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From weak to strong CSR: the experience of the EoC (Economy of Communion) industrial parks in Germany and Italy

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Abstract The aim of this paper is to point out some innovative dimensions of CSR (corporate social responsibility) which derive from an approach based on a charisma. This approach is applied to the economic life and in particular to the companies that are part of the Economy of Com-

munion (EoC) project which involves more than 1,000 enterprises in the world. Specifically, we will analyse two industrial parks (or poles) of EoC companies, respectively based in German and in Italy, focusing the attention on their mission, governance and accountability models. We wonder if this category of network is important to shift from weak CSR to strong CSR and if the EoC parks play a significant role within the social and economic context. The reflections that derived from the study offer new interpretative perspectives for the understanding of the EoC project which attracts scholars belonging to different field of studies and research, and facilitates a fertile interdisciplinary exchange. However, social implications derive from the attention paid by EoC companies to create a society that is more civil, and to the fact that they are directly involved in combating poverty while in dialogue among different social, political stakeholders, in Germany and abroad.

This paper represents the work of a common research project. However, Baldarelli Maria Gabriella wrote sections 1, 3.2, 3.3, 4 and 6 while Del Baldo Mara wrote sections 2, 3, 3.1 and 5.

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Zusammenfassung Das Ziel dieses Beitrages ist es, einige innovative Dimensionen der Corporate Social Responsibility (CSR) herauszuarbeiten, die sich aus einem Charisma-basierten Ansatz ergeben. Es geht um einen Ansatz, der bereits angewendet wird, insbesondere auf Unternehmen, die zur Economy of Communion (EoC) zählen – einem Projekt, das weltweit mehr als 1,000 Unternehmen umfasst. Wir werden zwei Industriepole analysieren, die respektive in Deutschland und in Italien angesiedelt sind und dabei besonders die Unternehmensmission sowie Modelle für Governance und Rechenschaftspflichten berücksichtigen. Im Beitrag werden wir Antworten auf zwei zentrale Fragen suchen: Zum einen, ob dieses Netzwerk für eine Entwicklung von schwacher zu starker CSR relevant sein kann und zum anderen welche Rolle die EoC-Pole im sozialen und ökonomischen Kontext spielen können. Die Überlegungen, die aus der Studie abgeleitet werden, er-

öffnen neue Interpretationsperspektiven für das Verständnis von EoC-Projekten, die für Forscher aus verschiedenen Wissenschaftsbereichen interessant sein und so ein Feld für eine fruchtbare interdisziplinäre Zusammenarbeit darstellen können. Darüber hinaus lassen sich soziale Implikationen aus den Zielen von EoC-Unternehmen ableiten, da diese zum Aufbau einer zivileren Gesellschaft beitragen wollen, z. B. indem sie sich im Dialog mit unterschiedlichen sozialen und politischen Kräften für die Bekämpfung der Armut in Deutschland und im Ausland engagieren.

1 Introduction

The aim of this paper is to point out some dimensions of CSR (corporate social responsibility), which can be considered innovative because they derive from an approach based on a charisma, which is applied to the economic life and in particular to businesses (Lubich 2001a, b; Bruni and Sena 2013; Buckeye and Gallagher 2013; Golin and Parolin 2009). These dimensions are particularly useful for bring social responsibility into corporate governance and accountability.

Attention will be addressed to the companies that are part of the Economy of Communion project and more specifically to the industrial parks that are diffused throughout the world (Brazil, Germany, Italy, Philippines, Croatia). This project involves more than 1000 companies located in every continent, departing from the initial experience, which started in Brazil in 1991, aiming to solve problems of poverty near the São Paulo area. The EoC companies are based on fundamental pillars (universal fraternity, communion and the culture of giving), which derived from the charisma of the founder (Chiara Lubich), who transformed and forged their mission, governance and accountability. Consequently, the main research questions at the base of the study are the following: “Are these pillars able to drive a strong CSR-approach? How do they affect CSR strategies and the relative tools and actions rendering them effective?”

The work brings together the inductive and deductive approach. The paper is structured into two main parts. The first one offers a review of the international and national literature related to “ideal motive”- based companies (Argandoña 2003; Bruni 2006; Argiolas 2006 and 2009; Gold 2010; Bruni and Uelmen 2006; Baldarelli 2006, 2009, 2011; Argiolas et al. 2010; Baldarelli et al. 2015; Peredo and Chrisman 2006; Spence et al. 2004; Molteni 2009).

The second part develops the case-studies adopting a qualitative-based approach (Yin 1994; Eisenhardt and Graebner 2007). Through the application of different survey instruments (document analysis, interviews and site analysis) the study focuses on the German EoC pole called “Outside the box”, which is being developed and proposes a comparison with the Italian EoC pole based in Incisa Valdarno (Florence—Italy).

Firstly, the reflections deriving from the empirical analysis point out the benefits, the strengths as well as the weakness arising from the EoC company project. Secondly, the results highlight the advantages and disadvantages of the combination of traditional accounting instruments to the new accountability tools, which have yet to be designed and adapted to the EoC enterprises that require appropriate studies and a development of new measurement tools which will be presented as an evolution of the traditional tool. The reflections that derived from the study offer new interpretative perspectives for the understanding of the EoC phenomena, including comparing it to other profit and non-profit companies.

The study has both scientific and managerial/operative implications. Firstly, it contributes to offering insights into the relationship among CSR, governance and accountability, including the coherence of their governance according to the project guidelines (www.edc-online.org), which aims to enhance: human labor, relationships, time dedicated to listening and dialogue, and involvement based on trust. These principles are disseminated through the creation of “Schools for Entrepreneurs” and other training initiatives at a local, national and international level. Practical implications concern the direct involvement of companies in the discussion about their governance model and the use of innovative accounting tools. Implications are also relevant through the theoretical point of view since the EoC project attracts scholars belonging to different fields of studies and facilitates a fertile interdisciplinary exchange. However, social implications derive from the attention paid by companies to create a society that is more civil, and to the fact that they are directly involved in combating poverty while in dialogue among different social, political stakeholders, in Germany and abroad.

