

Article

Contested Notions of Ubuntu as a Corporate Social Responsibility (CSR) Theory in Africa: An Exploratory Literature Review

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Abstract: Culture significantly influences corporate social responsibility (CSR) behaviours and business ethics in Africa. In that context, various claims exist about how Ubuntu ethics can also serve as a practicable theory to guide CSR actions. In line with such claims, this study critically interrogated the practicability of utilising an Ubuntu-based approach to guide CSR actions among African businesses. It drew perspectives from published theoretical and empirical literature focusing on Ubuntu as a CSR construct. In conclusion, based on the analysed views, the article argues that although the Ubuntu philosophy adds valuable insight into how firms and managers in Africa can conduct their CSR activities, its transition from a cultural philosophy to a business ethics theory needs to be revised. This implies that the current aspirations of Ubuntu-based CSR relevant to local contexts may not be realised soon.

Keywords: Africa; CSR; ubuntu theory; stakeholder theory



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1. Introduction

In South Africa, the past decades have been marred by scandals linked to unethical corporate business practices (*Business Insider*, 2020). The *Business Insider* publication cites Steinhoff Holdings; the Gupta family and Sasol companies; VBS Bank, Eskom; and KPMG as some of the culprit entities. It is reasonable to infer that such corporate scandals drew more attention to issues of business ethics, responsible business practices, and guiding corporate social responsibility (CSR) theories considering that businesses are always expected to demonstrate exemplary behaviours in society. The question of how firms operating in Africa can avoid such ethical and CSR pitfalls as experienced by these companies has long been debated along the lines of shifting from Westernised CSR thinking to one underpinned by African thoughts and practices [1]. Generally, scholars have argued that local ethical ethos should guide African business practices considering that many of the prescriptive Western CSR theories, often favoured by some large corporations, are not in sync with the cultural values of many African communities. Moreover, CSR in Africa has been found to have different manifestations compared with developed countries [1]. Hence, Ref. [2] recommended that CSR theorisation in Africa must adopt local ethical principles that find contextual relevance in people's cultures, behaviours, and business practices.

In line with the above view, some scholars have proposed cultural concepts such as the African Renaissance concept and the Nnobo, Ubuntu, and Omoluwabi philosophies [3,4] as alternative frameworks for handling CSR in Africa. Scholars who advocate using these concepts primarily argue that Western ways do not necessarily serve and correctly interpret

African realities [3,5]. Ref. [2] contends that, despite their vast influence, Western philosophical theories and systems alone have yet to succeed in providing access to the ethical life of people in modern Africa, suggesting the need for complementary and alternative approaches rooted in African practices. Other scholars support applying local ethical perspectives as an endorsement of the decolonisation agenda [6], arguing that African voices should also have a place in the global business management discourse. Ref. [3] claimed that using African principles would enable African businesses to overcome the limits imposed by Western theories of CSR on how they engage with society, for example, prioritizing the economic value of stakeholder relationships over social harmony and communitarian interests. Lastly, others believe cultural practices and beliefs permeate all human and business behaviours on the continent [7,8] hence, there is room for extending desirable indigenous practices such as Ubuntu ethics into the CSR domain. In short, they argue it makes sense to tap into native languages and theoretical perspectives to guide African business social responsibility practices.

Unsurprisingly, advocacy to incorporate local morals, values, and cultures in business management, social responsibility practices, and Ubuntu ethics appears to have gained ground [1,9–11], though this is less apparent in practice [12]. A lot of scholarship lauds Ubuntu-based business practices as antithetical to the shortcomings of Western CSR theories [8,13,14]. However, despite this generally accepted proposition, Ref. [15] alleges that the literature provides scant empirical evidence to support claims that Ubuntu and Western theories are contrasting CSR frameworks. Therefore, Ref. [15] is unconvinced about the perceived distinctions between Ubuntu and Western theories, holding a view that they project perceptions, not reality. In the same vein, Ref. [2] even questioned the logic of legitimising a radical shift from Western to African theories, given the apparent degree to which Western business management ideas have permeated African management practices. For these reasons, African theories remain primarily neglected, underutilised, and unpopular among CSR practitioners. It can, therefore, be argued that the general question about African CSR theories, as seen through the behaviour of CSR practitioners, is their application value instead of their generic relevance to the CSR discourse. Ref. [12] similarly bemoaned the seemingly well-accepted theoretical credence of Ubuntu idealism without comparable evidence of success in business and management practices. Premised on this background, this article, therefore, analyses the Ubuntu philosophy's practicability as a business ethics theory by answering the following research question: Can Ubuntu ethics offer an alternative CSR theory for African business practices?

