HOW TO PROMOTE CSR IN DEVELOPING COUNTRIES? PERSPECTIVES FROM AN EXPERT PANEL

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ABSTRACT

Corporate Social Responsibility (CSR) in developing countries (DC) is nowadays at an infant stage despite its potential viable outcomes in terms of sustainable development. Both experts and scholars consider that taking CSR a step forward is nowadays highly needed in DC but still wonder about its dynamics, particularities as well as the best ways to implement it in the DC contexts. Thanks to a qualitative expert panel, the authors investigated the reality and perspectives of CSR in Tunisia, a DC which is undergoing, since 2010, some major mutations and changes at the political, social, and economic levels. This study contributes to the dearth of CSR literature on DC by understanding its various aspects and applications and by suggesting a road map to promote CSR in a DC.

Keywords: Corporate Social Responsibility (CSR), Developing Countries (DC), Sustainable Development, Stakeholders, Content Analysis, Public Private Partnership (PPP).

INTRODUCTION

Corporate Social Responsibility (CSR) refers to the ‘‘concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis’’ (European Commission 2001). Originated in the United States in the 1950s the concept gained substantial popularity over the world over the past two decades, particularly after The United Nations (UN) introduced the Sustainable Development Goals (SDGs) in 2015. At the macro level, CSR reflects the corporate’s contribution to sustainable development (Moon, 2007; Nikunja & al., 2020); and is nowadays considered essential for economic development and sustainability. At the business level, corporate CSR commitment is currently perceived as necessary and no longer optional for a successful business (Awaysheh & al., 2020). On the research side, CSR publications have proliferated and significantly advanced our understanding of this concept, its antecedents, and its implications in developed economies, especially in western countries. The increasing number of studies focusing on CSR in developing countries (Lauwo & al., 2016) contrasts with the lack of research on CSR in DC (Visser., 2008 p. 494). Hence, there is little empirical research on the nature, specificities, dynamics, and extent of CSR in DC (Jamali & Carrol, 2017; Visser, 2008).

The extremely limited number of academic publications on CSR can be explained by the limited extent of this concept in DC. Experts consider CSR as still at an infant stage in some countries (Ramasamy and al, 2007), in the development phase in others (Adegbite, 2015), and even less prevalent in some others (Welford, 2005). Yet, it is in such a context that the need for CSR is the most acute (Jamali & Mirshak, 2007). In fact, Visser and al (2007) stated that there are mainly four arguments for focusing on CSR in DC : (1) they are the most rapidly growing economies, and hence the most attractive development markets for companies (2) their social and environmental crises are generally the most deeply felt in the world (3) globalization, economic growth, investment, and business activity are expected to have the most significant social and environmental consequences and (4) they have a distinctive set of CSR agenda challenges which are collectively very different from those faced in the developed world. This article represents hence an attempt to contribute to fill the research gap in the CSR literature by focusing on DC. It concentrates on the specific Tunisian “post- revolution” context following scholars' calls for urgent more empirical studies about CSR in DC (Visser., 2008 p 494), especially in Africa (Cheruiyot & Onsando, 2016; Rampersad & Skinner, 2014). This paper’s main objective is to suggest the best ways to promote CSR in a developing country. The reminder of this paper is as follows. The second section provides an overview of previous research on the specificities of DC and the best way to implement CSR in such a context. Then, section three describes the methodology of data collect and analysis. The fourth section presents and discusses the research findings. The fifth and last section concludes by summarizing the main research findings and indicating future research paths.

LITERATURE REVIEW

A CSR agenda is highly needed to take CSR a step forward within DC’s context. Since each country has its specificities, the challenges and approaches to this agenda change from one country to another. In what follows, we will explore the specificities of CSR in DC, before delimiting the actions that need to be taken for CSR implementation in such contexts.

