

# **Economia Aziendale 2000 Web ©**

## **Online Review**

N. 1/2007  
**Special Issue**

**1<sup>st</sup> Italian CSEAR Conference**

# **“Social and Environmental Accounting Research”**

**Bergamo, Italy  
September 14th – 16th 2006**

**Economia Aziendale 2000 Web ©**  
International Business Review  
Editor in Chief: Piero Mella  
ISSN 1826-4719  
Reg. Trib. Pavia - n. 495/99 R.S.P.

**Pavia, March, 2007**  
**No. 1/2007 – Special Issue**

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## **New prospectives in inter-company relations, social responsibility (CSR) and social, ethical and environmental accounting in Italy by way of the government CSR-SC project: theory and praxis**

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### **Abstract**

In this paper we want to analyse, on the one hand upon company relations, especially to understand their importance from an evolutionary viewpoint. On the other hand, we will pause on the concept of social responsibility – both from the theoretical and empirical viewpoints – as well as on how this is translated into a process of social, ethical and environmental accounting and accountability (Gray, Owen, Adams, 2000; Contrafatto and Rusconi, 2005).

The research method is a combination of taking part in operational workshops organized by different entities such as Chamber of commerce of Rimini, Children of the world, discussion with managers of different enterprises socially responsible at Rimini and questionnaires.

Focus of research is to understand:

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- how is it possible to connect CSR and networks?
- that CSR at present means to operate by networks of for profit and not for profit organizations?
- How government project CSR-SC contributes to disclose to social , ethical and environmental accountability ?

Research is developing step, by step involving directly managers and consultants to let us understand and write directly the evolution of CSR and Accountability in enterprises and in the network of enterprises.

## 1- Introduction

We often imagine a scholar to be behind an enormous desk which is overloaded with books to read and re-read, with windows well-closed so as not to let “noise” from the outside in and not to be too involved by things that are going on outside.

To be honest, this is partly true, in that the scholar has to see beyond fortuitous situations in order to go further and individualise future developments otherwise unthinkable.

To underline the validity of a theory (Franceschi, 1990) we have to either confirm or falsify it and in order to do so one tries to “denude” oneself of his own idea to go into the field and effectively see, in our case, how businesses work and therefore if the theory formulated, by means of predominantly deductive analyses, has any sense and is confirmed by an actual reality which is in continuous evolution.

This is exactly what is happening if we observe the Rimini experience, where Civil Economics (Bruni and Zamagni 2004, Baldarelli 2005b) is becoming a reality.

Civil Economics has to be intended as an open category wherein we find non profit-making companies and socially responsible ones.

All this comes about through “acculturation” on different levels: the profit-making company, non profit-making companies, trade associations, public bodies and institutions.

This situation intrigued us, in that it seems to partially apply that which we had outlined as theory in times past (Baldarelli and Vignini, 2003) on a progressive drawing closer between profit-making and non profit-making companies, thanks to the logic of social responsibility which is also based upon ethics.

The new component, which we must add on to the present state of research in the economic field and which has not been taken into consideration in previous work (Baldarelli, 2005a),

concerns the ever tighter connection which binds companies of differing typologies with institutions.

Here, the collaboration relationship is ever more important and allows being able to successfully operate in any type of environment, be it an economic or a social one.

Indeed, we have found in social responsibility, based upon ethics, the central theme permeating this ever narrower connection that exists between different worlds, especially those of the profit-making and non profit-making companies (Baldarelli and Vignini, 2003).

## **2 - The role of social responsibility in inter-company relations: conceptual network**

Intra-company relations<sup>2</sup> have evolved through time becoming almost exclusively instrumental to the economic benefits and to the reaching of maximum profit for involved profit-making companies.

This trend flows into a tendency that is functional almost entirely to make that rich area of the world even richer and the poor areas of the world even poorer (Alford, Clark, Cortright and Naughton, 2006).

We must underline the existence of interesting theoretical and empirical projects (Ethical Bank, fair trading, the Economy of Sharing) in order to overcome this contradiction. They represent a sort of silent and pacific rebellion, where public body, organisations, profit- and non profit-making companies are animated towards not only eliminating hardships caused by underdevelopment but also towards trying especially to change, in part, the prevalent business culture<sup>3</sup>.

Besides, the word that often comes back to us in one of the most enlightening writings on the subject of business aggregates is that of “correlation” and interdependence (Riparbelli, 1962), in particular this latter word seems to characterise our times and prepare us for the future.

Indeed throughout the third millennium, an evergrowing intensity which may be defined as interdependence can be noticed in the relationships among public bodies, profit- and non profit-

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<sup>2</sup> Corporate relations are fundamental in this sense: “*Company life is essentially one of “relationships”... If company life is essentially one of relationships, there is no-one who does not see the high scientific and practical utility of investigations on the relationships which are established between companies themselves and between companies and the external economic environment where they work*” (Riparbelli, 1962:5).

<sup>3</sup> Indeed, please read: ““*The production of wealth*”, ultimately means, “*the production of welfare*”, not just for those individuals with “*corporate interests*”, but so too for the community, whose interests in general welfare rest on a lasting and progressive economic prosperity of the business world, from whose fate this self same community is definitely not an agnostic onlooker”. (Ferrero, 1967: 61).

making companies, so much so that sometimes we come to talk of “mixed” aggregates, where the prevalence may belong to either category.

Indeed, interdependence for profit-making companies may not only be intended as specificity, which concerns economic convenience, but also that “social” convenience (Ibidem).

