

CONTENTIOUS CORPORATE SOCIAL RESPONSIBILITY PRACTICES BY BRITISH AMERICAN TOBACCO IN CAMEROON

Práticas contenciosas de responsabilidade social corporativa pela British American Tobacco nos Camarões

Kingsly Awang Ollong¹

Introduction

Increasingly consumers, employees and managers expect companies, particularly large multinationals, to go beyond their traditional role of creating, producing, packaging and selling—for a profit. Public opinion opines that job creation and tax paying no longer suffice as private sector's sole contribution to society. The existence of tobacco and cigarette companies triggers the question of the reasonableness of CSR activities undertaken by the companies. While it is known that cigarettes have a negative impact on human health in particular, the act of tobacco companies that is by undertaking CSR has invited a huge controversy which is seen as a platform to maintain its operations. The common denominator among the vast majority of ethical or socially responsible investment policies and products is the exclusion of tobacco companies in their portfolios (Yack et al., 2001:191).

Well-planned and well-managed philanthropy, from sponsoring music, film and art festivals to creating education programs for the disadvantaged to protecting the environment, in the name of corporate social responsibility (CSR) has become a necessary element in virtually every large corporation's business plan. Many businesses from a wide range of sectors conduct projects and programmes that aim to reduce social inequity—by creating or improving health care or educational facilities, providing vocational and management training, enhancing the quality of leisure and cultural activities. Specific sectors are recognizing their responsibilities and orient their CSR efforts to areas especially relevant to their business. For example, food and beverage multinationals have specific responsibilities in terms of product marketing, consumers' changing eating habits, and conditions under which agricultural commodities are produced and traded. Transport companies must contend with the environmental impact of their business as well as

¹Kingsly Awang Ollong is Lecturer at the Department of History, Higher Teacher Training College of the University of Bamenda in Cameroon. He is a holder of a PhD in economic history with particular interest in international business. He is currently at Lesley University as an Exchange Fellow under the West African Research Association (WARA). University of Bamenda. E-mail: awangollong@yahoo.fr.

traffic congestion, energy waste, safety and security and access to trade and enterprise opportunities. Major companies have developed programmes for small business development in Kenya, crime prevention in South Africa, business education in China, folk culture preservation in Venezuela, and medical treatment and flood relief in Pakistan. A few specific examples follow.

British American Tobacco (BAT) had a virtual monopoly in parts of Africa, both in terms of tobacco manufacturing and sales of cigarettes. In eleven African countries BAT had more than a 90% share of the cigarette market (Awang, 2011: 289). The purpose of this paper is to examine the process is to demonstrate how British American Tobacco has used its corporate social responsibility strategy to cloud the controversy surrounding its activities in Cameroon. The paper further examines some of the controversies that surround the corporate social responsibility (CSR) activities of BAT in Cameroon through issues related to health, social and economic impacts of BAT's activities in Cameroon from 1985 to 2010. The paper therefore concludes that BAT's heavy footprint on the African continent has wreaked havoc on the economy, health and welfare of the people, thus partially contributing to an increase in social spending by the government of Cameroon.

Cameroon Tobacco Industry in Historical Perspective

The tobacco industry and the consumption of cigarettes are controversial activities in virtually all the countries in the world. Yet the emergence of tobacco processing and cigarette producing companies, and an increase in tobacco consumption worldwide are alarming. In Cameroon, there were two major tobacco processing companies (BAT and SITABAC) and a number of subcontracting firms that dealt in tobacco products. British American Tobacco is one of the leading tobacco manufacturing and trading companies in the world. However, BAT is not the first tobacco company in Cameroon. Thus, we are going to present a historical background of cigarette manufacturing in Cameroon. Secondly, we will examine the factors that favoured the implantation of BAT in Cameroon. Finally we are going to describe the implantation proper of this economic entity in Cameroon. From a global perspective, the production, consumption and trade in tobacco from 1970 to 2000 is demonstrated in Table One below.

Table 1: Tobacco Production, Consumption and Trade (1970-2000)

| | 1970 | 1980 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 |
|--------------------------------|------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
| World | 2.1 | 170.2 | 217.4 | 216.4 | 193.7 | 171.3 | 77.4 | 81.3 | 90.0 | 93.5 | 93.2 |
| Developed | 2.1 | 31.9 | 24.6 | 16.3 | 15.8 | 14.2 | 12.2 | 10.3 | 11.5 | 11.9 | 11.7 |
| <i>North America</i> | <i>0.0</i> | <i>27.8</i> | <i>14.9</i> | <i>14.9</i> | <i>13.7</i> | <i>12.0</i> | <i>10.1</i> | <i>9.6</i> | <i>9.6</i> | <i>10.2</i> | <i>10.0</i> |
| Canada | 0.0 | 0.5 | 0.1 | 0.1 | 0.1 | 1.2 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| United States | 0.0 | 27.3 | 14.8 | 14.8 | 13.7 | 10.9 | 9.4 | 8.9 | 8.9 | 9.5 | 9.3 |
| <i>Europe</i> | <i>2.1</i> | <i>4.1</i> | <i>9.6</i> | <i>1.3</i> | <i>2.0</i> | <i>2.1</i> | <i>2.0</i> | <i>0.6</i> | <i>1.9</i> | <i>1.7</i> | <i>1.7</i> |
| <i>EU (15)</i> | <i>2.1</i> | <i>1.9</i> | <i>1.2</i> | <i>1.3</i> | <i>2.0</i> | <i>2.1</i> | <i>2.0</i> | <i>0.6</i> | <i>1.9</i> | <i>1.7</i> | <i>1.7</i> |
| Belgium-Luxembourg | 2.1 | 1.1 | 0.3 | 0.6 | 1.4 | 1.5 | 1.4 | 0.0 | 1.3 | 1.3 | 1.2 |
| Spain | 0.0 | 0.8 | 0.9 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.4 | 0.5 |
| <i>Area of the former USSR</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> |
| <i>Other developed</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> |
| Developing | 0.0 | 138.3 | 192.5 | 199.8 | 177.5 | 156.7 | 64.8 | 70.6 | 78.5 | 81.6 | 81.5 |
| <i>Africa</i> | <i>0.0</i> | <i>1.4</i> | <i>7.5</i> | <i>7.5</i> | <i>7.5</i> | <i>7.5</i> | <i>5.5</i> | <i>5.5</i> | <i>5.8</i> | <i>5.8</i> | <i>5.8</i> |
| Cameroon | 0.0 | 1.4 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 |
| Central African Republic | 0.0 | 0.0 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 |
| <i>Latin America</i> | <i>0.0</i> | <i>65.3</i> | <i>57.4</i> | <i>56.2</i> | <i>38.1</i> | <i>25.7</i> | <i>27.6</i> | <i>36.8</i> | <i>42.7</i> | <i>44.1</i> | <i>45.6</i> |
| Argentina | 0.0 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Brazil | 0.0 | 55.0 | 7.0 | 6.0 | 5.0 | 5.0 | 6.0 | 5.0 | 6.0 | 3.0 | 4.5 |
| Colombia | 0.0 | 2.1 | 0.7 | 0.3 | 0.4 | 0.3 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| Cuba | 0.0 | 5.3 | 44.0 | 44.0 | 27.4 | 15.0 | 17.0 | 28.0 | 33.0 | 37.0 | 37.0 |
| Ecuador | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Honduras | 0.0 | 0.4 | 1.5 | 1.4 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Jamaica | 0.0 | 0.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 |
| Mexico | 0.0 | 0.0 | 1.9 | 2.1 | 1.8 | 1.9 | 0.9 | 0.4 | 0.1 | 0.5 | 0.5 |
| Nicaragua | 0.0 | 2.2 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 |
| <i>Near East</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> | <i>0.0</i> |
| <i>Far East</i> | <i>0.0</i> | <i>71.6</i> | <i>127.6</i> | <i>136.1</i> | <i>131.9</i> | <i>123.5</i> | <i>31.8</i> | <i>28.3</i> | <i>30.1</i> | <i>31.8</i> | <i>30.2</i> |
| Bangladesh | 0.0 | 8.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| China, Mainland | 0.0 | 0.0 | 85.0 | 87.5 | 84.7 | 83.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Indonesia | 0.0 | 13.5 | 20.8 | 25.8 | 21.6 | 21.0 | 19.2 | 18.8 | 20.2 | 21.1 | 20.1 |
| Philippines | 0.0 | 31.5 | 13.4 | 14.4 | 19.9 | 15.0 | 10.6 | 8.0 | 8.9 | 9.9 | 9.5 |
| Thailand | 0.0 | 17.9 | 7.9 | 7.9 | 5.2 | 4.0 | 2.0 | 1.5 | 1.0 | 0.8 | 0.6 |

