

# *Sustainable Entrepreneurship: Is Entrepreneurial will Enough? A North-South Comparison*

Journal of Business Ethics

ISSN 0167-4544

Volume 99

Number 3

J Bus Ethics (2011) 99:335-367

DOI 10.1007/

s10551-010-0656-1

## Journal of Business Ethics

Volume 99, No. 3  
March (III) 2011

*Editor in Chief:*  
Alex C. Michalos  
*Editor:*  
Deborah C. Poff  
*Section Editors:*  
*Accounting and Finance*  
Sally Gunz  
*Business Law*  
Kernaghan Webb  
*Case Studies*  
Loren Falkenberg  
*Codes of Ethics*  
Muel Kaptein  
*Corporate Governance*  
Thomas Clarke  
*Corporate Responsibility: Theoretical/Qualitative Issues*  
Adam Lindgreen and Jon Reast  
*Corporate Responsibility: Quantitative Issues*  
Joelle Vanhamme  
*Industrial and Labour Relations*  
Edmund Byrne  
*International Management*  
Domènec Mele  
*Leadership*  
Deborah C. Poff  
*Marketing and Consumer Behaviour*  
Scott Vitell  
*Philosophical Foundations*  
John Douglas Bishop  
*Small Business, Entrepreneurship and Social Enterprise*  
Laura Spence  
*Special Issues and Supplements*  
Thomas Maak  
*Sustainability*  
Lutz Preuss  
*Teaching Business Ethics*  
Randi L. Sims  
*Value-Based Management*  
Samuel Natale  
ISSN 0167-4544

- 307-324 Anis Ben Brik, Belaid Kettab and Kamel Mellali – **Market Orientation, Corporate Social Responsibility, and Business Performance**
- 325-334 Shanda Traiser and Myron A. Eighmy – **Moral Development and Narcissism of Private and Public University Business Students**
- 335-367 Martine Spence, Joughaina Ben Bouabaker Gherib and Viviane Ondoua Bwolé – **Sustainable Entrepreneurship: Is Entrepreneurial will Enough? A North-South Comparison**
- 369-382 Jerry Sun, Guoping Liu and George Lan – **Does Female Directorship on Independent Audit Committees Constrain Earnings Management?**
- 383-397 Cedric E. Dawkins and John W. Fraas – **Erratum to: Beyond Acclamations and Excuses: Environmental Performance, Voluntary Environmental Disclosure and the Role of Visibility**
- 399-423 Udi Hoitash – **Should Independent Board Members with Social Ties to Management Disqualify Themselves from Serving on the Board?**
- 425-439 John Smith, Ros Haniffa and Jenny Fairbrass – **A Conceptual Framework for Investigating 'Capture' in Corporate Sustainability Reporting Assurance**
- 441-451 Liang-Hung Lin – **Cultural and Organizational Antecedents of Guanxi: The Chinese Cases**
- 453-465 Robert W. Stewart – **You Support Diversity, But Are You Ethical? Examining the Interactive Effects of Diversity and Ethical Climate Perceptions on Turnover Intentions**
- 467-482 Karl Pajo and Louise Lee – **Corporate-Sponsored Volunteering: A Work Design Perspective**

 Springer

 Springer

**Your article is protected by copyright and all rights are held exclusively by Springer Science+Business Media B.V.. This e-offprint is for personal use only and shall not be self-archived in electronic repositories. If you wish to self-archive your work, please use the accepted author's version for posting to your own website or your institution's repository. You may further deposit the accepted author's version on a funder's repository at a funder's request, provided it is not made publicly available until 12 months after publication.**

# Sustainable Entrepreneurship: Is Entrepreneurial will Enough? A North–South Comparison

Martine Spence  
Jouhaina Ben Boubaker Gherib  
Viviane Ondoua Biwolé

**ABSTRACT.** Based on an analysis of 44 cases in Canada, Tunisia, and Cameroon, this research attempts to determine the fundamentals of sustainable entrepreneurship (SE) in an international perspective and to shed the light on the potential impact of economic, institutional, and cultural dimensions upon diverse levels of sustainability in small- and medium-size firms (SMEs). Neo-institutional and entrepreneurship theories were combined in an integrative conceptual model to fully embrace the meanings and practices of SE and to question the “culture free” argument of some prescriptions as well as some international programs. The analysis of the rationale behind entrepreneurs committed to sustainability in the three countries compared to less engaged firms shows that entrepreneurs’ individual values are crucial in all cases. Socio-cultural specificities and institutional realities can, however, be more or less inductive to the adoption of sustainable practices in SMEs. This study also demonstrates that external stimuli are needed in Tunisia and Cameroon to reach the same environmental involvement as found in Canada. Moreover, support programs to assist SMEs with the adoption of sustainable practices and communication about the issue have to be tailored to the entrepreneur’s motives, the firms’ levels of openness to sustainability, the socio-cultural practices already embedded, and the countries’ priorities. Implications for policy, management, and research are also discussed.

**KEY WORDS:** entrepreneurship, SMEs, sustainable entrepreneurship, sustainability

## Introduction

Sustainable entrepreneurship (SE) is a concept that combines elements from both sustainability and entrepreneurship, and has been defined as:

An innovative, market oriented and personality driven form of value creation by environmentally or socially beneficial innovations and products exceeding the start-up phase of a company. (Schaltegger and Wagner, 2007, p. 32)

Translated into firms’ practices, SE is closer to the strategic dimension of corporate social responsibility (CSR) than the pure ethical or altruistic vision of responsibility (Jamali, 2007; Lantos, 2001). For a convinced entrepreneur, it consists of the ability to demonstrate responsible creativity while achieving viable, liveable, and equitable development through the integration and management of natural and human resources in business.

Owing to a language problem in the CSR debate that alienates small and medium enterprises (SMEs) (Jamali et al., 2009a), the SE concept is closer to SMEs’ realities and is worth building upon (Spence, 2007), although the concept is plagued with a number of paradoxes. First, research on sustainability is only starting to bring out SMEs’ specificities in spite of their significant contribution to the economy and their impact on their environmental and social milieus (Luetkenhorst, 2004). Frequently, frameworks developed for multinational enterprises (MNEs) in developed countries are used to study sustainable behaviors of smaller firms, with disappointing results (Perrini et al., 2007) as their frames of reference are different (Jenkins, 2004). Consequently, more research is needed to better understand sustainability in SMEs and thereby provide much needed direction for the owner-manager, as noted by Tilley, who states (1999, p. 244) “if small firms do not incorporate environmental values into their own corporate value systems the danger is that

they will become more incongruent and out of touch with the rest of society.” Given the centrality of the owner-manager in SMEs, the study of SE has to focus on his or her personal idiosyncrasies as well as the socio-economic context in which the firm evolves.

This is all the more true for SMEs from the South that are often suppliers of MNEs from the North. These firms are located in challenging environments, which may make it difficult to integrate sustainability practices, the latter having often become a prerequisite to participate in global value chains (Roberts et al., 2006). Therefore, sustainability should not just be considered as a concern to some countries, but as a universal issue. It is, however, recognized that sustainability principles and best practices found in MNEs of the North do not necessarily apply to SMEs, especially those from the South.

The rise of awareness for sustainable development (SD) in developed countries is due to concerns about environmental risks, which has prompted popular demand for corrective and preventive action (Rice, 2006). As a consequence, the scope of a business in these countries is urged to span further than mere financial performance as “ethically and socially aware behavior is not only ‘socially desirable’, but also a normal and acceptable (even expected) element of business life” (Spence and Rutherford, 2001, p. 138).

A limited literature in this field is starting to address the issue of CSR and SD in developing countries, some of them shedding light on the realities faced by SMEs (Amaeshi et al., 2006; Belal, 2001; Jamali and Mirshak, 2007; Jamali et al., 2009a; b; Vives 2006). In these countries, the impetus for environmental concerns at the macro-economic level is considered to be exogenous (Lemoine, 2008; Rice, 2006). Indeed, in many African countries where communal entrepreneurship prevails, business owners naturally feel responsible not only for their own family and their employees, but also for the employees’ families and the extended family linked by ethnicity, language, and religion. “A specific corporate action that may be considered socially responsible in one area might just not be indistinguishable from ordinary social etiquette in another” (Amaeshi et al., 2006, p. 95). Moreover, the welfare provided by firms in developing countries is not only

culturally embedded but also provides a safety net when public institutions are weak (Amaeshi et al., 2006; Jamali and Mirshak, 2007). In these countries, social practices are more tacit and not formalized as they are an implicit part of doing business, hence they may be hidden from the Westerner’s search for tangible proofs of sustainability.

The influence of individual values and of the institutional and cultural contexts on SE can be inferred from the results of previous studies, but systematic comparative studies between firms in countries of various levels of development, in particular from the North and the South, remain scarce (Quazi and O’Brien, 2000). This type of research is necessary to fully embrace the meanings and practices of SE, a prerequisite to building a solid theory, and to question the “culture free” argument of some prescriptions as well as some international programs.

Faced with these paradoxes and gaps, the main objectives of this study are to analyze and explain various levels of SE among SMEs in countries with significant economic, institutional, and cultural differences, namely, Canada, Tunisia, and Cameroon. More specifically, this study aims to: (1) determine the fundamental components (hereafter referred to as fundamentals) of SE in the three countries under study, and (2) explore how economic, institutional, and cultural differences might affect diverse levels of SE.

At the theoretical level, in the spirit of using – and extending the entrepreneurship theory, the purpose of this article is to provide a model of SE that allows for a large spectrum of situations while analyzing SE fundamentals in a multinational comparative perspective. The framework will focus on managerial practices of SMEs and incorporate entrepreneurial and organizational characteristics as well as the social context of firms while analyzing their commitment to SD.

This article begins with theoretical grounding and a literature review. The field of sustainability is highly fragmented, hence the professional as well as the academic literature on social, environmental and SE, as well as CSR, in SMEs has been reviewed. The convergent insights of management, entrepreneurship, and neo-institutional theories will then be used and lead to the construction of an integrative conceptual framework of what would be the fundamentals and dimensions of SE across countries. The

methodology is explained and the findings of the semi-structured interviews are presented. This article ends with a discussion of the results and a review of implications for researchers, managers, and policy makers.

### Theoretical grounding

Sustainable entrepreneurship, as defined for this research, consists of an SME led by an entrepreneur, to innovate and to create value by carrying out managerial sustainable practices (MSP).

The concept of MSP is crucial to our conceptual framework and needs some clarification as, even though the concept of SD has been the subject of extensive research and media attention, there remains a lack of consensus on what constitutes managerial sustainability (Déjean and Gond, 2002; Kolk and Mauser, 2002). An overview of entrepreneurial and neo-institutional theories to add explanatory power in relation to the management theories follows.

#### *Management theories*

Management is defined as the organization, coordination, and control of the activities of an enterprise in accordance with certain policies and in achievement of clearly defined economic objectives. Management theories have first been derived from economic theories and fed from other disciplines such as sociology, political science, psychology, ethnology, etc. The dominant school of thought that gave rise to the more influential prescriptive strategic models (Mintzberg et al., 1999) is, however, the rational-actor model associated with a classical vision of CSR limiting the responsibility of the firm. Even if the bounds of human rationality have been recognized (Simon, 1945), this paradigm posits that economic and cost-benefits comparisons are the main drivers of managerial decisions. Firms evolve in a specific competitive structure where they have to acquire and preserve a position through the construction of a competitive advantage such as cost reduction or differentiation (Porter, 1980). The strategic formation process requires a thorough analysis of the external environment composed of various stakeholders and an analysis of the internal

resources and competences of the firm. These strategies will then be implemented and translated into specific managerial practices.

Corporate social responsibility being the contribution of the business field to SD (European Commission, 2002), a fully sustainable firm would have adopted a strategic CSR and targeted “the integration of social and environmental concerns in the business operations of the firm and in its interaction with stakeholders on a voluntary basis” (European Commission, 2002, p. 64). Hence, two dimensions of managerial sustainability can be extracted from this definition. First, MSP in the social or environmental field cannot be dissociated from the business objectives and activities but should have a focus on the benefits of SD involvement (Jamali et al., 2009b). It would provide the firm with a differentiated strategy and positioning in the market whereby sustainability either becomes a core competency or has a positive impact on cost structure (Capron and Quairel-Lanoizelée, 2004). Second, these activities have to be carried out on a voluntary basis, “not only fully fulfilling relevant legal obligations but going beyond them” (European Commission, 2002, p. 7). A strategic CSR (Jamali, 2007; Lantos, 2001) requires a broad understanding of the firm’s responsibility with respect to societal welfare.

Moreover, the multiplicity of standards at industry, local, national, and international levels provides firms with a choice of systems for the formalization of organizational processes and their SD involvement (Boiral, 2008). Formalizing the sustainability chain is expected to provide legitimacy; however, it may be only the visible side of sustainability, a type of ritual without much underlying conviction or internal cultural changes (Boiral, 2006).

To fully embrace the concept of strategic CSR, the voluntary implementation of managerial sustainability practices (MSP) is required. MSP are formalized organizational processes that integrate the social and environmental dimensions of sustainability into the operational and the strategic management of the firm.

#### *Entrepreneurship theory*

Entrepreneurship theory consists of several paradigms. Verstraete and Fayolle (2005) identify four of these: innovation; opportunity recognition; business

creation; and value creation. The common denominator between authors who have worked on the development of entrepreneurship theory is the “newness” of the actions taken. For Schumpeter (1942), innovation refers to the destructive discovery of a new process, a new resources combination, or a new product. Other authors have broadened the term to include invention, extension, duplication, and synthesis (Kuratko and Hodgetts, 2001).

Innovation is preceded by opportunity recognition and development which consists of discovering and exploiting an opportunity as a source of profit before competitors do. Kirzner (1997, p. 72) suggests that entrepreneurs are in a constant state of alertness which “refers to an attitude of receptiveness to available (but hitherto overlooked) opportunities”. An opportunity is considered as a future situation which is both desirable and feasible and which leads to profit. Hence, Kirzner’s entrepreneurs are not necessarily the Schumpeterian bold, visionary, long-term oriented and disruptive innovators, but rather the “passively alert, harmony-restoring *responders* to changes that have already occurred” with a rather short-term outlook (Kirzner, 2009, p. 149).

