PARTNERSHIP SUCCESS FACTORS: OVERCOMING CULTURAL MISFIT BETWEEN TUNISIAN SMES AND THEIR FRENCH PARTNERS

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ABSTRACT

This paper proposes a conceptual framework to shed light on cultural issues in health crisis between Tunisian Small and medium-sized enterprises (SMEs) and their French partners. The Critical Success Factors (CSF) of a formalized management of cultural misfit can be considerable for researchers and practitioners: the steps of turning the page of the paradigm of cultural distance and address cultural difference from the point of view of mutual enrichment are worthy of interest. Indeed, the multivariate analysis proposes to go beyond this cultural paradigm to approach the cross-cultural management. Its goal is to formulate paths for reflection and research that will enrich the understanding of the difficulties encountered during the COVID-19 period in the dynamics of bringing together two entities from different national cultures. In order to achieve this objective, the correlational research design by Fey and Denison (2003) was adopted in this survey, using revised measurement scales from this work. This is because correlational research is concerned with studying a problem in order to analyse the relationship between cultural variables. The active consideration of cultural characteristics has a double advantage: it helps to alleviate tensions related to cultural challenges and capitalize on the CSF derived from the diversity of approaches. It proceeds from a detailed study of the cultural characteristics of the two partners, which will serve as a basis for a possible rapprochement in the future.

Keywords: Culture; CSF; Partnership; Tunisian SMEs; France; COVID-19

1. INTRODUCTION

Since January 2020, the health crisis has caused indefinable disruptions in transnational relations (Choi et al., 2020). WHO (2020) highlights that it is a challenge to satisfy the needs of partners in the COVID-19 period. Likewise, the crisis is jeopardizing the partnership relationship in the event of a pandemic (Segal & Gerstel, 2020).

Some partners are unable to honor their commitments because of the crisis, among many others, the difficulty of ensuring minimum production capacity, a rapid response to COVID-19, the bankruptcy of most companies triggering bullwhip effects, as well as the fragility of alliances contributing to the global economic chaos facing the world (Ivanov & Dolgui, 2020).

Therefore, partnerships are facing more difficulties with the health crisis (Jenny, 2020). Companies must adapt their cultures to meet the challenges of the health crisis. Thus, culture has been a challenge for national entities in international settings (Zollo & Meier, 2008), many studies have examined the influence of national culture on performance.

Somewhat conclusive results from this work have strengthened researchers' interest in cultural issues, some describing the benefits of partnership, others the cultural challenges of transnational rapprochement. The concepts of "cultural fit" (Weber, Shenkar & Raveh, 1996), "cultural compatibility" (Cartwright & Cooper, 1993), "cultural distance" (Morosini, Shane & Singh, 1998) and "management style similarity" (Larsson & Finkelstein, 1999) have been various angles of approach to the link between culture and performance that interests us today in its contrasting and ambiguous aspects (Hofstede, 1991).

A meta-analysis by King et al. (2004) of 93 studies confirms the hypothesis that the Critical Success Factors (CSF) of partnership between Small and medium-sized enterprises (SMEs) in crisis context deserve further attention: "Our results indicate that performance is moderated by variables unidentified by existing research".

Indeed, Ellis (1996) has examined other factors that determine the level of success of partnerships. The issues of structure, power sharing, control and trust play a fundamental role in the success of partnership during the COVID -19 period (Raflis and al., 2020). Similarly, Ellis (1996) advises CEO to create an environment of trust, to maintain a broad strategic vision and to feel genuine empathy for others, even those who are still competitors in other areas.

Moss (1994) and Rijamampiana and colleagues (2005) consider partnership success based on communication, the implementation of the alliance contracted and the financial and strategic analysis. Therefore, the ability of any partnership to deliver expected performance

largely depends on the structure created, the relationship management, and how the parent's culture influences business integration.

Another meta-analysis conducted by Scheppink (2018) of the impact of cultural misfit on partnership performance concludes that most of the explanatory factors for cultural variance are not resolved. Later analyses offer complementary lines of evidence. Very and Teerikangas (2006) suggest that conceptual and methodological biases have altered the research results. Finally, Scheppink (2018) questions whether the link between culture and performance is moderated by cross-cultural differences and how these differences are managed ?

The effective management of the Critical Success Factors (CSF) of partnership between SMEs during the COVID-19 period deserves our attention: the process of going beyond the cultural issues in health crisis have only been touched by the research. This academic vacuum presumably arises from the excessive emphasis on description, comparison and therefore to the extent of cultural misfit, a field of research that has mobilized experts over the last twenty years and has found its justification in a positivist epistemological current of "reification" of culture, on the basis of Hofstede model of six dimensions of national cultures (Hofstede, 1991): Power Distance, Uncertainty Avoidance, Individualism/Collectivism, Masculinity/Femininity, Long/Short Term Orientation, and Indulgence/Restraint.

In the case of the Tunisian SME, they experienced a health crisis, which led to socio-economic changes in the country. Few French SMEs left Tunisia after the COVID-19. French FDI continued to grow in 2020 and increased by more than 34%. According to this study (World Economic Forum, 2020), France is in the first place with 626.86 million dinars. Indeed, France, Italy and Germany are also ranked as 1st, 2nd and 3rd country creators of partnerships respectively in Tunisia.

Its geographic proximity to Europe is also an advantage for Tunisia. The partnership is a close one economically, culturally and socially. From January 2008, Tunisia was the first country of the southern Mediterranean shore to join the Free Trade Area of the E.U. How tight the fit between the Tunisian SMEs and their French partners should be, basically depends not only on cultural misfit, but also on the success of the partnership.

