable. It's kind of a point of reference. The classification table 3 allows to see how the model reclassifies the observations of the dependent variable between its two categories: the companies which are engaged and the companies which are not engaged. Without an explanatory variable, we only manage to classify correctly 61.2 % of the observations, which remains average. Furthermore, by following this prediction strategy, we will have 61.2 % of correct predictions.

**4.2.1 The significance of the models of the study**

This Table 4 gives information on the model (made up of the only constant) and the explanatory variables of the individual level, which are not yet in the model but which will be introduced in the next step.

**Table 4:** individual level Model Significance at step 0

		Variables	Score	Df	Sig.
Step 0		AGE	2.547	1	0.11
		EDUCATION	11.455	1	0.001
		EXPERIENCE	8.459	1	0.004
		IDEAL_M	54.339	1	0
		REAL_M	18.228	1	0
		FIRM_SIZE	15.314	1	0
		Overall Statistics	58.569	6	0

**Table 5:** Hosmer and Lemeshow Test at individual level

Hosmer and Lemeshow Test				
		Chi-square	df	Sig.
Step1		6.567	8	0.584

The Hosmer-Lemeshow test (table 5) verifies that there is indeed a significant difference between the observed values and the values predicted by the model. Also, how the model provides a better fit than the empty model (without explanatory variables). In this test, the null hypothesis is accepted (Ho: good fit) if the value of the probability (significance) is greater than 5%. Consequently, in this model, the Ho hypothesis is accepted. At the 5% threshold, the fit of the model is acceptable because the probability (or significance) of Chi-square with 8 degrees of freedom (df) is 0.584 or 50%. As the distance between the observed and predicted frequencies by means of Chi-square is small (6.567). Then the model is therefore in good fit. Thus, the fact of engaging or not in CSR for Congolese companies in the mining sector, varies according to the different variables included in this model of the motivations at the individual level.

**Table 6:** Omnibus Tests of Model Coefficients at individual level

Omnibus Tests of Model Coefficients				
		Chi-square	Df	Sig.
Step 1	Step	84.748	6	0
	Block	84.748	6	0
	Model	84.748	6	0

The value -2 log likelihood in the table 7 below is designed to measure the difference between the values of Y calculated from the model and the values of Y as observed. However, what matters here is not the value of this measure but the difference in values between two models to know if this difference is significant.

By carrying a chi-square test, with a degree of freedom equal to the difference in the number of parameters between the two models. So, a comparison of the two steps, the model from step 1 with the independent variables included, and without independent variable the empty model from Step0. The value of “-2 log likelihood” for the model from step 1 is 52.861. The difference of this value from that calculated for the empty model is 84.748. These results confirm that the model with the explanatory variables enable a better approach to the observed Y values than the empty model (Step 0). It is now important to check the strength of this variance.

Nagelkerke's test of R<sup>2</sup> is a version of R<sup>2</sup> as in linear regression but it's better suited in the case of logistic regression. According to table 15, the R<sup>2</sup> amounts to 0.761 is a satisfactory percentage, especially in the case of an exploratory study. Indeed, this model at the individual level explains up to 76% the variance of the dependent variable which is the commitment in the CSR. In other words, research model explains 76% of firms' commitment to CSR based on the individual characteristic of the managers.

**Table 7: Model Summary at individual level**

Individual level Model Summary			
Step1	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
	52.861	0.561	0.761

**Table 8: Logistic regression**

Variables	B	Wald	Sig
Age	3.109	2.41	0.121
Experience	-2.579	3.904	0.048
Education	-0.635	0.908	0.31
Managerial values			
Idealism	3.831	14.227	0.001
Relativism	-0.892	1.602	0.206
Firm size	0.324	232	0.63

Model summary

log likelihood	52.861
Cox & snell R square	0.561
Nagerkelrke R square	0.761

**V. Discussion**

In the results show that the integration of CSR at the level of Congolese companies in the mining sector, is motivated mainly by 5 variables: H1: The idealistic values of the top managers push firms to integrate CSR. Whereby The IDEAL\_M variable has a significance rate of P = 0.01 at the 5% level. And a Wald of 14.227 > 4 and Nagerkelrke R square of 0.761. In addition, at the individual level, the idealistic values of the entrepreneur push the company to integrate CSR. This is in line with the research work of Wood (1991), Branzei et al. [19]. It's also emphasized on the importance of personal values on organizational decisions which are carried out by human actors. In addition, the ethical values of managers the Congolese mining sector has a strong notable influence, age is also significant in predicting the commitment of firms to CSR, while the other observable characteristics, have less significant results. Generally, the actual psychological dimensions might provide greater explanatory power in relation to the perception of the managers, than observable characteristics which are only used, to support the analysis of values which have not been captured by a firm. real psychological dimension [35].

