



Influences on commitment of companies in sustainable development: empirical evidence from Tunisia

Jouhaina GHERIB¹³
ISCAE-University of Manouba, Tunisia

ABSTRACT

Using an empirical large-scale survey, our research examines the influences on commitment of 135 Tunisian companies in sustainable development (SD). It confirms the explanatory power of the size, age and field of activity of the firms on their commitment in SD. The most important motivations for SD commitment are the search for differentiation and enhancement of the brand image in congruence with leadership values. The pressures of law and, to a lesser extent, of close stakeholders are also discriminating elements. Committed Tunisian firms are, thus, in search of visibility and legitimacy; adhere to the philosophy of SD if they are convinced of its usefulness for the company from a strategic point of view. The study confirms some previous results obtained in developed countries but enables to identify some Tunisian specificities that we recommend be taken into account in future public authorities' actions to further involve Tunisian companies in CSR.

Keywords: Sustainable development, Corporate social responsibility, Developing countries, Tunisia

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¹³ jouhaina_gherib@yahoo.fr

Introduction

Sustainable Development (SD) has been, for several years, a pervasive issue in professional publications and public policies in different countries, worldwide. Regarded as a "Chameleon Concept" (Boiral, 2008) and under "ongoing construction" (Pasquero, 2008), it is also strongly present in academic literature where it is often associated to the concept of Corporate Social Responsibility (CSR).

This framework has been prolific and allowed the development of theoretically supported empirical research. These studies have focused mainly on the types of behavior of companies while undertaking SD and the factors influencing these behaviors. At this stage of maturity of the field, research hypotheses can be set and tested for the companies' commitment patterns in SD and their explaining factors. On the other hand, focused for a long time on the occidental large-size company, SD literature endures a geographical prejudice hindering the construction of a solid theory on SD. Not taking into account the reality of "countries-of-the-south" precludes an acceptable generalization of the outcomes as required by the global aspect of the SD issue (Russo and Perrini, 2010, Spence et al., 2011).

In a globalized world where national cultures and universal values meet, or oppose (Scholtens and Dam 2007, Westerman et al. 2007), to ken the experience of countries-of-the-South and especially those in transition appears paramount to assess the conditions for a successful dissemination of the sustainability movement (Luetkenhorst, 2004). In order to help further expand the research to those countries, we shall position our investigation in Tunisia, an emerging country that had launched, in 2011 a political transition conducive to changes in behavior and aspirations of the whole population towards a more just, equitable and sustainable living environment (Koleva and Gherib, 2012). Local businesses participating strongly in the country's growth are often supported by the Tunisian Authorities to incorporate the SD principles, required for an involvement into global chain values (Roberts et al., 2006, Spence 2007).

We will seek, taking as a support data analysis from a survey by means of questionnaire collected from of a sample of 135 Tunisian companies, to comprehend the behavioral specificities of these companies facing SD issue. Our analysis will focus precisely on their knowledge of the concept of SD and the challenges as well as the factors explaining the degree of their commitment to a socially liable approach. The location of the investigation in Tunisia may confirm certain previous conclusions as well as give rise to certain characteristics of the companies' commitment to SD that are specific to that context by dint of culture or other national attributes. By analyzing the characteristics of Tunisian companies

and comparing them with those of other countries we seek to reduce the geographical prejudice of prior outcome and to properly assess their scale and scope. Furthermore, the outcome of this research and the comparison with prior results, should also offer practical recommendations for Tunisian managers in charge of implementing the commitment of their companies in SD, as well as public authorities and supra-national institutions in charge of supporting, encouraging and controlling social partners in their involvement.

In this paper we will clarify the conceptual and theoretical framework adopted (1) before presenting methodology in this research (2). Results will be detailed and discussed regarding the general trends of the commitment of Tunisian companies in SD (3) and the influences on this commitment (4).

Conceptual framework

The conceptual framework informing our investigation includes motivational and organisational explanatory variables that have been of interest to many researchers in the field of CSR and have been the subject of theoretical interest and/or empirical support in developed as well as developing countries. Some qualitative exploratory investigations on commitment of Tunisian companies in SD or CSR have been reported (Koleva and Gherib, 2012, Gherib and Berger-Douce, 2012, Gherib and Ghazzi-Nekhili, 2012, Ben Boubaker et al. 2009, Spence et al. 2011, 2007). Enriched by studies in other countries, these researches in the Tunisian context, helped clarify concepts and develop measures as well as assist the development of hypotheses and expose practical problems in carrying out the present research.

