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RESEARCH ARTICLE

CSR COMMITMENT AND ACTION LOGICS OF SME MANAGERS: FINDINGS FROM A TUNISIAN STUDY

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Abstract

Purpose: Bymobilizing the sociological approach of action logic, this research aims to understand the articulation between the various dimensions of Corporate Social Responsibility (CSR) and the conditions for the emergence of an overall commitment towards stakeholders in Small and Medium-Sized Enterprises (SMEs) in an emerging country: Tunisia.

Design/methodology: A qualitative study was carried out through multiple case studies of Tunisian SMEs.

Findings: The research findings tend to reveal that an overall CSR commitment requires an interaction between individual and contextual dimensions. However, predispositions coming from the individual manager dimension would play the role of a catalyst for a proactive CSR approach. As for the SMEs' transition from weak to global commitment, this would primarily stem from contextual dimensions. In addition, each of the hedonistic, entrepreneurial or managerial action logic could be conducive to this type of commitment.

Research Limitations: The number of explored cases could constitute a limitation of this work as it does not allow a statistical generalization of the results based on the criterion of frequency.

Originality: Few of the CSR studies focused on a multi-dimensional commitment in SMEs. In this research we aim to avoid an over-representation of the manager, and approach his action logics most conducive to a multi-stakeholder approach to CSR.

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Introduction:-

Despite the growing body of research devoted to CSR in SMEs, the literature on this topic remains marginal to date compared to that related to large companies (Maldonado-Eraozet al., 2020). CSR is defined as "the voluntary integration of social and ecological concerns of companies about their commercial activities and their relations with their stakeholders." (European Commission, 2001, p.7), the conclusions as to the specificity and the extent of the adoption of the concept by this type of organizations are still limited. This shows that the theoretical knowledge to

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explain the commitment of these actors and to propose the means of strengthening it deserves additional investigations.

This observation applies to Western countries as well as to Southern countries. Since the issue of company commitment to CSR is global (Capron & Quairel-Lanoizelée, 2015), the scale of this movement depends on the effectiveness of its dissemination in different countries whose specificities are worth knowing. However, the knowledge produced maintains a very significant geographic bias due to the focus of empirical research carried out with SMEs in northern countries (Fayyazet al., 2017; Zou et al., 2021). The validity of the conclusions of this research and its transposition to understand responsible behaviors in an emerging economy can be questioned due to the failure to take into account the contextual and cultural specificities of these countries (Lindgreen et al., 2009). This is also revealed in research findings in Tunisia (Ben Hassine & Ghozzi-Nekhili, 2013): the geographical and cultural context of our research, whose economic fabric is made up of more than 95% of SMEs.

In addition, a review of the literature on corporate responsibility in general and on SMEs in particular shows the focus of research on a limited set of CSR dimensions (Capron & Quairel-Lanoizelée, 2004). However, a strong trend recognizes CSR as a multidimensional concept combining economic, social and environmental dimensions, and involves a number of stakeholders to which the company can commit (Turker, 2009; Sen & Cowley, 2013). This observation is reinforced by the growing interest of academic researchers and experts for the multi-stakeholder approach of the ISO 26000 standard (Sitnikov & Bocean, 2012).

It is in this context that recent studies highlight the importance of the complex relationships between CSR dimensions, which require a simultaneous consideration of its different aspects (Courrent & Omri, 2014). Consequently, an additional effort in terms of analysis in an integrated and dynamic logic is necessary to provide details on the nature of responsible practices and the relationships between its different dimensions. It is in this type of research that we strive to understand the conditions for the emergence of an overall CSR commitment in SMEs, defined as a commitment to all relevant stakeholders. This would allow us to better understand the motives behind the process of responsible decision-making in this type of organizations.

Regarding the key elements of SMEs' societal commitment, the study of previous works highlights the dissociation made between the actor and his context and an over-representation of the first to the detriment of the second (Bonneveux & Soparnot, 2016). However, the context could underlie these decisions and condition the SME's societal commitment in the same way or in combination with the manager's characteristics.

Based on this observation, some research mobilizes the concept of "action logic" (Amblard et al., 2005) to explore and better understand the adoption of responsible practices by managers (Boiral, 2009; Marchesnay, 2009). The mobilization of the sociological approach of the action logic to explain the degrees of SMEs' CSR commitment seems relevant to us. Indeed, this approach refers to the interaction between the actor on the one hand, and his action situation on the other hand. From this perspective, the actor's behavior is conceived neither as an individual response to the constraints or opportunities of the environment, nor as totally independent of contextual and structural effects. Based on the aforementioned findings, this research asks the following main question: "What action logic of managers can lead to an overall CSR commitment to stakeholders in SMEs?". This question will lead us to seek the components of the action logic of SME managers related to an overall CSR commitment and the trajectories that can lead to it. To answer this question, we adopted a qualitative methodological approach based on the study of three cases of SMEs with an overall CSR commitment.

