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Corporate Social Responsibility learning in a highly turbulent national context: some evidence from the post-2011 Tunisia

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Abstract

This paper explores the link between changes in the socio-political context of Tunisia after 2011 and CSR learning. The findings are based upon an in-depth empirical study of 28 CSR actors (big companies, supporting structures, experts, associations and civil society representatives). It appears that companies' adaptation to the new context took the form of a double-loop, constructivist CSR learning. The transformation from informal practices to more explicit forms of management and the change in the weight attributed to various CSR components (environmental, social and governance) are the main features of this adaptation. These developments are the result of individual, group and organizational learning, driven by institutional entrepreneurs.

Key words: Corporate social responsibility, learning process, institutional entrepreneurship, transition, Tunisia¹.

Résumé

Cette étude explore le lien entre changements socio-politiques et apprentissage de la RSE en Tunisie après 2011. Les résultats reposent sur une étude de terrain menée auprès de 28 acteurs de la RSE (grandes entreprises, structures d'appui, experts, associations et représentants de la société civile). Il apparaît que l'adaptation des entreprises au niveau contexte a pris la forme d'un apprentissage constructiviste en double-boucle de la RSE. L'évolution des pratiques informelles vers des formes de gestion plus explicites ainsi que le changement dans le poids attribué à ses différentes composantes (environnementale, sociale et de gouvernance) sont les principales caractéristiques de cette adaptation. Ces développements résultent d'un apprentissage à plusieurs niveaux (individuel, de groupe et organisationnel) conduit par des entrepreneurs institutionnels.

Mots – clés : Responsabilité sociale des entreprises, apprentissage, entrepreneuriat institutionnel, transition, Tunisie

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Introduction

Currently, there is a considerable body of literature dealing with political, strategic and operational aspects of CSR (see Crane et al., 2008 for a comprehensive review). However, there is a significant gap in understanding the role of CSR learning, especially in highly turbulent contexts. As pointed by March (1991), learning consists both in exploiting existing ideas and opportunities and in exploring new ones to be successful in changing environments. Refining of existing practices is also known as single-loop learning while more drastic changes concerning organizational norms, values and behavior constitute double-loop learning (Argyris and Schön, 1996).

One of the peculiarities of developing countries' context is that economic, political, social, environmental, industrial, or health-related crises often have the effect of catalyzing CSR responses and could be seen as one of the internal drivers of CSR (Visser, 2008). They show the limits of existing institutions and underline the importance of implementing change. The aim of our paper is to contribute to this specific body of literature by focusing on the CSR learning process in Tunisia, a country that is undergoing substantial change. Indeed, following the historical events of December 2010 and January 2011, Tunisia has become the centre of a wave of political, social and economic transition in the Arab world. Transition constitutes an occasion to establish reforms and adopt new practices that are more appropriate to societal claims and expectations. CSR could be part of this movement.

We define CSR learning as a process of creating, retaining and transferring knowledge about the formal and informal ways in which businesses make a contribution to improve the governance, social, ethical, labor and environmental conditions. The central research question is then to analyze to what extent and how the CSR practices evolved to face the new conditions stemming from the change not only in the economic, but also - and especially - in the institutional environment since 2011. We build on 28 exploratory interviews with local representatives of big companies, supporting structures, experts, associations and civil society. Our intent is not to offer a typology of CSR strategies in Tunisia (this has been done in another work) but to delve further into one of the emerging topics of our field study, namely the triggers of CSR learning before and after the 2011 revolution. Dealing with our central research question supposes to identify who are the actors involved in learning, how this process operates and what are the obstacles (if any) to its diffusion at a larger scale. The analysis begins by defining the main concepts used in the research, which originate from the

neo-institutional perspective of organisations (section 1). Then the methodology of a qualitative study conducted in Tunisia is specified (section 2). The next two sections present the main results of the field study (section 3) and put them into perspective (section 4). Section 5 concludes.

The findings suggest that CSR learning in Tunisia is largely determined by international donor funding both before and after revolution. However, in the post-revolutionary context, there is more interaction between the learner and the environment. This context seems to favor double loop learning (in the sens of Argyris and Schön, 1996) by changing perceptions and not just learning in a single loop to simply adjust the reality to maintain the status quo, which was the case before 2011.