Specificities of Corporate Social Responsibility in developing countries

Today, many scholars wonder what distinguishes CSR in DC from its approach in the developed countries (eg. Visser, 2008). There seems to be a consensus among scholars (eg. Vives, 2006. Jamali, 2007; Jamali & Carrol, 2017) that “western” CSR principles are not transposable in developing countries. This can mainly be explained by the distinctive characteristics of the DC context. In fact, scholars noticed many differences as regard to the socio-economic environment (Visser, 2008), the institutional systems (Jamali & Sidani, 2012), the stakeholders activism (Newell, 2001), the government priorities (Amaeshi & al., 2006), the cultural context (Visser, 2008), as well as consumers’ sensitivity to CSR (Arli & Lasmono, 2010), etc. These major context differences led to different approaches of CSR in the DC. In an extensive review of the literature on CSR in DC, Visser (2008, pp. 492-493) emphasized many distinctive characteristics of CSR in DC. The authors stressed that "(1) In DC, CSR is most associated with philanthropy or charity; (2) Making an economic contribution is often seen as the most important and effective way for business to make a social impact; (3) CSR tends to be less formalized or institutionalized (4) Formal CSR is practiced, only by large, high profile national and multinational companies (5) Formal CSR codes, standards, and guidelines that are most applicable to developing countries tend to be issue specific ; (6) Business often finds itself engaged in the provision of social services that would be seen as government’s responsibility in developed countries ; (7) The issues being prioritized under the CSR banner are often different in DC; (8) Many of the CSR issues present themselves as dilemmas or trade-offs; (9) The spirit and practice of CSR is often strongly resonant with traditional communitarian values and religious concepts; (10) The focus on CSR in developing countries can be a catalyst for identifying, designing, and testing new CSR frameworks and business models".

Jamali (2007) also noted that the various CSR initiatives undertaken in western countries have not been paralleled by similar self-serving activities in the DC context. The author mainly stressed the prevalence of an altruistic CSR approach in DC as compared to the strategic CSR approach widespread in the developed countries. In fact, most corporate contribution programs in DC are not linked to mainstream business strategies. The corporate social involvement is rather a result of enlightened entrepreneurship implemented by business owners or managers. Also, none of the studied companies had a formalized dedicated CSR office.

In the same perspective, Baskin, (2006 p. 46) stressed that CSR in DC is less embedded in corporate strategies and noted that this concept is more extensive than commonly believed. Many other researchers found that CSR is rather associated with philanthropic and charity initiatives (e.g., Stanislavská & al 2020).

In a recent research, Jamali and Carrol (2017) have highlighted the differences in conceptions and applications of CSR across developed and developing countries contexts. They stressed the potential significant variation as well in CSR orientations and engagements within the same country context. Consistent with this view, Puppim De Oliveira (2006) found that, in Latin America, CSR approaches are locally developed to respond more likely to the many social and environmental problems in the region, such as deforestation, unemployment, income inequality, and crime. While Vives (2006) asserted that the role of CSR in Latin America requires understanding that the societies of the region are seriously concerned with improving the basic standard of living and that in such areas, problems such as health, education and basic infrastructure are a high priority. CSR is sometimes presented as a distinct instrument to implement sustainable development within DC in comparison with a classical approach particularly the regulatory one (Barkemeyer, 2011). A better understanding of CSR implementation in DC contexts is then required for a better fit with other instruments.

Implementing CSR within DC, from legislative to partnership approaches

The adequacy of legislative and regulative instruments for CSR implementation in DC were intensively discussed by the researchers in this field (see e.g., Chiveralls & al., 2011; Cominetti & Seele, 2016). In this perspective, many authors consider governments as the most significant stakeholders in the collective effort of CSR promotion (Fox & al., 2002; Nidasio, 2004; Albareda & al., 2007). Recently called “The Legislated CSR” (Koya & Roper, 2020; Panwar & al. 2018), this approach is State-driven. It prescribes the implementation of CSR through State intervention by means of rules and direct regulations. Chiveralls and al. (2011) for instance, argued that a combination of hard legislative measures and softer approaches could play a vital role in ensuring that corporations comply with society's rules and norms and contribute to the growth and development of CSR. The authors however emphasized the need to clarify and simplify existing legislation to ensure corporate compliance. They also noticed that soft regulation approaches include the establishment of voluntary standards of behavior and the encouragement of voluntary action. These can include standards such as accountability 8000 or ISO2600 and mandatory reporting mechanisms, ethics codes, and various business incentives. Focusing on legislative and regulatory options is due to two main factors. Firstly, consumers are often unaware and unsupportive of CSR (Arli & Lasmono, 2010). Secondly, firms tend to place a high priority on the economic aspects and less emphasis on the legal ones, especially in the CSR field (Visser, 2006). This context may explain the traditional prevalence of philanthropic and charity initiatives (Visser & al., 2008).