Concept definition

The definition of CSR by the European Commission as "the contribution of business to sustainable development" (European Commission, 2002, n.4, p. 7) is widely used in research management. Even if the environmental dimension (respect for nature) has often been favoured by researchers in measuring CSR, two additional dimensions are associated to the concept operationalization while measuring commitment of companies in SD: the economic side (to do business in accordance with the competition rules) and social side (respect for human beings and their rights in the workplace and in the community). The EC definition has been clarified and expanded later as "the commitment undertaken in close collaboration with their stakeholders in a process to integrate social concerns, environmental ethics, human rights and consumers in their business operations and their basic strategy" (EC, 2011). The commitment in SD presumes a strategic and voluntary approach while implementing the concept in a long term perspective and reporting and controlling it (Spence et al. 2011).

Commitment of Tunisian companies in SD

Public concerns for CSR is not a new phenomenon in Tunisia (Koleva and Gherib 2012). In line with the global trend, the government has increased its actions for a global awareness of SD among citizens and companies. These last actions have accompanied the “*economic upgrade program*” devoted to Tunisian companies that began in 1996 in preparation for the full opening of borders in 2008 as part of the free trade of industrial products agreement with the EU.

Tunisian companies, however, remain mostly small and family owned. The weight of the State is still significant and in addition to the coding of the investment and labour, it is the controller and incentive actor for the modernization and resource development of the economic field (Zghal, 2002). The social and environmental policies in Tunisia, were aligned with that of European countries, mainly France, which is its major trading partner. Financial incentives and tax systems have also been proposed to encourage companies to invest in skills development, employee training and environmental commitment. Manufacturing firms, representing a total of 5756 companies in 2009, achieving 79% of total exports and with 2740 totally exporting and 1941 of foreign participation (API, 2010) have been particularly targeted by these efforts.

Influences on commitment of companies in SD through literature

A certain consensus seems to emerge around the push and pull motivations for commitment of Western companies in the SD (Reynaud, 2006). Pull motivations are either economic, coercive or ethical factors that encourage companies commit in SD. Economic motivations include search for competitiveness through differentiation from competitors, reduction of barriers to entry and improvement of brand image. Search for cost and organizational risks reduction (Lally 1998, Hanna et al. 2000 Reynaud 2006, Zutshi and Sohal 2004) and prior experience and similarity with the quality management standards (Corbett and Culter, 2000) can be considered as part of this economic motivation. Coercive relational motivations include quest for legitimacy and response to stakeholder pressures that come from regulatory partners (state), organizational partners (customers, suppliers) or community partners (ecological associations, media). Ethical motivations are posited on individual level and translate visions and values of the company top management (Hanna et al. 2000, Boiral and Jolly 1992, Bansal and Roth 2000, Spence et al. 2007).

Push motivations or difficulties of integrating SD principles in business are managerial, cognitive or attitudinal. Managerial difficulties include lack of human and financial resources necessary for the process (Berger-Douce 2007, Tilley 2000). Cognitive factors include lack of information (Shrivastava 1995) or

ignorance of SD issues (Berger-Douce 2007). Attitudinal factors concerns scepticism towards the expected benefits of such a commitment (Zutshi and Sohal, 2004, Tilley 1999).

If a consensus is emerging around the types of motivations (pull and push) for the involvement of companies in SD, the empirical results regarding the influences of organisational determinants on these types of commitment are more controversial. Many researchers have argued that company size can affect the strategic decision-making processes (e.g. Snyman and Drew, 2003), such that larger firms will employ more formal and rational processes. But, in the very case of the influence of company size on its commitment in SD, empirical results differ. Although this relationship has been confirmed and considered positive in the vast majority of research (Gonzales and Gonzales, 2006) some empirical evidence refute it (Russo and Fouts, 1997, Klassen and Whybark, 1999). While the results concerning the influence of the nature of ownership of the company on its commitment in SD remains controversial, the influence of other internal characteristics (nature of activity and its proximity to the end consumer, the international orientation of the firm) has been tested and confirmed in some studies (Gonzales and Gonzales, 2005).

Methodology

Data collection

The objective of the research is to test a model of influences on commitment of Tunisian companies in SD. The target population was limited to private (manufacturing and services) Tunisian companies located in the greater cities of the country (Tunis, Sfax, Sousse, Bizerte, Nabeul) without size restrictions.

Data collection lasted from May to December 2008 through e-mail or face to face. Because the quality of the information collected depends on the type of informant, the data for this study were collected from executives who were closely involved in making the CSR related decisions. To avoid the problem of perception in the interpretation of the commitment of the firm, the company was selected as our unit of analysis and the number of informants was multiplied within each firm before aggregation of the responses.