Shapiro (1984) distinguishes between entrepreneurs and managers; in that, entrepreneurs have to share the risk of success or failure and manage the organization with a certain degree of autonomy. Entrepreneurs are at the center of “entrepreneurial events” which include a number of entrepreneurial activities and individuals. The term is broader in scope than Verstraete and Fayolle’s (2005) business creation paradigm which implies that entrepreneurship theory applies only to for-profit organizations, hence excluding social entrepreneurs, entrepreneurs, and entrepreneurship behaviors in other walks of life (Filion et al., 2001). The fourth paradigm – value creation – considers the entrepreneurs as a source of wealth for the firm and society in general.

Hence, SMEs’ involvement in SD can be considered as an entrepreneurial act. The sustainability market is in its development phase in industrialized nations and still quasi-non-existent in developing countries. This market presents uncertainties which leave room for opportunities to those who can recognize them. Moreover, several studies demonstrate that adopting sustainable strategies creates value for stakeholders and preserves wealth for future generations (Biondi et al., 2002; Longo et al., 2005). When

these actions are considered as opportunities, SMEs integrate them at the core of their strategic activities.

These four paradigms are enacted by enterprising individuals with a clear vision of the goals to be reached, above-average tolerance for ambiguity, self-efficacy, and a high need for achievement (Shane and Venkataraman, 2000). Shane and Venkataraman (2000) argue though, that entrepreneurship cannot solely be explained by the individuals who engage in entrepreneurial events “independently of the situations in which they find themselves”. It has been recognized that entrepreneurs’ activities are embedded into, and strongly influenced by, social relationships (Granovetter, 1985). Networks are a source of unique competencies for SMEs, especially when implementing SD strategies. These firms benefit from the experience of other firms, from experts, government institutions, etc. who provide not only practical advice, but also encouragement, a social group (Friedman and Miles, 2002), and cost savings through the sharing of technology. Networks also set behavioral norms for participating firms (Granovetter, 2005).

Entrepreneurship theory is worth building upon in this research and is suited to the analysis of SE at the individual as well as the firm level. The network view of the firm provides explanations on the importance of the social context for SMEs. It can be complemented by neo-institutional theory (DiMaggio and Powell, 1983; Scott, 1987) presented in the next section, which examines the role of social influence and pressures for social conformity in shaping organizations’ actions.

#### *Neo-institutional theory*

Institutional theorists adopt the concept of the firm as an open system and argue that organizations must consider not only their task and technical environment but also their institutional environment as it exerts pressures toward conformity to rules and norms.

Institutions are defined by Scott as “social structures that have attained a high degree of resilience [...] and that provide stability and meaning to social life” (Scott, 2001 p. 48). Earlier institutional theorists (Parsons, 1960; Selznick, 1949) stressed the regulative and normative aspects of institutional systems,

while later “neo-institutionalists” (DiMaggio and Powell, 1983; Meyer and Rowen, 1977; Meyer and Scott, 1983) also rejected the rational-actor models and drew attention to the role of symbolic and cultural features (schemas, rules, and norms) in shaping organization structure and behavior (Scott, 2004).

The institutional constituents that exert pressures and constraints on organizations include the state, professions, interest groups, and public opinion (Oliver, 1991). Firm's responses to these pressures include conformity even if it is sometimes more superficial than real. These reactions are not driven by processes of rational interest mobilization or a search for a positive organizational outcome but by an acceptance of institutionalized values or practices and a search for rewards such as “increased legitimacy, resources and survival capability” (Scott, 1987, p. 498) or “increased prestige, stability, legitimacy, social support, internal and external commitment, access to resources, attraction of personnel, fit into administrative categories, acceptance in professions, and invulnerability to questioning” (Oliver, 1991).

Neo-institutional theory is often used to explain how firms' behaviors are compliant, repetitive, and socially defined and why, within an industry sector, firms present similar behavioral patterns and responses to outside stimuli (DiMaggio and Powell, 1983; Meyer and Rowen, 1977). It posits “...highly structured organizational fields provide a context in which individual efforts, to deal rationally with uncertainty and constraint, often lead in the aggregate to homogeneity in structure, culture and output” (DiMaggio and Powell, 1983, p. 147).

Homogeneity and the reproduction of organizational behaviors occur through three institutional isomorphisms. The first is coercive and a response to the regulative pillar of institutions such as state pressures. The second isomorphism is mimetic and associated to the cognitive pillar – it results in the imitation of the business leaders in adopting prevalent collective standard responses to uncertainty. The last process is normative in nature and consists of following the expectation of professional institutions and the adoption of certifications and accreditations. Using neo-institutional theory to analyze SE in different socioeconomic contexts implies study of the level of diffusion of such practices within the firm's organizational field or the country as a whole.

Oliver (1997, p. 698) specifies that three inter-related levels of analysis are needed to explain firms' responses to institutional pressures: The first level is individual and includes manager's norms, habits, and unconscious conformity to traditions, while the second level – organizational – includes corporate culture, shared belief systems, and internal political processes. The third level of analysis is interorganizational and refers to pressures emerging from industry field and societal expectations such as standards about product quality, work safety, or environmental management for example (Oliver, 1997).

In its purest form, neo-institutional theory may seem too deterministic (Oliver, 1991). Supplementing it with entrepreneurship theory will take into account that firms are not just passive agents, but are, instead, proactive entities headed by entrepreneurs that may digress from the status quo and choose creative destruction and not reproduction.

### **The fundamentals of SE: a theoretical derived framework**

This article argues that SE leads to MSP that will be personality driven and profoundly influenced by the institutional context of decisions. Considering three streams of literature relevant to three levels of analysis (individual level, firm level, and contextual level) we will extract relevant factors that are worth according more systematic consideration in research on SE and we will be compiling those factors into an original conceptual framework.

#### *The fundamentals of a sustainable entrepreneur: individual level factors*

Researchers from developing, as well as developed countries, have shown that, in the sustainability field, without a committed entrepreneur nothing happens (Jamali, 2007; Paradas, 2007; Spence et al., 2008). Since life's idiosyncrasies are perceived differently by various individuals (Kirzner, 1997), entrepreneurs leading sustainable firms would have a clear vision of their firms' direction, and that direction would include SD. They would be among the first to identify sustainable business opportunities and to act upon

them before competitors do as they consider that this proactive strategy leads to a source of profit (Shapiro, 1975) and/or that it may create value for stakeholders and preserve wealth for future generations (Biondi et al., 2002; Longo et al., 2005). While social entrepreneurs' vision is to alleviate a social problem (Austin et al., 2006; Veda and Kidwell, 2007), sustainable entrepreneurs focus on a business idea that balances the social, economic, and environmental impacts of their activities (Larson, 2000; Perrini et al., 2007).

Sustainable entrepreneurs lead their firms on the basis of their individual values, including sustainability. As a result, these individuals engage the firms strategically in sustainable practices in the search for competitiveness and efficiency in the three areas of sustainability. Just as social and/or environmental entrepreneurs, they are change agents who question the existing paradigms, attempt to do more with less, and focus on long-term sustainability rather than short-term gain (Dees, 2001; Egri and Herman, 2000).

In terms of personality characteristics, environmental leaders working for both non-profit or profit organizations score higher than leaders in other sectors on high need for achievement, high need for affiliation and power, self-confidence, and emotional maturity (Egri and Herman, 2000). When contrasting social and conventional entrepreneurs, the former have been described as charismatic, craftsman, and initiating and the latter as pragmatic, opportunist, and imitating (Veda and Kidwell, 2007). Social entrepreneurs have also been found to be persistent, they are not readily deterred by obstacles and adapt easily to new situations (Dees, 2001).

In order to engage in SE, owner-managers must have personal values and beliefs which are aligned on sustainability principles (Tilley, 1999). These include the social and altruistic values found in social and environmental entrepreneurs which put others', nature's, and the community's needs ahead of one's own (Dees, 2001; Larson, 2000; Thomson et al., 2000). In Latin America, for example, entrepreneurs' engagement in sustainability is triggered by their ethical and religious values (Vives, 2006). Transmitting those values to a moral entity, whether it is for profit or not, "takes one special breed of leader" (Dees, 2001, p. 5) who is more inclined to use transformational as opposed to transactional leader-

ship (Veda and Kidwell, 2007) or both in the case of environmental leaders (Egri and Herman, 2000). The individual managerial competences needed to communicate a vision and to motivate and engage their staff and stakeholders is a key factor in developing a competitive advantage.

Hence, rationality as well as emotion, vision, and norms or taken-for-granted rules would combine as motives of SE at the individual level of analysis.

#### *The fundamentals of a sustainable firm: organizational level factors*

According to our definition a sustainable firm will carry out, on a voluntary basis, MSP that are integrated as well as formalized. Implementing control systems, reporting procedures, and keeping track of sustainable activities constitute a formal way of engaging in SD but may put SMEs at a disadvantage (Jenkins, 2004; Lapointe and Gendron, 2004) as it goes against their very nature which consists of a weak formalization of their management practices and intuitive management style (Julien, 1993). Indeed, SMEs have often been found to practice "blind" CSR (EC, 2002; Canadian Business for Social Responsibility (2003)), which is implementing responsible actions without knowing that those would contribute to the wider scheme of sustainability. New developments in SME research have, however, demonstrated that small firms have adopted more formalized management practices in the context of globalization or the implementation of quality standards (Messegem, 2003; Torrès, 1998). Since the implementation of quality standards follows a similar process to that of environmental management (Association Française de Normalisation, 2003), it may be that SMEs could be guided to formalization, where they were provided with the relevant support mechanisms.

Some other organizational characteristics are worth assessing more systematically in research on SE and constitute relevant fundamentals of sustainable behaviors in SMEs. Drawing on entrepreneurship theory, but at the firm level this time, a sustainable SME would present a high entrepreneurial orientation, intended as a proactive, innovative, and

calculated risk-taking behavior (Covin and Slevin, 1989; Knight, 1997). Engaging in sustainability is a proactive act in that, although institutional and market pressures are weak (Quairel and Auberger, 2005), some firms still engage on the ecological and social paths and act as pioneers, aligning their strategies to fuzzily delineated markets and contexts. Proactivity generally leads to innovation, which is a driving force behind the adoption and integration of sustainable practices in SMEs (Larson, 2000; Organization for Economic Cooperation and Development, 2005).

Sustainable entrepreneurship is, however, a risk-taking endeavor since most integrated sustainable activities have a long-term scope and return on investments may take some time. The sustainability market is in its development phase and consists of emerging customer segments located in the developed countries with strong intentions but, sometimes, weak follow through in translating their concerns for environmental or social causes into actual purchases (Peattie, 2001). It has, however, been demonstrated that entrepreneurs do take moderate or calculated risks (Brockhaus, 1980). Social entrepreneurs are particularly risk-averse because of their diversified and somewhat volatile sources of revenue as well as their focus on the longevity of the firm (Weerawardena and Mort, 2005). Similarly, it would be expected that sustainable entrepreneurs would find ways to limit their risk exposure. Calculated risks could include limiting the firm size to better control growth-related risks and insure the firm's survival (Carson et al., 2004). Risks can be managed by both networking and by building core competencies through the acquisition of experiential knowledge (Larson, 2000).

Drawing on institutional theory, SMEs' internal culture, history, and routines would be important positive or negative determinants of SE. A lack of acceptance of SD principles within the firm may be an institutionally isolating mechanism that affects the firm's willingness to mobilize important resources (Oliver, 1997).

Hence, a sustainable firm will engage in MSP (integrated, voluntary, and formalized), show a high entrepreneurial orientation (innovative, proactive, and calculated risk-taking behavior), and be supported by the SME's internal culture and routines at the organizational level of analysis.

#### *The fundamentals of a sustainable context: contextual level factors*

An important dimension of a firm's success is the context in which it evolves. Patuarel argues "The overall implementation of the entrepreneur's project will happen only if the context is favourable" (2007, p. 433).

Management theories insist on the technical and competitive dimension of the context as the strategic position of the firm depends on the type of competitive structure (Porter, 1980) or the stakeholders' importance and hierarchy (Freeman, 1984). While emphasizing the prevalence of the owner-manager in strategic decision-making, entrepreneurship theory underestimates the impact of the wide context on the firm. Neo-institutional theory considers the context (institutional as well as symbolic) as the central actor in organizational and strategic decision-making (Mintzberg et al., 1999, p. 365).

At the macro-economic level, dominant values in society, as well as a country's level of development and efficiency of regulations, influence the *hierarchicalization* of social, environmental, and political concerns in public policy. In the case of high spread of sustainable practices, a process of reproduction (by coercive, mimetic, or normative isomorphic mechanisms) of organizational behaviors will take place in response to state pressures, collective standard responses to uncertainty, or the expectations of trade institutions. Citizens' trust level toward public policies would also influence compliance (Rice, 2006). For example, firms may respond to a new environmental law passively with mere compliance to obtain legitimacy, without looking beyond it to gain a competitive advantage.

Moreover, incentives can quickly increase awareness in sustainability among businesses but may also encourage opportunistic behaviors when there is little social pressure. More stringent laws and higher social expectations from stakeholders can also lead to more responsible actions from entrepreneurs looking for legitimacy. In Latin America, integrated and proactive sustainable strategies are more likely to be found among firms with more exposure in the economy (Vives, 2006).

Hence, the institutional as well as the competitive and local environments influence the strategic

TABLE I  
Theoretical framework of fundamentals of SE

Theoretical grounding	Level of analysis		
	Individual level	Organizational level	Contextual level
Entrepreneurship theory	<i>Personal drivers</i> Emotion, vision, mission	<i>Entrepreneurial orientation</i> Innovation, pro-activity, risk taking	<i>Munificence</i> Opportunities, networks
Management theory	<i>Economic drivers</i> Rationality, efficacy, competitiveness, cost-benefits	<i>Managerial sustainable practices</i> Formalization, integration, voluntarism	<i>Industry structure</i> Positions, source of competitive advantage
Neo-institutional theory	<i>Social drivers</i> Social values legitimacy	<i>Internal structure</i> Internal culture Routines	<i>Isomorphisms</i> Coercitive, mimetic, normative pressures

behaviors of firms, creating push and pull factors that direct them toward more or less sustainability and need specific attention when analyzing the fundamentals of SE at the contextual level.