Nevertheless, CSR experts and authors consider nowadays that, within the the DC contexts, legislative and regulative instruments alone are not efficient. They should instead be mixed with other instruments and approaches (Barkemeyer, 2011; Joseph et al., 2003; Moon, 2007; Fox et al., 2002; Nidasio, 2004; Albareda & al. 2007, Wilson & Olsen, 2003). In this regard, as CSR initiatives are in their essence voluntary, and because many social and environmental issues cannot be solved by legislation or a simply soft governmental intervention (Joseph et al, 2003), CSR should be implemented mainly via new forms of voluntary responsible behavior (Moon, 2007) and a soft regulation system. The government should then play various other roles in promoting CSR (Fox & al., 2002; Wilson & Olsen, 2003). One of the most frequently cited and often used classifications was introduced by Fox & al. (2002). These authors believe that social responsibility within the public sector fulfills four functions: mandator, facilitator, partner, and endorse. They hypothesized that "government as a mandator" is the strongest function while "government as an endorser" is the weakest position to influence CSR in terms of intensity and salience. As for the other two types: "government as a facilitator" and "government as a partner" they are second tiers of intensity and salience.

The mandatory approach is a legal-based approach and hinges on the idea that firms tend to comply with government legislation and regulations to legitimize their behavior in the marketplace. ‘‘Government as a mandator’’ influences CSR company attitudes primarily through a carrot-and-stick strategy of (1) providing tangible inducements for company resource allocation toward stakeholders and behavior that is socially responsible, and 2) inflicting punishment through penalties if actions are not taken, or standards are contravened. This form of government intervention is direct, and its degree can be decisive from the company's perspective. The facilitating approach is an economic option where the government encourages and influences corporations to be economically responsible. This can be done through government initiatives such as providing guidelines on content, fiscal and financial mechanisms, and creating framework conditions. These policies mainly include subsidies and tax expenditures for contributions to charities, the adoption of clean technologies, and the employment of disadvantaged workers in public procurement policies.

The endorsement approach aims at awareness-raising regarding CSR. In this perspective, the government uses its influence indirectly and at a low intensity without neither legal nor fiscal strategies. It includes influential means in ethical CSR such as general information campaigns and websites, developing codes of conduct, political rhetoric, awards, and labeling schemes. Finally, the "partnering" CSR policy role involves collaboration with firms or business associations, in which government intervention varies from participant to convenor. Partnering requires a greater level of governmental commitment than governmental endorsement. Partnership approaches assist in disseminating knowledge about CSR and sustainability issues, while sectorial partnerships often play a key role in the development of guidelines, standards, or codes. Another classification has been suggested by Wilson & Olsen (2003). The authors highlighted three types of government roles in promoting CSR. In the first category, named ‘‘Instrumental", the government's role is to support innovative relationships, win-win partnerships, and foster environmental efficiency. The actions at this level are in tune with the market economy. The second type is called ‘‘Normative’’. This government's role brings along societal pressures, voluntary codes accepted by businesses and regulations as well as restraints. According to the authors, advocating that CSR is just a voluntary activity beyond the purview of legal responsibility is too simplistic. The third type is the ‘‘Systemic" one. While assuming a role at this level the government should address fundamental global economic, social, and environmental challenges in the 21st century. The government should also rethink the roles of business and society and their interactions at a systemic level.

Considering government action for developing public policies, Albareda & al. (2007) suggested four different models, namely partnership, business in the community, sustainability and citizenship, and agora. The first approach, also termed the "partnership model", has been adopted by Denmark, Sweden, and Norway. In these countries, we can find rules and instruments of soft regulations aimed at helping primarily companies, but also other players, adhere to principles and values such as transparency and accountability. This approach serves a political objective, namely "civilizing global capitalism", rather than just promoting CSR. It derives from a long tradition of preference for cooperative agreements and consensus between different types of organizations. The second one, called the “business in the community” model, has been historically adopted in the United Kingdom to solve problems such as social exclusion and poverty. This approach has then become part of a public strategy where CSR practices provide a fundamental contribution to the country's sustainable development. In this model, governmental action promotes CSR through fiscal incentives for companies. The central government plays a strong role in coordinating various CSR initiatives, even though many are between institutions of local strategic partnerships.

