

0004

FINANCING AND FINANCIAL SUSTAINABILITY OF MICROFINANCE: Review of Literature

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Financial sustainability has remained critical for the survival of MFIs which is a condition necessary for the continued fight against poverty. However, MFIs are on record of folding up with the recent shocking curatorship of the African Bank (Largest microfinance bank in Southern Africa) being an experience least expected. Indications are that, failing MFIs either lack adequate funding or further funding has to be injected to proffer sustainability of MFIs. Exploring the ideal funding structure and defining the relationship between funding and sustainability, by reviewing literature on the subject is the reason for this paper. The study acknowledges the limited literature and evidence in this field of microfinance. The study notes a surge in MFIs seeking commercial funding and pursuing financial sustainability. However, there is no distinct financing structure that can proffer financial sustainability. Studies investigating the reverse causality between funding and financial sustainability have not been popular and there is a literature and evidence void in that regard.

0005

SOCIAL AND COMPLEMENTARY CURRENCIES (SCCs) AS A TOOL TO STRENGTHEN SUSTAINABLE DEVELOPMENT

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This paper's main goal is to show the SCCs' potential as an instrument to stimulate the sustainable development which is quite often hampered by the very design of our official currencies.

Thousands of SCCs, such as LETS, Timebanks, Chiemgauer and commercial barter, are used in different parts of the world as a parallel means of exchange to be used among a limited number of individuals, local businesses and SMEs. They are usually self-managed by social and solidarity economy players, such as co-ops and non-profits, whereby their fundamental values, such as democracy, autonomy and concern for community are not only taken into account but also exercised and promoted at their day-to-day operation.

Sustainable development is usually defined by the Brundtland Report which states it as *"development that meets the needs of the present without compromising the ability of future generations to meet their own needs"*. But it is still little known, if any, that the very currency system which we have today is incompatible with this sort of development.

This paper will begin with depicting a number of structural failures of current official tenders (Euro, US dollar, Sterling Pound etc.), such as money creation as bank credit = debt, amplification of boom and bust cycles, short-time thinking and compulsory growth imposed by compound interest rate, concentration of wealth and devaluation of social capital, as hurdles to the above-mentioned definition of sustainable development. Then various SCCs are classified into categories and depicted in detail as alternatives to show how these failures are overcome.

0006

THE IMPACT OF FINANCIAL VULNERABILITY ON THE FUNCTIONING OF NGOS: AN EMPIRICAL STUDY OF UGANDAN NGOS

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The objective of nongovernmental organizations (NGOs), particularly in the development sector are wider ranging and vary but most pursue long-term goals and seek to improve communities' well-being. Because NGOs are limited in their ability to raise capital and engage in profit-making activities, financial vulnerability may constrain the pursuit of long and medium term organizational commitments, resulting in decreased, interrupted or terminated programmes when funding dries up. This article takes an empirical approach and examines a selection of the existent literature on NGOs and financial vulnerability, using data from 295 NGOs in Uganda to understand the relationship between organizational characteristics and financial vulnerability. The study also contributes to the existing empirical literature on the topic by identifying alternative proxies for non-profit sector financial distress including donor conditionalities, endowments and savings. This work is also of practical significance because it can support organisations that seek to mitigate the impact of financial vulnerability on program delivery.

0007

**ENVIRONMENTAL JUSTICE: MOVING TOWARD SOCIAL INCLUSION IN TORONTO'S
EMERGING GREEN ECONOMY**

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In light of evidence of growing inequality in the City of Toronto, together with the recognition of the local and global environmental crisis, Toronto is in a key position to benefit from a transition to a green economy. The question explored in this research and paper, is whether a potentially new economic structure will simply reproduce the same structural barriers for diverse populations or incorporate new opportunities for a “just transition” to the green economy in keeping with the principles of environmental justice. Using scholarly and grey literature research and drawing from insights gained from an ongoing research study focused on equity and the green economy, this paper will argue that in order to achieve a green economy in line with environmental justice’s goals of social justice and sustainability, green employment initiatives in Toronto should give greater consideration to the integration of the best practices learned from the following “tools”: employment equity legislation, community benefits agreements, and social enterprise. Employment equity is a policy/regulatory approach with the potential to mandate inclusive hiring practices across all sectors; community benefits agreements work to engage industries with local grassroots groups in the communities in which they are based; and social enterprises offer alternative business models in the private sector. Such a multi-pronged approach is arguably the best way to elicit buy-in from stakeholders (state, private sector and non-profit sectors) with diverse aims, toward building an equitable, low-carbon, resource efficient, and resilient economy in Toronto. In short, this paper considers the best practices for fostering environmental justice in stakeholders’ transition to the green economy.

0008

MANAGEMENT OF RURAL DEVELOPMENT PROJECTS CASE OF STUDY: PROJECT OF GREEN AREA IN MAHOTAS

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The countryside has always lived large transformations in the productive and social dynamics. To a greater or lesser extent, these changes have been due to more or less planned interventions by agents who were somehow linked to this universe named. Whereas this intervention process is dynamic and that its format change to the same extent that promotes changes in social reality, in this article we will analyze the elements that make up the path of rural development projects and set their different conceptions. We will emphasize that the intervention process in the countryside can be conducted in different ways, with different objectives and by a great diversity of social actors. The research-action proved to be the most appropriate method since the idea was participatory intervention in the social reality of the researched group. Is an appropriate method to understand and intervene in social reality, thanks to its ability to stay in touch with the real problems. In it, participants play an active role and, recognizing the complexity of social reality, all variables are considered in the research. The case study: Project of Green Area in Mahotas, dealt with how the solidarity economy can be the path to the generation of work and income for the population of the informal market. It is important to note that without the partnership between academia, the Municipality and civil society in this work would not be possible. Among other conclusions and recommendations the experience of the project in the neighborhood of green areas, domestic vegetable gardens in Mahotas and community has shown that the formation of popular cooperatives through partnership, encourages people to improve the quality of life, not only for the families involved, but also for the local community.

Key Words: community, participation, rural development, Green Area in Mahotas

0010

THE DEVELOPMENT OF SOCIAL ACTIVITIES THROUGH LABOUR COOPERATIVES

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The need of combining an economic model which guarantees the economic growth, productivity and employment with social policies which enable a more just society is for the State by constitutional mandate. Nevertheless, the involvement of private sector in the development of social policies is increasing in recent years. As a result, the formerly named "welfare State", is giving way to a "welfare society", in which particulars, organized in different ways, try to solve the social needs of the community. The private intervention in a field, until recently reserved to the State, has been developed through social economy institutions such as associations, foundations and private enterprises acting under different legal forms.

Among the different legal forms of enterprise provided by law, labour cooperatives have been considered the most useful ones in order to perform social activities. The possibility of integrating people at risk of social exclusion as partners and workers of the cooperative represents the most important advantage of it. Bearing this in mind, many European legislations have granted those labour cooperatives which promote the employment of groups with special difficulties the qualification of social initiative cooperatives. According to that, this paper will try to analyze the legal consequences of having the qualification of social initiative labour cooperative, the advantages which this consideration involves and if these advantages are really working as an incentive for this type of cooperatives.

0011

AGRICULTURAL CO-OPERATIVES FACING THE REFORM IN LEGAL FRAMEWORK

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The Japanese legislation on social economy organizations is highly fragmented since it has been built to implement the economic and social policies resulting in a dozen of co-operative laws and nonprofit laws respectively with different supervising ministries. Such legal and administrative system contributed to the lack of identity as social economy. The co-operative and mutual insurances have no contact either.

The Japanese agricultural co-operatives (JA) is ranked as world-class organizations and command ca. 80% of fertilizer market while JA's financial arms are among the largest banks and insurance companies in Japan. They have evolved to be the Japanese style agricultural co-ops characterized by all-embracing membership, pyramidal Keitou system and multi-purpose businesses including financial ones under the favorable public policies and close tie with the ruling party.

However, the globalized economy has given serious impacts to JA since the 1980's when JA's power was culminated. The liberalization of trade and the deregulation of food distribution system resulted in gradual decline of JA's businesses while the production bases of agriculture (farmers, farmland and technologies) eroded over the decades. Since the 1990's, a series of criticisms against JA have been staged and the Abe administration shakes JA through the proposal for reform of JA in May 2014 that included the abolition of JA Zenchu (Central Union), the demutualization of Zen-noh and the separation of financial businesses. JA Zenchu fiercely reacted to this proposal but the government pursues to amend the Agricultural Co-operative Act within a year.

This paper will explain the reasons for fragmented legislation on social economy organizations. Then it will describe JA's institutional framework and compare with that of consumer co-ops. It will examine the issues concerning to proposed reform of JA's legal framework. In conclusion it will suggest the implications brought by this legal reform.

0013

GROUP STRUCTURES AND MULTI-LEVEL GOVERNANCE IN NONPROFIT HOUSING ASSOCIATIONS: CAN THEY BE SUSTAINED?

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Research on the governance of non-profit organizations has suffered from a narrow focus on the boards of unitary organizations, ignoring more complex multi-level governance structures and from an over reliance on cross-sectional research designs ignoring processes of change. This paper aims to help address these weaknesses. It draws on a longitudinal case study of a housing association in the UK, and wider sector research, to explore changes in how the organization is governed over a 4 year period. In particular it highlights how changes in the wider institutional environment and internal tensions have influenced these changes.

By 2013 the case study had grown to be a group of 7 housing organizations, with a multi-level governance structure. One of the housing associations acts as the parent organization, with the other organizations as subsidiaries, but with their own separate legal status and boards. The research began in 2010 and involved four waves of interviews with key staff including the chief executives of all the organizations in the group supplemented by observation of AGMs and other meetings and the collection of documents.

A conceptual framework to help analyse the data was developed drawing on the literature on competing institutional logics (Greening et al., 2008) and Fligstein's (1996) concept of 'conceptions of control'. These competing logics may result in power struggles within the organization as actors attempt to deal with competing pressures. Fligstein (2001) suggests that the winners of internal power struggles will be those with a compelling 'conception of control' that sets out a vision of what the organization is, how it should work and its position with respect to its 'competitors' in the field. The research examines how these dynamics played out in the organization, and how this led to changes in the governance and management of the group.

0015

**SOCIAL AND SOLIDARITY ECONOMY AS A TOOL FOR TERRITORIAL
DEVELOPMENT AND 'SOCIOLABORAL' INSERTION**

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In our opinion, the local creation of job and income opportunities, through the instruments of Social and Solidarity Economy, is one of the elements that can contribute to territorial development, since it turns the economy more dynamic, above all in the suburban areas, which have low economic dynamics and high rates of poverty.

As we will try to demonstrate along this article, territorial development rises from the idea that even small actions could contribute to the improvement of the socioeconomic dynamics of some territories, otherwise faded to a total lack of perspectives and means of survival.

From this perspective, this article intends to: a) undertake a conceptual-theoretical discussion regarding the topic of territorial development; b) discuss its connections to Social and Solidarity Economy and the strengthening of territorial bonds; c) present some institutions that contribute to the strengthening of the topic in Brazil; d) present the Program "Territories of Citizenship", which targets the promotion of economic development and universalization of basic programs of citizenship, by means of a strategy of sustainable territorial development.

0020

NETWORKING THE SOCIAL ECONOMY OF RECYCLING COOPERATIVES: SUSTAINABILITY CHALLENGES

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Collecting and separating recyclables from household waste is a widespread activity involving the most disenfranchised population, particularly in the Global South. In Brazil, a small number of these workers are organized in recycling cooperatives or associations that operate within the social and solidarity economy. This activity contributes to the local economy and improves environmental and social sustainability. Some recycling cooperatives engage in waste management coproduction with local governments, which repeatedly turns out to be a difficult and polemic undertaking. Often the cooperatives are not fully recognized by municipal governments. Persistent long-standing power imbalances between government and recyclers further perpetuate exploitation and social exclusion. The paper describes and analyses the results of participatory action research with members of recycling cooperatives in the ABC region in Greater São Paulo, since 2005, and includes in-depth interviews with key informants conducted in 2014. A political ecology framework and feminist theory inform this research on challenges and lessons learned from a recycling cooperative network (COOPCENT) engaged in collective commercialization in the metropolitan region of São Paulo, Brazil. The manifold societal contributions produced by organized recyclers are well known. Brazil provides constructive examples for public policies, mostly on the federal level, that support inclusive selective waste collection. At the same time, however, dominant neoliberal politics and capitalist economy produce political and economic contradictions which become particularly evident in the struggle of the recycling cooperative sector, whose values and operations are mostly informed by social and solidarity economy but who have to operate within the current market oriented economic system. Lack of political will and deficiencies in human and financial resources at the municipal level are some of the main sustainability challenges. The research reveals that good governance and continuous capacity development of the cooperative members are paramount prerequisites for solid waste coproduction to thrive.

0022

TRANSFERABLE SHARES IN AN ENTERPRISE

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Today, shares in capitalist firms are traded daily in stock exchanges worldwide. By contrast, shares in cooperative firms are not supposed to be the objects to be traded, though technically they can be made transferable in the market.

In this paper, we study the economic and legal implications of transferable shares in both capitalist and cooperative firms. More specifically, we examine the following four questions: If shares in not only capitalist but cooperative firms were transferable in the market, then (i) what would the distinguishing characteristics of cooperative firms be in contrast to capitalist firms?; (ii) How would the shares in cooperative firms be different from shares in capitalist firms?; (iii) what economic functions would be brought about to cooperative firms?; and (iv) how could the entire system of business laws be restructured?

The main arguments of the paper are outlined as follows. (i) The fundamental difference between capitalist and cooperative firms, and among different types of cooperative firms, rests in the mode of paying dividends to the shareholders. (ii) From an economic perspective, the transfer of shares seems least restrictive in capitalist firms, followed by consumer cooperatives, supplier cooperatives, and worker cooperatives. Also, the diversification of risk associated with holding shares seems most feasible in capitalist firms, followed by consumer cooperatives, supplier cooperatives, and worker cooperatives. (iii) By making their shares transferable, cooperative firms are expected to improve their ability to raise equity, to overcome the so-called underinvestment problem, and to reduce agency costs. (iv) With transferable shares in cooperative firms, the existing company law could be extended into a unified business law that regulates both capitalist and cooperative firms.

0025

TERRITORIAL CLUSTERS OF ECONOMIC COOPERATION: A NEW ATTEMPT TO BUILD ENTREPRENEURIAL AND INSTITUTIONAL PARTNERSHIPS WITHIN A SOCIAL ECONOMY?

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Inspired by the French competitiveness clusters, the "territorial clusters for economic cooperation (TCEC)" as defined by the law of July 31st 2014 on social and solidarity economy: "territorial clusters for economic cooperation are defined by the association of local social businesses and local companies, in connection with local authorities, associations, research centers, higher education and research institutions, training organizations or any other person or entity, in order to implement a common and continuous strategy based on sharing, cooperation or partnership for innovative economic and social projects for local sustainable development." TCEC are part of the territorial strategies supported by the French State.

The aim of this paper is to analyze the cooperation between stakeholders within the TCEC as well as the cooperation between the various TCEC and the local public institutions in order to identify the keys elements of effective governance.

Our paper relies on the research we have carried out since 2013 as part of the ARC8 academic research community in the Rhône-Alpes region. Based on a new cooperation between stakeholders and researchers, this operational working group has identified several key criteria for collaboration between members of the TCEC: the importance of the place, role of each stakeholder, institutional proximity and promotion of the cluster. Regarding the cooperation between the TCEC and the public institutions, the challenge is to consolidate existing partnerships and to initiate new collaborations. This momentum is based on a constructive partnership with local stakeholders, a complementarity between TCEC and local needs as well as an active business intelligence. It should be noted that TCEC are emerging local clusters that integrate an economic activity (especially employability) and this reinforces both their legitimacy and the stakeholders' and public authorities' interest in this kind of collaboration.

0028

THE CREATION OF VALUE IN SOCIAL ENTERPRISES FROM SPANISH ETHICAL AND SOLIDARITY MUTUAL FUNDS APPROACH.

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Ethical and solidarity mutual funds (EMF) are financial products that not only provide similar to market returns but also invest part of their fees on financing social enterprises (SE). Our objective is to empirically analyse the singular management model that, from a SE perspective, enables the creation of economic and social performance in Third Sector organisations with market orientation. Structural Equation Models are used to analyse the interrelations and causal relationships between the two aspects, economic and social, in a sample of 1,050 SEs, selected to benefit from Spanish EMF in 2009-2011. We use confirmatory factor analysis to examine the dimensional structure of the theoretical constructs involved in our hypothesis. We subsequently analyse the respective measurement models in terms of reliability and validity (Bagozzi, 1980; Fornell & Larcker, 1981; McDonald, 1985). Finally, in order to test our hypotheses, we evaluate the results of the structural equation models with latent variables. The results reveal the existence of a model based on a search for social performance that requires a degree of available capability and economic performance. Therefore, the development of the social performance depends on the volume of its resources and the degree of efficiency in its economic management. Only organisations with economic orientation and a social mission who make the best use of their capabilities and obtain a positive social performance, will see that performance guaranteed. They must apply management models that fit their hybrid nature, combining classic non-profit management with certain aspects of a business entity.

0029

WORKER-RECOVERED ENTERPRISES IN THE SOUTHERN CONE OF LATIN AMERICA

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Our purpose is to debate the framework in which social and solidary economy are interpreted in the world of work, by focusing on these Uruguayan enterprises that have been recovered by their workers ("empresas recuperadas por sus trabajadores", or ERTs) from a comparative regional perspective.

Consequently, we will systematize the findings of a recent survey that included all 45 of these enterprises that have been recovered in Uruguay. And these findings will be contrasted and compared with the mapping of ERTs in Argentina (300 cases) and in Brazil (67 enterprises).

This survey focused on: the existing processes prior to the recovery itself, the legal framework in which it happened, and the occupational structure and the productive profile of each enterprise, as well as its relationships with Trade and State organizations. This systematization will be rounded with the analysis of 30 in-depth interviews, conducted with the workers from such enterprises between 2013 - 2014. The purpose is to better-analyze the new conflicts and subjectivities that have come to define these contexts.

The emergence of ERTs in Latin America has renewed the debate on the role that self-management could play on the reproduction and change of the current power relationships and socio-economic configurations. According to our research, in the current state of regional decline some people believe self-managed production units could stand as a political tool for the change from capitalism into a society mostly based on principles of cooperation. Conversely, others regard such a phenomenon as a tool for social inclusion, carried through the collective actions of workers aiming to withstand the processes of exclusion and marginalization that are present in contemporary society.

This theoretical tension will be analyzed by taking the many enterprises which have been recovered in the region as a starting point.

0031

ARCHITECTURE OF AN ECONOMY WITH SOCIAL ENTERPRISES

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One of the main unresolved issues in political economy is the way on which a social enterprise can be embedded in a market economy. That problem is approached here by offering a sound foundation for social-economic modeling with interdependent private, cooperative and collective values.

For that purpose, an enterprise, being a nexus of relations, is described and analyzed as an operator, an Actor that governs the interaction between its generic production factors. This Actor is a pair consisting of a projective structure of generic factors with its interaction rules, and a specification of the objective: enhancing her relational capacity. Each factor consists of relational capacities that are characteristic for that generic factor. By reducing capacities to the bare relational essentials, that is, going to the limit of this relational structure, and by treating behavioral and positional concepts on an equal footing, one arrives at the generic perspectives interaction structure.

By endowing this generic structure with transitory institutional characteristics, a multilayered Institutional Design Map is constructed, with layers of values ordered according to increasing complexity or sophistication. Using the terminology introduced by Kahneman (2012), market behavior by 'Econ's is then distinguished from relational behavior by 'Human' actors, and from extreme imperial behavior by icons. Combining the three, private, social, and public enterprises are identified and conditions for their performance are derived. These enterprises, included a social enterprise, are embedded in an institutional framework, the social economy, which induces the behavior of participants. A blueprint is presented in which questions as: who owns, who supervises, and who finances social enterprises, are discussed.

0032

TOWARDS THE MOBILIZATION OF SOCIAL MARGINS: NONPROFIT SECTOR AND INFORMATION COMMUNICATION TECHNOLOGY

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Spanish society of this already started twenty-first century, is immersed in a constant change in which there is evidence of a profuse social diversity. This, together with the increase in inequality in the distribution of wealth and income, has accentuated its polarization and the emergence of social subgroups that maintain a disparate perception of the adequacy and personal use of collective goods that the Government provides them. The State for its part carries out its work on the basis of a scale of priorities that is, at least theoretically, in line with those sustained by the median voter, and distances itself from those subgroups ignoring some of their needs, thus creating a type of social margins, with excess as default.

With the Theory of government failures, Weisbrod (1977) justifies the emergence and development of the non-profit Sector as a result of the existence of this unmet demand for the public offering of collective goods. This theory, observed through the prism of the technological paradigm of the 21st century, allows you to understand how the emergence of information technologies (ICT) and its implementation as the relational medium par excellence, has made possible the union of citizens in non-profit entities (ENL). These shared values and principles around the context of specific needs, with the objective of sharing synergies and moves towards auto-provisioning of those collective goods that the State does not provide.

This study analyses the origin, scope and operation of tools engendered by the ENL using ICTs, or taken for use, and which constitute a panoply of digital instruments aimed at vindicating the solidarity-based mobilisation to meet needs not covered by the key Estado.

0038

THE SOCIAL AND THE COMMON GOOD ECONOMY: A FIRST APPROACH

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Do the companies that are part of the Social Economy, meet the conditions for success into the new proposal of Common Good Economy?. The existence of a theoretical framework where the criteria of the CGE model can be developed, opens the opportunity for the cooperatives to program strategies to achieve these objectives.

From a comparative perspective, we want to show how companies and institutions operating within the social economy, are on their own foundational nature, the ideal enterprise model to apply the principles of the Economy of the Common Good with a high degree of success. The values that belong to cooperative enterprises, are in our opinion a guarantee for achieving the main objectives of the Economy of the Common Good: priority of people over capital, closeness and boost local economies, environmental strategies, application of gender equal policies, harmonization of preventing wage disparities between different work tasks, encourage training and employee awareness initiatives on the values of the Social Economy. This boomerang effect towards suppliers and other companies that although do not form part of the matrix of the Economy of the Common Good, demonstrates that they have to adapt their production processes to these objectives.

The paper will have three parts; first, inquiring from the theoretical point of common elements and connection between the social economy and the common good. Then the nature of cooperatives will be discussed from the point of view of values, with the intention of studying the strengths and links with the ideals of the Common Good. Finally, we will review examples of companies that are applying the matrices of the common good and its connection with the cooperative structure. We will end with brief conclusions.

0043

WHAT DO MONDRAGON COOPITALIST MULTINATIONALS LOOK LIKE? THE RISE AND FALL OF FAGOR ELECTRODOMÉSTICOS S. COOP. AND ITS EUROPEAN SUBSIDIARIES

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The Mondragon Cooperative Group reflects the effort to combine the basic objectives of business development in international markets with job creation, the use of democratic methods in the organisation of the business and a commitment to the development of its social environment. The multi-nationalisation of Mondragon cooperatives entails new dilemmas, paradoxes and contradictions for these objectives. This article analyses the case of the Mondragon cooperative-multinational Fagor Electrodomésticos. Following years of international expansion via foreign direct investment, the recent recession forced Fagor to institute radical job restructuring processes, both in the plants of the parent company in the Basque Country and in its European subsidiaries, the French company Fagor-Brandt and the former communist Polish firm Wrozamet. **Finally, the Basque domestic appliance company Fagor declared bankruptcy in November 2013.** Analysing the economical and organizational problems during the downfall of Fagor and the measures taken to downsize employment in the Basques factories and in the foreign subsidiaries helps us expand our knowledge about the organisational characteristics of the Mondragon multinationals and reflect on the possibilities of extending the cooperative model to subsidiaries.