Source: USDA (2001), Tobacco: Situation and Outlook, ERS, TBS-249, April, Washington, DC

The cultivation of tobacco in Cameroon was started by the Germans, following the signing of the Germano-Duala Treaty in July 1884 (Eyongetah & Brain, 1974). At a very early date (1885), tobacco attracted some German firms in Cameroon. As early as 1887, experiments had proven that the colony could produce tobacco. The soils and climate favoured the cultivation of tobacco. In 1888, *Jantzen and Thormahlen* participated in the financing of *Tabaksgesellschaft*, which turned out to be a lost venture in spite many valiant and costly efforts to make the production of tobacco a success (Rudins, 1936:272). A number of tobacco plantations were experimented in Mifi, Batchenga, Bibundi, Djombe and Jaunde (Yaoundé). The Djombe plantation was the first to produce tobacco that was demanded in 1894 at a higher price. However, this plantation gave up its activities in 1898 due to the lack of skilled workers and the need for labour contracts for periods long enough for the Germans to train workers on tobacco cultivation. The subsequent closure of the Djombe plantation led to the creation of another one in Bibundi (Rudins, 1936).

It was not until 1906/1907 that the Economic Committee of the Colonial Society in Germany became seriously interested in the production of tobacco in Jaunde, Mifi and Batchenga. This was as a result of the fact that the soil and climate in these areas was suitable for the cultivation of tobacco with seedlings supplied by the Botanical Garden in Victoria that was set up by the Germans. The Economic Committee studied the experiments carried out and issued positive reports on the findings. In 1910, a native farmer succeeded in raising tobacco in Yaoundé, which was exported to Germany for the production of cigar. After this date, interest in tobacco production was revived and a number of plantations turned to its cultivation. From 1911 to 1913, three tobacco plantations were successfully created in Yaoundé, Mifi, and Batchenga with a capital that stood at 400,000, 400,000 (approximately \$229,000) and 2,600,000 Deutsche Marks (approximately \$ 546,900) respectively. Trade statistics began to show a very rapid increase in the quantity

of tobacco exported from Cameroon after 1910. Tobacco was fast becoming an important article of trade for Cameroon when the First World War broke out.

Following the defeat of Germany in World War I, Cameroon became a mandate B territory of the League of Nations, controlled by France and Britain who occupied four-fifth and one-fifth of the territory respectively. As a result, the tobacco plantations that were started by the Germans fell in the hands of the French colonial administration. In 1945, the *Serviced'Exploitation Industrielle de Tabacs et des Allumettes (SEITA)*, a company owned by *Regis Français des Tabacs* replaced the Germans with similar methods of production in these areas (Njieunde, 1971: 131). Between 1950 and 1951, SEITA started extending its activities to the eastern part of Cameroon, where it carried out the cultivation of a specie of tobacco known as *tabacs decape* used in enveloping cigars. The rest of the farms were abandoned to *La Societe Juan Bastos de l'Afrique Centrale* for the cultivation of Maryland tobacco used in the production of cigarettes (Njieunde, 1971: 134).

The involvement of *La Societe Juan Bastos de l'Afrique Centrale* in the cultivation of tobacco in Cameroon was already an indication to the headway in the transformation of tobacco leaves into cigarettes. On 2 July 1946, *La Societe Juan Bastos de l'Afrique Centrale* (hereafter referred to *Juan Bastos*) saw the day in Cameroon (Toussi, 1972:7). Between 1946 and 1982, this company enjoyed absolute monopoly in the manufacture and commercialisation of cigarettes in Cameroon in particular and the central African sub region in general. During its existence in Cameroon from 1946 to 1986 *Juan Bastos* employed a number of Cameroonians. More than 600 out of a population of close to 2,500,000 Cameroonians were employed to work both in the factory and in plantations of this company (Toussi, 1972:7).² The company's capacity to produce 1,200 tons of cigarettes a year permitted it to be competitive and face the challenges of any market situation in Africa as at that period. It should be understood that most of the raw tobacco used by the company for production of cigarettes was locally cultivated. Forty five percent of the tobacco came from the West province precisely from Mbouda. As years went by the quantity of tobacco imported reduced considerably from 2000 tons to 720 tons. Between 1963 and 1964, it reduced to 300 tons due to an increase in local production (DIC, 1965: 205).

The impact of the activities of *Juan Bastos* was felt especially in the economic domain since it employed about 600 Cameroonians and paid taxes to the state all of which help to foster the economic development of Cameroon. However, it should be known that though *Juan Bastos* was the only cigarette producing company in the country till 1982, it failed to meet up with the aspirations of consumers due to the poor quality of its products that contained a high volume of tar and nicotine that put the health of consumers at high risk (Awang, 2002). Thus, as a result of the poor quality of its products, poor marketing strategies and archaic managerial policies, the monopoly this company enjoyed from 1946 to 1982 started fading and finally died in 1983, following the establishment of a new tobacco company known as

² This figure might appear insignificant. However, it should be noted that *Juan Bastos* was just one among the many European companies that had subsidiaries in Cameroon. It should also be understood that many of the economic operators during the colonial era were interested in plantation agriculture where the demand for labour was very high compared to factories.

La Société Industrielle des Tabacs du Cameroun (SITABAC) that was put in place in partnership with a German tobacco firm *Reetsma*. As a result of the partnership this new comer had with its German partner, SITABAC was reinforced with improved techniques of production, elaborate market strategies, perfect communication network and more importantly the particular attention the Cameroon government accorded the enterprise, SITABAC came up to be the market leader in the Cameroon tobacco industry with a market share of more than 50% (Awang, 2002).

Paralysed by an in-adaptation to the changing environment, overtaken by panic and perforated by the featuring of the economic crisis that handicapped most African economies, Juan Bastos was obliged to give up its business. Against this background, and coupled with the fact that this company could no longer meet up with its financial obligations decided to sell out its assets. In 1986, BAT Group acquired the assets of *Juan Bastos* and now became the legitimate owner (Awang, 2002).