CSF must be taken into account to SMEs partnership, according to Kogut (1988), the size of the partners, their geographical origin, their level of experience in partnership, are all indicators of success described as asymmetrical. The analysis of these criteria is of importance since it allows us to define the level of asymmetry between the partners, and its evolution over

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time that changes according to the contribution of each partner. Any form of asymmetry is therefore a source of power in the negotiation for the dominant partner.

In a study of joint-ventures between the U.S.A. and China, Yan and Gray (1994) evaluate the bargaining power with regard to the strategic importance of the partnership, expertise, technology and business knowledge. They argue that the bargaining power increases the room for maneuvre of one of the partners, giving it the ability to steer the joint venture.

This paper addresses the issue of culture in health crisis. Differences in values are important in partnerships because partners with different cultural backgrounds come in close contact, negotiate and interact in such activities (Hofstede, 1991). However as alluded to above, partnerships are not without challenges and become complicated due to cultural misfit in the COVID-19 period (Waresame, 2020).

Against this background, we therefore focus on the role of culture on the exchanged assets, and how it impacts the level of alliance performance. Indeed, the following study proposes to examine the practices associated with a repository that allows to use cross-cultural management methods to understand the partnership. Rather than talking about distance, similarity or compatibility between cultures, it seems more appropriate to speak of convergence, transformation or transcending cultural misfit.

Its development is organized in three parts: the first part draws the conceptual framework by highlighting the modes of cross-cultural management; the second part identifies the CSF of partnership between Tunisian SMEs and their French partners; and the third part presents the recommendations.

2. CONCEPTUAL FRAMEWORK

We will develop in this section a conceptual framework by Fey and Denison (2003), using revised measurement scales from their work, through which we seek to justify the link between the two concepts culture and CSF of partnership between Tunisian SMEs and their French partners being given that, to our knowledge, there is little research that has tried to treat this issue in such context of health crisis, and that it has been a little discarded because of the difficulty in operationalizing the concept culture (Hofstede, 1991).

In the conceptualization of the effects of cultural factors on the success of partnerships between Tunisian and French SMEs. Partnerships are operationalized in terms of technological alliances which when forged by Franco-Tunisian SMEs affects performance indicated by the exchanged assets, sales growth and market share. The knowledge that SMEs can improve their

performance in a number of ways makes its management seek to acquire those ways.

Therefore the motivation to enter into partnership is guided by a SME's perception of its chances to success during the COVID-19 period. Indeed, this measurement is important because partners may have expectations (Bouey, 2020). Realizing these outcomes may require adaptation, exercising control, raising funding or extending cooperation (Hyder & Eriksson, 2005) which may comprise tangible and intangible returns. How SMEs came to an agreement may not be directly measured, but their impact can be felt and assessed from the survival and growth of the alliance. As alliance is a dynamic process, performance measured form a long-term perspective is therefore more appropriate.

This perspective is complemented by the work of Tinlot and Mothe (2005) who also introduced contextual variables to determine the bargaining power, related to the strategic importance of the partnership, in addition to the urgency and uncertainty about partner behavior during the COVID-19 period. In other words, it is a question of understanding if the partner adopts a controlled attitude and resistance to change during the health crisis (Suraya et al., 2020). It is possible to say that the heterogeneity of cultures described previously disappears in favor of homogeneity under the threat of a partnership. Cultural identity is then brandished as a weapon against the invader: the organizational identity is presented as the bridgehead of the resistance but behind it, national identity is ready to intervene (Bjorkman et al., 2007).

The size of the SME is advanced as a first asymmetry variable, presented in particular in the bargaining power of the partners. So, a larger partner, in terms of results, will have more influence in the partnership. In this type of situation, a partnership places the smallest partner in a position of unilateral dependence on the larger partner.

However, according to Kalaignanam, Shankar and Varadarajan (2007) quoted by Mani and others (2015), SMEs have an interest in forming alliances with larger firms in order to have a critical size, for example, to increase sales growth or to enter new markets. The strategic character of the partnership is therefore more accentuated for the SME than for the large one, which is manifested by an imbalance in strengths to the detriment of the former.

The second factor of asymmetry lies precisely in the nature of the exchanged assets by partners. The partnership is based on pooling tangible and intangible assets. Some intangible assets, such as corporate culture, experience of the human capital and reputation have a lasting competitive advantage because they are protected by barriers of transfer (Fernandez, Montes & Vazquez, 1999), due to their uniqueness and superiority. Customer loyalty, know-how, skills and

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competences, and the location of the site are examples of assets that are difficult to transfer at the least cost to competitors (Fernandez, Montes & Vazquez, 1999).

The alliance then becomes the only way to capitalize on being associated with the benefits that these assets provide. As a result, each partner introduces a form of reciprocity in trade, and tangible and intangible assets on which it depends (Prahalad & Hamel, 1994), access to which would be more expensive, outside the cooperative climate of the alliance (Kogut, 1988). In these conditions, there is a gap in the "relative value" of the assets contributed by each partner. This introduces asymmetry into the power negotiation and in the level of dependence of each partner. The control of CSF non-imitable assets by SME in a given market gives it a strong bargaining power within the alliance.