2. Methodology

The method of study for this theoretical investigation is qualitative desk research. Desk research, also known as a desk study, refers to secondary data that can be collected without fieldwork [16]. It comprises systematically gathering and analysing pertinent data from available sources to understand an issue. Ref. [16] further state that this method involves following a structured method in gathering relevant information to answer the research question. In line with this view, we followed [17] systematic quantitative assessment technique (SQAT) to systematically scout, collect, and analyse related literature to answer the research question. Consistent with Pickering and Byrne's views, we found SQAT to be logical, simple in application, and easily replicable, which is an essential component of any good review. SQAT recommends five key steps, which we followed. These steps included defining the study's topic, formulating a central research question, identifying relevant keywords, identifying and searching databases, and reading and assessing publications. By adhering to these steps, we minimised potential biases and ensured a comprehensive and unbiased review of the literature examining the contested notions of Ubuntu as a corporate social responsibility (CSR) theory in Africa. Table 1 summarises the five steps and how they were applied in this study.

Table 1. Description and application of SQAT.

| Steps | Application in the Current Study |
|-------------------------------|--|
| Define topic | Contested notions of Ubuntu as a corporate social responsibility (CSR) theory in Africa. |
| Formulate research questions | Can Ubuntu ethics offer an alternative CSR theory for African business practices? |
| Identify keywords | “Ubuntu CSR”, “Ubuntu business ethics”, “Ubuntu and Stakeholder theory,” and “CSR in Africa”. |
| Identify and search databases | Seven electronic databases used: Elsevier, Emerald Publishing Limited, London Metropolitan University, Taylor & Francis, University of Pretoria, Wiley Online Library, and Springer “All in title search” using phrases “Ubuntu CSR”, Ubuntu business ethics, “Ubuntu and Stakeholder theory,” and “CSR in Africa.” |
| Read and assess publications | Read the abstracts of articles found through the above search to ensure they focus on Ubuntu and CSR and the full text of the article if necessary. |

Table 2 summarises the peer-reviewed articles and books extracted from seven electronic databases, Elsevier, Emerald Publishing Limited, London Metropolitan University, Taylor & Francis, University of Pretoria, Wiley Online Library, and Springer. For document extraction, we used a combination of key phrases, including “Ubuntu CSR”, “Ubuntu business ethics”, “Ubuntu and Stakeholder theory”, and “CSR in Africa”, in a Google Scholar advanced search. This process yielded 44 English scholarly papers that, subject to the inclusion criteria, were deemed significant to the question under review.

Table 2. Articles reviewed.

| Databases | Number of Articles |
|--|--------------------|
| Elsevier, Amsterdam, The Netherlands | 8 |
| Emerald Publishing Limited, Bingley, UK | 9 |
| London Metropolitan University, London, UK | 1 |
| Springer, Berlin, Germany | 9 |
| Taylor & Francis, London, UK | 8 |
| University of Pretoria, Pretoria, South Africa | 2 |
| Wiley Online Library, New York, NY, USA | 8 |
| Total | 45 |