BAT has historically held a virtual monopoly over cigarette sales in many African regions where Britain formerly controlled colonies; in 1912 BAT was among the world's 12 richest companies. BAT continues to reap benefits from this colonial legacy today maintaining a stranglehold on Africa's cigarette markets and is responsible for over 90% of cigarette sales in the following countries: Cameroon (85%); Ghana (99%); Kenya (92%) Malawi (91%) Mauritius (98%); Nigeria (92%); South Africa (94%); Sierra Leone (98%); Uganda (90%), Zambia (99%) and Zimbabwe(99%) (BAT, 2008).

BAT sells its cigarettes in over 38 African countries although it is difficult to get an exact picture as BAT itself refuses to release this information and smoking prevalence data is difficult to obtain. The large number of cigarette brands that BAT markets across the continent indicates the extent of its promotional agenda. This dominance appears to be paying off for BAT as profits in its "Africa and Middle East region" grew by £2 million (US\$ 4 million) to £470 million in 2007 and sales in South Africa and Nigeria were particularly strong. For the six months ending June 2007, British American Tobacco Kenya announced pre-tax profits and gross turnover growing by 26% to 7.08 billion Kenyan Shillings (US\$ 107,358,125), up from KES 5.6 billion (US\$84,916,031) the previous year (BAT, 2008).

BAT Cameroon doubled export earnings in the financial year ending 2007 and achieved earnings worth \$58 million. Share prices also rose as the company posted half year profits of 81 million francs CFA (BAT-CAMEROUN, 2007). In Nigeria in 2006, BAT's market share and cigarette sales grew, especially its Benson & Hedges and Pall Mall brands, resulting in higher profit for BAT. In Cameroon, through its L&B brand, BAT has been able to dominate the cigarette market in the country since 1994 (BAT, 2008).

The CSR Concept in the Tobacco Industry

Of recent, multinational corporations have been confronted with rising expectations from their societal environment (Matten and Crane, 2005). Multinational corporations assumed responsibilities that once were regarded as a governmental domain: public health, education, social security, human rights protection, illiteracy, malnutrition, Aids, homelessness, just to mention a few examples of the expanding corporate non-business activities (Margolis and Walsh, 2003; Matten and Crane, 2005). With farsightedness,

Drucker (1973) described the changing role of business in society in the early 1970s. According to Drucker, “CSR demands that business takes responsibility for social problems, social issues, social and political goals beyond their core business activities” (Drucker, 1973:315). Corporate responsibility goes beyond the compliance with the legal and basic moral rules of society. As members of society, corporations have to take into account the common good and to improve societal welfare (Kok, et al., 2001). Corporations can demonstrate to their stakeholders that they are “doing the right thing” through their CSR engagement (Joyner and Payne, 2002:299). CSR normally aims at legitimizing a corporation's activities and increasing corporate acceptance and clientele. The preservation of societal acceptance is the main driving force of CSR activities (Weaver, Trevino and Cochran, 1999). Accordingly, corporate legitimacy has been described as the “yardstick” for the CSR discussion (Sethi, 1975; Carroll, 1979).

This section will discuss selected aspects of CSR against the background of its legitimacy aspect since we expect it to be the main vulnerability of tobacco CSR. Due to the lethal character of smoking and the past behavior of tobacco companies, some key issues of CSR simply do not work the normal way. In the following, we will briefly discuss the limits of four issues that are normally regarded as important for achieving societal legitimacy through CSR engagement: corporate philanthropy, stakeholder collaboration, CSR reporting, and self-regulation activities. The discussion will demonstrate that these central aspects of the mainstream approach to CSR are ineffective or counterproductive in the tobacco industry.

Corporate philanthropy is a core aspect of CSR. Doing good and giving back to society sometimes is even conflated with CSR or citizenship behavior itself (Matten and Crane, 2005; Porter and Kramer, 2002). For tobacco companies, a philanthropic approach to CSR runs into several constraints. A first constraint might be called the “dirty money” problem. The decision to contribute to charities is constrained by the public pressure on those who take money from tobacco companies. When BAT gave money to the University of Nottingham for the foundation of a CSR research center, they provoked a furious debate within and around the University (Maguire, 2000). Similarly, it caused a public outcry when it became known that BAT offered to sponsor students at the London School of Hygiene and Tropical Medicine (Meikle, 2002). In Hungary, BAT became the centre of attention of health advocates when it announced its substantial strengthening of the sponsorship of the University of Pécs that made it the principal sponsor of the second largest university of the country (Simpson, 2005). Western Michigan University was heavily criticized by Campaign for Tobacco-Free Kids for its decision to honor Philip Morris USA Inc. as its employer of the year (Prichard, 2004). Ethical Corporation magazine dropped Philip Morris as a possible sponsor for a corporate ethics conference in Hong Kong in October 2004 because two participants retreated in protest (Sydney Morning Herald, 2004). For tobacco companies, the number of potential beneficiaries of corporate philanthropy is considerably limited.

A second constraint in the philanthropy context might be called the “strategy dilemma”. In the current debate it has been argued that corporations should choose a strategic approach to philanthropic engagement. A strategic approach is characterized by two aspects: The philanthropic engagement should be based upon core competencies and it should be used for improving corporate reputation (Porter and Kramer,

2002). Core competencies are for instance behind the CSR engagement of Deutsche Bank, Microsoft or Merck & Co. The Deutsche Bank engaged in the micro credit business building upon their banking competency. Microsoft focused its CSR engagement on IT education and lifelong learning. Merck & Co. built upon their research expertise and developed a drug against river blindness, distributing the drug free of charge and treating around 25 million people each year in developing countries. For tobacco companies a strategic approach to corporate giving is difficult to implement since the specific characteristics of its products do not allow for a focus on core competencies. The reputational aspect is quite problematic as well, since there might be even more pressure on the charity organization if the tobacco company decides to launch a cause-related marketing campaign around their engagement. Accordingly, a tobacco corporations' ability to improve their "competitive context" through acts of philanthropy (Porter and Kramer, 2002: 58) is considerably limited. A philanthropic doing-good strategy can neither build upon business core competencies nor be used for marketing without provoking strong reactions of indignation. Even if they engage in causes that are distant from their own business, tobacco companies might also provoke public resistance since the whole engagement might be suspected to be an act of window dressing, with the intention to blur intrinsic ethical problems of the industry and its products.

Stakeholder collaboration has been identified as a main pillar of a credible CSR engagement. Corporate societal engagement should be based upon close collaboration within the stakeholder network (Calton and Payne, 2003). Collaboration not only leads to greater credibility of CSR activities, it furthermore promises positive effects on reputation. Collaboration with highly reputed organizations entails reputation spill-overs (Zimmerman and Zeitz, 2002). In the tobacco industry, the contrary has always been the case. Collaboration with external partners is limited by the reputational risks for those who cooperate with tobacco companies. This is especially true in the field of scientific research which is of paramount importance for tobacco companies. Scientific research that is sponsored by tobacco companies is exposed to conflicts of interest and unavoidably taste of manipulation (Kaufman et al., 2004).