Rather for those non profit-making companies, relationships of interdependency tend to improve their activities enabling them to better respond to the needs that have to be satisfied<sup>4</sup>.

Considering the almost “necessary” intensification of relationships, correlation and interdependency between profit- and non profit-making enterprises, even though they are absorbing and maturing differing decision-making methods, it becomes important to create a sort of “bonding glue” between them, in progressive circumstances that on one side “see” the activities of such enterprises to penetrate each others, but require, on the other, he who “translates” a language which is often completely different as well as a logic which is also very different between these two categories. In such a way the richness which certain tendencies, CSR (Corporate Social Responsibility) for example, assume for both of them will be made usable by both kinds of enterprises.

In this second aspect, it is the extraordinary effect upon the single company where the activity of volunteers changes into a real organisational position within the organisational structure of the business.

The applying of CSR is not enough, as was stated at the time but the authentic application is needed, as well as the capacity for dialogue with other types of bodies which are far from the thinking behind CSR!<sup>5</sup>

Mixed-type aggregates of both businesses are created today, because, Alas!, they seem not to be able to do without one another, so what does profit have to do with all this? The term mixed indicates the intensity of relationships that intertwine both types of company and also for those relationships that there are between the profit-making aggregate: “for profit group” and the non profit-making aggregate, it is the world of Civil Economics which buds forth.

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<sup>4</sup> The idea expressed here comes from the following: “*Relationships of interdependency, that are established between them (non-profit enterprises – the addition is ours) and between them and businesses, tend to place the most convenient combinations between wealth to distribute and needs to satisfy*” (Riparbelli, 1062: 26).

<sup>5</sup> And again: “*This why cultivating civic virtues is the undeniable task not only from the point of view of citizenship something known from a long time-but also from the point of view of CSR. Since institutions, contrary to what the theorists of market fundamentals thinks, influence economic performance also in the long-term, the task is to intervene in the institutional structure of society in order to encourage-and not penalize, as happens stupidly today-the largest possible dissemination of civic virtues through education and actual examples...therefore, if the market is capable of “recompensating” in a coherent way that I call the civil culture of the firm, in the long run both the dispositional and the motivational structure of the economic agents-managers included-will adopt as a consequence*” (Ibidem: 10)

### 3 - CSR and the world of for-profit businesses

During the seventies and eighties we witness the explosion of the current of corporate social responsibility, which involves very many scholars both at a national and international level.

The continuous commitment to adapt to the supra- and subsystems in which the company operates provokes conflict with those supra-systems and subsystems that contain it, and that are part of it. In order to resolve these conflicts, it is called on to exercise its power, but can only do so when it is legitimated by the community, if it is not, it is not able to settle such conflicts.

Social responsibility is therefore, in the seventies and eighties, the realisation by the business, of the existence of an external sphere, which cannot be assessed in purely economic terms, but which refers to the expectations that the various interlocutors have in it. It, too, signifies an attempt by the business to satisfy such expectations, in such a way as to increase consensus or at least reach that de facto legitimacy that it needs to carry out its activity adequately.

In reality, the business develops a sensitivity which is directed to take the social consequences of its decisions into consideration, and which leads it to evaluate the various alternatives open to it no longer solely by way of a purely economic calculation (Holmes, 1978; Jones, 1980).

Among Italian authors who have dealt with social responsibility, Maticena defines the company as a socio-economic system. He undoubtedly provides us with innovative ideas, both as regards result distribution – which should consider conflicts of interest and generate consensus and legitimacy – but also as regards result production.

Maticena, however, considers his statements from the outside, in truth ethically orientated companies – which are the subject of our discussion – treat it as primary choice from the inside. This appeared clear in a later phase of the studies by the same author.

Indeed, the author reaches this way of thinking by suggesting an alternative model which, alongside maximisation of profit and cost minimisation and consequently increase in productivity and efficiency, also proposes investigating how productivity and efficiency are to be increased by way of improving the quality of life for the workers as well as the quality of relations!(Maticena, 2005:29).

Maticena, in his last work, proposes an evolution of the concept of social responsibility and acts as a bridge between a primeval concept of social responsibility and the concept of social responsibility that is founded on an ethical basis, being able to insert it in his more recent works – of his fourth period – in a completely new vision of things, as can be seen here: “*Social responsibility for profit-making business, to sum up, today is tightly connected, on the one hand, to the need of the company not to cause damage, in order to thus guarantee itself the legitimacy*

*to act, while on the other, it is connected to the right/duty to inform the social interlocutors which for it are important, upon the ethical nature of its management behaviour, in order to thus guarantee the consensus to act*". And again: "Let us say again that all this guarantees the company the consensus to act and perhaps to acquire a reputational merit" (Matacena, 2005: 25).

Concerning on-going initiatives, in order to sift through responsibility in business, research carried out by Molteni on 487 small- and medium-sized companies appears to be interesting. Such work, which we introduce to familiarise ourselves with the presentation of the case analysed, under the guise of the mission highlighted the attention shown by such companies in social responsibility, especially as a "factor of competition and profitability" (Molteni, 2004; Bagnoli, 2004). The same author affirms: "*Small- and medium-sized companies must develop a greater awareness, firstly, of the various ways in establishing positive relations with their own stakeholders and secondly, of the positive impact upon the business performances of investments made in social responsibility*". Again: "*In such a way, if already the current investigation has brought a wealth of initiatives within Italian small- to medium-sized companies to light, a sharpening in the observation of phenomena – ever more careful in coming upon virtuous behaviour put into practice by the smaller companies – might be able to hold that there is a "submerged" corporate social responsibility*" (Molteni, 2004: 123).