Limitations are mainly due to the adoption of a qualitative-based research approach, which hinders the possibility to generalize the results. Secondly, the study is explorative in nature and it requires a further step of research. Finally, the number of companies belonging to the German industrial park is still limited. Nevertheless, the case study is suitable to deeply analyze the dynamics of the EoC phenomenon. The afore mentioned limitations can be overcome by continuing to monitor the phenomenon relative to the EoC poles, and the growth of their members.

2 CSR, Civil Economy and the Economy of the Communion project: theoretical framework

Corporate social responsibility (CSR) has been defined as the extent to which firms voluntarily integrate social and environmental concerns into their ongoing operations and interactions with stakeholders. Nevertheless, there is no

single, commonly accepted definition of the CSR concept. “Many different ideas, concepts, and practical techniques have been developed under the umbrella of CSR research in the last 50 years—and beyond” (Freeman et al. 2010; Carrol 1999, 2008; Garriga and Melé 2004; Idowu et al. 2015a). “Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large” (Holme and Watts 2000, p. 8).

Following the European Commission, CSR has been recently defining “companies’ responsibility for their impact on society” (EC2011). CSR is placed at the base of the renewed European strategy, which is oriented toward a “smart growth” (based on innovation and knowledge), a “sustainable growth” (based on a more efficient use of resources and energy) and an “inclusive growth” (based on employment development and social and territorial cohesion). Many companies strive to integrate CSR activities into their core business and to pursue a multi-dimensional development (the so called “holistic development”; see Sorci 2007) and to create shared value (Porter and Kramer 2011) contributing to the common good and to collective human progress, starting with the local community they belong to (Spence et al. 2003; Spence and Schmidpeter 2003; Del Baldo 2012; Argiolas 2006; Zamagni 1995, 2006).

In a holistic development perspective, every decision and action is the result of an orientation aimed at producing economic results. However, at the same time, it is sensitive to the impact that decisions have on the company’s stakeholders, the system of values, social cohesion, and on the local and global socio-economic and environmental system. The perspective that perceives businesses as creators of value for themselves and for their surrounding contexts posits that there are companies who are able to pursue the common good, enforce democratic and authentic forms of stakeholders engagement and go beyond CSR by contributing to construct a civil, local and global economy (Baldarelli and Del Baldo 2013; Baldarelli et al. 2015; Del Baldo 2014a, 2014b). The common good approach is assumed into the Catholic Social Thought (CST) (Melé 2002; Carey 2001; Cortright and Naughton 2002). This approach is anthropological-centered (Maritain 1947) and rests on the idea that the person becomes himself in relation to others. In this perspective, we can appreciate the role of EoC companies and the pillars upon which they are based: dialogue, trust and reciprocity (Argiolas et al. 2010).

The EoC companies are fully included under the “diversified world of the so-called Civil Economy and Economy of Communion (Benedict XVI, Enc. Letter *Caritas in Veritate*, 46). The EoC is a driver for implementing the charisma of “universal brotherhood” into the economic field. Its cultural significance has ancient and deep roots in the Italian Civil

Economy tradition (Bruni and Zamagni 2004, p. 44) that had been spread throughout Europe in the Middle Ages through the work of the Benedictine monasteries laying the foundations of a concept of work and economic activity, which linked to ethics and the promotion of the common good.

The experiences of Civil Economy are the seeds of a new humanism, which has not only the principle of coordination at the center, but also cooperation and relationship. They feed a new ethos of the market and contribute to building a new economic anthropology. This “rediscovered” economic current concerns a vast archipelago of social, civic, political and economic institutions that carry out different activities in a number of fields: social welfare, health, education, environment, and business. Altogether, these institutions form a new composite reality, which is the bearer of an economy on a human scale, suitable to both enterprise and family (Bruni and Zamagni 2004). This movement includes the EoC companies, as well as many experiences in the world of cooperation and the non-profit sector, the ethical banks, the microcredit, the fair trade, the joint purchasing groups and NGOs. All of these actors are united by carrying on a different and much broader vision of the economy, which is not only conceived as a place of self-interest and for pursuing profit, but in addition as a chance to meet people and to participate in activities inspired by solidarity and fraternity, as well as to fight poverty.

In this context the Economy of Communion project involves entrepreneurs, companies, associations, economic and social organization (including workers, managers, consumers, savers and investors, scholars, traders, poor, private citizens and families) and leads to a new style of economic action, which is a new way of conceiving and implementing business management, labor, and economic relations. Therefore, the EoC project drives the culture of giving and sharing, legality and attention to people and the environment, inside and outside of the company (Lubich 1999, p. 617). The project involves more than 1000 companies around the world belonging to all economic sectors and continents. This global reality is coordinated by a central committee and local committees, following a subsidiarity principle (see the EoC manifest: www.edc-online.org).

Companies adopt the EoC project by applying the principle of gratuitousness and the logic of giving as an expression of “universal fraternity”. They practice a managerial and entrepreneurial style that is not only marked by generosity, philanthropic orientation and charity or “welforism”, but it is oriented to concretely live a new business and economic culture because it focuses on reciprocity as ethical behavior and as a form of governance and organizational culture.