This article is organized around four sections. In the first, we summarize the results of previous works dealing with our research question. The second section aims to expose the methodological approach of our research. In the last two sections, the results of our study are presented and discussed in relation to previous works.

Literature review and theoretical framework

SMEs' commitment towards stakeholders

Even though multinationals have dominated the CSR agenda (Jenkins, 2006) and the majority of studies on CSR have focused on large corporations, recent trends show increased SMEs' commitment to CSR (Santos, 2011) as well as a recognition of the need to pay significant attention to their responsibilities.

However, it seems that questions relating to the concept of CSR take on a different form when applied to SMEs (Williamson et al., 2006). This could be explained by the intrinsic differences of SMEs compared to large enterprises relating to size, resources, management style, and personal relationships (Jenkins, 2006). In this sense, Sen and Cowley (2013) underline that the responsible behavior of SMEs is more defined by their social interaction with the different stakeholders.

An analysis of responsible practices towards stakeholders in these types of organizations shows that programs targeting secondary stakeholders, such as the local community, are limited compared to primary stakeholders such as employees and customers (Mankelov, 2003). However, this is debated in the literature since some research points out that this aspect highly characterizes SMEs' societal commitment compared to large companies. Other works (Spence & Rutherford 2001) categorically oppose this result and state that community commitment is the number one responsibility of SMEs (Jenkins, 2006; Jamaliet al., 2017). In the same context, other works have highlighted the orientation of responsible approaches of SMEs first towards the natural environment and then towards the social one (ACFCI, 2006).

These contradictory results, as to the nature of SMEs' commitment towards their various stakeholders and the focus of the majority of previous works on CSR on a limited number of dimensions, highlight the lack of consensus in research on SMEs' responsible behavior. These contradictory results also confirm the call of certain researchers (Courrent&Omri, 2014; Laguiret al., 2015) to conduct studies on CSR from a multidimensional perspective, encompassing the various stakeholders of the SME. Further research on an overall societal commitment of SMEs would thus make it possible to remove the ambiguity around SMEs' responsible practices, and to shed more light on the modes and key factors of the articulation of CSR dimensions.

Key factors of SMEs' societal commitment

A review of previous researches allows us to identify three levels of motivations and explanatory factors for CSR commitment in SMEs: individual, organizational and environmental.

Individual factors

Among the individual factors, the manager's ethical and social values are cited as the main reason for SMEs' adoption of socially responsible practices (Avram&Kühne, 2008; Santos 2011; Zou et al., 2021). In addition, the manager's network is also seen as a key factor promoting SME adoption of CSR, through the influence of the manager's personal network, namely his family and friends (Westerman et al., 2007) or the role of collective industry initiatives in raising awareness of CSR (Hamann et al., 2017).

Organizational factors

Among these factors is the search for employees' motivation in order to guarantee a stable workforce (Santos, 2011). Then, commitment to a responsible approach can represent a source of competitive advantage (Avram&Kühne, 2008) through innovation and differentiation (Stoian& Gilman, 2017). In the same vein, it has been shown that SMEs commit to CSR to improve their image and build their reputation (Russo & Perrini, 2010; Sen & Cowley, 2013). In addition, the search for benefits through the reduction of costs and organizational risks seems to explain the adoption of responsible approaches by certain SMEs (Williamson et al., 2006; Santos, 2011).

Environmental factors

Among the environmental factors, several studies on SMEs (Russo & Perrini, 2010; Sen & Cowley, 2013) underline the importance of pressures from stakeholders, mainly those coming from clients (Jenkins, 2006) and the government (Williamson et al., 2006; Zou et al., 2021). Other research suggests that adopting responsible practices may be part of seeking better community relationships or support (Sen & Cowley, 2013; Jenkins, 2006; Jamaliet al., 2017). We also find, in the literature, the importance of the historical and institutional context, the national economic system (Matten & Moon, 2008), the provision of public incentives (Russo & Perrini, 2010; Zou et al., 2021) as well as the geographical location of the SME (Observatory of European SMEs, 2004).

Based on this synthesis of previous works, we conclude that the works are rich in lessons, but focus more on SME managers at the expense of the impact of other factors (Bonneveux&Soparnot, 2016). In addition, these different factors have been studied in the literature in isolation without seeking to establish a possible link between these different key factors. This summary would thus reinforce the recommendations to go beyond analyses focused on

managers by linking them to contextual factors in order to understand the conditions for the emergence of an overall SMEs' commitment to CSR.

In order to respond to this call, we will mobilize the sociological approach of action logic proposed by Amblard and his collaborators (1996, 2005), which will be presented in the following paragraph.

Managers' action logic and overall SMEs' societal commitment

For Amblard and his collaborators, the actor does not exist per se, but he is constructed and defined as such by his action; and he is historically and culturally constituted. In line with works on the sociology of organizations as developed through a strategic analysis by Crozier (1963) and Friedberg (1977) and through an identity analysis by Sainsaulieu (2019), these authors aim to explore the link between intention and action and rediscover the “sinuous track of the choices made by the actor and to account for what founds them (Amblard et al., 2005).