This can be seen in the fact that some scientific journals do not even publish research that is funded by the tobacco industry (Ong and Glantz, 2001). Being paid by the tobacco industry or cooperating with it threatens the reputation of the external partner, especially for cooperating scientific researchers or critical NGOs. There are two recent examples that demonstrate this. The collaboration between Philip Morris and Ragnar Rylander, an environmental medicine professor in Gothenburg whose research dealt with the health effects of passive smoking and who has been accused of scientific fraud (Tallmo, 2002). The donations of several tobacco companies to the environmental grassroots movement KAB (Keep America Beautiful) equally illustrate this phenomenon (Lamb, 2001). Collaboration is additionally limited because some of the most important stakeholders refuse to interact with representatives of the tobacco industry. It is precisely those potential partners with outstanding credibility such as the WHO that do not cooperate. On the contrary, they try to maintain arm's-length relationships with the industry (Ong and Glantz, 2001). For some actors in the tobacco stakeholder network, Freeman's (1997) "principle of limited immortality" is not acceptable. Being on a crusade against smoking, the continued existence of the corporations is not in the

interest of leading NGOs. It is beyond the scope of this article to discuss the behavior of anti-tobacco activism even if their behavior might also provoke some critical questions. Some NGOs such as Ash or Tobacco free-kids refuse to talk to tobacco companies, some institutions, such as the WHO are at least very reluctant to talk to them in public. Anti-Tobacco NGOs often have no vision beyond the destruction of their counterparts. However, smoking is legal and a lot of people around the world smoke. Prohibition has not proved effective on the contrary, it has clearly brought to the surface and exposed the unintended consequences of criminalizing drugs. Even extremely critical NGOs cannot wish that controllable companies such as BAT or Philip Morris give their business to uncontrollable Mafia organizations that certainly would replace them. Irrespective of this, it seems that for tobacco companies, CSR must be pursued in coerced isolation from a large part of its relevant publics.

In their CSR reporting, corporations normally focus on the positive effects of their activities, sometimes with smaller aspects of self-critique. If the social reporting of a tobacco company follows that mainstream approach to CSR reporting, it will not increase its credibility but rather be regarded as the perfect example of window-dressing. The first CSR report in the tobacco industry was published by BAT. It has been criticized for concealing the central aspect of its business, the annual death of millions of people (Burton and Rowell, 2002). As long as corporate transparency is limited in such a way, the industry must live with the general suspicion as formulated by Tapscott and Ticoll (2003: 283): “Nobody in the business of cigarette manufacturing can be a truly open enterprise, because the product causes harm”. Another particularity: While professional CSR reporting often helps companies to become attractive for socially responsible investment funds, in the case of tobacco companies this rarely happens. The common denominator among the vast majority of ethical or social responsible investment policies and products is the exclusion of tobacco companies in their portfolios (Yach et al, 2001: p. 191). The Zurich-based Sustainable Asset Management Fund (SAM) has come under attack for its decision to include BAT in the Dow Jones Sustainability Index (Burton and Rowell, 2002). It seems as if CSR reporting in the tobacco industry is much more delicate than in other industries. Tobacco companies cannot simply adopt the standards and procedures of mainstream reporting. They have to develop a different and more radical form of transparency.

Self-regulation has become a major activity of transnationally operating companies that come under public pressure. Self-regulation is already criticized in other industries but it is even less acceptable for relevant stakeholders in the cigarette market (Hammond and Rowell, 2001). Voluntary initiatives that normally result in specific codes of conduct and monitored by the participating corporations themselves are often criticized to be mere acts of window-dressing. Without real transparency and third party control, it is often business as usual that takes place behind the veil of well-formulated ethical rules (Rondinelli, 2002). In their analysis of the Responsible Care Program in the chemical industry, King and Lenox describe how self-regulation without sanctions leads to opportunism (King and Lenox, 2000). Corporate self-regulation often lacks transparency, accountability, and thus is deprived of any legitimacy. It is not astonishing therefore that the World Health Organisation (WHO) questions the motivation of the tobacco industry

behind their decision to ban tobacco marketing aimed at children. “We have seen no evidence that tobacco companies are capable of self-regulation and we need to be alert to any new attempt to persuade us that this new effort will succeed” as the WHO general-director Gro Harlem Brundlandt argued (Rondinelli, 2002: 407). When BAT, Philip Morris and Japan Tobacco adopted an international voluntary code of marketing, financial analysts did not expect any influence on sales volumes. "According to a leaked memo from a tobacco analyst for Credit Suisse Group the voluntary initiative was simply a way 'to improve the tobacco industry's image'" (Burton and Rowell, 2002).

Deeply rooted distrust that has grown over decades seems to be the leitmotiv of the described deviations from standard reactions to corporate social engagement. Therefore, one of the key ambitions of the tobacco industry is to distance itself from its own former behavior demanding that the public should judge it by its current actions and not by its past activities. They portray themselves as a reformed industry and CSR engagement as well as CSR rhetoric is key elements of this strategy.

However, a lot of relevant audiences still do not trust tobacco corporations because they do not believe in a genuine rupture with the past. The discovery of CSR in the tobacco industry is suspected to blur the "real" intentions of the corporations, their hidden agenda of business as usual. And indeed, some patterns of behavior of tobacco companies give reason to distrust the authenticity of their CSR engagement. In the paragraphs that follow our analyses will focus on the CSR controversies of BAT in Cameroon.

CSR Entanglement by BAT

As the global spread of restrictions on tobacco advertising has accelerated, so the need for multinational tobacco corporations to develop alternative means of promoting cigarettes has become more pressing. Among the panoply of mechanisms employed by tobacco companies, their extensive reliance on sponsorship has acquired such significance for health that it has been plausibly described as the leading vector for the spread of tobacco-caused disease. This section aims to provide an appraisal of the CSR entanglements or controversies by BAT by analysing the economic, social, cultural and environmental impacts of tobacco manufacturing and consumption in Cameroon.

Economic Impact

Though BAT was highly applauded in Cameroon and other African countries for creating jobs and paying taxes to the state, it goes without saying that this was equally very implicated in cigarette smuggling in the continent. Internal BAT documents reviewed to date suggest that BAT was involved in smuggling in about 30 countries in sub-Saharan Africa alone. From the late 1970s through at least the early 1990s, BAT organized both its legal and illegal African cigarette-sales operations into regional groupings based on geography and contraband flows. Cameroon, along with Equatorial Guinea and several inland smuggling destination countries, formed BAT's "Unit II" sector. These countries worked as a coordinated unit, particularly for contraband originally entering Africa from Europe and Latin America. Countries involved in Cigarette Company smuggling efforts usually served one of several purposes: either countries of origin,

destination countries or through transit countries for contraband cigarettes. Cameroon is particularly interesting because it served multiple roles for smuggled BAT brands.

A large percentage of the contraband flows of BAT brands originated from the company's Southampton factory in England. In many regions of the world, cigarettes marked "Made in England" enjoy a certain cachet or extra appeal. Indeed, the BAT subsidiary BATUKE (BAT United Kingdom & Export), which is in charge of all UK-made BAT brand exports, is a major supplier of smuggled cigarettes worldwide. A BATUKE plan for 1993 to 1997, marked "SECRET," states that just "two key General Trade markets will account for 4.7 billion units or 22% of BATUKE's total shipments," and £3.8 million (or approximately \$6 million in US dollars) "will be invested to grow our business in the GT markets" (BAT Internal Documents, 1988).