The proposal of EoC was initiated in Brazil in May 1991 during the visit of Chiara Lubich, the founder of the Catholic “Focolare Movement,” and was addressed to the community of the Movement in Sao Paulo, in a country (Brazil),

which is a symbol of imbalances and social inequality. The megalopolis of San Paolo is emblematic in this sense: the districts of skyscrapers are opposite to the poor outskirts of *favelas*. The poor are the main purpose of the EoC project, which applies the communion of tangible and intangible assets. The principle of communion, which is an expression of Chiara Lubich's charism, marks the Focolare Movement from its beginnings. To address and solve the problem of poverty, the principle of the communion of goods turned into the EoC project, which involves people (and entrepreneurs) of different cultures and religions. For years the interest in this project has been involving academics, entrepreneurs, economic and social actors. There are an increasing number of scientific publications (and hundreds of theses and dissertations from students) as well as initiatives aimed to enhance the exchange of ideas and proposals, especially in the last years of economic crisis (Alford and Naughton 2002; Gold 2004, 2010; Bruni 2009; Bruni and Uelmen 2006; Bruni and Zamagni, 2009; Buckeye and Gallagher 2013).

The novelty of the EoC project is that communion becomes an economic category. The EoC transforms the business structures from the inside (cooperatives, public companies, small and medium-sized enterprise, non-profit organizations) combining efficiency and solidarity, by setting the internal and external relations according to a communion-driven style of life and action.

As stated in the guidelines and affirmed by the founder of the Movement, the EoC companies engage in all aspects of their activity, to focus on the needs and aspirations of people and the common good. Although they operate in a competitive market, EoC companies render economic activity a place of communion, i.e. sharing assets and economic opportunities (Lubich 2001a and 2001b).

This communion is born from a free and authentic cohesion between different corporate figures and between different companies who share common values.

The culture of communion and unity is in fact a model adopted by entrepreneurs, managers and workers aimed at (1) creating new businesses and strengthening existing ones through increased productivity, employment, sustainable development, supporting the State in helping the most vulnerable people; (2) forming "new men", through training activities aimed at spreading the values of brotherhood and reciprocity and (3) helping the poor at a local and global level. The poor are not assisted or beneficiaries, nor are they external stakeholders, but they are "partners" of the EoC project because they donate their needs; consequently business through creativity and productivity gives a response to their needs. These three objectives are achieved through the division of profits in three parts: one for the growth of the company, one for helping the poor, and the third for spreading the culture of communion (Baldarelli 2007, 2011; Argiolas 2014). The EoC annual report on the destination of

Table 1 The Eoc industrial parks. (Source: <http://www.edc-online.org/it/chi-siamo/poli-produttivi.html>)

Established industrial parks	Start up industrial parks
Pole Spartaco (Brazil—Crotia-SP)	Pole Francois Neveux (Brazil—Benevides-PA)
Polo Lionello (Italy—Loppiano, Florence)	Pole Philippines (Philippines)
Polo Solidaridad (Argentina—O'Higgins)	Polo Ottmaring (German)
Polo Ginetta (Brazil—Igarassu-PE)	
Polo Mariapoli Faro (Croatia—Krizevci)	
Polo Belgio (Belgium)	
Polo Giosi Guella (Portugal—Abrigada)	

aids explains how resources have been used and highlights the results achieved: the creation of new job opportunities, support for starting micro-enterprises, aid for basic cultural education and university education (through a variety of educational activities including conferences, workshops, seminars, school of civil economy; courses at the Sophia University Institute founded in Loppiano–Florence; publishing house), and assistance to basic needs in emergency situations (Crivelli 2011; Ferrucci et al. 2014).

The companies that adhere to the EoC define their mission adhering to the principle of communion. They use technical and organizational solutions that promote efficiency, investments decisions and team spirit. The functions and organizational positions are defined by mutual agreement and managed adopting a spirit of service. The management style is participatory and oriented to achieve specific, achievable and measurable goals. These objectives are monitored paying attention to the quality of relationships among people involved and agreeing on corrective actions for improvement. An individual is at the center, and leaders (managers and entrepreneurs) enhance the talents of everyone encouraging their creativity and skills. The work is conceived as a means of inner growth and working conditions, as in a true and authentic community, based on respect for rules and a harmonious relational atmosphere made of trust, mutual support and respect. Similarly, relationships with customers, suppliers, banks, civil society, competitors and outside parties are based on trust and transparency.

Based on the original inspiration, the EoC project gave (and gives) life to the industrial parks (or poles), which were founded with the start of the towns where the Focolare Movement was active. The industrial poles testify to the concreteness of the EoC project and are an essential component.

Over the years, seven industrial parks were born: two in Brazil and one in Argentina, Croatia, Belgium, Portugal and Italy. Three other poles are currently in a start-up phase, in Brazil, the Philippines and Germany (as focused on in the empirical study) (Table 1).

3 The EoC poles/parks: toward new types of networks?

The industrial parks of the EoC project are part of the phenomenon of inter-firm collaboration and inter-organizational networks, which implies a plurality of relations formed through time among a number of businesses that identify themselves as instruments in which they can actualize shared interests and objectives. The concept of a network can thus be considered a sort of interpretative metaphor, which helps analyze systems of businesses or organizations, extending to two principal network typologies: interpersonal (network nodes coincide with the individuals that operate within the system) and organizational (the units of reference are represented by firms and/or other organizations). In fact, attention to relational phenomena has its origins in anthropological and sociological studies (Granovetter 1985), which have observed that processes of social exchange among individuals enhance interpersonal relationships that are strengthened over time thanks to the reciprocal trust. In the context of businesses, these relationships translate into an exchange of information and knowledge, which cross the organization's boundaries and generate processes of learning, especially among small and medium-sized enterprises (Birley 1985; Bastia 1989; Axelsson and Easton 1992; Nohria and Eccles 1992; Håkansson and Snehota 1995; Håkansson and Ford 2002; Österle et al. 2001; O'Donnell 2004).

The theoretical concept of network helps to understand if EoC industrial parks can be conceived as a new economic and organizational model (Bruni and Porta 2006).