Another important contribution to these definitions is put by the social report study Group from whence we deduce a concept of a for-profit company that is in line with those situations that are at the heart of our research.

Indeed, please read: "*The company intended as an instrument for operating in the economic field has the primary aim of wealth production which must be considered not only as revenue that can be measured in monetary terms, that is, as difference between costs and earnings, but also as capability of goods and service production that are able to satisfy needs, to remove causes of hardship, to generate welfare, to contribute to improving the quality of life*" (Vermiglio, 2002: 461). In this way too, the ethics as go-between in order to reconcile the interests of the various stakeholders are corroborated.

Corporate social responsibility includes the relationship with all the various stakeholders and takes the respect for all its component parts, suprasystems and subsystems of which the company is part, into consideration. Among the other definitions we can here quote that of the European Community which, for a Civil Law country like Italy, is both illuminating and at the same time restricting: "*The concept of corporate social responsibility is defined as voluntary integration of*



*social and ecological issues in commercial operations as well as in the relationships of companies with the stakeholders”.*<sup>6</sup>

As far as the definition of stakeholder is concerned, the European Commission does not diverge very much from that definition provided by the doctrine.

2003, for Italy, represented the year of progressive spreading of the debate on corporate social responsibility, both because the Italian government placed it among the five priorities of its European semester, and because the European Campaign promoted by the European Commission, the CSR-Europe and the Copenhagen Centre realised events and actions.

Within this debate, the central question has been that of interpreting the very meaning of the term corporate social responsibility and identifying boundaries, instruments and methods of implementation and communication.

In particular, the European Commission dealt with such a subject in many stages and we have gone from a definition of a social responsibility which is more orientated towards the workers to a holistic view of social responsibility, one which is open to taking up ethical principles, too<sup>7</sup>.

Following that, the durable action is proposed by which a series of dispositions that can be summarised in the sentence: *“Nevertheless, new forms of social and commercial pressure induce the companies to progressively modify their values and horizons”*( Green Paper, 2002: 5).

The Commission in question identifies some guiding trains of thought regarding socially responsible conduct like the codes of conduct, managerial rules and regulations, accounting, auditing and the drawing up of reports, labels, socially responsible investments.

From the point of view of provisions and policies by the Government, the partial Italian response is also substantiated in the CSR (Corporate Social Responsibility) – SC (Social Commitment) Project promoted by the Italian Ministry for Labour and Social Policy, about which we will speak later<sup>8</sup>, because it acted as stimulus together with other European projects like those for “E-Qual opportunities” (Baldarelli, 2005b), in order to develop the case analysed.

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<sup>6</sup> Taken from the European Commission communiqué relating to corporate social responsibility: a contribution of business in sustainable development. COM (2002) 347 definitive, Brussels 2/07/02.

<sup>7</sup> Indeed, read: *“Such responsibility is expressed with employees and , more generally, with all parties interested in the activity of the business yet which can, in their turn, influence its successful outcome”* (Green Paper, 2001: 4). Again: *“One of the dimensions of corporate social responsibility is often connected to the human rights, and particularly as far as international operations and chain production on a world-wide scale are concerned”* Ibidem p. 14). The concept of human rights is further specified: *“Human rights are based upon the principle according to which the recognition of the intrinsic dignity and of the equality and inalienability of the rights of every member of the human family constitute the basis of freedom, justice and peace throughout the world. They are defined in the Universal Declaration of Human Rights”* (Ibidem: 28).

<sup>8</sup> For her active and efficient collaboration for the analysis of the CSR-SC project and analyses in the field, we have to thank Dr. Letizia Secchi.

#### **4 - The Corporate Social Responsibility – Social Commitment project: towards social, ethical environmental accounting and accountability?**

The second six months of 2003 was the semester when Italy held the Presidency of the European Union and CSR represents one of the issues adopted as priority; on 14<sup>th</sup> November 2003, during the Third European Conference on CSR “The role played by public policies in promoting CSR”, the CSR-SC project was officially presented as “the Italian contribution towards the promotional campaign of CSR throughout Europe”<sup>9</sup>.

The project is based on a voluntary approach, and considers CSR as an instrument that provides greater competitiveness to businesses and attempts to produce a common reference point to measure it out, to evaluate it, to monitor the performances in social responsibility; the peculiarity definitely is the attention given over to the needs of the small- and medium-sized companies.

On the 12<sup>th</sup> May 2004 the Italian Forum on the Multi-Stakeholder for CSR is established, a consultative organism promoted and headed by the Minister for Labour and Social Policy, who represents one of the main authors of the project.

Once the project was given the go-ahead, during 2003 and 2004, agreements and protocols were promoted with certain associations of professional categories for producing numerous initiatives as well as spreading social responsibility and the CSR-SC project, we particularly remember those agreements made with:

- Unioncamere (27<sup>th</sup> November 2003), for the opening of CSR-SC desks in all Chambers of Commerce with the aim of providing an information service for businesses and supporting them in the activity of performance self-evaluation as well as in completing the social statement;
- Confapi (19<sup>th</sup> April 2004), an association which includes fifty thousand small- and medium-sized companies;
- Assolombarda (9<sup>th</sup> June 2004), association which includes numerous Milan businesses;
- The National Association of Labour Consultants (15<sup>th</sup> November 2004), which will support the project with all of its members.
- A very important role, to bring the CSR-SC project to life, was the investigation carried out by Unioncamere in collaboration with ISVI, in order to summarise the dimensions and characteristics assumed by the phenomenon of social responsibility within Italian businesses, which was alluded to above.