1. CSR learning: a multi-theoretical perspective and multiple levels of analysis

According to Berthoin Antal and Sobczak (2014), CSR could be seen as “an embedded intra- and inter-organisational learning process that requires multilevel analysis”. In the same vein, Frynas and Yamahaki (2016) outline the need for multi-theory studies and multiple levels of analysis in CSR research. In this paper, we argue that the understanding of CSR learning drivers and process is enhanced by looking at the subject through a multi-theoretical perspective and different levels. Thus, the theory of institutional entrepreneurship is used to examine the drivers of CSR learning at the individual level. The theory of organizational learning helps us to identify forms of learning CSR. An institutional point of view from analytical study of literature in CSR in developing countries (Jamali and Karam, 2018) completes our analysis of drivers and forms of CSR learning in the Tunisian context.

CSR learning in a turbulent context: the role of institutional entrepreneurs- individual agents

The demand for institutional change to deal with economic, ecological and social crises is increasing among organisation members and citizens all over the world (Battilana et al. 2009). The actors who initiated change and who contributed to transform existing institutions have been called institutional entrepreneurs by DiMaggio, who introduced this notion in 1988. These individual agents create, initiate, or disrupt institutions (Lawrence et al., 2011). Prominent institutional entrepreneurs leverage resources to “break with the rules and practices associated with the dominant institutional logics and practices” (Battilana, 2006:657), and can manage conflicting institutional logics to change the status quo (Smith et al., 2012).

This can apply itself to management, governance and CSR practices. Thus, a business managing director who did not give any importance to management of human resources (HR) in his company and who, one day, decides to define a HR policy and to implement processes that allow measuring the social atmosphere and employee satisfaction could be defined as an institutional entrepreneur. An institutional entrepreneur is an actor of change who launches project of change, which is not aligned with the dominant institutionalised model of organisation. His or her success is due to several reasons: he or she can mobilize sufficient resources, he or she can theorize and explain, to justify its approach, he or she is well inserted in different networks and has the ability to enrol dominant actors in the studied field. In the literature related to CSR, this analytical frame has been used to explain the linking of CSR and sustainable development on a global scale during the past 20 years (Capron and Quairel, 2013).

CSR learning from the lens of the theory of organizational learning

Studies in the field of organizational learning tend principally to analyze learning as *process* rather than as a result. According to Cramer (2005), a basic concern in the research is the question of when one can speak of organizational learning. A part of authors recognizes all forms of learning as organizational learning, while another part includes only those styles of learning that lead to the assimilation of *new* knowledge, and so to a regeneration of the organization. As Cramer (2005), we consider the second view more appropriate to investigating change processes that drive to corporate social responsibility. In this context the evolutionary model designed by Argyris and Schön (1996) is particularly relevant. This is because embracing the principles of corporate social responsibility is not a question of ‘single-loop’ learning within a firm’s existing practice, policy principles and standards. Somewhat, the adoption of corporate social responsibility requires what Argyris and Schön call a ‘double-loop’ form of learning, i.e. a critical reflection on the fundamental values, policy principles and operational procedures (Cramer, 2005). Double-loop learning is associated with radical changes, which might involve a major change in a strategic direction. Single-loop or first-order learning is linked to incremental change, where an organization tries out new methods and tactics and attempts to get rapid feedback on their consequences in order to be able to make continuous adjustments and adaptations. It is a form of practical learning that changes strategies for action or the assumptions underlying those strategies in ways that leave the values of a theory of action unchanged. In contrast, double-loop or second-order

learning results in a change in the fundamental values of theory in use, as well as in its strategies and assumptions.

Merkens et al. (2001) delineate the triggers for organizational learning both in the context of “structuralist learning” and “constructionist learning”. Structuralist learning can be thought of as learning that is the result of one-way communication and content fixed outside companies; whereas, constructionist learning is the result of interaction between the learner and the environment. Listed below are some examples of these two types of triggers. Structuralist learning could be generated by foreign direct investment, privatization of companies, and the use of new technologies. Constructivist learning is triggered by the top management’s need for legitimacy (managers have to prove both visibly and symbolically that they can run their companies under the new conditions), social embeddedness (prolonged, radical and rapid change promotes the development of behavior that can be combined with both tradition and new context), culture clash (experienced foreign managers brought to the top echelons of the decision making structures try to preserve at least some elements of the previous corporate identity), a well-educated work force (attracts foreign investment and new technologies).