The approach consists of bringing to light individuals' 'reason for acting', taking into account the diversity of motives and rationalities (Schieb-Bienfait et al., 2009, p.6). Indeed, the action logic is expressed during the interactions resulting from the combination of the actor and the action situation. Therefore, understanding the action logic requires examining the various structural, dynamic and strategic components that generate it (Schieb-Bienfait et al., 2009).

Amblard et al. (2005) propose an analytical framework to grasp the dimensions of action logic. With regard to the actor, he should understand the developed strategy, but also its social-historical, group and impulse reality. As for the action situation, it is understood through: the historical and institutional context, the symbolic and mythical body of the organization, infrastructure, and the history of the enterprise.

In Table 1, we provide a summary of the dimensions of the concept of action logic based on a review of the literature on works that have mobilized this analytical framework (Amblard et al., 2005; Schieb-Bienfait et al., 2009; Schieb-Bienfait & Sylvander, 2004; Vandewattyn & Guyot, 2008).

Table 1:- A review of the literature on the dimensions of action logic.

Components	Dimensions
Actor	
Strategic	Pursued objectives, intentions and goals. Mobilized resources which the actor can use and is interested in making use of. Constraints as interpreted by the actor.
Social-historical	Life story, micro-social anchoring (individual characteristics) Professional identity: Individual professional background (initial training and diplomas) and work experience (positions and levels of responsibilities held)
Group and impulse	Group: Immediate environment of the actor made up of groups, relationships and networks: family, professional and social
	Impulse: Personality and drives running through the organization or actor.
Action situation	
Historical and institutional context	Exogenous variables: market, history, institutions, historical context and macro-social insight.
Symbolic and mythical instances	Enterprise myths that form the basis of the categories with which human communities think about and experience the world: heroes, demon figures, scapegoats, success stories.
Infrastructure	Material devices, equipment, infrastructure.
Enterprise history	Internal historical study: successes, setbacks and difficulties.

This sociological approach of action logic corresponds to a theoretical posture of actor / system dualism overrun allowing to combine a microanalysis and action contexts (Schieb-Bienfait et al., 2009), and without privileging one dimension over another. This posture coincides with the recommendations of our review of the key factors of SMEs' societal commitment and the proposal to go beyond analyses focused on managers by linking them to contextual factors. In addition to the close link that the components relating to the actor and the action situation have with the results of previous works on CSR in the field of SMEs, this approach has the advantage of proposing an analytical

framework based on a logic of interaction between these different dimensions. Moreover, the current state of research seeks to better understand SMEs' adoption of responsible practices by mobilizing the concept of the manager's action logic (Marchesnay, 2009; Boiralet al., 2009). The conclusions of these works have, however, been drawn mainly on the basis of limited theoretical or empirical works that we believe are interesting to enrich research with additional empirical evidence.

In this sense, we adopt in our work some readings of SMEs' societal commitment through their relations with the stakeholders, and explain the societal commitment by the managers' action logic. We hypothesize that in a particular context and in the face of societal issues, SME managers are driven by different action logics that would influence their adoption of responsible practices towards their stakeholders. More specifically, we posit that certain action logics are more conducive to a global integration approach of CSR in SMEs. We will seek to identify the most conducive action logics to an overall commitment, and to reconstruct and analyze the trajectories that lead to it in order to contribute to increasing theoretical knowledge in the field. The theoretical framework having been defined and the research objectives set, we now detail our methodological approach and our field of research.

Research Methodology:-

Qualitative study

Being in an exploratory approach, the objective of our research is comprehensive which corresponds to the referential framework of qualitative research (Yin, 2003). To identify the path of the choices made by SMEs' managers for an overall CSR commitment, and to investigate what justifies them (Amblardet al., 2005), our choice focused on the case study as a research strategy (Yin, 2003). Yin (2003) recommends the use of several cases because this strategy allows the researcher to identify convergences between several cases, while contributing to the analysis of the characteristics of each of them. In this sense, we have chosen to comply with the recommendations of Yin (2003) to strengthen the validity of the research and conduct a multiple case study to understand an overall CSR commitment in SMEs. Our approach for our multiple case study design is to "treat each case as a separate study" and then proceed to "a cross-case analysis" (Yin, 2003, p. 134).

Selection of cases:

For the cases selection, we relied on theoretical sampling criteria (HladyRispa, 2002). Thus, we carried out three case studies of Tunisian SMEs which reflect an overall CSR commitment towards stakeholders.

To ensure the theoretical representativeness of the selected cases, we based our research on the results of Mhissen (2017) proposing a classification of Tunisian SMEs according to their responsible practices towards their stakeholders. These practices were measured according to the Turker (2009) measurement scale, which defines CSR as "organizational behaviors which aim to positively influence the stakeholders, and which go beyond the economic interest." The stakeholders in focus are: the natural environment, employees, society, customers and public authorities.