0044

ADOPTION OF SUSTAINABILITY ASSURANCE: A STUDY AMONG THE TOP 300 COOPERATIVE AND MUTUAL ORGANISATIONS

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Nowadays, enterprises have to respond to environmental challenges, social issues and persistent concerns about governance and responsibility (Simnett, 2012). Thus, many of them disclose sustainability reports in order to communicate their environmental, social and economic performance to their stakeholders.

As sustainability reporting matures, the need for credible reported information in this area is critical. Voluntary assurance enhances the credibility of the information provided (Adams & Evans, 2004; Simnett, 2012).

Previous studies have investigated whether factors such as company size, profitability, leverage, industry and country-level influence the assurance adoption (Simnett et al., 2009; Kolk & Perego, 2010; Sierra et al., 2013; Zorio et al., 2013). Equally, other research works have analysed whether these same factors determined the choice of assesor (Perego, 2009; Simnett et al., 2013).

Furthermore, academics have analysed assurance statements and found significant differences by type of provider. Deegan et al. (2006) found considerable variability in presentation formats and contents across assurers. Perego (2009) provided evidence that Big-4 firms positively affect assurance quality in terms of reporting format and assurance procedures, while the quality of the recommendations and opinions is positively associated with non-accounting providers. Perego and Kolk (2012) revealed that the quality of assurance depends on the type of provider.

These researches have analysed assurance on stock companies, but very few efforts have been made to develop a non-stock firm perspective. Cornelius et al. (2008) argued that sustainability is a key consideration for all social enterprises (such as cooperatives). Thus, our research focuses on cooperative and mutual companies. Using the sample of the top 300 cooperative and mutual enterprises in the world, we aim to identify determinants associated with the assurance adoption and choice of assessor.

0045

THE EFFECT OF THE DIFFERENT LEADERSHIP STYLES IN EMPLOYEE COMMITMENT AND SATISFACTION: A COMPARATIVE CASE STUDY.

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In the current crisis context, society and institutions demand a structural change based on people, participation and democracy. This structural change requires an organizational and cultural change; a change in the conventionalization of the company and a change in the attitudes of employees. In all organizational change the leadership has been seen by the literature as one of the most important factor that can lead to a success the transformation.

The transformation of the conventional companies into participatory enterprises may be a solution to advance into a more equal society as demanded, because the cooperative is associated with more favorable socioeconomic factors, both internally, within the company, as externally, in the society where they are. In this context the analysis of which are the leadership styles in organizations with and without employee financial participation or with different legal forms can help to understand which are the key factors that can help the organizations. Moreover, the different leadership styles can be seen as the explanation of better psychosocial results as employee satisfaction and commitment.

We have choosen Eroski Group, a member of the Mondragon Corporation, to develop our econometric case study. Eroski has stores with three different ownership structures: (1) full employee ownership in a cooperative corporation, the parent company; (2) partial employee-ownership in certain subsidiaries of the cooperative parent, and (3) conventional, non-employee ownership in other subsidiaries. These unusual circumstances allow us a comparison of different leadership styles under different legal forms and the analysis of the influence of the leadership in employee psychosocial perceptions, where all the employees operate in the same company under unified management structures, policies and procedures and the unique difference is the ownership.

0049

NECESSARY LEGISLATIVE CHANGES FOR AN ALTERNATIVE FINANCING OF COOPERATIVES.

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The need for funding is an ongoing problem on companies and is more severe in countries that still suffer from the economic crisis. It is said that the main problem of entrepreneurship is proper funding. The problem also affects social economy organizations and cooperatives.

The bank financing in Spain has been dealing a dominant position among the varied institutions and funding mechanisms. Alternative financing strategies are needed to limit the financial dependence on the banking sector. Spanish cooperative legislation provides cooperatives with various instruments for their own financing. The issues are: are they actually used? Are they properly designed? Do they respond to the needs of the cooperatives? Is it possible to incorporate new financing techniques consistent with the principles and values of social economy organizations? What role can the new platforms of participatory financing play, which in Spain will be governed in the next Act on promotion of business financing?

Our goal is to answer to all these questions. In order to achieve that, we analyse, with critical thinking, the Spanish cooperative legislation comparing it with the countries around us; we explain the possibilities offered by our legislation and we propose possible modifications or reforms in our cooperative legislation. All of this to clarify the legal regime of the current financial instruments, to present their functional capacity, to discover the possibilities offered by new technologies in financial mediation.

We are also convinced that one of the reasons involved in the failure or success of the financing instruments or techniques in any field, including the one of cooperatives, will be in offering clear and easily identifiable profiles for all users.

Finally, in the conclusion we will propose the necessary policy adjustments to meet the needs of the people and the various operators in the social economy.

0050

A SOCIAL AND LABOUR OVERVIEW OF THE DEPENDENT SELF-EMPLOYED IN EUROPE

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The last few years have shown rapid and profound changes in work organisation and the content of work. New forms of work organization, such as outsourcing and contracting out, are increasingly common. This tendency has contributed to the emergence of economically dependent work which represents a form of work that falls within a "grey zone" between subordinate work and self-employment. Also, there is a growing interest in these forms of precarious self-employment. A wide range of concepts has been used to debate this issue, and this paper contributes to clarify these debates. The notion of dependent self-employment has been used to refer to different situations or new forms of precarious self-employment. Although the terminology used varies, the phenomenon itself is known throughout Europe. However, little empirical evidence exists as to the characteristics and scope of involuntary self employment.

This paper addresses this research gap by studying the main characteristics of dependent self-employed: workers who provide work on the basis of a civil or commercial contract, but who are dependent on or integrated into the firm for which they work. From the above, there is an analysis of their working conditions in comparison with employees and "independent" self-employed, in order to show the differences between the three groups. The data used have been obtained from the 5th European Working Conditions Survey, carried out in 2010 by the European Foundation for the Improvement of Living and Working Conditions. This survey provides insight into the working environment and employment situation throughout the 27 EU Member States as well as in Turkey, Croatia, Norway, Macedonia, Montenegro, Albania and Kosovo. In light of the objective of this research, a sub-sample of 2,409 people was obtained and divided into three groups: the dependent self-employed, the independent self-employed and employees working in the private sector.

0052

**INDICATORS TO MEASURE PERFORMANCE AND OUTCOMES OF WORK
INTEGRATION SOCIAL ENTERPRISES AS USEFUL MECHANISMS TO REACH
ENHANCED LEVELS OF IMMIGRANTS' PERSONAL AGENCY AND SOCIAL
INCLUSION**

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The intrinsic features of the Basque Work Integration Social Enterprises (WISEs) set them apart from other economic stakeholders, including those of the Social and Solidarity Economy. They go beyond a pure economic rationale, enabling labour activation and social inclusion through the enhancement of capabilities, e.g. language, skills, trades, etc. of unemployed international migrants that draw together an accumulation and interrelatedness of social vulnerability factors. Therefore, the hypothesis of an ongoing research is that WISEs enable access to the labour market of groups with special difficulties after a monitoring period and through the real performance of a job post. Underprivileged immigrants are increasingly becoming insertion workers in this kind of enterprises in the Basque Country. Therefore, WISEs must be understood as useful mechanisms to reach enhanced levels of personal agency and social and labour inclusion through the active involvement and participation of vulnerable international immigrants.

The capabilities approach has been used in a wide array of fields, mainly in studies on development, welfare economics, social policy and political philosophy. It can be used to evaluate many aspects of social welfare, inequality, poverty, individual welfare or the welfare of average members of a group. It can also be used as an alternative tool to curb social assessments based on a cost-benefit framework and to design and evaluate policies ranging from welfare state design in affluent societies to development policies by governments and NGOs in developing countries. This research uses the capability approach to develop analytical categories to study the performance and outcomes of WISEs for the Human development and inclusion of vulnerable immigrants in the Basque region.

Using mixed quantitative and qualitative methods, the study identifies and analyses conditioning factors, enabling conditions, functionings and achievements of Human Development and social inclusion around five dimensions of life (personal, economic, educational, collective and political-administrative).

0053

EXPANDED SOCIAL TRANSFERS IN KIND OF THE SPANISH AND PORTUGUESE COOPERATIVES BASED ON WAGE DIFFERENTIALS

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The aim of this paper is to estimate a concept of Social Transfers in Kind in a broad sense, due to the systems of national accounts do not define it for cooperatives, because they are not Non-profit Institutions Serving Households (NPISHs) nor General Government. Estimated that category, it tries to observe if there are similar patterns between Spain and Portugal in relation to their Gross Value Added, in order to observe if the recession has meant a change in the economic weight of cooperativism.

The paper begins with a theoretical paragraph that justifies the concept of Extended Social Transfers in Kind. It is followed by a description of the methodology and sources to follow, where it is stressed the importance of the exploitation of “**Sistema de Análisis de Balances Ibéricos**” database (SABI), by Bureau Van Dijk company. Then some contents based on the main results obtained are presented. A few brief conclusions complete the paper.

0056

**CHARACTERISTICS OF THE NEW OPERATING PARTNERSHIP PARADIGM FOR
INTERACTION OF THE PUBLIC-SOCIAL INSTITUTIONS IN THE SOCIAL ECONOMY IN
PORTUGAL**

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The Social Economy (SE) personalizes an historical evolution integrating principles and practices involving cultural and human senses resulting from the dilemmas that civil society has been forced to assume before the contingencies arisen from the various crisis caused by the failures of the State and the Market. Now, the SE is forced again to reconstruct that mission driven by the effects of globalization that continues to introduce profound social and economic transformations in the modern societies.

The State, the social Institutions and the private enterprises are facing now a more demanding and growing responsibility in view of the multidimensional character of the current challenges which effective responses are imposing a more integrated approach which must incorporate all the dimensions of the society (individual, family and community) and must be oriented to new strategies directed to the solutions of the problems and to stimulate the practices of social innovation.

In Portugal, the current operating paradigm involving the main actors with intervention in the SE (Solidarity Institutions, the State and Municipalities) have continued to operate separately and therefore it has failed to find the right solutions incorporating the benefits of a collaborative dialogue and coordinated strategies and plans with a common objective to achieve the maximum potential and efficient use of the existing resources.

The new challenges constitute an opportunity to change the partnership paradigm which must involve the dependency reduction from the political government cycles and orientations and by the reinforcement of the management capacities of the members of board to be able to formulate complex strategies to cover complex problems by incorporating strategic thinking and modern planning and management techniques to take advantage of synergies, economies of scale, networking and cooperation with other actors mainly those providing knowledge and effective contributions to increase the sustainability of the Solidarity Institutions.

0057

GOVERNANCE SOLUTIONS IN COMPANIES AND NOT-FOR-PROFIT ORGANIZATIONS

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This study aims to compare the organizational governance solutions used in not-for-profit organizations and in public companies listed on the stock exchange, in order to identify how these two set of organizations structure and differentiate their collective decision-making process, strategic direction instances, and corporate control systems. In this sense, we classified the ways in which these problems are handled by those organizations and, afterward, we developed a preliminary proposal of typology of governance, which allowed a comparison between the governance solutions.

We used for the analyzes a systematized set of information collected in statutes, bylaws and regulations of companies available in reports issued to the market and, in the case of not-for-profit organizations, we used information available in Federal Government systems (Transfer Agreements System of the Federal Government - SICONV, and National Register of Organizations - CNE). These systems record information of not-for-profit organizations allowed to obtain financial resources from governmental institutions. The information has been processed through content analysis to define the categories and to extract variables that were subsequently grouped, based on cluster analysis, and statistically validated.

By drawing up the typology and developing a comparison of the structures and governance solutions of not-for-profit organizations and companies, we identified the main differences and similarities between the groups as well as the advantages and disadvantages of each type of solution. Despite their fundamental differences, both sets of organizations face similar challenges, such as organizing the process of collective decision making and conflict mediation between partners and owners, establish criteria of representativeness in the assemblies, appoint board members capable of acting to minimize agency problems, free rider, information asymmetries and monitoring management, and carry out the controls to inform the owners or final decision makers on the status of the organization.

0058

CONSTRUCTION OF A MULTIDIMENSIONAL DATABASE TO EXPLAIN THE MOST URGENT SOCIO-ECONOMIC PROBLEMS OF THE OAXACAN MIXTECA

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This project contributes on tax law and sociology to the understanding of a complex reality as it is lived in the Mixteca Oaxaca, Mexico in projecting the absence of economic development, lack of productive enterprises, poverty, marginalization and systematic violation of human rights of indigenous people and women; whose overall objective was to design, build and integrate a multidimensional database that includes legal and social dimensions by applying rigorous statistical surveys to obtain a reliable tool support that was the basis for the study and analysis of regional problems that led to public policy recommendations for development municipal and regional. Exploratory research to identify variables and collect quantitative data through a survey of the units of a given sample was performed.

0060

BUSINESS MODELS AND ITS SOCIO-ECONOMIC COMPATIBILITY : AN IMPACT STUDY ON CORRELATIONAL SELF HELP GROUP MODELS IN INDIA

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State policies intervention and social capacity building differ according to development status of a nation. Such policies need to ensure sustainability for achieving socio-economic stability corresponding to business survival. Business models too shape social development and work towards attaining social responsibility. In this context, mention may be made of Yunus' model of social business characterizing social innovation that is widely acclaimed as a revolutionary tool by subscribing to unique banking practice that assists in creating mass empowerment through multiplier effect. Comparative business models have entered Indian rural households. Considered strategic in Indian context, Self Help Group (SHG's), is a movement rather than a tool of state intervention that is designed to transform social economy into socio-economic empowerment. It has currently attempted to empower Indian rural women folk. Conceptualized on micro credit as a medium of financial manoeuvring, its delivery mechanism and drawing bank linkages as the process of securing social harmony is observed to impact on social economy. Small stratified social groups of similar economic background, usually residing below poverty line mutually cooperate and coordinate at regular intervals, through pooling of financial resources for common benefit. The entrepreneurial assets so created percolate the needy households and raise their standard of living.

Taking cue from the above, the paper examines the extent of penetration of self help groups as business model formats in India and its effectiveness in social economy. It also investigates the group's working and debates on creation of social harmony. Parameters are designed to test the extent and effectiveness of self help groups as a social model. This is done through framing a structured questionnaire and use of appropriate quantitative tools in achieving the objectives. They are distributed to the stakeholders associated with the groups. The study is conducted in the North Eastern state of Assam in India.

0061

THE ECONOMIC COOPERATION OF SOCIAL COOPERATIVES WITH LOCAL BUSINESS AND MUNICIPALITY ACTORS AS A GUARANTEE OF ACHIEVING SUCCESS. AN EXAMPLE OF ŁÓDŹ VOIVODESHIP, POLAND (THEME 2, TOPIC 5)

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The aim of this article is to show the interrelationships between Polish social cooperatives and the social actors (i.e. municipality, city council and business). The stronger cooperation of these aforementioned types of organization the better chance for social cooperatives to build their market position. The results of my research among dozens of social cooperatives in the province of Lodz (the research project of the Ministry of Labor and Social Policy) have proved the above thesis. And so, for example, where a municipality commissioned a certain work such as cleaning roads, keeping bus stops clean, care services as feeding the poorest (all these assignment come from the sphere of public utilities) or a business subcontracted its tasks (e.g. in the field of auxiliary activities, destruction of documents, orders in the fields of such services as repair, cleaning or catering, etc.), the cooperatives being researched have achieved their success. In other cases cooperatives, being created by the long-term unemployed, socially marginalized, and poorly educated people, had difficulties to find themselves in a competitive reality what often has caused their collapse. The findings has shown the strength of social entrepreneurship, especially in the field of the socio-psycho nature in bringing the unemployed back to the labor market, simultaneously showing barriers (i.e. the mentioned above lack of the support and even desired guardianship of the previous unemployed during the first period of running a cooperative) as well as a number of legislative weaknesses (e.g. excessive formalization of actions). As a result of the conducted research, which was presented to the Polish government, the need to create a regional institutional representation of the cooperatives was outlined what as a consequence would lead to local development.

0062

IS SOCIAL ECONOMY A BETTER ENVIROMENT TO INTEGRATE WORKERS WITH DISABILITIES IN THE LABOR MARKET?

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The values shared by Social Economy entities generate a differentiated behaviour in relation to their staff composition, work conditions, productive specialisation and geographical location, compared from what exists in other types of enterprises. The goal of the paper is to analyze the contribution of Social Economy to social cohesion in terms of the employment of workers with disabilities, and the implementation and effectiveness of employment quotas as instrument of labour integration. We focus in the case of Spain, analyzing firms with 50 or more workers, as these are the entities for which the quota is mandatory.

Firstly, we analyze the level of implementation of the quota system and the employment situation of workers with disabilities in Social Economy entities in comparison to a control group of profit seeking firms to identify the existence of differences among the two groups. We use the Continuous Work History Sample database for 2013. Secondly, we conduct a survey to analyze qualitative aspects related to the implementation of the quota system and the identification of the main difficulties and facilitator elements in the labour integration of people with disabilities.

The results shows that Social Economy entities foster a better integration of people with disability. We identify a higher share of employees with disability (6.2%) than in the control group (1.7%), even though share of firms that fulfill the quota level is similar in both groups. Social Economy entities employees with disabilities show a lower partiality, higher wage, lower gender wage gap and a more stable labour history. The survey shows the effectiveness of the quota system as it is mentioned as the main reason to hire this group of workers. In terms of the integration of these employees in the firm, the key facilitator element is the previous presence of other workers with disabilities.

0063

DEVELOPMENT OF STRATEGIC-SPATIAL BLUEPRINTS FOR DIFFERENT TYPES OF INCLUSIVE ECONOMIC PARTICIPATION-SITES: SOCIAL ECONOMY ORGANISATIONS IN SYNERGISTIC NETWORKS

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Our research is based on the observation that there's a broad offer of social economy initiatives which are however poorly coordinated and physically dispersed in nature.¹ This makes the road leading socially deprived citizens towards these initiatives blurred and creates physical and mental barriers for an easy accessibility (Lucas, 2010). To mediate this, we introduce the new concept of an Inclusive Economic Participation site (IEP-site), defined as a spatially concentrated "hub" (Castells, 1989; 2010) or location in urban society that accommodates public and (social) profit organisations that strive for a solid economic participation of socially deprived citizens, as provider of labour and as consumer.

This paper reports on the research results of a first research phase which consists of constructing an elaborated inventory of potential cases presently existing in Flanders that show features (synergetic collaboration of several social economy organisations, inclusive architecture or implantation, etc.) of such IEP-sites. Building on this, we identify several types of IEP-sites based on their strategic (i.e. managerial structure, existing networks, economic activities, etc.) and spatial (urbanistic, architectural and organisational aspects) design. Linking both, we constitute a framework by which possible spatial solutions are provided for strategic demands and vice versa, plausible strategic designs of IEP-sites are given for types of spatial opportunities or problems in the urban tissue.

Such framework will form the basis for a broader further research in which we aim for the development of so-called strategic-spatial blueprints for different types of IEP-sites. As neither these blueprints nor the concept of an IEP-site exists, we will perform explorative qualitative case-study research by which we clarify the policy-decisions to be taken by the administrative and political (local) policymakers and by the (social) profit organisations involved, in order to achieve an economic inclusive urban development.

¹For an overview of Belgian initiatives, see < www.socialeconomie.be

0065

**LIVELIHOOD PRACTICES OF WOMEN IN THE INFORMAL ECONOMY: FORGING
PATHWAYS TOWARDS A FEMINIST SOLIDARITY ECONOMY**

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This research focuses on women in the informal economy, specifically self-employed/own-account micro-entrepreneurs and sub-contracted workers. Using Naila Kabeer's (1994) Social Relations Approach as an analytical framework, three livelihood projects which exemplify solidarity economics were examined with the intent of determining how, through their own practices, they are able to address and rectify the subordination of women informal workers and build on their capacities for solidarity. The solidarity initiatives were also benchmarked against the vision of a feminist solidarity economy in order to identify areas of improvement and provide recommendations towards the practice of a more explicitly feminist solidarity economy.

Three case studies in three field sites were accomplished, focusing on the Cooperative of Women in Health and Development (COWHED) in Lake Sebu, South Cotabato, Pambansang Kalipunan ng mga Manggagawang Impormal sa Pilipinas (PATAMABA) in Sta. Barbara, Iloilo, and KILUS Foundation Environmental Multi-purpose Cooperative (KILUS) in Pasig, Metro Manila. The organizations were selected based on the following criteria: each must have a successful livelihood project operated and managed by grassroots women; the project adheres to solidarity values and principles; at least one of the projects is by indigenous women; and the participants of the project are women in the informal economy.

The study utilized the research methods of participant observation, semi-structured interviews, and focused group discussions. There were 16 research participants from COWHED, ten from PATAMABA, and 18 from KILUS.

0066

DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY IN COOPERATIVES OF TWO REGIONS IN TWO DIFFERENT COUNTRIES

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The general topic that this paper wants to explore is how social economy, and more precisely, cooperatives, could meet the challenge of sustainable development and corporate social responsibility (CSR). And more specifically our research question is "How is social responsibility developed in cooperatives in two regions of two different countries in the words of the founders/leaders?"

If we look at the literature review, since 2005 there is an increasing interest in analyzing cooperatives and CSR. The current crisis situation has revealed that a short term orientation and a lack of business ethics is not a sustainable model for firms. The economic crisis has strongly hit social economy and cooperatives. Following Server and Capó (2009) the development of an "integrated management" of CSR will generate a positive effect in achieving a competitive advantage. In this paper we focus on small and medium cooperatives taking into account the importance and the number of them.

Several authors have identified the factors that impact on SR in SMEs: owner/managers values (Longenecker et al. 2006; Hernández 2008), stakeholders relationships (Morsing and Perrini, 2009; Kusiak and Lozano 2007; Preuss and Pershke 2010; Russo and Perrini 2010), institutional environment and its requirements (Lepoutre and Heene, 2006) and the economic situation (Vyakarnam et al. 1997; Quazi and O'Brien 2000; Lepoutre and Heene 2006). The particular configuration of these factors generates different SR behaviours in SMEs. However, is SR differently operationalized in different contexts and in cooperatives? Our paper focuses on how these factors are associated to a particular territory and how this context is a key factor that conditions SR in small and medium cooperatives. Based on a literature review, we develop a comparative study using in depth case studies of selected small and medium sized French Scops and Spanish labour cooperatives.

0067

WORKER COOPERATIVES, A STATUS TO SURVIVE IN A CHANGING WORLD OR A STATUS TO CHANGE THE WORLD? SPAIN AND FRANCE, TWO WORLDVIEWS ON WORKER COOPERATIVES.

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Since the recent crisis, the resilience of worker cooperatives has not gone unnoticed in Europe (Cecop, 2012). The legal status of worker cooperatives implies that such organizational forms are characterised by a double mission: to be profitable in order to maintain their activity and to be responsible vis-à-vis employees and towards their community. Such hybrid mission implies that such firms may be viewed as social enterprises.