Which are the distinctive features and novelties of the EoC poles in comparison to other types of business networks and clusters? Firstly, we need to understand what is, in economic terms, the space and the importance attributed to "reciprocity" in the relations which are established between companies forming parts of the EoC poles and companies outside of the network (Bruni 2006, p. 55). Therefore, the centrality of reciprocity makes the EoC poles a concrete example of a "capitalism of relations". Corporate relations, which are based on personal relationships are increasingly necessary, mainly because companies are required to contribute to improving the welfare of the community in a sustainable way.

The degree of cohesion, which is the first factor of effectiveness of inter-firm relationships, cannot be evaluated only for its benefits in enhancing the competitiveness. The search for sources of planetary "happiness" requires that inter-firm relationships become drivers of economic, social and ethical objectives.

Secondly, it should be noted that a distinctive appearance of inter-firm relationships, which finds full expression in the EoC industrial parks, is the "correlation" that is the interdependence between the for-profit and non-profit organiza-

tions, which become particularly important for spreading solidarity and international cooperation.

Thirdly, to understand the role of each individual company belonging to the industrial EoC parks and the role of the same pole in the socio-economic context in which it is inserted, one must see how the EoC principles transform the mission, governance and accountability of the companies and the poles themselves. For this purpose, an interpretative model based on the coherence among mission, governance, and accountability will be applied, departing from the assumption that in every enterprise there exists an explicit and coherent coordination between mission, governance and accountability (Matacena 2010). Mission is conceived as an explication and a synthesis of the company objectives, corporate governance as the command structure and as the government present in the company and accountability as the informative responsibility of the company.

Therefore, in the following paragraphs the distinctive aspects of each element, relative to EoC companies and industrial parks, will be underlined.

3.1 The mission of EoC industrial parks: between ethical orientation and quality of the risk

The EoC industrial poles do not only arise for economic reasons, concentration, productive efficiency and elasticity, but to also be a visible sign of a different way "to make economy" (Ferrucci 2005). Consequently, the objectives of the pole and the single firms which are part of it, are geared to achieve a social, economic and ethical equilibrium that approaches the logic of "common good" (Alford et al. 2006).

The culture "of giving", communion and fraternity is reflected in the choice of the location where the pole is found. Localization in specific places is, in fact, never a function of economic evaluations (for instance, the proximity in streets of communication, the presence of first subjects or personnel), but for convenience always leaves space for social and sustainability-driven reasons (Biancofiore 2012).

In this regard, we report the experience of Norma Mainardi who is the owner of an enterprise that produces cosmetics in Argentina. Norma has chosen to transfer a branch of her company to the Pole 'Solidaridad' which is 40 km far from the rest of the firm. She explains why: "For me, working in the 'citadel' (industrial pole) is not secondary, because there is training here and the educational climate reigns among the people. My employees warn him. In fact, for now, we are only working a few days a week. We have an hour to do the outward journey and the return. It still is not comfortable to come here. Nevertheless, we can appreciate that when it is time to stop working, nobody wants to go because they are happy to be here. We are part of something bigger. For example, not all employees take part in the EoC training meetings because they are free to do so or

not, but when someone explains our work to our visitors, we have no doubts: 'We are an EoC company and we are proud'. One of the workers told me: 'I know that part of this product will help the poor', and that makes me happy" (see: *Economy of Communion*, No. 20, 2004: 16).

Furthermore, the management of the industrial parks and the companies that are part of it are authentically "responsible" because the economic subject includes new actors (the poor themselves). This means that the definition of the company objectives could be unexpectedly different. The individual companies are legally independent and freely choose to be part of the industrial parks. They are ethically oriented as they share and apply a common set of values every day (Baldarelli 2005; Molteni 2009). The shared mission is enhanced by interpersonal relationships that become the main source of constraints and opportunities. Therefore, partnerships and agreements are not between "isolated" companies. Every company belonging to the industrial park is a separate entity and is not to be confused, but it "personifies" and collaborates with other companies to find a source of new energy (a sort of "abundance") to solve problems and difficulties.

From the words of Cecilia Mannucci, who decided to transfer her professional accountant activity in the Italian EoC industrial park (Pole "Lionello"), we learn: "If a customer had come to me with such a project, I would have not definitely recommended the operation; the current economic situation does not allow too many innovations. There is, however, the will to get back into play. From the Pole I expect the opportunity to compare myself, to share, to daily get in touch with other entrepreneurs and to promote a challenge: to create a communion of entrepreneurs and become a community of people that will open itself to the territory contaminating it with the culture of giving" (See: *Economy of Communion*, No. 23, 2005: 13). The EoC industrial park is therefore a "visible" model of CSR based on authentic relationships with other companies and networks that share and do not share the EoC Project. They have the opportunity to see "something different" as a business. Generally, the results are of appreciation and admiration, and they often trigger emulation processes. The poles infect and attract because they bear witness to a different way of doing business, given that the companies are driven by ideal motives.

A third distinctive aspect of the mission is the enrichment by the formation of "New Men", i.e. people and entrepreneurs who share the same values. The "quality of risk" varies because these entrepreneurs are driven by ethical values. Consequently, the entrepreneurial risk includes new elements that synthesize the desire "to give" activating internal and external virtuous circuits of development. Stakeholders can appreciate the contribution of industrial parks in terms of production, employment, safeguarding the environment, and quality of life. The pole is therefore an institutionally

important actor because it promotes awareness of CSR and sustainability orientation. The training courses that enable accountability, transparency, responsibility, and ethical orientation are a service designed and managed by the leading companies of the industrial parks, and designed for all of the companies within in the parks, as well as the external ones.

Finally, the sharing of values shall not be construed in an abstracted sense, but it reflects itself in cost savings, efficiency, and the training of employees and collaborators of companies. We report, in this regard, the words of an entrepreneur: "Entrepreneurs belonging to the EoC project are asked to work effectively in their businesses and in relationships with other companies to demonstrate that it is indeed possible to decline the communion, as well as in economy. Our task, however, is to help with professionalism and resources, along with its over 3000 shareholders, to build the Italian industrial park 'Lionello'. The objective for this park, is to quickly become full of companies that will thrive while working in the dimension of communion, and become a permanent display of this new act in the economic context; that it will become, like the industrial parks in Brazil ('Spartacus' Pole), 'a secular temple' of this culture".

