DOES TACTICAL LEVEL HAVE A ROLE ON CSR PRACTICES?

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Abstract: *The research aims to know the impact of tactical level on social responsible practices. The data has been collected through a survey and probability- random sampling technique has been applied. The study sample is medium enterprises in Tunisia. Organizational level is the unit of analysis, which is a tactical manager of these enterprises. It has been concluded that tactical levels have an influence on environmental, employees, customers, and suppliers' social responsible activities, but the level does not affect community social responsible practices. The study has suggested that future research could investigate further stakeholders such as customers and employees due to they might provide other views than tactic leaders.*

Keywords: *Corporate Social Responsibility (CSR), Tactical Level, Medium Enterprises.*

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Introduction

Emerging economies have several challenges that governments find difficulty to handle them by merely their own endeavors; for instance, a lack of high-quality education, health systems etc. (Fisman, Heal & Nair, 2008). However, countries' associations and other stakeholders have raised their tune against businesses to make contributions on those concerns; hence, there is a call for these firms to be socially responsible (Eweje, 2014). In addition, societies have demanded positive roles from them to improve the environment and enhance local societies' living conditions (Bernhut, 2002; Saleh, Nusari, Habtoor & Isaac, 2018); in other words, they expect from them to go beyond state's laws (Prieto-Carron, Lund-Thomsen, Chan, Muro, & Bhushan, 2006). Therefore, the meaning of Corporate Social Responsibility(CSR) has been seen as the role of an organization to operate morally and contribute positively towards local community (Boateng & Abdul-Hamid, 2017).

Companies that barely practice socially cannot longer neglect those groups' pressure to perform ethically due to corporations could face fines, boycotts etc. (Baumgartner, 2014). On the other hand, other firms might take advantages by cooperating with these groups in many ways such as environmental and societal practices and pay a close attention to their feedbacks and suggestions (Spitzeck, Boechat& Leao, 2013; Habib & hasan, 2019). For example, businesses may have an opportunity to implement a new plane of thinking by taking into consideration local community and the impacts of their enterprises' activities (Fuller & Tian, 2006; Spitzeck et al., 2013). Moreover, operating socially and environmentally prevent possible negative reactions from society (Nulkar, 2014). Thus, considering those factors is a creative way

of reshaping the relationship between businesses and wider community (Porter & Kramer, 2006; Davidson, 2009).

However, literature focuses on organizations' strategies to be socially, in fact, tactical level has noteworthy role that can play in firms' daily base activities (Sandberg & Holmlund, 2015). For instance, several of ecological and social initiatives come from tactical managers; furthermore, employees often obtain better understanding about corporation's ethical policy once it comes from direct supervisors instead of strategic level (Cantor, Morrow, McElroy,& Montabon,2013). Generally, the level is responsible to deliver a business's social responsible vision and policy.

This level is significant in adopting social and ecological initiatives although less attention is paid on those topics (Cantor et al., 2013; Collins, Steg, & Koning, 2007). Managers, who are responsible for tactics plans, need to be aware of communities' concerns and works with them closely. Besides, he/she should take a further step in favor of social and environmental decisions in order to satisfy the society and enterprise's performance as well because leaders in this level usually have a better contact around communities (Baumgartner, 2014; Nejati, Quazi, Amran, & Ahmad,2016).Furthermore, these managers often look for complying with stakeholders' desires (McWilliams, Siegel, & Wright, 2006), and their views are crucial for determining the extent of engaging in morally responsible programs (Porter and Kramer, 2006; Hillman & Keim, 2001).

However, the majority of research has focused on strategic leaders with less concentration on tactic managers (Gadenne, Mia, Sands, Winata, & Hooi, 2012), furthermore; most of the studies are carried out in western states with western norms (Stewart & Gapp, 2014). Despite all of those contributions, there is a scarcity of consensus of conclusions and the exact relationship across these factors remains unclear (Cantoret al., 2013; Gadenne et al., 2012). Interestingly, research in this field has examined larger companies and little is well-known about Small-Medium Enterprises (SMEs) (Windolph, Schaltegger, & Herzig, 2014). Thus, based on this debate, more research is required to be undertaken in tactical level to be enlarged (Jain, Vyas, & Roy, 2017; Guo & Cao, 2014).Hence, the study aims to address previous studies' gaps, and to know the impact of tactical level on CSR practices across medium enterprises.