While there exists a social entrepreneurship literature in both Europe and the United States (Draperi, 2010; Peredo & McLean, 2006; Austin et al., 2006; Dees & Anderson, 2003; Thompson, 2002, Shaw & Carter, 2007; Defourny Nyssens, 2011), such literature has not specifically studied worker cooperatives.

In this context, we use Austin & al.'s (2006) framework which distinguishes social entrepreneurs from commercial entrepreneurs through three elements: the nature of a firm's mission, performance measurement and how resources are mobilized. We enrich this framework with Draperi's (2010) recommendation, that must also be observed the daily practices of social economy firms in order to better understand their nature.

Our study is based on a series of twenty semi-structured interviews conducted with founders and / or leaders of worker cooperatives, from the Western region of France and the Basque country in Spain, both known for the large number of employee-owned cooperatives in their own country. Findings show that French and Spanish leaders of worker cooperatives have very different ways of making sense of what a worker cooperative stands for. In Spain, managers' worldview is pragmatic and instrumental as the benefits mentioned are lower taxes, work flexibility, higher empowerment of workers. In France, managers' worldview is more normative and ideological and less commercial/instrumental as they frame the worker cooperative as an alternative model to the classical capitalist enterprise, stressing the importance of workers, labor compensation and democratic governance.

0068

REDISCOVERING and REDESIGNING SELF-HELP ENTERPRISE

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Questions:

Why is it that although cooperatives, mutuals, and other forms of self-help enterprise have made tremendous progress since their inception, many fail to prosper, or have been hijacked by self-interested groups and sometimes demutualised?

What needs to change if the inherent weaknesses in many self-help enterprises (SHEs) are to be eliminated?

Methodology: A five year systematic review of both my study of, and my practical involvement with, self-help enterprises, in more than 40 different countries over a period of more than 50 years, has focused upon answering the above questions. Findings from this review have been critiqued by a network of over 1000 practitioners and academics.

Main conclusions: Where the self-help ethos does not exist then self-help enterprises degenerate into organizations that no longer serve their members and fail to achieve their purposes.

The re-discovery of the self-help enterprise model as a solution to the failings of the 'free' market is now taking place in many countries but progress is hampered by the fact that most education systems do not prepare people for such a renaissance.

Self-help enterprises are only truly successful when their leaders fully understand their mission and the environment in which their enterprise must function; especially the underlying forces affecting the marketplace in which they operate. They also need to fully understand: the self-help enterprise model, the realities of human organization, how to get people to work together cooperatively, the economics of self-help, and the legal framework that regulates their enterprise. Deploying a fit-for-purpose system of governance and oversight, policies and management systems that will ensure the achievement of their common purpose on an enduring basis, systems that provide the pressure to perform and the spur to both innovation and organizational renewal.

0070

**THE SOCIAL ECONOMY OF FOOD: INFORMAL, UNDER-RECOGNIZED
CONTRIBUTIONS TO COMMUNITY PROSPERITY AND RESILIENCE**

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Nourishing Communities research group is a Canada-based international research network that studies sustainable food systems. One of our current projects focuses on community-scale solutions founded in the social economy of food, including informal activities. These models offer some of the most promising opportunities to improve access to healthy food, build resilient communities and contribute to climate change adaptation and mitigation through more sustainable food production and consumption practices. For the initial phase of this four-year project, we have identified several case studies to explore informal, undervalued activities that include community-based investment, barter, food sharing, unpaid labour, and environmental remediation and rehabilitation. We explore interconnected challenges at both the producer and the consumer ends of the food system and identify opportunities for greater social, environmental, and economic sustainability. Through this research, we aim to identify interventions that offer transformative potential by asking whether and how a social economy of food can: 1) increase prosperity for marginalized groups; 2) build adaptive capacity to increase community resilience in the face of economic and environmental challenges; 3) increase social capital that supports resilient farming and food-sharing activities; 4) foster innovation, entrepreneurship, and diversification ; 5) offer a successful alternative model for food security. By assessing how under-recognized, and in some cases informal, food system activities contribute to these processes, we are supporting transitions to systems that value social relationships, community well-being, food security, cultural sustainability, and ecological integrity by challenging entrenched class and gender power relations.

0071

LOOKING FORWARD TO CONVERGENCE IN SOCIAL ECONOMY: A TALE OF TWO CONTINENTS

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Some insights with regards to Social Economy suggest a trend towards convergence in relation to concept, scope and the modalities that it adopts in different countries. Nevertheless, there are practices that reveal that the gap to overcome differences is greater than what is obvious to the naked eye.

The aim of this paper is to research the different approaches with regards to Social Economy and its conceptualization in the various contexts, countries or regions, as well as the public policies that stem from them.

The report on Social Economy in the European Union held by Monzón and Chaves in 2012, shows similarities and differences with regards to the main theoretical approaches of the subject, finding a sort of convergence between solidarity-based economy and social economy. Our aim here is to widen the vision proposed by that approach and find a contrast with it in relation to the Latin American vision.

In some places of Europe, Social Economy is considered a tool to achieve reincorporation into the labor market. Within the Latin American perspective, nonetheless, it is seen as an 'alternative to capitalism' with greater emphasis on self-management. But there is also a broad mix in this continent with visions that are more tinted by mercantilism in those countries marked by traditional cultures.

The interest in convergence/divergence of approaches stems from the experience the authors have had in the field of Social Economy – from teaching and research as well as work projects –, participation in various international conferences, and the theoretical and empirical approximation to the universe of Social Economy in Argentina, Colombia and Belgium. The methodology includes analytical tools, case studies and the experience of participating in theoretical discussions that help to confirm the hypothesis about the existence of important differences in the approach and comprehension of Social Economy.

0072

TENSIONS AND OPPORTUNITIES BETWEEN CAPITALIST GLOBALIZATION AND THE COOPERATIVE MOVEMENT.

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The dynamics of capitalist globalization pose significant challenges to the development of cooperatives according to its principles and original values (Spear, 2001). However, the main literature available at this time has not focused much on the possibilities offered by globalization for the development and consolidation of a cooperative movement internationally. This paper investigates the relationship between globalization and cooperatives. This will begin by analysing the impact of globalization on the democratic self-management capability of communities and local economic development and stability (Imbroscio, 2002). From there, the paper will focus on the tensions that globalization, mainly through one of its key features as it is the internationalisation of production and markets, raises for the consistent development of cooperatives in accordance with its principles and original values, particularly with respect to participation and democracy. This analysis is based on the "degeneration thesis" (Cornforth, 1988), especially taking into account the emergence and evolution of the multinational cooperative holdings in the context of globalization (Côté, 2001). Subsequently and forming the main focus of this paper, the research delves into opportunities and potentialities comprising globalisation for the development of a cooperative movement internationally. This will be achieved by analysing the creation and consolidation of international cooperative federations, such as the International Cooperative Alliance, as well as the role of multinational cooperative holdings.

0073

FAIR TRADE IN CHINA

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Currently, the development of society is based on market and consume. In a worldwide economic crisis context, the contribution of social movements against poverty is larger day to day. In this sense and looking for interrupt the existing inequality between rich and poor countries, Fair Trade movement establishes commercial relations chasing the sustainable development of disadvantaged and excluded producers. In 2014, China kept as manufacturing worldwide leader and it has been called to become first economic potency before 2016. Counting on 1357 million of people, 56 ethnicities and an 8% of annual growth, the capacity of China of affecting global commercial relations and procedures is overwhelming. Fair Trade in China combines both concepts and it analyzes the possibility of establishing fair commercial relations and protocols in the country as alternative to traditional commerce to reduce number of people condemned to live in poverty. This study, through the study of existing literature and a case study, shows how social movements could suppose the first step to achieve big social changes and becoming the motor of new forms of social economy enterprises in China. In conclusion, this research shows the possibilities of China to contribute on worldwide sustainability through Fair Trade actions.

0074

DO SOCIAL ECONOMY SOCIETIES HAVE COMPETITIVE ADVANTAGES FROM OTHER LEGAL FORMS IN COMPETITIVE TENDERING FOR PUBLIC CONTRACTS, TO JUSTIFY THE INCLUSION OF SOCIAL CLAUSES? (CASE STUDY IN VALENCIA)

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In a European and national environment, we find a framework that emphasizes the importance of public procurement as an economic agent, in which European guidelines on decent work is framed. In this dichotomy of the business economics, is framed the coexistence of companies from the social economy environment.

Emphasizing the position of the European Parliament adopted Directive 2014/24 / EU of 26 February 2014, on public procurement and amending Directive 2004/18 / EC is repealed. The environment in Spain.

Public procurement accounts represent around 18.5% of gross domestic product of Spain data published by the Centre for Public Procurement. At present, the European and Spanish guidelines are framing in an environment where the relevance of public procurement as an economic agent is prioritized, echoing the comments of Lesmes Santiago.

It has been studied the positive multiplier effect that has on the environment the award of public contracts. This means that in the current economic times, where data published by EPA for 2014 3º Trimestre put the unemployment rate in Spain the 23.67%, gain imperative relevance the research of matters that concern the effects of public procurement that is socially responsible. We emphasize that public entities are not only the economic reference to create work opportunities, but also the relevant inclusion of the employment as decent work.

In this economic and social sphere, we find some social economy enterprises that live in our society, located in the definition of Spanish SMEs, making relevance in defining cooperatives, although the inclusion of social economy enterprises are cooperatives, labor societies, associations and mutuals.

The Worker Cooperatives (CTA) conjugated to a time professionalism flexibility and participation. The CTA represent a business model in which economic and business objectives are integrated with other social issues. It is achieved thus economic growth based on employment social equity and equality.

0075

WOMEN DO...WOMEN KNOW

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The Argentine government has promoted social economy through specific legislation, and has created public structures and programmes that favour the advancement and strengthening of a sustainable development model. The institutionalisation of social economy organizations has been fostered through policies implemented since the year 2003. The program "Women do" has been created in this context. It denotes a qualitative leap in terms of the inclusion of women, specially those in vulnerable positions with dependent children.

The program contemplates the creation of cooperatives, training and access to services for women who are at risk of intrafamiliar violence, thus encouraging their autonomy and empowering them in the process. The goal of this paper is to analyse the above mentioned program with regards to training processes, specially when it comes to education and training in social economy and the impact it has on the lives of women as a means to achieve social transformation.

The importance and incidence of said inclusion strategy for women who have differential access to economic, political and social resources is considered in contrast to men, given their gender positioning and the consequences this has on their daily lives.

As the methodology in place to reach such a goal, considering the aforementioned program is a novel experience, at local and regional levels, the experiences and testimonies of different actors belonging to the educational arena, program participants and officials for in its implementation will be ultimately analysed.

0076

"PERSONNEL TRAINING AND ICT AS DETERMINANTS OF ACTIVE EXPORTING IN THE SPANISH ORGANIC OLIVE OIL SECTOR"

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In recent years, the organic farming in Spain and, therefore, its production, is greatly increasing (MAGRAMA, 2013a). This increased production is not taking a similar response from the side of demand in the domestic market (MAGRAMA, 2013b). One of the main reasons is the high price differential between organic and conventional products in Spain (Vega, 2013). This differential is further accentuated in olive oil (MAGRAMA, 2011). Given this scenario one way of solution is to increase the presence of the foreign trade sector (Medina, 2014).

The aim of this research is to test the relationship between active export and some of the factors related to it, as the legal form (Cooperative Society versus other legal forms), age, number of office workers, training manager, the presence in social networks and conducting online transactions (Filipescu et al., 2009 or Boccherini, 2009).

To conduct this research we focused on companies in the sector with its own website, because currently the use of ICT is seen as key to export (Gorodnichenko et al, 2010). Thus we turn to telephone 127 Spanish companies with their own website, receiving response of 99 of them. Then we perform a binary logistic regression to test the relationship between the aforementioned variables.

The study results show a direct relationship between the active export and factors such as: the number of employees in office, training manager, the presence in social networks and conducting online transactions. Furthermore, an inverse relationship between legal cooperatively and the possibility of being present in foreign trade actively is established.

0077

THE REFORM OF SOCIAL ECONOMY IN PORTUGAL

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The social economy in Portugal, on this whole, is a network, dense and diverse, located throughout the country, establishing itself as a powerful movement that generates employment and social cohesion, create wealth and plays a major role, real and potential, fostering social inclusion and regeneration of areas that have been emptied of people and equipment. The social economy is composed for more than 55,000 institutions responsible for 2.8% of GVA Total and 5.5% of paid employment total.

The challenges of the social economy, in contemporary Portugal, have to be framed than a process in progress that is over and consistently since 2010. They can be identified, in summary form, as an institutional challenge to create consolidation and improvement of Cooperativa António Sérgio para a Economia Social (CASES) and the National Council for the Social Economy (CNES) - Government advisory body in the context of legal challenge arising from the approval of the Bases of Social Economy Act (LBES), which entered into force on 8 June 2013.

After a long historical period of vacuum regarding the "reinvention" of the concept of social economy, with its potential and constraints, occurred in a short period of time a number of reforms at institutional level, legal and statistical, putting the social economy in Portugal, to the admiration of the most attentive to the phenomenon, as bearer sector innovation through the assumption of development in the institutional level, the concept of public-social partnerships that own CASES is a paradigm.

0078

MEASUREMENT AND ASSESSMENT OF THE SOCIAL ECONOMY

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The main conclusions of the **Satellite Account of Social Economy (SASE) in 2010** are:

- The Social Economy Gross Value Added (GVA) represented 2.8% of total national GVA and 5.5% of paid employment (full time equivalent - FTE);
- The average compensation of employees (per FTE) in Social Economy organizations accounted for 83.1% of the national average;
- Of the 55,383 units considered under Social Economy in 2010, Associations represented 94.0%, accounting for 54.1% of GVA and 64.9% of employment (paid FTE). Co-operatives were the second group of the Social Economy entities with higher relative weight in terms of number of units, GVA and compensation of employees;
- The social action activity generated 41.3% of the GVA of the Social Economy organizations, accounting for 48.6% of paid employment (ETC).

In the year 2012, 11.5% of the resident Portuguese population aged 15 years or older participated in, at least, **one formal or informal volunteering activity**, representing nearly 1 million and 40 thousand volunteers. Systematizing sociodemographic observations, it was possible to define a synthetic profile of the volunteer: in formal volunteer activities younger individuals, unemployed, with higher levels of education; women and single individuals predominated. In informal volunteer activities prevailed older people and individuals with higher education levels, ensuring a higher proportion of unemployed, and also a higher proportion of divorced/separated. Valuing volunteer work, using the international methodology referenced as "replacement cost", i.e. allocating a salary (a "social support wage" or even the minimum wage), it was estimated that volunteer work has reached a value of around 1% of Gross Domestic Product (GDP). Using as reference the total employment in the Social Economy (expressed in FTE) in 2010, it was observed that voluntary work within Social Economy accounted for about 40% of the first, which confirms the importance of this resource for the Social Economy.

0079

PRESENTATION TO THE TOPIC - MUNICIPALITIES AND SOCIAL ECONOMY

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Job creation by cooperatives and other social economy organizations requires an open spirit towards new forms of co-operatives, the doctrine call hybrids. In Portugal, public interest cooperatives is since 1984 a hybrid form made possible by the constitutional statement that a cooperative sector joins the public and private ownership of the means of production sectors.

The public interest cooperative model needs to be adapted following the publication of the Social Economy Framework Law of May 8, 2013.

The participation of municipal authorities in the building process of cooperative and other social economy organizations is fundamental to the sustainable development of the territories and populations fixation.

I propose that social economy houses, real poles of job and income creation, could be developed under municipal supervision, therefore contributing to a real implementation of a tightly woven cooperative and social sector.

0081

SUSTAINABILITY REPORTING IN NGOS: AN EMPIRICAL INSIGHT

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Since the 1990s there has been a growing relevance of sustainability reporting (SR) across the sectors. Most prior empirical research into SR has examined the disclosure practices of large for-profit entities. SR in non-profit organisations (NPOs) has not yet received the same research attention. This is surprising, as New Public Management (NPM) has contributed significantly that NPOs, as mission-based organisations, have to demonstrate to public funders how well they perform. This pressure is nowadays relevant also for member- and donation-funded NPOs. There are currently many initiatives to measure the value added by NPOs (e.g. member-value accounting, social return on investment reporting, social reporting standards). Accounting for the welfare contribution is also important under legitimacy aspects for NPOs. All these initiatives share that they all are searching for measuring the social welfare contribution of NPOs. SR with its triple-bottom-line (TBL)-orientation is also an approach to be considered in that context.

Research Questions:

Based on these observations our study investigates:

- To what extent do the NPOs under review comply with current best practice guidelines suggested by the GRI?
- How balanced is the TBL-reporting by NPOs?

In particular we are interested how well the NPOs perform in the social reporting dimension.

Research method and sample

The content analysis is applied focussing on recent reports of 40 NGOs. We include the reports of the 20 NPOs which signed the INGO Accountability charter. The charter organisations have been key promoters for the 2011 GRI sector supplement for Nongovernmental organisations. We compare their SR with another 20 NPOs from the GRI database. For evaluation the compliance we use the GRI NGO sector supplement as GRI is the most established TBL-standard and the only one which provides a supplement for non-profits.

0082

A COMPARATIVE CASE STUDY BASED ON NEW MANAGEMENT PRACTICES IN CONVENTIONAL FIRMS AND COOPERATIVES

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In the face of new technological and scientific paradigms that have transformed production process operating conditions and the social and labor landscape, and in the face of the severe crisis that is threatening our social production system, it is now known that the involvement of human intelligence in the sphere of social production is necessary for maintaining employment and for improving the competitiveness of the organizations. It is essential to have committed employee because if their engagement is greater, they will be more productive and they will give better services, which lead to have higher sales, profits and productivity.

In order to engage people, new practices in management are fundamental: new styles of leadership, high performance working systems, team working and share project are fundamental issues if one organization wants to increase employee satisfaction and commitment. However, these practices can be applied differently and the effects can be different depending on the legal form of the company. Our hypothesis is that in cooperatives, given the double role of the employee/employer, the practices will be applied differently and the results in the commitment and the satisfaction will be different than in conventional firms.

In this study, based on an econometric case study carried out in Eroski S. Coop, we test our hypothesis. One of the main reasons that makes Eroski case so interesting is that inside the same organization, there are two distinct legal forms: cooperatives and conventional firms (SA). Our key data is a panel of 20.000 observations of the employees' perceptions about the practices in the four fields of analysis: styles of leadership, high performance working systems, team working and shared project; and the commitment and satisfaction of these employees.

0084

MODELLING REPUTATION IN COOPERATIVE SOCIETIES FOCUS ON SOCIAL RESPONSIBILITY

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This study focuses on the design of a theoretical framework for analyzing reputation in cooperative organizations. Based on the models previously provided by academic literature, we realize that it would be desirable to have a model specially designed for cooperatives in order to position social responsibility in the heart of the reputation as well as to handle other aspects considered highly relevant to these types of companies, such as innovation, quality and prizes and awards received. We notice that the present market circumstances are giving increasing importance to innovation; to the possession of certification systems; to obtain prizes and awards; as well as any type of information to support social responsibility. Because this is a repeated demand to any type of business, be fully applicable to cooperative societies, especially when they are accountable not only for their economic performance but also their social performance. The lack of previous studies devoted to reputation in cooperative societies and its relevance for businesses in general and cooperatives in particular, justify our interest and the opportunity for this research. In fact, we have conducted the development of a theoretical model that will be necessary for the construction of an index of cooperative reputation. We believe will be useful in addressing the strategic management of these companies in an increasingly competitive and globalized environment. This objective will be achieved through the following sections. After the introductory section, we turn to discuss the role of intangibles in the strategic management of enterprises, specifying their immediate implications for cooperative case. Here, we will focus on the role of reputation and the variables proposed to take their measurement through a specific index. We will devote a specific section to the case of the social responsibility within it to finally, extract the most significant conclusions of our research.

0086

THE CATALOG OF ENTITIES OF THE SOCIAL ECONOMY IN THE SPANISH LAW 5/2011

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Adoption of the Spanish Social Economy Act (Law 5/2011) on 29 March 2011 met a longstanding demand of the representative organizations of the social economy.

However, the recognition and promotion of the social economy, the purpose of the Act, does not end with this law, it has only begun, and the Act has set the public authorities a number of tasks.

Some of these tasks are necessary to carry out the provisions of the Act, such as the creation and regulation of the catalogue of social economy entities

The Spanish Social Economy Act sets out the features of social economy entities, their goals and guiding principles.

It also states which entities in particular are part of the social economy. This list is not closed but open to other types of entity that undertake an economic activity which meets these purposes and principles.

Finally, it will be a catalogue prepared by the Ministry of Labour that specifies which entities belong to the social economy.

Determining the catalogue of social economy entities first requires checking whether the categories specified in the law serve the recognized ends and principles. Criteria extracted from this study can be used in future to assess which entities adhere to the principles of the social economy.

The purpose of this paper is to provide ideas that contribute to fulfilling the pending task.

0087

**SUPPORTING THE ECONOMIC AND FINANCIAL PERFORMANCE OF SOCIAL
ECONOMY THROUGH CORPORATE LAW**

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This PhD dissertation aims at determining whether French Corporate Law related to social economy facilitates the uptake, distribution, conservation and capitalisation of financial resources. If necessary, this study will also make proposals in this direction.

0088

**NEW INNOVATIVE REGULATIONS CONCERNING SOCIAL ECONOMY IN THE
BASQUE COUNTRY: A STEP BACK AND TWO STEPS FORWARD**

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Social Economy has a particular importance in the Basque country and so, this model has been taken as a reference to be exported and followed, a model where human comes first. It is not by chance that the Mondragon logo is "Mondragon: humanity at work".

We can ask ourselves the following questions: What can we consider as Social Economy nowadays and why is it particularly strong in the Basque Country? Is it the same in the three territories or does it have a particular importance in just one of them? Can the differences have an answer in history because of a stronger engagement of the community as such or/and does it have to do with particular public policies? What are the specific public policies in relation to Social Economy in the Basque Country?

There are innovative new answers to Social Economy in the historical territory of Gipuzkoa, both under the demand and offer policies perspectives: On the one hand, a new regulation for public procurement involving the necessity to take into account social issues. On the other hand, a new Social Economy Act that cannot remain forgotten, as the Spanish one, as it obliges the public authorities to explain and account for all policies concerning Social Economy taken throughout the year.

During the present paper all steps taken during the year 2014 are going to be delved into, extracting conclusions from it all.

0089

CIRCLE OF SOCIAL RESPONSIBILITY MANAGEMENT IN COOPERATIVES: FROM FOUNDATIONS TO SOCIAL DISCLOSURE

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Cooperative societies are a very special type of companies in Social Economy. They are in a position of advantage over other types of firms in the area of Social Responsibility (SR). We have to mention their principles and values, which consolidate a strong organizational culture that naturally fosters SR. The main objective of the present paper starts from the definition of a theoretical framework for the analysis of SR in the practice of cooperatives, considering aspects related both to the foundations of SR, the implementation of SR in cooperatives, the strategic definition of Cooperative SR (CoopSR) and the public or private disclosure of their SR actions. This way, this framework would allow us to go into some depth in the structural, social, and competitive implications of CoopSR.