The third factor of asymmetry focuses on the strategic importance of the alliance: the irreplaceability, the non-substitutable nature of exchanged assets within the alliance, the level of performance (Abdullah & al., 2015).
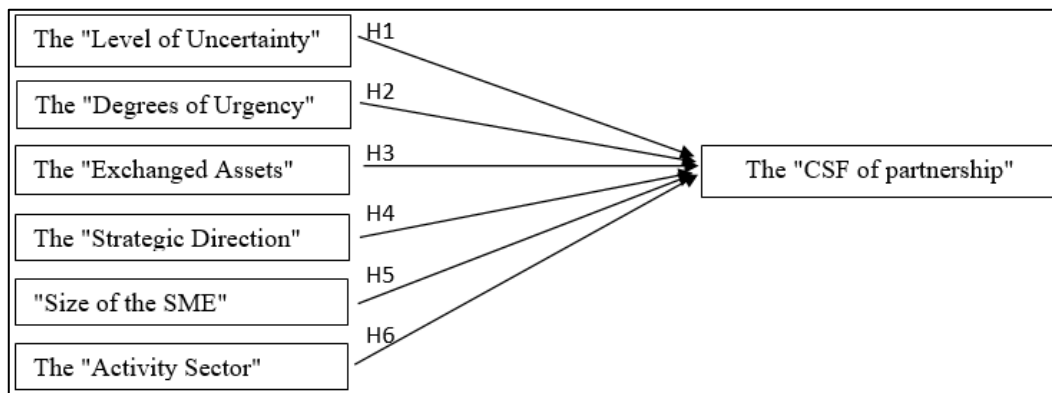

Figure 1: Conceptual model
Source : Adapted from Fey and Denison (2003)

3. RESEARCH QUESTIONS AND HYPOTHESES

The purpose of our research is to study the impact of culture on its level of partnership success during the COVID-19 period, we will need to distinguish the cultural traits that characterize each entity. Similarly, King et al. (2004) confirm the hypothesis that the CSF of partnership deserve further attention in cultural issues.

From a questionnaire distributed to CEO and based on the index of culture of Fey and Denison (2003) adapted to the Tunisian context, we plan to implement relief the cultural orientations of Franco-Tunisian SMEs during the COVID-19 period. By focusing on the cultural misfit between Tunisia and France, we wanted to answer the following research questions:

- Do the cultural factors influence the success of partnerships?

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- What are the barriers encountered in forming the partnership?

- What forms do these partnerships take?

- What are the expected results of partnerships?

- What are the activities at the heart of the partnership in terms of added value?

In order to answer our questions, we have formulated the following six hypotheses:

- H1 The "Level of Uncertainty" influences the success of partnerships.

- H2 The "Degrees of Urgency" influences the success of partnerships.

- H3 The "Exchanged Assets" influences the success of partnerships.

- H4 The "Strategic Direction" influences the success of partnerships.

- H5 "Size of the SME" influences the success of partnerships.

- H6 The "Activity Sector" influences the success of partnerships.

4. METHODOLOGY

The study is based on the validation phase of data extracted from a representative sample of SMEs in the ICT sector in Tunisia during the COVID-19 period. Similarly, for this sample to be considered, we have systematically sought to issue production and support function executives. The selection of SMEs is essentially based on these two criteria. From a methodological point of view, this conceptualization of cross-cultural management has been studied by Fey and Denison (2003), using revised measurement scales from this work. After that, it will be restructured from the conceptual model presented in figure 1.

As a result, we followed the above steps :

- Construction of an evaluation grid that includes 43 items after a detailed review of the literature and a thorough reading of the annual reports of SMEs. Each item will be evaluated according to the four attributes: "situation", "evolution", "comment" and "graph" and will be marked 2 if it appears in the annual reports of SMEs, 1 otherwise.

- We then used the optimal coding method to represent each item with a single value.

- Calculation of the difference in the score per item obtained by each SME compared to a reference SME benchmark.

- Principal component analysis (PCA) was used to synthesize index items in axes.

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- Estimation of the deviation from the efficiency frontier according to the model.

- Test of the predictive validity of the index.

5. RESEARCH DESIGN

Correlational research design by Fey and Denison (2003) was adopted in this survey, using revised measurement scales from this work. This is because correlational research is concerned with studying a problem in order to analyse the relationship between variables. Creswel (2008) notes that, correlational research involves collecting data at one time as the focus is not based on future or past performance of participants. When analyzing the findings, researchers analyze respondents as a single group rather than creating subcategories.

6. SAMPLE SIZE

The target population of this study is Tunisian SMEs and their French partners in ICT Sector. Multistage sampling was used in this study. First, purposive sampling was used to select the 5 leading SMEs in Tunisia, using secondary data from W.E.F. report (2020). CEO of each selected SMEs were the respondents. Financial statements were also requested to assess the financial performance.

The strategic partners will be selected from lists provided by the report of W.E.F. 100 respondents were identified 20 from each of the selected SME. Simple random sampling was used to attain a sample of twenty partners. The desired sample size was determined as per formulation by Fisher et al (1973) in Riungu et al (2013). Since there is no estimate available of the proportion in the target population assumed to have the characteristics of interest, 50% was used. In this survey the target proportion of the population was assumed to have the characteristics of interest SMEs who are agreed partners. To determine a sample size from the population, the formula below was used:

$n = (Z)^2 \, p \, q \, / \, (d)^2$ Where:

n = the desired sample size.

Z - The standard normal deviate at the required confidence level

p - The proportion in the target population estimated to have characteristics being measured

q - 1- p

d- The level of statistical significance set (precision).

Since the proportion of the population is not known $p = 0.5$, $q = (1-0.5)$ the Z statistics =

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1.96 and a desired accuracy level at the 9.8%. This results to a sample of 100 respondents.

7. INSTRUMENTS

The research instrument that was used was the questionnaire and the financial statements of the partners. A structured questionnaire was used to collect the data from the CEO and their partners. The questionnaire had four parts. Part A was made up mostly of close-ended questions. The questions sought factual data such as gender, period the respondent had worked in the SME and their level of education. This data helped validate the information from the respondents. Part B had items on French partners, Part C Tunisin partners, and lastly Part D Performance measures. A 4 point Likert scale has been used to solicit respondents' information.