In summary, building on management as well as entrepreneurship and neo-institutional theories, a conceptual framework of SE is derived by the extraction of interrelated factors belonging to three levels of analysis which are worth examining in SD theory construction.

The framework posits that fundamentals of SE combine individual (vision, emotion, rationality, and values and norms), organizational (entrepreneurial orientation, MSP, internal culture, and routines), and contextual factors (opportunities, industry structure, and isomorphisms) as summarized in Table I.

## Method

As the number of international comparative studies in SE, the objectives of this research are to analyze and explain SMEs practices by comparing and contrasting various levels of SE in three economically diverse countries: Canada, Tunisia, and Cameroon. Since the very concept of SE is still not well defined, especially among SMEs in emergent and developing economies, an inductive approach through case studies is followed.

## Country selection

The three countries under study were chosen, primarily as they are members of La Francophonie (that is, formally, an international organization of French-speaking governments and countries. Informally, this refers to the community of French-speaking countries), which brings an element of historic and cultural convergence to the three. Second, their other shared similarity is the voluntarist approach taken by their governments in terms of sustainability. Although in these countries large firms and some sectors may be subject to stringent regulations, especially regarding environmental protection and social equity, these are not yet rigidly applied to SMEs. While similar in these respects, there remain vast economic, environmental, and social elements of divergence, as evidenced by their: GDP per capita (Canada \$38,200, Tunisia \$7,500, and Cameroon \$2,300) (Central Intelligence Agency, 2008); ecological footprint (Canada 7.1; Tunisia 1.8; Cameroon 1.3) (World Wildlife Fund, 2008); and Human Development Index (Canada 0.961; Tunisia 0.766; Cameroon 0.582) (United Nations Development Programme, 2007).

Institutionally and culturally, the three countries present interesting differences and similarities for a comparative study. In Canada, religion is considered the private domain of individuals and does not, at least publicly, influence companies' business decisions. In Tunisia, a Muslim country, and Cameroon, a country

with several ethnic groups and cultures, religion has an influence on business practices. Moreover, Canadian society in general has developed a social and environmental conscience. In Tunisia and Cameroon, in contrast, the context is less supportive to SD, but at the same time presents fewer constraints and opportunities in this field. Due to a high dependency on external trade, Tunisia promotes incentives to facilitate firms' involvement in SD, which is not the case in Canada or Cameroon.

One of the objectives of this study, therefore, is to explore the extent to which these contrasts impact upon SE in the three countries under study.

#### *Data collection*

Sample sites were identified according to: (1) their size – the official European SME definition was used, i.e., firms with less than 250 employees (European Commission, 2003); and (2) their published involvement in sustainable practices or lack thereof. In order to reach an in-depth understanding of the conditions that stimulate involvement in sustainability among SMEs, firms with various levels of integration of sustainable activities into their strategies were chosen. Some SMEs were selected for their involvement in SD, either through formal accreditations or due to the nature of their activity. In the three countries, databases listing: certified firms; participants in environmental or social governmental programs; and firms having received CSR prizes or those with similar credentials were used, when available, in order to identify formally engaged SMEs. Following a replication logic (Yin, 2003), within and between countries, other firms with no obvious sustainable activities were selected from similar industry sectors but with no obvious sustainable activities. The number of cases also followed a replication logic within and between countries. At least two cases under each level of involvement were sought, sometimes more until saturation was reached in each country. Sites were selected in a number of similar industry sectors in each country to account for the diversity of activities as well as comparisons (Eisenhardt, 1989; Yin, 2003). Semi-structured interviews with the owner-manager of each firm and analysis of documents provided by them and that of web sites (when available) were conducted for a total

of 44 firms (respectively, 15 in Canada, 15 in Tunisia, and 14 in Cameroon). These individuals were selected for interview as they represented the firm's values and they were the main decision makers (Marchesnay, 1993).

The interview guide was designed to arrive at an understanding of the firms' levels of SE as well as the strategies and business objectives associated with each level in the three countries under study. More specifically, open-ended questions were posed to explore the owner-managers' knowledge of the cause, their personal beliefs and undertakings, a detailed account of their firms' involvement in sustainability or the reasons for not pursuing such activities, as well as the stimuli they would need to become more involved (see Appendix 1). Each interview, lasting between 60 and 120 min, was taped and transcribed in order to keep a literal account of the discourse.

#### *Data analysis*

Using the theoretical framework developed in the previous section, the cases were first classified in each country according to their level of MSP considered as the more visible part of SE. Based on interview analysis, qualitative indicators were identified and an MSP scale was created using the three dimensions (explained below) of formalization, integration, and voluntarism in relation to SD practices. Firms' scores on the MSP scale were measured from 1 to 3 for each dimension, with "1" representing a low level of the dimension and "3" a high level. For each case, the social and the environmental aspects of sustainability were identified separately to capture the depth of the concepts as it was shown that different factors can explain SMEs' sustainability (Cabagnols and Le Bas, 2006). A total additive score was calculated for each case ranging from a maximum of 18 to a minimum of 6. Further explanation of these three dimensions is shown in Table II.

#### *Formalization dimension*

Formalization of sustainability was a selection criterion for the sites studied. Adopting sustainability accreditation demonstrates a formal involvement and implies the implementation of systems and controls. Hence, firms that subscribed to a recognized certification program are considered to have a high level

TABLE II  
Dimensions of SMEs' sustainability

Dimension	Extremes
<p><i>Formalization</i></p> <p>The formalization of the firm's involvement in SD is defined as the degree to which activities are documented (Hall, 2002) and the presence of control measures, policies and procedures (Miller and Friesen, 1982)</p>	<p>Level 3: High</p> <p>Formal process, analytical, declared, measured, regularly controlled, recognized certifications or not</p> <p>Level 1: Weak</p> <p>Informal process, intuitive, organic, not declared, not measured, not controlled</p>
<p><i>Integration</i></p> <p>The integration of SD principles is the embeddedness of such principles in the firms' strategic choices and routine activities</p>	<p>Level 3: High</p> <p>Regular activities, important mobilization of means, internal coordination, broad and hierarchical vision of stakeholders and their challenges</p> <p>Level 1: Weak</p> <p>Occasional activities, insulated, not associated to the core activities, discretionary budgets, few staff members involved, limited vision of stakeholders and their challenges</p>
<p><i>Voluntarism</i></p> <p>The voluntarism of the firms' involvement in SD is the way in which they go beyond the laws to fulfill their responsibilities as well as the degree of interest and knowledge they exhibit toward SD</p>	<p>Level 3: High</p> <p>Knowledge of laws, incentives, tolls, and information search</p> <p>Level 1: Weak</p> <p>Limited knowledge of laws, degree of compliance is difficult to assess</p>

of formalization in SD (Boiral, 2006). In contrast, firms that implemented responsible activities but in an intuitive and solitary manner, neither publicized, nor measured or controlled, are considered as having a low involvement in SD (Department of Trade and Industry, 2002; Kuhndt et al., 2004). An average level of formalization would consist of implementing internal standards or environmental and social actions which would not be publicized.

*Integration dimension*

Among SMEs with a high level of integration, the sustainability objectives influence the firm's selection processes of suppliers, clients, and employees. These firms have a broad and hierarchical vision of their stakeholders and the challenges they represent (Brodhag et al., 2004; Jenkins, 2004). They are involved in regular and coordinated sustainable activities that are supported with relevant budgets. This behavior is to be contrasted with that of firms that act in an opportunistic way and are involved in reactive and ad hoc sustainable activities without any concern for their relevance with firm strategy or core activity.

*Voluntarism dimension*

A high degree of voluntarism consists of actions that go beyond legal requirements. The entrepreneurs in these firms are heavily involved in sustainability in a proactive way. They are aware of the laws and industry norms and belong to support networks. They know the type of sustainable actions that competitors are implementing and they develop sustainable innovations, which they consider as opportunities (Department of Trade and Industry, 2002; Roy et al., 2008). A low level of voluntarism would be associated with limited behaviors to conform, without going beyond the law and industry norms.

The cases were then separated, in each country, in three groups according to their scores on the MSP scale. A profile of the firms interviewed is presented in Table IIIa–c as well as Table IV by degree of MSP per country.

Sustainable entrepreneurship, as defined in this research, associates sustainability and entrepreneurship and, for a convinced entrepreneur, consists of demonstrating responsible creativity to achieve viable, liveable, and equitable development through the integration and management of natural and human resources in

TABLE III  
Profile of SMEs with (a) high (b) medium, and (c) low MSP across countries

Firm	Activity	Firms' profile				
		Date of creation	Number of employees	Accreditation	Exports	Foreign partners
<i>(a) High SE orientation</i>						
CND1	Services Exhibition stylist	2001	2	GRI Carbon zero	No	No
CND2	Services Recycled products	2006	8+ volunteers	None	No	No
CND3	Agro food Organic butcher	2003	7	Organic	No	No
CND4	Agro food Organic farmer	1996	2-5 Family	Organic	No	No
CND5	Services Environmental consultant 1	1974	75	Expert, Prize in CSR	Yes	Yes
CND 6	Services Management consultant	1996	55	Prize in social responsibility	No	No
TUN1	Services Organic product exporter	1996	2	None	Yes	Yes
TUN2	Agro food Producer of spices, aromatherapy plants and "feel better" products	1980-1998	44-60	Organic, national program	Yes	No
TUN3	Agro food Producer of biologic olive oil	2003		Organic	Yes	No
TUN4	Chemical industry Refiner of vegetable oil, fat, soap	1974	160	ISO 9001, prize social performances, national programs, global compact	Yes	No
TUN5	Textile Leather producer	1969	45	ISO 9001, national programs, Global Compact	Yes	Yes minimal
CMR1	Agro food (milk processing)	1967	150	Local accreditation	No	Yes
CMR2	Agro food (processing of animal feed)	2004	6	None	No	No
<i>(b) Medium SE orientation</i>						
CND7	Services Environmental consultant 2	1983	30	None	Yes	Yes
CND 8	Services Software developer	2001	28	None	Yes	No
CND9	Services Web site development	1986	8	None	Yes	No
CND10	Production and Services Renewable energies	1998	10	ISO 9000	Yes	Yes
CND11	Agro food Coffee roasting	2002	9	None	No	Yes
CND12	Agro food Gourmet food producer	1997	10+	None	No	No
CND 13	Services Real estate	1956	57	None	None	None
TUN6	Production and services Renewable energy products and environmental consulting	1992	20	Expert, ISO 9001	Yes	No

TABLE III  
continued

Firm	Activity	Firms' profile					
		Date of creation	Number of employees	Accreditation	Exports	Foreign partners	
TUN7	Agro food High range food producer	2003	8	None	Yes	No	
TUN8	Agro food Pastry producer	1972	150	HACCP	Yes	No	
TUN9	Agro food Water bottler	2003	80	ISO 9001	No	No	
TUN10	Textile Clothes maker	1982	120	None	Yes	Yes	
CMR3	Agro forestry and refrigerated products	1991	30 + 5 temp.	None	Yes	Yes	
CMR4	Agro Food (coffee)	1992	25 + 10 seasonal	None	Yes	Yes	
CMR5	Services Appliance repair and assembly	1987	25	None	No	Yes	
<i>(c) Low SE orientation</i>							
CND14	Services Translation services	1998	3	None	No	No	
CND15	Services Food distribution	1990	14	None	No	No	
TUN11	Production and services Renewable energies	1994	25	None	No	No	
TUN12	Services Financial products	2005	10	None	No	No	
TUN13	Chemical Printing	1981	25	None	No	No	
TUN14	Services Hotel	1983	60	None	No	No	
TUN15	Services Events organization	2001	3	None	No	Yes minimal	
CMR6	Services (advertising agency)	1995	11 + 8 temp.	None	No	No	
CMR7	Agro Food (pineapple processing)	1970	30	None	No	No	
CMR8	Production and service Solar energy	2004	12	None	No	Yes	
CMR9	Services Tourism	2000	25	None	No	No	
CMR10	Production Textile	1991	12	None	No	No	
CMR11	Chemical industry	1997	20	None	No	Yes	
CMR12	Agro forestry	2001	20 + 8 temp.	None	No	Yes	
CMR13	Production and services Renewable energy	2007	5	None	No	Yes	
CMR14	Chemical industry Printing	1990	10	None	No	No	

CND: Canada, TUN: Tunisia, CMR: Cameroon.