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<sup>9</sup> Ministry of Labour and Social Policy, “CSR-SC project: the Italian contribution towards the promotional campaign of CSR throughout Europe”, 14<sup>th</sup> November 2003.

According to the Minister for Labour and Social Policy, for-profit businesses and stakeholders need “a map, a common table of reference, a model, a scheme of interpretation that allows whoever is interested to evaluate completely, properly and consciously company performances”<sup>10</sup>. The project proposed by the government tries precisely to enhance “virtuous” behaviour by companies, thereby consenting to a clear, transparent and comprehensible communication of results accomplished.

It is important to underline that before drafting a specific proposal a process of benchmarking was undertaken, that is a comparison of the present main Italian, European and international standards regarding CSR<sup>11</sup>.

The aims established by the CSR-SC project are:

- promoting the spread of the CSR culture among companies and public institutions;
- facilitating the exchange of experiences and best practices at a national and international level;
- supporting the small- and medium-sized companies in their implementation of CSR strategies;
- promoting a common table of reference in order to minimise the risk of ambiguity linked to the proliferation of numerous different standards and models of accounting;
- protecting citizens from misleading communication campaigns.

Specifically, the proposal of the government is articulated on two levels and three phases: the first two phases constitute the *CSR level* of the project while the final phase constitutes the *SC level*.

#### *The CSR level*

The first phase of the initial level of the Project is focused upon the spreading of the culture of CSR among companies, by means of appropriate forms of promotion and initiatives of teaching and learning as well as information.

The second phase of the CSR level is the completion of the Social Statement which represents one of the elements which characterise the project and is the instrument which ought to guide the business management through its accounting of CSR performance.

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<sup>10</sup> Minister for Labour and Social Policy: 20.

<sup>11</sup> Standards here referred to are: SA8000, GRI, AA1000, Q-RES, SEAN, GBS, SIGMA project, Copenhagen Centre, VMS, LBG, SERS, Finetica.

The Social Statement is a document that can both be used as a guideline by for-profit business who for the first time approach the question of social responsibility, and as an instrument of self-evaluation, monitoring and accounting for those who instead have already developed their own CSR strategies.

The Social Statement does not intend to substitute pertinent public or private initiatives, but wants to be a scheme of interpretation in order to evaluate and monitor the commitment and the activities of businesses as regards social responsibility, in such a way as to favour a greater transparency and clarity of information to the stakeholders. Is that, therefore, a scheme of interpretation that allows the government to understand to what point businesses have interiorized corporate social responsibility?

The Social Statement includes the company data card and the indicators set (see appendix), and the company data card aims to focus on the general characteristics of the company that decides to adopt the social statement and to report the documentation that is necessary to point out the commitment of the company in the area of CSR (Codes of conduct as well as social, environmental and sustainability, etc. reports, which must be included in the Social Statement).

The indicators set represents, instead, the heart of the Social Statement and is used to monitor the commitment of the company as well as the activities carried out in relation to CSR. Following a phase of pilot testing in 24 companies, a series of indicators organised on three levels were identified and an approach orientated towards the stakeholders was privileged. Therefore, the indicators set is articulated in:

- categories: groups of stakeholders to whom specific indicator clusters are directed;
- aspects: thematic areas monitored by groups of performance indicators, in the field of a specific category of stakeholder;
- indicators: qualitative and quantitative measures which provide information relating to one specific aspect.

Stakeholders are broken down into eight categories:

- 1) Human Resources;
- 2) Partners/Shareholders and Financial Community;
- 3) Clients;
- 4) Suppliers;
- 5) Financial partners;
- 6) State, Local Authorities and Public Administration;

7) Communities;

8) Environment.

By way of an example, in the *Human Resources* category, we have the aspects of *Staff Composition* monitored by the indicators *Categories, Age, Length of Service, Place of origin, Nationality, Contract type* and *Educational qualifications* (see appendix).

The indicator set intends to be a simple, modular and flexible instrument to allow all companies adhere to the Government Project, no matter what size they are or what sector they operate in or what their juridical nature is, etc.

Its structure is divided according to the size class of the company and is characterised by taking all features of the small- and medium-sized companies, which in Italy represent an important percentage, into consideration.

The indicators can be qualitative or quantitative in nature and are subdivided into:

- *common indicators (C)*: dealing with twenty indicators which cover the eight categories of stakeholder and which must be adopted by every company, from the small- and medium-sized to the larger enterprises,
- *Additional indicators (A)*: dealing with indicators which integrate the common ones and which can be applied to the larger-sized company (upwards of fifty employees) on the basis of specific criteria.

Companies quoted on the Stock Exchange, however, no matter their size, must fill in the complete indicator set (common indicators plus all the additional indicators).

Figure 1 – Adherence to the indicator set based upon size class

<b>Indicator set</b>				
<b>COMPANIES</b>	<b>LESS THAN 50 EMPLOYEES</b>	<b>BETWEEN 50 AND 250 EMPLOYEES</b>	<b>ABOVE 250 EMPLOYEES</b>	
<b>Not Quoted</b>	Common indicator (C)	Common indicator (C) plus cluster of additional integrative indicators yet to be	Common indicator (C) plus cluster of additional integrative indicators yet to be	The indicators set is characterised by: - modularity - flexibility - simplicity - comparability
<b>Quoted</b>	<b>Complete indicator set</b> Common indicator (C) <b>Plus all the additional indicators (A)</b>			

Source: Ministry for Labour and Social Policy “CSR-SC Project: the Italian contribution for spreading CSR campaign throughout Europe”, November 2003.