According to Pallant (2011) when using the Cronbach's Alpha coefficient value to test reliability, a value above 0.7 is considered acceptable; however, a value above 0.8 is preferable. In this study, the Cronbach alpha coefficient was .72.

8. RESULTS

We first present the results of the revision of the measurement scales which allowed us to establish dimensionality of the constructs and the internal coherence of these scales. Then, we report the results of the multivariate analysis and their interpretation which allowed us to visualize the effect of different cultural factors on our variable of interest.

9. SCALE MEASURING THE DEGREE OF COMMITMENT

The analysis of the scale of the commitment reveals a two-dimensional structure contrary to the results of Fey and Denison (2003) who have noted three dimensions: authority, strategic direction and partnership development capacity. In our sample, two dimensions were identified: team orientation and development capacity. All items have a good level of representation except that we had to eliminate some of them to improve the quality of representation.

Consequently, from the 9 items composing the commitment scale, we selected 6 items. Note also that only one item reflecting the cultural values of authority is restored at the level of the first dimension. The factors obtained account for 68.95% of the total variance. Cronbach's alpha is satisfactory (0.738), which means that the 6 items share a common notion and contribute to the reliability of our measurement.

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Table 1: PCA results with varimax rotation and reliability test of the "commitment degree" scale

Items	Components		Quality of representation
	Team Orientation	Ability to development	
1- Thank you to our partners who are committed to our side!	0.826		0.729
2- We will continue to lobby our partners to remain firmly engaged in our mission during the COVID-19 period.	0.748		0.567
3- Partners engaged in ad hoc alliances on individual pieces of work that enabled health crisis action to respond quickly and effectively.	0.710		0.528
4- We thank our partners for their commitment to getting this established.	0.807		0.656
5- We are engaged with them during the COVID-19 period in the development of our partnership.		0.908	0.840
6- Enlargement will thereby have credibility in the eyes of those who want to develop partnership with us in the future in the eyes of our partners from this very moment.		0.901	0.818
Percentage of variance explained by factor	44.470%	24.485%	
Own values	$\lambda= 2.668$	$\lambda= 1.469$	
Reliability of the scale	$\alpha= 0.786$		
Correlation of Pearson		0.668**	
KMO	0.625		
Bartlett specificity test	0.000		

(**)Significant at the threshold of 5%

10. SCALE MEASURING THE COHERENCE ORIENTATION

The analysis of the coherence scale reveals a two-dimensional structure contrary to that of the index of Fey and Denison (2003) which revealed three dimensions: 1) the principal values, 2) the agreement and 3) the coordination and the integration. In our sample, two dimensions have been selected: "the agreement" and a second dimension which is a combination of the two dimensions "principal values" and "coordination and integration" and which explain 68.50% of the total variance.

From the 9 items of the "agreement" scale developed by Fey and Denison (2003) we have returned 7 and eliminated the following 2: "the leader follows and respects the rules he has established in the SME", and "the staff of the different hierarchical levels share the same perspective". Cronbach's alpha is satisfactory (0.800), which means a strong internal consistency of our scale.

Table 2: PCA results with varimax rotation and coherence scale reliability test

Items	Components		Quality of representation
	Coordination & Integration	Agreement	
1- The association of our SME with this partner is a success.	0.755		0.662
2- In general, we will say that the results of our association with these partners far exceeded our expectations.	0.601		0.536

3- If we were to conduct an evaluation of the performance of our association with these partners during the COVID-19 period, it would be very exceptional.		0.858	0.751
4- The partnership relationship with these partners is very profitable.		0.817	0.725
5- This cooperation reduces costs.		0.759	0.576
6- This cooperation improves the quality of the service.	0.858		0.746
Percentage of variance explained by factor	0.890		0.797
Own values	46.184%	22.313%	
Reliability of the scale	λ = 3.233	λ = 1.562	
Correlation of Pearson	α= 0.805	α=0.773	
KMO	0.754		
Bartlett specificity test	0.000		

11. SCALE MEASURING ADAPTIVE CAPACITY

The varimax rotation resulted in a factorization of all the variables that showed a significant degree of representation, in three main components, according to Fey and Denison (2003): "change", "customer orientation" and "organizational learning". However, the distribution of items across these factors in our sample has been slightly modified. The obtained axes restore (72.69%) of the initial information. In addition, all items record a good level of representation except for one item that we chose to eliminate: "the recommendations of the SME's customers are often at the origin of the changes in the work process." Finally, the Cronbach's alpha obtained is 0.763, showing strong internal consistency of our measurement scale.

Table 3: Results of PCA with varimax rotation and reliability test of the "adaptive capacity" scale

Items	Components			Quality of representation
	Change	Organizational learning	Orientation	
1- It should give the SME the necessary flexibility to make progress towards achieving its objectives.	0.763			0.679
2- It is differently depending on their resilience, their circumstances, as well as the availability of wider sources.	0.777			0.773
3- He feels reassured how partners have the ability to adapt and with a little guidance, take the right direction, even…	0.758			0.761
4- He has shown a remarkable capacity to adapt in changing his priorities and its orientations during the COVID-19 period.			0.799	0.702
5- Comments about the applicant's appearance, adaptability, or ability to be trained.			0.821	0.763
6- The Fund, however, rose to the challenge, demonstrating once again its capacity for receptiveness and flexibility.	0.532			0.540
7- I think the question of adaptability will be partly answered by any specific learning.		0.911		0.838
8- These include work that is based on learning, supporting their participation, and incorporating many value added activities.		0.652		0.760

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Percentage of variance explained by factor	40.649 %	17.439 %	17.599 %
Own values	$\lambda = 3.252$	$\lambda = 1.395$	$\lambda = 1.168$
Reliability of the scale	$\alpha = 0.728$		
Correlation of Pearson		0.610*** (0.000)	0.444*** (0.005)
KMO	0.693		
Bartlett specificity test	0.000		

(***) the correlation is significant at the 1% level

12. SCALE MEASURING MISSION ORIENTATION

The analysis of the scale of mission orientation in our sample reveals a two-dimensional structure, unlike Fey and Denison (2003) who identified three dimensions: "the strategy", "the goals" and "the vision" presented in the following table: It should also be noted that, despite the return of the 9 items, the obtained distribution in two factors has been modified compared to the structure of the Fey & Denison index (2003). We named the first factor "strategy and visions" since it groups the items of the two axes, "strategy" and, "vision".