From Southampton or other BAT factories, BAT's cigarettes bound for illegal import into Cameroon—Benson & Hedges, Kent, Lucky Strike and others—frequently arrived in West Africa through Malabo, the capital of Equatorial Guinea. BAT's contraband moved from Malabo through various ports of entry in Cameroon especially the Limbe and Kribi ports, and other African countries utilizing false north end of an island belonging to Equatorial Guinea.

Health

Perhaps most remarkable, and most cynical, are those tobacco industry-sponsored programmes that aspire to public health goals. For instance, BAT Cameroon in August 2000, uniquely sponsored a health project in Fontem. This project that was carried out by the fifth and six year students of the Faculty of Medicines and Bio-medical Sciences (FMBS) of the University of Yaoundé I was to provide medical services to the inhabitants of the region. Within a period of ten days, these students diagnosed, cured diseases and advised the population of Fotabong, Foto, Fonjumeta and Menji on health issues through a free consultation exercise that was organised in these localities. During this exercise, they investigated the nutritional state of children between the age of zero to five years, pregnant women and the vaccines level of children. More than 3,000 patients that made up 25 percent of the targeted population were consulted. It should be understood that, this was the second phase of the project, given that the first phase that consisted of identifying the health priorities of Fontem and its environs was executed in 1999.

Thus, the purpose of the second phase was to provide concrete solutions to the problems that were diagnosed during the first phase. For this project to be realised, BAT Cameroon spent 5,000,000 CFA francs (BATCAMEROUN, 2000: 7). Beside the amount of money spent, BAT Cameroon equally provided antibiotics, antiparasites and anti-malaria drugs that were put at the disposal of local population. In the domain of welfare activities, BAT Cameroon on July 2000 made a donation of three computers to the Bankim Handicapped Centre. The significance of these gifts was to reduce the sufferings of a people faced with the adversities of life. This permitted the handicapped centre to discover its talents and maximum potentials and equally went a long way to ameliorate the situation of the Centre as well as that of the society

(BATCAMEROUN, 2000). Thanks to these donations the suffering masses of this centre had the opportunity gain basic knowledge in information and communication technology.

However, no mention was made of the link between smoking and cataracts, a major cause of blindness that has affected many in developing countries. There is growing evidence of an association between smoking and the spread of tuberculosis. A 2005 South African study found areas of Cape Town experiencing high rates of TB where 82% of TB sufferers were smokers or ex-smokers (BBC News, 2008). Dr. Peter Ormerod of the British Thoracic Society commented: “This study supports other evidence showing an association between smoking and TB risk. ...People who smoked would therefore be more at risk of acquiring TB” (BBC News, 2008). South Africa is burdened by one of the worst TB epidemics in the world with an estimated 180 507 cases in 1997, amounting to 419 per 100 000 of the total population.

Education

Another field where several tobacco companies focused their CSR activities is education, often in the form of grants, scholarships, professorships, even the construction of classrooms for schools. BAT Cameroon accorded university grants to 60 students of the six state universities of Cameroon in 1998. The aim was to permit students with excellent academic records but limited financial means to pursue studies in fields such as agricultural engineering, journalism, management, medicines, information technology and social sciences. This was realised through scholarships—especially to science and management students. It is in this light that BAT Cameroon for example took the responsibility of sponsoring laureates in the Catholic University of central Africa from 1996. It equally awarded prizes to the students of the Science Department of the University of Yaoundé I who excelled in their domain of studies. This event was organised annually in the Campus of the University of Yaoundé I (Awang, 2011: 292). BAT Cameroon equally recruited students for internship. The aim of such an undertaking was to acquaint students with a professional milieu. The number of students retained annually ranged from 90 to 150 (Awang, 2011).

Still in the domain of higher education, BAT Cameroon was the principal sponsor of the university games that started in 1998. Its active support towards this event took off from a global engagement put in place by the BAT Group to benefit the communities in which it operates Acknowledging that the future of the state is decided in universities, the BAT Group felt that support to university institutions in such a manner contributed to the edification of the state. Its involvement in this project was noticed through the trophies it donated, the medals and jerseys used for the games were entirely supplied by BAT Cameroon. And most importantly some of the playgrounds that were used for the Games were constructed by this company. For example, during the 2000 edition of the games in Buea, BAT Cameroon constructed a volleyball playground with a value of 13,000,000 FCFA (\$25,000) (BATCAMEROUN, 2000:15). After the 2002 Edition that took place in the University of Douala, BAT Cameroon stopped sponsoring this event because of the controversy that surrounded the activity of this company.

It should be said that though BAT succeeded to sponsor these events in Cameroon, a less successful attempt to buy academic credibility was BAT’s efforts to offer a London School of Hygiene and Tropical

Medicine student a £1500 grant as well as the opportunity to work in the company's research and development unit at its Southampton factory on completion of the degree. Professor David Leon, upon learning of the offer told the company "to take its money elsewhere." He replied to the company: "You must think that academics and students in epidemiology are both extremely stupid and mercenary. There is no need to recite to you the responsibility BAT has for millions of deaths as it continues to push tobacco around the world" (World Health Organisation, 2008).

Youth Smoking prevention

One area where nearly every major tobacco company invests publicity efforts to improve their corporate image is the development and promotion of ineffective youth smoking prevention programmes. While these programmes are created to appear to dissuade or prevent young people from smoking, in fact the effect is often the contrary. By portraying smoking as an adult activity, these programmes increase the appeal of cigarettes for adolescents. Proposed measures that involve proof of age for purchase at the counter are ultimately ineffective, as young people easily circumvent these restrictions. Tactically, these programmes serve the purpose of creating the appearance that tobacco companies are proposing solutions for the problems they create. In reality, they detract attention from proven, effective solutions—including price and tax increases—to which young people are particularly sensitive. Tobaccocompaniesvigorouslyopposepriceandtaxincreases (WHO, 2008).

A number of BAT's CSR campaigns in Africa focused on what BAT refers to as "Youth Smoking Prevention". However, there is no evidence that such schemes decrease smoking among young people but there is evidence that they can be counter-productive. Such schemes encourage children to see smoking as an adult activity and therefore something to aspire to. They also give the impression that cigarette addiction is a youth issue and that once a young person reaches 18 it is acceptable to smoke. Despite BAT's purported stance on youth smoking prevention it is clear that because so many long term smokers die in middle age, the tobacco industry is in perpetual need of new young customers.

Culture

In the domain of culture, the company sponsored some cultural manifestation. In its corporate programme concerning cultural activities, BAT Cameroon manifested its support through the sponsoring of it accorded to cultural groups. In 1998, BAT Cameroon donated the sum of 1,000,000 FCFA (\$2,000) to the National Museum in Yaoundé. This was to enable the museum acquire some cultural object that could helped to boost the cultural heritage of Cameroon. During that same year, BAT Cameroon offered the sum of 2,000,000 FCFA (\$4,000) as support for the Kilum Mountain Project. Still in 1998, the enterprise assisted the private sector in financing the bi-annual conference of six hundred traditional chiefs that held in the South West Province for three days. BAT Cameroon is equally the principal sponsor of the NGUON festival that is manifested annually by the Bamouns. During the 2000 edition of this festival, BAT Cameroon offered the sum of 13,000,000 FCFA (\$25,000) to the Sultan of the Bamouns for the event (Awang, 2002).