**For each indicator in the document a special explanatory card has been prepared in order to facilitate application and method of accounting and a precise test was conducted regarding:**

- importance in relation to the notion of CSR;
- comprehensibility for businesses;
- producibility of functional information to determine the appropriate indicator;
- method of measurement and survey;
- applicability in relation to the different typologies of business.

If a certain prepared indicator should result as being inapplicable to the company for reasons concerning its sector or organisation, the company should signal the inapplicability and explain the reasons why.

### **The SC level**

Having completed the indicator set, the companies send all documentation to the CSR Forum for the testing/evaluation process of the document which will lead to, where there is a positive outcome, storage onto an appropriate database.

Now, the company, still voluntarily, may decide whether to go on to level SC of the Project. This consists of financing a special SC (Social Commitment) Fund, having the aim of “favouring the active participation of businesses for the up-keep of the national and local welfare system according with a modern logic of integration between public and private sectors” ([www.welfare.gov.it](http://www.welfare.gov.it)).

The Government intends to involve the businesses in financing a portion of welfare policy.

The SC Fund is constituted within the State Budget and is used to support those projects according to the priorities contained in the *National Action Plan*; a Government document where the intervention areas and the fields which at a national and local level require a specific action are indicated and outlined by the *Conferenza Unificata* and NGOs.

Participation at the SC level is a necessary condition to be able to gain access to help that, in the first place, provides for the possibility to benefit from fiscal incentives by excluding donations in the social sector from taxation; other incentives foreseen are of a financial nature and regard social security (such as the creation of ethical investment funds as well as the destination of TFR [retirement allowance] to ethical pension funding) which, however, are still on the drawing board.

Besides, in order to protect citizens, consumers and all categories of stakeholder, the CSR-SC Project offers certain instruments for *moral suasion*: that is, mechanisms of persuasion that aim to prevent the opportunistic and non transparent behaviours by companies.

Such mechanisms may concern:

- market mechanisms, that is the implementation of procedures directed at publicly pointing out the infringement;
- mechanisms linked to incentives: taking back fiscal benefits and keeping all financing to the SC Fund.

The control procedure is a mechanism which permits guaranteeing the validity of the documentation produced by the company and is based on the external testing/evaluation process by the CSR Forum. The company, once having completed the Social Statement, transmits it, together with all supporting material, to the CSR Forum which initiates an evaluation of the documentation while always bearing in mind eventual comments and complaints by interested parties.

The next step concerns communication of the evaluation procedure: if the test turns out to be negative, the enrolment procedure is suspended and the company is asked for more explanations with this respect; if, however, the test proves positive, the company is enrolled and stored on an appropriate database. In this latter case, the company may decide to take part at the SC level of the Project and should it decide not to adhere to the Social Commitment, it remains enrolled in and stored on the database for a period of three years, during which time there will be ex-post tests carried out in order to guarantee the effective commitment, regarding CSR.

Should certain “non conformities” be revealed following these tests, mechanisms of *moral suasion* are put into action, however, should the company decide to adhere to the SC level, besides being enrolled and stored onto the database, it may benefit from the foreseen subsidies.

In this case, too, there will be ex-post tests carried out by the CSR Forum which, if they result negative mechanisms of *moral suasion* are initiated and access to subsidies is suspended.

Having described the different initiatives, that we deem important, let us now go forward to presenting the case of Rimini.

## **5 - Brief notes about the case of Rimini: best practice?**

The case of Rimini is characterised by the presence of civil economics partially based on reciprocity (Bruni, 2006) where for-profit and non-profit businesses create a closely connected network, thanks to an association: Figli del Mondo (Children of the World), that is not a collector

of money if not for membership fees considered necessary for its functioning, an association that becomes an instrument of connection between for-profit businesses, not-for-profit businesses before and after having involved associations of professional categories and public authorities.

That Association which manages to translate the language of CSR in such a way as is comprehensible to for-profit companies and which tries to help grow, by use of conferences and other such initiatives, the culture of CSR in the context of Rimini, seems to us to be able to represent a particular type of case and one that is worthy of attention.

All this because it enriches dialogue and improves relations on many different levels; from infra-company level creating new organisational positions, to intra-company level trying to open a comparison even on these issues between for-profit businesses but also between for-profit and not-for-profit ones. The latter, indeed, are direct recipients of eventual funding which companies who adhere to the CSR Project in Rimini lodge for projects of solidarity.

Figli del Mondo (Children of the World), to this end, does not take money, instead preferring to monitor projects and especially, by way of repeated trips to for-profit companies, creating the conditions suitable for CSR to become a real part of business culture.

Here, we saw the novelty! This is not a specific project which responds to a stated ethical basis, as are others, such as the Economy of Sharing which we have dealt with.

It is a project that responds to that need of “submerged” CSR which Molteni talked of, but also to a dormant need which, in the present state of research in the economic field, we cannot do without.

It is the result of ways of thinking which are profoundly differing but which at the core, place the person and a true desire to be useful for the aim of world development, and also that only people, who are able and who do not content themselves with the contingent, take the opportunity, especially in strategic terms.