Once we have designed the theoretical framework, we then use it in a cooperative in Extremadura (Spain), chosen as an outstanding example in matters of SR actions, in which we interviewed the manager. This way, the main objective is completed with the practical application of the framework in a specific cooperative, and this way we would try to answer the following research question, Are cooperative societies able to put in practice a complete, complex and real management of SR?. The results allowed us to draw relevant conclusions to the competitive and socially responsible management of cooperatives and the communication of their actions in SR. They also lay the groundwork for future generalizable empirical studies of the state of CoopSR which should begin to fill the gap in research in this area.

0090

COMPARATIVE INSIGHTS ON FOODBANKS IN TURKEY AND CANADA

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By comparing the role of food banks in Turkey and Canada as civil society based anti-hunger measures, this paper aims to gain insights on impacts of neo-liberal reforms, role of civil society organizations and patterns of food insecurity in market economies.

First appeared in 1967 in the United States, food banks were adopted in many parts of the industrial world in the following decades distributing food donated food items that could not be marketed for a variety of reasons.

First food bank in Canada was founded in 1981 as a temporary measure to deal with impacts of economic restructuring, but has expanded over the years and serve over 800 thousand people every month. Working closely with industry donors, Canadian food banks have created a civil society based distribution networks and have been giving frontline service to food insecure Canadians.

In contrast food banks were established in 2004 in Turkey with a government decree and foodbanks. Providing 100 percent tax return to industrial donors and distributing food through municipalities and other government approved civil society organizations, foodbanks provide food and other essentials necessities to poor families.

This paper provides comparative insights on how food banks have been used to cushion the impacts of the dismantling of welfare state during neo-liberal restructuring. It argues that foodbanks cover some of the dramatic impacts of poverty. Differences in the way food banks are organized are important to gain insights on the dynamics of state-industry-civil society linkages.

0093

CONSOLIDATING AND SUSTAINING THE STRUCTURES OF THE SOCIAL AND SOLIDARITY ECONOMY TO IMPROVE THE EFFICIENCY OF PROFESSIONAL MICROCREDIT IN FRANCE

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In France, four main players share the professional microcredit market. Among these structures, three, as non-profit associations, belong to the Social and Solidarity Economy (SSE). All offer financing services to isolated individuals and go with them in their self-employment goal. Only one also directly finances the SSE sector, with the same objective of job creation.

Our contribution aims to demonstrate the value of consolidating and sustaining the structures of the SSE, lenders as well as recipients of loans, to improve the effectiveness of professional microcredit in France.

In a first part, we assess the effects on employment of the leading microloans distributors in France and we point out their business models' limitations. This approach provides a comparative analysis of the performances of these four major players. We conclude that, although supported by volunteers and legal capacity to mobilize private funds, professional microcredit activity cannot be maintained without public intervention.

In a second part, we study the prospects of public initiatives, both regulatory and budgetary, recently taken in favour of the SSE and question their potential effects on employment in France. We demonstrate that the microloans granted to SSE structures which provide training and integration by employment can be more efficient than those granted individually.

The potential for collective use of microloans remains largely unexplored to improve access to employment and recurring earnings; the new Law on the Social and Solidarity Economy provides a framework for this exploration.

To increase the efficiency of professional microcredit in France, in terms of jobs creation and income, our results argue both for a strengthening of the orientation of the fund towards the SSE insertion structures and for a better monitoring of the impact of funding granted.

0094

CHALLENGES TO THE LEGAL REGIME OF THE SOCIAL ECONOMY AND THE ORGANIZATIONS OF THE SOCIAL ECONOMY

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This paper will discuss the legal framework of the social economy in Brazil aiming to construct a theoretical concept and support the creation of a focused national legislation for the social economy. The social economy in Brazil go through three historical moments: a) Denial (1822-1930) - this time there is no legislation in this area; b) social control by the State (1930-1964) the social economy is incorporated as part of the Brazilian state, not having autonomy; c) Market Approach (1964-current): the social economy is seen as part of the market economy and is used as a palliative to economic inequalities. With this, the Brazilian situation is total absence of specific legislation on social economy, which is aggravated by the lack of a concept of the economy on its meaning. The hypothesis of the research is that there is, in the Brazilian Constitution of 1988 exists within the economic organization the possibility of developing a constitutional legislation on social economy as it determines the social and economic integration through work and also the possibility of exploitation by economic activity State. The article will explore the chances of the Brazilian Constitution dialogue with the theory of social economy developed especially in Europe, resulting in the creation of a legal and economic knowledge that is used as a reference for the Brazilian legislature.

0095

THE BRAZILIAN LAW FOR THE PROMOTION OF SOCIAL ECONOMY

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Marginalizados do sistema econômico sempre causou comoção social e levou os economistas a pensar sistemas alternativos ou medidas paliativas para combater o fenômeno da exclusão social. Economia Social estabeleceu-se como um ramo da ciência econômica que estuda os problemas de marginalização e de seu desempenho. O estágio atual da Economia Social no Brasil é de grande avanço, não só a Secretaria Nacional de Economia Solidária, mas também uma variedade de leis que incentivam a economia social existente. Uma dessas leis é a lei 12.305 / 2012 prevê que, até o ano de 2014 todos os municípios do Brasil têm um Plano Municipal de Resíduos Sólidos (Reciclagem de Resíduos) e dos Municípios, para receber ajuda federal deve alocar o resíduo sólido para cooperativas de reciclagem de resíduos sólidos. Esta lei converge duas políticas públicas (ambiente e trabalho) em uma única ação do Estado, inovando sobre a política jurídica, pública no Brasil.

O trabalho tem como objetivo estudar os impactos da Lei 12.305 / 12, na Região Metropolitana de Campinas - uma das regiões mais ricas do Brasil, apontando as vantagens e os desafios da legislação brasileira. A metodologia será um estudo de caso em 20 municípios que compõem a região metropolitana de Campinas e da fonte de pesquisa será informações disponíveis em páginas da Web mantidas pelas cidades estudadas.

0096

COOPERATIVES AS PART OF SOCIAL ECONOMY IN TURKEY: CHALLENGES OF AGRICULTURAL COOPERATIVES

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The Social Economy (SE) or the “Third Sector” in Turkey is playing a very important role in reducing vulnerability, supporting people’s participation in economic activities and promoting social responsibility through creating safety nets and generating decent employment for hundreds and thousands of workers[1]. The total number of members (direct beneficiaries) of the social economy organisations exceeds 16 Million individuals which means that, together with the members’ families, these enterprises serve more than half of the population of Turkey.

In Turkey, SE is known as the socio-economic activities carried out by the Civil Society Organisations (STK), including cooperatives, foundations and associations. The origin of the concept of SE goes to almost a thousand years back, or, to the pre-Ottoman era in Anatolia, with the establishment of special foundations for basic social services, including education and health. Today, there are 104.920 associations and 4.774 foundations.

With a total membership of 8.1 million people, organized in about 79 thousand primary cooperatives, the cooperative sector comprises the largest and strongest pillar of the social economy. The largest segment of the cooperative sector is agricultural cooperatives with a total membership of 4,5 million. Because of their important contribution to the national economy in rural and urban areas, cooperatives are generally known to be the driving force in the social economy. Despite the fact that cooperatives have created more than 500 thousand jobs, they face challenges such as lack of sufficient support services, professional management training, sustainable financial resources and favourable policy and legal environment.

[1]Polat, Huseyin (2009): Social Economy or the “Third Sector” in Turkey - Paper prepared for the ILO Regional Conference on “Social Economy - Africa’s Response to the Global Crisis”, Johannesburg, South Africa, 19-21 October 2009

0098

KNOWLEDGE TRANSFER IN A SOCIAL FIRM: INFLUENCE OF REWARDS AND AFFECTIVE COMMITMENT

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The objective of this paper is to assess the relative importance of intrinsic and extrinsic rewards as determinants of affective commitment, and the influence of employees' affective commitment on knowledge transfer as a means to improve the organizational effectiveness. A quantitative analysis using data from a sample of 227 employees working for a Spanish social firm was performed using the Partial Least Squares approach (PLS), in order to test the research hypotheses. Results show that reward systems do not influence knowledge transfer in a direct way, as it is stated by different empirical studies, but in an indirect way through the development of affective commitment that is required to increased employees' loyalty, reduced their turnover levels and improve their willingness to transfer their knowledge. Although this research focuses on Spanish social firm, and recommendations to other organizations should, therefore, be made with caution. it provides interesting empirical insights, linking rewards systems and knowledge transfer by means of affective commitment in the context of a social firm. Few empirical studies have analysed these relationships and to the best of our knowledge, there is no empirical studies performed in this context, even though social firms play and increasingly important economic and social role in society.

0099

ALTERNATIVE MICROECONOMIC STRATEGIES FOR SOCIAL ENTERPRISES

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Starting from the hypothesis that social enterprises have to be started, managed and run differently than traditional commercial enterprises, the paper will present findings about alternative microeconomic strategies based on empirical research. This will be outlined alongside six major fields of activity:

1. Developing a social enterprise plan: As social enterprises often start from (unmet) needs rather than demand, setting up a social enterprise is a social process in itself which may take time and follow certain strategies of creating roots in the community, developing the process and finally establishing the enterprise.
2. Building and investing social capital: As social enterprises often face the lack of physical and financial capital, it is crucial to understand the concept and to learn how to use social capital successfully as an economic resource.
3. Implementing social management: For the same reason social enterprises depend heavily on their human capital why real participation and a democratic leadership is obvious and the management has to deal with a number of special tensions within and outside the enterprise.
4. Developing social marketing: As social enterprises often deal with socially and economically restricted markets, new relationships between producers and consumers, clients, users resp. multi-stakeholder-concepts have been invented.
5. Implementing social accounting and auditing: A number of new tools to measure not only the financial success, but also the social, ecological as well as cultural impact of social enterprise have been developed and need to be assessed.
6. Developing alternative financial instruments: As social enterprises are not established for private profit, but for social profit or community benefit, different ways of income generation and financial performance have been developed as well as special institutions for social finance.

0100

TOWARDS AN UNDERSTANDING OF THE NOTION OF SOCIAL ENTERPRISE IN SOUTH AFRICA

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The principal aim of the paper is to analyze which Social Economy perspective (European and/or American), especially regarding the social enterprises, is being adapted by civil society and by the various private and public organizations in the South African context. The methodology used is based on an extensive literature review of both academic literature and practitioner documents in order to critically analyze, summarize the concepts and to shed a light on how social enterprise is understood in South Africa. The social enterprise term is commonly used among stakeholders and debated world-wide, but it remains to have different conceptualizations across countries. The European perspective defined by EMES refers to the social enterprises as not-for-profit organisations that provide services and good for the well-being of the community. In the United States this concept is wider including other terms, such as social entrepreneurship, as well as for-profit businesses, that combine innovative methodologies in order to add value to society. While in the West we have reached a general consensus of the different schools of thinking about social enterprise, the picture is less clear-cut when it comes to understanding social enterprise in the context of developing countries. Until now, in South Africa there is no legal framework or specific status for social enterprises, although there exist a number of different public programmes and various initiatives carried through private organisations. This leads to the question of which perspective about the social enterprise concept is used by the government, by the social economy organisations and other private stakeholders in South Africa? The understanding and commonly agreed definition of social enterprise is considered important not only for the organisational cohesion and growth, but more importantly at policy level where a clear and common understanding may be important to promote social enterprises and foster a more inclusive economy.

0102

THOUGHTS ON CANADA'S SYSTEM OF SUPPLY MANAGEMENT AS SOCIAL ECONOMY ORGANIZATION: IS IT EFFECTIVE?

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Using the dairy and the egg industries, two commodities governed in Canada by supply management, my paper will investigate the origins and evolution of supply management in the country as a social economy manifestation. Indeed, it will first answer the question as to why supply management can be considered a manifestation of a social economy organization. Why did the system come into existence in the 1970s? What were the underlying conditions? Does it have any relevance for the situation of agriculture in Canada today, especially in view of the tremendous decline in dairy prices being experienced by farmers throughout the world in January 2015?

The discussion will include issues like the tremendous disparity in power between farmers and processors/supermarkets and what that means for producer incomes and producer viability and the role of international agricultural markets in dictating producer (dis)satisfaction with price and the context in which they operate. How does supply management, for example, humanize the producer experience? Does it present a welcome antidote to globalization. How has it fared in international trade negotiations in which Canada has been involved? Why have governments in Canada, especially those representing a fundamentalist conservative ideology, been prepared to defend supply management in that context? Has supply management eased the environmental footprint in this sectors in which it is the organizing paradigm? A comparison with other models in several other countries will help to better elucidate supply management's record.

0104

CHANGE ON THE CANADIAN PRAIRIES? THE ROLE OF PRIVATE AND PUBLIC SECTOR EQUITY FIRMS IN LAND ACQUISITION IN SASKATCHEWAN

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According to Statistics Canada, the province of Saskatchewan has over 60 million acres of farmland, which is close to 40 % of the total amount of farmland in Canada. Soil quality is considered good, and under the mild climate-warming scenario predicted for the Prairie region, Saskatchewan's agricultural productivity is expected to rise. Before 2003, Saskatchewan had among the most restrictive of rules governing land ownership, allowing non-Canadians to purchase only 10 acres of land and non-Saskatchewanites (including other Canadians) to 320 acres of land. These restrictions, lifted as of 1 January 2003 for Canadians, also aimed to prevent the ability to speculate in farmland, and to limit land concentration in order to maintain opportunities for Saskatchewan residents to acquire farmland for agricultural purposes and support the development of strong rural communities. Since then, boosted by the 2007-8 food and financial crisis, farmland investments have skyrocketed. Although land prices have doubled since 2005, Saskatchewan farmland is still considered cheap compared to land in neighboring provinces and cross-the-border states. This has made Saskatchewan farmland increasingly attractive for financial speculation.

In this paper, we set out to study the most recent investment trends in Saskatchewan after 2003, including its effects on farm-sector restructuring. The analysis is based on interviews with financial investors, realty brokers, agricultural consultants as well as farmers and farm union representatives. We find that despite heavy entry by investors such as Regina-based Assiniboia and the Canada Pension Plan Investment Board, most land deals are still farmer-to-farmer. However, in order to grow without reaching unsustainable debt-levels, traditional family farmers increasingly enter investor-induced leaseback deals. We ask whether this represents a paradigm shift, weakening the fabric of rural communities, giving birth to a new class of corporate family farmers, paradoxically removing capital from regional Canada despite a huge in-flow of investment capital.

0105

COMMODIFICATION OF COMMON PUBLIC LANDS: THE WALNUT AND ALMOND PRODUCERS' COOPERATIVE OF GÜDÜL, TURKEY

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This paper examines state-led land commodification for private use in housing and agriculture in Turkey. Specific mechanisms involved include cadastre modernization, land titling, land registration, and land-consolidation schemes. Through these techniques, the state increases its control over common-public lands and deepens commercialized property dynamics. The paper traces the historically varied moments of land commodification from the national developmentalist to the neoliberal phases of capital accumulation in Turkey, with contextual examples drawn from the Ottoman Empire. It highlights the combined and uneven outcomes in urban and rural areas, which generate a redistributive space for repossession, re-informalization, and dispossession in housing and agricultural restructuring. Specific attention is placed on the role of the Walnut and Almond Producers' Cooperative for the further commodification of common grazing lands in Güdül.

0107

**SOCIAL ECONOMY, SOLIDARITY ECONOMY, THIRD SECTOR OR NON-PROFIT
SECTOR: MEANINGS, DIFFERENCES AND SIMILARITIES**

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This paper provides a qualitative, interpretive and reflexive discussion on the concepts of Social Economy, Solidarity Economy, Third Sector or Non-Profit-Sector. It aims to contribute to new insights on the phenomenon which has been happening for the last three decades regarding the recovery of a kind of differentiated organization based upon solidarity and democracy in contrast to the traditional model based on hetero-management. Since then, there has been an effort on both scientific level and on the part of the owners of these organizations articulated in networks to work on a framework for and the strengthening of the field, resulting in several names and perspectives about what their social political and economic functions would be like. Therefore, this debate leads inevitably to the experiences in the 20th century which ended in a controversial ideological crossword similar to the more liberal, pluralistic or radical phenomenon seen nowadays. Although some elements are recurrent, the recovery of the field in the last decades has a difference: first, the object of study was expanded, which contributed to the current heterogeneity of the sector and second, the borders between the capitalist public and private sectors, domestic economy and self-consumption became less clear, which resulted in the incorporation of new epistemologies to approach it. In common, the new field - Social Economy, Solidarity Economy, Third Sector or Non Profit Sector - comprises organizations which are different from the traditional enterprises and public ones insofar as it aims at meeting the needs of an important part of the population and filling the gap those more traditional forms of organizations are not able to provide.

0108

PATHS OF SOCIAL RESPONSIBILITY IN SOCIAL ECONOMY: CURRENT CHALLENGES AT A MACRO AND MICRO LEVEL

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The subject of social responsibility (SR) is currently an axis of greater discussion. Although it is originally associated to the market sector (corporate social responsibility), the culture of social responsibility is now undertaken transversely to various sectors of economic organization, namely to the public sector and to social economy. In fact, the main literature on SR focuses on the company's relations with the involving society and with the organization itself. However, it is widely recognized that their specific targeted actions towards society endowed a restrictive character, due to business strategies orientated to produce effects in consumers, rather than promoting citizenship, and social change. We argue that SR as a practice belongs to the genesis of the social economy and is connected to its mission, vision and principles, although it does not reflect an internalized concept by these organizations, as it emerges in the context of a solid economic dynamism. From the eighties, the re-emergence of social economy strengthens its SR dynamic, focusing on practices relying on a higher economic attitude, which gathers market and non-market welfare initiatives. This involvement turns SR closer to social entrepreneurship concept and calls internally the discussion around behaviors needed to optimize organizations functionality.

Assuming renewal challenges, these organizations are improving significant changes at their macro performance (territorial solidarity, inclusive citizenship) and also at their micro/organizational environment (practices of social management and accountability) regarding their sustainability.

In sum, this approach aims to analyze the dimensions that re-configures social responsibility in social economy organizations. Simultaneously, we pretend to distinguish current challenges faced by these organizations from a macro and micro analysis perspective, contributing to a further clarification of these issues.

0109

**NEW RESPONSES TO (NOT SO) OLD PROBLEMS: LOCAL INNOVATION IN
PORTUGUESE SOCIAL AND SOLIDARITY ECONOMY**

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In the industrialized countries, most of the Social and Solidarity Economies (SSE) have been growing over the last years, and Portugal is no exception to this phenomena. This change signals the emergence of new forms of institutional policies that raised the size of budgets allocated to social and solidarity sector. Also initiatives from the civil society and private sector (corporate social responsibility) have been developed to help solving or just attenuating social problems.

This new strategies pursuit by public, not-for-profit and private sectors are centered not only on national social problems but mostly on local issues where proximity is a critical factor to identify and evaluate the problems and to improve efficiency in the actions taken. These actions relate to the dynamism of the social system, the vitality of the formal and informal local social ecosystem and the emergence of new forms of intervention adopted by local governments.

The paper provides a brief survey of some of the problems that SSE are currently facing. Then, we present a description of the Portuguese institutional responses designed to respond to social problems. Based on two exemplary cases of social innovation we discuss new responses for societal challenges, analyzing how institutions decide, act and behave in order to fulfill social demands. Our intention is to report new and more effective and/or efficient social practices that can be replicated in other areas of intervention and in different geographical contexts.

0110

ORGANIZATIONAL CULTURE AND PERFORMANCE IN SOCIAL ECONOMY ORGANISATIONS: AN EXPLORATORY STUDY IN COOPERATIVES

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The context of this research are cooperatives, a specific type of organizations of the social economy recognized as increasingly important as economic agents by the European Union. The main purpose of this study is to explore the relationship between organizational culture (Competing Values Framework) and performance of social economy organizations, namely, cooperatives.

Three cooperatives were studied. A questionnaire was applied to obtain demographic and organizational culture data (Organizational Culture Assessment Instrument, Quinn & Rohbaugh, 1983). To assess organizational performance Carvalho (2005) Model was used. Documental analysis and a questionnaire on work satisfaction (Spector, 1996) were applied to gather the necessary data.

This study's findings seems to point towards various types of culture may be important for obtaining good organizational results in cooperatives, with higher prevalence for Clan, Adhocracy and Market types of culture. Among the sample of cooperatives studied, Hierarchy culture type, being the one less present type of culture, seems be related to the best performing cooperative. This highlights the fact that cooperatives with less structured procedures can have a good performance. Consistent with lucrative organizations, the overall results don't point out to a cultural profile "more associated" with a better organizational performance of cooperatives. Based on the findings of this research, some guidelines for deepening the topic are given.

The main limitations of this study are the small number of studied organizations not allowing a global and integrated view of the cooperatives, nor generalization of the results; and, Competing Values Framework model's questionnaire wasn't statically validated for social economy organisations.

Based on the recognition that organizational culture is considered important to organization's results, and isn't much analysed in the social economy literature, this study can give some guidelines for future studies of cooperatives.

Keywords: Cooperatives, Organizational Culture; Organizational performance; Social Economy, Competing Values Framework Model

0111

INNOVATION IN SPANISH CITRUS COOPERATIVES. INFLUENCE OF SIZE AND EDUCATION

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Innovation has been traditionally linked to competitiveness in business. Nevertheless this issue has been perceived as mainly deserved for big companies big higher R+D budgets. In the last two decades, this concept has been replaced by an integrated and more comprehensive conception, including SMEs in the framework of innovation. Cooperatives, as the enterprises they are, cannot escape from this reality. However, few studies have addressed the study of internal resources in agricultural cooperatives and they are even few those that provide empirical evidence on this.

The aim of this paper is to address innovation as source of competitiveness, specifically on agri-cooperatives. This is a preliminary study, descriptive, based on a sample of 45 Spanish citrus exporting cooperatives. The innovativeness character of the entities has been assessed as well as the type of innovation undertaken (product, process or organizational). Other relationships with variables such as size or education have been included in the analysis.

Results contribute to further scientific knowledge of this type of social Economy entities which play a prominent role in the agricultural sector. We show that firm size is a relevant factor in innovative behavior while data indicate that education of the manager has no direct effect on the degree of innovation in the cooperative.

0112

MARKET ORIENTATION IN SPANISH CITRUS COOPERATIVES

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The increasing globalization of economic activity has intensified competition more so in markets. Enterprises should strengthen and improve its competitive position to ensure survival. To this end it is vital, among other issues, to protect the interests of investors while caring for their customers.

Cooperatives suffer a similar situation for their members and the markets, ie regarding their internal customers (members) and the external ones (markets). The focus of the activities and the strategy of the cooperative against this duality determine the degree of orientation to members, to sales or to market.

Studies related to market orientation on cooperatives are relatively rare compared to other business forms and have been usually centered on the figure of the second degree cooperative (cooperative of cooperatives) and very limited to very specific sectors.

The Spanish citrus sector is one of the most dynamic and developed of the agricultural productive landscape. Its extensive business experience both in domestic and international markets confers to their operating entities a distinctive character. This paper analyzes the position of Spanish citrus cooperatives in relation to market orientation. This requires the use of an adapted MARKOR scale, validated in prior studies, on a sample of 45 cooperatives.

Results show a high degree of market orientation among cooperatives. However there are some differences between the components of market orientation that can help to establish a classification according to them.