3. Literature Review

3.1. CSR and Ubuntu Theory

Numerous scholars have investigated the Ubuntu philosophy’s applicability to CSR [3,4,9,11]. Scholars have found it attractive because of its generic orientation to principles and practices similar to CSR practices and the stakeholder theory [18,19]. This connection also prompted others, such as [15], to surmise that there may be no differences between the Ubuntu philosophy and Western CSR theories. Ubuntu resonates with the expression *umuntu ngumuntu ngabantu*, literally translated to mean a person is a person through other people [4,19,20]. CSR refers to a firm’s commitment to operating economically and sustainably while simultaneously recognising the interests of its other stakeholders (customers, employees, business partners, local communities, and society) over and above what the law prescribes [14]. Ref. [18] stressed that it is about the integrity with which a company governs itself and exists while fulfilling social obligations. They also referred to Ubuntu as a value concept underpinning CSR activities in many African settings. In its broader interpretation, Ubuntu guarantees that each community member is responsible for and obligated to provide for others’ welfare [21].

Embedded in Ubuntu are social values that promote generosity, hospitality, friendliness, compassion, forgiveness, reconciliation, consensus, and unity. Ref. [22] interpreted

this to mean Ubuntu's entrenched values cultivate social harmony among all community members, akin to the overall Western CSR fulfilment of stakeholder obligations. The Ubuntu ideology, therefore, stresses that problems engulfing society should concern all persons, with individual dissent to pursuing the common good treated as a dereliction of moral duty. Ref. [9] opined that, as with CSR, Ubuntu is about community and the common good and, therefore, shares common themes. This collectivist view also resonates with the stakeholder theory and has convinced other scholars [5,21,23] that an Ubuntu ideology offers a valuable alternative view to the stakeholder perspective in African CSR affairs. However, as earlier stated, this conviction is also disapproved of by other scholars. For example, Ref. [24] characterises Ubuntu as an abused concept for marketing purposes in South Africa. Ref. [25] added that Ubuntu remains a disenfranchised, incoherent concept that has lost too much of its hold over managerial employees' thinking and social values to impact CSR practices meaningfully. In short, two contradicting perspectives exist regarding Ubuntu's propriety as an alternative CSR theory. The following sections turn to these contradictory perspectives.

3.2. *Arguments for Ubuntu Theory as an Alternative CSR*

Arguably, the rationale for adopting an Ubuntu CSR framework in Africa rests on the conflation of a general assertion that cultural and moral ethics dictate African CSR practices [26,27]. Ref. [13] claims the application of the Ubuntu concept as a CSR theory is based on the idea that the community must see businesses operating in Africa as being humane towards the community. What constitutes being humane must be decided by society consistent with the values of solidarity, conformity, compassion, respect, and human dignity. Visser (2008:481) claims that a value-based, humanist, African Ubuntu philosophy has influenced many firms' modern, inclusive CSR approaches practised across the continent. Thus, firms have adapted their CSR ethical behaviours to conform to the communitarian tradition of African societies.

Along with this perspective, different authors have investigated the practicability of using Ubuntu as a CSR theory and provided mixed results. For example, a study by [21] at FNB and Capitec Banks in South Africa confirmed that these banks applied Ubuntu principles to foster closer client relationships. Ref. [20] also investigated some small firms in Malawi. They found evidence that underscored the influence of Ubuntu ethics on a sense of interconnectedness that developed between the organisation and communities through their social responsibility activities. Ref. [19] asserted that Ubuntu is African terminology for 'stakeholder', which, in a business context, translates into CSR, suggesting that even as it remains unacknowledged, an Ubuntu philosophy permeates through all CSR activities. However, Dzansi's proposition is disputed by [23]. They argue Ubuntu ethics is disconnected from a stakeholder perspective paradigm because it is primarily concerned with the nature of the relationship between the firm and other parties rather than the stakes of the firm and its various contracting parties, as is apparent in the stakeholder theory.

