

Human resource planning for the survival of small and medium enterprises (SMEs) during the COVID-19 pandemic: the mediating role of entrepreneurial orientation

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Abstract

Global epidemic crises, such as the coronavirus (COVID-19), usually expose small and medium enterprises (SMEs) to various kinds of challenges and may put their lives at risk.

This study aims to develop a theoretical model to provide insights about the association between HR planning and the SMEs' survival while underlining the mediator role of entrepreneurial orientation in such a relationship. A face-to-face survey has been used to collect the data from 108 randomly selected SME owners/managers in Tunisia, and the data was analyzed using the SmartPLS3 software. The results indicate that HR planning is significantly related to a firm's OP. Entrepreneurial orientation (EO) is, in turn, significantly related to a firm's survival. Furthermore, the results provide evidence that EO plays a mediating role in the nexus between HR planning and a firm's survival.

Originality/value – The study highlights the importance of HR planning and EO in supporting a firm's survival. In addition, the findings will provide scholars and managers a deeper understanding of the role of EO as a mediator through which HR planning enhances a firm's survival.

Keywords: Entrepreneurial orientation, HR planning, SME survival, covid 19 pandemic times, the handicrafts sector, Tunisia.

I. INTRODUCTION

Human resource management and entrepreneurship areas have seldom been studied together in the past (Kuratko et al., 1990; Morris and Jones, 1993; Hayton, 2005;

Kaya 2006; Zhang et al. 2008; Messersmith and Wales, 2011). In fact, few studies on HRM practices in entrepreneurial firms exist (Dabic et al., 2011), although HRM practices play a key role in entrepreneurial firms as drivers of development and growth (Keating and Olivares, 2007).

In this regard, the literature on the relationship between human resource management practices and entrepreneurial orientation (OE) is a relatively new but rapidly growing field (Zehir et al., 2016; Baron, 2003; Katz and Welbourne, 2002). In fact, the existing literature (see, for example; Rutherford and Holt, 2007) has revealed that entrepreneurial orientation is an organizational construct that refers to the behavior (capacity for innovation and proactivity) and attitude (risk-taking) of its leaders and employees. However, what affects these behaviors and attitudes is a little-studied phenomenon.

On the other hand, Morris and Jones (1993) claimed that there is a link between HRM practices and the entrepreneurial activities. Moreover, they identified five sets of practices related to the HRM, including human resource planning, recruitment and selection, training and development, performance appraisal, compensation, and reward system and assigned different roles to each practice in connection with corporate entrepreneurship. For their part, Schuler and Jackson (1987) went through the connections between each of the HRM policies, such as HR planning, staffing, appraising, compensating, training and development, and labour-management relations and entrepreneurship. On the other hand, Schmelter et al. (2010) discovered that HRM practices, such as staff selection, staff development and training, and employees' rewards, are critical for the SMEs to improve their entrepreneurial orientation

Until now, our understanding of the relationship between HRM and entrepreneurial orientation has required more in-depth empirical research as it appears to be rich in recommendations but limited in solid descriptive studies, and lacking rigorous analytic studies and theoretical models (Heneman et al., 2000). Therefore, the current lack of empirical research is problematic because it hinders our understanding of how businesses should strategically collaborate with the human resource management (HRM) practices for the purpose of developing an entrepreneurial orientation.

In fact, the HRM, which is in charge of ensuring that the right people are available at the right times and in the right places to achieve the company's goals with the highest levels of quality, is often referred to as human resource planning (HRP) (Khoong, 1996). Furthermore, since it is one of the most important functions of the human resources and a critical component of an effective human resource management (Saad, 2013), it is the subject of this research study.

Furthermore, human resource planning (HRP) is an important topic for the management community since it provides assurance against a variety of uncertainties about the future of the organizations (Saad, 2013) by resolving the employees' needs, avoiding personnel excesses, rationing future business' needs in terms of maintenance, and avoiding cost overruns (Mathis & Jackson, 2012 ;Rothwell, 1995).

Indeed, a number of recent studies have found that HRM and organizational goals are

closely linked, the former serving as a management function critical for the achievement of the latter (Ibojo, 2012). Furthermore, given that all resources are necessary for an organization to function, it is obvious that human resources must be properly planned for the coordinating function in the achievement of organizational goals. As a result, it is crucial to plan the employees' development across all the organization's units in order to ensure the achievement of the set goals (Ibojo, 2012). In other words, if companies choose entrepreneurial strategies, the role of human resource planning in achieving the company's strategic goals becomes crucial (Morris and Jones; Schuler, 1986; Schuler et Jackson, 1987).

Therefore, it was suggested that entrepreneurial behavior is a source of potential competitive advantage and a critical success factor, particularly for small and medium enterprises (SMEs) (Mahmoud and Hanafi, 2013). Thus, since SMEs have limited resources and no scale advantage, entrepreneurial orientation appears to provide them with a significant and distinct advantage by enabling them to survive and compete in a market where competition is fierce.

Furthermore, being defined by (Baker and Aldrich, 2000; Markman et Baron, 2002), as young, small, and growing, entrepreneurial companies are frequently confronted with the disadvantages of novelty and smallness (Aldrich et Auster, 1986; Ranger-Moore, 1997; Stinchcombe, 1965) since they do not always have the same resources at their disposal as the already established large corporations. In fact, they are generally hampered by barriers to innovation and by smallness, (Aldrich et Auster, 1986; Ranger-Moore, 1997; Stinchcombe, 1965) besides; they lack the resources that the already established businesses have.

On the other hand, it has been discovered that SMEs with a higher entrepreneurial orientation are more profitable (Tang & Hull, 2011), outperform their competitors (Engelen et al., 2014), have higher learning capacities and job growth (Dada & Fogg, 2014; Wang & Altinay, 2012), are more customer-focused (Tajeddini et al., 2013), and have a greater ability to effectively interact with other companies and affect their activities (Cong et al., 2017). More specifically, the SMEs with an entrepreneurial orientation frequently introduce new pioneering products in order to gain a competitive advantage, and will thus be able to overcome fierce competition (Covin & Slevin, 1989).

Moreover, a growing body of evidence suggests that entrepreneurial orientation is crucial for an organization's survival in today's turbulent environment (Ireland, Hitt and Sirmon, 2003; Ketchen, 2007). In fact, over the last two decades, entrepreneurial orientation (OE) has been regarded as a critical concept for the survival of small businesses (Ibeh and Young, 2001). In this context, Miller (1983) proposed the theory of entrepreneurial orientation which he defined as an SME's desire to innovate and reassemble its market potentials to take risks by experimenting with new ideas, and be more proactive than its competitors in the marketplace.

On the other hand, according to existing literature, entrepreneurial orientation has been cited several times as one of the most successful strategies for businesses in crisis times, such as that of the Ebola virus, the SRAS, and other infectious diseases

that have struck the world at a certain time. In fact, an entrepreneurial orientation provides a company not only with long-term viability but also with long-term economic growth (Zeebaree & Siron, -2017; Kottika et al., 2020).

In fact, since the early December 2019, the world as a whole, including Tunisia, has been dealing with the COVID-19 pandemic, which has caused a great deal of damage to businesses (Sansa, 2020; Ruiz Estrada et al., 2020). In Tunisia, for example, the Covid-19 pandemic has had a negative impact on more than two-thirds of the country's businesses, resulting in a significant drop in the revenue. Therefore, companies have been loaded by the stagnation of stocks, interest rates, workers' salaries, and relocation costs as a result of the Covid 19 pandemic.