0113

**TO BE OR NOT TO BE SOCIAL ? THE EFFECTS OF ORGANIZATIONAL VALUES ON
EMPLOYEES' ATTITUDES**

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Most companies from the social economy emphasize their values and culture to attract, retain and motivate their employees. In that perspective, being social is seen as an asset for firms of the social economy that often lack financial resources to operate in their sector of activity. But we still lack empirical evidence that would confirm beliefs about the advantages of being social. This research provides an answer to this question, by testing whether organizational values are related to the attitudes of 189 financial advisors working in a large financial co-operative located in Canada. Organizational humanist values, engagement into the community, and distinctiveness (i.e., having different organizational values than competitors) were measured as characteristics reflecting the social nature of the cooperative. We added performance values to test which values matter more to explain employees' attitudes: social or performance values. Results obtained with structural equation modelling show that humanist values are positively related to work motivation, work satisfaction and affective commitment, and negatively related to organizational cynicism. Distinctiveness was not significantly related to employees' attitudes, while performance values were negatively related to work motivation. These results provide evidence that organizational human values are an effective way to motivate and retain financial advisors, independently of how different from other companies these values are. More importantly, organizational values emphasizing performances does not increase advisors' motivation to work, but rather, tend to decrease the meaning they find to their work. All together, this research shows the benefits of being social on employees' attitudes regarding their work and their organization.

0115

STABILITY OF WORKER COOPERATIVES IN FREE MARKET ECONOMY

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The idea of worker cooperatives is more than 150 years old, but the scientific debate is still marked by opponents and supporters facing each other irreconcilably. While the first group declare that it is impossible to keep the organization model in the long term, the others emphasizes the possibilities of the cooperative values. Participation in decision-making, a more even distribution of income, a bigger solidity and job security and less risk of offshoring are claimed as their advantages. Especially the field of research solidarity based economy recognizes it as an emancipated way of work, according to the needs of the employees.

Research of worker cooperatives is nevertheless very rare, which leads to a larger gap between theory and practice. Therefore this dissertation project is about why and how worker cooperatives persist in free market economy. In contrast to other organization-theoretical research projects which concentrate on the inner-organizational context, this study focuses on the environmental conditions and the resulting consequences, (power) relations and strategies of the organizations. The theoretical approach is the resource dependence theory which explains the stability of organizations from a materialistic view out of the environmental conditions. Empirical base are own case-studies in self-determined firms of the 1970/80s in Germany. The comparison of still existing and failed worker cooperatives in their real environment should also answer the question, if and how worker cooperatives could maintain themselves and keep their principles of self-help, democracy and solidarity in a competition and profit orientated environment. This could help new worker cooperatives and seems to be necessary in the scientific debate, not only in cooperative science, but also in the field of solidarity economy where theoretical and empirical research is still rare.

0117

SOCIAL INNOVATION: A THEORETICAL DISCUSSION OF THE CONTRIBUTIONS OF THE "THIRD SECTOR", "SOCIAL ECONOMY" AND "SOLIDARY ECONOMY" APPROACHES

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Guided by a humanist sense of common good and looking for solutions for social problems, Non-Profit Organizations of the Civil Society have been the focus of social innovation analysis, in other words, of an interest in ground-breaking processes that result both in economic growth and the improvement of life conditions. Several approaches have tried to characterize such processes using different lenses and working from diverse geopolitical and organizational contexts. Among them, the third sector, social economy and solidary economy approaches have become prominent in literature. The purpose of this presentation is to provide a review of these approaches, trying to analyze how organizations, projects and activities can be bound to the development of social innovations. This essay shows that although the empirical fields analyzed by these different approaches result in and from constructs with diverse connotations, overall they all place social innovation at the core of their activities. In this sense, social economy organizations are open to new forms of working and set up partnership projects with other social economy, public or profit-making organizations to provide solutions for complex problems that have not yet been tackled either by the market, or the State. Operating on a local level also allows these organizations to establish a proximity relationship and provides insight on the actual needs, resources and interactions typical to each territory. Such backdrop cannot be generalized to all organizations included in the "third sector" approaches. Since they have diverse natures, objectives and structures, they do not always promote activities resulting on widespread and systemic social transformation. Still, this is the focus of organizations working in the field of solidary economy. Their political project and action have social innovation on the horizon.

0120

WHICH "PLACES AND NON-PLACES" DO WOMEN OCCUPY IN SOCIAL ECONOMY ORGANIZATIONS?

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Scientific literature has strengthened the perpetuation of inequality factors in the labour market based on gender, despite the on-going endeavour against the segregation of women. National and European statistical data shows the relevance and timeless features of theories of market segmentation associated with the labour market dating back to the 70's of the 20th century. Hence, the Europe 2020 strategy considers as a priority, the definition of "policies to promote gender equality [...] to increase labour force participation thus adding to growth and social cohesion". If we consider that on the one hand, social economy is fairly recognised to be equated with market actors and the State for its economic and social role in tackling the current crisis, and on the other hand, that the ideals of the sector, systematized in the "Framework Law of Social Economy", in article 5 proposing "the respect for the values [...] of equality and non-discrimination [...], justice and equity [...]", we aim to reflect on indicators that uncover a vertical and horizontal segregation in the labour market. Departing from a mixed methodological approach, subject to the topic of "Social Entrepreneurship in Portugal" in social economy organizations, we detect very high rates of employment feminization (77%). Women are mainly earmarked for operational activities, arising from the privileged intervention areas, namely education, health, elderly, poverty, ultimately being underrepresented in statutory boards and, as such, far removed from deliberations and strategic resolutions. This is particularly visible in the existing hierarchy of functions and management practices of the responsibility of male members. Thus, it seems easily verified that the sector is travelling away from the ideals of justice and social equity, which can crystallize the "non-place" of women in the definition of a strategic direction of social economy and in the most invisible/private "place" of the organizational setting.

0122

ECOSYSTEM: LEGAL AND POLICY ENVIRONMENT FOR CHINESE SOCIAL ENTERPRISE.

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In the past years, we are welcoming the booming of the practice and research of social enterprise in China. Despite the fact that the concept of social enterprise is still under debates all over the world, its significance is far reaching.

We are expecting an ideal society, where all enterprises shall be social enterprise: providing community members with equal opportunities, creating significant value for society without damaging the environment. However, history has shown that human selfishness and exclusive pursuit of profits have caused the once-neutral social entity of commercial business to become a mixed blessing, often doing more harm than good. The development of social enterprises in the capitalist countries in Europe and the United States perhaps represents a sort of reflection on and transformation of the commercial enterprise system. China has experienced rapid economic development in the past 30 years. Though there is some accumulation of material wealth, the growth has seriously undermined our social values, widened economic inequality, damaged the environment, and caused a series of other consequences.

Although social enterprises are no panacea, they at least provide a new method for balancing wealth creation with social and environmental costs. For a China in transition, it has great practical significance. The paper will analyze the concept, the development and localization, the legal and policy environment of social enterprises in China, which may bring in new thinking on the globalization and localization of social enterprise in the future.

0123

THE IMPACT OF PUBLIC GRANTS ON PRIVATE FUNDING OF SPANISH NON-GOVERNMENTAL DEVELOPMENT ORGANIZATIONS

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This research analyzes the existence of the crowd-out effect in the income structure of the Non-Governmental Development Organizations (NGDOs) from Spain. In this way, we examine the relationships between public and private funding of these nonprofits during the recent economic and financial crisis. Prior literature has given theoretical explanations on the crowd-in as much as the crowd-out effect. So, while some authors argue that those organizations mainly financed through public funds neglect their fundraising activities and lose private funding (crowd-out effect), others maintain that public grants can act as a guarantee of the nonprofit proper running and so they attract private donors (crowd-in effect). Empirical results are still quite blurred. Consequently we focus this paper to shed some light on this issue. We assess these relationships in a very particular subsector of the nonprofit field that gathers a large amount of public funds: International cooperation and development. Specifically, our sample is composed by those organizations that belong to the Spanish National Platform of NGDOs (CONGDE) during the period 2006-2011. According to Andreoni & Payne (2011), we measure the impact of public grants on fundraising expenses, thus separating the impact of public subsidies on private funds (direct effect) and on fundraising expenses (indirect effect). We incorporate other variables (legal status and age of the nonprofits) that allow us to explain the obtained results and, due to the analyzed period, we also evaluate the impact of economic crisis on the public funding (Official Development Aid) in Spain. Finally, we disaggregate both the public and private revenues into several categories, trying to find clearer reasons than the obtained by previous researchers.

0124

THE END-OF-LIFE MANAGEMENT OF WEEE : ENVIRONMENTAL EVALUATION OF THE APPROACH OF WORK INTERGRATION SOCIAL ENTERPRISES

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Recent European policies, particularly the EU Directive on Waste Electrical and Electronic Equipment (WEEE), have underlined that sustainability and waste management are issues which nowadays cannot be overlooked. Waste management has a long tradition as a key sector for Work Integration Social Enterprises (WISEs) as this sector offers great prospects for creating jobs with a relatively high numbers of unskilled workers. Moreover, WISEs position themselves as actors promoting sustainable development and environmental preservation. In this context, it is interesting to investigate specific environmental features resulting from the link between WISEs and waste management and to identify whether WISEs have a different environmental profile than a conventional enterprise.

In this work, we present an integrated approach to evaluating and comparing the potential environmental impacts from the end-of-life management of WEEE by WISEs. First, we develop two end-of-life management scenarios (a WISEs scenario and a conventional industrial scenario) for several products based on data from the literature and on interviews with stakeholders in socioeconomic integration. Second, we compare environmental impacts of the two scenarios separately for each product. We assess the environmental impacts using a life cycle assessment methodology. Finally, we compare the results we obtained for each evaluated product to identify a potential causal relationship between environmental impacts and the end-of-life management of WISEs.

We choose two products as case studies: photovoltaic panels (first generation) and computer system units. Initial results show that, due to their specific structure, the recycling process of panels hardly differs between the two scenarios. The same conclusion can be drawn for computer system units: due to the way they are assembled, it is more cost-effective to dismantle them manually than mechanically so there is no significant difference between the two scenarios. However, some distinctions can be observed between the scenarios regarding pre-sorting and waste collection.

0125

CO-OPERATIVE SCHOOLS: EDUCATION AND SOCIAL ECONOMICS IN PRACTICE

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The emergence of co-operative schools in England offers the potential for a more collective, democratic approach to education, a chance for young people to experience social economics in practice. The rapid growth of co-operative schools in England has been way beyond expectation; from the first co-operative trust school in 2008 to over 800 schools in January 2015. This research explores social economics in practice by seeking an alternative approach to engagement that challenges the widely accepted notion that professionals “do to” students, parents and communities (Dyson and Kerr, 2013). The context of this project in an English co-operative school provides a specific lens through which to view engagement - via the Co-operative values and principles - and an opportunity to explore the potential for collective ownership of the education process (Facer, et al, 2011). Can becoming a co-operative school support the development of social economics in practice; a more relational, democratic approach to school engagement; “doing with” rather than “doing to”?

This paper explores how far a co-operative school philosophy can support a shift in the type of relationship that schools have with stakeholders (students, parents, community). The researcher thus seeks explanations for the possibilities and limitations of school engagement as 'doing with' rather than 'doing to' by exploring links between factors such as current co-operative school practices and external policy constraints. In doing so, this paper illuminates forms and understandings of engagement that offer potential for social economics in practice through processes of democratic governance and collective responsibility and encourages debate and discussion on the extent to which a Co-operative policy-discourse mediates change in positionality towards more equitable and relational practices in schools.

0126

In Medio Stat Virtus: Does a Mixed Economy Increase Welfare?

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Over the past few decades, social enterprises have grown remarkably. This paper investigates how social enterprises affect access to social services (e.g., education and health-care) and utilitarian welfare. To this end, two economic systems are compared: a market economy system, where all firms are for profit, and a mixed economy system, where both for-profit businesses and social enterprises are present. Findings show that individuals are more likely to have access to social services within mixed economy. Moreover, conditions are derived under which utilitarian welfare is larger within mixed economy. Public policies in support of social enterprises (e.g., subsidies) are shown to result in the following trade-off: access to social services is further enhanced but utilitarian welfare is more likely to be lower than that within market economy.

POSTER

0127

ECUADORIAN LAW AND ITS INFLUENCE ON THE DEVELOPMENT OF THE SOCIAL ECONOMY.

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The objective of this work was to demonstrate how the Ecuadorian laws on cooperatives and social economy through the years have influenced the development of credit unions, emphasizing the legal loopholes that led to these organizations breach of some of the universal principles of cooperatives as education, training and information, cooperation among cooperatives and community engagement. The role of government and weaknesses in terms of control mechanisms focused for decades in economic, financial and legal rather than the social performance of cooperatives aspects are also discussed. This is a research - diagnosis through logical historical analysis of laws and historical data, some of which allows to appreciate the performance of the cooperative sector and its importance in Ecuador reflected in a timeline divided into four stages: Free partnership and mutuality (1880 - 1936), State intervention in the regulation of cooperatives (1937 - 1963), The agrarian reform, development of cooperatives and Ecuadorian financial crisis (1964 - 1999), Dollarization, expansion of savings and credit cooperatives in the popular and solidarity economy (2000-2014).

0130

THE PERCEPTION OF THE CO-OPERATIVE DIFFERENCE BY THE EMPLOYEES

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This paper seeks to identify how the perception of the co-operative identity by the employees is built. Indeed, management in co-operative organizations differ from capitalist firms because it is guided by democratic principles. This can contribute to the adoption of specific human resources management (HRM) practices in co-operatives permitting a better sense of belonging from the employees to their organization. However, in order to develop this kind of attachment, the application of some specific HRM practices is not sufficient. Indeed, work values of the employees must fit with the organization values, especially those related to its HRM practices and its mission. It is in this way that this paper aims to identify how the employees' perception of the co-operative identity in that kind of organization is built.

The results presented in this paper are based on qualitative data extracted from a questionnaire administered online to a population of 888 employees (with a response rate of 65,1%, corresponding to 578 respondents), working in a network of financial service co-operative in Eastern Canada. The results indicate that co-operative identity is based on the application of specific HRM practices and the impacts of the organization's activities on members and in the community. Moreover, the results indicate that the perception of a co-operative identity by the employees can be influenced by socio-demographic characteristics such as gender, age, education level and tenure of the workers.

These results are relevant for co-operative managers. Indeed, they contribute to identify what determinants can be considered in order to develop a strong sense of belonging by the employees working in a co-operative. Moreover, the results can help the managers to know how employees would adopt relevant organizational behaviours to ensure the smooth running of that specific kind of enterprise.

0131

AGRO-STRATEGIES THROUGH TIME

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The early 2000s consolidated the framework of adjustments in the strategies of organizations working in agro-based systems. The strategies leading to consolidation, internationalization of agricultural-based systems, innovation in processes and products, organizational innovations, sustainability and the adoption of transparency strategies gained relevance. Such strategies usually involve multiple agents and are rarely implemented in isolation. Different strategies differ in terms of specialized investments incurred by individual farmers or collectively, through the cooperative. In contrast with investors owned firms (IOF's), farmers' cooperatives' ability to coordinate adjustments presents particularities not always understood by their leaders. On the one hand, the characteristic of collective decision making in farmers cooperatives affects cooperatives ability to implement quick adjustments. On the other hand, farmers' cooperatives have specific competences to implement specific strategies, redirecting farmers' activities. In this paper, we propose an analytical frame to distinguish conditions where cooperatives show competence to adjust faster than investment owned firms, from the opposite case, where IOF's are better suited to adjust. We present a retrospective view of the strategies adopted by selected Brazilian farmers cooperatives. We adopt a - largely neglected - "business history" approach to agro-based systems, since we noticed a lack of research into the history of agribusiness. As a method we followed the steps of identifying key strategies reported in chosen case studies of Brazilian farmers' cooperatives published between 1991 and 2002. Subsequently, the strategies were compared with the guidelines presented in the introductory chapter. Without the aim of analysing the strategic trajectories of cooperative organizations, but relying on the characteristics of incentives faced by cooperative organizations, this paper drive conclusions that deepens the analysis of collective actions in agriculture, highlighting the need of particular governance mechanisms in cooperatives, in order to survive in a competitive environment.

0135

**EUROPEANIZATION, TERRITORIAL GOVERNANCE AND THE ECONOMIC CRISIS:
THE NEW CROSS-BORDER DYNAMICS OF SOCIAL AND SOLIDARITY-BASED
ECONOMY IN THE BASQUE COUNTRY**

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The paper will focus on the recent increase in cross-border experiences by the SSE actors in the Basque borderscape. Attention will be paid to the changing relations between SSE actors on both sides of the French-Spanish border. Three hypotheses will be assessed. The first one relates to the historical sequences of these forms of cross-border cooperation from below. Cross-border cooperation between SSE actors started in the 1970s, thus anticipating the institutionalization of bilateral cooperation by policy-makers in the 1990s. When this institutionalization started to concretize, SSE actors used the new policy instruments in order to strengthen their pre-existing cross-border networks. The 2008 crisis, as being - to date - more pronounced on the Spanish side than on the French one, strengthened the hybrid forms of cooperation between SSE actors, policy makers and for-profit actors. The second hypothesis relates to the asymmetries that cross-border projects had to overcome in order to establish effective cross-border networks of governances (Klijn and Skelcher 2007): institutional asymmetries between territorial decentralization in France and in Spain; political asymmetries between functional and/or identity-based perceptions of cross-border cooperation; organizational asymmetries between two SSE of different scale and nature on each side of the border; market asymmetries, with the risk of a "back-to-back" instrumental cooperation only motivated by the access to European or bilateral funding opportunities. We will finally examine the potential contribution to these cross-border relations "from below" to the ongoing process of conflict amelioration (McCall 2013) in the Basque case. The paper will rely on a qualitative survey of 26 cross-border projects led by SSE actors, in different sectors (language and culture, agro-ecology, media, women job, work integration, social services) (research program: Vers une gouvernance transfrontalière en réseau ? Les expériences du tiers secteur dans les territoires frontaliers basque et irlandais - Région Aquitaine).

0138

CIVIC CROWDFUNDING: A COLLECTIVE OPTION FOR LOCAL PUBLIC INVESTMENT

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This study focuses on the relationship between civic crowdfunding platforms, sub-national governments and citizens to promote local development.

Crowdfunding, the practice of funding a project by raising monetary contributions from a large pool of donors, typically via Internet platforms, has grown rapidly during the last decade. According to the World Bank (2013) this model emerged in the developed world as a direct response to the difficulties for entrepreneurs to raise funding as a result of the 2008 financial crisis. Civic crowdfunding, the crowdfunding practice applied to civic project, is an emerging field that has already helped to achieve a wide range of projects, from environmental, social, educational, sport and music events to local public investment. To date, crowdfunding for local public investment has produced a number of territory mutations and communities' projects such as distressed areas turned into public parks, local facilities, community centers...

Civic crowdfunding represents an opportunity for innovative win-win collaborations. On one hand, it allows citizens to revitalize their own local environment. On the other hand, it generates territorial development in times of fiscal constraint for sub-national governments. Using analytical notions from public economics (urban commons, local public goods and co-productions' conditions) and information economics (contracts theories), this study suggests a new model of co-production relying on civic crowdfunding platforms where sub-national governments have a key role to play by enabling this practice and facilitating citizens' initiatives.

Study objectives

- Provide a general understanding of civic crowdfunding and review the current state of this practice in OECD countries
- Discuss opportunities and challenges for sub-national governments in terms of accountability, governance and territorial inequalities
- Provide an analytical background for a new co-production model relying on civic crowdfunding platforms
- Provide some policy recommendations for both sub-national governments and civic crowdfunding platforms

0139

THE LEGAL TREATMENT OF CONCENTRATIONS OF AGRI-COOPERATIVES IN COMPETITION LAW

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This paper discusses the legal treatment of concentrations of agri-cooperatives in competition law. Particularly, it will be emphasized in the following ideas:

Firstly, community and national Antitrust laws use a very broad business concept, so that within the subjects to which it applies must be understood including cooperatives, even of agri-food sector. Consequently, the concentration control rules apply to mergers among cooperatives. In contrast, in the US there is a law (Capper-Volstead Act) which exempts agri-cooperatives in the application of antitrust law, unless the concentrations were clearly made with the aim to raise prices, harm the consumers or expel competitors in incorrect manners. This will be the main point of the paper.

Secondly, National Commission on Markets and Competition should be understood as exclusive competent authority in Spain to analyse the concentrations between undertakings that do not have community dimension, without prejudice to the eventual performance of the Council of Ministers. As stated by the recent Judgment of the Constitutional Court 108/2014, the competition defence authorities of the Autonomous Regions cannot analyse even those concentrations whose economic defined geographic market does not exceed the regional level.

Finally, very few mergers exceed the thresholds established in EU and national legislation to be reported and those that are subject to control, are rarely banned, due to national and community regulation enables companies involved in the merger to offer commitments that can reduce the negative effects that the operation could have on competition. The main problem in the Spanish procedure is that it has two notification thresholds, when it would have been sufficient with criterion of turnover, since the criterion of market share creates legal uncertainty for businesses.

0140

INTERCOOPERATIVE AGREEMENTS AS THE LEGAL INSTRUMENT FOR ECONOMIC COOPERATION

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The size of the company is one of the main strategies to address the challenges of competitiveness. The size is presented as a factor of competitiveness and therefore the business dimension of cooperatives in Spain, appears as a problem for competitiveness. Currently, they have great interest the strategies related to the phenomena of integration and collaboration of associations of cooperatives to adapt to the new economic scenario. Integration, concentration, cooperation between enterprises are presented as forms or business growth strategies. We seek here clarify and define the various forms of collaboration and integration offered in cooperative legislation. We highlight its advantages and disadvantages. We focus on the inter-cooperative agreements, strictly speaking, as instruments of economic cooperation among cooperatives. These instruments often only mentioned in the legislation and have unequal regulation in cooperative legislation. The inter-cooperative agreements, somehow, can be a solution to the needs of adaptation of cooperatives.

Moreover, perhaps, the formula of cooperation agreements can also be used with entities that have the status or designation of entity social economy.

Finally, we discuss some initiatives, which recently offered in the field of social economy and, perhaps, can serve as an example and encouragement to the desirable collaboration or cooperation between social economy enterprises.

0142

MORAL HAZARD IN PUBLIC COMPANIES AND GOVERNANCE MODEL

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Too-big-to-fail (TBTF) was an issue in the financial crisis. Such TBTF companies have a bad incentive to take too much risks: if win, they get all the fruits, but if lose, the taxpayers will compensate. This problem was well recognized when the 2007/08 financial crisis hit, and Lehmann Brothers was not rescued. Large semi-public companies such as Tokyo Electric Power Company (TEPCO) are TBTF and are in the same danger as TBTF financial companies.

The 2011 Earthquake and Tsunami caused the meltdown of the nuclear core at Fukushima Daiichi. Its operator TEPCO said it had taken precautions for such a disastrous accident not to happen. Precautions are a sort of costly insurances, and unfortunately its coverage was not enough to prevent fatal accidents. The TEPCO behavior indicates that it has an incentive to take large bets; if the coverage turns out to be insufficient, the Government (or taxpayers) will compensate for the loss. A proposed remedy for financial institutions, imposing them a higher capital ratio, doesn't work for this case. The remedy is effective only for financials, because they cannot take large bets anymore by using smaller capital (i.e., higher leverage) in the financial business. But TEPCO bets were not related to its capital structure, so regulations on its financial aspects won't be effective and moral hazard incentive still works.