Nonetheless, in South Africa, much has been written about Ubuntu and its influence on business, social, and political life, including government ethical values such as the Batho Pele principles in service delivery [19,24,28]. It is also claimed that the famed King Code of Corporate Governance is underpinned by Ubuntu ethics [5,28,29]. Specifically, Ref. [29] examined pre- and post-apartheid CSR governance systems in South Africa. They affirmed the influence of Ubuntu in promoting responsible behaviours to create a caring society. However, some scholars have reservations about the Ubuntu narrative in South Africa. They allege it is simply a hyped version of morality, attributable to the history of colonialism and apartheid [30], meant to support political transition objectives from the apartheid era to a new dispensation without practical resonance [25,31]. Thus, it lacks originality and the credence to guide CSR theorisation in African societies alien to its context, nor has it transformed CSR culture among all firms in South Africa. This argument coincides with the general observation that a commonly shared understanding of what the Ubuntu philosophy entails is lacking [5,32]. Ref. [32] emphasises that its vagueness limits

its suitability to traditional small-scale culture. In that sense, the constructed meaning of Ubuntu varies from one African society to another.

Nonetheless, instead of being a weakness, the contextual variability of Ubuntu is arguably its strength. It counters a proposition to view Africans as a unitary group and forces firms to align their CSR practices to suit local practices. Consequently, the rationale behind advancing an Ubuntu approach to CSR is founded on a desire to extend a social way of life into the business domain. Ref. [33] stressed that every society has a business approach regulated by the values of the community's philosophy, and such values are extendable to evaluating business conduct. This is apparent in small businesses where owner-managers cannot easily separate community and business responsibilities. Perhaps this conduct, where Africans put community and business interests alongside each other for the common good, justifies an Ubuntu approach. Allegations by Lotz 2009, as cited in [10], state that this Ubuntu aspect promotes corrupt activities, as it motivates managers to, for example, donate to their communities to serve their people without strategic justification.

However, in Africa, CSR fundamentally rooted in strategic considerations is problematic considering the role of business as an agent of social and economic transformation. For businesses, there is always an expectation that they must plough back in terms of community development projects in their host communities [34], consistent with the principles of a partnership underpinned by Ubuntu thinking. However, many large foreign-owned firms operating in Africa have historically demonstrated a lack of commitment to uplifting communities while prioritising profit objectives [8], suggesting a lack of persuasion to acculturate their CSR practices to domestic ethics. For example, despite their long-term presence and purported CSR programs, MNCs need to meaningfully address local problems in their resident communities measured against general social issues that continue to exist. This is attributable to the influence of Western CSR theories prioritising stakes over human relationships in business. Thus, Lotz 2009, as cited in [10] opined that Ubuntu must mitigate such individualistic and profit maximisation instincts associated with global capitalism and offer an entirely alternative business management model. The point is, if CSR is to achieve its purported objective of improving societies and promoting solidarity with its African stakeholders, the legitimate way should be, according to the morals and values of communities, the application of the Ubuntu theory.

Additionally, the perceived value of Ubuntu's ideas for CSR practices lies in their conformity with the decision-making systems that define African attitudes towards helping others. In context, a host of studies asserts that CSR in Africa is inclined to be philanthropic. This emanates from the conscience of an Ubuntu egalitarian in the expectation that wealth should be distributed evenly throughout the community [33]. Failure causes the business to suffer social rejection. The above study raises and loosely argues that Ubuntu is a solid framework that regulates and can explain ensuing CSR behaviours in many African companies. The premise is that Ubuntu does not need external validation from other business contexts, such as America and Europe, to be a practical, theoretical guide to explain how business functions in Africa. Therefore, it is a valuable antithesis to Western business philosophies that contradict the communitarian beliefs of Africans and reduce CSR principles to mere marketing gimmicks.

3.3. Arguments against Ubuntu Theory as an Alternative CSR

However, despite its attraction, there is still doubt about how the Ubuntu philosophy can be utilised as a CSR theory. Ref. [28] says it is difficult to make any Ubuntu definition and create a principle-based theory of right action applicable to a business situation. Similarly, Ref. [12] also questioned if Africans' embrace and practice of Ubuntu in the workplace given the many heated debates on its defining characteristics, theoretical sophistication and grounding, and the lack of definitive empirical evidence about its utilisation. This doubt also extends to assertions that cultural values influence CSR in Africa. Critics point to serious social problems such as hunger, unemployment, protest actions, and racism strangling African communities and businesses as questionable evidence of Africans truly

living according to what Ubuntu prescribes. Ref. [25], in their study conducted in South Africa, found an existing disconnect between Ubuntu ideals and the lived reality of most ordinary South Africans. Based on the study results, they concluded that Ubuntu hardly influences ethics in the current South African business context.