Moreover, the Covid-19 related bottleneck had serious implications for the economic and social activities as it badly hit, in particular, the small and medium enterprises (SMEs). However, the COVID-19 pandemic continues to have an unprecedented impact on the profitability and long-term viability of the small and medium enterprises. As a result of this pandemic outbreak, many SMEs have been forced to shut down, which has resulted in a paralysis of their operations in the vast majority of the industrial sectors. In fact, the shut down period and the anti-movement policies implemented by many governments had a significant impact on the SMEs, paralyzing their operations, weakening their financial position and exposing them to financial risks (Omar et al., 2020; Oyewale et al., 2020). As a consequence, exposing an SME to higher levels of strategic uncertainty has a great impact on its daily operations and, in some cases, may jeopardize its survival (Sullivan-Taylor & Branicki, 2011).

However, given that studies on businesses' survival in times of crisis are still limited (Karadag, 2016), little research has been done on how to help SMEs survive in times of crisis (Fitriasari, 2020) and a very limited number of studies have focused on small and medium enterprises' survival practices after the COVID-19 pandemic (Omar et al., 2020) and also on the small entrepreneurial firms' survival (Gudmundsson et al., 2013), additional research is required, particularly during the crisis times .

Actually, one of the primary goals of strategic (HRM) research is to investigate the impact of the human resources planning (HRP) on the businesses' survival. However, with the exception of some recent ones, most of the previous studies have failed to find mediators that can explain the link between HRP and businesses' survival. For this reason, our objective in this study is to investigate the mediating effect of entrepreneurial orientation on the relationship between HRP and businesses' survival.

Furthermore, the HRP has not been studied as a variable that hinders the survival of businesses in times of crisis, implying that previous studies have some shortcomings. As a result, researchers are interested in carrying out this research so as to find answers for the SMEs' problems in this period of crisis. Therefore, based on the explanation presented above, our objective in this study is to investigate the impact of the HRP on the SMEs' ability to survive during the Covid-19 pandemic in Tunisia, as well as to examine the impact of the entrepreneurial attitude as a mediator variable. Consequently, the following research question arises: Does the HRP have a direct impact on the SMEs' survival or does entrepreneurial orientation mediate the

relationship between the HRP and the SMEs' survival during the Covid-19 pandemic?

In fact, small and medium enterprises (SMEs) are the backbone of the Tunisian economy, accounting for more than 90% of all enterprises, implying that they account for the vast majority of businesses operating in the country. According to the Tunisian National Institute of Statistics, 99.7% of the country's 5 369 068 enterprises have fewer than 500 employees, and 78.8% have less than ten.

Furthermore, the Covid-19 pandemic has impacted almost all industries in Tunisia, including the handcraft sector, which was one of the hardest hit by the pandemic. In fact, on October 7, 2020, the president of the Tunisian National Crafts Federation announced that the handcrafts sector had recorded a 40% decline. According to the Tunisian Office of National handicrafts, this sector, which is the subject of this document, accounts for about 4.6% of the overall gross domestic product (GDP). In fact, according to the Tunisian National Crafts Office (TNCO), Tunisia has around 1.784 active craft businesses, with 573 exporting companies employing about 350.000 people for an average of 5000 per year.

Furthermore, due to the COVID-19 political lockdown, Tunisia's handcraft sector was beset by enormous problems and financial difficulties. In fact, according to the president of the Tunisian National Crafts Federation, approximately 800 businesses in this sector have shut down or maintained a slower pace of activity since the outbreak of the pandemic, while approximately 40% of them have filed their tax returns and 3500 craftsmen have been threatened by unemployment.

As a result, almost all major trade shows and exhibitions as well as cultural activities have been canceled (50 artisanal fairs scheduled for May and April, 2020 were canceled). In fact, during this year of no trade fairs, there have been no or very few sales of artisanal products, as more than 90% of the artisanal products are generally sold in salons, expositions, or fairs, which inflicted great losses to the sector. Moreover, the president of the Tunisian Crafts Federation declared on October 7, 2020, that the revenues from the traditional carpet and weaving festival, for example, were estimated at 20 million dinars.

The situation crashes worse than the global financial crisis of 2008 or the Gulf war. The National Crafts Federation is receiving daily phone calls for assistance from artisans who are unable to fulfill their financial obligation pay their rent and employees salaries. Available data for 2020 indicate a sharp decline of revenue from exports of artisan-produced handicrafts due to border closures (The president of the National Crafts Federation on the 7th of October 2020)

The rest of this paper is structured as follows. The second section discusses the theoretical background and the proposed hypotheses. The third section explains the methodology employed, while the fourth section presents the statistical analysis and results. The final section of this study discusses the results and outlines potential avenues for future studies.

II. LITERATURE REVIEW:

II.1. Entrepreneurial orientation:

Previous theory and research make a distinction between the concepts of entrepreneurship and "entrepreneurial orientation" (Lumpkin and Dess, 1996), where entrepreneurship refers to the act of creating new business ventures (e.g. Gartner, 1988). It is essentially concerned with new business entry and addresses questions such as, "What business do we enter?" and "How do we make the new business succeed?" (Richard et al., 2004). Entrepreneurial orientation, on the other hand, refers to a firm's strategic orientation, restricting certain entrepreneurial aspects of decision making styles, practices, and methods (Lumpkin and Dess, 1996). It depicts a firm's strategic posture as revealed by the processes, practices, and activities of the business (Wales et al., 2013 Lumpkin and Dess, 1996).

When it comes to the understanding of EO, we adopt the broadly dispersed concept that was first introduced by Miller (1983) and later extended by Covin and Slevin (1991). According to them EO is a multidimensional firm-level concept that incorporates three dimensions: innovativeness, proactiveness and risk-taking (Covin and Slevin, 1989; Ginsberg, 1985; Miles and Arnold, 1991; Miller, 1983; Morris and Paul, 1987)

Firstly, innovativeness deliberates a firm's tendency "to engage in and support new ideas, novelty, experimentation, and creative processes that may result in new products, services, or technological processes" (Lumpkin and Dess, 1996). Equally, it refers to the seeking of creative, unusual or novel solutions to problems and needs.

Secondly, proactiveness is relevant to processes geared towards anticipating and acting on future needs. It is the firms' ability to wait for any emerging or potential opportunities in their markets and act accordingly, i.e. being the first market mover (Frank, Kessler, & Fink, 2010; McGee & Peterson, 2017). This is an act of opportunity seeking, where a proactive firm tries to get hold of initiative by acting opportunistically with a view to affect and shape the competitive environment (Lumpkin and Bess, 1996). In other terms, proactive firms develop new products and services before their competitors, create new markets to turn and reshape existing balances in favor of the company and forecast future demands and dynamics in the markets (Lumpkin and Dess, 2001). Therefore, proactive firms are expected to become market leader and perform better than their rivals because they can adapt changing conditions earlier (Hughes and Morgan, 2007).

Finally, risk taking, is identified as the degree to which firms are willing to make large and risky resource commitments" (Miller and Friesen, 1978) it is a strategic action to seize opportunities even in uncertainty (Covin & Miller, 2013), it implies the willingness to commit major resources to opportunities having a reasonable chance of costly failure. It should be emphasizing that risk taking behaviors have been focused in entrepreneurial activities because in order to take advantage of opportunities in the market, trying new things and differentiating a company from its rivals, firms have to take a contain degree of risk (Hebert and Link, 1988; Morris and Kuratko, 2002).