The relationship between the learning of individuals and that of the organization as a whole (Argyris and Schön, 1996) is another issue addressed in the literature on organizational learning. We consider that the group level must be highlighted like a separate, intra-organisational level in the learning process. As noted by Battilana et al. (2009), it is difficult for an individual within an organisation to implement divergent change without support. Mobilizing allies and building alliances and cooperation at group level is an important challenge in diffusing new frames which could potentially break organisational routines. In the same line of thinking, Crossan et al. (1999) underline the importance of group level of learning and its links with individual and organisational levels. Their 4I framework considers that the learning is composed of 4 processes: intuiting, interpreting, integrating and institutionalizing. The first occurs at the individual level, the second at the individual and group levels, the third at the group level only, whereas institutionalisation concerns the organisational level. These learning processes are dynamic and consist of many feedback loops (chart 1).

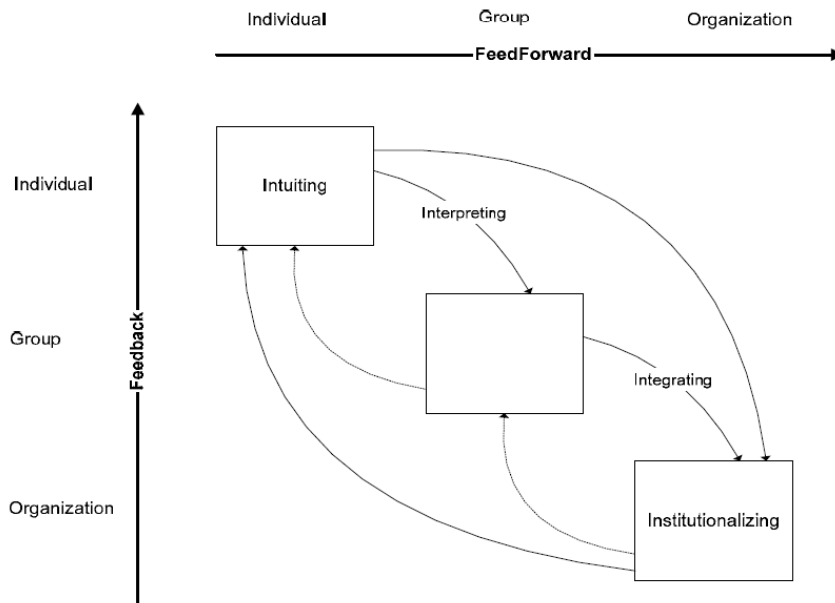


Chart 1. "Four I framework" of learning according to Crossan et al. (1999)

Institutional drivers of CSR learning in developing countries

Through an analytical study of literature on CSR in developing countries, Jamali and Karam (2018) identified the main features of this literature that are linked with the conception and representation of CSR. From an institutional point of view, the authors find that the CSR antecedents in developing countries could be listed in five categories: (1) the geopolitical landscape of the nation including the role of national and international organisations of civil society and the influence of international standards such as Global Compact; (2) the political system and governance, the financial system, the economy and the firms' operational environment, (3) the national levels of economic development, the opening of the economy to international investments and the (un) availability of an enabling business environment; (4) the cultural system on CSR interpretations and the influence of specific societal values and customs, including religion; (5) the local ecosystem.

What is the impact of the post-2011 Tunisian institutional context on learning about CSR?
 What are the determinants of this impact and what forms of learning flow from it?

2. Methodology and research design

In order to better understand the logic of spreading and learning of CSR in the Tunisian context, we have opted for theoretical sampling (Eisenhardt, 1989). Thus, our empirical study does not focus in any way on the representativeness of the sample or the generalizable characteristic of the elements collected. Its aim is to provide qualitative elements in order to understand the way CSR was learned in the Tunisian context. We therefore turned ourselves towards the diversified collection of data.

We started with an in-depth investigation of the context of CSR in Tunisia, which allowed us to identify the different categories of actors who have been involved, mainly since 2011. Those were first companies, surrounded by supporting structures and experts, associations and the civil society. We managed to conduct 28 interviews with these different actors between February and April 2015 (see appendix, tables 1.1 and 1.2).

The pool of interviewees is composed of 13 companies (10 private-owned and 3 state-owned), 11 supporting structures and experts and 4 association and civil society representatives. State-owned enterprises operate in leading economic sectors such as energy, water and transport. As for private companies, they belong to the industrial or the service sector. They are composed of enterprises with Tunisian capital and foreign subsidiaries operating in Tunisia. It is important to note that 5 companies (public or private) out of 13 participated in one of the three pilot phases of the ISO 26000 program in Tunisia between 2011 and 2014. People interviewed include CSR senior executives, human resources managers or top managers of the companies.