TABLE IV  
SMEs' levels of managerial sustainable practices in the three countries

Firm	Evaluation criteria for levels of SE Canada			Firm	Evaluation criteria for levels of SE Tunisia			Firm	Evaluation criteria for levels of SE Cameroon					
	Integration	Voluntarism	Formalization		Total	Integration	Voluntarism		Formalization	Total	Integration	Voluntarism	Formalization	Total
CND1/E	3	3	3	18	TUN1/E	3	3	3	18	CMR1/E	2	2	2	14
CND1/S	3	3	3	18	TUN1/S	3	3	3	18	CMR1/S	3	2	3	14
CND2/E	3	3	3	18	TUN2/E	3	3	3	16	CMR2/E	3	2	2	14
CND2/S	3	3	3	17	TUN2/S	2	3	2	15	CMR2/S	2	3	2	11
CND3/E	3	3	3	17	TUN3/E	3	3	3	15	CMR3/E	1	3	2	10
CND3/S	3	3	2	17	TUN3/S	2	2	2	15	CMR3/S	1	2	2	10
CND4/E	3	3	3	16	TUN4/E	3	2	3	14	CMR4/E	2	2	1	10
CND4/S	3	3	2	16	TUN4/S	2	2	3	14	CMR4/S	2	2	1	10
CND5/E	3	3	2	14	TUN5/E	2	3	2	13	CMR5/E	2	2	1	7
CND5/S	3	3	2	13	TUN5/S	3	2	2	13	CMR5/S	2	2	1	7
CND6/E	1	3	1	13	TUN6/E	3	3	3	11	CMR6/E	1	1	1	7
CND6/S	3	3	3	12	TUN6/S	1	2	1	11	CMR6/S	2	1	1	7
CND7/E	2	2	2	12	TUN7/E	2	2	1	10	CMR7/E	1	1	1	7
CND7/S	2	2	2	10	TUN7/S	3	2	1	10	CMR7/S	1	1	2	7
CND8/E	2	2	2	10	TUN8/E	1	2	1	10	CMR8/E	1	1	1	7
CND8/S	2	2	2	10	TUN8/S	3	2	1	10	CMR8/S	2	1	1	7
CND9/E	1	1	1	9	TUN9/E	1	2	2	7	CMR9/E	1	2	1	6
CND9/S	2	3	2	9	TUN9/S	2	2	1	9	CMR9/S	1	1	1	6
CND10/E	2	2	2	9	TUN10/E	2	1	1	7	CMR10/E	1	1	1	6
CND10/S	1	2	1	9	TUN10/S	3	2	1	7	CMR10/S	1	1	1	6
CND11/E	2	2	1	9	TUN11/E	2	3	1	7	CMR11/E	1	1	1	6
CND11/S	2	2	1	9	TUN11/S	1	1	1	7	CMR11/S	1	1	1	6
CND12/E	2	2	1	9	TUN12/E	1	1	1	7	CMR12/E	1	1	1	6
CND12/S	1	2	1	9	TUN12/S	2	1	1	7	CMR12/S	1	1	1	6
CND13/E	2	2	1	8	TUN13/E	1	1	1	6	CMR13/E	1	1	1	6
CND13/S	1	2	1	8	TUN13/S	1	2	1	6	CMR13/S	1	1	1	6
CND14/E	1	2	1	6	TUN14/E	1	1	1	6	CMR14/E	1	1	1	6
CND14/S	1	2	1	6	TUN14/S	1	1	1	6	CMR14/S	1	1	1	6
CND15/E	1	1	1	6	TUN15/E	1	1	1	6					
CND15/S	1	1	1	6	TUN15/S	1	1	1	6					

/E: environmental aspect; /S: social aspect.

business. So, the MSP is only the visible part of the “sustainable entrepreneurship concept.” In order to fully embrace its multidimensionality in each country, and according to our conceptual framework, each level of MSP was matched with a type of entrepreneur, a type of firm, and a type of context according to the three levels of analysis: “individual”, “organizational”, and “contextual”. This led to a cross case analysis between countries and within firms of similar levels of MSP to help identify similar and different profiles of SE.

The researchers first analyzed their findings independently, along the themes developed in the interview guide, and then identified emerging themes after several iterations. These preliminary findings were then shared and the results compared to establish patterns, i.e., those that were common and shared, and those specific to a country. These results are presented in the next section and summarized in Table V.

In the following section, detailed results present the three groups of firms (hereafter referred to as *the Committed*, *the Aware*, and *the Indifferent*) according to their levels of commitment measured on the three dimensions of the MSP. Factors at the individual, organizational, and contextual levels are then used to complete the analysis of the three levels of commitment (high, medium, and weak) in each country. The common characteristics of the cases in the three countries will be presented for each group before insisting on the differences between them.

## Results

### *The Committed*

*At the individual level*, and in the three countries, the entrepreneurs leading these SMEs with the higher scores on MSP present many commonalities as well as some differences.

First and foremost, they are particularly sensitive to the cause of sustainability and their personal values and beliefs are important drivers of their MSP. They project a high level of responsibility toward their employees, their firm, and their community and feel they have embarked on a mission and are pursuing a vision they are trying to translate into long-term business commitment to the field.

Strategic motives do not play the same role in entrepreneurs' behaviors in the three countries. In

Canada, the entrepreneurs proactively and voluntarily position themselves in local sustainable niche markets (CND1–CDN4) or implement wide ranging social activities (CND5 and CND6) because they are convinced that their actions will benefit the larger community, allow them to develop themselves, i.e., provide them and their employees with a living and make them better persons, as well as give them a competitive edge. Cost was never mentioned as an issue. As one interviewee noted:

It is a personal mission statement for me. (...) You are in business and you have to be sustainable financially in order to survive but it's only one piece of that pie. There are several other components, your moral, ethical responsibilities, your responsibility to the product at large, your responsibility to society in general, and all those pieces have to be taken care of in order for that pie to be complete. (CND3)

The MSP reported by Tunisian family business entrepreneurs in this first group seem to be part of the history of the family and to have been infused from the outset by the vision of the founder (TUN2, TUN3). When asked for, religious convictions have been recognized as strong impetus for social action, while less instrumental in instigating environmentally aware activities (TUN2–TUN5). In Tunisia, the search for competitiveness is not a major motive, at present, to embark on sustainability, but it is part of the entrepreneurs' long-term desired visions for their firms, a way to “modernize the way things were done by ancestors” (TUN1–TUN3) as well as a way to connect ecological values to benefits to accrue to the interviewees' country.

In fact, my motivation is only ecological and not financial. On the contrary, we do not gain much and we even lose money... In Tunisia, we have good olive trees and an exceptional olive oil but the quality of our oil is not valued. I want to increase the reputation of our oil. (TUN3)

In Canada, normative motives are powerful since these entrepreneurs conform to social and environmental pressure and consider it their duty to respond in kind: “Giving back to society”, “This is something which is expected of us,” clearly came through the interviews. In some firms, this behavior is not totally altruistic and is partly stimulated by the competitiveness of the environment as it is the case

TABLE V  
Differences and similarities in SE between countries according to the results obtained

Cross case analysis within and between countries	
	Cameroon
	Tunisia
	Canada
<i>The Committed</i>	
Individual similarities	
Individual differences	<p>Strong convictions, beliefs, ethics about sustainability</p> <p>Entrepreneurs proactively find opportunities in viable niche markets</p> <p>Broad and deep knowledge about the issues</p> <p>Young and educated entrepreneurs</p> <p>Strong implication in professional networks</p> <p>Environmental issues are more associated to the concept</p> <p>Perception of SD activities as a “a return to the roots,” a modernization of the past</p> <p>Perception of SD as a cultural dimension linked to education, family</p>
Organizational similarities	<p>Wide use of networks to acquire, implement and diffuse knowledge about SD</p> <p>Social actions toward employees widely implemented</p>
Organizational differences	<p>Difficulties in formalizing processes</p> <p>Progressive implementation of SD practices</p> <p>Resistance to changes from employees</p> <p>Environment is a priority</p> <p>Polluting activity push involvement</p> <p>Younger firms</p> <p>Several training schemes for employees</p> <p>Opportunistic behaviors</p> <p>New venture creation to limit risk</p>
Contextual similarities	<p>Involvement in sustainability from inception</p> <p>Integration of the three dimensions</p> <p>Formal processes and/or accreditations</p> <p>Radical innovation widely spread</p> <p>Social programs for employees and the community a competitive advantage</p> <p>Cost not a consideration</p> <p>Sustainability schemes involve too much bureaucracy and costs</p> <p>More efforts expected from government to increase awareness in sustainability among the public</p> <p>SD not fully institutionalized in economic spheres</p>

TABLE V  
continued

Cross case analysis within and between countries	
	Tunisia Cameroon
Contextual differences	<p>Foreign clients and partners either necessary for survival or drive sustainability</p> <p>National and foreign funds for environmental incentive schemes are available</p> <p>Limited civil society and consumer pressures</p> <p>Crisis in values and mindset</p> <p>Slow bureaucracy to gain access to incentives</p> <p>Cameroonian government more concerned with poverty and AIDs</p> <p>Local standards being developed which contribute to knowledge gain</p>
<i>The Aware</i>	
Individual similarities	
Individual differences	<p>Dissociation of the economic aspect from SD</p> <p>Strong implication in political and professional networks for old entrepreneurs with reachable returns</p>
Organizational similarities	<p>Some SD processes but easy to implement and with reachable returns</p> <p>Ad hoc actions with little integration into strategy</p>
Organizational differences	<p>No accreditations</p> <p>Little formal processes</p> <p>Opportunistic behaviors</p> <p>Partial integration of SD aspects</p> <p>Little openness toward the institutional environment among the young</p> <p>Outsourcing of waste management activities</p> <p>Regulations considered as costs</p>
Contextual similarities	<p>Too little awareness and pressure from stakeholders</p> <p>More fiscal and financial incentives expected</p>
Contextual differences	<p>Access to convenience and affordability of conventional goods and services still prevail</p> <p>More pressure from external stakeholders expected</p> <p>Some form of local or partial accreditation</p> <p>More stringent application of laws</p> <p>More laws to increase involvement</p>

TABLE V  
continued

Cross case analysis within and between countries	
	Cameroon
	Tunisia
	Canada
<i>The Indifferent</i>	
Individual similarities	Lack of knowledge, time, interest Short-termism “Not guilty” feeling Limited resources
Organizational similarities	Respect laws but do not go beyond Strong cost consideration
Organizational differences	Financial and fiscal incentives expected More government regulations expected
Contextual similarities	Customers are not ready to pay more
Contextual differences	Low polluting activities Some community involvement
	Sustainable values not a priority within society Incentives unknown or too complex and ahead of general frame of mind No government support

for CND6. This altruistic as well as self-serving behavior was also observed in Cameroon. The Cameroonian entrepreneurs were, however, more inclined to respond to social pressures than the Tunisian ones to provide a substitute for weak institutions and a particularly underprivileged context plagued with poverty and AIDS. Under these conditions, and although recognized as a global concern, environmental sustainability takes second stage.

*At the firm level*, as the MSP was used to classify the SMEs, the first group is composed of cases from the three countries (CND1–CND6, TUN1–TUN5, and CMR1 and CMR2) presenting the highest scores on formalization, integration, and voluntarism. However, the distribution of these cases between countries shows a prevalence of the Canadian firms with the highest scores and for the three dimensions. The analysis of the MSP scores shows that formalization of the processes in this group is high as these firms try to increase their credential by obtaining internationally recognized accreditations such as Carbon Zero and Global Reporting Initiative (CND1) or more local ones. Such accreditations as well as prizes for sustainability are increasingly available through industry associations, Chambers of Commerce, and similar organizations to promote responsible behavior among SMEs and to highlight best practices in Tunisia. These standards are, however, less available to SMEs in Cameroon due to their cost and the lack of support services to help in the implementation.

Taking innovation in its broadest sense that is what is new to the firm (Organization for Economic Cooperation and Development, 2005), firms in the Committed group also differentiate themselves through their innovation and creativity processes in the three countries. In Tunisia, this is demonstrated by their constant search for new markets and new products. These firms generally started with conventional activities before integrating sustainable ones, frequently creating new ventures in the process. As for demographic characteristics, younger firms seem to be more open to sustainability and involving the whole value chain, while the age of the firm was not a factor in the other two countries. Polluting activities also encourage the development of environmental protection schemes and foster innovation.

In Cameroon, these firms seem to develop competences faster than their competitors and are more likely to apply incremental innovations to various parts of their value chain:

I don't have enough resources to get an ISO accreditation, but I think that compared to my competitors, I do a lot. To comply with the Cameroonian standard, the first requirement is labeling (production date, expiry date, lot number, ingredients). We are the only industrial firm that has bought laser flash to print this information on yogurt containers. (CMR1)

In Canada, innovations are more radical. They go as far as embedding sustainability into the firm's processes at the business planning stage:

We do eco-logical design, in two words, eco and logical, we convince our clients to have something ecological, because this is our approach. So, for instance, we choose materials which are not as processed or more natural. We try to avoid, whenever possible, all types of plastics. (CND1)

Still at the firm level, employees are an integral part of maintaining the innovation and the sustainability momentum in Canada. In Tunisia and Cameroon, on the other hand, they may create resistance and barriers due to inertia and habits as well as lack of competence, even among the most enlightened firms. One owner-manager observes:

I encourage workers to take preventive actions, to use gloves, goggles, but they don't want to. They tell me they have always done it that way, so why change now. (TUN5)

In the three countries under study, all the firms do take some risk in investing in the SD field. They mitigate these risks, however, by integrating strategic networks to mobilize resources and by involving their stakeholders. They make extensive use of internal and external links for resources and knowledge acquisition, for the diffusion of expertise and for commercial purposes, thereby feeding the sustainability momentum and limiting their risk exposure. The choice and location of networks are a demonstration of the firm's proactive nature and materialize in a clear position as sustainable businesses and a direct communication of the entrepreneur's values to various stakeholders to get them involved.

Decisions are made based on clients' feedback and regular studies. I also have a claims department, which I manage myself to be aware of clients' concerns. (CMR1)

I am an active member of several associations. This is useful in that things are not easy and it is necessary to stimulate and structure the sector. (TUN1)

It is also through their networks that the Committed entrepreneurs try to green the value chain and this is particularly important in Cameroon. Although convictions are present, suppliers with sustainable practices are instrumental in changing the firms' behaviors. In countries with weak institutional structures especially, firms heavily rely on their networks to prosper (Biggs and Shah, 2006; Mesquita and Lazzarini, 2008). An interviewee offered the following observation:

We have local and international partners with whom we exchange information about sustainability and a foreign supplier. During meetings with the network, ISO experts train us on sustainable strategies, but it is too expensive. We have regular contacts with our suppliers with whom we share the same ethics, i.e., production without fertilizers. That is what guarantees our product quality. (CMR2)

*At the contextual level*, respondents do agree that society is increasingly aware of sustainability issues due to the media, government programs, and education. As a consequence, the firms in that group follow a niche strategy, either because the market is not developed enough, or to protect themselves against the competition, or both.

In Canada, niche segments for sustainable products and services are expanding and becoming more viable. In Tunisia and Cameroon, different macro-level forces are at play. Consequently, local customers for responsible products and services are scarce and these firms, especially in Tunisia, have to rely on foreign markets to survive. They are encouraged to do so by national and foreign government incentives, a situation which has changed some behaviors while spurring opportunism in many others as one interviewee noted:

These programs exist. We hear about them and we subscribe.... But it is true that this is not enough. (TUN5)

According to neo-institutional theory, three isomorphisms are present in Canada and help explain

firms' sustainable behaviors: new norms emerging from the professionalization of the sustainability sector; competitors' mimetism; and coercion through new laws and regulations. In Tunisia and Cameroon, the only isomorphism is the pressure applied by foreign clients or partners, and, at a lower level, regulatory pressure. The firms' international orientation provides access to markets for the responsible firms but it comes with additional pressure. Indeed, respondents in these countries suffer from a low level of awareness regarding sustainability in their respective society.