From the artistic point of view, BAT Cameroon had manifested its intervention by sponsoring artists such as Petit Pays, Jean Pierre Essome, Ben Decca, Papillion and a host of others. In 1998/1999, BAT Cameroon integrally sponsored the musical concerts of General Defao, a famous artist from the Democratic Republic of Congo who organised concerts in the major cities of Douala and Yaoundé. Added to this, the company constantly sponsored “REMY” (les Rencontres Musicales de Yaoundé) (Awang, 2002).

However, notwithstanding this charitable gesture that the company made, the company is still seen as one that is involved in a controversial activity that has a serious effect on the health of those that consume its products. In addition to this, BAT had equally been involved in illicit activities that made its reputation questionable.

Sports

The presence of BAT Cameroon was equally noticed in the domain of sports. Since 1990, this enterprise organised the golf competition named “Caddies-Members Golf Tournament”. Apart from the trophies it offers, BAT Cameroon, in May 2000 awarded scholarships to young Cameroonians who distinguished themselves during the edition of the year BATCAMEROUN, 2000).

Still in the domain of sports, following the victory of the Olympic Squad of the Indomitable Lions (LionsEspoirs) in the Sydney Olympic Games 2000, BAT Cameroon, offered a cheque of 24,000,000 FCFA (\$50,000) to be shared equitably amongst the players and coaches. The General Manager of the company handed this cheque to the team captain, Patrick Mboma. In sum, these are just some of the spotlights of the engagements of BAT Cameroon towards the environment in which it operates (BATCAMEROUN, 2001). The pictures on the page below demonstrate some of the community activities carried out by BAT Cameroon.

Environmental Strategy

Internal documents at BAT reveal how a strand of BAT’s CSR involved a calculated strategy to collaborate with NGOs in order to gain public support for its environmental policies (CORA, 2000). Over the last seven years, following through on its long term strategy to engage with “reasonable NGOs” BAT has fostered relationships with the Earthwatch Institute, Fauna & Fauna International, Royal Botanic Gardens Kew and The Tropical Biological Association to particular effect (CORA, 2000). In 2008 BAT’s Biodiversity Partnership boasts of supporting 43 projects, many in Africa.

A number of the projects are ecologically themed “volunteering and training” opportunities for BAT employees. BAT uses such projects as a way of promoting its biodiversity credentials while boosting staff morale and skills. Other BAT biodiversity projects in Africa include Mountain Gorilla conservation programmes in Rwanda, Great Ape Habitat Conservation Programmes in Nigeria and Cameroon and a project to enhance the conservation of Lake Victoria in Kenya (BAT, 2006).

The WHO has observed that when BAT and others in the industry devote portions of profits to CSR projects, the companies are often disguising other aims:

[...] socially responsible initiatives, so-called by transnational tobacco companies, sit side by side with their continued involvement in aggressive advertising and sponsorship campaigns directed at young people, financial pressures they impose on countries that attempt to limit tobacco marketing, their deliberate deception in many developing countries concerning the dangers of second-hand smoke, and attempts to actively undermine the tobacco control activities of the World Health Organization” (WHO, 2004).

Advertisement Impact

Despite the massive socio-economic and health burden smoking is placing on African societies, BAT continues to market cigarettes here, as elsewhere, by associating its brands with glamour, style, vitality, beauty, sport, sexual allure, celebrity, contemporary fashion and modern living - methods it claims to have voluntarily given up using in the UK thirty years ago (ASH, 2007). Furthermore, BAT breached its marketing code by allowing its cigarettes to be sold singly rather than in packs of 10 or 20. In Cameroon, advertisements were even produced detailing the price of 1, 2 or 3 “sticks” (ASH, 2007). Because BAT cannot be trusted to keep within even its own marketing codes of conduct in countries where advertising bans are partial or not fully implemented, only a comprehensive ban can protect people from its marketing tactics and reduce tobacco consumption. In 2000, a global review of the effect of tobacco advertising bans on consumption concluded that “. . . a comprehensive set of tobacco advertising bans can reduce tobacco consumption but a limited set of advertising bans will have little or no effect.” BAT held a series of promotion shows across Africa in 2007 and 2008. During such promotion shows, customer stood a chance of winning various prizes that ranged from television sets, motorbikes to cash prizes.

In its foreword, British American Tobacco’s Social Report 2001/2002 was cited as “a serious commitment to embedding the principles of Corporate Social Responsibility in the British American Tobacco Group.” The report goes on to explain that a “formal CSR governance structure” has been established and that the company has “much to offer in helping to address the problems that concern our stakeholders, including supporting soundly-based tobacco regulation and reducing the impact of tobacco consumption on public health.” This report and these tobacco industry programs that seek to contribute to a greater social good urge the question: how can tobacco companies reconcile their main aim, to gain a maximum profit by producing and selling a deadly product, with the goals of CSR: business norms, based on ethical values and respect for employees, consumers, communities and the environment? How can they claim to promote transparent business practices, calling for open dialogue among stakeholders when public inquiries and legal testimonies in courts in countries around the world attest to tobacco companies’ actions and strategies to conceal the deadly nature of their products, derail work to protect public health and destroy incriminating evidence?

In many respects, tobacco companies are simply not like other companies. Tobacco products are legal. But they are also lethal. Tobacco is the only consumer product available that kills one-half of its regular users. As such, in terms of CSR activities, they cannot simply figure among the ranks of other consumer goods companies. Despite the tobacco industry’s thinly-veiled attempts to gain corporate respectability and companies’ claims to have changed their practices, they continue to use a vast of array unethical and irresponsible strategies to promote its products, expand markets and increase profits.

All these investigations consistently point to the discrepancy between the measures that tobacco companies internally recognize to be the greatest threats to their sales, and those that they champion in public. For example, companies publicly deny the connection between smoking prevalence and tobacco advertising, but internally acknowledge that advertising bans are a threat to tobacco sales, and a key priority for thwarting regulatory action. Companies constantly insist that they do not market to young people while internal documents clearly demonstrate otherwise.

Through voluntary Corporate Social Responsibility (CSR) programmes BAT purportedly addresses its social and environmental impacts. BAT has established a Corporate and Regulatory Affairs Department (CORA) to oversee a CSR agenda that promotes BAT as engaged in contributing to “Civic Life and Empowerment” by encouraging branches around the world “to enrich public and community life.” It is well documented that the gap between BAT’s CSR goals and their actual impact is stark. BAT’s reported achievements sit uneasily alongside aggressive cigarette marketing and do little to address the key health, socio-economic, human rights and environmental impacts of cigarettes. Internal BAT documents have been made available to the public due to a legal settlement that required tobacco companies to provide public access to its document archives. In the archives ASH found documents that illustrate the real thinking behind BAT’s CSR strategy. For BAT it was essential the CORA strategy be mobilised on a consistent basis worldwide. To this end the roadmap was presented to regional managers in Africa in 2000 to be adopted, planned and driven forward into the 21st century.

Conclusion

Cameroon has been a regional hub for tobacco cultivation and manufacture. This has ensured a strong presence of the Tobacco Industry throughout the tobacco growing, manufacture, trade and consumption chain. The tobacco market is growing at a worrying trend with both locally manufactured products and imports, and tobacco products are becoming more and more accessible over the years especially to the youth.