3.2 The governance of the EoC industrial parks: between interdependence and reciprocity

How does the governance of EoC companies belonging to industrial parks change? The governance of the EoC poles refers to either the rules and institutional and market relations or to the decision-making and control processes. The reflections that follow are specifically refer to the company that coordinates the industrial EoC parks.

In the governance of the EoC parks trust, relational capital and the diffusion of communion are basic principles that lead to a high degree of openness and willingness to collaboration both inside and outside of the industrial parks. Two main factors lie at the basis of this "openness": (1) the institutional and market relations established by the EoC parks and (2) the presence of a "hidden partner" represented by poverty near and far (Baldarelli 2011).

Compared to the first point, attention to the poor requires a close relationship with non-profit organizations, other for-profit companies, local administrations and governments, and with the local, national and international community.

With reference to the second aspect, the activities of the companies belonging to the industrial parks are linked to situations of poverty through the distribution of one-third of the EoC companies profits. This "link" creates constraints in decision-making, which does not disturb, but rather supports the activities of the poles because it motivates and encourages companies to find new ways and means to act on a divine intervention, being that providence represents the "hidden partner". In fact, the experience of an entrepreneur

Table 2 From the company in the network to the company in the EoC poles. (Source: our elaboration)

Networks' characteristics	EoC industrial parks' characteristics
High frequency and continuity of relationships	High frequency and continuity of value-based relationships
Reciprocity of interactive information flows despite the information asymmetries	Reciprocity takes many forms, but a reciprocity open to cooperation is always present
External relations affect and permanently change internal relations	External relations and internal interactions; change in a reciprocal process
Strategic pluralism (each business pursues its objectives)	Single company objectives aimed at achieving a common goal already pre-ordered and based on ethical and value-driven orientation (logic of giving, principles of communion and fraternity)
Shared language	Anthropological shared language, from which the economic language derives
A leading firm only coordinates the network	Presence of a company that provides the first funds for the industrial park start-up; provides services to the companies and coordinates the activities
Possible presence of a leading company, which also interacts with other networks to develop projects	Entrepreneurship is widespread; there is not a real leading company because reciprocity drives for a substantial coordination, effective and equitable among all members
Networks are among for-profit companies	Mixed networks which include both for-profit and non-profit companies
The network involves small and medium-sized enterprises	The EoC industrial park does not include only small and medium-sized businesses, although most are of this size. It also incorporates aspects of "mutual trust based on transparency and opportunistic behaviors," but it turns into a "Network of Communion"

emphasizes that "Dialogue emerges from a 'creative emptiness' that allows an inner and outer listening. Talking and listening become part of a whole, which increases the unit of the group and generates wisdom for managing and governing the company" (Libholz 2005, p. 6). This creates virtuous dynamics for which the use of external resources does not longer be appreciated as an economic use only for an egoistic purpose, but a co-operation and co-working for a common goal.

Moreover, the EoC industrial parks do not constitute centers of power, because their size and incidence in the economic system of which they are part is very limited. Nevertheless, they attract the attention of governments due to the quality of relationships, which are capable of activating and have the capacity to develop cooperation between enterprises aimed at improving the socio-economic status of stakeholders. In the poles, the validity of the interdependencies and autonomy within single companies coexist, leaving space for individual creativity and ensuring a participatory process and common purpose. The pole is thus not merely a formal network (with the risk of complexity and gigantism) or an informal one (with the risk of instable agreements and opportunism from leading companies). Reciprocity is not conceived as a bilateral relationship (Williamson 1975), but in a broader sense because it includes most types of reciprocity: cautious reciprocity or *philia* (friendship) and courageous reciprocity (Bruni 2006). Specifically, a high "degree of reciprocity" is present and this triggers an imitative behavior, becoming enterprising reciprocity being applied to the relationships with all companies, including the external ones (outside of the poles). In the EoC industrial parks, social Exchange comes from the companies' nature and its performance. Consequently, the relationships develop more

easily, thanks to the sharing of cultures and knowledge. The interpersonal relationships, which are centered on common values, help in creating a common language even before the process of participation to the pole starts. The foregoing is synthesized in the following table (Table 2).

Instead of a leading company (Lorenzoni 1992) there is an "immaterial" focus company, which concretely contributes to the improvement of single companies and of the community welfare through the creation of new jobs, providing support to situations of poverty and providing micro-credit. The focus company spreads and supports entrepreneurship in a network, which is full of intangibles. The EoC poles thus fuel the development of social and relation capital, representing critical factors in the knowledge-based economy. "Social capital leads to cooperation within the group. Social capital is a personal acquisition in favor of a group and includes social virtues, propensity to sociality (...) The individual virtues are the ability to work hard, frugality, rationality, the attitude to risk and innovation. Social virtues are honesty and service addressed to the community, and are prerequisites for individual virtues" (Di Ciaccio 2004, pp. 132–133).

Consequently, the control in the EoC industrial park is relations-based and this requires innovative tools and processes, different from the traditional ones, which do not only consider the efficiency, but also the effectiveness and fairness of relationships. From the organizational point of view, a central aspect is the intensity of the dialogue among companies; the lack of dialogue can in fact cause the decline of reality for the EoC poles.

3.3 The accountability of the Eoc industrial parks

In this paragraph we presents some reflections on the accountability adopted by companies, which are part of the EoC poles. “The history of all the companies now operating within them, shows that none of them would be born if he had followed the simple economic calculation” (Ferrucci 2005, pp. 4–5). In fact, if they had made the calculations by applying the normal criteria of accounting, all companies, without exception, would have faced a loss: the logic of the business plan would have shot down every business project. The added value produced by companies increases due to the social “leverage” effect activated by each company, through the pole, in terms of new jobs and through the 2/3 of the profit intended for social purposes. The added value is therefore the entire network, because the perspective of the company and the environment intersect; at a single company level in the network, at a network level and at an enlarged level including other companies and networks outside of the industrial poles around the world.