In summary, for the highly involved entrepreneurs, normative and strategic motivations vary among the three countries under study; however, individual entrepreneurial factors are more instrumental in explaining the firm's commitment to SD. A strong social conscience and personal motivation to position themselves in sustainable markets are present among the owner-managers of more highly committed firms in the three countries, leading to proactive strategies pursued in more or less favorable contextual environments. As a consequence, the Committed entrepreneurs in the three countries have engaged in SD but have built different organizations that have evolved within different macro-environments.

#### *The Aware*

The entrepreneurs in this group and in the three countries lead firms that show a medium score on the MSP index (CND7–CND11, TUN6–TUN10, and CMR3 and CMR5). The analysis of the characteristics of this group shows, however, more heterogeneity among its constituents than the first one. There are nevertheless differences in motives for adoption of sustainable practices within the group which resulted in sub-grouping identified as the Visionary-Aware, the Resourceless-Aware, and the Skeptic-Aware.

*At the individual level*, the entrepreneurs in this group and in all three countries are aware and conscious about the issues surrounding sustainability. Their motivations are, however, based more upon economic rationality than ethics or responsibility toward their various stakeholders. Generally speaking, in this group, sustainability takes second place to

profitability, except for the owners of CND8 and TUN7 who claim to be strongly involved in community development and for whom SD is stated to be the main focus.

The entrepreneurs' convictions about sustainability are in the main self-serving, with their objectives being business-driven as opposed to ecologically driven. The entrepreneurs are mainly moved by economic drivers, i.e., the sustainable practices they implement primarily have to benefit the firm and its survival. This finding is illustrated in the comments of an interviewee:

Following the crisis the textile sector has experienced in Tunisia, it is a miracle that we are still here today. We struggled to survive, we wanted to save jobs. (TUN10)

Their actions, although limited, are planned to somehow improve the context in which they are operating and their internal cost structures. Legitimacy is a concern, but not to the extent of sacrificing financial performance and a competitiveness that is mainly focused on cost.

The entrepreneurs' vision are different within the group. While the Visionary and Resourceless are aware owner-managers with a long-term vision about sustainability and aspire to making their firms fully sustainable (CND7 and CND11; TUN7 and TUN10; and CMR4), the Sceptic-Aware have a short-term vision and are skeptical about the press given to sustainability.

I cannot say that concerns about sustainability are obvious in all my actions, whether they are personal or linked to the business, but I try to change things whenever I can. When I go and see remote suppliers, contactors or farmers, I never discuss prices. I go there with the idea to improve their condition, and it is true that I cannot do much more as my margins are already slim. (TUN7)

As a result, rational and economic motives play a larger role than social and emotional motives in explaining the SE behavior of this group.

At the firm level, the Aware entrepreneurs have medium scores on the MSP. They show ad hoc actions with little integration into strategy. They tend not to communicate on the matter, because "we do not have anything to show for it" (CND11), i.e., no formal reporting in place and the owner-

managers do not want to be seen as greenwashing. One particular owner also believes that he needs to develop a critical mass before engaging further in the field, so resources are an issue for some, as suggested by Vives (2006).

The Tunisian firms in this group are particularly attentive to product quality and the working atmosphere. In the absence of precise know-how in terms of SD outsourcing practices or a constant concern for innovation, these actions actually contribute to the firms' competitiveness.

In Cameroon, Aware firms use replication innovation in that they reproduce existing combinations, but with a personal touch. CMR3 for instance makes use of less polluting parts and sells its agro-food products to specific foreign clients who need particular conservation schemes. Innovation is evident in the use of less polluting packaging and being responsive to stakeholders' demands. This group is particularly reliant on foreign partners to access markets. In Tunisia and Cameroon, some of these firms struggle financially to implement some sustainable practices or to make it their core business.

Due to resource limitations (Resourceless-Aware) or lack of external stimuli (Visionary-Aware), these entrepreneurs are progressing slowly toward the implementation of more MSP. CND7, for instance, considers that sustainability is a goal that is important, but not urgent. Time, therefore, is spent on sustainability issues when other matters have been dealt with first. As a consequence, resources have not been totally mobilized and strategies not fully integrated. In Tunisia and Cameroon, the entrepreneurs engage resources and develop alternatives to a hostile context and hope to better that context for the benefit of the workers as is illustrated in this interviewee's comments:

We have a budget for philanthropic actions. We buy our raw materials locally, so we help the local farmers, we employ a number of people with families who are paid every month to cater for their needs. (CMR4)

For the Resourceless sub-group, this progressive implementation of changes toward sustainability in their businesses is constrained by their perception of limited resources, including time. Although con-

vinced of the positive effect of sustainability on the environment, the community and the business, they are rather risk-averse and implement sustainable activities with caution and on an incremental basis with a focus on financial issues.

The Sceptic-Aware lack a truly holistic vision about sustainability but have nevertheless introduced some ad hoc sustainable activities that make business sense, result in a quick return for the firms, and do not require heavy time or financial investment, picking the “low hanging fruits” as Kuhndt (2004) describe them. The areas in which these activities are implemented differ somewhat in the three countries. In Canada, they are mainly focused on environmental and some philanthropic actions, while in Tunisia the focus is on the social domain and in Cameroon on the environment and the community, areas which are the most reachable. These actions contribute to the entrepreneur's self-satisfaction concerning their participation in sustainability and eradication of a “guilt-feeling”.

At the contextual level, the Visionary-Aware face a more challenging environment than the Resourceless- and the Sceptic-Aware entrepreneurs. Generally speaking, however, entrepreneurs in this group, while recognizing that SD principles and especially environmental concerns are not widespread in their society, blame the problem on the industry. Indeed, the issue of industry openness to sustainability has been raised. For instance, the construction and the chemical industries are perceived to be particularly conservative ones where it is difficult to change the way people think and get them to go beyond legal requirements. Since competitors did not get involved in SD as a response to uncertainty, mimetism was not observed as a way to increase firms' involvement.

This indicates that for the Aware group, the nature of the activity is instrumental to SE but provides firms' owners with additional challenges:

I would say that there is not a lot of awareness on construction sites with that, saving material, recycling material...It is a conservative industry and really resistant to change but there are some contractors out there that I think make an effort. (CND13)

Some sectors are not as open to changes. Employees in the chemical sector for instance have their own perception of risk. They are used to work in their own

way. The only thing that would change their behaviors are accidents — this is truly efficient, but it does not last long. (TUN5)

As a result, for the Aware group (medium-level involved), strategic and competitive factors seem to be more instrumental in explaining the behaviors of these entrepreneurs in the three countries since the business characteristics (objectives, resources, and competition) are presented as an impetus or a lagging factor. The firms' international orientation comes with additional pressure for Tunisian and Cameroonian firms in this group while coercion is very operative in the Canadian firms.

#### *The Indifferent*

The entrepreneurs in this group and in the three countries lead firms that scored the lowest on the MSP index (CND12–CND14, TUN11–TUN14, and CMR6–CMR13). This group shows some homogeneity among the personal characteristics of entrepreneurs while differences appear between the Dependent-Indifferent and the Opportunistic-Indifferent according to their firms' and context characteristics.

At the individual level and in the three countries, the firms are led by entrepreneurs that understand sustainability to be their firms' financial survival. They have a limited understanding of the concept except as a concern for ongoing operations. They generally lack knowledge of and interest in, or do not have the time to devote to the issue of sustainability as it relates to the social and environmental aspects. They also do not feel concerned about lack of active participation in SD practices as they do not believe they contribute to the problem. They distance themselves from these issues and project the responsibility onto remote actors (other countries) or other people in their channel (their suppliers):

I don't practice sustainability as I don't contribute to the mess in the environment. It is a concern to developing countries only. (CND15)

Sustainable development is a luxury for us. It should be the concern of developed countries. (TUN13)

I don't feel concerned as what I do does not have a negative impact on the environment. I use fabric and

thread, machines. My supplier should be the one who protects the environment. He has to produce quality fabrics since they use chemical, they need to use those that protect the environment. I remember one time I almost suffocated working with a fabric. (CMR10)

As a result, for the Indifferent, the underlying reason for any action taken is internally focused rather than moved by altruistic motives. They don't have any normative motive to begin or increase their MSP. Although some isolated actions can be associated to sustainability, such as employee development and environmentally friendly practices (CND14) or community involvement (CMR7), the entrepreneurs attribute these instead to good business sense (TUN13, TUN14). On the contrary, the Committed entrepreneurs consider these actions more as a mission than anything else (TUN2, TUN5):

We are a family business in a competitive sector. Our executives are part of the family and our employees started their careers with us and we will do anything we can to keep them until they retire. Their interests are also ours. (TUN14)

The Indifferents' view of their businesses is constrained by a tight focus on the firms' immediate operations and context, not on a broader view or a long-term vision.

*At the firm level*, Indifferent owner-managers carried out only a limited number of sustainable practices such as conducting regular maintenance on their equipment and investing in training and development – both of which they consider to have a direct impact on profitability – as is shown in these comments:

I try to create a good environment for the employees to work, not just having a job, but a stable environment with a chance to learn. I spend proportionally more money for them to learn and acquire new skills because the more skills they acquire, the more they can help me. (CND14)

We do preventive maintenance on the automobiles and not a curative one. We intervene before the deadlines. Hence, directly or indirectly, we do everything we can to reduce emissions, but honestly, the concern is economical. (TUN14)

Contrary to what was found elsewhere, community involvement in Cameroon is not considered a duty by all firms and this view is likely due to their limited

resources (CMR6 and CMR10). CMR10 is, however, faithful to her extended family members as they constitute her workforce.

Even if they possess a solid competitive advantage in their traditional market, the firms in this group, and especially the Dependent-Indifferent sub-group lack any kind of innovation in order to increase their MSP. In general, in all three countries, the entrepreneurs feel that customers are not ready to pay more for responsible products and services. Cost considerations are, therefore, strong deterrents to more involvement as one interviewee points out:

And what about additional costs? Who will take care of that? Subsidies are low, and it takes a long time to have access to the funds. (TUN15).

Some opportunistic behaviors are observed in the Tunisian firms as a result of incentive programs. The sustainable practices that are implemented are limited to the requirements of the programs and don't go beyond these requirements or extend to other departments.

*At the contextual level*, and in all three countries, Indifferent entrepreneurs blame the macro-environment and don't feel there are enough opportunities or threats to engage in sustainability. They feel strongly that greater leadership from the government – by showing a more consistent and coherent involvement in sustainability – is required. Further, in countries from the South, entrepreneurs' confidence in politics must be restored to convince them of the sincerity of SD engagement. Entrepreneurs would apply some mimetism, were they shown the way by country leaders:

A lot of contradictions. Speaking of sustainability when public lights remain switched on during the day, when trees are cut to build suburbs... I don't believe in it... We first need a change in values... I believe this is an individual concern. (TUN13)

The Dependent-Indifferent sub-group has built a competitive organization but require a favorable or stringent context to engage in sustainability. They would implement more responsible actions if they were forced to do so as they are generally law abiding or customer-dependent. The Opportunist-Indifferent have reactive behaviors and evolve in munificent environments so even without convictions, they would engage in sustainability were they encouraged by financial incentives.

The Canadian firms in this group operate within a favorable context but the entrepreneurs do not have the interest or the knowledge to take advantage of the opportunities and to change their firms' strategic direction. In Tunisia and Cameroon, the entrepreneurs who are showing opportunistic behaviors would be interested in changing the path of their firms, where there were incentives provided. The more conservative ones would comply with more stringent laws to stay in business, but would not exercise strong entrepreneurial behaviors to change their way of doing business.

As a result, for the Indifferent (low involved) group, the personal factors are negatively instrumental in explaining the behaviors of the entrepreneurs in the three countries. This lack of interest influences the perception of the contextual and internal factors as threats and weaknesses and prevents firms from going beyond what is required as legal, industrial, and local norms.

**Discussion**

The objectives of this study were to analyze the fundamentals of SE, in three countries of various

development levels and to determine to which extent economic, institutional, and cultural differences may impact upon different levels of SE. Management, neo-institutional, and entrepreneurship theories were combined in an integrative conceptual framework to provide possible grounding to firms' sustainable behaviors. The empirical findings allow for the development of a typology of SE that is presented in the first section. The second section will give more attention to the second objective of this article and discuss the influence of contextual differences on the level of SE.

*A typology of sustainable entrepreneurship*

The results demonstrate that there are three interdependent elements of SE: (1) a sustainable entrepreneur (S1); (2) a sustainable firm (S2); and (3) a sustainable context (S3) (See Figure 1). Adapting Paturel (2007)'s entrepreneurship model, we can propose the following model of sustainable entrepreneurship and advance that "In any situation, the key element consists in thinking simultaneously about S1–S3, that is a personal project which is also a

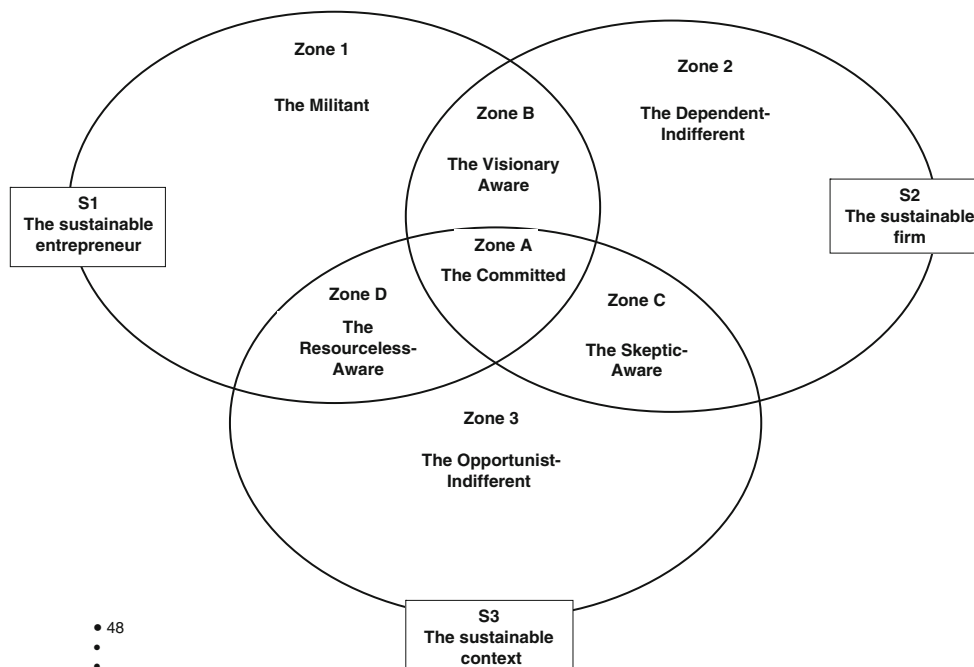


Figure 1. Model of sustainable entrepreneurship.

business project implemented in a given context” (Paturel, 2007, p. 432).