In the third model, called the “sustainability and citizenship model”, companies are considered as political players and citizens. Embraced in Germany, France, and Belgium, this approach requires that companies behave in compliance with existing rules and maintain virtuous relationships with their local communities and with the environment to take an active part in social development. The governmental action promotes CSR in the framework of a strategy aiming at enhancing companies’ involvement. This approach is based on the use of instruments, allowing the increase in consensus, such as the inclusion of CSR-related issues in the political debate. CSR initiatives are considered as strategic for the effectiveness of governmental action in the field of sustainable development. Finally, the fourth model termed the “agora model” has been used primarily in Spain, Italy, Greece, and Portugal. In this model, CSR promotion is carried out through spreading CSR values and principles in the political debate (diffused by political power representatives), involving as many social players as possible. It is a multi-stakeholder approach, created in response to the European Union-governmental action in promoting CSR. Since the turn of the millennium, we have witnessed the rising interest in the partnership option as a tool of in CSR promotion in both developed and DC. In fact, most of the modern literature seems to endorse the idea that no one sector, government, business, or civil society, can, on its own, find the solution to the many social, economic, and environmental problems (Philipps, 2005). There is urgency instead of concerted efforts between the private sector, the public sector, and the NGOs to develop structures and institutions that contribute to sustainability (Dobers & Halme, 2009).

Indeed, without private sector commitment to CSR, DC initiatives in this field fall into a vicious circle (Jamali, 2007). Instead, private sector CSR initiatives contribute meaningfully to sustainable development (Fordham & Robinson, 2019). They help deliver the sustainable development goals (SDGs) because of the sector’s financial resources, innovation, and responsiveness (Van Zanten & Van Tulder, 2018). On the other hand, NGOs have greater impact on sustainability. Their contribution could be through two salient actions: (1) collaborative partnership, and (2) confrontational tactics (Ceesay, 2020). The former promotes stakeholder involvement in corporate decision making through dialogue, joint projects on CSR and sustainability reporting. The latter involves “naming and shaming” corporations for poor social and environmental performance through public and social media. Similarly, Jamali (2007) considers that in DC, CSR is difficult to imagine in the absence of the synergies resulting from cross-sector collaboration between the private sector, the public sector, and the NGO sector. The authors call for a concerted effort and collaboration as well as leveraging of the strengths and resources of all partners.

The resources seem to be at the center of the partnerships. Rondinelli & London (2003) explain that the most important incentives are access to resources and well-trained people with relevant skills and knowledge sets. These resources include financial sponsorship, managerial expertise that can increase efficiency and effectiveness, risk-reduction technologies, ability to expedite governmental licensing, and other specific resources that may increase competitive advantages of a given project. The resource motivations are also prominent for the government involvement in CSR partnerships. In fact, the Government has insufficient financial and human resources to independently offer services or accomplish certain projects. In this context, private involvement could provide competition to the existing public services. Besides, private involvement could improve the quality of services offered by the government, speed up the provision of services or project establishment and obtain support from service users.

In the CSR field, among the many forms of partnerships between private sector, public sector, and NGOs the concept of CSR Public Private Partnership (CSR-PPP) gained attention as one of the new operating tools. Some consider this instrument as a revolutionary way of looking (Thauer, 2007) and even a new public governance model (Morgan, 2017). PPP is a mode of cooperation between public and private actors in which they jointly develop products and services and share risks, costs, and resources (Van Ham & Koppenjan, 2001). From the CSR perspective, Public-Private Partnerships are supposed to create CSR norms and standards to be followed by the partners (Thauer, 2007). CSR-PPP projects emerge often as an extension of an established initiative. In some cases, the government is the one who launches Social Responsibility initiatives, then is joined by a corporation. In some other cases a corporation takes the first step by initiating the CSR project, then the government supports the initiatives. In the CSR-PPP, many roles could be played by the actors such as evaluating social and environmental needs, defining CSR strategies, planning CSR interventions, financing the CSR interventions, executing the CSR intervention, and reporting the results of the CSR intervention to the public (Guarini & Nidasio, 2002).