To the considerations on company integral development we have to outline the anthropological vision we have identified by way of constructing a method of managing “communion”, taking into consideration the company declination of this charisma. We can see how these “dimensions” translate into accountability of communion and later are included into the relationship between accountability and human rights.

Indeed, the construction of an accountability of “communion” falls within the widest category of social and environmental accountability (Gray et al. 2014). The reputation of responsible companies, or the disrepute of those irresponsible ones, should more and more depend on the capacity the same companies have in demonstrating to have (or not) based their activity on actions of coordination and joining-up of various “parts” of society involved in the functions of production/distribution and consumption which they realised, and on those models of communication to the prevalent stakeholders as well as to civil society, who are fair and transparent (accountable) (Matacena 2010). From here the concept of accountability emerges as behaviour directed to verifying transparency of being of the economic actors.

The relational value of the accountability arrogantly comes back into play here. Accountability has an important role in advancing the relationship between the company and the environment. By ‘accountability of communion’ we mean a part of social and environmental accounting. Indeed, only a small part of accountability is represented by more than qualitative and quantitative measuring, which, because of their peculiarity, are considered as making up part of other disciplines, like: philosophy, morals, sociology, etc.

Let us now try to reason, making an effort to introduce certain dimensions which may contribute to construct

social, ethical and environmental accountability and reporting of communion, presenting elements that are considered of importance to this goal; and that is, dialogue, trust and reciprocity.

Moreover, the same are contemporaneously placed in relation to the typology of stakeholders with whom the company enters into contact (Argiolas 2006; Bruni 2006; Gui and Sugden 2005).

In order to summarise our way of reasoning, we hereby highlight the following table (Table 3).

We believe, indeed, that the social, ethical and environmental accountability may be a valid tool in contrasting a new “relationship poverty” and in bringing the relationships, and therefore the dialogue, to their own true meaning and importance.

The dialogue, by way of which the relationship develops, is the subject of attention also by Italian accounting scholars. In particular Catturi (2007) states that, however, accountability is the expression of human relationships within the company as well as external to it.

Indeed, social, ethical and environmental accounting and accountability of communion consider a relational base to be of some weight, where there is always, among other typologies of reciprocity, the “courageous” type “characterized by the presence of an intrinsic reward which the actor obtains doing the action itself, before and independently from the outcome (Bruni 2006, p. 90)”, which is always disposed to cooperation and if it were not there, even to a minimum degree, the accountability of communion could not develop.

The tools of accountability of this kind are not completely defined and, therefore, new ways of measuring open up in that we are studying also a form of measuring that highlights the value created, even in the presence of negative income from an economic point of view, therefore, also in the presence of an economic-corporate imbalance. This is supported by the fact that, in the past in Italy, there was talk of production of added value as a combined expression of creation of corporate value for the stakeholders, initially of creation of value, and then of distribution of the same value.

Subsequently, we can emphasise two hypotheses of which the first one consists in the positive recognition by the environment and therefore:

1. Intermediate consumption + added value = value created
value created + (real) operating income = recognised value
or
2. Value created – (real) operating loss = recognised value

In the first one the value recognised by the market is greater than that created by the company, which nevertheless has anyway created it, while in the second one, the value recognised by the market is lower than that created by the company, which nevertheless, creates it in that it uses structural

Table 3 Pillars, tools and aspect of the accountability of communion. (Source: our elaboration of Golin and Parolin 2003)

Stakeholder typology	Pillars of communion	Tools of communion (used from time to time)	Aspects of communion (used from time to time)	Summary of indicators	
Employees, clients, etc.	Dialogue	The pact on corporate mission	Red	Indicators which for each stakeholder highlight the degree of <i>dialogue/tools/aspects</i>	
		The communion of soul	Orange		
		The communion of experience	Yellow		
		The moment of truth	Green		
		The private talk	Blue		
	Trust				Indigo
					Violet
		The pact on corporate mission	Red		Indicators which for each stakeholder highlight the degree of <i>trust/tools/aspects</i>
		The communion of soul	Orange		
		The communion of experience	Yellow		
	The moment of truth	Green			
	The private talk	Blue			
	Reciprocity				Indigo
					Violet
		The pact on corporate mission	Red		Indicators which for each stakeholder highlight the degree of <i>reciprocity/tools/aspects</i>
The communion of soul		Orange			
The communion of experience		Yellow			
The moment of truth	Green				
The private talk	Blue				
			Indigo		
			Violet		

assets and activation factors, like: staff, credit capital, corporate capital, etc. Indeed, sales earnings are the limit within which the “created” value must be included, otherwise the company could raise it forever without any particular reason, whereas earnings bring it back to its real value. Following these lines of thought (Catturi 2007, pp. 244–245), we underline that the data are the synthesis of relationships within the company as well as between company and environment, thus we need to take the value of sales earnings, take away intermediate consumption and thus obtain recognised value, as follows:

Sales earnings—intermediate consumption = recognised value.

At this stage, the added value determined according to corporate perspective may be different from that determined according to environmental perspective, and whenever the “assembled” added value is smaller than the difference which determines that created by the company, then the company may say that it has created value.

Methods to assessing the value created value, which to us seem particularly adequate to the case we are analysing, are calculated net of the still unknown profits, but gross of a desired profit. The profit hope for is used because such quantity does not depend on the degree of recognition of the market. Therefore, even considering the scheme of created value and recognised value, we draw close to the accountability of communion, where recurring and continual phases of production/distribution of the created value take place. Such created value depends on deep relationships where

courageous reciprocity is present and, in these conditions, the accountability under discussion is constructed (See: Gui and Sugden 2005, p. 50).