Starting by the analysis of TEPCO case, the purpose of our research is to cook-up with a method to internalize consequences of bets that the public company TEPCO may take. The Public choice theory and the principal-agent theory give us theoretical instruments to give voices to taxpayers interests, and the results obtained could be a good practice for the management of any situation similar to the TEPCO case.

0144

THE SPANISH NETWORK OF EMERGING RESEARCHERS IN SOCIAL ECONOMY (REJIES), A SPACE FOR YOUNG RESEARCHERS IN SPAIN

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The Social and Solidarity Economy (SSE) is a new research field that slowly reaching greater impact and recognition. Until today, researchers have chosen the SSE as its field of studies have made this work very lonely and with many difficulties in the process due to the lack of recognition of the SSE as part of the mainstream. The academic environment does not help that outliers investigate on innovative themes or from a new approach. By the contrary, they are usually are isolated, misunderstood and with no many referents in their own departments, universities and research area to replicate.

The Spanish Network of Emerging Researchers in Social Economy (REJIES in Spanish) tries to overcome these initial barriers that appear in the research path. REJIES aims to bring together those emerging researchers who are immersed in the process of developing their thesis or who have recently presented it to share resources and experiences as well as to train together on common issues (methodology, strategies publication, prepare joint projects , etc.). The goal is to set ourselves high standards of research that allow positioning the SSE as an important area of research.

Internationally, REJIES is the first step to contact to international networks, as EMES Junior Experts' Network or ICA Young Scholars Initiative, focusing on these processes in the early stages of research. It is especially useful to know English is one of the main difficulties in the beginning for Spanish speakers.

Finally, we are aware there already are research conferences specialized in SSE and these should be our main meeting point as researchers. REJIES is not emerged to replace them (in fact, it will be usually linked to those organized by CIRIEC-España), but it was born to create a new space to cover the specific necessities of young research, organized by themselves.

0145

MORE-THAN-FOOD CHAINS, NEOLIBERAL GLOBALISATION AND THE BIOECONOMY

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Agriculture and the food sector are currently being strongly influenced by two major political projects – neoliberal globalisation and the development of a technology-based bioeconomy – leading some to argue we are on the cusp of a “new food regime.” While the impact of these developments are portrayed as overwhelmingly positive, we contend that there is potential under this new regime for a fundamental change in the nature of food chains. Whereas in the past Governments have been responsible for the maintenance of the “food” component of food chains, neither the biotech industry nor the corporates that are predicted to benefit from both bioeconomic development and neoliberal globalisation have the same obligation. The result, we suggest, is the development of “more-then-food chains” where entirely legitimate and necessary non-food components of the food chain process are emphasised over and above the food and nutrition value. We suggest 4 main types of food chain are enabled in this new regime (1) financially compromised food chains – where the production and distribution of food is a secondary value of the food chain, (2) financially optimised food chains – where non-food components of the product are optimised in the food chain, (3) contaminated food chains – where attempts to extract new values from the products (such as CO2 reduction) lead to unforeseen compromise of food quality, and (4) criminalised food chains – where the system creates new opportunities for deliberate substitution and fraud. We relate this classification back to developments in neoliberal globalisation and bioeconomic development and draw conclusions concerning the need to ensure that, as government control weakens, food and nutrition provision should not become a secondary concern in food chains.

0147

THE EFFECT OF OWNERSHIP ON EMPLOYMENT AND WAGE ADJUSTMENT IN EUROPEAN BANKS

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Previous literature on cyclical behavior in European banks has found important differences across ownership structures. For instance, the lending cyclical behavior of cooperative and savings banks tends to be much more muted than that of profit-maximizing shareholder banks. Given the high market shares of cooperative and savings banks in most European countries, this has important implications for financial stability. However, the sources of the differences in cyclical behavior are still poorly understood. In this paper, we draw from the literature on worker cooperatives to explain this puzzle. One of the key predictions in that literature is that in cooperative and savings banks wages react more and employment reacts less to external shocks than in comparable profit-maximizing organizations. We use data on selected Western European countries and the changes in their regional GDPs for the period 2000-2011 to analyze these hypotheses. In the preliminary analysis, we have found some evidence on the different employment and wage adjustments as response to GDP change. These may also partly explain other differences in cyclical behavior of shareholder and stakeholder banks, such as those observed in lending behavior.

0151

REFLECTIONS ON THE LEGAL FRAMEWORK FOR RELATIONS BETWEEN COOPERATIVES AND SUBSIDIARIES.

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In the light of Portuguese legal system, cooperative enterprises may include an enterprise carried out by a subsidiary, provided they conform to certain requirements.

The aim of this paper is to reflect on the issue of the legal framework of the relationship between the cooperative and the subsidiary.

There are several problems to be addressed in this paper:

- How to qualify such a relationship since corresponding to mere investments made by the cooperative? Should it be classified as non-member cooperative transactions or as extraordinary activities?
- How to qualify such a relationship when related to the development of preparatory or complementary activities for the economic activity developed between the cooperative and its members? May we speak, in this situation, of a concept of “indirect mutuality”, as provided in other legal systems?
- How should we classify and what is the regime of the economic results from the activity developed by the subsidiary?

We will conclude, advocating:

- (i) That the cooperative enterprise may include an enterprise carried out by a subsidiary if this is deemed necessary to satisfy the interests of the members;
- (ii) The inadmissibility of the concept of “indirect mutuality”;
- (iii) The inadequacy of qualifying the legal relationship between the cooperative partner and the subsidiary as a non-member cooperative transactions;
- (iv) The application, to the economic results coming from the activity developed by the subsidiary, of the regime provided for in the Portuguese Cooperative Code to the results from non-member cooperative transactions;
- (v) The economic results coming from the activity developed by the subsidiary cannot be appropriated by individual co-operators members, and so should be allocated to indivisible reserves.

0152

**FINANCIAL STRENGTH OF WORKER COOPERATIVES IN THE BASQUE COUNTRY.
AN ANALYSIS OF THE EFFECTS OF DISTRIBUTIONS AND MEMBERS'
ENTRY/WITHDRAWAL POLICIES.**

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The globalization process and the significance of financial economy upon the productive economy is generating negative consequences in terms of unemployment and setbacks in the welfare state in most developed economies world wide. In this situation of crisis, a different response is expected from the actors of social economy, as they would show more commitment to maintaining employment following their principles and values. However, this logical reaction should be accompanied by a set of measures to safeguard the future viability of the undertaken project.

In this context, the aim of this work is to analyze the evolution of the financial structure, solvency and profitability of worker cooperatives in the Basque Country in the last years of the crisis. In the paper, we look at the effect over the studied indicators of certain distinctive policies in co-operative entities. In particular, we analyze the effect of the interest rate to members' shares, the profit distributions policies and the entry or withdrawal of members, over the financial structure.

The study will be conducted based on the financial information presented by the annual accounts of industrial co-operatives with over 50 employees with headquarters in the Basque Country over 4 years period between 2010 and 2013.

The results of the study may be useful when considering a review of some of the key elements of the co-operatives entities up to date in the Basque Country and in Spain, in order to help to consolidate and strengthen co-operatives as entities capable of generating wealth and employment.

0153

SOCIAL CAPITAL AND NETWORKS IN TIME OF ECONOMIC CRISIS: EVIDENCE FROM RURAL SPANISH REGIONS

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The third social action sector is a mainstay of the welfare system, covering functions such as detecting social requirements that have not been met, and encourage social participation to provide solution to social problems.

Our research focuses on this sector in the province of Teruel (Spain), one of the least densely populated provinces in Spain, with high number of towns with fewer than 500 inhabitants. Clearly, the SATS could plays an important role in these areas where public services are challenged to cover all the wellbeing needs of the inhabitants in this region.

We analyse the role of social capital (Putman, 1995; Coleman, 1998) from a network perspective (Uzzi, 1997) to find out a) how those organisations address these challenges in a primarily rural context with a specific context of low population and a large geographical dispersion, and b) if they are using their networks in a strategic way to face the new challenges in this economic crisis period

We present qualitative and quantitative evidence of existing networks and relationship types between regional organisations and the institutions that play an important role in the social welfare system. We cover formal aspects such as interactions and relations and substantive components with issues such as mutual trust, reciprocity and standards. The results provide a diagnosis of the social capital in this sector and suggest actions that could help to improve it.

Keywords: third social action sector, social capital, networks, trust, reciprocity

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0154

INFORMATION AND COMMUNICATIONS TECHNOLOGIES (ICTS) IN THE SOCIAL ACTION THIRD SECTOR: MYTHS, REALITIES AND CHALLENGES IN HIGH GEOGRAPHICAL DISPERSION CONTEXTS

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In theory, the development of information and communications technology (ICTs) enables the creation of tools so that citizens can engage in solutions to social problems through a mediated and connected interactive network (Meijer et al., 2009). Hardt and Negri (2005) state that ICTs enable the creation of new cooperative systems, making it possible to connect networks and processes that produce new interaction parameters among the citizenry and political and social institutions. Our practical research question asks what opportunities these technologies represent for social organisations in high geographical dispersion contexts.

The study analyses the degree of implementation of ICTs in the social action third sector (SATS) in the province of Teruel; one of the least densely populated provinces in Spain, with an area of 14,809 km² and a population of 139,315 (INE, 2014). Its capital has 35,675 inhabitants, which is the least populated provincial capital in Spain and the province contains a high number of towns with fewer than 500 inhabitants. Clearly, the SATS could play an important role in these areas where public services are challenged to cover all the wellbeing needs of the inhabitants in this region.

Through detailed surveys and interviews with representatives from principal organisations, we found that, for these organisations in Teruel, ICTs can be instruments to facilitate organisational management, interconnection between organisations and participation with stakeholders. However, we also discovered that there are major challenges technological literacy, membership and usage levels, which make it difficult to improve connectivity between SATS organisations in this geographical context.

Keywords: third social action sector, social capital, networks, Tic,s

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0159

CREATING SOCIAL VALUE THROUGH FOOD WASTE: DYNAMICS OF SOCIAL ECONOMY TOWARDS SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

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Social economy has historically played an important role in responding to the needs of the most disadvantaged in society and communities. Recent changes related to the economic crisis started in 2008, which enhanced social inequalities arising from unemployment, economic failure and even food shortages, as well as the cyclical rise in food prices since 2006 and a greater awareness of the scarcity of available resources, have highlighted food waste as a matter of public interest. These changes are also driving to the development of new agendas at an European (2014 was the European Year against Food Waste) and national (Municipal Plans to Combat Food Waste) levels, and are changing the social economy sector operating environment, leading to renewed debates about its role as a service provider and as an intermediary between government and communities. Therefore, initiatives of social economy focusing in food waste are increasingly recognized as opportunities to promote social innovation, social and environmental sustainability, contributing to add social value to communities and to change situations of publics in need.

Gathering purposes such as food assistance enjoying surpluses and/or reducing waste and/or reusing food, ensuring the quality and safety levels to nutrition, these organizations distinguish environmental sustainability as a priority, but above all, following their principles/mission they assume social change as a main goal, developing solidarity strategies in an innovative way aiming to ensure the citizen's rights to food/subsistence.

Thus, this presentation seeks to analyze good practices of social economy organizations acting in the field of food waste. The discussion also emphasizes their facets of intervention lying on food security, food waste and social change, resulting from a social entrepreneurship attitude adopted. Possibilities to strengthen the capacity of the sector and its relationships with government, and other stakeholders, are further issues of prominent relevance considered in this approach.

0162

SOCIAL ECONOMY AND WELFARE STATE. QUADRUPLE HELIX MODEL FOR INTEGRAL DEVELOPMENT IN TIMES OF CRISIS.

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The triple helix model developed by Etzkowitz and Leydesdorff offers undoubtedly interesting approaches to explain processes of economic and technological development, and to promote public policies that promote innovative activity. However, the triple helix does not cover another complex developmental processes, that exceed the uniqueness of the economic and technological areas. Therefore, this paper aims to highlight the progress made in the investigation of new models of development and give rise to the outline of a Quadruple Helix for integral development, which serves both to explain dynamics of development from a holistic perspective and to promote participatory and community public policies focused on sustainable development.

For example, in the main areas of the welfare states (education, health, housing, employ or social prevision), we can find teorical points of view about the public (sinonimous of State), the private (sinonimous of tradicional capitalism model) and the third sector (sinonimous of voluntary action). But, in this important areas, making a quadruple helix model, the social economy is able to articulate a proposal that understand the public as the comunitary, the private as a market who is able to empoderate the people and the third sector as a social participation area by the economical activity. In this way, we can notice that the social economy offer specific solutions and efficient models in each social area: education cooperatives, health cooperatives, housing cooperatives, mutualism movement or social enterprises.

In conclusion, the social economy understood as a quadruple helix model (Communities on par with state, market and academia.) proposes a new paradigm that leads from economic development driven by technology to comprehensive development; from evolutionary economics to socio-economics; from innovation to social innovation.

0164

CORPORATE SOCIAL RESPONSIBILITY AND SOCIAL ECONOMY: AN INTERACTION TOWARDS SUSTAINABILITY

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How can Social Economy's organizations (Franco, 2004; INE & CASES, 2013; "Lei de Bases da Economia Social," 2013), and in particular Private Not for Profit Organizations, promote their sustainability in an economy where the welfare state is minimized and the needs of the most vulnerable people mount up (Silva, 2010)? One answer can be the establishment of partnerships with the private sector (Salamon & Anheier, 1996), specifically resorting to Corporate Social Responsibility (CSR), a Public Relations tool that has not yet been conveniently studied for Private Not for Profit Organizations.

CSR has been prolifically addressed by the Literature, but mostly from the perspective of the for-profit organizations, not of Social Economy's organizations (Afonso et al., 2012; Crane, 2008). However, CSR will only be fully successful if symbiotic (Porter & Kramer, 2002). That is, if the two involved entities, the commercial and the social ones, find themselves in a win-win partnership (with assets' and reputational gains, among others). This partnership must be set for medium- and long-term and with well-defined goals. It should be noted that, when associated with for-profit organizations, social organizations lend them reputational capital, allowing their stakeholders to perceive them through a lens of social service; they also allow for-profit organizations to achieve social or environmental improvement goals in the ecosystem in which they operate. In return, social organizations receive tools (financial, human, governance, among others), which enhance their sustainability.

Our study intends to discuss the literature review on Social Economy and on Corporate Social Responsibility as a Public Relations tool, within the Organizational Communication field. With a focus on CSR, we intend to present a brief description of its historical background and discuss state-of-art-theories, including recent tangential ones, such as Marketing 3.0 and Shared Value (Kotler et al., 2014; Porter & Kramer, 2011).

0165

THE EVOLUTION OF MEMBERSHIP AND GOVERNANCE IN CO-OPERATIVE BANKS: COMMON BOND AND PRIVATE GAIN

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Membership on organizations has been studied little by economists. We study the determinants of membership in co-operatives, an economic organization that has significant economic presence in many sectors and countries, and build on earlier work for labor unions. By identifying economic and non-economic incentives, as well as common bond and private gain motivations, our conceptual framework is novel. Our empirical work analyzes panel data from 2001-2009 for over 200 Finnish co-operative banks and compares two empirical concepts of the membership ratio. We find: (a) a negative relationship between the size of the pool of eligible members with both types of membership rates; (b) a positive relationship between loan and deposit interest rates and the relative attractiveness of the co-operative; (c) a positive association of the recruiting success of the co-operative with individual's financial involvement; (d) that competition is negatively associated with the relative attractiveness of the co-operative, but has no association with the recruiting success of the co-operative. Overall our findings show that personal monetary gains have a role in explaining cooperative membership and its change, but also the strength of the common bond matters. Cooperatives themselves have increased the stress on remunerative aspects of membership at the expense of participation, which has a certain rationale during an era characterized by an increased frequency of mergers between cooperatives.

0166

COFFEE IN FAIR TRADE AS AN ALTERNATIVE FOR PROMOTING SOCIAL ECONOMY. THE CASE OF THE ORGANIZATION "THE GOOD SAMARITAN", CHIAPAS, MÉXICO

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Starting from describe and analyze the work of an organization of peasants coffee producers in Chiapas, Mexico, under the scheme of fair trade, the relationships and opportunities that this alternative has, as a strategy to promote the social economy are identified. Fair trade is an alternative form of trade which promotes voluntary and just a commercial relationship between producers and consumers, where quality and sustainable production is valued; a humanistic version of commerce in which both parties get benefits; which like the values of the social economy, promotes sustainable development, combating the causes of exclusion and poverty and not just its consequences. Identifying similarities between fair trade and social economy, through the analysis of the experience of the organization "Good Samaritan" who has worked in the certification of its exports to world markets, promoting improved quality of life and promoting other aspects, becomes activities fostering a change in social relations of inequality prevailing in the region. First, the integration of cooperatives, which has promoted 32 to date; joint purchasing of supplies to the agricultural production, offer technical support, and build sales agreements with distributors in long term conditions, and to promote actions to improve the quality of life for their families. This experience show an alternative for the consolidation of a social economy in the region; not only for the direct benefit of producers and sustainable production; also promotes the social economy values in the future generations, and the relationship with the buyers, built a new society where the values of solidarity prevails, empathy, protection of dignity and the recognition who produce our food. Promote the fair trade is not only a local development strategy, the fair trade can allows re orient the values of the dominant economic system.

0167

**TAX INCENTIVES FOR NONPROFIT ENTITIES. STATE AND LEASEHOLD
COMPARISON (BIZKAIA) WITH REFERENCE TO INCOME TAX**

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Non-Profit Entities (NPE) still being agents of society participation in the protection, promotion and encouragement of general interest thereof, as legal persons are subject to taxation. Considering its altruistic and social work, for those who meet certain requirements are provided for a special tax regime which does not cover all Non-Profit Entities. Discuss what non-profit entities are eligible for this benefit (or what is the same, the requirements to request the application of this more advantageous tax regime).

The legal regulation of Non-Profit Entities state owned, and also some regions have specific hers. With regard to taxation, as subjects with taxing power are the state and each of the Provincial Territories (Araba, Bizkaia, Gipuzkoa and Navarre) which have regulated the fiscal aspect of these Non-Profit Entities.

In this first part, we discuss the comparative study of state regulation and corresponding to the Historical Territories of Biscay only in the part relating to the taxation of corporations, and an approach to the issues surrounding local taxes and the Special Framework of entities partially exempt and patronage.

The issue is justified because, as you know, in the Spanish State coexist various tax systems: the state system (or common regimen) and provincial systems (or provincial regimes). And although some issues coincide, in many others there are differences; sometimes large differences. Also in the regulation of Non-Profit Entities.

KEYWORDS:

Non-profit organizations, Patronage, taxation, provincial legislation, state regime, fiscal incentives,

0168

**HOW PROMOTIONAL MESSAGES OF SOCIAL ENTERPRISES INFLUENCE
EMPLOYEE'S EXPECTATION ON COMPENSATION AND ORGANIZATIONAL
COMMITMENT.**

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Social Enterprises commonly publicize the message of their contribution to creating jobs for the socially disadvantaged. It is often featured on their websites; for example, "Our mission is to create decent jobs for the disabled, low income family and the elderly." This paper aims to investigate the effect of such a promotional message on employees in social enterprises. In the first study, we found that such promotional messages in social enterprise emphasizing on employment of the socially disadvantaged has led to lowering expected compensation of socially disadvantaged job seekers. In addition, the second study revealed that the same type of promotional message also negatively influenced the socially disadvantaged employee's organizational commitment. These findings have led to the conclusion that explicit messages on job creation of the socially disadvantaged could undermine self-esteem and dignity of socially disadvantaged employees thus it affects their motivation to work. This paper contributes to proposing new perspective on the conventional use of promotional messages in social enterprise by identifying its impact on employees. Moreover, this research provides the practical guideline for social enterprises in carefully choosing the promotional messages so as to publicize their social activities without impairing the dignity of current and potential employees.

0169

**THE ROLE AND STRATEGY FOR COMMUNITY ASSOCIATION OF CO-OPERATIVES
AS THE SECONDARY ORGANIZATION- CASE OF GURO COMMUNITY ASSOCIATION
OF CO-OPERATIVES-**

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Recently in Korea, people pay more attention to social economy area and many co-operatives, which are a type of social economy organization, are established since 'Framework Act on Cooperatives' was legislated in 2012. However, most of these co-operatives are small, less competitive, and less skilled in management. In addition, they have difficulties in obtaining financial and management supports from other organizations due to the lack of general awareness about co-operative in our society. To assist these co-operatives, the secondary self-formed organizations composed of co-operatives are created. It is practically necessary not only for survival and sustainability of individual co-operative, but also for development of social economy market. This study first explores the possible strategies about the role of Guro Community Association of Co-operatives (hereafter GCAC), which is a self-organized secondary association in Guro district in Seoul. This study also tries to suggest the development strategy of GCAC. Specifically, the foremost aim of this study is to find out ways that GCAC could support its member co-operatives for their self-reliance. Secondly, this study investigates the role of GCAC as a representative agency which gathers the opinions of members and has a voice toward local government. Third, as a mediator encouraging networking and cooperation between co-operatives, we attempt to figure out what GCAC have to do for building up the mutual cooperation and supporting system. Last, this study seeks its contribution to make social economy market. To answer these questions, we conduct twice focus group interviews with members of GCAC and in-depth interviews with each co-operative in Guro district.

0170

THE CLOSURE OF FAGOR ELECTRODOMESTICOS: A SOURCE OF LEARNING FOR A CO-OPERATIVE DECADE

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The economic crisis triggered in 2008 has affected most countries and organizations. Worker cooperatives are not an exception. Although economic literature shows that worker cooperatives have better internal mechanism that allow them to face economic crisis better than capitalist organizations (Perotín, 2006) the analysis of the evolution of worker cooperatives show that some of them have disappeared during the current economic crisis. Fagor Electrodomésticos, the first worker cooperative of Mondragon Group is an example. The Mondragon Corporation is one of the biggest and most famous cooperative group created in 1956 in Mondragon and expanded all over the world during the following six decades. Before 2008, Mondragon Group had recorded 15.056 million Euros of total sales and employed 93.841 people. However, in 2013 the total sales were not higher than 11.582 million Euros and the employment decreased to 74.060 people. These figures show that Cooperatives, even they are associated in a group are exposed to economic turbulences. Although in Mondragon, several cooperatives suffered from the difficult economic situation, the closure of Fagor Electrodomesticos has been the most important event. In such context, the aim of this study is to analyze the procedure of the evolution of Fagor Electrodomesticos during the current economic crisis. Based on the case study methodology, the judicial report used by the judges is analyzed to understand the deep reason of the closure of Fagor Electrodomesticos. Additionally, internal and public information related to the cooperative group will be analyzed to get a better understanding of the evolution of Fagor Electrodomesticos during the last months of its existence. This study will offer unique learning for the rest of cooperatives of Mondragon and the cooperatives operating all around the world.

0171

CORPORATE VOLUNTEER IN SOCIAL ECONOMY ORGANIZATIONS

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According to the observatory of corporate volunteering (2014): "Volunteerism is a powerful tool for promoting social cohesion, values and spirit of solidarity between citizens tool. Companies can not be left out of this movement and should contribute according to their ability to generate a more just and sustainable society". Thus, corporate volunteering is configured as one that is performed driven by business and that makes employees are the protagonists and returns to them in the form of motivation and personal enrichment. The ONL directly benefit by increased volunteering, and also because they receive volunteering with skills or abilities, such as the use of new technologies, communication systems and accounting systems (Allen, 2003).