The semi-directive interviews lasted one or two hours each. They were recorded, transcribed and coded. The data were then analysed using Nvivo software of qualitative analysis. We coded the interviews according to a grid based on our interview guide and theoretical frame. This grid consists of 7 main topics (called “nodes” in Nvivo): social profile of the actor who triggered the learning of CSR, actor in charge of implementation, CSR determinants, process, level, characteristics of the field, obstacles. Each main node is composed of sub-nodes. After coding, we established “cross-matrixes” between nodes and sample characteristics which allow analysing the CSR learning antecedents, process and level of learning, as well as obstacles noticed by different actors to have CSR move forward in Tunisia.

3. Results : antecedents, process and obstacles of CSR learning

3.1. Antecedent of CSR in Tunisia

The interview data put forward two main components of CSR known and applied by some Tunisian businesses before the revolution. The first field has to do with the environment, which could be explained by the existence of international funding programs that are oriented towards this dimension. The process of CSR implementation was set by programs, and it was similar for all businesses. The local population did not take an active part in the resolution of environmental problems (“the residents who live near the centre of waste treatment and disposal in Jradou (...) did not say anything before the revolution”, E 15). The second field concerns societal actions funded by some businesses but eventually confiscated by political authorities. According to the interviewee E 5’s story: *« The (telephone) operator carries in his DNA this side that brings people together and breaks the chains. At first, it was perceived this way. Afterwards, we were very politicised by cultural and civic initiatives. We accompanied them. It wasn’t by our actions, but we helped a lot. We took care of all the regional festivals which objective was regional development. In fact, this was our own CSR ... »* or even interviewee E 3: *« We have financially supported the female potters of Sejnène before the revolution but of course this freedom of business action was always controlled by the State. We couldn’t implement societal actions without local communities getting something for themselves »*. This authoritarian manner to trigger CSR learning has had perverse effects. With the lack of trust, predictability and transparency in the business environment, awareness campaigns and many supporting programs have succeeded in creating over mediatisation and the distrust of citizens towards business actions for sustainable development (Spence et al. 2011).

3.2. Stages of CSR learning

The 2011 revolution and the ISO 26000 deployment program (2011-2014) in Tunisia have highly contributed to break with top-down institutionalized learning. Our interview analysis of approaches in the light of the institutional entrepreneurship (Battilana and al. 2009) and organisational learning (Crossan et al., 1999) leads us to identify the following stages in the recent learning of CSR in Tunisia.

1)°Creating a vision for divergent change

According to Battilana et al. (2009), this stage consists of boosting a change trajectory through different types of framing such as: explicitly showing the failure of existing organization or on a broader field; show a promoted project as superior to a previous arrangement and legitimate it to stakeholders; provide compelling reasons to support the new

vision being promoted. Some recent studies have shown that divergent changes have been initiated by high status organisations (Greenwood and Suddaby, 2006).

The interviews highlight the strong impact of the revolution context on the way business leaders apprehend their new responsibilities and adapt the company activities to a new context. Indeed, some of them faced the risk of stopping production and the continuity of their supply chain. For a great majority of interviewed business leaders, social peace has become a major stake for the proper functioning of business. The launch of ISO 26000 program has given an extra boost to this awareness. The program has allowed to train 16 national experts and to involve 13 public and private organisations five of which belong to our panel. The boosting stakeholder was the Tunisian organisation of standardisation INNORPI in partnership with ISO. The high status of these organisations influenced stakeholders' perception of CSR and their access to needed resources to commit to institutional entrepreneurship. Moreover, some interviewees underlined that their company mobilized middle managers in order to enable their company to participate to the program, as specified by interviewee E 2: *« A trade union executive was very interested by the proposition of INNORPI and suggested to the chief executive of the bank that our bank join the other businesses in the pilot program »*. Thus, the executives of the pilot companies received an ISO provided training and were accompanied by an expert. They were therefore in a position to act as institutional entrepreneurs to launch CSR learning in their company. Indeed, as Battilana et al. (2009) stated, organizations' and individuals' social positions influence actors' likelihood of engaging in institutional entrepreneurship not only independently, but also jointly, through interaction.

2°) Development of a vision via different discourses

The implementation of « rhetorical strategies » (Suddaby and Greenwood, 2005) is crucial to “connect” institutional entrepreneurs to other actors that could join this change project. It is an important way to legitimize the project. Several “narrative styles” can be used in connection to the business or historical context (Battilana et al., 2009). The attention given by the media and various societal stakeholders to topics as resource availability, pollution or diversity could be used in a timely manner to serve the intention of these entrepreneurs.