Moreover, more studies need to utilise the Ubuntu concept as a CSR theory. Many scholars based in Africa still use dominant Western approaches in their studies. In the same vein, many researchers who entertain the idea of Ubuntu as a theory also seem preoccupied with only explaining its influence complementarily with other CSR theories. Thus, they neglect to treat it as a stand-alone concept; hence, its theoretical values remain hidden.

Furthermore, Africa's diverse cultures, backgrounds, races, and nationalities raise questions about how Ubuntu can be reconciled with individual managers' perceptions or the needs of a particular society with different beliefs to make it a valuable and practicable concept. This is particularly critical given studies that rebut assertions that Ubuntu and indigenous practices influence all CSR initiatives [10,35]. For example, in their research conducted in Nigeria, Ref. [10] reported that instrumental reasons, as opposed to cultural and ethical considerations, persuaded firms to undertake environmental CSR in their communities. Likewise, Ref. [35], in their study of Zimbabwean small and medium enterprises (SMEs), found that the desire to establish good consumer relationships and gain profit motivated these small businesses to engage in CSR activities. However, another study in the same country by [33] found the contrary. It asserted that, because businesspersons heavily rely on their immediate communities, they need to consistently be in keeping with the principles of Ubuntu for their business sustainability. Such a within-country contradiction about the influence of Ubuntu on CSR practices suggests that it may not be correct to treat Ubuntu as a dominant CSR concept in the business arena.

Other authors [36] posit that overly claims about the ethical dimension of CSR in Africa are problematic because they undermine the role of institutional and economic imperatives in shaping CSR culture across nations. In a nutshell, the argument is that there are many other critical drivers of CSR practices in the continent besides cultural and Ubuntu values, as proponents of the theory claim. Thus, while Ubuntu beliefs can predispose managers and organisations towards some communitarian behaviours, the impact of other institutional and exogenous factors deserves due recognition. In this regard, Ref. [37] noted that, in practice, many individuals and firms on the continent understand and engage in CSR activities in line with Western CSR philosophies. This is not surprising given the dominant role of MNCs in African economies. Ref. [24] analysed the influence of Ubuntu's corporate social responsibility in South Africa. This author claimed that, despite Ubuntu populism, corporate social responsibility practices in the country have arguably been shaped more by the need to keep up with international norms than by any abstract notion of an African Ubuntu cosmos. A recent study conducted by [38] in Mozambique similarly found that Ubuntu had an insignificant influence on how firms conducted their CSR practices. Hence, overemphasising the role of Ubuntu at the expense of economic and institutional factors is a misrepresentation of the forces impacting CSR patterns on the continent.

With so many changes in lifestyles, social systems, cultural beliefs, and political upheavals happening in modern Africa, one can also argue that the historical essence of Ubuntu (based on group solidarity, collective unity, and compassion) has been eroded, diluted, and compromised. Rampant incidences of corruption in both business and government bear this observation out. Added to these unethical practices is the realisation that the assumption that black African managers are predisposed to align their ethical decision-making processes with Ubuntu values is hypothetical. Examining the assumed dominance of African values in the post-apartheid South African workplace, Refs. [31,39] found that black managers aspire to values that are antithetical to their traditional values. Hence, Ref. [25] viewed the pro-Ubuntu discourse as a narrative of the desire to return to what has been lost. They further state that there is substantial debate on the actual meaning of Ubuntu in ethical terms, thus undermining its ability to establish a commonly shared

principle that can be used as a normative ethical framework for CSR. In support of this view, it is also argued that substantive empirical evidence has yet to emerge in applying African theories to ongoing business ethical practices. Thus, while local African philosophies help frame individual managers' attitudes towards fulfilling ethical business responsibilities, the extent to which they influence ethical business behaviours has yet to be clearly articulated and demonstrated.