Volunteer organizations need to embark on a transformation process to overcome their weaknesses, which include volunteer management. Consequently, they need to strengthen their management and focus on new trends, such as corporate volunteering (CV), this requires deep reflection by the ONL (Poyatos, 2012). A review of the volunteering cycle in non-profit organizations is, therefore, proposed to identify the phases and factors to be taken in account to facilitate this process and ensure the desired impact.

Keywords: Corporate Volunteering, Corporate Social Responsibility, Competitions, Cycle of Volunteering.

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POSTER

0172

SCOPE OF THE LAW 13/2013, TO PROMOTE THE INTEGRATION OF ASSOCIATIONS AND THE FIGURE OF THE PRIORITY ASSOCIATIVE ENTITY FOR SIZING THE SPANISH FARMERS' COOPERATIVES

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Spanish agri-food cooperative sector has high implantation, wide geographical distribution, and social and economic importance. However, among their weaknesses there is a high fragmentation of the cooperative enterprises and a scarce sizing, which puts them in a vulnerable position in the market.

In this context, the recently approved Law 13/2013, to promote the integration of Associations, with the figure of the Priority Associative Entity (PAE), and the Royal Decree 550/2014, of June 27, which establishes the requirements and procedure for their recognition, will influence future organizational models of cooperatives, and their size, especially in the largest cooperative groups.

Given this reality, this communication seeks to analyse the possibilities offered by the figure of the agri-food PAE included in the Law 13/2013, to increase the size of the Spanish farmers' cooperatives, and the degree of accomplishment which is expected of the various objectives the Law provides.

To that end, we designed a survey addressed to agri-food associations of the fifteen major agri-food sectors, including large groups (> 50 million €), intermediate (between 10 and 50 million €) and small ones (between 2 and 10 million €).

From the analysis of the survey results, and segmented by size, sector and geographical location of the cooperatives, it has been studied:

- The expected success in achieving the four objectives for which the law was developed.
- The level of difficulty in achieving the various requirements established by the law to achieve the recognition of PAE.
- The most likely strategies expected to be developed by the cooperatives to increase size and get the recognition of PAE.

0174

DEMUTUALIZATION OF COOPERATIVES: REASONS AND CONSEQUENCES FOR MEMBERS.

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There is a tendency among large cooperatives to create business corporations, with greater flexibility to respond to the requirements of the global and competitive economic context in which they operate. In this frame, demutualization is becoming a common reality in the world of the largest European agricultural cooperatives.

Although there is no consensus on the definition of the term between scholars, demutualization is commonly associated with processes such as conversion or transformation of cooperatives. It can be held in its purest form -with the disappearance of the mutual base entity and its conversion to other forms- or understood in a broader concept as the implementation of models that deviates the cooperative from the cooperative principles and from the traditional organizational model. Most authors describe demutualization as a process in which the cooperative ceases to exist and / or becomes an economic entity far from the mutual nature. However, there exists disagreement on the degree of detachment that should be given in order to call it 'demutualization'.

This paper analyzes, first of all, the causes or reasons that drive cooperatives to demutualization, and defines and characterizes the process. Secondly, we have analyzed a sample of European agri-food cooperative groups which have demutualized. For that purpose, the sample is composed by cooperatives that created a corporation, went public listed, and lost control over the corporation, having the cooperative a percentage of participation in the capital, or in voting rights, under 50%. The objective is to establish the social, economic and financial effects of this transformation in aspects such as efficiency, member's income, financial stability and financial resources.

0175

**THE STATE OF THE ART OF SOCIAL ENTREPRENEURSHIP IN PORTUGAL:
REFLECTIONS ON THE INTERVENTION AND MANAGEMENT MODELS OF THIRD
SECTOR ORGANIZATIONS**

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The article develops a reflection about the adequacy of the concept of social entrepreneurship to the national context of third sector organizations (TSO) with the purpose of understanding which paths are being followed. Departing from a theoretical synthesis inspired by different approaches to social entrepreneurship, we offer an operative view of that concept in light of the social and organizational innovation problematic.

The empirical analysis focuses on these organizations' models of intervention and management using a sequential methodological approach that combines extensive and intensive analyses.

We have concluded that national TSOs show a delicate form of social entrepreneurship. The latter includes, among others, state dependency both in financial management models and in the definition and regulation of activities, receivers and social intervention practices. This leads us to claim, even though cautiously, that management models influence intervention models.

0176

**TRAINING IN SOCIAL AND SOLIDARITY ECONOMY. AN ANALYSIS OF THE OFFER
IN THE SPANISH UNIVERSITIES**

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This research analyses the importance of the training for the promotion of the social and solidarity economy in two ways: 1) focusing on the characteristics of the educational offer of Social Economy and 2) analyzing its differences regarding to those studies from the Management, entrepreneurship, and innovations areas. To this aim, it is carried out as a first step a literature review of the contributions that study the relationships that can exist between the education and Economy. Then, being based on this previous analysis, we already centre our research on the Social Economy sector and its relations with the education system. To get this objective, it has been developed a database that includes all the postgraduate titles related to the Economics area. Likewise, a questionnaire has been designed with the aim of characterize the training in social and solidarity Economy. As a conclusion, it is obtained that the training in social and solidarity economy in postgraduate studies in the Spanish Universities is very poor. On the other hand, there are significant differences between Social and Solidarity Economy degrees and Business Management, entrepreneurship and innovation degrees with regard to different aspects such as: values to transmit, competencies, skills, the way of understanding the Economy, etc. Based on these conclusions, different recommendations are proposed in order to promote and boost this other way of doing Economy through the training and education in postgraduate studies.

0177

**SOCIAL ECONOMY AND WOMEN IN A CRISIS CONTEXT: ARE THE PUBLIC
POLICIES MEETING THE NEEDS?**

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Ever since entrepreneurship was recognized as a key pillar of economic growth, research on it has had a very strong development. Despite this growth, research targeted specifically on collective female entrepreneurship remains marginal. The lack of interest of researchers is probably due to the minority position of women entrepreneurs and collective entrepreneurs in the business sector. The absence of data on women entrepreneurs in mutuals, co-operatives and social economy organizations may also explain in part this situation. Considering this scarcity of knowledge, the paper's objective is to develop a conceptual framework for analyzing the positioning of women's collective entrepreneurship from a public policy perspective around the issue of constructing new socio-economic and gender relationships by using the essay method.

0178

**RURAL DEVELOPMENT AND PUBLIC POLICIES: FOSTERING COOPERATIVE
ENTREPRENEURSHIP**

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Rural areas are faced with a set of global challenges resulting from the current economic and social transformations. The assurance of its vitality is linked to the search for new models and forms of intervention based on a rural development focused on the territory. The key contribution of cooperatives as collective companies with a strong territorial attachment implies that cooperative development is considered as a pillar of rural policies in some countries. This paper analyzes the regional development cooperatives, a successful public initiative that has been in force for nearly thirty years. Their role as promoters of the Quebec cooperative movement is central to diversity of the entrepreneurship and to generate employment in the rural regions in Québec

0179

CONTRIBUTIONS OF ORGANIC AND SOCIAL FARMING INITIATIVES IN URBAN SPACES FOR A SOLIDARY ECONOMY. A CASE STUDY.

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This paper aims to assess the contribution of organic and social farming initiatives, which have been developing in urban spaces, to the development and affirmation of Solidary Economy.

The organic and social agriculture practiced in urban spaces have multiple benefits for the communities in which those initiatives take place, namely: social benefits, as it aims to improve the quality of life, social cohesion and the promotion of relations of reciprocity; economic benefits, as it promotes employment, the improvement of household income, food sovereignty and the production of local products; environmental benefits, as it creates green spaces and promotes environmental education; territorial, as it promotes territorial planning and the use of abandoned soils.

The theoretical framework covers the concepts of:

- Organic Farming, as a mode of production based on practices that promote the balance between ecosystem and the improvement of soil fertility;
- Social Agriculture, which encompasses the strands of multifunctional agriculture, public health and social inclusion, through the production and exchange of goods and services of social utility, often informally;
- Solidary Economy as an autonomous concept, regarding the Social Economy, which inherits a vast set of concerns but which distinguishes itself by adding new social, cultural, environmental, scientific and territorial concerns.

These concerns have major importance within the Macaronesia version of Solidary Economy, due to the diversity of projects at different levels: social; economic; cultural; environmental; territorial; interactive knowledge; innovative management; political.

Based on the degree of adherence to these projects this paper will evaluate the contribution of urban agriculture initiatives for Solidary Economy. It will bring forward some initiatives within the framework of MAiE (Multifunctional Agriculture in Europe) project and the empirical analysis is based on the case study on the Parque Agrícola da Alta de Lisboa, confronting their practices with the Solidary Economy projects mentioned above.

0181

ADOPTION OF SUSTAINABILITY ASSURANCE: TO BE A NON-PROFIT ORGANISATION MATTER?

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Non-profit organisations (NPOs) are gradually losing trust and credibility because of their lack of transparency (Herranz de la Casa, 2007). By reporting financial and social information, they can build community trust, supply relevant information to donors, show their responsiveness to stakeholders, and provide evidence that they are responsibly targeting their social mission (Saxton and Guo, 2011; Gandía, 2011)

According to Simaens and Koster (2013), NPOs are increasingly responding to accountability requirements through sustainability reporting, which is a first step towards transparency.

This practice has significantly increased over the last decades. Nevertheless, scholars have reported lack of completeness and credibility (Dando and Swift, 2003, Adams and Evans, 2004), which has promoted companies adopt external assurance.

Academics have investigated the factors influencing assurance adoption and have revealed that companies from stakeholder-oriented countries (Simnett et al., 2009; Kolk and Perego, 2010) and large companies (Simnett et al., 2009; Sierra et al., 2013) are more likely to assure their sustainability reports. Regarding the determinants of the choice of assessor, findings that firms domiciled in weaker legal systems (Perego, 2009) and large companies (Simnett et al., 2009) are more likely to choose a large accounting firm as their assessor.

Moreover, researchers have found that assurance statements differ across assessors in terms of presentation formats and contents (Deegan et al., 2006), assurance procedures (Perego, 2009) and assurance quality (Perego and Kolk, 2012).

Most of the literature focuses on private corporations. The aim of our paper is to develop an exploratory analysis about sustainability assurance in non-profit organisations, which represents an interesting research gap. We aim to study whether assurance adoption and choice of assurance provider are associated with the country status where the NPO is located and with NPO size. We also analyse whether assurance statements differ across assessors.

0182

**INSTITUTIONAL FACTORS AND COOPERATIVE ENTREPRENEURSHIP: AN
INTERNATIONAL STUDY**

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The cooperatives' specific characteristics such as democratic rule and their social and economic nature justify their best results in terms of employment and meeting the needs of its members. But despite their different behavior, cooperatives have received little attention from researchers. The economic literature on cooperatives has focused on microeconomic perspective being macroeconomic viewpoint less frequent. Since this macroeconomic perspective, the Institutional Economics gives an interesting framework for studying cooperatives, because literature has demonstrated that the institutional dimension can improve or difficult entrepreneurship. Therefore this paper addresses the impact of some determinants of the institutional environment in the cooperative sector. The empirical study focuses on an ample cooperative database using a structural equation methodology.

0183

EVOLUTION OF LABOUR-MANAGED FIRMS IN SPAIN: TRANSITING FOR A PERIOD OF ECONOMIC DOWNTURN (2008-2013)

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In this paper we analyze the evolution of the number of Spanish employee-owned firms, in particular, cooperative societies and employee-owned limited liability firms during the economic downturn (2008-2013), which has had adverse consequences for the survival of firms and workers, in terms of employment. If we compare what has happened between employee-owned firms and independent closely-held private limited liability firms, we can observe that resistance in terms of loss of firms and employment which companies have shown in previous economic downturns is not the same in the present one. The virulence of this economic downturn is evident with a brief analysis of the figures provided by the Central Firms Directory (DIRCE) of the National Institute of Statistics (INE): destruction of over 275,000 active companies, representing 8,06 percent (55 companies on average in 2008-2013). It must be remarked the fact that among the legal forms commonly used, only the Limited Liability Companies have managed to stay (the loss of these companies stood at 1.78 percent, below other formulas as Corporations and Cooperatives companies whose reduction is greater than 14 percent).

Furthermore, we make a qualitative analysis of the characteristics of the companies created in the period 2008-2013 in order to meet, one hand, the advantages of creating labour-managed firms and the difficulties and barriers that they can find, on the other hand, the needs of developers to implement them and the support received for their consolidation.

Finally, there are some proposals for improving the mechanisms to support entrepreneurs from the government and from different agents that support entrepreneurship.

0184

A DELPHI STUDY ON THE COOPERATIVISATION OF THE SOCIAL SERVICES IN THE PROVINCE OF GIPUZKOA

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This paper shows the main results obtained from the Delphi study, which was made of politicians and technicians from the Department of Social Policy in the County Council of Gipuzkoa, concerning the possibility of cooperativizing the provision of social services in this province. With this in mind, the structure of this paper is in two different parts. The first part develops the theoretical framework which serves as inspiration for the empirical work, where note is made of the main theoretical proposals that have a bearing on the collective dimension of citizen participation in the management of public services. Among the various models, those which prioritise public participation through social and solidarity economy entities stand out. The second part concerns itself with the presentation of the field research results. To this end, the methodological notes concerning the preparation process for the Delphi analysis are presented first and this is immediately followed by a synthesis of the main results obtained in this study. The paper ends with a section of conclusions and future lines of action.

0185

**MEASURES TO PROMOTE EMPLOYMENT AND ENTREPRENEURSHIP THROUGH
SOCIAL ECONOMY ORGANIZATIONS FROM THE PERSPECTIVE TO SPANISH
LABOUR LAW AND SOCIAL SECURITY**

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Art. 129.2 of Spanish Constitution entrusts public powers promoting, by means of appropriate legislation, cooperative societies and other forms of association. To this end, in the understanding that Social Economy enterprises are a key to energize the economic development as well as job creation, the state and regional legislators have been supporting their formation and maintenance, through grants, benefits in Social Security contributions to worker-members of Associated Workers Cooperatives included under the Social Security Special Regime for Self-Employed Workers, among other measures.

The proposed study analyzes the main groups of such measures as well as those collective prioritized by them. Special emphasis will be placed on the subventions provided by the Order TAS/3501/2005, on promoting employment and improving competitiveness in cooperatives and labor companies.

Also, the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, "Towards a job-rich recovery" of April 18, 2012, includes the need to promote and support the self-employment, social enterprises and start-ups, recommended conversion systems of unemployment benefits into grants, aimed at "the groups with the highest potential (and unemployed workers with professional skills women or youth)." In this line, the Spanish legislation allows the capitalization of contributory unemployment benefit, in order to promote the integration of unemployed as a working partner in cooperatives or labor societies operating or newly created.

0188

COOPERATIVE MODELS IN BULGARIAN AND SPANISH AGRICULTURE

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Cooperative movement is a hardly new topic, being already acknowledged for its capacity to contribute to various sectoral development, economic growth and social well-being. Nevertheless at the European level, there is a significant divergence between the successful cooperative stories in the countries with strong cooperative movement and the modest efforts to revive cooperative mindset in the post-communist countries. Many of the good practices highlight the importance of the effective cooperative structures and operationalized institutional linkages present in the agricultural sector, where grassroots organizations integrated into secondary organizations, producer organizations, and local associations become more effective as they grew in scale and coverage from their local origins.

Research will focus on the development patterns and specific conditions that operationalize the cooperative concept in Bulgaria and Spain, in order to outline the positive effect and emerged problems following their regional profiles of agriculture and rurality, and to as well identify the possible pathways to translate Spanish cooperative experience into working cooperative solutions for Bulgaria. Within the framework of the study the systematic approach will be implemented to study the complicated combinations of relationships and dependencies, which occur between society, institutions, business environment and legal framework and that influence the cooperative business and models, organizational level and representativeness in the agricultural sectors in these two countries.

0189

EXPLORING FUNDING PATTERNS OF AUSTRIA'S SOCIAL SERVICE ORGANISATIONS IN THE POST-CRISIS YEARS

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Most Austrian social service organisations heavily depend on public income. The relative dependence on public income, however, might have changed since 2008 because of two reasons. First, the economic crisis has put pressure on public budgets. As a consequence, austerity could have affected social service organisations by reductions in public funding. Second, tight fisted public spending has possibly translated into more competition for public funding within the Social Economy. We assume, thus, that organisations have started diversifying their resources.

This paper, therefore, explores changes in funding levels and income structures for the Austrian Social Economy on the sector level and organizational level between 2008 and 2013. Using new data on Austria's non-profit and social service organisations we address three issues: First, we will trace changes in the funding profiles across different (sub)sectors of the Social Economy. Secondly, the paper will identify organizational-level factors which are associated with competitive pressures and funding challenges. Third, the paper looks into the impact of challenging funding environments on the income structure of social service organizations. We are particularly interested in diversification in terms of the shares and sources of public funding and private funding.

0190

VOLUNTEERING: FROM INVISIBILITY TO THE RECOGNITION OF ACQUIRED SKILLS

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Volunteering can be understood as 'invisible' work (Simonet, 2010), in particular to the theories of work (Taylor, 2004), although it can be more central, in the lives of individuals, than paid work. In this sense, there is growing evidence that volunteering has altruistic but also instrumental motivations (Dean, 2014), and that provides greater employability (Day and Devlin, 1998). Therefore, a new approach on volunteering can be also an important contribution to find solutions of contemporary social problems such as unemployment or training.

This paper stems from a study commissioned by a Portuguese NGO and developed in 2013-2014. The study was based on a survey of more than 300 organizations that promote volunteering and 18 interviews with regular volunteers from five areas of activity.

Based on the analysis of tasks performance and the skills acquired by volunteers, this paper presents an array of soft skills that aims to provide an effective link between the volunteering experience and the labor market. This is a proposal on how to recognize these skills and provide them as resources that may be used both by individuals and organisations.

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0191

territorial identity of the social economy enterprise

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While local anchoring of the small social economy organisation is taken for granted, local anchoring of the large social economy enterprise (LSEE) is often questioned. Forced to grow in order to support the competition from well sourced capitalist competitors, the LSEE would risk to be no more than globalized. Rather than considering this isomorphism as inevitable and taken for granted, the authors propose that the LSEE builds its territorial identity around its double corporate identity of being "like" and "not like" capitalist competitors.

To explore this proposal, the authors analyze the discourse the president of a cooperative mutualist group in the banking sector has pronounced in front of 800 people at the occasion of a meeting celebrating the 100th anniversary of mutualism in a West France region. Through the discourse analysis, the results show how the social economy enterprise, in its territorial identity, hybridizes the two sides of its double identity.

Key words : Financial cooperative, Social economy, Identity, , Territory, Globalization, Discourse

0192

THE COOPERATIVE MODEL OF SOCIAL INNOVATION: FROM THEORY TO PRACTICE

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The collective search for solutions to society challenges, needs and demands is nothing new. However, in the last years, the financial and economic crisis together with the crisis of welfare State and the emergence of new challenges and demands has reinforced this search for solutions and the emergence and growth of different social innovation initiatives, from the public, private and non profit sectors. The concept of social innovation is largely extended today and increasing its presence and popularity among public and private initiatives, strategies, policies and agendas at national and international levels. Worker cooperatives have been socially innovating since they appeared in 19th century bringing new social practices, implementing economic democracy, sustainability, participation and equality, strengthening local development and the creation of employment for vulnerable groups. Thus today the cooperative movement has the responsibility and need to highlight and make visible the value and contribution of social economy and cooperative enterprises as a tool for social innovation in terms of responding collectively with new ideas, processes and practices to social needs based on principles such as participation, democracy, empowerment and sustainability. Thus talking about social innovation is talking about social economy and cooperatives and vice versa. FAECTA has developed an in depth study to analyse the economic and social impacts, dynamics, characteristics and processes of different social innovation cooperative experiences in the region of Andalusia. This presentation aims at contributing to the theory of social innovation and understanding of the link between theory and practice by proposing a model of cooperative social innovation taking into account these concrete social innovation projects led by cooperative enterprises together with the new legal framework and formulas of cooperative societies recently approved in the region which becomes an innovative tool for social innovation itself, providing with sustainable solutions for society new challenges and demands.

0193

GOOD PRACTICES AND LESSONS LEARNED FROM WOMEN LEADERS IN WORKER COOPERATIVES

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Social economy organisations and worker cooperatives, in particular, are showing today that they are the most suitable organisations to promote gender equality, women professional development and empowerment. Statistics confirm this evidence taking into account the comparative data available about the participation of women in decision making structures and management boards. In order to increase knowledge about the situation of women in social economy and reinforcing and promoting their leadership in economy, we have developed an in depth gender study of the situation, career paths and good practices followed by different women leaders in worker cooperatives. This presentation aims at sharing the methodological approach and gender indicators for leadership identified and the main findings and conclusions of this study and reflections about gender leadership and empowerment in economy and business. In particular this work analyses how the principles of democracy, participation, equality, sustainability and shared leadership are implemented in worker cooperatives and which are the main factors and good practices that are contributing not only to women leadership and empowerment in cooperative enterprises but also contributing to successful entrepreneurship projects, business development and innovation in economy today. In addition, this analysis allows the definition and building of a model and pathways and necessary skills and measures for women leadership in enterprises regarding shared leadership, training, business management, time management, networking and inter-cooperation, among others. Finally, this presentation aims at proposing specific recommendations to reinforce women leadership in social economy.

0196

THE "PROTECTIVE FUNCTION" OF SOCIAL ENTERPRISES: UNDERSTANDING THE RESILIENCE OF MULTIPLE SETS OF MOTIVATIONS

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This paper presents an empirical exploration of the evolution and resilience of motivations of social enterprise workers in regard to job contents and workplace processes as well as attitudes towards monetary rewards. We test empirically whether the values, aims, organisational processes and financial incentives implemented by social enterprises can protect and renew the motivational basis within the organisation. Utilizing the data from the 2006 Survey of Italian Social Cooperatives, we ask what organizational factors, for example fairness perceptions, autonomy, and involvement, impact on worker motivations. We compare a variety of initial motivations, namely content-related, process-related and monetary, and check what organisational processes and environmental influences impact on their evolution, in order to explore the extent to which the organisational processes of social enterprises fulfil the "protective function" toward the pro-social disposition of workers. The key argument of the present paper is that social enterprises protect and reinforce the pro-social disposition of their workers in three basic ways: 1) by adopting inspiring organizational goals; 2) by implementing participatory organizational processes; and 3) by paying attention to financial incentives.

The paper proceeds by formulating the working hypotheses concerning the nature and evolution of multiple motivations amongst social enterprise workers. The analysis of the data proceeds by means of categorical Principal Components analysis and Factor Analysis. We then use factor scores in OLS regression to evidence the impacts of organizational processes based on inclusion, cooperation and fairness on the evolution of motivations. We finally introduce structural equations modeling to evidence the mediating role of workers' job satisfaction in the relations between organizational inclusion and the development of workers motivations.

0197

PARTICIPATORY EDUCATION FOR COOPERATIVE REGENERATION: JAPANESE RESEARCH AND BASQUE PRACTICE

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This paper considers the potential of an innovative participatory education approach used at Mondragon University as a way to regenerate cooperativism in Japan.