We named the second factor "goals" as it groups together two items relating to "goals" factor: "The goals set by the leader are ambitious and achievable" and "The goal the SME seeks to achieve is developed,." and a third relating to the "strategy" factor: "The SME aims for a long-term goal." Cronbach's alpha of this scale is satisfactory (0.890), so we conclude that the scale is internally coherent.

Table 4: PCA results with varimax rotation and mission orientation scale reliability test

Items	Components		Quality of representation
	Dim1	Dim2	
1- The SME aims for a long-term goal.		0.675	0.570
2- The purpose of the SME is clear and gives meaning to the work of the staff.	0.793		0.758
3- The SME is developing a good and clear strategy for the future.	0.783		0.802
4- All SME managers agree on the goals set by the management.	0.718		0.559
5- The goals set by the leader are ambitious and achievable.		0.901	0.832
6- The goal that the SME seeks to achieve is developed.		0.706	0.599
7- All staff share a common vision of the future of the SME.	0.812		0.712
8- The CEO of the SME has a long-term orientation.	0.690		0.533
9- The projection of the SME in the future constitutes a factor of motivation for staff.	0.707		0.525
Percentage of variance explained by factor	54.293 %	11.161 %	
Own values	$\lambda = 4.886$	$\lambda = 1.004$	
Reliability of the scale	$\alpha = 0.883$	$\alpha = 0.742$	
Correlation of Pearson	0.838		
KMO	0.000		

13. INTERPRETATION

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We test this link of cause and effect between cultural factors and the success of partnerships.

The following model is presented:

- CSF score = $\alpha_0 + \alpha_1$ team orientation + α_2 developmental capacity + α_3 agreement + α_4 change + α_5 organizational learning + α_6 customer orientation + α_7 strategy orientation + α_8 orientation

- goal and vision + ε_i

The results obtained by the three models are significant and have a good fit. The Fisher (F) statistics relating to the overall significance of the models [1], [2] and [3] are 5.111, 5.184 and 5.455 respectively and they are significant at the 1% level. The values of the coefficients of determination of the three R2 models are high.

Table 5: Results of Multivariate Regression

Variable	Model 1		Model 2		Model 3	
	Coef no standardised	Value of t (sig)	Coef no standardised	Value of t (sig)	Coef no standardised	Value of t (sig)
constant	0.164	9.022 (0.000)	0.100	0.944 (0.353)	0.075	3.262 (0.003)
Fac1_1	0.000	-0.007 (0.994)	0.002	0.144 (0.887)	0.004	0.266 (0.792)
Fac2_1	0.031	1.876 * **(0.071)**	0.030	1.806 * **(0.082)**	0.035	2.150 ** **(0.040)**
Fac2_2	0.005	0.349 (0.730)	0.003	0.222 (0.826)	0.006	0.444 (0.661)
Fac1_3	0.004	0.190 (0.851)	0.005	0.261 (0.796)	0.002	0.101 (0.920)
Fac2_3	0.010	0.686 (0.498)	0.009	0.589 (0.561)	0.006	0.420 (0.678)
Fac3_3	-0.003	-0.251 (0.804)	-0.003	-0.225 (0.824)	-0.004	-0.283 (0.780)
Fac1_4	-0.034	-1.770 * **(0.088)**	-0.029	-1.446 (0.159)	-0.027	-1.363 (0.184)
Fac2_4	-0.028	-1.909 * **(0.067)**	-0.029	-1.974 * **(0.058)**	-0.027	-1.803 * **(0.082)**
Dummy28	0.412	4.713	0.425	4.789	-	-
ICT	-0.007	-0.251 (0.804)	-	-	-	-
Log TA	-	-	0.011	0.567 (0.575)	-	-
Performance	-	-	-	-	0.001	4.728 *** **(0.000)**
Sector	-	-	-	-	0.022	0.730 (0.471)
R^2	**0.646**		**0.649**		**0.661**	
R² Ajusté	0.520		0.524		0.540	
F de Fisher	5.111		5.184		5.455	

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(Sig)	(0.000)	(0.000)	(0.000)

(***)significant at the 1% threshold, (**) significant at the 5% threshold, (*) significant at the 10% threshold.

Fac1_1 : team orientation
Fac2_1 : capacity of development Fac2_2 : agreement
Fac1_3 : change
Fac2_3 : organizational learning
Fac3_3 : customer orientation
Fac1_4 : strategic orientation
Fac2_4 : goal, strategy and vision
ICT : information and communication technologies
Log TA : size is measured by the log of the total assets
Performance : level of performance.
Sector : activity sector.

We interpret these tables as follows :

- H1 The " level of uncertainty " (L.U.): the "L.U." component is not significant at the 10% threshold, although its coefficient shows the expected sign. The development capacity component is important at the 10% level. Also note that the coefficient is positive sign depending on the anticipated sign. It therefore acts positively on the performance of partnerships. Thus, we can validate hypothesis H1 and conclude that the "level of uncertainty" is relevant to explain the development of the partnership, but in one aspect. Highly engaged SMEs therefore tend to invest more in partnerships because they have a greater ability to adapt to their environment.