The difficulty, coupled with the will of building a network, leads to developing the culture that is behind simple philanthropy, sometimes changing the same organisational structure of companies and involving public bodies and private ones, which become those knots of the network (Mancini, 1999) that go beyond the thinking and feeling of the individual parts, but have the “will” of reaching a common goal: CSR being applied to the present situation in order to have a more sustainable world.

The progressive development of national and international co-operation is opening space for a series of initiatives and projects, to let the for-profit and the not-for-profit worlds have a dialogue, in an attempt, although it is very difficult, to bring that language of CSR closer to both categories of businesses, where obviously different aims persist anyway.



In this context a common language is developed, which places purposes of social welfare orientated towards a modification of the market – which becomes of “social quality” because there is space also for people not only for exchanges – over and above specific aims (Bruni and Zamagni, 2004) .

The case of Rimini, that arrives is in the explained details, presents certain strong points that we will define briefly.

This all demonstrates that the concept of network is changing, in that together with sub-supply networks or networks tied by an economic, physical, technical and financial connection, all the more is a different kind of connection generated. Such a connection is based upon social and cultural aspects, headed in the direction of a culture of true CSR, which outside creates a network between companies of different typologies as well as public bodies, yet such a network is not created spontaneously. Here, therefore, the enterprises undertaken that underpin and develop definitely a fairly fertile and receptive ground of values.

The first regards the idea of creating a training procedure in order to gain a “Certificate of Social Responsibility”. The idea has been important, since it is clear that if culture has to be modified, we must start somewhere, and what better than training? There has been sufficient prominence given to the initiative in such a way as to break the apparent wall of silence of companies and make a return in terms of image. The project is open also to other companies.

At the same time the association called Figli del Mondo (Children of the World) was constituted, which operates in order to spread this culture as well as to co-ordinate the various projects, and managed by special not-for-profit companies who directly receive and deliver funding collected from companies that are in the project.

Confindustria (the confederation of Italian industrial employers / Italian Manufacturers’ Association), at the same time, placed growth in terms of corporate social responsibility and ethics among its aims for the following years.

The opening of the CSR desk by the Rimini Chamber of Commerce, which supports the activity of the consultants and trainers, the companies also providing this service.

The continuous monitoring of the present state of research in the economic field, by meetings, which display both an informal character whenever needs be and a formal one whenever the protocol requires it, with the right measure of professionalism and creativity.

To the alert eye of the scholar, who looks beyond, the “validity” of this experience does not escape, because it responds to the most up-to-date canons of reciprocity, because it attempts to make different worlds talk to each other, because it tries to change corporate culture and therefore anthropological culture grafting onto it respect for the person.

Respect for the recipients of this solidarity, who become an active part, and who want to actively take part in motivating people who work for for-profit companies, by bringing their silent, but extremely stimulating, contribution.

This experience may well become a form of best practice to make known to give again to the entrepreneur that value of development engine, which perhaps has been a little bit lost.

## **6 - Conclusions about the first step of research<sup>12</sup>**

The first step of our research let us know about partial responses to questions posed at the beginning of this paper, because is a work that involves a lot of people, such as researcher and managers, so it requires much more time to joint some definitive results.

About the first question: “how is it possible to connect CSR and networks?” the reply at this first step is that CSR at present has more chance to produce fruits if is implemented in a context of networks, because so It is easily to start change culture and not simple to use CSR simply to ameliorate only corporate marketing.

About the second question: “that CSR at present means to operate by networks of for profit and not for profit organizations? The reply is that for profit organization are not able, as said before, aren’t able to manage international solidarity project , so they need help of not for profit organizations.

About the third question: “How government project CSR-SC contributes to disclose to social , ethical and environmental accountability ?” partial questionnaire results demonstrate that CSR-SC was a first step about government interesting in stating a uniform voluntary instrument to measure and communicate CSR. That project has strong limitation about SC level, because enterprise fiscal benefits are not clear, so enterprise that are interested in , often find very difficult to understand their role in the CSR Forum and are not sufficiently motivated to go on about social, ethical and environmental accounting and accountability.

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<sup>12</sup> For the first step of research we thank you very much to: Doct. Massimo Parma- Manager of Petroltecnica Ltd, Doct. Patrizia Drudi that is secretary of Children of the World association and Doct. Lino Sbraccia – Manager of SCM group Ltd . We think together that is fundamentally to create a foundation that will be able to assure continuity, and stability in grew up of CSR at Rimini.