The sample of the study is medium enterprises across manufacturers in Tunisia. Because of increasing business competition, those enterprises become a key- competitive factor in developing economies (Turner, Ledwith & Kelly, 2010; Quader, Kamal, & Hassan, 2016). Additionally, according to the World Bank (WB) industrial sector contributes to the Tunisian' Gross Domestic Product (GDP) about16%, and is seen as a second contributor on the country's economy (WB, 2015). As can be seen medium enterprises are significant on the state's financial system (Statistiques Tunisie, 2015). However, the data has been gathered through a survey that has been distributed to tactical managers of these firms.

Literature Review
CSR concept is developed over the time when the first written of it in 1950s, and it is such other management terms, still there is no consensus on it definitions, but even became further complex because of vary factors like cultures, industries etc. (Mahmood & Humphrey, 2013). World Business Council for Sustainability Development (WBCSD) definition has focused on enterprises' role towards their workers and local community in regard improving quality of life (WBCSD, 1999). European Commission (EC, 2001) defined it as a voluntary effort of companies to incorporate social and ecological concerns into their practices. Further, McWilliams and Siegel (2001) define it that actions for expanding social activities beyond an organization's interests. Matten and Moon, (2008) have seen CSR as processes for doing right things to improve the enterprise's performance and image.

Ahen and Amankwah-Amoah, (2018) pointed out that Business Social Responsible(BSR) is an investment for satisfying stakeholders' expectations. Jamali and karam (2018) believe that CSR is a tool to recognize surrounding-dynamic environment. Additionally, stakeholders groups often are attracted to businesses that have positive views towards social issues; for example, clients are likely to support these organizations and endorse their brands (Schuler & Cording, 2006) workers are not willing to leave the firm (Story & Neves, 2015; Zahid & Hassan, 2012). Besides, stockholders feel less risky for investing at socially responsible enterprises (Mahmood & Humphrey, 2013; Puteh; 2017);additionally, large and multinational corporations lean to deal with environmentally and socially responsible SMEs mainly for securing raw materials (Nair & Sodhi, 2012). Furthermore, local societies expect a positive impact of them on their community (Artiach, Lee, Nelson & Walker, 2010). Keeble (2003) has recommended that the dialogue amid key stakeholders and enterprises to have a further understanding of expectations and interests; however, differences between their views towards social issues can be expected. Further, companies should realize that the main goal for them is satisfying stakeholders in spite different thoughts towards some concerns across them (de Colle, Henriques, & Sarasvathy, 2014; Rasche & Esser, 2006). However, manufacturers have recognized arising social and environmental concerns alongside with different stakeholders' demands; thus, they should satisfy their worries in particular natural resources and welfare of society (Woolman & Veshagh, 2007; Chang, Kuo& Chen, 2013). Hence, some of those enterprises identified such challenges, but, others did not despite the degree of a firm's ethical practices is varying across industries (Woolman & Veshagh, 2007; Chang et al., 2013).

Freeman (1984) suggested a theory to provide a novel approach to focus on different groups and individuals. He argued that those groups should be satisfied though with different levels of satisfaction. In other words, this theory emphasized on managers' responsibility, and it goes further than organization's stockholders (Gadenne et al., 2012). Moreover, CSR is a tool for addressing such issues since its view to provide value by meeting secondary and primary stakeholders' requirements (Jamali, Safieddine, & Rabbath 2008). Additionally, Post, Preston, and Sachs (2002) have mentioned that the theory is important for medium organizationsbecause the seniors have personal relationships with stakeholders.Therefore, it can provide a clearer picture to obtain deeper knowledge of tactical levels and decisions due to research suggests that these plans have an effect on BSR practices (Karp, 1996; Hillman & Keim, 2001; Ellerup Nielsen & Thomsen, 2009).

Due to diverse backgrounds, trade sectors and cultures around the world, demands and desires of stakeholders are different (Wong, Long, & Elankumaran, 2010). Furthermore, stakeholders' power, component, and the pressure degree against firms are dissimilar (Wong et al., 2010). Moreover, the meaning of CSR is varying among stakeholders. Literature has provided that taking into consideration all these factors could be seen the right thing that a firm has to do; besides, they concluded that the approach is believed to improve the financial performance (Schoeneborn, Morsing & Crane, 2019; Donaldson, & Preston, 1995).

However, social concerns are not confined by strategists, tactical levels have a role on social and ecology challenges due to they often have a significant contact with stakeholders, further, tactical actions appear to be easier and less complex to be delivered (Bansal, Jiang& Jung,2015; Rehmani & Khokhar, 2018). Studies have proposed several definitions for the level; for instance, Harrington and Ottenbacher (2009) suggested that tactical levels as an enterprise's strategic tool to obtain desirable objectives. Nejati, Quazi, Amran, & Ahmad (2017) defined it as seniors' short-term views towards social responsibility activities. Bansal et al., (2015) have provided a suggestion that the level is a tool to improve the relationships with wider stakeholders. Soltani and Wilkinson (2010) defined it as middle leaders' attitudes in BSR, and its effect on a company's outcome.