3.4. Ubuntu and Western CSR Operationalization

The aforementioned synthesis suggests it is premature to develop a substantive comparative analysis of the operational traits of Ubuntu theorization and Western CSR principles. It is apparent that Ubuntu has not yet developed functional approaches comparable to Western CSR thoughts, for example, Carroll's pyramid of CSR [40], which provides a framework of action. Moreover, it appears the Ubuntu concept, in the prevailing context, has more political resonance than business resonance, suggesting that few business leaders believe in its relevance to business. Additionally, African countries continue to court foreign firms to invest in their local communities for economic development, thus further entrenching the dominance of Western business ideas in the local domain at a time when, as [41] argued, it is necessary for firms to reinvent their CSR models to fit African contexts. What is also lacking are cogent examples of CSR cases hinged solely on Ubuntu abstraction that demonstrate its operational practicability and synergy with a broad-based social responsibility approach that embraces social solidarity with communities. In short, the operational space for what Ubuntu promises marginally exists.

Ref. [4] also deals extensively with contingencies accompanying attempts to distinguish Ubuntu from Western CSR operationally. The author argued that social responsibility practices are embedded in common activities, such as providing educational assistance, scholarships, apprenticeships, and subsidised accommodation, which cannot be exclusively appropriated to one CSR philosophy. Therefore, the CSR activities of a firm do not reflect its CSR ideology. However, Ref. [42] underscored how Western conceptions limit CSR interests to a narrow universe of internal stakeholders and value-creation resources, ignoring the well-being of a broad group of stakeholders, including local communities. In that regard, it is arguable that the Western operationalisation of CSR applies the lens of financial performance to qualify stakeholder concerns. In contrast, CSR rooted in Ubuntu pursues social solidarity over economic interest, although, in practice, this proposition is unlikely to conform to the ideal purpose of a business.

There is also some evidence that, at an operational level, the universal principles of solidarity, togetherness, and communitarianism espoused under Ubuntu can be abused to whitewash and cover for the covert application of Western CSR and profiteering objectives. In a study analysing the Fédération Internationale de Football Association (FIFA)'s CSR initiatives at the 2010 World Cup event in South Africa, Woods and Stokes (2019) [30] found that the free ticket donations, purportedly to reflect the spirit of Ubuntu, were actually given to FIFA's commercial partners and not the poor as alleged in their public relations campaigns. In contrast, [34] argued that Ubuntu instigated positive social responsibility activities by multinational companies in South Africa, though this did not suggest that profiteering became secondary. In fact, the study implied that it augurs well for firms in Africa to fuse Western and Ubuntu CSR theorization in practice.

4. Our View

We believe discourse on whether Ubuntu is a viable theoretical framework for deconstructing African business ethics and possibly reshaping global corporate behaviours is poised to persist richly in advocacy but with poor returns in practice. Ref. [24] spoke of how Ubuntu theory and language had been hijacked and marketed in South Africa to preserve neoliberal capitalism. The author proclaimed that there is little evidence to suggest that the Ubuntu rhetoric has done anything to change corporate practices in the country. These claims can be supported by observed ethical issues arising in government

and private-sector entities, such as corruption, dishonesty, fraud, and other business-related ills. In Zimbabwe, Ref. [43] also saw Ubuntu as an old solution to these contemporary problems, which have, however, manifested into normality, thus giving credence to [25] characterisation of calls for Ubuntu ethics in practice as a cry for the return of the lost. However, despite these inconsistencies, others in Africa, such as [44], still believe Ubuntu is a vehicle for the indigenising corporate strategies in Africa, despite not proffering concrete ways in which it can be realised.