In the above model (Figure 1), seven zones (A–D, 1–3) can be identified. As can be inferred from the analysis, only four of them (A–D) located at the intersection of the three dimensions (S1–S3) are favorable to SE.

A high level of SE is found only in zone A, at the interface of sustainable entrepreneurs, firms, and contexts, where the three principles of sustainability voluntarily converge are fully integrated into business practices and are formalized. In our sample, the entrepreneurs located in zone A are the Committed. The commonalities between the fundamentals of a high SE in Canada, Tunisia, and Cameroon are mainly located at the individual and organizational level.

The Aware entrepreneurs are found in zones B–D, which are at the intersection of two of the three areas. Their involvements in sustainability are average. They implement targeted actions either in the social or the environmental fields and their strategies lack formalization or integration. They are open to sustainability but they either consider the matter as non-urgent or lack a holistic vision of the issue. Consequently, some of them have a plan but proceed through it slowly, while others take scattered actions which bear quick returns but are not fully integrated into the business strategy, either because of lack of planning, resources, or knowledge. In spite of their involvement in sustainability being intuitive and not formalized, some of the actions taken can be innovative.

Some convergence can also be seen between these zones of Aware in the three countries. The Visionary-Aware, those with a long-term vision on sustainability are found in zone B. These entrepreneurs are convinced that sustainability is the path to follow and they have started a process to integrate sustainability at various levels of their organization, but have not yet reached their goals. In all the three countries, the organizations have relevant competences to absorb the changes and it is a matter of time until the practices are part of their business strategy.

The Sceptic-Aware, more limited in their sustainability endeavors, are found in zone C. Overall, the firms’ reaction to the sustainability trend is mainly mimetic, in that they implement easily

reachable goals to show some responsibility and obtain some legitimacy without striving to gain competitiveness out of it. The behavior is similar across the countries, without noticeable differences due to institutional or cultural differences. In these firms, the main barrier to more involvement would be the mindset of the entrepreneurs who have only limited understanding of sustainability and would show opportunistic behaviors.

For the Resourceless-Aware (zone D), it would be the internal competences of the firms that limit their uptake of sustainability as well as a lack of management acumen that lead to difficulties in mobilizing resources. These firms show a low level of entrepreneurial orientation and some mimetism combined with inertia.

The Indifferent entrepreneurs are located in zones 2 or 3. They do not feel concerned by the issue and demonstrate limited knowledge about it, defining it in financial terms only. The main barriers to their involvement in sustainability may be explained by the personalities of the owner-managers in the three countries and their individual values and beliefs that are distant from those of SD.

The Indifferent-Dependent entrepreneurs located in zone 2 have built competitive organizations and have internal competences that can be mobilized toward more sustainable undertakings but there is no champion to guide them on that path. They lack a strong conviction as well as a favorable or stringent context and would implement more responsible actions if they were forced to do so as they are generally law abiding or customer-dependent. The Opportunists-Dependent, located in zone 3, are neither convinced nor economically solid. They would, however, engage in sustainability where they were encouraged by financial incentives.

The Militant entrepreneurs, absent in our sample, would be located in zone 1. These individuals would pursue a narrow sustainable cause, which may not be viable in the long run or may have negative impact on the other dimensions of sustainability, whatever the context they are in. They would be moved primarily by their values and beliefs and would try to influence others, spreading their ideas in unconventional ways.

This SE model is dynamic and not static (Paturel, 2007). Indeed, when the actors to sustainability – the entrepreneur, the firm, and/or the context – receive additional information, their sustainability sphere can

swell or shrink, hence modifying the intersecting zones.

*Sustainable entrepreneurship: is entrepreneurial will enough?*

While having used the same case replication criteria, the Canadian firms present the highest level of implementation of MSP. The distribution of firms in the four zones of the model is also rather different across the three countries, with a preponderance of Aware firms in Canada, an equilibrium found in Tunisia, and more Indifferent firms in Cameroon. A more systematic comparison of the fundamentals of SE in the three countries and a link to the literature will help understand the sources of these differences.

At the individual level, and compared to the Aware and the Indifferent groups, the Committed are entrepreneurs and not managers in the three countries (Marchesnay and Carrier, 2005; Shapero, 1984). They are visionary, have strong personal values coherent with that of SD, feel highly responsible to their stakeholders, are socially oriented, and tend to question the status quo. This confirms other studies from developed and developing countries (Jamali et al., 2009a; Jenkins, 2009; Longo et al., 2005; Paradas, 2007; Quairel and Auberge, 2005; Ben Boubaker Gherib et al., 2009) and is particularly congruent with previous research showing a growing awareness of CSR among managers in developing countries and its potential benefits (Jamali and Sidani, 2008; Jamali et al., 2009a). In emergent and developing economies, it may be that these entrepreneurs belong to a new generation of young, educated, middle-class business persons who are more motivated by self-realization than by profit (Vives, 2006). In Tunisia, and congruent with other findings (Brammer et al., 2007; Rice, 2006; Vives, 2006), religious beliefs were found to motivate entrepreneurs in the social sustainability dimension and less in the environmental one.

At the firm level, compared to the two other groups, the Committed firms presented high MSP levels, with more formalization in the Canadian firms than in Tunisia and Cameroon which is congruent with the founding of Boiral (2008) about the ISO certification of companies in the South. All the firms of this group are innovative and present a high entrepreneurial orientation. Resources are com-

bined in a unique way to integrate sustainability principles in the long term and to find ways to limit the firms' exposure, and that across countries and various levels of economic development, which confirms findings by Larson (2000).

At the contextual level, opportunities exist in the market place in Canada and, as social pressures are increasing, it becomes easier for entrepreneurs with some business acumen to establish themselves in the sustainability field and to reach for a competitive advantage. This indicates that increasing expectations of society in general support entrepreneurial will and facilitate firms' survival in the SD field. In the other two countries, entrepreneurs face more challenging contexts. Compared to the other two groups, the highly involved entrepreneurs have, however, found a substitute for the unfavorable domestic sustainable context abroad with the help of the state in Tunisia, or by mimicking foreign partners' behaviors or being pressured by them in both Tunisia and Cameroon. Hence, the need for Tunisian firms to export responsibly produced goods as well as to adopt international standards or for Cameroonian ones, to be educated by foreign partners are the requisite impetuses for change.

In Canada, the context is not only forward thinking, but it is also stringent. Principles of governance and transparency promoted by the institutional context put additional constraints on responsible firms. To obtain their legitimacy, firms must document their processes, hence there is a higher level of formalization in these firms. In Tunisia and Cameroon, culture is more verbal so the need for formalization is less stringent for domestic markets-oriented companies (Boiral, 2008). The coercive aspect – regulatory and social – of motives is low, and the trust developed through personal and business networks is enough to confer legitimacy in sustainability to domestic partners, but not to foreign ones. Therefore, the tendency for firms in these countries is to be urged to conform to international standards by their international clients and suppliers and for their governments to implement local standards as stepping stones toward more stringent expectations.

In these countries, culture and normative rules dictate firms' perception of the concept of sustainability and the way they integrate the social aspect of sustainability into their business strategies. Employee programs and community involvement are taken into

account in a natural and altruistic way as demonstrated by the authors who have studied sustainability in developing countries (Amaeshi et al., 2006; Jamali, 2007; Jamali et al., 2009a). This social dimension, however, is seldom associated with sustainability, which may explain the lower numbers and scores of firms highly involved in sustainability in these countries as compared to Canada. Hence, in Tunisia and Cameroon, the authors had to probe in order to learn more about specific activities related to employees' personal development and their families, and more generally to education and the promotion of culture in society. These activities are often linked to a firm's history and its embeddedness in socio-economic realities and expectations from the immediately surrounding cultural context (Amaeshi et al., 2006). They are, therefore, discretionary and rarely reported or formalized, especially when they are moved by religious motives. This was especially the case in Tunisia, confirming results found in Lebanon (Jamali, 2007). The main motives that dictate such behaviors are responsibility and legitimacy, sometimes at the expense of competitiveness.

The environmental field is closer to the understanding of what sustainability is about in Tunisia and Cameroon. Respondents describe actions undertaken in a more systematic way as "environmental" issues are rarely associated in terms of religious beliefs. This finding supports a line of research in the CSR literature that tries to link religious commitment to business ethics and posits that religious intensity matters in ethical choices (Longenecker et al., 2004). Religious affiliates tend to identify with companies responsible for issues associated with the traditional concerns of religions, namely, the relief of poverty and social distress and the upholding of human rights, rather than enforcing environmental or insuring inputs have been produced in a responsible manner and operating profitably (Brammer et al., 2007). These ecological activities correspond to either: (1) an attempt to add value to products, (2) the beginning of actions aimed at the reduction of pollution, or (3) risk reduction actions. Firms' reaction to contextual uncertainty or coercive pressures, which most of the time come from abroad, can be mimetic or compliant.

Besides these common peculiarities of developing countries, some differences can be observed between the entrepreneurs in Tunisia and Cameroon. Owing to Tunisia's political stability, level of economic

growth and infrastructure, industrial know-how, and proximity to Europe, the country presents some strategic attributes to European industrial sectors. The governments of these countries, as well as the Tunisian government, pool their resources to insure and increase Tunisian firms' participation in the global economy. Several informative and incentive programs, for environmental protection especially, are then available to SMEs as is the case in Egypt (Rice, 2006). Entrepreneurs subscribe to these programs either to facilitate the implementation of their own values and beliefs or to grasp opportunity while it is available. They do, however, need to find foreign customers to keep their business viable and conform to their requirements. In Tunisia, additional motives were observed: (1) a desire for a stricter enforcement of the present laws, and (2) limiting risks and sanctions due to non-compliance. Tunisian firms are, therefore, involved in the construction of a broad social capital because it is a source of privilege in the business arena, as confirmed by a recent World Bank report (Benhassine, 2009).

In Cameroon, respondents concur that sustainability is indeed a global concern, but their country has more urgent issues that require attention, namely, poverty and AIDS, consequently disregarding these aspects from the definition of sustainability. Consequently, sustainability, in its Western meaning, has been tackled by a handful of entrepreneurs who have access to foreign countries by way of various partners. By having developed the local standard in some sectors, the government has provided a stepping stone for the most proactive firms to eventually obtain international accreditations.

The above discussion confirms that commonalities between firms presenting high MSP levels in different countries are most evident at the individual level of the model. Differences between the three countries are more salient in the analysis of the contextual, as well as the organizational part of the model. Accordingly, compared to the forward thinking business environment in Canada, firms in Tunisia and Cameroon are still faced with a hostile domestic market with regard to sustainability and this contributes to a discernible difference in MSP. But within the same context, the entrepreneurs had different perceptions and, when they were convinced, found different solutions to overcome its challenges, demonstrating that, if contextual

dimensions are worth building upon in international comparative analysis, entrepreneurial will is a powerful predictor of SE across countries.

## Implications

### *Contribution to theory*

Based on an analysis of 44 cases in Canada, Tunisia, and Cameroon, this research attempts to determine the fundamentals of SE in an international perspective and to shed the light on the potential impact of economic, institutional, and cultural dimensions upon diverse levels of SE.

The first contribution of this article is at the theoretical level. By combining aspects of both entrepreneurial and neo-institutional theories, this study has broadened the understanding of the concept of sustainable entrepreneurship and has demonstrated the cumulative and non-exclusive characteristics of these theories. This study contributes to identifying that beyond entrepreneurial will, socio-cultural specificities and institutional realities can be more or less inductive to the adoption of sustainable practices in SMEs.

By showing that SMEs' wide adoption of integrated sustainable practices is influenced both by the owner-managers' values and beliefs as well as by external elements, this study also shows that the uptake of sustainability in small firms needs a champion, which confirms previous results (Jamali, 2007; Paradas, 2007; Spence et al., 2008). As evidenced in this study, some socio-cultural and institutional environments may, however, be more conducive to sustainable practices.

Entrepreneurship theory can, therefore, as demonstrated, explain the behavior of the most committed entrepreneurs, those who are encouraged to sustainability by an internal locus of control (Egri and Herman, 2000; Gilg et al., 2005; Larson, 2000; Shrivastava, 1994; Spence and Rutherford, 2001) and a search for competitiveness in spite of difficult conditions, especially in emerging and developing economies. Neo-institutional theory complements entrepreneurship theory in that in each country, firms respond differently to the institutional context depending upon the degree of pressure. Canadian firms reach that position through the formalization of sustainable business practices to obtain legitimacy and

competitiveness. In Tunisia, that state is reached by combining proactive and opportunist stances while taking advantage of incentive programs. In Cameroon, that involvement is attained by investing in the social field and by learning from foreign partners.

Differences are more salient in the comparison of the Aware group among countries. In Canada, the move to sustainability is motivated primarily by competitiveness, while in Cameroon and Tunisia some entrepreneurs' focus is on improving the social context of their stakeholders without a direct link to competitiveness that is sought in traditional activities. Entrepreneurship theory can partially explain these behaviors, as the entrepreneurs are proactive, innovative, and take calculated risks. Strategic management theories, such as the resource-based theory (not developed in this article), would also be appropriate to analyze the behavior of the Aware group in the three countries since resources acquisition and allocation to SD depend highly on firms' competences, antecedents, and business objectives.