This result also proves that faced with new global social and environmental demands, a form of universal individual value is emerging in the world, including in developing countries such as the Democratic Republic of Congo. The individual motivation of the mining manager in DRC, particularly in his idealistic values, pushes the firm to integrate CSR, which is in line with the research work of [24] who assert that it is not

the organization, that makes the decision, but it's the human being. In addition, the ethical ideology of the top manager in the mining sector has a strong notable influence, while the observable characteristics, have less significant results [35].

## VI. Conclusions

This research model tested on sample of 103 companies operating in the mining sector. The results partially confirmed the hypotheses, namely that the commitment of mining firms to CSR is explained by the idealistic values of the manager and their experience. On the other hand, the variables, age, education, relativism, firm size, do not seem to be relevant in explaining companies' commitment to CSR.

This paper confirms the characteristics that influence firms' commitment to CSR as the personal characteristics of the top manager in the firm. This result confirms the finding of the study by Zu and Song, [36], carried out on 83 Chinese firms within the industrial sector, in order to identify firms characteristics as well as the observable characteristics specific to the company manager, who affirmed that the personal characteristics of managers (age, education) are not statistically significant in determining their choice on CSR, contrary to the characteristics of the companies such as the sector of activity, country of origin which were significant in the commitment to CSR. In addition, the idealistic nature of the managers in the Congolese mining sector proves that the latter takes into consideration universal standards when it comes to making a strategic decision. Also, the manager seems interested in the consequences of these acts on the external and internal stakeholders. It can be proposed to the future researchers to use the values of the managers as a mediating variable, which will allow to see how the micro level represented by the individual variables influences the macro level through the organizational and institutional motivations, in order to understand the underlying processes and mechanisms by which the motivations of the individual influence the other two levels in the commitment of firms to CSR.

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**SECTION A – Demographic information of Mining Manager**

1. How old are you?

Below 50  between 50 and 59  more than 60

2. What is your level of education?

High school diploma  Bachelor  university degree Master, Engineer  PhD

3. How many years of service have you done in this company?

Below 5 years  between 6 and 15  more than 16

B demographic information about the business.

4. What is the number of employees in your company?

Below 100  between 100 and 299  more than 300

5. Is your company ISO 14001 certified?

Yes  No

13. Is your company ISO 9001 certified?

Yes  No

14. Has your company signed an environmental performance contract (EPC)?

Yes  No

**SECTION B-** In this part of the questionnaire, you read some statements that touch on your personal values, and your ethical ideology in particular. It is important to express your personal meaning.

Therefore, don't answer from your position as CEO, but from your personal perspective.

Check / the response that best reflects your opinion. The rating scale for each statement is: Strongly Disagree (1); Disagree (2); Not Sure (3); Agree (4); Strongly Agree (5).

CONSTRUCTS	Strongly Disagree	Disagree	Not very sure	Agree	Strongly agree
<b>IDEALISM</b>					
People should ensure that their actions do not harm intentionally to others, even to a small degree.					
Risks to others should never be tolerated, regardless of their natures					
One should never harm others psychologically or physically.					
One must not take any action that could threaten the dignity and from another person.					

If an action could harm another innocent person, it should not be made.					
It is never necessary to sacrifice the welfare of others.					
Moral actions are those that correspond to the ideals of most people					
<b>Relativism</b>	Strongly Disagree	Disagree	Not very sure	Agree	Strongly agree
There is no ethical principle that is so important that it should be part of any code of ethics.					
What is ethical varies from situation to situation and from company to company another.					
Moral standards should be seen as personal, which is considered moral by a person may be judged immoral by another.					
The different types of morals cannot be compared to "Accuracy					
Questions of what is ethical for everyone will not never be resolved, since what is moral or immoral comes down to the individual.					
No rule about lying can be formulated; one lying whether or not allowed totally depends on the situation.					
Judging a lie, moral or immoral depends on the circumstances surrounding the action.					

Grace Mulindwa Bahizire, et. al. "The Role of Idealism and Relativism as motivational Characteristics in firm's commitment to CSR: Evidence of the DRC mining sector." *IOSR Journal of Business and Management (IOSR-JBM)*, 23)06(, 2021, pp. 24-34.