Data was collected using a questionnaire including 4 parts aiming to measure 1 - knowledge of the concepts of CSR and SD 2 - perception of the commitment of the company in SD practices, 3 – pull motivations for such commitment and 4 - push motivations for an additional commitment. This questionnaire was reviewed independently by 3 academics, 5 Phd Students, and 4 Tunisian executives at several stages of its development.

However, due to the perceptual nature of the measures employed (a 5-point Likert scale) and in order to increase reliability, four precautions were taken to reduce response bias: 1 / scales anchors were reversed in different places; 2 / items related to other constructs were introduced; 3 / data sources (questionnaires, interviews and documentary research) and number of informants per company were multiplied to ensure triangulation of evidence (Avolio et al., 1991) and 4 / anonymity and confidentiality in data processing were assured to respondents.

Four hundred and fifty questionnaires were dropped off at a first stage. Each respondent was asked to give a name of at least another respondent in the same company. The total number of replies was 318 (average 2.16 per company with a maximum of 11 and a minimum of one per company). The analysis of correlations between respondents from the same company has identified and concluded to exclude four respondents who had negative correlations with the other respondents from the same company. The number of usable questionnaires is 297 completed by respondents belonging to 135 companies.

Respondents are mostly male (72.6%) general and senior managers (55.4%) and with an age between 30 and 40 years for 47.4% of the cases. 36.9% of respondents have over 10 years of work experience and 80.7% have a master's degree while 29.6% have a postgraduate cycle. The administrative function (30.1%) ranked first followed by 22% for the technical and sales function and 18.4% for the financial function. 12.5% of respondents are responsible for quality and 4% for the Environment.

The 135 companies of this sample are in 31.9% of cases large employing more than 200 employees and 69.1% of SMEs. 24 of them have joined the incentive program (NEAP), 17 of these companies are certified ISO 14001 and 8 have joined the Global Compact, while 24 have benefited from a national incentive program for environment. The firms are located as follows: 12.6% belong to the food industry, 6.7% to the construction materials, 8.9% to electrical and electronics, 14.8% to chemistry, 8.1% to textiles, 5.9% to furniture, 3.7% to leather and shoes. 6.7% operate in trade, 3.7% in tourism and hotels 2.2% in transportation, 7.4% in telecommunications, 8.9% in advertising and 5.2% in financial services.

These companies show a variance in terms of age with 50.3% of the cases with less than 20 years of existence. They have in 48.9% of cases Tunisian owners, 14.8% have a mixed ownership structure with a Tunisian majority, and 27.4% with a foreign majority. The 135 companies are also 33.3% totally exporting, 26.7% achieving less than 10% of their turnover on exports and 29.3% achieving between 11 and 30% export.

Operationalisation of variables

Because it is always problematic to transfer management concepts from one country to another (Elbanna and Child, 2007), the study variables were derived from a review of previous literature and reoperationalized on the basis of previous exploratory researches made in Tunisia to better take into account the specificities of the context. Several analyzes were conducted to ensure the reliability and validity of the 3 constructs of the research: 1/ Commitment of companies in SD (COSD), 2/ Perception and understanding of the concept of SD (PUSD), 3/ Motivations for commitment in SD (MOSD).

The normality test of Kolmogorov-Smirnov has not concluded to the normal distribution of the variables used, which is quite common with Likert scales. However, we have not seen nor a ceiling effect (5) or a floor effect (1) in the averages. The kurtosis and skewness tests are also significant because they are close to zero and the values are between - 2 and + 2 (Bentler 1983 cited in Vallerand and Senecal, 1998, p.265). This allows concluding that the variables can undergo various multivariate analyses (Mendenhall et al. 1998).

These results of non-standardized Cronbach Alpha range from 0.8044 (PUSD) and 0.8896 (COSD) for all scales suggesting a satisfactory degree of internal consistency.

We collected data from more than one respondent per company in 47.07% of cases. Only four of the 64 companies with more than two responses showed weak correlations (or even negative in 2 cases) among respondents. Secondary data and interviews with the leaders of these four companies allowed us to exclude 4 of the 20 existing responses in these four companies. The rest of the correlation coefficients are above 0.7 at the one percent level or better suggesting a respectable level of interrater reliability (Clark-Carter 1997).