- H2 The "degrees of urgency" (D.U.): The "D.U." component is not significant at the 10% threshold and has a positive sign coefficient in accordance with the expected sign. Hence the rejection of H2. This factor does not influence the level of success of the SMEs in our sample in a partnership, although it is supposed to promote the coordination of actions in the organization and communication.

- H3 "Exchanged assets" (E.A.): The 3 components related to this factor are not significant at the 10% level. Thus, we can reject hypothesis H3 and thus conclude that the "Exchanged assets" (E.A.) measured by these three components have no influence on the level of performance.

- H4 "Strategic Direction" (S.D.): The results of model estimation [1] show that two components of this factor are significant at the 10% level. However, their coefficients are negative signs. Thus, we can validate hypothesis H4 and conclude that "strategic orientation" (SD) is measured by these two components: "strategy and horizon of vision" and "orientation objectives" is relevant in the explanation of the partnership development, according to: Its two facets and the face of our hypothesis. SMEs are characterized by a

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strong mission orientation tend to succeed more in their partnerships. This could be attributed to the fact that they would be more specific and more likely to maintain their position in the market.

- H5 "Size of the SME" (S.C.): The model regression results [2] show that this variable is not significant at the 10% level. Thus, unlike the literature, the size of the SME does not measure the level of success.

- H6 The "Activity Sector" (A.S.): this variable is not significant at the 10% level. Therefore, the fact that the SME belongs to the activity sector does not influence the level of success.

14. DISCUSSION

Partners were asked to overcome cultural misfit encountered during the COVID-19 period and filled in the open ended question as to whether more problems had been perceived. The most important problem found was that " SMEs have appeared to alter the facts slightly in order to get what they request". This COVID-19 period created hostility (Bartos and al., 2020). Partners did not protect the interest of their SMEs. Furthermore, "culture and ethic gap created a misunderstanding" seem to be a barrier as well.

However, we noted some misunderstandings between partners regarding the signs of power. The importance given to responsibility, and were surprised and shocked by the benefits in kind required by the Tunisian culture. These signs of recognition are important, because they concern not only comfort, but also recognition needs. Also, the Human Ressources Manager, if it is exerted by the foreign management, have to take into account these wishes of recognition in order to reduce the discomforts.

The formal structure of the Tunisian SME is often coupled with a relational organization. The identification of an influential leader and groups that support them is not easy for French partners who rely mainly on a formal structure. Their efforts are longer, and the paths they follow, to obtain data, cost them time and energy for less results. In this sense, their transaction costs are increased.

The informal nature of the Tunisian structure destabilizes the partnership, giving partners the impression that they cannot control data in any way. In addition, when the relationship of trust is not well established, they may be tempted to adopt opportunistic behavior by playing on the vagueness of the data network, thus increasing the transaction costs of their foreigners

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partners (Petruzzellis et al., 2016).

The participants were asked by an open ended question whether other barriers have been faced. Some SMEs had problems with their partners in transferring knowledge during the COVID-19 period. The superiority of partners that are geographically vulnerable to cultural diffusion in the stages of maturity stems from the uninterrupted situation of cultural assimilation on the transmission of human capital on the effects of cultural rigidity on the knowledge development.

In comparison, the earlier launch of businesses more vulnerable to cultural diffusion reflects the predominance of beneficial effects of cultural diversity and flexibility on the advancement of knowledge-intensive technology, and they relative to its eroding effect on the accumulation of society-specific human capital. Thus, contrary to cultural assumptions, which build a hierarchy of cultural factors related to their ability to innovate and their applicability to a successful structure, the proposed theory confirms that the estimable level of relative prevalence of cultural assimilation as opposed to traditional culture that differs according to the stage of maturity.

Enhanced cultural assimilation is optimal at the technological stage, but hinders the transition to successful partnership. Therefore, the cultural traits themselves do not have an impact on the process of the cultural maturity, while the variation in the relative strengths of the forces of cultural assimilation determines the level of the diversity of these traits, which contributes to the comparative development of business. The proposed theory confirms that the cultural misfit may be explained by the historical reversals of its performance during the transition phase and may in fact be applied more broadly to understand transformations as a boundary (Quamrul & Galor, 2012).

Moreover, the traditional culture of the Tunisian SMEs is based on the paternalistic style. We have seen in particular in our study that French partners have rejected this style, which they consider unprofessional. However this attitude can also make them miss opportunities in their efficiency in managing partnerships and increase their transaction costs. Besides, the communication of data is essential.

However, the difficulty encountered in interpreting the implicit context of Tunisian communication increases the cost of finding relevant data, leadings them to stop facing their counterparts and finally to become demotivated. This results in higher transaction costs during the COVID-19 period (Antoldi & Cerrato, 2020). In addition, if trust is not established, Tunisian

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partners can even play on the opacity of their communication, to increase their bargaining power against their partners (Russol & Cesarani, 2017).

Likewise, the communication between Tunisian and French SMEs and their policy design, if the price policy was under control when selling to groups, were other serious problems during the COVID-19 period. French SMEs complained that the delivery delay did not meet their expectation. Methods, mainly from the French partners, imposed a perception of time. Productivity is the objective of any SME, and it is correlated to time, since it is defined by the ratio between the results obtained and the time devoted to them. Furthermore, it was difficult to plan with their partners because of the market changing barriers during the COVID-19 period. In fact, Tunisian partners have learned to use time, but their polychrome culture persists (Khanchel, 2020a).