4 The first Italian industrial park: the Lionello Bonfanti Pole (Incisa Val d’Arno—Florence)

Under the methodological profile and with a view to the tools adopted for our empirical research as stated in the introduction, we analyzed the documentation obtained from websites: videos, financial statements, social statement and some articles and papers about the history of the two cases. Secondly, we carried out semi-structured interviews of half an hour each with the head of the industrial Park in Italy (Eva Gullo) and managing directors of the three enterprises taking part of “The Box” in Germany (www.thebox-aus-burg.de).

In the following we are going to discuss the first case.

The idea of building an Italian industrial park after the experience of the first one (“Polo Spartacus”), created in Brazil in the nineties, matured in 2001. During the tenth EoC project anniversary, its foundation was stimulated by some economists, who for years have been studying the project and understood the importance of increasing the visibility of the interesting experiences of the EoC companies in order to overcome the so-called “critical mass” (Zamagni 2006). Therefore, one reason for the birth of the Italian Polo is that of visibility for companies participating in the proj-

ect, and for all other external companies interested. A second reason is related to the growth, recorded by the number of EoC companies in 10 years and the need for increased training and experimentation in order to best implement the principles of the project in question. Hence the choice in creating an Industrial park in Loppiano, Italy (near Florence, in Incisa Vald'Arno), drawing inspiration from the original slogan “we are poor but many”, which allowed the company “Espri Spa” to reach the amount of capital necessary to build the structures and start the activities of the EoC companies. In fact, the nominal value of shares was set in the amount of 50 €, allowing everyone to be members of the Italian society, which supports the Polo, called EoC spa. The spa owns the land and buildings (7400–11,400 m²), and leases them to companies (devoted to production of goods and services, as well as sales and professional offices), who want to share the project (currently more than 20). EoC spa coordinates training activities: an academic laboratory training, study and research at Sophia University Institute, promoted in 2007 by Chiara Lubich, to form young people (“teaching the wisdom”) following humanistic management principles, as well as responsible and sustainability-oriented principles.

The mission of the pole is expressed as follows: “The purpose of the pole is to be a positive and visible witness of the Economy of Communion in Italy. In addition to the companies that will be set up, the pole connects those businesses that refer to it, or which are oriented to it”.

The shareholders of the company that promote and coordinate the pole with a shareholding of more than 5% of capital, may exercise the voting rights only up to 5% of the capital itself. To date, all members have a share of less than 5% (Statute, Art. No. 24). Article 36 of the Statute states that 30% of the profits, minus legal reserves, is intended to a special fund for the needy. The corporate governance system has been designed to involve shareholders in view of communion, which is the basis of the EoC project itself. Moreover, governance aims to stimulate dialogue especially among companies and institutions. Dialogue represents a key element of communion, and is useful for preventing business crisis.

EoC coordinates activities through the provision of centralized services such as training or organized visits to the Polo destination for individuals and groups who come from all over the world to see the EoC operationalization in Italy. Companies operating inside the industrial park better pursue ethically oriented objectives and engage in constructive dialogue, as claimed by entrepreneurs (Maggi 2005, pp. 11–12). “The main reason for joining the pole is to be fully part of the EoC project, but of course we will seek new opportunities and synergies with other companies that adhere to the project. Our goal for the company is to grow, operate in the market and generate profits to share with the

poor.... That ‘something more’ in short, inherent in the project and the EoC, that is ‘the culture of giving’, attracted us” (EcieCitylights).

To emphasize these aspects, below are some excerpts from interviews with cited entrepreneurs. “In the EoC, I saw an aspect of economic life that I liked and that completed my current size. I accepted this challenge because staying in the pole, in a sense, ‘forced me’ to live more fully and authentically in the content of the EoC” (Alberto Embroidery & Partners, entrepreneur). “When the industrial park ‘Lionello’ was born we were delighted. It seems to constitute a real opportunity for communion of skills and experiences among people and among the companies involved in the whole project. For us, the pole mainly offers an opportunity to live the EoC values, in particular in the field of our consulting and auditing activity” (G. Mazzanti, GM & P Consulting).

5 The case “outside the box” (Germany): fuzzy industrial park or best practice?

The small industrial park whose motto is: “Outside the Box” is based in Augsburg (Germany) and was formed in November of 2012. The current state of the art includes 3 companies and has a surface of 1,000 m². The companies in the pole are Contecta Immobilienverwaltung, the advertising agency Elfgenpick and the subsidiary in Augsburg of Bechtle Systemhaus.

The mission of the pole is well described by the following words that are on the site: “it is a building site for those who are attracted by original ideas. The building wants to encourage the development of synergies between businesses and promote partnerships. Tenants are offered the opportunity to help each other in the choice of values, thus giving a positive image to the economy, which takes into account the needs of the people”.

Outside the Box was created to bring and develop a positive concept of economy as well as hold a dialogue on these issues with the younger generation, showing that through companies operating within it, such a perspective is possible. The collaboration between different cultures over the years has been spread to the companies from the nearby town (“cittadella”) of Otmaring.

Creating a network of strong relationships allows the economy concept to return to its most authentic meaning, and in addition it leads back to the right fit of the idea of an unbridled liberalism as it was immediately after the fall of the Berlin Wall.

In order to develop this new cultural approach, training initiatives, especially directed to the outside companies and institutions, have been promoted, as well as open debates and meetings on economic issues, addressed both to the

younger generation and the businesses in the area, as one can read: “When entrepreneurs and business owners stop at the ‘Outside the Box’ pole, they find a space where they can share and compare their corporate social responsibilities, i.e. how to relate with competitors, customers, suppliers and employees, as well as on the environment. The concept of entrepreneur and entrepreneurship is understood in a broad sense, including all of those who think and act in the business world”.