II.2. Human resource planning (HRP):

II.2.1. Definition:

HRP appoints how much personnel are needed by organizations in order to achieve their strategic goals (Armstrong, 2012). Obviously, it is about matching the number and skills of employees to business needs in the longer and/or shorter term. It allows managers to answer two central questions namely: how many employees? And what sort of employees? (Saad, 2013).

HRP is basically an action of making decisions in advance for suitable employees or workers that possess the required skills, knowledge and abilities to deliver organisational goals and objectives. It is a compound of activities that guarantee the availability of adequate number and competence of staff which an organization needs both for present and future requirements (Maduabum, 1998).

HRP is a process of analyzing an organization's human resources need under changing conditions and developing the activities, necessary to satisfy these needs (Walker, 1980).

Armstrong (2010) assert that the concept refers the procedure to be put in place in an organisation to ensure that the most appropriate set or group of workers are engaged. In other words, it ensures that employees in the organisation are with right skills set, know-how and capabilities of carrying out their duties and responsibilities suitably.

Likewise, Ibojo (2012) argues that HRP is the method by which organisations employ the correct number of persons with the appropriate skills for the correct positions to attain the most desired efficiency level. According to Obi (2015) it implies a technique of methodical assessment of the "exact number of persons at the correct time and in the appropriate positions" that can complete organisational task in a way to achieve set goals.

Attention should be paid to Arikewuyo (1999) who strengthens the need for HRP and asserts that no organisation or institution can grow without the HRP and development.

Briefly, HRP is getting the right number of people (by personnel or line manager) with the right skills, experiences, and competencies in the right job at the right time (Chandra, 1990., Jorssen, 1989).

II.2.2. Practices of human resource planning:

Purwadi (2012) provides a deep discussion on the practices of human resource planning which can be outlined as followed:

A. Human Resource adjustment for lack:

When there is a lack of workers, companies should not blindly go for recruitment, because sometimes it is not the best solution. There are three alternative methods for human resource adjustment deserves to be noted (Purwadi, 2012).

a) Increasing overtime work:

Overtime stands for time worked in excess of an agreed upon time for normal working hours by an employee. Working over 8 hours a day, during holidays, or weekends is referred to as overtime work.

When numbers of normal potential man-hours is smaller than desired man-hours, company firstly increases the overtime work to overcome the man-hours gap. Excessive overtime work is not efficient because company should provide higher rate of pay for overtime than the normal working hours (Purwadi, 2012).

b) Increasing part-time employment :

Part-time employees are employees who have less than a full-time organizational commitment on the part of the employee. They certainly not received the same health insurance, retirement, and other benefits full-time employees receive. When companies face a lack of man-hours, they hire part-time employees to overcome man-hours shortage. Sometimes it is better than recruitment, because in some cases, part-time employment is cheaper than full-time employment.

It should be noted here that, because there is no strong commitment to company, part-time employment is bad in the long run (Purwadi, 2012).

c) Recruitment (full-time employment)

Companies should opt for recruitment as the last alternative when the lack of man-hours cannot be overcome by increasing overtime work and increasing part-time employees. At the same time it could be argued that, the consequence of recruitment in company has to keep employees who are recruited as members of company until their retirement age.

Two factors should be considered during the recruitment process referred to as "qualitative and quantitative factors of employees recruited".

On the one hand, there are many procedures for measuring the qualitative factor; for hiring decisions various pre-employment tests (psychology test, written test) and detailed interview must be passed to gather information about future employees (their educational background, their family background, etc).

On the other hand, the quantitative factor refers to the numbers of employees should be hired, which is determined by comparing the desired man-hours, normal potential man-hours, and overtime (Purwadi, 2012).

B. Human Resource adjustment for redundancy:

The redundancy condition occurs when the numbers of potential man-hours is bigger than desired man-hours. In this condition, companies made a wrong decision if they appeal for discharge them directly because they already have good working skill. Briefly, during the redundancy condition, company must keep all of its employees (Purwadi, 2012).

At that time, employees have to know that they must do something offered by the company for example; join a training program, after which they will be reallocated in the other department or transferred from one subsidiary to another within the same company group (Purwadi, 2012).

In recent times, according to Koike (1988) the most frequent methods of employment adjustment are cutting overtime and transfer. Redundancy makes the productivity reduce. Company must pay them even though they don't contribute as big as their potential effort for company. It is really tough to resolve this problem (Purwadi, 2012).

To handle this problem, companies use some alternatives such as:

a) Firing temporary workers:

During the redundancy condition, companies go for firing temporary workers as the first alternative. It is possible for the company to hire them again when the company's condition becomes better.

b) Cutting overtime work:

When redundancy of manpower occurs, companies will cut overtime work. Cutting overtime work will not cause any side effect at all, for this reason cutting overtime work is the best way for adjusting manpower.

c) Transfer to other company within company group:

In order to reduce the employees' level, it was very encouraging for the company to make a geographical transfer of some employees to other companies within the company group. Obviously, transfer procedure is done through supervisors who hold discussions to decide which employee should be transferred.

d) Lay off:

When redundancy of manpower occurs, companies should appeal for firing permanent employees temporary.

e) Voluntary retirement:

When the company condition is getting worse, company asks employees to be voluntary retirees. They retire before the official retirement age.

f) Mandatory retirement :

When the company's condition is going from bad to worse and when there is no way for company to keep all employees, a sole decision has to be taken by the company namely "compel (oblige) some employees to retire".

Probably, to bring new blood into the organization, companies have to opt for building a relationship with universities to recruit freshly graduated students (recent graduates)

C. Develop Training :

Sometimes, company provides a training program in order to reallocate the redundant employees. The two main objectives of this training are as follows; on the one hand, it prepares employees to be transferred to other jobs within the company. On the other hand, it trains employees for new technology which the company is adopting.

Anyway, aims of training should include the creation or the development of knowledge, skill and attitude to improve the workers 'ability for facing the new technological innovations, the changing of industrial structure and the aging workforce. In short, an effective employee is a skilled and knowledgeable one. Such employees need to be usually ready to be transferred if the company asked them.

A key point deserves to be noted here is that, a well-managed training strategy is a crucial function for companies. Training they receive can be divided into two categories namely "on the job training" and "off the job training".

a) On the job training :

"On the job training" is a kind of training they receive while doing their job. In other words, it is training by doing job. The purpose of "on the job training" is to practice a wider range of their job in the real world (Purwadi, 2012).

It is perceived as more practical and meaningful. It is not formally structured, planned or prepared. It may arise in an unplanned manner during observation. The trainee may be learning by observation (Booth et al, 1995). It is perceived to be more real life, observational and manipulative, more immediate, more time pressured, more just in time and improvised and more incidental and more one to one in nature (Harris et al., 1998).

b) Off the job training:

"Off the job training" is limited to the initial and periodical training which are held according to the schedule for acquiring intellectual skills. It can provide a theoretical background to the employees with ranging experience (Purwadi, 2012).

Besides, it is planned programme of lecturers, seminars, conferences and tutorials (Booth et al., 1995). It is perceived to be more theoretical, less up to date in method and equipment; more detailed and deliberated (Harris et al., 1998).