The economic might enjoyed by the Industry has facilitated their influence in political and policy processes. Lack of clear guidelines for interaction between the industry and the government has exacerbated the situation. Cameroon signed and ratified the FCTC and is therefore bound by the guidelines to Article 5.3 of the FCTC which call for caution in Government Industry interactions in order to protect public health policies from commercial and other vested interests of the tobacco industry.

There lacks a common understanding of tobacco control by the relevant ministries and agencies/ departments of government; with some still viewing tobacco trade and by extension the tobacco industry as a useful contributor to the national economy. This lack of awareness extends to key policy makers, politicians as well as the general public. The industry has used this lack of awareness to lobby against tobacco control measures and in many instances violate the existing law.

Against the backdrop that the commercialisation of tobacco in any form is a thread to the emergence envisaged by Cameroon in 2035, this paper has come up with the following recommendations:

- The Government should develop regulations on interaction with the industry if and when such interaction is necessary and prohibit any interaction that may lead to undue influence and interference. These regulations should be in line with the WHO FCTC guidelines on implementation of Article 5.3 of the FCTC and should guide all government officers and other relevant stakeholders on how to interact with the industry in a manner that protects public health policies in relation to tobacco control from commercial and other vested interests of the industry. Health interests of Cameroonians must always take precedence over the Tobacco Industry.
- In addition to the above, there should be greater transparency in Government interaction with the Industry. For example where possible meetings with the Industry should be held in public or at the very least minutes and or reports of such meeting should be publicly accessible.
- The Government should support Tobacco farmers to move to alternative livelihoods to reduce their over-reliance on the tobacco industry. This includes the development and implementation of a policy on Alternative Livelihoods (AL) and subsequent support that the farmers may need in order to facilitate a smoother transition.
- Awareness programs should be run for non- health Ministries such as Finance, Trade and Agriculture in order to build their capacity on tobacco control and the Industry. Awareness creation is also necessary for specific policy makers, politicians as well as the general public.
- All stakeholders should be alert to Industry activity in order to identify instances of tobacco industry interference. The Civil Society in particular should monitor and expose interference activities.
- Collaboration between Civil Society and Government should be strengthened in order to improve surveillance, reporting and enforcement mechanisms
- Enforcement of existing law should be enhanced in order to promote compliance. For example majority of imported tobacco products do not comply with the labeling provisions of the Tobacco Control Act.

If these measures are taken and implemented by the Cameroon, the involvement of youths in smoking and cigarette addiction will be on a decline and as such, the production and consumption capacity of the country will improve. In the hope that these measures may be implemented by other African countries, the dream of Africa emerging by 2030 as production hub for the global economy shall be achieved.

REFERENCES

- Action on Smoking and Health (ASH), "How BAT promotes its brands to young people around the world". 2007, available at www.ash.org . Accessed on 12 November 2014.
- ASH (2000). "Tobacco Industry Smuggling. Submission to the House of Commons Health Select Committee", 2000. Available at <http://www.ash.org.uk> . Accessed on July 29, 2014.
- Adams, P. Duty free and GT Sales, British American Tobacco, Available from Guildford depository, 14 March 1994, Bates number 301773722-987.
- Annual Report and Accounts 2006 (2007) British American Tobacco [online] Available from <http://www.bat.com/servlet/SPMerge?mainurl=%2Fgroup%2Fsites%2Fuk%5F%5F3mnfen%2Fensf%2FvwPagesWebLive%2FDO52AK34%3Fopendocument%26amp%3BSKN%3D1%26amp%3BTMP%3D1%24paramSRV%23> [Accessed 28 February 2008]*
- AwangOllong K. (2002). "British American Tobacco Cameroon, 1985-2000: A Historical Survey". MA Dissertation, Yaoundé, University of Yaoundé I, 2002.
- BAT Cameroon, *Number One*, N° 003, March, 2001.
- BAT Cameroon, *Number One*, N° 002, Juillet/Aout /Sept, 2000.
- BAT Cameroun, *Passion de l'excellence*, 2000, p.20.
- BAT internal document, unsigned, from file entitled "Africa Unit 2", BAT Bates number 301773722-723.
- BBC News, health. Smoking could increase TB risk. BBC News Online Available from <http://news.bbc.co.uk/1/hi/health/4638449.stm> [Accessed 28 February 2008].
- British American Tobacco (2006). Annual Review: Review 06. British American Tobacco, 2006. Available at [www.bat.com/group/sites/uk_3mnfen.nsf/vwPagesWebLive/DO52AK34/\\$FILE/medMD6ZPK25.pdf?openelement](http://www.bat.com/group/sites/uk_3mnfen.nsf/vwPagesWebLive/DO52AK34/$FILE/medMD6ZPK25.pdf?openelement) , Accessed 3 March 2008
- British American Tobacco (BAT),(2003). 'Social Report 2002/03', <http://www.bat.com/socialreport>, accessed June 15, 2014.
- British Broadcasting Corporation (BBC), 'Tobacco firm denies cigarette smuggling to Iraq', BBC News (January 15, 2003), <http://news.bbc.co.uk/1/hi/business/2659397.stm>, accessed July 29, 2014.
- British-American Tobacco Consumer & Regulatory Affairs Transitional Plan, 30 July 1996, bat.library.ucsf.edu/data/t/n/m/tnm71a99/tnm71a99.pdf Accessed on 23 October 2015
- Burch, P. R. J. 'Smoking and lung cancer: The problem of inferring cause'. *Journal of The Royal Statistical Society*, 141(4), 1978, 437-477.
- Burton, B. and A. Rowell. 'British American Tobacco's Socially Responsible Smoke Screen', PR Watch 9(4), 2002. Available at <http://www.prwatch.org/prwissues/2002Q4/bat.html>, accessed on August 12, 2014.
- Calton, J. M. and S. L. Payne, 'Coping with Paradox', *Business & Society* 42(1), 2003, 7-42.
- Carroll, A. B. 'A Three-Dimensional Conceptual Model of Corporate Performance', *Academy of Management Review* 4(4), 1979, 497-505.
- Carroll, A. B. 'The pyramid of corporate social responsibility: Towards the moral management of organizational stakeholders', *Business Horizons* 34(4), 1991, 39-48.
- Developpement industriel au Cameroun*. Vol. 2, Rapport Preliminaire, 1964-65.