Indeed, the barriers encountered during the COVID-19 period by French partners are related to the respect of deadlines. For their part, Tunisian partners consider that their partners have a lack of flexibility in time. We noted during the COVID-19 period that in a negotiation, Tunisian partners also knew how to play on their polychrome dimension, by imposing on their partners drifts of deadlines, in the name of the health crisis (Hall, 1990).

This survey also found that barriers could occur when partners were different in sizes, if the production during the COVID-19 period depended too much on systems, and when transformation occurred, these would always create hostility. The last barrier identified was that French partners did not accept any guilt when error in quality occurred. In fact, the strategic choices for partnership development depends on the size, only SMEs that cultivate a conception of the collective culture based on non-market values reconcile our sample, opportunities and collective supports.

Of the five SMEs studied, only three fell under this scenario. Tunisian membership in collective and adherence to common values occupy the central place in the strategy developed by these SMEs. But the values on which the collective is based are contrasted. Thus, the three Tunisian SMEs studied develop a sense of collective based on family, while the two French SMEs promote a sense of collective based on loyalty and recognition in business, maintained by participative cultural strategies.

The instillation of a sense of belonging and the constitution of the collective therefore operate on different bases in our survey. Indeed, the strategies developed by the Tunisian partners play a decisive role in the constitution of a collective philosophy that business wants to place

under the sign of a common attachment to the family. A corporate culture that refers to tradition and continuity in Tunisia. A wedding contract (as a guarantee of long-term commitment, loyalty, good morals and respect for tradition) is particularly appreciated. Therefore, Tunisian partners seek an emotional contact similar to that maintained by members of the family.

However, Tunisian partners were satisfied with their French partners, although some barriers exist during the COVID-19 period, but they were already planning for the future. Their globalizing way of belonging also leads them to be hampered by the compartmentalization they perceive through the operation of departments within their SME. Operating themselves in a more open and partnership, each one has "his" responsibility, however, assistance is still in place depending on emergencies, even if responsibilities do not directly meet their skills.

They expect a more paternalistic than functional style in leadership from their superiors, and can be disconcerted by excessive delegation of tasks. Then, their diffuse way of belonging leads those not to understand that their appreciation is carried out solely on the criteria of corporate performance, relational criteria often prevail over the functional criteria. Conversely, the French CEO, that we have met sometimes has a tendency to make hasty judgments on the competence of Tunisian partners by assimilating the importance they give to the criteria related to relational factors to a lack of professionalism; similarly, they are surprised by what they interpret as a lack of clarity in the constituency of each other's taskes. When they neglect the relationship quality, they have much time collecting data and not getting commitment from their partners.

Indeed, a change at the top of management during the COVID-19 period is accompanied by a reshuffling of objectives: abandoning ongoing projects and engaging in new projects is a recurring phenomenon among Tunisian partners. This change may result in conflicts between the partners, as is the case of the SMEs surveyed that had a change of CEOs during the COVID-19 period. The managers interviewed felt a perceptible tension because of the changes introduced by the new CEO during the COVID-19 period. These changes can affect partnership development (Khanchel & Ben Kahla, 2018).

The findings point towards the advantages of hierarchical controls, in terms of lower transaction costs, over explicit contracts when partnerships involve intense appropriability hazards, and when contracts are not feasible. The potential costs of the hierarchy have been ignored, because the transaction costs has not spelled them out properly beyond generic references to "bureaucratic costs" (Fitriasari, 2020).

Moreover, the costs of separated ownership may be superior to its benefits which involve technological activities to fight COVID-19. The evidence (Pisano, 1989; Gulati, 1995; Oxley, 1997; Gulati & Singh, 1998) indicated that the likelihood of introducing Joint ownership increased in partnerships related to technological activities. This finding would also be consistent with the arguments of Holmstrom and Roberts (1998) in the sense that the property rights approach is not sufficient to explain the boundaries, and it has to be complemented with contributions from the theories of incentive design and efficient cooperation to overcome the crisis health (Baker et al., 2020).

This study also finds evidence that trust, measured by the geographical origin of the partners, influence the choice of the form. Proximity favors in Tunisia for separated ownership. Therefore, partnerships may perceive Joint ownership as a governance form which protects against ex-post opportunism, and it will be preferred when SMEs are more "distant" so implicit contracts are less feasible during the COVID-19 period (Bartik et al., 2020).

Thus, the survey finds evidence of substitution between conditions which favor reputation effects and the use of Joint ownership. The reason would be that such reputation effects increase the benefits of separated ownership compared with Joint ownership, to the benefits when these effects are absent. Moreover, "trust" may reduce the need of hierarchical controls. However, the implicit contracts are expected to be more viable when Tunisia has cultural proximity.

It may also be argued that higher socio-cultural distance among partners may create barriers that involve strong interpersonal relations (Hofstede, 1991). So, instead of introducing more hierarchical controls, partners choose to rely on more standardized contracts such as licensing during the COVID-19 period. So, socio- cultural distance may favor separated ownership.

Other interpretations have been found through the analysis. Firstly, being in a disadvantageous situation in partnership leads to a preference of separated ownership structures. When Tunisian SMEs expect low levels of reciprocity it seems that they prefer not to be engaged with their partners. Secondly, separated ownership structures are preferred over Joint ownership structures when benefits are provided (Brown, 2020).

However, it is possible to point out that complementarities exist between future value of the collaboration. As explained before, when the model includes the interactive variable estimating this success; the coefficient of the interactive variable is negative and significant

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(Lubetsky, 2008).

15. CONCLUSION

The study has addressed an important topic as transnational business partnerships are prone to failures due to cultural misfit during the COVID-19 period, which seems to be affected negatively when there are differences in national and corporate culture. Not only "hard facts" such as market share or the annual turnover should be considered in partner selection processes, but also "soft facts" such as cultural elements (Travkina et al., 2020).