METHOD

This study adopted a qualitative approach and used the In-depth interviewing as a research technique. In-depth interviewing involves conducting intensive individual interviews with a small number of respondents to explore their perspectives on a particular idea, program, or situation (Boyce & Neale, 2006). This kind of interview gives the interviewer the opportunity of freedom to ask for additional, non-planned questions according to the responses of the participants in order to obtain comprehensive, complementary and specific information. A total of ten experts were interviewed. They were identified based on their expertise and affiliations in the CSR’s field. The sample includes three university teachers, four consultants and three corporate managers. The sample size is considered as satisfactory as it meets qualitative research experts’ rules of thumbs considering that the number of participants for a qualitative study should be between 5 to 50 people (Shari, 2012). Face-to-face in-depth interviews were conducted using unstructured interview guides that had open-ended questions. However, during the interviews, the order and the content of the questions were modified and supplemented by new questions to obtain comprehensive, complementary, and specific information. Questions were focused on the extent of CSR in Tunisia, as well as on the best way to implement a CSR framework. The average duration of interviews was thirty-three minutes. All the interviews were recorded and then automatically transcribed.

Inductive content analysis was used to analyze the data following the process of open coding. Based on the analysis of transcript texts, categories were created as soon as they emerge in the discourse and the obtained data were classified and coded into their corresponding categories**.** The content analysis was guided by the research objectives (Silverman, 2019) and was done by two encoders. After a first analysis round, a 78% degree of agreement was found. Sources of disagreements were discussed between the two coders and a second round of analysis of the answers resulted on a final consensus. To answer the research problem of the study, the research objectives were used to direct the presentation of the findings in a clear and understandable way (De Vos & al., 2005).

FINDINGS AND DISCUSSION

During the interviews, all respondents, without exception, started their speeches by insisting on the limited extent of CSR in Tunisia. They also listed the obstacles to its wide implementation.

CSR in Tunisia

The experts were unanimous that CSR in Tunisia is at its beginning. They noticed that the number of Tunisian companies engaged in CSR is still very limited and that the committed companies are undertaking just few symbolic actions. When asked about the obstacles to its wide implementation in the business sector, three main obstacles were mentioned. The first category was linked to the way Tunisian leaders perceive CSR, the second category was related to the difficult socio-economic Tunisian context, while the third category was linked to the lack of an appropriate institutional and legislative framework. Regarding the perception of CSR, some respondents believed that the concept was not familiar and even unknown for many managers. Others stated that CSR was not clear and even misunderstood by companies. In fact, social and environmental responsibility remained relatively an ambiguous notion that some perceived as “just compliance with laws” or only “protecting the natural environment “, while others saw it as “just a participation in other social and cultural activities through sponsoring”. This result is not surprising nor specific for Tunisia. Previous research has demonstrated that the lack of awareness and knowledge (Alotaibi & al, 2019), as well as the lack of clear understanding are among the top barriers of CSR implementation in DC.

The second cited CSR barrier was the country's difficult transitional period. Most of the interviewed experts agreed that CSR was not considered a priority by Tunisian companies because of the many political and socio-economic problems. The companies' corporate economic challenges overrode their social and environmental ones. As one respondent pointed out: "Tunisian leaders are still skeptical about the positive economic benefits of CSR policy in the current context." Many respondents stated that, during their interactions with business leaders, the latter considered CSR as an investment of time and resources. Yet in the current hard economic context, Tunisian companies could not venture out that investment. CSR appeared then to be limited to largest and multinational companies due to the investments required. One respondent even declared that "the voluntary nature of CSR hinders its adoption by some companies, as some leaders are still reluctant to volunteer initiatives." This finding is also consistent with many previous studies, considering that in times of crisis, companies generally re-prioritize their interests and CSR activities decline (Sahinidis and al., 2018). It is difficult for companies to satisfy the demands of all stakeholders. So, they consider as important only the demands of powerful stakeholders (Magrizos & al., 2020). At last, the respondents mentioned several times the lack of an institutional framework as an important obstacle to CSR's implementation in Tunisia. The experts mainly cited the absence of a well-developed legislation/regulation system, the lack of government incentives (except for any environmental action), and the lack of CSR standards and guidelines.