The tactical level has been described as responsible level for achieving the enterprises' objectives over a daily basis (McChesney,1995; Gluszek, 2018). Managers on those levels have an advantage of flexibility; for example, several social responsible activities are designed in those levels to improve a firm's image (McChesney, 1995). Additionally, in a case of undesirable behaviors of the organization; the level could respond quickly to keep the firm's reputation clear by rapid response (Fassin, 2005). Furthermore, moral tactics might be delivered quicker than strategies; further, it has a main role in enterprises' reputation (Fassin, 2005). Additionally, it does not require huge resources, also is easy for replacing useless practices; on the other hand, unstable tactical activities like donations will be forgotten shortly (Bansal et al., 2015). However, medium enterprises' leaders do not completely realize the significance of ethical tactics since there is absence of awareness in such issues; besides, social responsible tactics usually based on reactions rather than being planned in these types of firms (Ates, Garengo, Cocca, & Bititci, 2013).

Boateng and Abdul-Hamid (2017) investigated tactics of mobile companies towards CSR, and found out that those corporations have used different techniques because of the flexibility of these levels is high. Fassin (2005) has studied the variables that behind non-moral practices, the study focused on tactics of organization. He resulted that firms should not focus only on BSR strategists, companies need to pay attentions on daily practices and on tactics. Moreover, they have a major role to enhance such activities. Hillman and Keim (2001) have examined socially responsible tactics among SMEs, they found that ethical practices have been isolated from the enterprise's strategy; furthermore, the main objective for these activities is only to do the right thing without intention to improve the brand of the firm. Bansal et al., (2015) study has illustrated that social responsible tactics are affected under changes of organization's financial position .Hence, the level has a main role to practice ethically, in spite it has been in somewhat ignored to be examined since the majority of studies investigated strategic levels.

Literature focused on larger manufacturers because of the myth that these enterprises do not have enough power for making a noteworthy influence on environment and society. Further, those issues are costly; in consequence, they have a lack of resources to do so (Spence, Schmidpeter & Habisch, 2003). Indeed, manufacturers medium enterprises' ethically activities will be recognized across local communities rapidly since these organizations have personal contacts with their domain, which can enhance their reputation (Pedersen, 2009). Additionally, they claim that their negative impacts are at the minimum level (Pimenova, & van der Vorst, 2004; Revell & Blackburn, 2007). Furthermore, owners argue that investing on moral issues is unjustifiable for customers would not pay extra for this investment (Williamson, Lynch-Wood, & Ramsay, 2006; Brammer, Hoejmose & Marchant, 2012). However, they likely can benefit from those practices in different facets; for instance, better relationship with stakeholders (Adams, 2002), improve firm's image (Ferrari & Parker, 2006) recruitment skilled employees (Bernhut, 2002), and cost reduction of operations (Maletic, D., Maletic, M., Dahlgaard, Dahlgaard-Park & Gomišcek, 2015). Fortunately, medium enterprises are better in comparison with large firms in this domain since they often have a personal relationship with local community (Ellerup Nielsen & Thomsen, 2009).

Gelbmann (2010) argues that integrating BSR into organization's operations, which stakeholder theory proposed, leads to short and long-term outcomes because it could satisfy shareholders and wider stakeholders; the satisfaction can be shown through complying with their demands. Medium enterprises may take further steps more than their competitors due to rivals hesitate to do so; therefore, taking initiatives might improve their image (Shahedul Quader,Kamal & Hassan, 2016). Further, social practices develop production process features (Nair & Sodhi, 2012), and enhance organizations' reputation (Du, Bhattacharya & Sen, 2010). In particular, manufacturing medium enterprises since they diffuse across countries and have an important function on economy; thus, they should reflect how they are a good part of community (Ellerup Nielsen & Thomsen, 2009).