D. Develop Promotion System:

Purwadi (2012) define promotion as moving into a different job with a higher wage rate attached including the movement of rank and file employees between jobs.

Promotion and transfer are very close concepts. Both of them refer to an involving movement of a labour within the company. A transfer implies moving into another career track. On the other hand, promotion represents progress in an employee's career (Purwadi, 2012). When an employee is promoted, he moves to a higher position within his job (career track). If employee is transferred, he moves to another job.

A growing body of literature pertaining to promotion (e.g., Buckman et al., 2018; Kinley et al, 1999) has suggested that there are two categories of promotion:

a) Internal promotion:

Internal promotion is the process of promotion where the employee who moved to higher position comes from among the employees itself. So, what we are talking about here is a promoted employee already has knowledge about the work environment. Several benefits of internal promotion deserve to be noted here. For example; it encourages employees to remain for a long time in the company and it can burn employees' spirit because they have chance to be promoted to higher position (Purwadi, 2012).

b) External promotion :

To fill the job available, company recruits new employees from outside of employees itself. External promotion can give a good chance toward a successful exploitation of new ideas from outside. But, new employees must also be trained to fit into the current company condition (Purwadi, 2012). It is interesting to note that, the time that employees spend in training is considered hours worked and must be paid by the company.

E. Retirement System :

Retirement program should be designed so that it can attract and motivate employees. Retirements programs are designed to meet an objective namely provide employees with adequate retirement income (Purwadi, 2012).

II.3. Firm survival:

Firm survival shows the level of resilience of the company in the face of competition and environmental changes. Changes in the environment that drastically drained the company's resources quickly and it threatened the company's survival (Santosa Utomo, 2020).

Enterprise survival was used to indicate the amount of time the enterprise takes to carry out its activities since its inception up to closure (Bercovitz & Mitchell, 2007). Researchers confirm that enterprise survival is one feature of its performance (Danes et al., 2008; Kalleberg & Leicht, 1986). An enterprise can survive if it can adapt to the conditions and its surrounding environment (Child, 1972; Pfeffer & Salancik, 1978).

Compared to large enterprises, SMEs have shorter life, more profitable, and largely affected by external environmental factors (Carroll & Huo, 1986). Some researchers consider survival to be an objective measure of enterprise success (Miner, 1997).

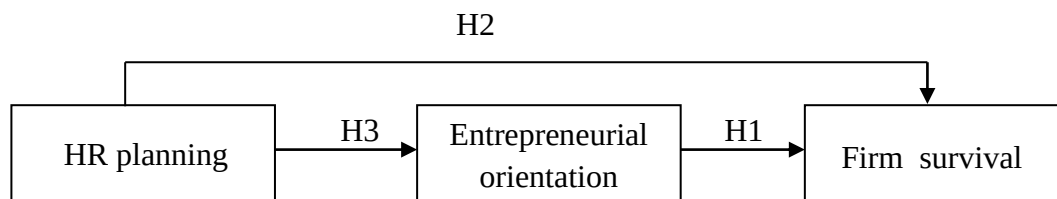
In times of crisis, the existences of SMEs are in danger (O'Reilly III & Tushman, 2011). Crises weaken SMEs' growth and threaten their projects because their negative impact extends to all elements of the external enterprise environment (Dhochak &

Sharma, 2015). For instance, in time of crisis, SMEs have limited financing opportunities due to weak capital market performance, lack of sufficient information, and component defects throughout the economy (Bester & Hellwig, 1989; Binks et al., 1992; Cowling et al., 2012; Hillier & Ibrahim, 1993; Mason & Harrison, 2015). The implication is a decrease in performance until bankruptcy.

Inspired by previous research Santosa Utomo (2020) have developed a specific measure of firm survival during the Covid-19 pandemic crisis based on company operations that includes three-dimensional scale namely (1) operating normally, (2) declining operational, and (3) stopping operating completely) normal company operations; the company's operating level has decreased; not operating.

Figure 1.

Research framework delineating HR planning and entrepreneurial orientation and impact on firm's survival.



III. RESEARCH METHOD

III.1. Sample and Data Collection:

The study's target population was Tunisian small and medium enterprises (SMEs) working in the handcraft sector. Furthermore, the definitions of the small and medium enterprises used in this study were obtained from the Australian Bureau of Statistics, which defines a small enterprise as the one that employs between 5 and 19 people, while the medium enterprise as the one that employs between 20 and 199 people (DEWRSB,1998). For this reason, the enterprises employing between 5 to 199 employees were examined, while those employing less than 5 employees were excluded from the study.

In fact, conducting an investigation into Tunisian SMEs presented a number of challenges. To begin with, the data bases available on the private SMEs are neither reliable nor up to date, making it impossible for researchers to choose a sample at random. Furthermore, these SMEs' owners were willing to respond to the survey unless they knew who the researchers were and how the information would be used. Furthermore, in this project, we wanted to hear from the SMEs' owners/directors but not from their employees. For this reason, personal contact between the researcher and the respondents has become critical. In such a situation, the only way to have access to this group of owners/directors and obtain honest answers about their enterprises was through an appropriate sampling process, that is, through the use of

relationships. Despite these challenges, we are confident that this approach will strengthen the study's validity at the expense of its generalization.

Finally, we were able to obtain a list of companies with professional addresses, email addresses, phone numbers, and other information from Tunisia's first B2B marketplace for small and medium-sized businesses through the hereafter website: <http://www.made-in-tunisia.net/annuaire/artisanat-4.html>.

Data collection was conducted between the beginning of September 2020 up to the end of May 2021. Therefore, after obtaining the consent of the owners/ managers of the various SMEs in 13 Tunisian governorates by sending them electronic messages outlining our approach and the objective of our research, we invited them to participate and requested a meeting. We continued with additional e-mails and phone calls to non-respondents five weeks after the initial wave of e-mails. In fact, the companies that agreed to participate were visited, and the questionnaire was completed through verbal interaction and a personal meeting with the SMEs 'managers/owners as a control measure, because it is generally assumed that they provide detailed information on the activities of their companies. In fact, we distributed 196 questionnaires and asked them to fill them out. As a result, the criteria for PME's are shown in table 1.

Table 1. Demographic profile of sampled firms (N= 108)

			Frequency	Percentage %
Firm location	district	Greater Tunis	31	28.70
		North-East	41	37.99
		North-West	1	0.92
		Center-East	21	19.44
		Center-West	12	11.11
		South -East	1	0.92
		South West	1	0.92
		Total	108	100%
Years in business		Less than 10 years	19	17.59
		Between 10 and 20 years	41	37.96
			48	44.45
		More than 20 years	108	100%
		Total		

Activities	Tableware	18	16.66
	Jewellery	16	14.82
	Home decor	16	14.82
	Design	17	15.74
	Lighting	9	8.33
	Pottery	22	20.37
	Carpets	10	9.26
	Total	108	100%
Number of employees	5- 49 employees	12	11.11
	50-99 employees	39	36.11
	100-199 employees	57	52.78
	Total	108	100%
	Total		

On the other hand, the selection of a unique approach to responding is based on the size of the businesses as well as the respondent's familiarity with the research subject and the information sought. More specifically, in the case of the SMEs, the views of a single respondent may reflect those of the company (Lyon et al., 2000). Furthermore, the data were collected through personal interviews to ensure that the unique respondent, who was designated by each SME, was the best informed.