How to promote CSR in Tunisia

When invited to suggest the best approach to promote CSR in Tunisia, the experts raised several ideas. These ideas were categorized into seven “themes” (see table 1).
The first theme was labeled “Popularize CSR”. This action is premised on the idea that CSR is still misunderstood and even unknown by the general public and the business. Indeed, the

lack of awareness and knowledge regarding CSR was highlighted by many authors as a main barrier to CSR's implementation (Alotaibi et al, 2019). According to the interviewees, CSR's popularization may be applied through five complementary mechanisms namely (1) Reinforcing communication about the benefits of CSR values and its contribution to sustainable development (2) Raising business leaders' awareness, (3) Integrating CSR in academic training (for future managers, engineers, accountants …) (4) Identification and dissemination of good CSR practices and (5) Publishing of CSR implementation's guides in business.

As mentioned in the literature review, in the DC's context, especially when the concept is at its beginning phase, there is no consensus about the meaning of the CSR concept. Because of its voluntary aspect, the concept is generally viewed sometimes as an accessory or a secondary activity (Baskin, 2006) and sometimes as only a charitable and philanthropic activity (Stanislavská & al 2020; Kolk & Lenfant, 2010). Then, it is crucial to clarify its meaning, main principles, and potential benefits for the society and the businesses.

The second recommended action was setting up a dialogue and a partnership between the stakeholders. Experts were unanimous that a participatory approach involving all the stakeholders is needed to implement a national CSR strategy. The goal is to reach a consensus about the objectives, the efficient solutions, the roles, and the tools to be used for CSR's implementation. There is a consensus today among managers that firm's success depends on the company's internal and external stakeholders. Specifically, according to stakeholders' theory, CSR is the company's answer to its stakeholders' needs, expectations, and interests (Freeman, 1984). To achieve a long-term balance of the firm's financial objectives, the company must consider the interests of its stakeholders as well as those of society. In this regard, CSR and sustainable development decision-making need new forms of governance based on an increased participation of all stakeholders in the decision-making processes. In practice, these participatory approaches rely on the stakeholders' complementarities and aim to balance their multiple interests. They lead then to common decisions and majority support for the optimal solution to promote CSR within DC.

Table 1
MAJOR EMERGENT THEMES

Themes	Sub-themes	Sub-themes occurrence
Popularize CSR	- Communicating about the benefits of CSR and its contribution to sustainable development - Raising business leaders' awareness - Integrating CSR in academic training - Disseminating good CSR practices - Publishing CSR guidelines for business	6 7 4 6 4
Set up a dialogue & a partnership between the stakeholders	- Promoting a participatory approach - Reaching consensus and recognition about objectives, efficient solutions, and clarification of roles & tools	7 6
Institutionalize CSR	- Recognizing CSR as mainly a voluntary approach - Developing structures - Developing legal rules - Developing standards - Acting on the sources of institutional constraints: coercive (law or regulation) and normative (professional standards and codes of conduct)	7 7 6 5 6
Support and incentive measures and accompaniments	- Offering technical assistance to ensure the companies' accompaniment. - Putting in place specific supporting measures - Facilitating business CSR networking - Identifying and awarding good CSR practices	6 7 4 4

Stimulating demand for Socially Responsible products	- Encouraging responsible funds development - Considering other means of recognition such as certification by institutions or a national prize awarded by an independent jury - Calling for more involvement of the civil society	4 6 6
Encouraging responsible investment	- Encouraging responsible investment - Fostering the emergence of social and environmental ratings - Considering non-financial dimensions in the granting of certain bank loans	5 5 3
Developing and promoting CSR communication	- Encouraging companies to communicate regularly about their social performance - Establishing reporting standards - Establishing a national system of verification (ideally by a third party) - Developing a CSR label - Creating an annual CSR award	6 3 3 5 4

More concretely, this form of governance must involve several stakeholders: private organizations such as companies, associations, and universities as well as public organizations such as local authorities, ministries, and international organizations. It could be implemented by the mean of extremely diverse processes such as negotiations, mediation, consultative groups, focus groups, citizens' panels, conferences, multi-stakeholder workshops, expert/decision-maker interfaces, and voluntary agreements. The third suggested action getting unanimous support from all the experts is “Institutionalizing CSR”. The experts argued that CSR is mainly a voluntary approach. Therefore, it should not be imposed solely by the government through a regulatory framework. The institutionalization of CSR consists rather in developing structures, legal rules, and standards that provide a framework for business actions. Companies should comply with their environment's rules, standards, and values, under the pressure of two sources of institutional constraints: coercive (law or regulation) and normative (professional standards and codes of conduct).