Data Collection

For each of the selected cases, we adopted an identical survey approach by collecting data between September 2013 and April 2014 from the manager and employees. For the selection of interviewees, we opted for various hierarchical levels. The number of interviews conducted within each case was determined by the principle of theoretical saturation, as long as we no longer observed the emergence of new sub-themes. In accordance with the recommendations of Yin (2003), we based our approach on a triangulation of data sources:

1/ a documentary research including internal documents concerning the implementation of CSR practices. The analysis of this type of data allowed us to pursue a dual purpose to understand by reconstructing past events, their comparison with present events on the one hand, validation, by supplementing, clarifying, or even contradicting the data collected using other methods of data collection on the other hand (HladyRispa, 2002).

2/ Passive observation (Roussel & Wacheux, 2005) using a logbook. This method allowed us to compare the discourse with reality and to directly observe the implementation of certain CSR practices. It also allowed us to familiarize ourselves and establish a climate of trust with the manager and staff, and to immerse ourselves in the corporate culture through informal discussions.

3/Individual biographical interviews (Roussel&Wacheux, 2005) with the manager and staff members. For these interviews, we started with a question on the concept of CSR and on the responsible practices implemented by the SME according to their chronological evolution. Then, we asked the manager to revisit the main practices adopted and to describe them concretely from the idea to the implementation and monitoring. For some managers, a second interview was necessary and was intended to clarify specific points, particularly in the light of what we observed during our presence in the SME. Interviews with staff members and informal discussions were carried out. For the sake of triangulating the discourse, interviews conducted with the SME managers and employees were conducted according to the same interview guide.

The profiles of the studied cases and data collection methods are presented in Table 2. For confidentiality reasons, the corporate names of the SMEs have not been specified.

Table 2:- Profile of the studied cases and data collection methods.

CASE	ACTIVITY AREA	NUMBER OF INTERVIEWS	CODIFICATION OF INTERVIEWS	POSITION HELD
INTER	Chemical	9	INTER_DIR1	Manager
			INTER_DIR2	Manager
			INTER_EMP1	Administrative and Financial Director
			INTER_EMP2	Assistant
			INTER_EMP3	Store manager
			INTER_EMP4	Administrative and Financial Director
			INTER_EMP5	Technical Director
			INTER_EMP6	Plant manager
RAF	Food industry	7	RAF_DIR1	Manager
			RAF_DIR2	Manager
			RAF_EMP1	Commercial Director
			RAF_EMP2	Quality Management Manager
			RAF_EMP3	Worker / plant
			RAF_EMP4	Worker / treatment plant
			RAF_EMP5	Worker / union
BVD	Tourism	5	BVD_DIR1	Manager
			BVD_EMP1	Employee / accounting
			BVD_EMP2	Employee / room service
			BVD_EMP3	Deputy director
			BVD_EMP4	Employee / reception

Data Analysis

As part of our research, we carried out a thematic content analysis of the data from the various collected instruments (transcription of interviews and other sources of information, in particular the notes from the observation sheets). Using NVIVO 7 analysis software, the coding process took place on a descriptive, then thematic level.

For the purpose of analyzing the intra-case data, we first described the evolution of the CSR commitment of the case. To this end, we drew up checklist matrices for each case studied and developed chronological matrices retracing responsible practices towards the stakeholders (Miles & Huberman 2005). For each phase of the chronological matrix, the type of CSR commitment was assessed: overall, selective, or weak depending on the nature and intensity of the commitment to the studied stakeholders: natural environment, employees, society, customers and public authorities

Overall CSR commitment refers to a strong commitment to all the studied stakeholders. By selective CSR commitment, we mean a mixed commitment of medium intensity towards the majority of stakeholders or strong intensity towards certain stakeholders at the expense of others. A weak CSR commitment indicates the lack of implementation of responsible practices towards the majority of the studied stakeholders. Second, on the basis of

CSR practices inherent in each phase, we reconstructed the dimensions relating to the action logic from the dictionary of themes. Third, we formulated the action logic according to the concept of "driving principle" of Vandewattyneand Guyot(2008).For the inter-case analysis, we first constructed a partially ordered meta-matrix to move to ordered synoptic tables of dimensions relating to the action logic: the actor and the action situation (Miles & Huberman, 2005).

Presentation and Analysis of results:-

We proceed in the following section to the presentation of the results of the analysis of the three studied cases. This involves retracing the evolution of CSR commitment for each of these cases before carrying out an analysis of the manager's action logic and its components according to the different stages of the identified CSR commitment.

Case 1: INTER

Evolution of CSR commitment

The strong commitment towards the various studied stakeholders of the SME was not global from the start, it happened gradually. In fact, from its creation in 1983, INTER was an organization committed to the public authorities, but remained until 1998 at the stage of a commitment limited to what the regulations stipulate with the adoption of some responsible practices towards the employees and the society. However, from 1998 onwards, we observe an increase in commitment towards employees and customers, reaching in 2004 an overall commitment (Table 3).