The meetings are organized weekly over a cup of coffee at breakfast within the premises of the Box. Individuals can share business and personal experiences, while focusing on the meaning of being entrepreneurs and business managers, which indicates the improvement of the quality of life inside and outside of the company, experiencing a deep rootedness in the anthropological values, which they synthesize in the expression “to fly high”. In business terms, this mode of action results in considering the company a means to achieve universal brotherhood inserting the principle of communion into all relations (Argiolas 2014). Furthermore, every three months cultural events are organized in order to introduce the EoC project to all of the stakeholders who have expressed interest, and to the employees with whom they have come into contact through their company work. These initiatives are carried out inviting EoC experts, with whom participants can meet. The evening’s forums are named “Boxenstopp”, which signifies the necessity for everyone to stop and refocus the priorities in human and professional consistency of decisions taken individually and as a company.

The presence of CSR based on the perspective of co-working, as claimed by the entrepreneurs who live there and that of the common good, makes this concept stronger and diffusive among the Box and the companies that are part of it.

In the “Outside the Box” case, the pole is a promoter of courageous reciprocity by completing the internal and external activities of companies with the inclusion of a new economic and anthropological-based culture.

Information on individual companies are very detailed and emerge in the presence of a social responsibility orientation, which is rooted in each of the companies, spreading outward through the initiatives organized by the industrial park.

The companies that are included in the German pole are characterized by different sizes and attributes. Nevertheless the companies share common basic cultural elements that express the authentic origin of the new culture. Below, these attributes are briefly presented, adopting the interpretative scheme: mission, governance and accountability (Matacena 2010).

The first of the three companies is Contecta Immobilienverwaltung, which has 10 employees and two directors, and manages about 2500 apartments in the city of Augsburg.

The advertising agency Elfgenic was founded in 2011 and in the same year entered the EoC project. The share capital is 25,000.00 € and it employs 16 people, 11 full-time and 5 part-time. Since its establishment, two employees have left the company and two more have joined it. The mission of the company states: “We are providing corporate design and visual communication solutions: from brochures to websites”.

Honesty, collaboration and innovation are basic company attributes. The governance is carried out by the two chief executive officers and participating employees, with the rating of the enterprise from outside and inside, respectively put in the following aspects: creative concepts, astonishing ideas, exciting design; inside: interesting jobs, integral and reliable behavior from the management. On the judgment of local community, they say that the evaluation from 1 to 10 is 10 because “we are the only one that is delivering professional work and at the same time try to do it with corporate social responsibility”. When referring to accountability, this company published the social report in 2014.

Finally, the branch based in Augsburg of Bechtle Systemhaus is a multinational company. It is an enterprise Information Technology enterprise with over 56,000 IT products online and IT e-commerce companies in 14 European countries; Bechtle is one of Europe’s leading IT providers. Customers can order from their catalogue online or by phone. The company also partners with all major manufacturers. Together, this incredible range of IT products and services makes Bechtle a strong partner. In additions to their business model, Bechtle has a long tradition of core values, which underlie all business decisions. “Those values, such as: integrity, determination, reliability, and inspiration mould the way we do business and leave a lasting impression on our customers”.

Conclusions

The growth of the industrial parks and the EoC companies is due to the fact that they are based on a collaborative and relational dimension, which also takes account of those in need worldwide. Consequently, inter-firm cooperation and partnerships content changes.

In theory, the agreements and arrangements presented in the EoC poles tend to show that the behavior of sharing, fellowship, fraternity, and reciprocity is also possible in the business and the economic world. The network form of these industrial parks demonstrates a specific feature in which we consider an attempt to suggest and impose different alternatives and perhaps a “higher” network form.

The EoC industrial poles represent a “third way”, rather than the traditional formal and informal inter-firm forms of collaboration. Differences are present in setting the relationship among the various companies, the respect of their identity, and in the vision of mutual growth. The pole seems to be a single company, but all of the companies maintain a precise individuality. The specificity in the multiplicity of the EoC allows the company to make better use of the synergies present. Specificity is relative to a pole between two companies from different countries; the roots of each pole (and every company) are respectful of the economic, social, ethical and cultural heritage of the place it belongs to, because the pole is able to read and interpret the needs of this place.

Through the specificity of each pole, the “global network” of the poles becomes rich, efficient and beautiful. It allows the development of synergies, which are possible throughout the world, not only among companies inside the industrial parks but also with other companies and other aggregations, which are not part of the EoC project. In other words, the EoC industrial parks are the engine of a more solid Civil Economy. The poles, like the ancient monasteries, bring the economy into a new city. They are reciprocal connectors and builders of civil and social life and they accelerate the globalization of the Economy of Communion. EoC companies are not only a productive structure, but they promote a new humanistic management, by applying subsidiarity and conceiving the role of profit properly.

In fact, the EoC is a context in which communion is expressed in every individual company including all the companies of the “network”. Therefore, the problem of the opening up to the other aggregates and other companies remains, because they change the relationship and furthermore require a different governance and appropriate tools. This will be analysed in depth in future research steps.

Comparing the German EoC industrial park to the Italian ones, we can observe the reduced presence in terms of image and management due to the different history and the different economic environment in which both are included (Fifka 2012; Idowu et al. 2015b). However, we find the typical characteristics of industrial poles that we talked about earlier in both of them. The presence of reciprocity based on the expression of a charisma (Weber 1947; Bruni and Sena 2013) is an expression of a strong CSR as Van Marrewijk (2003) had partially guessed, considering the characteristic of communion as a decisive behavior to resolve and mediate individualism and opportunism. The presence of a charisma may contain the first buds of a strong CSR. The idea to talk about weak and strong CSR derives from the Gray et al.’s (2014) idea about weak and strong sustainability. Strong because it has the root steadfast in ethical and anthropological values, and therefore exercises them even in difficulties and in “human immanence”.

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