This theme is in line with the CSR literature that highlighted the significant role institutional influences could play in shaping CSR (e.g., Aguinis & Glavas, 2012; Witt & Miska, 2019). This research stream draws on Institutional Theory (DiMaggio & Powell 1983) and focuses on the conditions under which companies are likely to behave socially responsibly (Campbell, 2007). In this regard, CSR is considered as an expression of institutional conformity of firms (Witt & Miska, 2019). The key institutions in the CSR field include governments and a variety of organizations such as CSR reporting organizations, and accounting standards boards. They also encompass frameworks of rules, prescriptive actions; governance structures; social arrangements, sets of norms, and conventions. These institutions are of two kinds: formal and informal (Witt & Miska, 2019). Formal institutions are usually codified in written forms (such as laws). By contrast, informal institutions generally represent unwritten norms and standards, such as professional norms of appropriate conduct. CSR is an expression of conformity with legal (formal) and social (informal) norms. Non-conformity is usually punished through the legal system or the social mechanisms (boycotts, word of mouth, reputation loss). These sanctions could become very costly for firms. Matten & Moon (2008) draw an interesting parallel with market rules. Following this parallel, we suggest involving stakeholders in formulating CSR requirements similarly to market rules in coordinated market economies. At the same time, individual corporations should be encouraged to articulate their versions of societal responsibilities, similarly to the framework of liberal market economies.

The fourth action is putting in place supporting and accompaniment measures and incentives. According to the experts, these include (1) resource mobilization for technical assistance to accompany companies in the CSR field, and (2) specific support measures that concern the facilitation of business CSR network, and the identification and awards for good CSR practices. Apart from the CSR advantages at the firm's level, recent literature has highlighted other significant benefits at the macro-level such as contributing significantly to the nation's economic growth and social well-being (Skare & Golja, 2014). However, the Government legislative approach to implement CSR may hamper the long-term efficacy of CSR initiatives. CSR initiatives must instead be coupled with economic conditions to ensure long-term efficiency (Radhakrishnan & al, 2014).

In DC, the Governments have to play a significant role in promoting CSR by creating incentives focusing on long-term sustainability, creating a win-win situation for corporations, subsidies and tax incentives, and CSR reporting standards (Kudłak et al., 2018). The government actions should not be limited to the development of an appropriate regulatory system. They must also extend to mobilizing financial tools to provide monetary incentives as well as informational tools to provide specific information about the CSR benefits. Government actions need furthermore to include implementation guidelines, as well as promotional tools to encourage firms to adopt CSR principles. These incentives can stimulate many firms to achieve the desired corporate behavior (Ryznar & Woody, 2015). The fifth action is to stimulate demand and create a market for socially responsible products and services. The experts have reached a consensus that stimulating the demand for socially responsible products and services is a prerequisite for a large-scale CSR implementation. As for the measures to be taken, the experts suggested that we should (1) encourage the inclusion in the regulation of public procurement of an advantage in favor of responsible companies (2) consider other means of recognition like certification by institutions or a national prize awarded by an independent jury (3) increase the involvement of the civil society to raise the demand and pressure through organizations whose objectives are shaped by CSR including organizations of defense of human rights, child rights, equality of opportunity, consumer etc.
Indeed, in a competitive economy, the firm’s primary goal is to make profits. Therefore, it would not be surprising if companies refused to adopt CSR if it hinders their financial growth. Business goals should focus on producing materials and services that meet society’s needs while also making a profit (Carroll, 1991). Fortunately, recent CSR literature shows that the relationship between competition and the likelihood of CSR engagement is linear and positive (Dupire & M’Zali, 2018; Fernandez-Kranz & Santalo, 2010; Flammer, 2012). By stimulating the demand for socially and environmentally responsible products, the market forces will increasingly put pressure on companies to act responsibly. Consumers are then an important potential driver of attention to CSR for many companies (Smith, 2009). The CSR will be a firm’s triple bottom line tool, which could exclude corporate actions that exclusively follow the logic of charity.