We tested the "common method bias" using Harman's one-factor test (Podsakoff et al. 2003). A principal component factors analysis on the 49 items measured allowed retaining 14 factors with eigenvalues greater than 1.0 and accounting for 87.667% of the total variance. Since many factors have been identified and that the first does not represent a significant portion of the variance (23.109%), we can conclude that common method bias is a minor problem in our research.

Construct validity was tested by examining the convergent and discriminant validity using factor analysis (Campbell and Fiske 1959 El benna and Child, 2007). However, due to the large number of items (49) used in our research, which does not fulfil the recommended six-to-one ratio to ensure stable factor solutions (Bauer et al. 2001), we ran four sets of factors analysis using the method of principal components extraction method and an oblique rotation with Kaiser criterion of

eigenvalues over one. This analysis suggests that our measurement instrument meets the criteria of convergent and discriminant criteria of validity.

Data analysis

We began the analysis with a description of the sample on the basis of a classification of averages for each item. We then conducted an exploratory factor analysis to extract the dimensions using the principal components extraction method analysis. This factor analysis concluded to the unidimensionality of the variable " Commitment of companies in SD (COSD)" with a single factor explaining 51.301% of the variance and aggregating items largely related to the activities of reporting, integration of SD into business strategy and search for information and membership in incentive programs. For the two other constructs, the use of varimax oblique rotation with Kaiser criterion of eigenvalues over one were employed and Normalization was used. Perception and understanding of the concept of SD (PUSD) allowed retaining four distinct factors explaining 65.603% of the variance. Motivations for commitment in SD (MOSD) allowed retaining seven dimensions explaining 67.292% of the variance.

The third step was a regression model of commitment in SD. With an adjusted R-squared of 0.633, regressing COSD on the 4 factors of PUSD and the 7 factors of MOSD as well as contingencies variables of the conceptual model (size, international orientation, the identity of the owners, the age of the company and its industry) indicates that these variables explain 63,3% of the variance of COSD.

Descriptive results: general trends observed

How companies perceive and commit in SD

The analysis of the commitment of companies in SD (COSD), (see appendix) shows that the most important responsible actions companies do are punctual actions toward environment, such as reduction of energy consumption, waste and emissions of harmful products. Involvement in a national program to improve the competitiveness of the company and the integration of these actions to the strategy are considered very important and rank just before the efforts to improve social dialogue inside the company. The concern of local, regional and national priorities has a middle position in the ranking of items. The use of external advice in order to improve its social and environmental performance as well as reporting practices to realize just how formalized, also in mid-table. The systematic search for information on incentives or obligations is relatively moderate. The last two actions in the ranking are the integration of non-economic criteria (social and

environmental) in the selection of suppliers and regularity of corporate philanthropy and sponsorship.

The ranking of the average of the 12 items forming PUSD construct show that the respondents are more familiar with the concept of globalization that with that of SD. Familiarization with quality certifications and norms exceeds that with the tools to implement CSR also. This may be due to the relative youth of the concept of CSR compared to others (Crocis 2007, Dupuis et al., 2007, Berger-Douce 2007).

Although respondents are moderately or weakly familiar with the concept of SD, they give it a wide international dimension because the vast majority refute the idea that the responsibility of SD depends on the level of development. However, the lack of familiarity of executives with the concept implies a partial vision of it and a prevalence of the environmental dimension followed by the social dimension. The scores obtained by the degree of agreement to consider the economic dimension as important while defining CSR comes, meanwhile, in seventh position reflecting a dissociation or opposition for respondents between the economic goals and social or environmental objectives. Promoting CSR in companies is not assumed by a great majority of respondents as a manager's role. This result goes against the French results where this role seems assumed by 91.5% of respondents (Dupuis et al. 2007). Indeed, the Tunisian executives, without linking SD concerns to the level of development of the country, express greater unease about their translation at their job or at their individual actions as citizens. They explain this mainly by a lack of information and lack of knowledge of existing tools in this area compared to those deployed for years to help companies improve their customer orientation in a global context. The availability of information on incentives for SD in Tunisia has also been criticized by a large majority of respondents.

Why companies commit in SD

Compliance to law and regulation ranks first in the pull motivations for the commitment of Tunisian firms of our sample in SD. Companies surveyed have reactive behaviours which confirm Canadian findings that "voluntary initiatives are almost always motivated by the law and anticipation" (Gendron et al., 2004, p.78). The desire to improve the brand image of the company vis-à-vis the public and the personal values of top managers are ranked third in order of importance by respondents. The search for cost reduction and the search of a differentiation strategy are in mid-table followed by continuity with the quality approach and adherence to a government incentive program or the anticipation of a change in regulation. All the pressures (group, customers, civil society, financial partners and providers) are low and count for less than or equal to 3.