According to interviewee E 6's feedback: *« it is important to show that there are things that work as success stories; things that show that there has been change since the beginning, and*

that it has a social or environmental impact. This is a part of the awareness raising work and education we are trying to implement with staff internally but also externally". In most companies that were interviewed, the drafting of codes and other soft-law devices is part of the elaboration of this rhetoric of change.

3°) Mobilisation of allies

Anchoring CSR in the organization also needs a constituency that stimulates the implementation process. The appointment of a few key people having for objective to explain what CSR is and implementing it in everyday activities of the organisation can be a great motivation for other employees of the company to join in. It might be worth designating them among the "middle managers" because, as Drumwright (2014, p.98) notes they "often have more credibility than senior leaders because they do not typically have a reputation for championing a "change program du jour" and they usually operate units, which gives them the opportunity to demonstrate the power of CSR behaviors". If these people do not understand the importance of CSR, then even the most motivated employees will struggle to do CSR actions (Cramer, 2005).

Pilot businesses of the Tunisian ISO 26000 program have well understood these stakes. Their representatives told us that their main objective was to educate a maximum of staff in the organisation through training sessions and seminars. In all businesses, top managers are indeed those who are in charge of implementing the CSR strategy, sometimes without the support of other colleagues. In some cases, this had causes some problems because the people designated as in charge of CSR were given other tasks that were more urgent during times of crisis. As illustrated by speaker E11: *"Our company is currently facing a budgetary imbalance (...) We have a safety and health committee at work but it is not performing all its duties yet because its members (...) do not have the authority to do their work properly. They basically have their positions and were appointed to serve on the committee"*. Confronted with multidimensional changes, both inside and outside their company which took up a substantial part of their cognitive and time resources, the staff in charge of CSR can hardly consider this issue as a priority.

4°) Interaction with external stakeholders

The role of external stakeholders is not limited to the training of chief executives who could implement new practices in their company. Other stakeholders can engage in a dialog with those companies and participate in the defining of their corporate responsibility through « learning in action-based networks » (Clarke and Roome, 1999). In developed countries, the latter could be achieved through: regular meetings at which companies CEO could learn from each other; community advisory panels; corporate volunteering or more informal interactions with other external stakeholders (Schaltegger et al. 2014). Through such learning processes, leaps in corporate social responsibility could be initiated that individual companies would probably not have triggered so easily of their own accord (Cramer, 2009).

Social troubles have imposed social and community management to Tunisian businesses and turned their CSR actions towards the social and societal element. Thus, several businesses were forced to recognize the legitimate demands of their employees who have fully become stakeholders, and had to implement an election of staff representatives, a platform for social dialogue, salary raises and new premiums. Some businesses even negotiated insurance contracts for their employees. For other institutions, especially the public ones, the revolution has encouraged the commitment of communities in the implementation of a communication policy on their actions and a new transparency on criteria to promote managers and employees. Therefore, the public company E 11 states: « *Still in this way, we have made an outreach of the internal systems used intended for NGOs and all the stakeholders with whom we had transactions on a regional scale. For example, we have a water treatment station in the south, and we called for all the stakeholders to keep them up to date with the project and its impact on the environmental and economic scale etc. and we make a collective decision when it comes to the realisation of the project* ». This has never existed before 2011. Other businesses insist on the necessity to move away from the government and local communities. Interviewee E 5 attests that: “*Yes, we asked ourselves how we should proceed with this operation of food parcel donations to the poor. Through what circuit? So we decided to go with the Red Crescent to carry it out. Our chief executive wanted us to avoid going through mayors, the representatives of municipalities, and everything that is political so that our action remains independent from political interference*”.

5°) *Integration and institutionalisation*

Integration consists in redesigning the value-creation activities and the business model by incorporating CSR into routine business operations (Schaltegger et al., 2014) and in

harmonising at all organizational levels what once were separate sets of actions carried out at operational level (Cramer, 2005). At a more advanced stage, integration leads to institutionalisation, in other words, to the creation of organisational routines. According to Crossan, et al. (1995, p. 347), institutionalisation is the process through which the learning that has occurred by individuals and groups “is embedded in the design of the systems, structures, and procedures of the organisation”, including in the measurement of the environmental, social and economic impact of a company’s management practices.