However, Ref. [31] observed that many of the values often ascribed to Ubuntu are generic and found in other human societies, including in Europe and America. This suggests that the transition from Western CSR connotations to Ubuntu constructs may lead to a change in the name and not the content of CSR practices. In Africa, with the persistent threats of social disintegration, wars, instability, hunger, and other challenges, the mobilization of Ubuntu is inescapable. This is more common among vulnerable communities who view communalism as an opportunity to bring themselves closer to the affluent. Thus, an Ubuntu CSR philosophy offers a hopeful dispensation towards entrenching causes for the common good that can help solve many community challenges.

5. Conclusions and Implications for Practice

The discussion above expressed two contesting views about the prospects of Ubuntu becoming an alternative business ethics theory to guide CSR activities. While some believe that Ubuntu influences the ethical perspectives of many Africans, there is also a strong argument that correlational CSR behaviours underpinned by Ubuntu ethics are difficult to pinpoint in practice. These realities are also undermined by the lack of coherent bodies of scholarship on the topic, the allegiances of CSR practitioners to conventional Western business ethics theories, and the changing cultural landscape of many African communities. However, these developments do not suggest that no prospects exist for Ubuntu to develop into a full-fledged alternative CSR theory on the continent. Nonetheless, its proponents need help generating concrete evidence of its application value to justify its departure from the Western concepts upon which most studies rely.

Additionally, the Ubuntu philosophy can serve as a relevant alternative ethics-based theory only to the extent that it explains individual behaviours rather than organisational behaviours. As Ref. [31] argued, for Ubuntu to flourish, team members would need to tackle tasks collectively and see themselves as a collective by having a collaborative mindset, a condition difficult to achieve due to conflicting stakeholder interests. Thus, although the Ubuntu philosophy adds valuable insight into how firms and managers can conduct their CSR activities, more research is still required to validate how and whether it can enrich the business ethics domain [23]. Ref. [15] stressed that this ethical experiment of entrenching Ubuntu in a mainstream domain needs a stronger theoretical foundation. Likewise, Taylor (2014) [28] commented that, concerning Ubuntu in business ethics, there is no absolute principle of right action upon which to base any ethical decisions or to build a normative ethical framework. This is because, at present, the degree to which it serves as an alternative theory to understanding global business ethics needs to be clarified [4], and its strategic advantages are not fully appreciated by managers [31].

The implication arising from the above analysis is that, although much desired, the practicability of Ubuntu as a practicable CSR theory in Africa is yet to be empirically and practically validated, despite claims often made to that effect. Therefore, because its distinctiveness is questionable in theory and practice, Ubuntu is yet to prove its capabilities as a pragmatic CSR theory. This implies that current aspirations to practice Ubuntu-based CSR relevant to local contexts may not be realised soon.

6. Study Contribution to Sustainability Issues

According to [45], sustainability is a multifaceted concept that combines economic prosperity, a better environment, and social justice objectives into a quest for developmental efforts to deliver a better quality of life to people now and in the future. Dzansi (2008)

similarly underscored that the three pillars of sustainable development are the generation of economic wealth, environmental improvement, and social responsibility. Across the elements of sustainability, this study focussed on its social aspect, though, in execution, CSR is an all-embracing concept that promotes business and social sustainability. Hence, CSR is seen as a derivative and self-driven contribution to the sustainable development agenda [46] promoting sustainable practices that benefit the company, the environment, and the community. Ref. [47] stressed that it covers all company reactions to social and environmental issues and their justifications for implementing such measures. Incidentally, inclusive of those justifications for putting CSR measures into place, this study extends the interrogation of CSR as a sustainability practice by examining the philosophies that influence the sustainability practices of firms in Africa.

Broadly stated, the contested notions of Ubuntu as a CSR practice in Africa examined in this study call for attention to the contextual framing of tools and philosophies that enable and persuade firms to fulfil their sustainable development responsibilities. Consistent with this advocacy, Ref. [14] proposed a framework for measuring the CSR of SMMEs on the African continent, suggesting that adapting sustainability measurement frameworks and underlying philosophies may lead to an improved commitment to CSR as a sustainable development initiative.

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