In general, stakeholder theory illustrates that an organization can take benefit from operating morally to avoid negative reactions, for instance, protests and lawsuits (Ngai, Chau, Lo, & Lei, 2014). Further, CSR leads to loyalty of clients, brand equity, which improves market value (Lai, Chiu,Yang,& Pai,2010; Luo & Bhattacharya, 2009), in particular across SMEs due to the stereotype of social responsible practices are for large companies; hence, taking initiatives might improve these enterprises image, in consequence performance (Shahedul Quader et al., 2016). Therefore, many studies applied the theory in CSR field, and they suggest that it can provide further insights (Jamali et al., 2008).However, the outcomes of those levels decisions could be different since dissimilar tactics (Porter, 2008; Pedersen, 2010). Hence, research revealed vary results; for instance Vincenza Ciasullo, & Troisi (2013) concluded a positive relationship across CSR and these levels. On the other hand, Lopez, Garcia & Rodriguez (2007) found negative effects of several decisions on social responsible practices. Thus, stakeholders theory is chosen for explaining the correlation between tactical level and CSR, and it is assumed that tactical levels have a positive impact on practicing socially responsible, particularly,

H1: There is a positive impact of tactical level orientation on employees' social responsible practices.
H2: There is a positive impact of tactical level orientation on customers' social responsible practices.
H3: There is a positive impact of tactical level orientation on suppliers' social responsible practices.
H4: There is a positive impact of tactical level orientation on environmental social responsible practices.
H5: There is a positive impact of tactical level orientation on community's social responsible practices.

Methods

Research Design
A quantitative approach has been adopted for the study to examine the relationship between tactic levels and CSR practices (i.e. employees, customers, suppliers, environment, and local community), mainly, the investigation is across manufacturers medium enterprises in Tunisia.

The research conducts a cross- sectional approach, which is the dependent and independent variables are measured simultaneously, to collect required data, and a questionnaire has been used for this purpose.

Population and Sample
The targeted population for this study is medium enterprises across manufacturing sector in Tunisia (Tunisian Industries, 2017). The National Register Enterprises (NRE) has classified them in Tunisia as a firm employs 50 to 200 workers (INS, 2017). However, more than one third of manufacturers export to Europe, and the sector contributes up to 76% of Tunisian's total exporting (Mattoussi & Ayadi, 2017; OBG, 2016; INS, 2017), Additionally, 56.5% of medium enterprises are operating in manufacturing sector. Besides manufacturing medium enterprises have a main role in employment, and GDP, on the other hand their operations affect society and natural environment. However, since each element of the population has an equal opportunity to be a unit of analysis, probability- random sampling method has been chosen to achieve the research objectives.

Measurement
The study investigates two variables. Firstly, tactical level, which can be defined as management's social responsible decisions to achieve the strategic objectives (Nejati et al., 2016), and it has adopted (Singhapakdi, Vitell, Rallapalli & Kraft, 1996) scale. The second variable is CSR practices, which can be seen as an enterprise's activities demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders for direct gains of the firm (Marrewijk, 2003). It has adopted (Turker, 2009; Splier, 2000) scales.

Data Analysis

The analysis unit of the research is organizational level. To achieve this purpose, the data has been collected from managers, who are responsible for tactical decisions in medium enterprises in manufacturing sector.

The study uses Statistical Package for Social Science (SPSS) and Partial Least Squares (PLS) to analyze the collected data. SPSS has been used for some characteristics such as descriptive analysis. On the other hand, Structural Equation Model (SEM) and PLS are utilized for other features, for instance, testing hypotheses.

However, PLS-SEM examines validity and reliability of the measures in accordance to some criteria, and it evaluates the structural model prediction across each latent variable.

Results

Table 1 has provided respondents' characteristics. The sample comprises 35 units. However, 71% of it is males, and 29% of respondents are females. Further, the vast majority of them have degree and postgraduate (38% and 34% respectively). Moreover, 6% of the respondents are owners, whereas 94% of them are tactical managers.

Table 1 Respondents' Profile

Variable	Categories	Percentage (%)
Gender	Male	71
	Female	29
Education	High School	11
	Diploma	17
	Degree	38
	Postgraduate	34
Position	Owner	6
	Manager	94

Source: Authors' Own

Measurement Model

The measurement model needs to be assessed; however, reliability and validity are tested to know the relationships across latent constructs and their indicators. In other words, it tests the degree of how these measures reflect the constructs. Table 2 shows the results of the analysis, and it depicts that those items represent the study variables; thus, reliability and validity standards have been satisfied.

Table 2 Reliability and Validity

Constructs	Composite Reliability	AVE
Environmental Social Responsible Practices	.79	.52
Community Social Responsible Practices	.80	.57
Employees' Social Responsible Practices	.79	.57
Customers' Social Responsible Practices	.83	.71
Suppliers' Social Responsible Practices	.78	.55
Tactical Level	.77	.64

Discussions

The correlation across the study variables has been tested to understand the associations' degree across the study factors. Table 3 has illustrated that tactical level has vary levels of links with CSR practices. For example, the highest correlation is between tactics and environmental practices, which is R 46% and R^2 21%. In other words, tactical levels of medium size firms have paid more efforts towards ecology activities in comparison with other component of stakeholders. Whereas the weakest association can be seen between tactical level and community practices (R 23% and R^2 is .05%). The weakness towards them highlights how these types of enterprises have paid less focus on souring circumstances such as local community.