The integration phase of learning in our panel is variable depending on the businesses. Pilot businesses of the ISO 26 000 program focused on seven central questions (governance of the organisation, Human Rights, relations and work conditions, environment, good business practices, consumer related questions, societal commitment) to structure their CSR procedure. For most businesses, a vision had been created through the drafting of codes and the establishment of an action plan, but the degrees of integration remain uneven from one business to another. Thus, if company E 7 declares that it is better apprehending its relationships with stakeholders and is valorising their relationships, company E 2 is at the beginning of the formalisation procedure. As for state-owned businesses, they are still at the stage of drafting charter, its spread still depending on the validation of the executive committee. Beyond this standardizing approach adopted by pilot businesses, those who didn’t take part in the ISO 26000 program and namely subsidiaries of foreign businesses seem to apprehend CSR in a strategic manner and have besides defined their visions according to the core of their business. In those companies, the integration stage seems more advanced. That is why company E 1 declares to have a proven HR approach, centred on the development of talents, career and management skills, for which they were rewarded as one of the best HR equipped businesses by an international association. Company E 10 also indicated to us that they were selected as best employer in Tunisia by a multinational company which establishes rankings in this domain. The company E 3 has formalised its policy by creating a code and a post of ethics officer. In addition to this, they set up an on-going communication system and integrated behavioural and ethical aspects in staff assessment.

All in all, our qualitative study shows that experts as well as managers of foreign businesses implanted in Tunisia seem to better apprehend the CSR concept. The latter underline the importance of linking CSR procedure to strategy and management of a business in a context of transition. Such a procedure must be part of the frame of a global performance approach

which enables the business to control the impact of its activities on the internal and external stakeholders to reach with a total quality objective or to arbitrate the different stakeholders' expectations.

3.3.Obstacles to CSR learning

Even if the revolution encouraged businesses to learn social and societal actions, the post-revolutionary context was sometimes a handicap in CSR learning in State-owned pilot businesses of the ISO 26000 program. Interviewee E 9 specified that *« freedom of expression and the weight of the trade union were an obstacle to positive evolution and unfortunately it is the case of all public organisations in Tunisia »*. She adds: *« Broadly speaking, the administration has weakened. Before the revolution, the State was good at following up on businesses through compliance. There were more audits carried out. Currently, the State-owned Tunisian organisations are facing great difficulties. There have been many abuses, which created several forms of corruption. So, to restore things, the company and administration need to regain the employees' trust since they mistrust everything »*. Besides, following the revolution, public companies were confronted with a strong instability from top management. Some had three CEOs in three years. On the other hand, the resistance to change on the part of the management team and the lack of autonomy in the decision-making of the staff engaged in the ISO 26000 project impedes progress in learning about CSR in these companies. This explains why State-owned pilot businesses of ISO 26000 have stayed at a group, not at organisational learning level. Nearly all of them have written a CSR code but are struggling to have it approved, spread and to initiate concrete actions.

The weakness of the State has also been an obstacle for private businesses especially when it comes to the problem of waste management. *« Hazardous waste management is of the State's responsibility and it hasn't been upheld at all »* criticizes Interviewee E 8. Expert O 2 adds: *« a business can buy a dumpster but it cannot create a landfill site »*.

4. Discussion of the results

The aim of this section is to put into perspective the findings of our research related to antecedents of CSR learning in Tunisia, the new momentum initiated by 2011 upheavals, and the characterisation of the CSR learning types.

Our results confirm the analytical frame of Jamali and Karam (2018) about CSR antecedents in developing countries. Thus, in Tunisia, CSR learning depends strongly on international funding both before and after the 2011 revolution. The International donors play the role of institutional entrepreneurs by boosting divergent change compared to the institutionalized model. However, if, before the revolution, the funds went through the state only and were exclusively oriented towards learning about the environmental dimension of CSR, since 2011, the recipients of international funds have diversified and the social and governance dimensions are increasingly taken into account in CSR learning. The funds of donors are important because they bring financial resources, know-how, expertise and political attention (Easterly, 2007), which could otherwise be neglected by local contractors (Browne, 2006). However, Fayaz et al. (2017) show that international initiatives that promote CSR in developing countries can be short term given the international aid policy. This can impact the achieved results and lead to a halt in learning. Our results are in tune with those of Gherib (2011) and Turki (2014) who also find that the societal answer brought to the businesses before the revolution was limited to ecological actions required by the public authorities to polluting businesses. The Tunisian State had, because of its international image, created many structures for the environment but that never functioned effectively.