Table 3:- Chronological evolution of the CSR commitment of INTER.

STAKEHOLDERS	STAGE I	STAGE II	STAGE III
Natural environment	Weak	Medium	Strong
Employees	Medium	Medium	Strong
Society	Medium	Medium	Strong
Clients	Weak	Medium	Strong
Public authorities	Strong	Strong	Strong
Nature of CSR commitment	Selective	Selective	Overall

The components of the action logic

Stage I: The first stage is characterized by a selective engagement of the SME towards its stakeholders. The dimensions that have played an important role at this level are mainly: the manager's social-historical dimension through his advanced age and his modest family situation and, to a lesser extent, his strategic dimension. In fact, aware of the limits of his power and to ensure the development of his project during this period, the manager then seeks to avoid conflicts with controlling bodies.

Stage II: At this second stage, there has been an increase in the CSR commitment of the SME, and the dimensions that have been conducive to this transition are social-historical, group and strategic dimensions, combined with an improvement in the financial situation of the business.

Indeed, another aspect of the social-historical dimension has been visible. It is about the manager's professional career, and in particular his certificates in sociology and in labor law in France. This seems to have strongly influenced his management style which he describes as "inspired by the French model" (INTER_DIR_2).

Along with the social-historical dimension, the group dimension was important in the transition to stage II. It is reflected in the influence of the group of business friends; the employees through a participatory management method characterized by a primacy of the collective interest "we are involved in all decisions, and we are all responsible for everything that happens in the SME" INTER_DIR_1 as well as the lasting relationship with the partners who are "rigorous regarding ecological and environmental issues" INTER_EMP_1. In addition, the stabilization of the business financial situation has created a framework conducive to the SME development according to a responsible approach.

Stage III: The transition to an overall CSR commitment is first of all explained by the equipment and infrastructure used for the implementation of CSR practices during the previous stages, and which constitute material support

promoting the CSR commitment of the SME at this stage. In addition, the public subsidies offered by the historical, institutional and economic context strongly favored the implementation of new responsible practices: “as soon as we realized that there was a new possibility, an opportunity in the environment, we wanted to take advantage of it”(INTER_DIR_2). These developments are summarized in Table 4.

Table 4:- Components of the action logic of INTER manager.

	STAGE I	STAGE II	STAGE III
Nature of CSR commitment	Selective	Selective	Overall
Actor	Social-historical and strategic	Social-historical, group and strategic	Social-historical, group and strategic
Action situation	Historical and institutional context	-	Historical and institutional context Infrastructure
Emergent factors	Difficult financial situation	Stabilization of the financial situation	Stable financial situation

Action logic

Regarding this case, the manager action logic is innovative as he acts according to his personal aspirations, and takes risks while seeking business opportunities to solve or anticipate problems. He seeks development and continuous improvement both at the level of his organization and society, and the country in general. He aspires to peace and harmony with his various stakeholders while aiming for long-term gain. He seeks uniqueness in his management style by always aiming for improvement and opting for proactive behavior. "Yes, we do actions, but it's not much, we can always do better." INTER_DIR_1

Case 2: RAF

Evolution of CSR commitment

Characterized by a first phase with low CSR commitment, the evolution of the responsibility of this SME towards a global approach did not take place linearly. Since the start of its activity, RAF's CSR approach has been global at two distinct times. The first occurred in the mid-1990s, following an initial phase characterized by low accountability towards the various studied stakeholders, with the exception of employees. In 2003, a significant change took place in the SME's top management. From this date and until 2009, responsible practices towards stakeholders like the natural environment, society and public authorities suffered a certain degree of slackness. However, an analysis of RAF's practices shows that in recent years, new steps have been taken leading to the SME's current overall CSR commitment. Therefore, the trajectory of RAF's CSR commitment can be divided into four main stages (Table 5).

Table 5:- Chronological evolution of the CSR commitment of RAF.

STAKEHOLDERS	STAGE I	STAGE II	STAGE III	STAGE IV
Natural environment	Weak	Strong	Medium	Strong
Employees	Medium	Strong	Strong	Strong
Society	Weak	Strong	Medium	Medium
Clients	Weak	Strong	Strong	Strong
Public authorities	Weak	Strong	Medium	Strong
Nature of CSR commitment	Weak	Overall	Selective	Overall

The components of the action logic

Stage I: Since his takeover of RAF in the 1970s, the manager has found himself facing various difficulties as the SME already had a particular history and infrastructure. In order to ensure the survival of the business, the new owner made the decision to reduce the SME's business portfolio and operate with a massive staff layoff. This strategic dimension combined with the infrastructure and the entrepreneur's situation have led to low responsibility towards the majority of stakeholders.