- Drucker, P. *Management. Tasks, Responsibilities, Practices*. (New York: Harper and Row, 1973).
- Eyongetah T and R. Brain, (1974). *A History of the Cameroons*. (London: Longman, 1974).
- Glantz, S. A., J. Slade, Lisa A. Bero, P. Hanauer and D. E. Barnes. *The Cigarette Papers* (Berkeley, CA: University of California Press, 1996).
- Joyner, B. E. and D. Payne. 'Evolution and Implementation: A Study of Values, Business Ethics and Corporate Social Responsibility'. *Journal of Business Ethics* 41(4), 2002, 297-311.
- Kaufman, P. E., J. E. Cohen, M. J. Ashley, R. Ferrence, A. L. Halyk, F. Turcotte, K. L. Kyle and D. E. Stewart. 'Tobacco industry links to faculties of medicine in Canada', *Canadian Journal of Public Health* 95(3), 2004, 205-208.
- Kok, P., T. V. D Weile, R. McKenna, and A. Brown. 'A Corporate Responsibility Audit within a Quality Management Framework', *Journal of Business Ethics* 31(4), 2001, 285-297.
- Maguire, K. 'Dons furious over tobacco cash', *The Guardian*, December 6, 2000.
- Margolis, J. D. and J. P. Walsh. 'Misery Loves Companies: Rethinking Social Initiatives by Business', *Administrative Science Quarterly* 48(2), 2003, 268-305.
- Matten, D. and A. Crane. 'Corporate Citizenship: Towards an Extended Theoretical Conceptualization', *Academy of Management Review* 30(1), 2005, 166-179.
- Meikle, J. 'BAT sorry for offer to sponsor student', *The Guardian*, 18 October, 2002.
- Njieunde, G. "La création des entreprise industrielles au Cameroun de 1950 à 1970". These de Doctorat en Economie, Paris, Université de Paris, 1971.
- Ong, E. K. and S. A. Glantz. 'Constructing "Sound Science" and "Good Epidemiology": Tobacco, Lawyers, and Public Relations Firms', *American Journal of Public Health* 91(11), 2001, 1749-1757.
- Overview of the Tobacco Industry [2008] Harvey Nash British American Tobacco Microsite [online] Available at http://www.harveynash.com/uk/microsites/british_american_tobacco/2007/09/overview_of_the_tobacco_indust.html [Accessed 28 February 2008].
- Porter, M. and M. R. Kramer. 'The Competitive Advantage of Corporate Philanthropy', *Harvard Business Review* 80(12), 2002, 57-68.
- Prichard, J. 'University defends Philip Morris accolade', *Western Herald*, October 2004.
- Rudins, H. *Germans in the Cameroons, 1884-1914: A Case Study in Modern Imperialism*, 1936.
- Sethi, S. P. 'Dimensions of Corporate Social Performance: An Analytical Framework', *California Management Review* 17(3), 1975, 58-64.
- Simpson, D. 'Hungary: BAT university deal questioned', *Tobacco Control* 14, 2005. *Sydney Morning Herald*. 'Business ethics forum sponsor dropped', Sydney, 2004.
- Tapscott, D. and D. Ticoll. *The Naked Corporation* (New York: Free Press, 2003).
- Tauras, J. A., P. M. O'Malley and L. D. Johnston. "Effects of Price and Access Laws on Teenage Smoking Initiation: A National Longitudinal Analysis", NBER Working Papers 8331 (National Bureau of Economic Research, Inc. Cambridge, MA, 2001.
- The CORA roadmap, 2000, Bates No.325136086-325136276 [online] Available from <http://bat.library.ucsf.edu/tid/dew70a99> [Accessed on 28 February 2008].

- Tobacco Free Kids. 'The Big Cigarette Companies and Cigarette Smuggling', 2004. <http://tobaccofreekids.org/campaign/global/framework/docs/Smuggling.pdf>, accessed August 6, 2014.
- Toussi, J. "Place et fonction d'une industrie dans le developpement économique d'un pays en voie de developpement : exemple de Juan Bastos au Cameroun". Memoire de Licence en science economique, Yaounde, Université Federal du Cameroun, 1972, p. 7.
- Weaver, G. R.; L. K. Trevino and P. L. Cochran. *Integrated and Decoupled*, 1999
- World Health Organization (WHO). Tobacco industry and corporate responsibility... an inherent contradiction (Geneva: World Health Organization, 2003).
- Yach, D., S. Brinchman and S. Bellet. 'Healthy Investments and Investing in Health'. *Journal of Business Ethics* 33(3), 2001, 191-198.
- Zimmerman, M. A. and G. J. Zeitz. 'Beyond survival: Achieving new venture growth by building legitimacy', *Academy of Management Review* 27(3), 2002, 414-431.

*Recebido em 20 de dezembro de 2016.
Aprovado em 25 de maio de 2017.*

RESUMO

A implementação da responsabilidade social corporativa (CSR) por empresas com má reputação, especialmente as envolvidas na produção de tabaco, atraiu críticas de vários setores. Desde meados da década de 1980, as empresas de tabaco intensificaram as estratégias de expansão do mercado em vários países africanos. Elas usaram música para atrair jovens e crianças, organizaram desfiles de moda para atrair as mulheres para fumar, ofereceram cigarros livres para crianças nas ruas e, por muito tempo, minaram os esforços dos governos para implementar uma legislação eficaz sobre o tabaco e participaram ativamente do contrabando de produtos de tabaco no continente. Pior ainda, as empresas de tabaco persuadiram alguns governos africanos a promover o cultivo do tabaco como uma importante fonte de ganhos no exterior e, nos últimos anos, a indústria do tabaco recorreu ao uso da responsabilidade social corporativa (CSR) para massagear sua imagem e para cobrir sua trilha. A British American Tobacco (BAT), que é o foco deste artigo, teve um monopólio virtual em partes da África, tanto em termos de fabricação de tabaco quanto de vendas de cigarros. Em onze países africanos, a BAT tinha mais de 90% do mercado de cigarros. Este artigo examina alguns dos impactos de saúde, sociais e econômicos das atividades das BATs em África de 1985 a 2010 usando Camarões como estudo de caso. O objetivo deste artigo é demonstrar como a British American Tobacco usou sua estratégia de responsabilidade social corporativa para encobrir a controvérsia que envolve suas atividades nos Camarões.

O documento conclui, portanto, que a forte pegada do BAT no continente africano causou estragos na economia, na saúde e no bem-estar das pessoas, contribuindo parcialmente para o aumento dos gastos sociais do governo dos Camarões.

Palavras-chave: Responsabilidade Social Corporativa, British American Tobacco, Saúde, Desenvolvimento comunitário, Sustentabilidade, Metas de desenvolvimento do milênio.

ABSTRACT

The implementation of corporate social responsibility (CSR) by companies that have a bad reputation, especially those involved in tobacco production has attracted criticisms from various quarters. Since the mid-1980s, tobacco companies have intensified market expansion strategies in several African countries. They have used music to target youths and children, organised fashion shows to entice women into smoking, offered kids free cigarettes on the streets and for a very long time undermined efforts by governments to put in place effective tobacco legislation and actively participated in the smuggling of tobacco products into the continent. Worse still, tobacco companies persuaded some African governments to promote tobacco cultivation as a major source of foreign earnings, and in recent years, the tobacco industry has resorted to using Corporate Social Responsibility (CSR) to massage its image and cover its tracks. British American Tobacco (BAT), which is the focus of this paper, had a virtual monopoly in parts of Africa, both in terms of tobacco manufacturing and sales of cigarettes. In eleven African countries BAT had more than a 90% share of the cigarette market. This paper examines some of the health, social and economic impacts of BAT's activities in Africa from 1985 to 2010 using Cameroon as a case study. The purpose of this paper is to examine the process is to demonstrate how British American Tobacco has used its corporate social responsibility strategy to cloud the controversy surrounding its activities in Cameroon. The paper therefore concludes that BAT's heavy footprint on the African continent has wreaked havoc on the economy, health and welfare of the people, thus partially contributing to an increase in social spending by the government of Cameroon.

Key-words: Corporate Social Responsibility, British American Tobacco, health, community development, sustainability, millennium Development Goals.