In addition, another change brought about by the revolution concerns the possibility now for individual actors and / or organisations other than the State to initiate changes related to CSR learning and to put it forward. Thus, some companies do not hesitate to communicate about their corporate citizenship strategy and to undertake actions related to CSR learning in the different areas (social, environmental, ethics and governance ...).

Further, our results show the existence of individual actors (ranging from a simple employee, to the manager or executive) at the origin of the initiation of a dynamic of CSR learning in their company after 2011. The post-revolutionary context therefore seems to favour institutional entrepreneurship around CSR learning.

It should be emphasized, however, that this dynamic is not the result of revolution alone. Indeed, the coincidence between this historic event and the launch of ISO 26000 program (2011-2014) has fostered this institutional entrepreneurship around the CSR learning in Tunisia. International standards like ISO 26000, Global Compact, seem playing an important role in learning about CSR in Tunisia. Some companies go so far as to make a normative watch. So, the coupling between the revolution and the implementation program of the ISO

26000 standard since 2011 has led to a large spread of the CSR concept with several actors. However, a few experts and businesses we have met shared their worries about the continuity of this momentum after the end of the program. We could nevertheless hope some continuity thanks to the efforts and involvement of associations and civil society who have become effective actors since the revolution. Indeed, the first environmental demonstrations against waste landfills, especially of hazardous waste, in Tunisia took place in the context of transition. Before the revolution, the presence of a powerful State protected the actions of big businesses, especially public ones, which did not feel the need to communicate about the new installations with the residents. This has changed since the revolution; businesses felt the obligation to develop a communication strategy and to involve stakeholders in the implementation of big projects.

The above developments allow us to draw the following conclusions regarding the types of CSR learning in Tunisia. First, prior to the revolution there was single-loop learning within the meaning of Argyris and Schon (1996) and a structuralist learning according to Merkens et al. (2001). Thus, in Tunisia, knowledge on technical means and procedures contained in different programs led by the State or by foreign contractors were implemented without systematic critical reflection on the existing values and principles applied in the company. Socio-political transformations since 2011 were more encouraging towards double loop (Argyris and Schon, 1996) and constructivist learning (Merkens et al., 2001). These types of learning require challenging the standards in place and a restructuration of the general frame of reference. It is useful in more ambiguous contexts and has for objective, in a long-term perspective, the development of new skills to modify the reference frames that were usually used. According to the qualitative data collected, companies are starting to consider their activities in a new way, more compatible with the fundamental principles behind CSR. This behavior is the only one that could be qualified as an authentic CSR learning (Cramer, 2005).

The second element linked to CSR learning that stood out in our analysis is about the stage of CSR deployment. In foreign businesses, the level of learning has reached an organisational threshold whereas it remained at group level for businesses that led the ISO 26000 program. This difference is however not synonym of failure for Tunisian companies. It shows the evolutionary and progressive character of the appropriation of different dimensions of CSR. As Valente and Crane (2010, p.319) put it: “Successful managers are persistent and creative in helping stakeholders visualize how new approaches to business will better achieve their

objectives compared with traditional approaches. More importantly, however, firms are advised to seed multiple small-scale changes and to create island of innovation rather than going straight for direct institutional change”.

5. Conclusion

This paper aims to explore the link between changes in the socio-political context of Tunisia after 2011 and CSR learning. The findings are based upon an in-depth empirical study consisting in 28 semi-structured interviews conducted with companies and other actors. It appears that companies’ adaptation to the new context took the form of a double-loop, constructivist learning. The transformation from informal practices to more explicit forms of management and the change in the weight attributed to various CSR components (environmental, social and governance) are the main features of this adaptation. These developments are the result of individual, group and organisational learning, driven by institutional entrepreneurs. By proposing a vision of corporate responsibility as a vector of social peace or by clearly undertaking societal actions previously captured by the dictatorial regime, some business leaders have engaged in a withdrawal from existing practices. The mobilization of allies within or outside the organisation – an essential step in the extension of CSR learning – is favored by the post-revolutionary context which leaves more room for individual initiative. However, it is noted that the most advanced phases of learning (integration and institutionalization) are conditioned by the availability of financial resources and the restoration of confidence in governance structures in the country, which are difficult to get in a context of transitional crisis.