Companies often don't want to exceed laws and expect to get more involved, more restricting laws or at least a more serious application of the existing ones. The lack of commitment of competitors operating in the same organizational field, is cited as a relatively large brake in the commitment of Tunisian companies in SD. Respondents feel, however, and unlike their French counterparts (Berger-Douce 2007, Dupuis. & al. 2007, Crocis 2007), very little pressure from the organizational and community stakeholders to go beyond these laws. These results confirm and extend those of previous work in Tunisia (Turki 2003, Hamdoun 2008, Social Consult 2005, Zeribi and Boussora 2007) and could also come from the low level of awareness of SD concerns for citizens in developing countries (Rice 2006, Mirshak and Jamali, 2007).

The analysis of reasons that prevent the company to further integrate activities respecting the principles of SD into its strategy shows that these reasons begin to lower averages and are closer to each other, possibly reflecting a lack of reflection made by managers around the order of importance of these reasons, which in turn implies a lack of discrimination between them. The focus on the economic sustainability of the business is ranked first followed by a feeling of lack of obligations, a lack of commitment by competitors and government support. This confirms that the economic dimension occupies a privileged position in the business objectives and reaches the French results with the importance of focusing on economic sustainability in our sample (Dupuis et al. 2007). The lack of customer awareness, lack of information and lack of expected benefits of a more responsible approach do arrive in mid-table followed by the lack of skills, financial resources and time. The distance with the issue as the feeling of a lack of importance of the social and the environmental dimension to the company's business ranks last with an average significantly below the value 3. Unlike some respondents in the French samples (Paradas 2006, Dupuis et al. 2007, Crocis 2007) Tunisian executives advance the economic criteria (focus on sustainability of the company, lack of resources, lack of assistance and support from the government) as preventing them from pursuing more socially ambitious actions and, despite efforts by the government and part ambitious incentive in place.

Influences on commitment of companies in SD: regression results

Cognitive and motivational factors

Factor analysis¹⁴ of the construct Perception and Understanding of the concept of SD (PUSD), gives rise to four cognitive factors clearly differentiating between social and ecological challenges of SD (factor 1) and economic issues (factor 4). The degree of familiarity with the concepts of globalization and its standards (factor 3) is separated from that of the familiarization with the tools and information on CSR and SD (factor 2).

The PUSD factors that differentiate between companies according to their degree of commitment in SD are factors 2 and 3. This confirms the results detailed in the section above, and noting that the general trend reflects a separation or opposition for respondents between the economic goals of the business and social or environmental objectives. The results show that among the dimensions of SD, it is the actions at the interface of economic and ecological which are most followed by companies. This may be a consequence of the communication campaign developed in the country and specifically designed to encourage the business case through environment protection.

However, the integration of environmental concerns in the companies surveyed does not seem to have led to a radical change in their behaviour. Suppliers' selection criteria do not include environmental protection and social equity concerns. Economic criteria are still widely favoured in partnership relations with suppliers as opposed to French companies (Dupuis et al. 2007). Actions towards the community are limited and corporate philanthropy and sponsorship are still non-institutionalized, occasional and isolated from strategy. They are probably dependent on the goodwill of the leaders and their social networks (Jamali and Mirshak , 2007, Zghal 2002).

The second result concerns the predominance of the environmental dimension in both the understanding of the concept of SD and the actions of the companies surveyed. This result is also observed in the French environment where companies prioritize environmental concerns (Crocis 2007, Dupuis et al. 2007).

Our results also confirm that what really makes the difference between levels of commitment in SD is the information they have on the incentives and specific SD management tools and their previous experience in modern quality management norms (Roy and Lagace 2000, Hamdoun 2008, Ben Boubaker and Berger-Douce 2008).

¹⁴ Additional details about statistic results can be asked to the author.

Factor analysis of the motivations for commitments of Tunisian firms in SD gives rise to 3 pull factors and 4 push factors. The first motivational factor (11.113% of the variance) is strategic and includes items related to the brand image of the company and a search for a differentiation strategy congruent with the values of decision makers. The second motivational factor is relational (11.026% of the variance) and includes the stakeholder pressures such as financial, suppliers, customers and the group. The third motivational factor is institutional and regulatory (10.643% of the variance) includes relations with the government either by respect or anticipation of laws and incentive programs.