The sixth recommended action is to encourage responsible investment. Socially responsible investment (SRI) can take several forms and concerns the application of sustainable development principles to financial investments. It mainly consists of integrating extra-financial criteria (environmental, social, ethical, and governance) into investment decisions and portfolio management. SRI makes it possible to identify in a better way high-performing companies over the medium and the long term. The experts emphasized three actions in this field: firstly, encouraging institutional investors to engage in the most responsible investment; secondly fostering the emergence and dissemination of social and environmental ratings, and thirdly considering non-financial dimensions in the granting of certain bank credits.

This suggestion is in line with the recent literature. SRI is a strategy used by investors that seek to combine both financial return and social good (Palma-Ruiz & al., 2020). It considers the firms’ corporate governance system as well as the environmental, social, and ethical impacts before investment decisions (Cooper & Weber, 2020; Daugaard, 2020). Investors seek in this perspective to align their investments with specific moral values or codes of conduct (Nath, 2019). They invest in companies that, at least, do not undertake social and environmentally irresponsible and unethical actions.

Nowadays, SRI and CSR are two important sustainable development tools. Their contribution to sustainable development is more effective when the two concepts are in a reciprocal and permanent interaction. Both approaches are part of financial and societal performance measurement: CSR has generated reporting and rating tools that can accelerate SRI's promotion; and SRI will encourage companies practicing societal responsibility to further professionalize these tools, particularly in a logic of value creation. Interest in SRI has grown significantly over the past two decades due to the involvement of companies adopting CSR activities (Cooper & Weber, 2020; Daugaard 2020; Leins, 2020), especially within the financial market (Adam & Shavit, 2008; Hartzmark & Sussan 2019). Adam & Shavit (2008) showed that when all firms are publicly ranked according to SRI index parameters, such indices can create a market incentive for increased investment by firms in improving their performance in social responsibility. The seventh and last recommended action is to encourage CSR communication. CSR communication is indeed key to any CSR approach. It can inform stakeholders, promote good practices in this area, change mentalities and behaviors and foster the implementation of benchmarking among the committed companies. In this respect, the experts suggested to (1) encourage companies to communicate regularly about their social performance (mainly via annual reports) ; (2) establish reporting standards to build a more integrated reporting scheme; (3) establish a national system of verification (ideally by a third party) to ensure the quality and reliability of the information disseminated by companies; and (4) create an annual CSR award to the leading company in the CSR field; which would motivate businesses and stimulate good practices.

This theme is linked to the fifth action of stimulating demand and creating a market for socially responsible products. Increasing CSR stakeholders' awareness and knowledge will systematically increase the demand for useful information on corporate sustainability. Of course, companies should avoid making their CSR communication simply a greenwash marketing campaign. They should instead give stakeholders a more sincere and valuable communication. An effective CSR communication will not just bring attention to a company's CSR achievements but also enhance consumers' engagement vis-à-vis the firm, its brands, and its products in an authentic way. Such communication could be a powerful sales tool (Fresnada, 2015) and Public Relations tool (Harludi, 2018).

CONCLUSION

Born in the North countries, notably "Anglo-Saxon" ones, CSR is still an emerging concept in the DC, yet it could be an effective lever for sustainable development. In line with several previous studies, this work has shown that in the Tunisian context two main factors hinder the dissemination of CSR. On one hand, it is a notion that is still poorly understood by a large majority of business leaders and even less by the general public. On the other hand, the State is slow to put in place an institutional framework conducive to CSR. Such a framework could lead to the effective development of a CSR culture as well as socially and environmentally responsible businesses practices. Consequently, the popularization of the concept, the development of an institutional framework and in particular the sensitization of all stakeholders to the importance of consultation and cooperation, are the main and urgent actions to promote CSR in Tunisia. This study contributes to the dearth of CSR literature by suggesting a roadmap for the promotion of CSR in a developing country. Yet, the present research suffers from a major limitation which resides in the fact that the proposed solutions remain specific to Tunisia and cannot be systematically generalized to all DC. As for the future research directions, several avenues should be explored. As an indication and without limitation, it is essential to study the obstacles that hamper the adoption of CSR principles by the stakeholders, the best mechanisms for stakeholders' involvement as well as the areas that could be the subject of PPP projects. Finally, notwithstanding the several common points between the DC and assuming that each country represents a distinct case, this research should be replicated in several DC to uncover the specificities of each country in the development of a CSR agenda.

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