Tunisian SMEs and their French partners could be trained to act upon this effectively, in order to avoid failures due to cultural misfit in both directions: SAs initiated by French and Tunisian SMEs towards each other's respective partners. There are several partnership tools which can be used to enhance their performance (Remer & Schaetzlein, 2002). Implementing the SME strategy for Tunisia: Overall, Tunisia has taken major steps in implementing the partnership principles during the COVID-19 period.

Progress has been moderate across the board, with the most significant progress during the reference period being achieved through policy initiatives in the fields of internationalisation, access to finance and skills and Innovation. While Tunisia performs in line with France average on access to finance to fulfil the requirements, its performance on skills and innovation and internationalisation is still very weak. In the fields of ICT, 'responsive administration,' state aid and public procurement, environment and single market, Tunisia has introduced measures to overcome the health crisis but there is still room for improvement.

Administrative burden is still a considerable challenge for Tunisian SMEs during the health crisis, in particular given the complexity of the tax system, which has a multitude of tax regimes. Consultations with French partners on regulatory changes are not always effective and transparent. Policy initiatives were instrumental in improving access to finance for Tunisian SMEs during the COVID-19 period.

The successful funding for growth scheme was replaced by a new market-based lending scheme designed to boost Tunisian SME financing during the health crisis. Tunisian SMEs' limited capacity to innovate and adopt new technologies and processes reduces the scope for technology to spill over (Khanchel, 2020b).

Too few Tunisian SMEs innovate in-house, often because they lack the necessary skills. Together with a need for more skills, SMEs in Tunisia need to improve their productivity by increasing their capacity to innovate. Moreover, the uptake of ICT and web-based technologies

by Tunisian SMEs is below the France average. Tunisian SMEs should take more advantage of e-commerce and online selling. One of the major constraints is, however, the lack of a skilled and qualified workforce (Khanchel, 2020c). Indeed, the main recommendations are stated as follows:

- When developing partnership, Tunisian SMEs must evaluate the cultural context of their health crisis action. The unique challenges of organizational behavior in the cross-national context are to ensure the construct validity of the culture concept, to include other national differentiators for improving the internal validity, and to strengthen the research design by leveraging on the knowledge of the partners. This could enhance the external validity. If we may borrow a quote from Smith and Hitt (2005), cross-cultural research is "not for the faint-hearted" because of the need to clear many intellectual barriers. Similar to creating any influential work, achieving success in cross-cultural surveys of behavior requires "an unshakable sense of efficacy and a SME belief in the worth of what they are doing" (Smith & Hitt, 2005: 30).

- The cultural auditing can channel efforts towards harnessing the benefits of diversity, as well as preventing cultural barriers that could compromise the maintenance of the partnership. Subsequently, the participation of partners in the resolution of conflicts, the sensitization of the latter to interculturality and cultural training are conducive to a mobilization in the common activity, and thus the maintenance of the alliance on the long term. On a more level, the application of parity at the level of the team and the creation of a transversal function "HRM" are to give confidence to all staff.

  The juxtaposition of these methods aims at bringing together the conditions for a cultural rapprochement and at promoting the conversion of cultural diversity into a force for action and value creation. To impose one's own artifacts and system of representation in a logic of ideological conformity or cultural homogeneity can not, in the light of the experiences of the leaders questioned, lead to increased connivance and even less to a significant exploitation of the "positive externalities" of interculturality. Cross-cultural management practices presented in this way could serve as a model for partnerships.

- Then, we recommend a code of conduct, in which Tunisian and French partners attempt to bring together all staff around common values and to foster a common culture where social responsibility can play an important role. These codes cannot be imposed but

have to be in harmony to the reality of the business under. It is difficult to fill the gap between the speeches and the reality, leading to the de-involvement of partners.

- As globalization gathers pace resulting in continuous rise in partnerships, decisions in general, and effectiveness of strategic alliances in particular, are increasingly influenced by cultural misfit (Suraya et al., 2020). Managerial implications based on findings from this study are noted below :

- Assets, technical and competencies, superiority in technology, quality may not guarantee success. Cultural awareness and the ability to deal with cultural misfit is essential to overcome the health crisis (Alves et al., 2020).

- Countries from a particular region such as Tunisia must not be treated homogenous as impact of culture may vary during the COVID-19 period.

- The size of the market may be a factor in determining the geographical location of the partnership, but the context of health crisis is even important. If the prevailing environmental conditions within the host country are not conducive to partnership building, the latter may constrain any benefits that accrue from the former (Boissay et al., 2020).

- The health context of partnerships may changes over time, therefore a long term view has to be taken in decision making (Gilson et al., 2020).

- No immediate returns may accrue as trial and mistakes will be more common than creating success stories, at least in the short term (Liuhto, 2020).

Despite the managerial contributions of our research, it faces three limitations that it should be emphasized. The first of these concerns the risk of perceptual bias due to subjective measures collected during our study. The second limit, of order methodology, relates to the characteristics of our sample. Since this is exclusively composed of dyadic and asymmetrical Franco-Tunisian partnerships, the scope of the results obtained is limited. The number of partners and their nationalities are indeed variables that have a significant impact and the impacts of cultural dissimilarity as well as managerial practices and social integration.

Longitudinal study over a long COVID-19 period would also likely to evaluate the level of progressive influence of the cross-cultural management processes in the integration of partners and their exploitation.

In the end, one last avenue for promising research would be to explore the practices of

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cross-cultural management to put in place during each phase of decision-making process to ensure the sustainability of the partnership. It would be a question of making the link between initial conditions of cooperation and the profiles of the partners, the determinants of management of alliances, throughout their life cycle and strategic issues.

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