The fourth motivational factor (10.060% of the variance) resumes mimetic conditions and summarizes the feeling of lack of competitors' commitment, lack of obligation and information. The fifth motivational factor (9.401% of the variance) is the lack of interest and a certain distance from the problem considered irrelevant to the company's business. The sixth factor (7.784% of the variance) is about operation and concerns the lack of financial and human resources to implement this type of SD strategy. The seventh and final motivational factor (7.266% of the variance) resumes the lack of time and focus on the future of the company.

The regression analysis shows that companies heavily committed in the SD are primarily motivated by strategic reasons (differentiation and image supported by congruent values of the leaders (factor 1). They do not declare their company detached from the issues of SD (factor 2). This result confirms that companies that multiply responsible actions, formalize and integrate them into the business strategy have a modern vision of CSR (Quazi and O'Brien, 2000, Jamali et al. 2009) and capture their possible impacts on the strategy of the company and its long-term. The effectiveness of these actions, however, depends on the support of the top management. This result confirms the importance of leadership and the existence of very proactive approaches implemented by visionary leaders in some companies strongly committed in SD as stated by Hunt & Auster (1990). This conclusion seems to go in the same direction as other studies in Tunisia (Hamdoun, 2008; Spence et al. 2011; Gherib and Berger-Douce 2012).

The results show that although the general trend of the sample reported more reactive behaviours, some other factors such as regulatory compliance, relations with the government either through respect or anticipation of laws or membership in incentive programs are important motivational elements explaining a significant part of the degree of commitment of companies in SD.

The analysis shows that stakeholder pressures, that are low for the sample in general, are important factors explaining the level of commitment in SD. The lack of time, human and financial resources are not considered as serious obstacles by

respondents belonging to these companies contrasting with those that are more weakly committed.

The only motivational factor not considered as important explanatory factor in the regression analysis is the mimetic factor that summarizes the feeling of lack of commitment of competitors, lack of obligation and lack of information. This confirms previous findings in Tunisia showing the absence of mimetic isomorphism pushing companies to imitate the engagement of their peers (Ben Boubaker et al. 2008).

Organisational factors

The multivariate analysis shows that the Tunisian companies of our sample that are most involved in SD are large firms, belonging to the industrial sector and older than other firms in the sample. Unlike Russo and Fouts (1997) and Klassen and Whybark (1999) and similar to Alvarez et al. (2001), this study confirms the influence of company size on the commitment of the company in the SD. The factor “Commitment of companies in SD (COSD)” is mainly formed by reporting proactive search of information and integration of SD in the strategy of the company. This result confirms that large firms are more likely to engage in a formal and strategic perspective of SD. To analyse better this result we compared the motivations of firms in the sample based on the size factor. The real differentiating factors include three types of push motivation factors. Relatively small companies feel more distant from the issue of SD and cite more often the lack of financial and human resources as well as lack of time and focus on the sustainability of the company to explain their lack of commitment in SD. This result confirms that SMEs perceive SD and act socially in a different and less formalized way than big firms.

Our research also confirms the importance of the type of activity to the commitment in SD and shows a clear difference between industrial companies and those of services in the *how* and *why* of for this commitment.

The experience and the age of the company are also confirmed as important variables, unlike the international orientation and the identity of owners that do not appear as discriminating factors. This contrasts to results obtained by Alvarez et al. (2001) who find a positive link and Daly (1994) and Leonard (1988) establishing a negative relationship.

Conclusion

The goal of our research is to examine the expounding factors of the commitment of Tunisian companies in SD by using an empirical large-scale survey by means of a questionnaire submitted to 297 respondents from 135 companies. The size of the sample and the psychometric quality of the created scales can be considered as the strengths of this research. The obtained results have provided some theoretical contributions. It has come out that the companies, showing proactively liable practices integrated into the company's strategy and formally quantified, are large industrial firms exceeding ten years of existence. Our research shows the explanatory power of the size of the company, age and field of activity. This result seems to be a first theoretical contribution likely to consolidate the results obtained in other geographical, cultural and political contexts and contribute to the creation of a strong theory of SD.

Our research enables also to state that companies, seriously committed in SD, are familiar with the concepts of globalization and their various tools and do not consider the lack of time or resources and information as a significant hindrance to their commitment in SD. The implication of the company's experiment and their up-to-date management methods and tools can, thus, be considered as key influencing factors.

Our results also show that the large Tunisian industrial companies, formally and strategically mature and committed, follow the CSR's distribution pattern driven by the tandem market-state applied in developed countries. The most important motivations for SD commitment are the search for the differentiation and enhancement of the brand image in congruence with leadership values. The pressures of law and, to a lesser extent, of close stakeholders are also discriminating elements. Committed Tunisian firms are, thus, in search of visibility and legitimacy, adhere to the philosophy of SD for they are convinced of its usefulness for the company from a strategic point of view. This end result which confirms the nature of the profoundly-involved-in-SD companies' motivations seems to be a second theoretical contribution from this research.