Entrepreneurship theory fails to shed light on the behaviors of the Indifferent group. These individuals are more managers than entrepreneurs and have a low sustainable entrepreneurial orientation. Hence, drawing on neo-institutional theory, institutional evolution in their field should lead these firms to more sustainability. Various isomorphisms could develop based on: (1) market pressures from competitors and suppliers; (2) government pressures due to the implementation of more stringent laws; and (3) mesoeconomic pressures from professional organizations and the diffusion of local and international standards.

### *Policy and managerial implications*

The second contribution of this study is practical in nature, highlighting the peculiarities of SE in three different socio-economic contexts. The results demonstrate that support programs to assist SMEs with the adoption of sustainable practices and communication with respect to the issue cannot be standardized. Instead, they have to be tailored according to: the entrepreneurs' levels of openness to sustainability; the managerial practices already embedded within and around the firms; and the countries' priorities.

Committed entrepreneurs, although they are convinced that they are doing the “right things” for society at large, need their values and beliefs to be reinforced and sustained to be able to maintain their position in zone A. They could be encouraged by a greater appreciation of their social and environmental efforts from stakeholders and be submitted to a less onerous administrative burden from their governments. Programs to develop their innovative capabilities and to facilitate access to markets could enhance their sustainability performance. They should also be featured as model firms for the adoption and implementation of sustainable practices for firms in the Aware and Indifferent groups through mimetism. It should also be kept in mind that practices in some countries are already fully sustainable and integrated within the society, if not the business strategies, and should be recognized as such by Western business people.

Drawing on the dynamic characteristic of the model, Aware entrepreneurs placed in zones B, C, or D could be led to zone A with some support and through “environmental education and training, a strong and effective regulatory framework and institutional reforms” to close the gap between their moral conscience and their actions (Tilley, 1999, p. 242). These firms would use mimetism to slide to zone A, if there were stronger leadership from their governments that championed the issue of sustainability and increased the level of trust in public institutions. They could also be shown successful business cases in sustainability and be provided with one-to-one guidance. In developing countries, where wisdom is associated with age, older entrepreneurs and network leaders should be featured as champions of, and role models for, sustainability. Aware entrepreneurs could also be convinced to move ahead with sustainability practices if they were shown the link between sustainability and competitiveness. To avoid the risk of over-embeddedness in networks, however, Biggs and Shah (2006) suggest that states should build context-specific institutions that take into account local private arrangements to assist in “the transition from personal to more anonymous exchanges.” Development is, indeed, an iterative process and within a country intermediate levels of governance are necessary stepping stones toward more sophisticated ones, therefore, avoiding reaching too soon for Western-style systems of governance.

Finally, the Indifferent managers, those leading the firms with the least SE, could be made to change their behaviors through coercion – more stringent laws are anticipated – as well as by being shown that the implementation of sustainability principles could be the source of increased internal efficiency and decreased costs. Messages including the combination of sustainability and performance would have the most impact on them.

### *Limitations*

This study was obviously not without its limits. At the theoretical level, the authors relied primarily on management, neo-institutional, and entrepreneurship theory, while showing that entrepreneurship theory has limitations in explaining the behaviors of firms with a lower level of sustainable entrepreneurial orientation. More studies on the Aware and Indifferent firms could demonstrate the extent to which other theories could provide greater explanatory power, resource-based theory being one that should be investigated further.

At the methodological level, this study was based on small samples of SMEs from various sectors in three culturally and economically different countries. It may also be that a Western bias is present in the interpretation of the results given the type of the literature this article is based upon, the use of the same generic semi-structured interview to collect data, and the high level of education of the interviewees in the three countries. Additional in-depth studies using a more ethnographic approach with each type of entrepreneur should be conducted in each country to gain a better understanding of cultural differences. Qualitative, comparative interviews should also be carried out between sectors to account for differences in behaviors driven by environmental or social pressures of particular industries.

### **Acknowledgment**

This research was funded by Agence Universitaire de la Francophonie, Entrepreneurship Network and the Telfer School of Management of the University of Ottawa.

## Appendix 1: Interview questions

---

### *The entrepreneur's knowledge and personal involvement*

1. What does SD mean to you?
2. Is SD a concern to you personally?
3. Are you personally involved in any SD activities? Can you describe some of them? What are your objectives in doing so?
4. Do you have prior experience, training in SD activities? In which context? Why did you decide to do so?

### *Firm's involvement*

5. Is SD a concern to your firm, your management, your employees? Why?
6. Do you know the national laws in SD?
7. Do you know of organizations, programs or subsidies to support firms' involvement in SD? If yes, how did you get to know about them?

*If the firm is not involved, go to the "Questions for non involved firms" section*

8. How long has your firm been involved in SD activities?
9. Do you feel your firm goes beyond the law in terms of SD activities? Why?
10. What was your first action in terms of SD? In which field, environment, social?
  - a. If the firm's core business is in sustainable activities, renewable energies, organic products, etc., what encouraged you to get into that field?
11. Are there external trends which encouraged you to get into sustainable activities? Which ones? Could you try to describe them in a chronological order?
12. Are there internal trends which encouraged you to get into sustainable activities? Which ones? Could you try to describe them in a chronological order?
13. Among these trends which ones do you consider as constraints for you firm? Why? Do they push you to act against your will?
14. Among these trends which ones do you consider as opportunities for you firm? Why? Are they the source of sustainable competitive advantage for your firm?
15. Are the sustainable activities you put in place occasional or integrated in your business strategy?
16. If they are integrated, how? Are they part of your business plan? Is the firm environmentally or socially certified?
17. What are your intents for future involvement in the field of SD?

### *Acquisition and use of resources*

18. How did you acquire the resources you needed to implement your present SD activities?
- 

19. Are these resources sufficient to allow you to implement your intended actions in SD in the future?
20. If these resources are not sufficient, what could help you pursue your future development in SD?
21. What would discourage you to do so?
22. Can you give an estimate of the expenses incurred for environmental protection in the last fiscal year? For social activities? For the marketing of your SD activities?
23. Generally speaking, what, do you feel, would encourage firms to be more responsible?

### *Performance*

24. Compared to your competitors, do you feel your firm is more, less or about as innovative in the SD field? Why? Can you give examples?
25. Compared to your competitors, do you feel your firm is more, less or about as proactive in SD? Why? Can you give examples?
26. How do you compare to your competitors in terms of community involvement?
27. Do you measure customer satisfaction? How? How often?
28. How do you compare to your competitors concerning customers' retention/satisfaction?
29. How do you compare to your competitors concerning employees' satisfaction/retention?
30. How do you evaluate your performance? What performance measures do you use? Financial? Qualitative?

### *Questions for non involved firms*

31. What are the main barriers to your involvement in SD?
32. What type of incentives would you need to get involved?
33. Generally speaking, what, do you feel, would encourage firms to be more responsible?
34. Comparing yourself to your competitors, do you feel your firm is more, less or about as involved in the SD field? Why? Can you give examples?
35. Compared to your competitors, do you feel your firm is more, less or about as proactive in SD? Why? Can you give examples?

Go to question 26 above

---

## References

- Amaeshi, K., B. Adi, C. Ogbachie and O. Amao: 2006, 'Corporate Social Responsibility in Nigeria – Western Mimicry or Indigenous Influences?', *Journal of Corporate Citizenship* **24**, 83–99.
- Association Française de Normalisation (AFNOR): 2003, *SD 21000 – Développement durable – Responsabilité*

- sociétale des entreprises* (SD 21000 – Sustainable Development – Firms' Societal Responsibility), (AFNOR, Paris), FD X 30-021.
- Austin, J., H. Stevenson and J. Wei-Skillern: 2006, 'Social, Commercial Entrepreneurship: Same, Different, or Both?', *Entrepreneurship Theory and Practice* **30** (January), 1–22.
- Belal, A.: 2001, 'A Study of Corporate Social Disclosure in Bangladesh', *Managerial Auditing Journal* **16**(5), 274–289.
- Ben Boubaker Gherib, J., M. Spence and V. Ondoua Biwolé: 2009, 'Développement durable et PME dans les pays émergents: entre pro-activité, opportunisme et compromis', *Journal of Small Business and Entrepreneurship* **22**(2), 275–295.
- Benhassine, N. (Principal Author): 2009, *From Privilege to Competition: Unlocking Private-Led Growth in the Middle East and North Africa* (World Bank, Washington, DC), 243 pp.
- Biggs, T. and M. Shah: 2006, African Small and Medium Enterprises, Networks, and Manufacturing Performance. World Bank Policy Research Working Paper 3855, February, World Bank, Washington, DC, 41 pp.
- Biondi, V., F. Iraldo and S. Meredith: 2002, 'Achieving Sustainability Through Environmental Innovation: The Role of SMEs', *International Journal of Technology Management* **24**(5/6), 612–626.
- Boiral, O.: 2006, 'La certification ISO 14001. Une Perspective Néo-Institutionnelle (ISO 14001 A Neo-institutional Perspective)', *Management International* **10**(3), 67–79.
- Boiral, O.: 2008, 'Les Pays du Sud à l'épreuve des Normes ISO: Vers un Sous-développement Durable?' [Countries from the South and ISO Standards: Toward a Sustainable Underdevelopment?], *Management International* **2**(2), 49–63.
- Brammer, S., G. Williams and J. Zinkin: 2007, 'Religion and Attitudes to Corporate Social Responsibility in a Large Cross-Country Sample', *Journal of Business Ethics* **71**(3), 229–243.
- Brockhaus, R.: 1980, 'Risk Taking Propensity of Entrepreneurs', *Academy of Management Journal* **23**(3), 509–520.
- Brodhag, C., N. Gondran and K. Delchet: 2004, 'Du Concept à la Mise en Oeuvre du Développement Durable: Théorie et Pratique Autour du Guide SD 21000 (From Concept to Implementation of Sustainable Development: Theory and Practices Around the SD21000 Guide]', *VertigO – La Revue en Sciences de L'environnement* **5**(2), 1–11.
- Cabagnols, A. and C. Le Bas: 2006, *Les Déterminants du Comportement de Responsabilité Sociale de l'Entreprise. Une Analyse Économétrique à Partir de Nouvelles Données d'Enquête* [Determinants of Firm's Social Responsibility. An Econometric Analysis from New Survey Data] (Premier congrès du RIODD Organizations et Développement Durable: Dialogues Interdisciplinaires, Créteil, France).
- Canadian Business for Social Responsibility: 2003, *Engaging Small Business in Corporate Social Responsibility* (CBSR, Vancouver).
- Capron, M. and F. Quairel-Lanoizelée: 2004, *Mythes et Réalités de l'Entreprise Responsable* [Myths and Realities of the Responsible Firm] (Éditions La Découverte, Paris).
- Carson, D., A. Gilmore and S. Rocks: 2004, 'SME Marketing Networking: A Strategic Approach', *Strategic Change* **13**(7), 369–382.
- Central Intelligence Agency: 2008, *World Factbook*, <http://www.cia.gov/library/publications/the-world-factbook/geos/ca.html>. Accessed 9 Feb 2008.
- Covin, J. and D. Slevin: 1989, 'Strategic Management of Small Firms in Hostile and Benign Environment', *Strategic Management Journal* **10**(1), 75–87.
- Dees, J. G.: 2001, *The Meaning of Social Entrepreneurship*, Center for Advancement of Social Entrepreneurship, May 30, 5 pp, [http://www.fuqua.duke.edu/centers/case/documents/dees\\_SE.pdf](http://www.fuqua.duke.edu/centers/case/documents/dees_SE.pdf).
- Déjean, F. and J-P. Gond: 2002, 'La Responsabilité Sociétale des Entreprises: Enjeux Stratégiques et Stratégies de Recherche' ['Societal Responsibility of Firms: Strategic Challenges and Research Strategies'], in *Sciences de Gestion et Pratiques Managériales, Réseau des IAE, Economica* (Economica, Paris), pp. 389–400.
- Department of Trade and Industry: 2002, *Engaging SMEs in Community and Social Issues, Research Report* (DTI, London).
- DiMaggio, P. J. and W. W. Powell: 1983, 'The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields', *American Sociological Review* **48**(2), 147–160.
- Egri, C. and S. Herman: 2000, 'Leadership in the North American Environmental Sector: Values, Leadership Styles, and Context of Environmental Leaders and Their Organizations', *Academy of Management Journal* **43**(4), 571–604.
- Eisenhardt, K.: 1989, 'Building Theory from Case Study Research', *Academy of Management Review* **14**(4), 532–550.
- European Commission: 2002, 'European SMEs and Social and Environmental Responsibility', *Observatory of European SMEs*, No. 4 (Belgium, European Commission).
- European Commission: 2003, *Small and Medium Size (SMEs), SME Definition*, [http://ec.europa.eu/enterprise/policies/sme/facts-figures-analysis/sme-definition/index\\_en.htm](http://ec.europa.eu/enterprise/policies/sme/facts-figures-analysis/sme-definition/index_en.htm). Accessed 12 June 2008.