Furthermore, since French is part of the compulsory school curriculum in Tunisia, it is very well taught, particularly by those in their fifties. Therefore, the back-to-back translation method was used. The original questionnaire was written in English and then translated into French using Brislin's (1970) method. It was then sent to two bilingual experts (English/French) to ensure the consistency of the two versions. Furthermore, another bilingual expert retranslated the questionnaire from the final French version into English to eliminate the differences.

After that, the survey instruments were pre-tested with six owners/managers of the SMEs in Tunisia, who were then interviewed about the clarity of the instruments and the accuracy of the elements. In fact, the primary objective of these interviews was to check the formulation and comprehension of each individual question. Besides, some scales were modified based on the responses of those who were interviewed. Following that, we conducted a pilot study with a group of ten SMEs' owners/managers who had not participated in the preliminary interviews. Then, after the pilot test, some elements were slightly modified again.

The questionnaire was found to be easy to read, relevant and acceptable, and required no more than 10 min to complete. However, Samples with doubtful responses and missing data values were expunged. Therefore, of the 196 distributed questionnaires, 108 questionnaires were valid and reliable for use, while the remaining 108, which were valid and complete were used for the quantitative analysis, representing a usable response rate of 55.1%. Actually, the direct and personal approach, which helped generate a very high response rate of (55.1%), increased the chances that the owners/managers but not lower level employees, answered the surveys.

III.2. Questionnaire construction:

The questionnaire is composed of four sections. Some preliminary questions, which aim at defining the firms' main characteristics, such as size, the age, the legal structure, the activities as well as the owners' characteristics, namely the gender, the age, the immigration status, the education level and the work experience, were placed in the first section. Next, the second section is designed to capture the respondents' perceptions of the entrepreneurial orientation on a seven-point Likert scale ranging from 1, "strongly disagree" to 7, "strongly agree." In the third section, the respondents were asked to indicate their level of agreement with the statements about the human resource planning practices on a seven-point Likert scale ranging from 1, "strongly disagree" to 7, "strongly agree". Finally, the fourth section is devoted to the survival of the company by comparing the level of the operation at the time of the covid-19 pandemic with that of the operation before it. In fact, the survival of the business is measured using an ordinal scale consisting of 3 levels: (i) the business is operating normally; (ii) the level of operation of the business has decreased and (iii) the business stopped operating.

(Appendix A summarizes the elements of each measurement scale as well as the sources from which they are taken.

III.2.1. Entrepreneurial orientation:

Lumpkin and Dess (1996) proposed an extension of the entrepreneurial orientation dimensions, (i.e. autonomy and competitive aggressiveness). However, this extension was intended to capture the distinct idea of 'first to fight' based on the definition of the firm's entrepreneurial orientation given by Miller and Friesen, (1983). On the other hand, competitive aggressiveness is inappropriate in cultures, such as that of Tunisia whereas autonomy refers simply to the firm's ownership, which is already a trait of the SMEs. However, these two dimensions of entrepreneurial orientation, as suggested by Lumpkin and Dess, (1996), will not be included in this study because the context is different. Furthermore, as Wang (2008) suggests, entrepreneurial orientation in our study encompasses three dimensions: (i) risk taking, (ii) proactiveness, and (iii) innovativeness (2008).

(i) Risk taking:

A scale established by Covin (1991) and later adopted by various writers (i.e. Lumpkin and Dess, 1996; Wang, 2008) was adapted to quantify risk taking. It is

assessed by asking target respondent about the firm's propensity to engage in risky projects and managers' preference for bold versus cautious acts to achieve firm objectives (Lumpkin and Dess, 1996).

(ii) Proactiveness:

On the basis of Covin and Slevin, (1989), the measurement of proactivity was developed by reference to Hurt et al., 1977. Proactiveness is assessed by asking managers about the firm's tendency to lead, rather than follow, in terms of developing new procedures, technologies, and new products or services (Bock et al., 2005; Reyshav, 2010).

(iii) Innovativeness:

Most entrepreneurship research based on Swierczek and Ha's concept of innovativeness, according to Lumpkin and Dess (1996), has a common flaw as Swierczek and Ha (2003) focused exclusively on the product-market and technological aspects of innovation and lacked measures for a firm's overall propensity for innovative behavior. As a result, this study follows Wang (2008) by altering two Swierczek and Ha's (2003) items and one Bock et al.'s 2005 item to assess the company's innovativeness.

III.2.2. Human resource planning

To the best of our knowledge, there are no current measure items for human resource planning in the published literature hence, new items were created based on a review of the research. In this context, Purwadi (2012) delves deeply into the techniques of human resource planning. Therefore, we might create a tool to measure human resource planning based on Purwadi's (2012) research. HRP was evaluated using five constructs: (i) human resource adjustment for lack, (ii) human resource adjustment for redundancy, (iii) develop training, (iv) develop promotion, and (v) retirement system.

(i) Human resource adjustment for lack was removed from the current study due to the distinct setting. Due to the conditions of the Covid-19 epidemic, we cannot discuss human resource adaptation for scarcity.

(ii) Human resource adjustment for redundancy consists of seven items capturing six components namely firing temporary workers (FTW), Cutting overtime work (COW), Transfer to other company within company group, lay off (LOFF), Voluntary retirement (VRE) and Mandatory retirement (MRE). We have used a single item to measure the first five components and two items to measure the later one.

(iii) Develop training consists of five items capturing two components namely; on the job training (ONJT) and off the job training (OFJT). We have used three items to measure on the job training and two items to measure off the job training.

(iv) Develop promotion consists of four items capturing two components namely; internal promotion (IPR) and external promotion (EPR). We have used two items to measure each one.

(v) The retirement system consist of four items capturing three components referred to as disability retirement (DIR), early retirement (EAR) and normal retirement (NOR). We have used a single item to measure the first two components and two items to measure the later.

III.2.3. Firm survival:

The firm's survival is measured using an ordinal scale comprised of three levels derived from Santosa Utomo (2020) (i) normal company operations (FS3) ; (ii) the company's operating level has decreased (FS2); (iii) not operating (FS1), which were adapted from Santosa Utomo (2020).

VI. STATISTICAL ANALYSIS AND RESULTS:

The Smart-PLS software version 3.2.0 was used to investigate the theoretical model using the partial least squares (PLS) technique of Hair et al. 2011, 2014. In fact, PLS path modeling can transform complex models with multiple latent and manifest variables without the hassle of estimation issues (Hair et al., 2011; Sarstedt et al., 2014), and as a result, PLS path modeling is considered methodologically advantageous when compared to other modeling techniques (Astrachan et al., 2014).

Furthermore, the analysis of a PLS model is divided into two stages: estimating the measurement model and testing the structural model. The sections that follow go through the descriptive statistics and each of these two steps in further depth.

VI.1. Descriptive statistics:

To offer an overview of the analyzed constructs, descriptive statistics were used. The firm's survival had a mean and standard deviation of 5.02 and 1.11, respectively. The mean and standard deviation for entrepreneurial attitude were 4.07 and 0.76, respectively. As shown in Table 2, the mean of HR planning was 4.97, with a standard deviation of 0.94.