Stage II: The historical and institutional context was decisive in the shift towards an overall CSR commitment by RAF, both for this stage and for the later stages. In fact, important decisions and sanctions resulted from inspections

of controlling bodies, and led to the closure of the site and the migration to a new site with a new infrastructure. Combined with previous confrontations between management and the union, these sanctions represented critical incidents and are now part of the SME history. Faced with this situation, the manager's strategic dimension played a crucial role in the transition to an overall CSR commitment: "If I may say, successive managers have aligned themselves with the culture and history of the enterprise." RAF_EMP_1

Stage III: This stage is marked by the change in the top management, which coincided with a recession in responsible practices towards the natural environment and civil society.

The dimensions that have contributed to this slackening are mainly the new manager's strategic dimension, which is part of a cost / benefit calculation in the face of the various encountered constraints, and his professional identity pertaining to the social-historical dimension: "The current manager is an engineer. I think he misses that side a little bit." RAF_EMP_1.

Despite the inhibiting effect that these dimensions seem to exert, the manager's group's integration with SME's staff and partners as well as the action situation relating to this stage have minimized the extent of this slackening. The elements relating to this action situation are the enterprise's history and the material support corresponding to the infrastructure of the new site. "They planned to do things properly at this new site." INTER_EMP_4. In addition, the new location of the production site which was transformed over time into a residential area is therefore highly exposed.

Stage IV: This stage is an extension of the previous stage with the presence of the same dimensions relating to the manager (group, strategic) and to the action situation (history of the enterprise and infrastructure). However, what made it possible to move towards an overall CSR commitment was the increase in external pressure exerted on the SME resulting from an economic context with certain mandatory standards and a post-revolutionary context marked by the multiplication of claims mainly relating to the environmental aspect as well as to society : "It has become obligatory, we no longer have the choice. Customers demand it and our competitors have already implemented it" RAF_EMP_2; "After the revolution (...) a complaint made by the neighborhood to the governor." RAF_DIR_1. We conclude that RAF's shift towards a global CSR commitment results from a balance between dimensions relating to the actor and the action situation (Table 6).

Table 6:- Components of the action logic of RAF manager.

	STAGE I	STAGE II	STAGE III	STAGE IV
Nature of CSR commitment	Weak	Overall	Selective	Overall
Actor	Strategic	Strategic	Strategic Social-historical Group	Strategic Social-historical Group
Action situation	Entreprise history Infrastructure	Historical and institutional context Entreprise history	Entreprise history Infrastructure	Economic and historical context Entreprise history Infrastructure
Emergent issues	Difficult financial situation	Stable financial situation	Transmission of power and change of manager	-

Action logic

We find an action logic where the manager is aiming for the growth of his SME by its extension. To this end, he carefully relies on a good reputation and the minimization of risk taking. His speech does not demonstrate a proactive approach but rather adaptive approaches mobilizing the minimum of required resources. These adaptive approaches come in response to mainly institutional pressures and compromise the manager's objectives.

"So, this was done in order to avoid problems (...) that would cause us to move, but also to avoid any complaints to the governor against us. (...) So, I have to be careful, (...) I have to adopt this type of practice." RAF_DIR_2

Case 3: BVD**Evolution of CSR commitment**

From the start, the BVD SME has been characterized by a strong CSR commitment. In addition to the environmental aspect, this SME has a high level of commitment to its employees and customers, as well as a satisfactory degree of responsibility to other stakeholders. The transition to an overall CSR commitment started in 2000; the trajectory of its societal commitment can then be divided into two stages (Table 7).

Table 7:- Chronological evolution of CSR commitment of BVD.

STAKEHOLDERS	STAGE I	STAGE II
Natural environment	Weak	Strong
Employees	Strong	Strong
Society	Medium	Strong
Clients	Strong	Strong
Public authorities	Medium	Strong
Nature of CSR commitment	Selective	Overall

The components of the action logic

Stage I: At this first stage, the dimensions that have contributed to an SME significant but still a selective CSR commitment relate to the actor; these are group, social-historical and impulse dimensions.

Regarding the group dimension, the founding manager, with his eldest son and the members of his staff form a stable group which seems to have positively impacted the SME commitment towards staff, customers and public authorities. Likewise, the close and lasting collaboration with European hotel chains has made it possible to improve the services provided to customers.

Different aspects of the manager's social-historical dimensions were referred to in the respondents' speeches. The first relates to his attitude towards money. "I can sell the furniture very well without any problem. ... I'd rather donate it than share it with someone like that "BVD_DIR_1. This type of practice is also explained by the replication of his father's practices. Being part of the third generation of hoteliers in his family, this characteristic strongly influenced the manager's professional identity. Furthermore, the commitment to stakeholders in the BVD case would also emanate from the manager's impulse dimension materializing through an altruistic personality trait.

Stage II: Among the components of the manager's action logic inherent in the transition to an overall CSR commitment we cite, first of all, the group dimension. The manager insisted on the importance of the role played by his younger brother, who joined the SME during this second stage, in the management of the company in general and in his CSR commitment in particular. "For the succession, we both had this idea in mind." BVD_DIR_1. The BVD manager also mentioned the influence of discussions with his group of friends with whom he shares similar sensitivities. "With the members of this association, we have forged friendships over the years." BVD_DIR_1.