1.1.2	Age	A		<input type="checkbox"/>
1.1.3	Length of service	A		<input type="checkbox"/>
1.1.4	Place of origin	A		<input type="checkbox"/>
1.1.5	Nationality	A		<input type="checkbox"/>
1.1.6	Contract type	A		<input type="checkbox"/>
1.1.7	Educational qualifications	A		<input type="checkbox"/>
<b>1.2</b>	<b>Turnover</b>			
1.2.1	Employment policies	A	<input type="checkbox"/>	
1.2.2	Hired workers, contract workers	A		<input type="checkbox"/>
1.2.3	Terminations (by typology)	A		<input type="checkbox"/>
<b>1.3</b>	<b>Equal opportunities</b>			
1.3.1	Male and Female staff (at the level of front-line managers and	A		<input type="checkbox"/>
1.3.2	Relation between males' and females' wage (by category and	A		<input type="checkbox"/>
1.3.3	Policy towards people with disabilities and minority groups in	C	<input type="checkbox"/>	<input type="checkbox"/>
<b>1.4</b>	<b>Training</b>			
1.4.1	Training projects (type)	A	<input type="checkbox"/>	
1.4.2	Hours of training by category (not including compulsory training by law or by contract)	C		<input type="checkbox"/>
1.4.3	Training period	A		<input type="checkbox"/>
<b>1.5</b>	<b>Working timetables by category</b>	A		<input type="checkbox"/>
<b>1.6</b>	<b>Modes of wage payment</b>			
1.6.1	Average gross wage	A		<input type="checkbox"/>
1.6.2	Career procedures	A	<input type="checkbox"/>	<input type="checkbox"/>
1.6.3	Incentive schemes	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>1.7</b>	<b>Absences</b>			
1.7.1	Days of absence	A		<input type="checkbox"/>
1.7.2	Reason			<input type="checkbox"/>
<b>1.8</b>	<b>Facilitations for employees</b>	C	<input type="checkbox"/>	<input type="checkbox"/>
<b>1.9</b>	<b>Industrial Relations</b>			
1.9.1	Respect of rights of association and collective bargaining	A	<input type="checkbox"/>	<input type="checkbox"/>
1.9.2	Percentage of employees in union	A		<input type="checkbox"/>
1.9.3	Other (strike hours, participation of workers at business	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>1.10</b>	<b>Internal communication</b>	A	<input type="checkbox"/>	
<b>1.11</b>	<b>Workplace Safety and Health</b>			
1.11.1	Accidents and illnesses	C	<input type="checkbox"/>	<input type="checkbox"/>
1.11.2	Projects	A	<input type="checkbox"/>	
<b>1.12</b>	<b>Staff satisfaction</b>			
1.12.1	Inwardly directed <i>customer satisfaction</i> research	A	<input type="checkbox"/>	<input type="checkbox"/>
1.12.2	Projects	A	<input type="checkbox"/>	
<b>1.13</b>	<b>Workers' Rights protection</b>	C	<input type="checkbox"/>	
1.13.1	Juvenile labour	A	<input type="checkbox"/>	<input type="checkbox"/>
1.13.2	Forced labour	A	<input type="checkbox"/>	
<b>1.14</b>	<b>Disciplinary and litigation measures</b>	A		<input type="checkbox"/>
Legend:				
C = common indicators; A = additional indicators				
X = qualitative indicators; Y = quantitative indicators				

	<b>Categories, aspects and indicators</b>	<b>C/A</b>	<b>X</b>	<b>Y</b>
<b>2. Partners/Shareholders and Financial Community</b>				
<b>2.1</b>	<b>Capital stock composition</b>			
2.1.1	Number of shareholders by share type	A		<input type="checkbox"/>
2.1.2	Partners break-down by category	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.2</b>	<b>Remuneration of shareholders/partners (relationships and share</b>			
2.2.1	Assets per share	A		<input type="checkbox"/>
2.2.2	Dividends	A		<input type="checkbox"/>
2.2.3	Price/asset per share	A		<input type="checkbox"/>
2.2.4	Other (e.g. discount, compulsory taxation for National Health	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.3</b>	<b>Share trend</b>	A		<input type="checkbox"/>
<b>2.4</b>	<b>Rating</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.5</b>	<b>Partners participation in government and minority groups</b>	A		
2.5.1	Presence of independent counsellors on the Board of Directors	A	<input type="checkbox"/>	<input type="checkbox"/>
2.5.2	Presence of minority partners on the BD	A	<input type="checkbox"/>	<input type="checkbox"/>
2.5.3	Frequency of BD meetings	A	<input type="checkbox"/>	<input type="checkbox"/>
2.5.4	Other (e.g. adhering to codes of self-regulation)	A	<input type="checkbox"/>	
<b>2.6</b>	<b>Facilitation and services for partners</b>	A	<input type="checkbox"/>	
<b>2.7</b>	<b>Investor relations</b>			
2.7.1	Activities of communication and accounts	C	<input type="checkbox"/>	
2.7.2	Presentation of institutional documents	A	<input type="checkbox"/>	
2.7.3	Roadshow	A	<input type="checkbox"/>	<input type="checkbox"/>
2.7.4	One-to-one meetings	A	<input type="checkbox"/>	<input type="checkbox"/>
2.7.5	Internet communication development	A	<input type="checkbox"/>	<input type="checkbox"/>
2.7.6	Other (e.g. open days)	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Customers</b>				
<b>3.1</b>	<b>Customer characteristics</b>			
3.1.1	Customer distribution by category	A	<input type="checkbox"/>	<input type="checkbox"/>
3.1.2	Customer distribution by offer type	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>3.2</b>	<b>Market development</b>			
3.2.1	New customers	A	<input type="checkbox"/>	<input type="checkbox"/>
3.2.2	New products/services	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>3.3</b>	<b>Customer satisfaction and customer loyalty</b>			
3.3.1	Customer satisfaction initiatives (research work, measurement and usage initiatives, call center and complaint management)	A	<input type="checkbox"/>	<input type="checkbox"/>
3.3.2	Customer loyalty initiatives	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>3.4</b>	<b>Information and product/service labelling (safety, LCA, spontaneous initiatives)</b>	C	<input type="checkbox"/>	<input type="checkbox"/>
<b>3.5</b>	<b>Products/services of an ethical-environmental character (e.g. for high social use)</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>3.6</b>	<b>Promotional policies (respect of self-discipline codes)</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>3.7</b>	<b>Privacy protection</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
Legend:				
C = common indicators; A = additional indicators				
X = qualitative indicators; Y = quantitative indicators				