Table 2. Descriptive Statistics of the constructs

Variables	Mean	S.D	Minimum	Maximum
Firm s' survival	5.02	1.11	1	3
Entrepreneurial orientation	4.07	0.76	1	7
HR planning	4.97	0.94	1	7

VI.2 Measurement model using the PLS approach:

Convergent validity. Convergent validity was evaluated using the factor loadings, the average variance extracted (AVE) index, and the composite reliability (CR). The individual reliability of each item was assessed. All factor loadings fell within the

recommended value of ≥ 0.60 (Hair et al., 2011). Table 3 and figure 2. Illustrate that all factor loadings were > 0.6 . The statistical analysis also indicated that the outer model obtained results greater than the recommended values (Hair et al., 2011) of CR > 0.7 and AVE > 0.5 , indicating sufficient convergent validity.

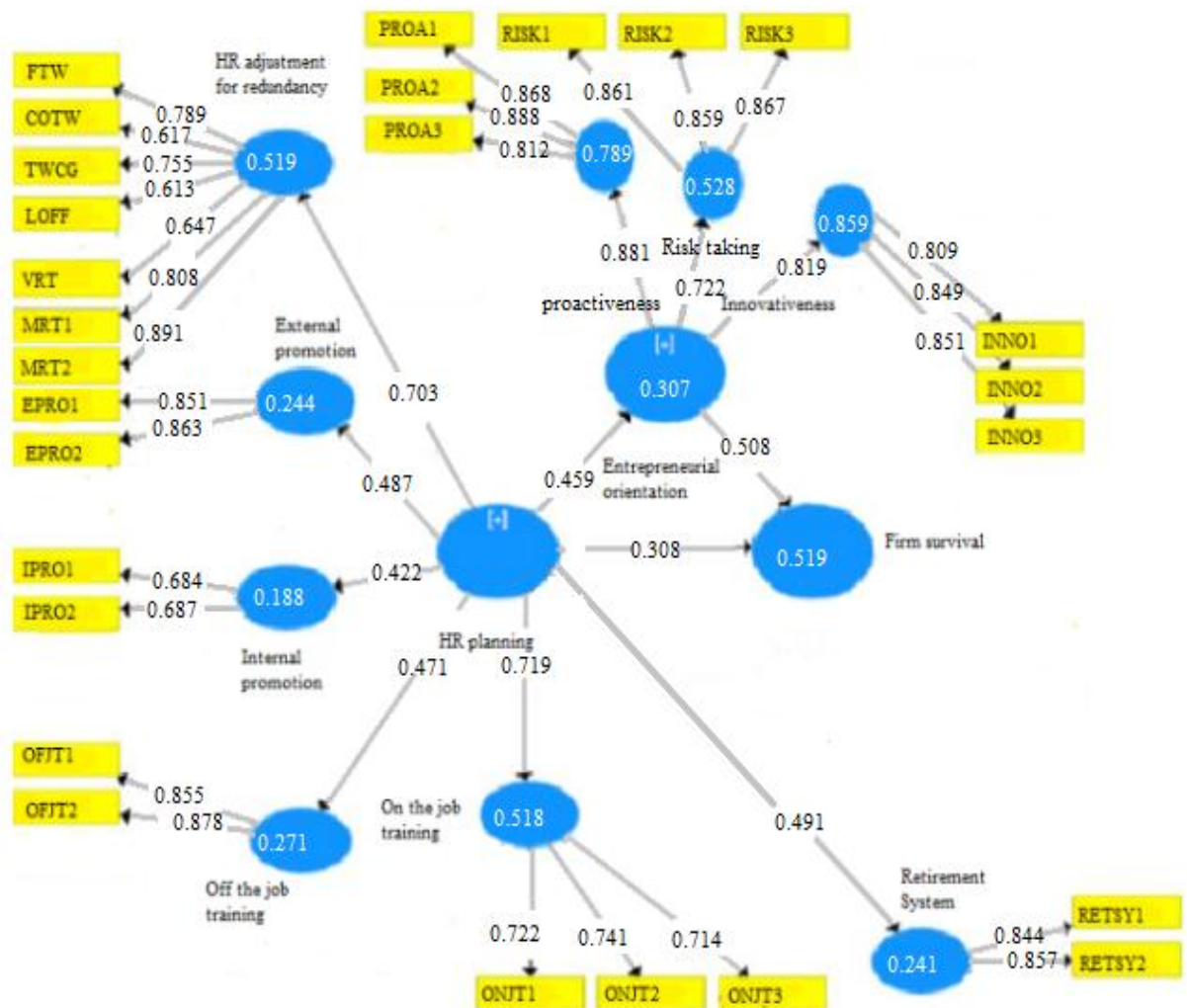
Table 3. Convergent validity estimation for endogenous and exogenous variables

Variables	Items	Factors loadings	Cronbach's A	Convergent Validity Composite ^a	Average Variance Extracted ^b
Human resource adjustment for redundancy	Firing temporary workers (FTW)		0.851	0.871	0.669
	FTW	0.789			
	Cutting overtime work (COTW)				
	COTW	0.617			
	Transfer to other company within company group (TWCG)				
	TWCG	0.755			
	Lay off (LOFF)				
	LOFF	0.613			
	Voluntary retirement (VRT)				
	VRET	0.647			
	Mandatory retirement (MRT)				
	MRET1	0.808			
Develop Training	MRET2	0.891			
	On the job training (ONJT)		0.869	0.868	0.655
	ONJT1	0.722			
	ONJT2	0.741			
	ONJT3	0.714			
	Off the job		0.846	0.791	0.664

Entrepreneurial orientation (E.O)	Develop promotion	training				
		OFJT1	0.855			
		OFJT2	0.878			
		Internal promotion		0.839	0.843	0.767
			0.684			
		IPRO1	0.687			
		IPRO2				
		External promotion		0.879	0.809	0.681
		EPRO1	0.851			
Retirement system	Retirement system	EPRO2	0.863			
		Retirement system		0.844	0.806	0.659
			0.844			
		RETSY1	0.857			
		RETSY2				
Risk taking	Risk taking			0.836	0.887	0.633
		RISK1	0.861			
		RISK2	0.859			
		RISK3	0.867			
Proactiveness	Proactiveness			0.875	0.863	0.634
		PROA1	0.868			
		PROA2	0.888			
		PROA3	0.812			
Innovativeness	Innovativeness			0.858	0.868	0.617
		INNO1	0.809			
		INNO2	0.849			
		INNO3	0.851			

Notes: a $CR \frac{1}{4} (\sum \text{factor loading})^2 / \{(\sum \text{factor loading})^2 + \sum (\text{variance of error})\}$; b $AVE \frac{1}{4} \sum (\text{factor loading})^2 /$

$(\sum (\text{factor loading})^2 + \sum (\text{variance of error}))$

Figure 2.Measurement model

Discriminant validity. After confirming convergent validity, discriminant validity was estimated as suggested by Fornell and Larcker (1981). The level of the item differentiation among the researched constructs is measured with discriminant validity. The diagonal items (the square roots of the AVE values) were compared to their correlations with the off-diagonal items for this criterion. As demonstrated in Table 4, the results showed that the diagonal items were greater than their obverse items.