The study also enables to identify some Tunisian peculiarities that should be taken into account in future public authorities' actions. Observation shows, therefore that this field is not sufficiently mature and that isomorphism phenomena are not yet effective at this stage of changing SD practices in Tunisia. More precisely, SMEs, and particularly service providers show less responsible practices than their larger counterparts. In order to further involve this business category representing the majority of the Tunisian economic structure, public authorities should target industrial SMEs with more than 10 years of age as a first step. The experiences of the already-committed companies should be more known to the public. Presenting

them as "success stories" could make reluctant companies engage and should persuade them to consider the strategic potential of these actions and pass on to occasional intuitive actions towards more formalized and integrated actions into the business strategy.

However, this very study has both methodological and theoretical limitations. Thus, the choice of the sample was not random and the measurement scale of SD commitment has favored the formal aspect of the practices. Without any doubt, this must have had an impact on the results that we have not discussed enough. The conceptual model of the research is unfinished despite its assets. Some essentials such as the company's performance have not been measured and thus their influence has not been tested in this study. This may offer a future line of research.

This very survey has also used questionnaires collected before the political change in 2011 which had made Tunisian firms take more responsibilities vis-à-vis the community and had altered the nature of the relationships between the economic and the political spheres. One comparative study of the motivations for SD commitment of Tunisian companies prior and after January, 14th 2011 should be very informative. Comparative analysis with other developed and less developed countries is another avenue of research that can help understand better some conclusions and build a solid theory of sustainable development.

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Appendix

Table 1: Descriptive statistics

	N	Mean	Std. Dev	Std. Error	95% Conf Inter for Mean		Skewness		Kurtosis	
					Lower Bound	Upper Bound	Stat	Std. Er	Stat	Std. Er
Perception and Understanding of SD : PUSD										
Perception of SD scope « SD concerns developed as well as developing countries »	135	4.1284	.86909	.07480	3.9804	4.2763	-1.092	.209	1.031	.414
Perception of a link SD-CSR « A SD engaged company is socially responsible »	132	3.9414	.93845	.08168	3.7798	4.1030	-.928	.211	.751	.419
Knowledge of environmental dimension of SD SD means respect of environment	130	3.9354	.85452	.07495	3.7871	4.0837	-1.229	.212	2.004	.422
Knowledge of Social dimension of SD SD means a respect of individuals and communities	129	3.8232	.87875	.07737	3.6701	3.9763	-.859	.213	1.074	.423
Knowledge of globalization « I am familiar with globalization »	133	3.7626	.87705	.07605	3.6121	3.9130	-.800	.210	.937	.417
Perception of a link management-SD « SD is a stake for management »	133	3.6661	.97891	.08488	3.4982	3.8340	-.710	.210	.423	.417
Knowledge of Economic dimension of SD « SD means searching for profits »	129	3.5279	.94064	.08282	3.3641	3.6918	-.148	.213	-.638	.423
Knowledge of certifications « I am familiar with certifications and norms quality »	134	3.4157	1.01097	.08733	3.2430	3.5885	-.445	.209	-.021	.416
Knowledge of SD concept « I am familiar with SD concept »	135	3.4073	.97497	.08391	3.2413	3.5732	-.407	.209	.033	.414
Perception of individual actions « I have a filling to be individually responsible »	133	3.2694	.90892	.07881	3.1135	3.4253	-.369	.210	.219	.417
Knowledge of SD tools « I am familiar with Tools to implement SD in the company »	135	2.6402	.97128	.08359	2.4748	2.8055	.128	.209	-.255	.414
Knowledge of SD opportunities « I am familiar with SD information and incentives »	135	2.5289	.89065	.07666	2.3773	2.6805	.238	.209	.077	.414
Commitment of companies in SD : COSD										