	Categories, aspects and indicators	C/A	X	Y
<b>4. Suppliers</b>				
<b>4.1</b>	<b>Suppliers management policy</b>	C	<input type="checkbox"/>	<input type="checkbox"/>
4.1.1	Suppliers subdivision by category	A	<input type="checkbox"/>	<input type="checkbox"/>
4.1.2	Choice of suppliers	A	<input type="checkbox"/>	<input type="checkbox"/>
4.1.3	Communication, awareness and information	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>4.2</b>	<b>Bargaining conditions</b>	C	<input type="checkbox"/>	<input type="checkbox"/>
<b>5. Financial partners</b>				
<b>5.1</b>	<b>Relations with banks</b>	A	<input type="checkbox"/>	
<b>5.2</b>	<b>Relations with insurance companies</b>	A	<input type="checkbox"/>	
<b>5.3</b>	<b>Relations with financial service companies (e.g. Leasing</b>	A	<input type="checkbox"/>	
<b>6. State, Local authorities and Public Administration</b>				
<b>6.1</b>	<b>Duties, levies and taxation</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>6.2</b>	<b>Relations with local authorities</b>	A	<input type="checkbox"/>	
<b>6.3</b>	<b>Regulations and codes of ethics for the respect of law</b>			
6.3.1	Regulations and codes for the respect of law and internal auditing	C	<input type="checkbox"/>	
6.3.2	Conformity tests and inspection controls	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>6.4</b>	<b>Subsidies, credit inducements or soft financing</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>7. Community</b>				
<b>7.1</b>	<b>Corporate giving</b>	C	<input type="checkbox"/>	<input type="checkbox"/>
<b>7.2</b>	<b>Direct contributions in various intervention sectors</b>			
7.2.1	Education and training	C	<input type="checkbox"/>	<input type="checkbox"/>
7.2.2	Culture	C	<input type="checkbox"/>	<input type="checkbox"/>
7.2.3	Sport	C	<input type="checkbox"/>	<input type="checkbox"/>
7.2.4	Research and innovation	C	<input type="checkbox"/>	<input type="checkbox"/>
7.2.5	Social solidarity (even international)	C	<input type="checkbox"/>	<input type="checkbox"/>
7.2.6	Other (e.g. Voluntary work, nursery school places for the	C	<input type="checkbox"/>	<input type="checkbox"/>
<b>7.3</b>	<b>Communication and community involvement (stakeholder</b>	C	<input type="checkbox"/>	
<b>7.4</b>	<b>Relations with means of communication</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>7.5</b>	<b>Virtual community</b>			
7.5.1	Contacts (characteristics and analysis)	A	<input type="checkbox"/>	<input type="checkbox"/>
7.5.2	Security	A	<input type="checkbox"/>	
7.5.3	Relations management instruments	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>7.6</b>	<b>Prevention of corruption</b>	C	<input type="checkbox"/>	
<b>8. Environment</b>				
<b>8.1</b>	<b>Energy consumption, materials and emissions</b>	C	<input type="checkbox"/>	<input type="checkbox"/>
8.1.1	Energy	A	<input type="checkbox"/>	<input type="checkbox"/>
8.1.2	Water	A	<input type="checkbox"/>	<input type="checkbox"/>
8.1.3	Raw materials, auxiliary materials, and packaging	A	<input type="checkbox"/>	<input type="checkbox"/>
8.1.4	Atmospheric emissions	A	<input type="checkbox"/>	<input type="checkbox"/>
8.1.5	Water discharge	A	<input type="checkbox"/>	<input type="checkbox"/>
8.1.6	Waste	A	<input type="checkbox"/>	<input type="checkbox"/>
<b>8.2</b>	<b>Environmental strategy and relations with the community</b>	A	<input type="checkbox"/>	<input type="checkbox"/>
Legend:				
C = common indicators; A = additional indicators				
X = qualitative indicators; Y = quantitative indicators				



Card example

Indicator	Progressive code and name		
	Importance	Qualitative	Quantitative
<b>Explanatory comment</b>	Description of the indicator and of the aims which it intend to reach		
<b>Indicator measurement methods</b>	Description of the procedures to follow for determining the indicator and methods with which measurement must be carried out (integrated, where held proper, by examples)		
<b>Supporting documentation</b>	Indication of the documentation which must be attached (or must be suggested to attach) in support of/as guarantee of information presented		

Particularly, considering the category Human Resources and the aspect of Staff composition, companies must fill in the card likewise.

<b>Categories</b>	<b>1. Human Resources</b>		
<b>Aspects</b>	<b>1.1 Staff composition</b>		
<b>Indicator</b>	<b>1.1.1 Categories</b> <b>1.1.2 Age</b> <b>1.1.3 Length of service</b> <b>1.1.4 Place of origin</b> <b>1.1.5 Nationality</b> <b>1.1.6 Contract type</b> <b>1.1.7 Educational qualifications</b>		
<b>Explanatory comment</b>	<b>Importance</b>	<b>Qualitative</b>	<b>Quantitative</b>
	A		Yes
<b>Indicator measurement methods</b>	Percentage of employees (of total) by category, place of origin (region or town in keeping with the company size and social context), nationality, educational qualifications. Age and average corporate length of service of employees (wherever possible divided by category). Indication of CCNL/CCNLs (national collective labour agreements) applied to staff (in the case of different national collective labour agreements applied, indicate how the staff is divided among them, as well as the reasons for such a choice).		
<b>Supporting documentation</b>	Tables and graphs. Copy of CCNL/CCNLs applied, copy of eventual supplementary bargaining documentation.		

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