Table 4. Discriminant validity and correlations

Variables	1	2	3	4	5	6	7	8	9	10
HRAFR	0.261									
ONJT	0.339	0.237								
OFJT	0.562	0.195	0.474							
IPRO	0.259	0.181	0.255	0.271						
EPRO	0.102	0.502	0.161	0.164	0.081					
RETSY	0.380	0.054	0.294	0.275	0.095	0.047				
RISK	0.588	0.187	0.715	0.747	0.347	0.164	0.262			
PROA	0.416	0.158	0.645	0.561	0.064	0.041	0.087	0.492		
INNO	0.212	0.189	0.165	0.113	0.182	0.189	0.358	0.275	0.808	
FSUR	0.268	0.103	0.122	0.122	0.166	0.102	0.234	0.203	0.186	0.854

Notes: HRAFR, human resource adjustment for redundancy; ONJT, on the job training; OFJT, off the job training; IPRO, internal promotion; EPRO, external promotion; RETSY, retirement system; RISK, risk taking; PROA, proactiveness; INNO, innovativeness; FSUR, firm survival

Second-order construct analysis. The repeated-indicators approach was applied to model the second-order latent variables, namely, the HR planning and E.O constructs. As shown in Table 5, both variables were perfectly represented by their first-order constructs. These results confirmed the appropriateness of the first-order constructs as discriminant and convergent (Byrne, 2010) and therefore able to conceptualise their second-order constructs (Hair et al., 2014).

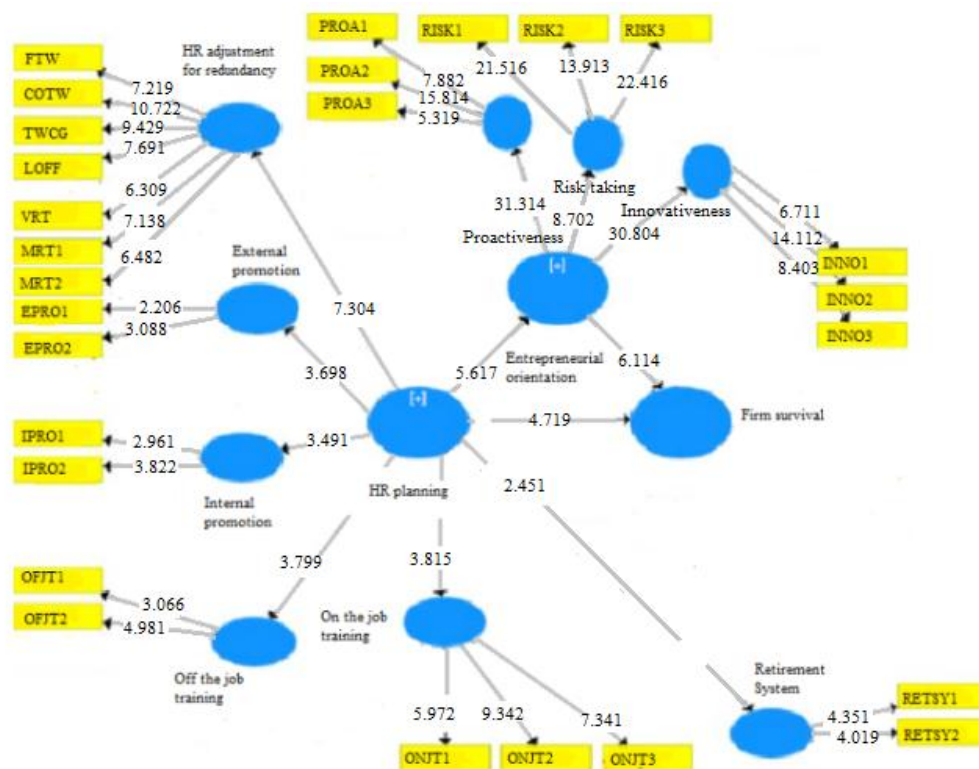
Table 5. Second-order variables analysis

Second-order variable	First-order construct	Path coefficient	SE	t-value	p-value	R ²
HR planning	Human resource adjustment for redundancy	0.712***	0.075	7.211	0.000	0.508
	On the job training	0.476***	0.154	3.272	0.001	0.228
	Off the job training	0.422***	0.142	3.187	0.001	0.181
	Internal	0.471*	0.189	2.464	0.016	0.234

	promotion					
	External promotion	0.719***	0.131	5.843	0.000	0.518
	Retirement system	0.925***	0.034	40.802	0.000	0.845
Entrepreneurial orientation	Risk taking	0.875***	0.036	41.656	0.000	0.773
	Proactiveness	0.719***	0.075	9.603	0.000	0.532
	Innovativeness	0.728***	0.068	9.102	0.000	0.508

Notes: *p < 0.05; **p < 0.01; ***p < 0.001

Figure 3. Structural model



Testing of the structural model and hypotheses

To estimate the structural model's predictive power, the R^2 value was estimated. The R^2

value indicates the amount of variance explained by the exogenous constructs (Hair et al., 2014). Both HR planning and entrepreneurial orientation explained 45.9 per cent of the variance of firm survival. The hypothesized relationships were tested by estimating the t-statistics with re-sampling of 500 samples.

Table 6. Results of hypothesis testing

Hyp.no	Hypothesis statement	Path coefficient	SE	t-value	p-value	Decision
H1	EO → FS	0.513**	0.102	2.787	0.006	Supported
H2	HRP → FS	0.268***	0.086	5.124	0.000	Supported
H3	HRP → EO	0.461***	0.075	5.121	0.000	Supported
H4	HRP → EO → FS	0.241***	0.059	3.811	0.000	Supported

As shown in Table 6 and Figure 3, EO was positively related to FS ($\beta = 0.513$, $t = 2.787$, $p < 0.01$), thus supporting H1. HRP was positively related to firm FS ($\beta = 0.268$, $t = 5.124$, $p < 0.001$), providing support for H2. In addition, EO was positively related to FS ($\beta = 0.461$, $t = 5.111$, $p < 0.001$), supporting H3.

The variance accounted for (VAF) was calculated to clarify the level of the indirect effect of EO on FS through the mediator variable HRP according to the following formula:

$$VAF = \frac{(\text{path a} \times \text{path b})}{(\text{path a} \times \text{path b} + \text{path c})} \quad (1)$$

In this study, VAF was 0.46. According to Hair et al. (2014), this value is classified as partial mediation. Hence, H4 is supported.

V. DISCUSSION AND CONCLUSIONS:

This study presents a conceptual model for evaluating the effect of HR planning on business longevity and the role of the EO in mediating this relationship.

The findings show that HR planning can positively influence a business's survival; however, when E.O is included as a mediator, the impact of HR planning on firm survival increases.

This research indicates that HR planning indirectly promotes company survival through altering E.O, and so E.O works as a mediator through which HR planning improves the firm's survival.

In order for firms to survive during covid 19 crisis, they must become focused on and

capable of planning human capital as their most critical resource. HR planning drives the workforce to achieve sustainable goals of the firm through proper management of the individuals' competencies and by placing them in rightful positions (Schroeder, 2012). Strategic approach recognizes the need for future human resource planning to align with organizations' mission as well as with external environmental changes (Barney and Wright, 1998).

However, from a strategic human resource perspective, HR planning does not directly influence company longevity; rather, HR planning provides its effect through the construction of other strategic resources, such as the corporate entrepreneurial activities (Morris and Jones, 1993). The finding of this study support suggestions in the related literature that HR planning can provide new capabilities that enhance a firm's survival especially during crisis time (Avey et al, 2008; Bustinza et al; 2019; Pfeffer, 1995).