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	N	Mean	Std. Dev	Std. Error	95% Conf Inter for Mean		Skewness		Kurtosis	
					Lower Bound	Upper Bound	Stat	Std. Er	Stat	Std. Er
Energy consumption saving and wastes and harmful products reduction	133	3.5252	1.13925	.09879	3.3298	3.7206	-.581	210	-.456	.417
Support and membership of an incentive program	130	3.2447	1.33536	.11712	3.0130	3.4764	-.467	212	-.957	.422
Support of internal social dialogue, Climate, etc.	131	3.1316	1.09570	.09573	2.9422	3.3210	-.083	212	-.830	.420
Integration of environmental and social concerns in strategy	133	3.1253	1.14551	.09933	2.9288	3.3217	-.261	210	-.779	.417
Integration of local and regional development concerns in strategy	133	2.9117	.97527	.08457	2.7444	3.0790	-.145	210	-.236	.417
External board to implement SD	133	2.9056	1.28427	.11136	2.6853	3.1259	-.117	210	-1.078	.417
Reporting for SD performance	131	2.9055	1.10108	.09620	2.7152	3.0959	-.125	212	-.719	.420
Systematic search for information and incentives	132	2.8259	.99724	.08680	2.6542	2.9976	-.235	211	-.377	.419
Search for Environmental or social certification	133	2.7589	1.34039	.11623	2.5290	2.9888	.220	210	-1.147	.417
SD criteria to choose suppliers	132	2.6873	1.15855	.10084	2.4878	2.8868	.067	211	-.892	.419
Regular sponsoring and philanthropic actions	133	2.6454	1.04674	.09076	2.4658	2.8249	.138	210	-.639	.417
Motivations for Commitment in SD : MOSD										
Pull dimensions										
Respect of regulation	135	3.6665	.88778	.07641	3.5154	3.8176	-.357	209	-.024	.414
Improving public image	135	3.5170	.86706	.07462	3.3694	3.6646	-.803	209	1.063	.414
Personal values of leaders	135	3.5005	1.00844	.08679	3.3289	3.6722	-.512	209	.030	.414
Costs reduction	135	3.4731	.98784	.08502	3.3050	3.6413	-.426	209	-.073	.414
Strategy of differentiation	134	3.4603	1.01616	.08778	3.2866	3.6339	-.535	209	.199	.416
Quality certification follow up	135	3.4158	1.08728	.09358	3.2307	3.6009	-.688	209	-1.190	.414
Public policy supporting program	135	3.2771	.99482	.08562	3.1078	3.4464	-.694	209	.155	.414
Anticipation of regulations changes	135	3.1627	.92485	.07960	3.0052	3.3201	-.248	209	-1.189	.414

	N	Mean	Std. Dev	Std. Error	95% Conf Inter for Mean		Skewness		Kurtosis	
					Lower Bound	Upper Bound	Stat	Std. Er	Stat	Std. Er
Corporate pressure	135	3.0692	1.24479	.10713	2.8573	3.2811	-.128	.209	-.750	.414
Customers pressure	135	2.9896	1.15997	.09983	2.7922	3.1871	-.116	.209	-.718	.414
Civil society pressure	135	2.7748	1.01252	.08714	2.6024	2.9471	.145	.209	-.416	.414
Financial partners pressure	134	2.7167	1.21045	.10457	2.5099	2.9235	.161	.209	-.859	.416
Suppliers pressure	134	2.3376	1.09511	.09460	2.1505	2.5247	.523	.209	-.550	.416
Motivations for commitment in SD : MOSD Push dimensions										
Focus on economic survival	132	3.5867	.95486	.08311	3.4223	3.7511	-.526	.211	.210	.419
Lack of obligations	134	3.3717	.98981	.08551	3.2026	3.5408	-.294	.209	-.023	.416
Lack of concurrent commitment	133	3.2361	.98426	.08535	3.0673	3.4049	-.399	.210	-.045	.417
Lack of public support	133	3.1636	.93613	.08117	3.0030	3.3242	.171	.210	-.135	.417
Lack of customers interest	134	3.1587	1.00218	.08658	2.9874	3.3299	-.106	.209	-.933	.416
Lack of information	134	3.1534	1.00095	.08647	2.9824	3.3245	-.111	.209	-.023	.416
No expected benefits	133	3.0724	1.03861	.09006	2.8943	3.2506	.118	.210	-.195	.416
Lack of human resources	134	3.0616	1.05795	.09139	2.8809	3.2424	.022	.209	-.212	.416
Lack of financial resources	134	3.0591	1.22870	.10614	2.8492	3.2691	-.127	.209	-.435	.416
Lack of time	133	2.9026	1.16058	.10064	2.7035	3.1016	.044	.210	-.699	.417
Social dimension is not important for the activity of the company	131	2.7318	1.06502	.09305	2.5477	2.9159	.318	.212	-.441	.420
Environmental dimension is not important for the activity	129	2.6991	1.01989	.08980	2.5214	2.8767	.458	.213	-.272	.423