Table 3 Correlation Matrix

Independent Variable	Dependent Variable	R	R²
Tactical Level	Environmental Practices	.457	.209
Tactical Level	Community Practices	.232	.054
Tactical Level	Employees' Practices	.328	.107
Tactical Level	Customers' Practices	.393	.154
Tactical Level	Suppliers' Practices	.430	.185

Source: Authors' Own

The research hypotheses have been tested as shown in table4. The first hypothesis, which assumes that tactics have an influence on an enterprise's environmental social responsible practices, has been supported since t-value is 3.206, and p-value is 0.001. It explains that tactical levels have an effect on practicing environmentally. The second assumption that tactics levels impact community social responsible practices was not supported across manufacturing medium firms due to t-value is .986 and p-value is .325, so it was not significant. In other words, medium organizations' tactics did not reflect on local communities practices.

Table 4 Results of Analysis

Relationship	T-Value	P-value	Decision
Tactical Level and Environmental Practices	3.206	0.001	Supported
Tactical Level and Community Practices	0.986	0.325	Not Supported
Tactical Level and Employees' Practices	2.329	0.020	Supported
Tactical Level and Customers' Practices	2.714	0.007	Supported
Tactical Level and Suppliers' Practices	4.355	0.000	Supported

Source: Authors' Own

Moreover, the role of tactical level on employees is tested, and it was significant because of t-value is 2.329, and p-value is .020. Therefore, workers across these companies have been impacted by their enterprises' social responsible practices positively. Further tactical level has an influence on customers' social responsible practices due to t-value is 2.714, and p-value is .007; thus, the hypothesis is supported, which supports that medium enterprises have paid more attention towards their clients. Lastly, suppliers' social responsible practices are affected by medium enterprises tactics since t-value is 4.355, and p-value is .000. It means that medium enterprises behave ethically with their suppliers. Accordingly, enterprises tactics can influence social responsible practices except these social responsible practices towards community.

Implications

The study provided further debates of the role of tactical levels on an enterprise's CSR activities. This concept has been debatable for a period of time, and still ongoing. However, these findings can be seen

as an indicator of how tactics are vital for determining CSR engagement. The research has applied stakeholder theory as it promises for better achievement even with firms' tactics and is not confined by strategic level. It also added to knowledge that the level has the ability to deliver organization's vision regarding ethical practices. In other words, tactics leaders are often having better contact with primary and secondary stakeholders. Further, research contributes to knowledge through shedding light on how the theory could affect BSR practices and it shows better results.

In regard to practical implications, medium enterprises tactics should not ignore external business' domain once their firms start practicing ethically. In other words, moral practices towards local community need to be taken seriously such as larger companies do since is the right thing to do for them. Additionally, CSR is an opportunity to avoid fines and penalties, in particular, across manufacturing sector. Furthermore, medium enterprises need to rethink whether the current activities fit the community's needs because of each civilization has its own necessitates, and it differs from others. Besides, policy makers should have a better relationship with these firms to revise their socially practices in order to suggest different activities since governments often have better ideas about areas' needs.

Limitations and Future Research
The research has several limitations; at first, it examined a single independent factor, which is tactical level, future researchers might add other variables; for example, strategic level to know their influence comprehensively. Secondly, they also could investigate the role of a moderator such as organization's culture due to it may strength or weakness such relationships. Thirdly, the research has studied manufacturing sector, so other sectors could be examined since they have their own contexts, as a result, can improve our understanding about them. Fourthly, it is cross-sectional research; future research could carry out longitudinal method to provide further knowledge. Lastly, it has scrutinized tactics managers' views; future research can examine other stakeholders like employees, customers, local community. Therefore, though the study has some limitations, it provides several insights about medium manufacturers moral practices.

Conclusion
The study has examined the role of tactical medium enterprises on CSR practices, and it has applied stakeholder theory. It finds that the level has a crucial role on stakeholders such as previous research suggested (e.g. Jamali et al., 2008; Nejati et al., 2016). However, it concludes that a firm's tactics does not have an influence on community social responsible practices, which can be seen as a paradoxical result in compared with other studies. It can be justified that medium and small enterprises have received less pressure to participate in society's concerns; thus, they just focus on primary stakeholders such as employees, with less attention on broader community. Further, these types of enterprises may tend to believe that societal issues are larger companies' responsibility. Hence, medium enterprises should revise their tactics regulatory, mainly, those activities towards local community.

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