The originality of our study lies in the fact that it does not focus on CSR learning in a stabilized context but in one that is highly turbulent of political and social upheavals. This context questions the previous compromises related to the role of companies in society and potentially opens the way to new practices of responsibility triggered by individual or collective agents. In this sense, the investigation contributes to renew the academic interest in institutional transformation processes that require rapid learning (Merkens et al., 2001). Moreover, when pointing both enabling and hampering aspects of post-revolutionary context, our study goes beyond the “4 I” framework of Crossan and al. (1999) – that does not deal with barriers to organisational learning – and calls for a deeper attention to societal-environmental obstacles to organisational learning in addition to individual and organisational ones.

From a methodological point of view, the qualitative study carried out in Tunisia allowed us to get a better understanding of various social actors' perceptions of triggers of CSR learning. By focusing on the observation of large domestic and foreign organisations' behaviors the analysis completes both macro and sector-level studies of transition processes (EBRD, 2016) and those dealing with small businesses' strategies facing the rising social expectations towards companies in Tunisia (Turki, 2014). However, one limitation of our work is that it is based on case studies in one of the most developed regions in Tunisia (Tunis), as we do believe that this region provides a window to observe active CSR cases emerging in the country. Hence the findings may not necessarily apply to other parts of the country.

Finally, from an epistemological point of view, our research emphasizes the need for a multi-theoretical approach to grasp CSR learning in institutionally unstable but fertile contexts like that of post-revolutionary Tunisia. The challenge of businesses being "to internalize a new type of organisational behavior in order to operate successfully under unfamiliar conditions" (Merkens et al., 2001), a greater attention should be paid to theories that analyze CSR learning as an open, dynamic and multilevel process combining intra-organisational and inter-organisational triggers. This perspective prevents scholars from adopting a simplistic point of view of actors' adaptation and invites to consider both radically new behaviors and evolutionary behavioral change when an organisation's context is in rapid flux. Further work could explore the link between the institutionalization of CSR practices and the crisis *in* organisations (as opposed to economic and socio-political crises *outside* organisations). As noted by Seitanidi & Crane (2008), the institutionalization of CSR practices does not only refer to the agreement between several partners, but also to their ability to disagree without leading to the end of these practices.

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APPENDIX

| Company Code | Ownership | Number of employees | Core activity | Participation to ISO 26000 Program | Interviewee position |
|--------------|--|---------------------|--|------------------------------------|--|
| E 1 | Private (Tunisian subsidiary of Foreign Group) | 600 | Specialist in payroll services and outsourced management of HR processes | | General Director |
| E 2 | Private | 1190 | Banking and financial services | X | Financial Manager and Human Resources Manager |
| E 3 | Private (Tunisian subsidiary of Foreign Group) | 1489 | Banking and financial services | | Ethics Officer |
| E 4 | Private | 3500 | Dairy and food manufacturing | | Safety and Environment Manager |
| E 5 | Private (Tunisian subsidiary of Foreign Group) | 1500 | Mobile telephony, Internet | | CSR Officer |
| E 6 | Private (Tunisian subsidiary of Foreign Group) | 1200 | Mobile telephony, Internet | | General Director |
| E 7 | Private | 527 | Pharmaceutical ingredients and drug formulations | X | In charge of the IT methods organisation and ISO 26000 project manager |
| E 8 | Private | 1311 | Food Industry, marketing of drinks | | Manager |
| E 9 | Public | 714 | All national and international road passenger transport operations in interurban areas | X | Director of Governance and Project Manager ISO 26000 Manager |
| E 10 | Private (Tunisian subsidiary of Foreign Group) | 70 | Catering service provider | | General Director |
| E 11 | Public | 6374 | Supply of drinking water throughout the Tunisian territory | X | Director of the Quality Management Unit and Project Manager ISO 26000 |
| E 12 | Private | 700 | Hollow glass manufacturing | | Responsible for quality food safety energy environment |
| E 13 | Public | 13000 | Production and distribution of electricity and natural gas in the Tunisian territory | X | Top Manager |

Table 1.1. Qualitative study : List of the companies

| Actor Code | Actor qualification |
|-------------------|------------------------------|
| O 1 | Public support structure |
| O 2 | Expert |
| O 3 | Expert |
| O 4 | Expert |
| O 5 | Private support structure |
| O 6 | Public support structure |
| O 7 | Expert |
| O 8 | Expert |
| O 9 | Private support structure |
| O 10 | Private support structure |
| O 11 | Public support structure |
| A 1 | Association et civil society |
| A 2 | Association et civil society |
| A 3 | Association et civil society |
| A 4 | Association et civil society |

Table 1.2. Qualitative study: list of actors others than companies