The social-historical dimension has strongly influenced the manager's and his brother's sensitivity to ecological questions. Both the manager and his brother explain that they have been greatly influenced by Swiss culture as they adopt ecological practices.

In the case of BVD, the institutional context came to support the CSR commitment of this SME. In fact, in a proactive approach, the SME has mobilized the various incentives and aid from public institutions to formalize its commitment.

In addition, a final factor was mentioned as facilitating the overall CSR commitment of this SME. It is the family form of the business which has given a certain flexibility to the decision-making system.

As shown in Table 8, the dimensions that favored the overall CSR commitment of the BVD case mainly relate to the actor. These are the group, social-historical and impulse dimensions.

Table 8:- Components of the action logic of BVD manager.

	STAGE I	STAGE II
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Nature of CSR commitment	Selective	Overall
Actor	Social-historical Impulse Group	Social-historical Impulse Group
Action situation	-	Institutional context
Emergent issues	-	Family form and small business size

Action logic

In light of BVD's social responsibility analysis, it appears that its manager aspires to run his business according to his personal values that he shares with those around him. "I feel like we're working on our own, regardless of what's going on outside." BVD_DIR_1

This principle is materialized in BVD's CSR commitment to the various stakeholders where the manager seeks to develop and improve the family business without breaking with the responsible management method inherited from his father. In addition to his attachment to the practices of his predecessor, at his succession the manager insisted on concretizing his sensitivity to environmental issues in his management of the SME.

Discussion of results:-

The analysis of the evolution of responsible practices for the three cases highlights the existence of three different trajectories leading to an overall CSR commitment. If the BVD case is characterized by high commitment from the start, the RAF case traces the transition from low to global commitment, while the INTER case represents the transition from a selective to a global commitment stage. A comparison between the managers' action logics of these SMEs will follow.

Dimensions relating to a global CSR commitment:

An early global CSR commitment

The obtained results demonstrate that an articulation between individual and contextual dimensions was generally required to constitute an action logic promoting an overall CSR commitment.

The actor's relative weight was however predominant, on the one hand through the predispositions coming from the social-historical or impulse dimension which would play a decisive role for a proactive CSR approach, and on the other hand, through the registration of the manager in groups formed with his staff or client partners who would have a positive impact on the SME's societal commitment. These results are in line with the proposals of Laarraf (2010) highlighting the importance of factors relating to the SME's manager profile and personality such as age, professional background and network which could influence his perception of CSR. In this context, it should be noted that for BVD where the dimensions relating to the actor were dominant in the manager's reasoning with regard to CSR, the change in the action situation had little effect on the nature of the SME's responsibility towards its stakeholders. Our work is therefore in line with the work of Egels-Zanden (2017) and Hamannet al. (2017). These authors have emphasized the crucial role played by SME managers through their individual history, values and ethics in the voluntary adoption of societal concerns in their practices, even in an unfavorable institutional environment.

The shift from a selective to a global CSR commitment

The INTER case study also enabled us to conclude that the transition from a selective to an overall CSR commitment was only achieved following a combination of a manager's will and a favorable historical and institutional context through the incentive provision. This conclusion confirms our previous results on the environmental aspect proving that the SMEs which have benefited from Tunisian grant programs would be in part triggered by the manager's interest in environmental issues (Quairel and Auberger, 2005), which would explain his proactive approach and his active search for information. In this context, Hamannet al. (2017) postulate that the combination of the norms and individual values of entrepreneurs, with their networking through an association of local businesses, could explain the voluntary adoption of societal concerns in business practices.

The shift from a weak CSR commitment to an overall one

With a low level of commitment at the beginning, the transition of RAF to an overall CSR commitment would emanate mainly from dimensions relating to the action situation. Indeed, the history of the SME as well as the constraints resulting from the infrastructure and the pressures relating to the historical and institutional context presented discriminating factors, thus confirming research which suggests that to ensure their survival, SMEs are particularly dependent on their interactions with their economic, social, cultural, geographic and political environments (Curran & Blackburn, 2000).

With regard to the infrastructure, the case study findings revealed that the characteristics of the location strongly influenced the SMEs' behavior with regard to CSR. In this sense, Labelle and St-Pierre (2010) explain that depending on the density of companies and the economic structure, regions belonging to the same political territory can show significant variations and induce different behaviors in the face of the societal problems.

Regarding pressures from the historical and institutional context, our conclusions converge with those of Matten and Moon (2008) who showed that CSR must be analyzed within the framework of the historical and institutional context and of the national economic system. In the Tunisian context, our results confirm those of Ben BoubakerGheribet et al. (2009) and Turki (2015), which mobilize the neo-institutional theory (Di Maggio & Powell, 1983) and stress the importance of the role played by the isomorphic process of coercive-type resulting from the stakeholders' pressures. In this sense, Turki (2015) maintains that coercive isomorphism would play a capital role in SMEs' adoption of CSR both before and after the Tunisian revolution in 2011. However, he specifies that the nature of stakeholders has changed and that new players, previously neglected, must be taken into consideration. Our results confirm also those of Zou et al. (2021), in Pakistan, about the importance of regulations and government support in implementing CSR in SME.