From an empirical standpoint, this study suggests that SMEs' managers be aware of the role of HR planning because proper HR planning assists in deploying employees' capabilities in the right direction based on organizational needs and assists them in achieving organizational objectives and sustainability (Schroeder, 2012 and Ogedegbe, 2014).

Thus, this study provides empirical evidence supporting the arguments of Authors such as (Naman & Slevin, 1993; Pett & Wolff, 2011; Nobre & Silva, 2014; Zahra & Garvis, 2000; Wikund & Sheperd, 2005; and Covin & Slevin, 2006) who describes how entrepreneurial orientation has been a tendency of SME's survival by developing an attitude to innovate, search for risks, take self – directed actions, and be more proactive and aggressive than competitors toward new market opportunities.

Moreover, the results indicate a significant relationship between HR planning and EO. This result is consistent with Hayton (2003) who found that small businesses which employ HRM practices have higher degrees of entrepreneurial performance. HR planning helps in attracting a pool of potential candidates as required and suitable to make correct decision, which would help in attainment of organizational object, thereby generating an E.O profile (Kuratko et al., 1990; Morris and Jones, 1993; Hayton, 2005; Hayton, 2003; Kaya 2006; Zhang et al. 2009; Messersmith and Wales, 2011)

Finally, the results show an indirect path through which HR planning can positively enhance firm's survival. Specifically, HR planning indirectly influences firm's survival by influencing EO.

Therefore, EO is a mediator through which HR planning improves firm's survival. This finding supports the suggestion in the literature of an indirect influence of HR planning on firm's survival through EO. As the size of companies mold, HR planning remains an important catalyst in dealing with such contextual conditions (covid 19 pandemic). Considering the forceful environmental conditions in which such businesses operate, strategic approach to human resource management recognizes the need for future human resource planning that foster entrepreneurial orientation attitudes and behaviors represent the driver of firm's survival.

IV. LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

The findings of this study, although convergent with the theoretical discussion, are accompanied by some limitations. First, the conceptual model in this study examined the mechanism by which EO mediates the relationship between HR planning and firm survival.

Another model with a well-selected explanatory variable would provide an interesting contribution and additional important results. For example, future studies should investigate the moderating effects of variables such as firm age on the relationships among HR planning, EO and firm survival.

Second, since this study was region-specific, future studies should focus on other regions and countries to obtain a greater understanding of the potential influences of regional and country contexts on the relationships depicted in the theoretical model.

Third, this study examined the overall effects of HR planning dimensions. Therefore, future studies should examine the individual effects of each dimension to verify the significant roles of each dimension in the proposed model.

Forth, in this study we measured mediator effect of entrepreneurial orientation but further researchers can measure other strategic orientations such as marketing orientation and learning orientation.

Fifth, only one types of resource management variables have been examined in the present study, another interesting avenue for future research would be to examine other resource management practices such as; reward system or recruitment. This study is cross sectional so it cannot compare conditions before and after the covid-19 pandemic. Future studies can compare normal conditions with crisis conditions.

Finally, this study was conducted in one type of sector (the handicrafts sector) through a random sampling technique and others types industry and convenience sampling procedure have to be used in future research.

Appendix A

Human resource planning (Purwadi,2012)	
1)	Human resource adjustment for lack
a)	increasing overtime work (IOTW) • We are used to work overtime regularly. • We are eligible for overtime (working over 8 hours a day, working during holidays or weekends). • We are used to provide higher rate of pay for overtime than for normal working hours.
b)	Increasing part time employment (IPTE) • We are used to hire part-time employees. • We are allowed to offer similar benefits for full-time and part-time employees. • We go for hiring part time employees instead of full-time.
c)	Recruitment full time employment (RFTE) • We appeal for recruitment full time employees as the last alternative when the lack of man-hours cannot be overcome by increasing overtime work and part-time employees. • For hiring decisions, various serious pre-employment tests and detailed interview are usually passed to gather information about future full-time employees. • The number of full-employees should be hired is calculated by comparing the desired man-hours, normal potential man-hours and overtime
1)	Human resource adjustment for redundancy
a)	Firing temporary workers (FTW) • Our first alternative for overcoming the redundancy (when the number of potential man-hours is bigger than desired man-hours) is to fire temporary workers.
b)	Cutting overtime work (COW) • During the redundancy condition, we opt for cutting overtime work as the best way for adjusting manpower.
c)	Transfer to other company within company group (TWCG) • During the redundancy condition, we often appeal for a geographical transfer of our staff within the same group.
d)	lay off (LOFF) • During the redundancy condition, we often appeal for temporary firing permanent employees.
e)	Voluntary retirement (VRE) • When the company condition is getting worse, we ask employees to be early retirees (retire before the retirement age).
f)	Mandatory retirement (MRE)

- In the worst condition, when there is no way for us to keep all employees, we decide to compel some employees to retire.
 - We compel some employees to retire in order to bring new blood in the organization; and to do so, we opt for building a relationship with universities to recruit freshly students (recent graduates).
- 1) Develop training
 - a) on the job training (ONJT)
 - Employees training is more ‘a just in time’ training integrated into daily operations.
 - Our employees training sessions are more practical, improvised and not formally structured, planned or prepared.
 - Workforce training in our firm is combined with the pressure to perform within time limits.
 - b) Off the job training (OFJT)
 - We are used to provide a theoretical, planned and dedicated training consists of seminars, tutorials, lecturers and conferences.
 - We are used to offer a training program method which conducted away from the actual workplace (no pressure, no time limits), where employees could unwind and been released from job related stress.
 - 2) Develop promotion
 - a) internal promotion (IPR)
 - Staff members who get promoted (moved to higher position) come from among the employees itself.
 - We are used to encourage employees to remain for a long time in the company by offering internal promotions.
 - b) external promotion (EPR)
 - We can’t always promote from within our organisation, sometimes, staff member who get promoted come from outside of employees itself.
 - External promotion is an issued option for us to give a good chance to adopt new ideas from outside and to bring new blood to the company.
 - 3) Retirement system
 - a) disability retirement (DIR)
 - Because of failing health and disabilities, we decide to compel some of health providers to retire before the official retirement age.
 - b) early retirement (EAR)
 - Stressful experiences, a lack of job satisfaction and excessive work load forced some of our workers to choose an early retirement.
 - c) normal retirement (NOR)
 - We are keen to design a retirement program (for normal retirees) that can attract, motivate and provide employees with adequate retirement income.
 - We are keen on an equity distribution of an appropriate retirement income

(after normal retirement) which depends on pension program, years of contribution and occupation.	
Entrepreneurial orientation	
1)	Risk taking • In general, our firm has a strong proclivity for high-risk project (with chances of very high rates of return). • In general, our firm believes that owing to the nature of the environment, bold, wide-ranging acts are necessary to achieve the firm's objectives. • When confronted with decision-making situations involving uncertainty, my firm typically adopts a bold, aggressive posture in order to maximize the probability of exploiting potential opportunities.
2)	Proactiveness • In general, our firm favors a strong emphasis on Research & Development, technological leadership and innovations. • In the past five years, our firm has marketed a large variety of new lines of products or services. • In the past five years, changes in our products or services lines have been mostly of a major nature.
3)	Innovativeness • Management actively responds to the adoption of "new ways of doing things" by main competitors. • We are willing to try new ways of doing things and seek unusual, novel solutions. • We encourage people to think and behave in original and novel ways.

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