- Filion, L.-J. and Collaborators: 2001. *Réaliser son Projet d'Entreprise* [Making a Business Project Real] (Éditions Transcontinentale, Montreal, QC).
- Freeman, E.: 1984, *Strategic Management: A Stakeholder Approach* (Pitman Publishing, Boston).
- Friedman, A. and S. Miles: 2002, 'SMEs and the Environment: Evaluating Dissemination Route and Handholding Levels', *Business Strategy and the Environment* **11**, 324–341.
- Gilg, A., S. Barr and N. Ford: 2005, 'Green Consumption or Sustainable Lifestyle? Identifying the Sustainable Consumer', *Futures* **37**, 481–504.
- Granovetter, M.: 1985, 'Economic Action and Social Structure: The Problem of Embeddedness', *American Journal of Sociology* **91**(3), 481–510.
- Granovetter, M.: 2005, 'The Impact of Social Structure on Economic Outcomes', *Journal of Economic Perspectives* **19**(1), 33–50.
- Hall, R.: 2002, *Organizations: Structuring and Process* (Prentice-Hall, Englewood Cliffs, NJ).
- Jamali, D.: 2007, 'The Case for Strategic Corporate Social Responsibility in Developing Countries', *Business and Society Review* **112**(1), 1–27.
- Jamali, D. and R. Mirshak: 2007, 'Corporate Social Responsibility (CSR): Theory and Practices in Developing Country Context', *Journal of Business Ethics* **72**, 243–262.
- Jamali, D. and Y. Sidani: 2008, 'Classical vs. Modern Managerial CSR Perspectives: Insights from Lebanese Context and Cross-Cultural Implications', *Business and Society Review* **113**(3), 329–346.
- Jamali, D., Y. Sidani and K. El-Asmar: 2009a, 'A Three Country Comparative Analysis of Managerial CSR Perspectives: Insights from Lebanon, Syria and Jordan', *Journal of Business Ethics* **85**, 173–192.
- Jamali, D., M. Zanhour and T. Keshishian: 2009b, 'Peculiar Strengths and Relational Attributes of SMEs in the Context of CSR', *Journal of Business Ethics* **87**, 355–377.
- Jenkins, H.: 2004, 'A Critique of Conventional CSR Theory: An SME Perspective', *Journal of General Management* **29**(4), 37–57.
- Jenkins, H.: 2009, 'A 'Business Opportunity' Model of Corporate Social Responsibility for Small- and Medium-Sized Enterprises', *Business Ethics: A European Review* **18**(1), 21–36.
- Julien, P.-A. (Ed.): 1993, *PME: Bilan et Perspectives* [SMEs: Review and Perspectives] (Economica, Paris).
- Kirzner, I.: 1997, 'Entrepreneurial Discovery and the Competitive Process: An Austrian Approach', *Journal of Economic Literature* **35**(1), 60–85.
- Kirzner, I.: 2009, 'The Alert and Creative Entrepreneur: A Clarification', *Small Business Economic* **32**, 145–152.
- Knight, G.: 1997, 'Cross-Cultural Reliability and Validity of a Scale to Measure Firm Entrepreneurial Orientation', *Journal of Business Venturing* **12**, 213–225.
- Kolk, A. and A. Mauser: 2002, 'The Evolution of Environmental Management: From Stage Models to Performance Evaluation', *Business Strategy and the Environment* **11**(1), 14–31.
- Kuhndt, M., V. Türk and M. Herrndorf: 2004, 'Stakeholder Engagement: An Opportunity for SMEs?', *UNEP Industry and Environment* **27**(October–December), 40–43.
- Kuratko, D. F. and R. M. Hodgetts: 2001, *Entrepreneurship – A Contemporary Approach* (College publishers, Harcourt).
- Lantos, G. P.: 2001, 'The Boundaries of Strategic Corporate Social Responsibility', *The Journal of Consumer Marketing* **18**(7), 595–649.
- Lapointe, A. and C. Gendron: 2004, La Responsabilité Sociale d'entreprise dans la PME : Option Marginale ou Enjeu Vital? [Corporate Social Responsibility in SMEs: A Marginal Option or a Vital Choice?]. Proceedings of the 7ème Congrès International Francophone en Entrepreneuriat et PME, Montpellier, France.
- Larson, A.: 2000, 'Sustainable Innovation Through an Entrepreneurship Lens', *Business Strategy and the Environment* **9**(5), 304–317.
- Lemoine, G.: 2008, 'Entrepreneuriat et Développement Durable dans les Pays du Sud. Une Priorité Difficile à Prendre en Compte' ['Entrepreneurship and Sustainable Development in the South: A Difficult Reality to Take into Account'], in G. Hénault and G. Lemoine (eds.), *Entrepreneuriat et Développement Durable en Francophonie*, éditions archives contemporaines (AUF, Paris), pp. 43–59.
- Longenecker, J., J. McKinney and C. Moore: 2004, 'Religious Intensity, Evangelical Christianity and Business Ethics: An Empirical Study', *Journal of Business Ethics* **55**, 373–386.
- Longo, M., M. Mura and A. Bonoli: 2005, 'Corporate Social Responsibility and Corporate Performance: The Case of Italian SMEs', *Corporate Governance* **5**(4), 28–42.
- Luetkenhorst, W.: 2004, 'Corporate Social Responsibility and the Development Agenda – A Case for Actively Involving Small and Medium Enterprises', *Intereconomics* **39**(3), 157–166.
- Marchesnay, M.: 1993, 'PME, Stratégie et Recherche' ['SMEs Strategy and Research'], *Revue Française de Gestion* **95**(Septembre–Octobre), 70–76.
- Marchesnay, M. and C. Carrier: 2005, 'Stratégie de la PME' ['Strategy in SMEs'], in P.-A. Julien (ed.), *Les PME. Bilan et Perspectives*, 3rd edition (Presses Inter Universitaires, Quebec), pp. 183–215.

- Mesquita, L. and S. Lazzarini: 2008, 'Horizontal and Vertical Relationships in Developing Economies: Implications for SMEs' Access to Global Markets', *Academy of Management Journal* **51**(2), 359–380.
- Messegghem, K.: 2003, 'Strategic Entrepreneurship and Managerial Activities in SMEs', *International Small Business Journal* **21**(2), 197–212.
- Meyer, J. W. and B. Rowen: 1977, 'Institutional Organizations: Formal Structure as Myth and Ceremony', *American Journal of Sociology* **83**(2), 340–363.
- Meyer, J. W. and W. R. Scott: 1983, *Organizational Environments: Ritual and Rationality* (Sage, Beverly Hills, CA/London).
- Miller, D. and P. H. Friesen: 1982, 'Innovation in Conservative and Entrepreneurial Firms: Two Models of Strategic Momentum', *Strategic Management Journal* **3**(1), 1–25.
- Mintzberg H., B. Ahlstrand and J. Lampel: 1999, *Safari en Pays Stratégie* [Strategy Safari] (Éditions Village Mondial, Paris).
- Oliver, C.: 1991, 'Strategic Responses to Institutional Processes', *Academy of Management Review* **16**(1), 145–179.
- Oliver, C.: 1997, 'Sustainable Competitive Advantage: Combining Institutional and Resource-Based Views', *Strategic Management Journal* **18**(9), 697–713.
- Organization for Economic Cooperation and Development (OECD): 2005, *Oslo Manual: Guidelines for Collecting and Interpreting Innovation Data*, 3rd edition (OECD and Eurostat, Paris), <http://browse.oecdbookshop.org/oecd/pdfs/browseit/9205111E.PDF>. Accessed 23 Apr 2009.
- Paradas, A. 2007, 'Le Dirigeant comme Levier de la RSE en TPE. Approche Exploratoire Basée sur l'utilisation de Récits et d'une Cartographie Cognitive' ('The Owner-Manager as Driver of CSR in SMEs. An Exploratory Study Based on Discourse and Cognitive Mapping'), *Revue Internationale P.M.E.* **20**(3/4), 43–68.
- Parsons, T.: 1960, *Structure and Process in Modern Societies* (Free Press, Glencoe, IL).
- Paturel, R.: 2007, 'Démarche Stratégique et Performance des PME', in L.-J. Fillion (ed.), *Management des PME – De la Création à la Croissance* (ERPI, Saint-Laurent, QC), pp. 429–444.
- Peattie, K.: 2001, 'Golden Goose or Wild Goose? The Hunt for the Green Consumer', *Business Strategy and the Environment* **10**, 187–199.
- Perrini, F., A. Russo and A. Tencati: 2007, 'CSR Strategies of SMEs and Large Firms. Evidence from Italy', *Journal of Business Ethics* **74**, 285–300.
- Porter, M. E.: 1980, *Competitive Strategy: Techniques for Analyzing Industries and Competitors* (Free Press, New York).
- Quairel, F. and M. N. Auberger: 2005, 'Management Responsable et PME: Une Relecture du Concept de Responsabilité Sociétale de l'entreprise' ['Responsible management: A Review of the Concept of Corporate Social Responsibility'], *Revue des Sciences de Gestion : Direction et Gestion* **40**(211/212), 111–126.
- Quazi, A. M. and D. O'Brien: 2000, 'An empirical test of a cross-national Model of Corporate social responsibility', *Journal of Business Ethics* **25**, 33–51.
- Rice, G.: 2006, 'Pro-Environmental Behaviour in Egypt: Is There a Role for Islamic Environmental Ethics?', *Journal of Business Ethics* **65**(4), 373–390.
- Roberts, S., R. Lawson and J. Nicholls: 2006, 'Generating Regional-Scale Improvements in SME Corporate Responsibility Performance: Lessons from Responsibility Northwest', *Journal of Business Ethics* **67**(3), 275–286.
- Roy, M. J., S. Berger-Douce and M. J. Audet: 2008, 'L'engagement Environnemental en PME: l'influence des Ressources, des Compétences et des Connaissances' ['Environmental Management in SMEs: The Influence of Resources, Competences and Knowledge'], *Journal of Small Business and Entrepreneurship* **21**(1), 75–94.
- Schaltegger, S. and M. Wagner: 2007, 'Types of Sustainable Entrepreneurship and Conditions for Sustainability Innovation: From the Administration of a Technical Challenge to the Management of an Entrepreneurial Opportunity', in R. Wüstenhagen, J. Hamschmidt, S. Sharma and M. Starik (eds.), *Sustainable Innovation and Entrepreneurship* (Edward Elgar, Cheltenham, UK), pp. 27–48.
- Schumpeter, J. A.: 1942, *Capitalism, Socialism and Democracy* (McGraw-Hill, New York).
- Scott, W. R.: 1987, 'The Adolescence of Institutional Theory', *Administrative Science Quarterly* **32**, 493–511.
- Scott, W. R.: 2001, *Institutions and Organizations*, 2nd Edition (Sage, London/Thousand Oaks, CA).
- Scott, W. R.: 2004, 'Reflections on a Half-Century of Organizational Sociology', *Annual Review of Sociology* **30**, 1–21.
- Selznick, P.: 1949, 'Foundations of the Theory of Organizations', *American Sociological Review* **13**, 25–35.
- Shane, S. and S. Venkataraman: 2000, 'The Promise of Entrepreneurship as a Field of Research', *Academy of Management Review* **25**(1), 217–226.
- Shapiro, A.: 1975, 'The Displaced, Uncomfortable Entrepreneur', *Psychology Today* **7**, 83–89.
- Shapiro, A.: 1984, 'The Entrepreneurial Event', in C. Kent (ed.), *The Environment for Entrepreneurship* (Lexington Books: Toronto), pp. 21–39.
- Shrivastava, P.: 1994, 'Ecocentric Leadership in the 21st Century', *Leadership Quarterly* **5**(3/4), 223–226.
- Simon, H. A.: 1945, *Administrative Behavior* (MacMillan, New York).

- Spence, L.: 2007, 'CSR and Small Business in European policy Context: The Five 'C's of CSR and Small Research Agenda 2007', *Business and Society Review* **112**(4), 533–552.
- Spence, L. and R. Rutherford: 2001, 'Social Responsibility, Profit Maximization and the Small Firm Owner Manager', *Journal of Small Business and Enterprise Development* **8**(2), 126–139.
- Spence, M., V. Ondoua Biwolé and J. Ben Boubaker Gherib: 2008, 'Entrepreneuriat et développement durable: une comparaison canadienne, camerounaise et tunisienne', in G. Hénault and G. Lemoine (eds.), *dans Entrepreneuriat et Développement Durable en Francophonie* (Éditions des archives contemporaines, collection Savoirs Francophones de l'AUF, Paris), Chapitre 4, pp. 61–73.
- Thomson, J., G. Alvy and A. Lee: 2000, 'Social Entrepreneurship – A New Look at the People and Potential', *Management Decision* **38**(5), 328–342.
- Tilley, F.: 1999, 'The Gap Between the Environmental Attitudes and Environmental Behaviour of Small Firms', *Business Strategy and the Environment* **8**(4), 238–248.
- Torrès, O.: 1998, *PME: de Nouvelles Approches* [SMEs: New Approaches] (Editions Economica, Paris).
- United Nations Development Programme: 2007, *Human Development Report 2007/2008* (United Nations Development Programme, New York), [http://hdr.undp.org/en/media/HDR\\_20072008\\_EN\\_Complete.pdf](http://hdr.undp.org/en/media/HDR_20072008_EN_Complete.pdf). Accessed 25 Mar 2009.
- Veda, G. and R. E. Kidwell: 2007, 'Toward a Typology of New Venture Creators: Similarities and Contrasts Between Business and Social Entrepreneurs', *New England Journal of Entrepreneurship* **10**(2), 15–28.
- Verstraete, T. and A. Fayolle: 2005, 'Paradigmes et Entrepreneuriat' ['Paradigms and Entrepreneurship'], *Revue de l'Entrepreneuriat* **4**(5), 33–52.
- Vives, A.: 2006, 'Social and Environmental Responsibility in Small and Medium Enterprises in Latin America', *The Journal of Corporate Citizenship* **21**, 39–50.
- Weerawardena, J. and G. S. Mort: 2005, 'Investigating Social Entrepreneurship: A Multidimensional Model', *Journal of World Business* **41**, 21–35.
- World Wildlife Fund International: 2008, *Living Planet Report 2008* (World Wildlife Fund International, Switzerland), [http://assets.wwf.org.uk/downloads/lpr\\_2008.pdf](http://assets.wwf.org.uk/downloads/lpr_2008.pdf). Accessed 25 Mar 2009.
- Yin, R.: 2003, *Case Study Research: Design and Methods*, 3rd Edition (Sage, London).

Martine Spence  
Telfer School of Management,  
University of Ottawa,  
55, Laurier Street East, Ottawa,  
ON K1N 6N5, Canada  
E-mail: [spence@telfer.uottawa.ca](mailto:spence@telfer.uottawa.ca)

Jouhaina Ben Boubaker Gherib  
ISCAE, LIGUE,  
Université de la Manouba,  
2010 Tunis, Tunisia  
E-mail: [jouhaina\\_gherib@yahoo.fr](mailto:jouhaina_gherib@yahoo.fr)

Viviane Ondoua Biwolé  
Université de Yaoundé 2,  
Yaoundé, Cameroon  
E-mail: [ond\\_viviane1@yahoo.fr](mailto:ond_viviane1@yahoo.fr)