In conclusion, our results on the transition from a weak to an overall CSR commitment corroborate the reservations expressed by Mankelov (2003) regarding the strategic nature of SMEs' CSR commitment. Indeed, in the absence of manager convictions, the evolution of the SME towards an overall commitment was dominated, at the actor level, by the strategic dimension (Stoian & Gilman, 2017) aiming at the adaptation to the contextual pressures and granting the priority to economic objectives at the expense of the needs of the community's stakeholders.

The action logics of SME managers leading to an overall commitment

The comparison between the managers' action logics shows that, even if the two cases RAF and BVD present the same type of CSR commitment, their managers are driven by distant action logics.

The first (RAF) seeking to have a good reputation to ensure its growth and its commitment is an adaptive response to contextual pressures. Its action logic is therefore similar to the managerial action logic (Marchesnay & Julien, 1996). This type of action logic echoes the results of Russo and Perrini (2010) who suggest that in order to acquire "a pass" and legitimacy, SMEs rely on CSR to build relationships of trust with their stakeholders, as well as a good reputation. In his concern for compliance, RAF manager reasoning strongly mobilized dimensions relating to the action situation and in particular the contextual constraints. We can, therefore, deduce that for the managers driven by this action logic, additional pressures, in particular of an institutional type, would promote a greater and a more global CSR commitment.

As for BVD manager, he is driven by personal values and aspirations and acts in a proactive approach. He is disconnected from the hazards of the action situation. His action logic then approaches the hedonistic logic (Bouhaouala, 1999) which characterizes the SME to be strongly committed to a responsible approach since its creation. We conclude that this action logic can be conducive to a significant CSR commitment from the beginning.

Faced with these two action logics, the INTER case manager seems to fill an intermediate place. Indeed, he agrees with the BVD manager as long as he also acts according to his personal aspirations, and follows a proactive approach. Nevertheless, his commitment remains calculated since he takes into account environmental variables like RAF manager. This type of reasoning closely resembles the entrepreneurial action logic (Marchesnay & Julien, 1996). We can therefore deduce that this action logic is conducive to an overall CSR commitment by Tunisian SMEs, if the dimensions relating to the actor contribute to favorable predispositions to societal issues. Commitment in this case would be proactive based on the opportunities that arise in the environment.

Conclusion:-

This research aimed to understand the conditions for the emergence of an overall CSR commitment in SMEs in an emerging country: Tunisia. More specifically, we sought to avoid an over-representation of the manager, and approached his action logics most conducive to a multi-stakeholder approach to CSR in SMEs.

Methodologically, the approach adopted in this work is based on a qualitative study of 3 cases of SMEs with an overall CSR commitment to stakeholders.

Our results indicate that an overall CSR commitment requires articulation between individual and contextual dimensions. Nevertheless, predispositions stemming from the actor's social-historical, group or impulse dimension would play the role of a catalyst for a proactive CSR approach. The shift from a selective commitment to a global commitment would be rooted in the combination between a manager's will and a favorable historical and institutional context. As for the transition of SMEs from a weak commitment to a global commitment, this would mainly originate in the dimensions relating to the action situation.

Moreover, the discussion of the research findings compared to previous works made it possible to deduce that the hedonistic action logic (Bouhaouala, 1999) would be conducive to a significant CSR commitment from the early phases of the SME's life cycle. As for the entrepreneurial action logic (Marchesnay & Julien, 1996), it would correspond to an overall CSR adoption in case the actor presents commitment predispositions to stakeholders. For the managerial action logic (Marchesnay & Julien, 1996), efforts should be made in terms of institutional and regulatory frameworks to lead the SME towards a significant commitment.

However, the ex-post reconstitution of the evolution of CSR commitment could have biased the actors' discourse concerning the elements belonging to the past, which constitutes a limit of our research. In this regard, we have attempted to remedy this by triangulating data sources and interviewing diverse people for the sake of comparison and validity. The number of explored cases could also constitute another limitation of this work. Even if this approach allowed us to increase the number of the respondents per case and to deepen our knowledge of the analyzed situations, it does not allow a statistical generalization of the results based on the criterion of frequency.

In light of the obtained results, various future research projects can be considered. The first avenue would be to mobilize the sociological approach of the action logics in the analysis of the social bond as recommended by Amblard et al. (2005), and, in particular, understand the relationship between certain stakeholders and SMEs such as employees (union) or the community. In addition, the conclusions of our research highlight the important role played by the group dimension in the adoption of CSR approaches. Future research could then be oriented towards this theme, which would align us with the proposals of Fayyaz et al. (2017) on grouping SMEs operating in the same activity or related ones. As the data collection took place after 2011, in a historical phase of Tunisia, a return to these companies to study the evolution of this post-revolutionary context on their practices should also be undertaken.

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