Researchers and practitioners alike have been thinking about the problems of regeneration and growth of cooperatives as organizations and as a movement. Clearly education is essential many questions, theoretical and practical, need to be addressed. We draw on recent research on the Japanese cooperative movement and the developing practice of cooperative education in Mondragon to look at these questions.

Part One reviews the work of researchers in Japan. Nakagawa Yuichiro, Tanaka Natsuko and Otake Kendo have framed key questions facing the cooperative movement in Japan, particularly in regards to education and future cooperative development. What distinguishes cooperative education? Is it more than training for labor or management positions in cooperatives? Can cooperatives use education to build "communication communities" that cultivate participation and protagonism? How can education help cooperatives recruit and support the young people who are the future of cooperativism? They share a central concern: how can cooperatives develop protagonism through cooperative education?

In Part Two, we turn to the Leadership Entrepreneurship Innovation (LEINN) program at Mondragon University to see how a highly participatory "team entrepreneurship" approach borrowed from Finland's Team Academy is being used in the context of a mature cooperative corporation facing challenges of identity and economic survival. What can Japanese cooperatives and universities learn from the LEINN experience?

0198

PERCEPTIONS OF (IN)FORMALITY BUSINESS RELATIONSHIPS AND THE SOCIAL-ECONOMY FOR WOMEN IN VOLTA REDONDA - RIO DE JANEIRO - BRAZIL

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In Brazil, numerous women street vendors have practiced their business relationships informally due to lack of access to the formal economy. This practice continued until 2008, when promulgation of the Micro Entrepreneur Law provided women with the right to formalization of the exercise of their economic activities and the guarantee of some fundamental social rights. This paper is justified by the necessity to learn from the social economy with regard to women in Brazil after 2008, as well as the need to better understand their socio-economic future. The aim of this article is to study the areas of sustainable development and the generation of jobs and income, for the group of women members of the Volta Redonda Popular Market. The specific aims are: (i) understanding the informality in business relationships; (ii) identification of formal business relationships and bureaucracy; and (iii) understanding current socio-economics regarding women in this category of social actors. Methodologies used are: (i) theoretical – law, economic and sociology literature review; (ii) secondary data – official websites; and (iii) field aiming to investigate the identity group known as "women street vendors." The field sample was delimited to the Middle Paraíba River Valley Region in the State of Rio de Janeiro, Brazil.

Key words: Informality in business relationships. Popular Market. Social-economy for women.

0199

THE COOPERATIVES AND THE ECONOMIC CRISIS. ANALIZING THE PUBLIC POLICY'S ROLE IN THE SPANISH TAXATION SYSTEM

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The current economic crisis involved for the companies some traumatic consequences; as a result of the situation, many companies suffered mass redundancies or application for planned dismissals (ERE). In this context, the cooperatives represent a re-emergence, which is often take as a model, by the reason that they are supposed to supress less jobs than the rest of the private sector company do.

The function of the lawmaker should be safeguard social economy in order to guarantee to the memberships a solid and quality work. In view of the above, public policy should take in account the cooperatives at the moment of designing their lines of action. The aim of this study is to present the main measurements approved in Spain in the recent years in relation with taxation system. We will analyze the alterations and changes that could affect the cooperatives in income and corporate taxes and at the same time, we will study how that alterations could concern their memberships. We will include in our research the opinion of the experts responsible for studying the Spanish taxation system. The outline of this paper is as follows: after an introduction, in which we analyse the present situation of the cooperatives in Spain, the impact of the measures implemented by the Central Government; as much as the regulation produced at Autonomous Communities. Subsequently, future proposals are made for the purpose of improving the design of the reforms mentioned, and finally, the conclusions of our study are presented.

0200

MICROEQUITY FOR SUSTAINABLE DEVELOPMENT: AN EMPIRICAL STUDY OF THE CIGALES' PREFERENCES IN SELECTION, MENTORING AND EXIT

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Sustainable development requires taking into account the environmental concerns and the capacity of the planet to sustain the society. Clearly, it is important that employment stimulating entrepreneurship is part of the equation in the triple bottom line of people, planet and profitability.

Private equity and financial systems tend to be clustered in a few financial areas, leading to a void of capital for micro and small enterprises, as well as for the organizations in the social economy. Alternative movements are coming in to fill up the void, searching projects with reasonable profit expectations that create local social bonding and minimum damage to the planet.

Investors in Socially Responsible Investment (SRI) funds normally expect them to select the firms through negative screening as well as positive screening strategies. A number of researches had shown that social conscience, environmental, social/health and social/environmental are the main categories in determining socially responsible investments. However, SRI are by and large passive investments, and there is little literature on how they may add financial value. Some research indicates that such ethical investing in large firms adds value by reducing risk, notably reputation risk of unethical behavior. Other research indicates that a double bottom line is achieved only by trading off the financial returns for social or environmental considerations. However, many questions are not well answered and more research is required in this field.

In this paper, we present the criteria used by a socially responsible investor club movement in France dealing in very small or "micro" investments that include a triple bottom line. We study their preferences to select the projects, to mentor entrepreneurs and to exit, keeping in view the three institutional logics. We regroup these criteria into underlying factors using PCA, and then look at inter-relationships between these components using regression analysis.

0201

Mapping co-operative expertise: The development of a tool for measuring co-operative tacit knowledge

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The corporate model of the 20th century is questioned now. The development of new organizational forms based on participation in networks, democratic or even meritocratic decision-making, etc. ask for new conceptualization of management expertise. Old and well known organizational patterns such as worker co-ops may be a basis for such conceptualizations. Although they are very specific organizations, there are very few handbooks of co-operative management. The co-operative specific case studies are scarce and support systems and educational resources incomparable in number to those for investor-owned companies. The paper describes two studies. In Study 1, seven co-operative experts both from academia and practice were asked to draw concept maps of successful worker co-operatives. They used Cmap Tools in this effort, a popular and easy-to-use application for generating and analyzing concept maps. The content of the maps was analyzed to yield a set of management themes most common among the experts. In Study 2, on the basis of the themes 20 co-operative case studies were developed to form a Tacit Knowledge Inventory for Cooperators. We sent the inventory to 10 successful managers in the co-operative management. Their answers will form the key to the Survey. This practical tool is meant to test tacit knowledge of co-operators, especially co-op managers. On the basis of the results obtained from cooperators, an exploratory analysis is planned to reveal the implicit structure of co-operative management knowledge.

0202

ICT ADOPTION IN THE SMALL SOCIAL ENTERPRISES IN SPAIN: EVIDENCE FROM FIRM-LEVEL DATA

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The main objective of the paper is the study of the impacts and benefits of the introduction and use of Information and Communication Technologies (ICT) tools in the context of the Spanish small social enterprises. The study is relevant because information related to ICT use and adoption on the part of firms and other economic organizations in Spain primarily takes into account size and business sector. ICT Spanish official reports do not differentiate private "ordinary" firms from social economic firms. In particular non-profit organizations, also part of the social economy, are not taken into account.

Data for the analysis has been obtained through an on-line survey made by the authors at the end of 2011 to organizations of the social economy in three different geographical areas of Spain: Andalusia, Basque Country and Catalonia. We aggregate such data to obtain a group of constructs used to describe ICT resources and use within the small social enterprises: ICT infrastructure, internet connection availability, use of open source software, main uses of the internet, website capabilities, EDI usages and level of e-integration. Together with information regarding the firms (economic sector, size, annual turnover, etc.) the constructs are used both to describe the actual ICT positioning of the Spanish micro and small size social enterprises, and to appraise their benefits, measuring if and how these technological variables are related to the performance of the firms.

The study of the answers provided by the firms in the sample confirms the concern of the social economy enterprises for ICT. Their ICT equipment (infrastructure, internet connection) is in mean rich and diversified, and so are their main uses of the internet. Our analysis also highlights the significant contribution of ICT to the annual turnover of the firms when ICT is modeled through an aggregate variable.

0203

THE DEVELOPMENT OF AN ASSESSMENT TOOL FOR ORGANIZATIONAL PERFORMANCE OF SOCIAL ENTERPRISES

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Although all kind of organizations face the challenge of assessing their non-financial performance, this is certainly the case for social enterprises (Arvidson and Lyon, 2014; Belucci et al., 2012; Manetti, 2014). Social enterprises develop revenue generating activities in order to achieve social goals. As such financial as well as social performance are core to the social enterprise functioning (Besharov and Smith, 2014). Because social enterprises face the challenge of accountability for financial and social performance to multiple stakeholders, there is a need to develop, implement and use a systematic approach to assess organizational performance (Arena et al., 2014 ; Ebrahim et al., 2014).

This study aims at developing a set of appropriate performance indicators for measuring organizational performance of social enterprises. To obtain an overview of relevant performance indicators, we carried out a literature review, focus groups and a Delphi study.

Corresponding with internationally accepted frameworks (GRI, ISO26000, KLD, DJSI), we selected 5 perspectives to measure organizational performance: economic, human, environmental, governance and community performance. Based on literature, we specified 20 dimensions and 48 indicators to assess organizational performance. To check the relevance and completeness of the selected dimensions and indicators, we organized two focus group sessions, involving 15 key informants on social entrepreneurship. As a result, 11 indicators were added to our framework. Last, we achieved consensus on 45 indicators, using the Delphi technique with managers of social enterprises and experts on social entrepreneurship. The 45 selected indicators were concretized in a survey using validated perceptual and quantitative measures. Data from 219 social enterprises are used to determine the validity of the assessment tool. Social enterprises can use the set of performance indicators to monitor and evaluate their organizational performance.

0206

GOOD PRACTICES FOR SOCIAL AND TECHNOLOGICAL INNOVATION WITHIN AND AROUND SOCIAL ECONOMY: THE EXAMPLE OF THE SOCIAL AND TECHNOLOGICAL INNOVATION WITHIN THE SOCIAL ECONOMY PROGRAM (STISE)

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The French law of 31 July 2014 provided recognition of the social economy and defined a legal framework. To the historic players of the social economy such as non-profit organizations, mutual benefit groups, and foundations are added enterprises which follow a social utility goal (social business) applying social economy principles.

Until now, social and technological innovations have been distinctly studied and even mutually opposed (European Commission, 2010 ; Durance et Mousli, 2010 ; Dandurand, 2005, vol. 115, n°3, p. 377) when these two scientific disciplines should be more related for the first time. The social and technological innovations within the social economy program (STISE) combine for the first time these two scientific approaches in order to develop innovations.

Indeed, innovations are many in social economy but they are not enhanced or poorly large outspread on a large scale. Conversely, technological innovations follow a well-defined process to achieve or sustain profitability. From these observations, STISE program's researchers have developed the hypothesis that technological innovations could be even more efficient if some social economy functioning was considered.

In the same way innovations in social economy would gain organizing their innovation process so as to get strengthened and spread out. So, the program aims to link different economic sectors to promote mutual knowledge and identify the obstacles and good practices in an innovation process and to examine mutual reliance or the lack of links between the players involved into the program.

Based on the experience of the action-research of STISE program, the first part introduces the players involvement in the research program, with on one hand the scientific cross-disciplinary and on the other hand the diversity of field workers. The second part presents the results from debates and discussions between researchers and field workers to improve innovation within and around social economy enterprises.

0207

**CREDIT COOPERATIVES AND THEIR INVOLVEMENT IN THE LOCAL
DEVELOPMENT: CAIXA POPULAR**

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Since mid-2008, coinciding with the closure of wholesale financial markets caused by the global financial crisis, the Spanish banking system has been undergoing a profound restructuring. As a component thereof, Spanish credit cooperatives have launched their own answer restructuring.

In this light, it is questionable whether this increased concentration in the credit cooperatives may hinder the fundamental role they have traditionally exercised in local economic development.

As stated in CEPES, the analysis of these impacts should allow better understanding of the effects of the existence of the social economy and the agents who benefit from it, favoring the design of more effective programs of support, spread the importance of this sector and finally reveal the statistical gaps and lack of adequate information. It is necessary, to do so, propose new analytical tools to value, in monetary terms, the activities related to the social dimension of business performance of enterprises in the social economy.

The aim of the submission is to show the first phase of a research project. This project aims to make a microeconomic assessment of socio-economic impact in their area of local influence of a credit union: Caixa Popular. Specifically, in this early stage of the investigation, we want to share the choice and treatment of indicators that are considered essential for the determination of basic socio-economic effects Caixa Popular is able to generate in their immediate environment. In this direction, we present the elements that define the direct, indirect and induced effects of the presence and activity of Caixa Popular as a financial trader in what we call internal customer effects are.

JEL Classification: D22, D29, G01, G21, G34.

0208

EFFICIENCY AND MEMBERS' PREFERENCES IN SAVINGS AND CREDIT COOPERATIVES

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Standard methods for measuring the efficiency of financial institutions, including cooperatives, either derived from cost or profit functions, focus only on costs and prices of the organization's inputs and outputs, regardless of the value provided by these outputs or the preferences of its consumers. Unlike conventional financial institutions, the main economic objective of Savings and Credit Cooperative is to maximize the total economic welfare of its members, rather than just maximize its owners' monetary profits. It is commonly agreed by now that the standard theory of firms is insufficient for analyzing cooperatives.

Many cooperative theorists had highlighted several decisions that can be favorable for the overall economic position of a cooperative; however these decisions do not necessarily correspond to the interests of the individual members. Using a stated preferences method to collect the preferences of cooperative's members; this paper proposes an efficiency measurement approach that calculates the deviation between members' preferences and the actual performance of the cooperative, and incorporates it to the profit and cost efficiency functions.

A Cooperative cannot satisfy the preferences of all its members, and even majority voting schemes can lead to inefficient decisions. Since the median of the votes usually governs the voting system, the collective decisions approved by the majority may be critically inefficient if the median significantly differ from those of the voter's preferences mean, or average. The presumed importance of this paper is to consider the priorities and interests of cooperatives' members while measuring efficiency. Many strategic decisions that take place within a cooperative organization have a direct effect on both its operational efficiency as well as its members' economic welfare. Interest rates on loans and deposits, amount of surplus to be distributed, and financial services specifications, among other decisions are significantly important to the members of a cooperative.

0209

SOCIALLY RESPONSIBLE RESTRUCTURING AS MECHANISMS TO MAINTAIN AND CREATE JOBS: INCENTIVES AND BARRIERS FOR THE TRANSFORMATION OF A CAPITALIST SOCIETY INTO A COOPERATIVE SOCIETY

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The term socially responsible or intelligent restructuring referred to the phenomenon of the possible acquisition of companies for their own employees through the formation of cooperatives, either because of economic crisis, or whether because of lack of generational change. This is an issue that has aroused great interest in the international context, especially in Argentina where the "cooperative solution" has been developed with some success since the crisis of "Corralito". The Opinion of the European Economic and Social Committee on 'Cooperatives and restructuring' (2012/C 191/05) stated that it is being attended a large-scale restructuring as a result of the crisis on the European economy and socially responsible restructuring strategies are an essential condition to avoid further bankruptcies and closures, maintain and create employment and organize social welfare by boosting competitiveness and local development. And cooperatives should be considered in all EU policies contributing to smart, sustainable and inclusive growth. The paper submitted to the **5th CIRIEC International Research Conference on Social Economy** will start from a case analysis of capital companies transformation into cooperatives and will analyze both the incentives and financial and legal barriers to successfully carry out these restructuring processes.

0210

TAX IMPLICATIONS OF HETEROGENEOUS MERGERS OF AGRO-FOOD COOPERATIVES

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Among the different social forms that agro-food companies can adopt, cooperatives stand out by their corporate governance principles, their biggest concern for employment, mostly survival rate compared to other type of companies, etc. The globalized and highly competitive economy imposes the need for Spanish cooperatives seek to gain scale, especially in the agro-food sector that is very fragmented.

The support of public authorities for this purpose through the promotion of integration processes and the imbalances correction in the food chain is reflected in the adoption of the Law 13/2013, on promoting the integration of cooperatives and other agri-food associative entities and Law 12/2013, of measures to improve the functioning of the food chain.

Mergers represent the maximum degree of integration between two companies, because where there were two or more independent companies, after the operation, there is only one (either pre-existing or newly created), having integrated all assets and all members of all cooperatives in the resulting company. We refer to heterogeneous merger when entities involved in the operation have different legal nature.

These integration processes can affect the tax regime applicable to the merged entity to the extent that the merger involves transformation of legal form and thereby determine the change in the tax rate on corporate income tax or the application of a special tax regime. The study of these tax implications will be the core of this work.

0213

**HOW DO EMPLOYEES PERCEIVE ORGANIZATIONAL COMMITMENT TO
SOLIDARITY ECONOMY? INSIGHTS FROM THE SOLIDARITY ECONOMY NETWORK
IN THE BASQUE COUNTRY**

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The Solidarity Economy denotes a diverse collection of theories which envisage the 'economic' aspects of life in a fundamentally different way from the standard one. To advocate a different economic model means to design different forms of business or economic activity, consistent with the values and principles of the alternative model. In spite of the recent growth of academic and political interest, however, it is still rare to find real-life examples of institutions which clearly incorporate the values and principles of the Solidarity Economy. This has a great deal to do with the absence of a consensus about how the definitional borders around the 'solidarity economy' should be drawn.

This article attempts to throw light on these issues by looking at the experience of the Network of Alternative and Solidarity Economy businesses in the Basque Country (REAS-Euskadi). The data has been gathered through an internal social auditing system whose aim is to measure the level of coherence of organizational practices with the Charter of principles of the network. Through this audit we look at employees' perception of organizational commitment to these principles, assess which ones are perceived as most relevant for the organization, and analyze what this tells us about the concept of Solidarity Economy at the organizational level. We use factorial analysis and structural equations modelling to analyze 681 questionnaire responses from workers in organizations belonging to REAS-Euskadi.

0214

THE DETERMINANTS OF THE EMPLOYEES' PERCEPTION OF THE CO-OPERATIVE DIFFERENCE: SPECIFICITIES OF DIFFERENT SECTORS?

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In a recent paper, Leclerc, Guihur & Marcoux (2015) proposed a model to explain the determinants of employees' perception of the co-operative difference through the human resource management (HRM) practices and to verify the existence of a relationship between the perception of the co-operative difference and the employee's intent to leave the organization.

The results indicate the large impact of empowering the co-operative employees with the sharing of the organization's vision. Such practice directly affects the perception of the co-operative difference, as well as the affective commitment and normative commitment of the employees. Sharing the vision, along with HRM practices of participatory leadership and training are found to ultimately help in retaining employees in the co-operative.

These results are of interest for co-operative managers. With a focus on specific HRM practices, they could contribute to build a co-operative identity in the workforce and from these efforts, develop organizational commitment. It also means that efforts to build group identity should be deployed before investing in activities aimed at growing commitment to the group.

The model was tested using data from a survey in a financial services co-operative network. Since then, the same survey was done with employees from a network of retail co-operatives, which allows for comparison between sectors. Hence, the main objective of our paper is to verify if differences exist between sectors in the determinants of employees' perception of the co-operative difference.

0215

**TENSIONS IN THE IMPLEMENTATION OF SOCIAL AND SOLIDARITY ECONOMY
LOCAL POLICIES IN ECUADOR.**

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The implementation of a Social and Solidarity Economy (SSE) System is a key feature for the rethinking of the development model in which Ecuador is immersed. The new regulatory framework in the country –like the 2008 Constitution, the latest two National Development Plans (2009-2013 and 2013-2017), or the new Social and Popular Economy Law (2011)– recognize the importance of the SSE in the transition towards a Buen Vivir (Good Living) paradigm.

However, local governments and local actors face many difficulties in the implementation of territorialized policies that could foster the SSE at the local level. The main objective of this article is to analyze these difficulties in the light of the experience that the HEGOA Institute (of which the authors are members) has acquired through the international cooperation programs implemented in the province of Loja, south Ecuador.

For that purpose the article is structured as follows. Firstly it briefly analyzes the peculiarities of the SSE concept in the Ecuadorian context regarding the search of the Buen Vivir paradigm. Secondly, it describes the potentialities and the limits of the new SSE national public policies. Thirdly, it analyzes the experience of the municipality of Loja in the fostering of local development policies through the SSE, and it also analyzes some local SSE rural actors' experience. Finally some ongoing conclusions are presented regarding the tensions between the two intended objectives of these policies, that is, between the general transformation of the economy model and the local fight against poverty in less developed areas.

0220

RESHAPING INCLUSIVE DEVELOPMENT: THE CASE FOR CO-OPERATIVE ENTERPRISES

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Reshaping inclusive development: the case for co-operative enterprises

In spite of many achievements against the Millennium Development Goals, the gains from economic growth and poverty reduction have been accompanied by growing inequality and low income people are part of development on adverse terms. These issues inform debates about inclusive development: How can the terms and conditions for low income people's participation in national development be changed for the better? What potential do low income people have to reshape development on different terms? What does it mean to pursue inclusive development policies? This paper engages with different conceptualisations of inclusive development, noting that they fall into two broad perspectives: one that is policy oriented directed at the redistribution of benefits to poor people, the other focusing on poor people's voice and agency. There is however a gap with respect to the role of formal organisations of the poor, such as co-operatives. Adopting the two broad perspectives, we examine data from fieldwork on co-operatives unions in Malawi and consider the experience of two unions with extensive histories – one involved in the smallholder marketing of coffee, and the other in savings and credit. We consider the potential, challenges and tensions of co-operatives in providing a path for inclusive development that combines benefits with voice and agency. We show that while co-operatives can have an important role in promoting inclusive development, the conditions of their formation and growth are mediating factors in how well they are able to do it. Thus inclusive development needs to be seen as an ongoing and dialogic process, not simply an outcome of policy, although both are dimensions that are clearly needed. Without idealising their potential, co-operatives can play an important role in such a process and in reshaping how we understand inclusive development.

0221

REFLECTING ON THE IMPACTS OF GLOBALIZATION/FINANCIALIZATION

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The study of financialization concerns essentially two broad themes.

One is the mainstream economic perspective involving the theoretical developments that provide support for the requirements of the globalization/financialization process and/or seek to address its shortcomings and, thereby assess its global or local effects usually from a strictly economic point of view. The other is the political economy perspective that goes well beyond the strict economic point of view to address the questions of power, identifying who benefits or is harmed by the globalization/financialization process, dimensions voluntarily ignored by the economic mainstream, at least until the recent financial global crisis.

Following a political economic perspective the goal of this paper is to look for the most important impacts of globalization/financialization on what is commonly understood as the real economy. The paper seeks to provide a reflection on these matters mixing empirical evidence and theoretical reasoning in general terms but giving special attention to the specificities of the Social Economy. It is of particular importance to understand the role of the Institutions of the Social Economy in relation to the hegemony of the neoliberal ideology and the opportunity that the financial crisis gave to the neoliberal governments to limit the state substituting state lead institutions for Social Economy ones.

0222

POPULAR AND SOLIDARITY ECONOMY IN SANTA ELENA, ECUADOR: ANALYSIS OF AN ECONOMY TO THE ECONOMY

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This paper analyzes the popular and solidarity economy structures of vulnerable groups and the parishes of Colonche Anconcito settled in the province of Santa Elena - Ecuador. A study of the social and economic processes in which the population under study unfolds, knowing in advance that the farming and fishing have been the main sources of employment and income of the parishes in question and its adjacent areas was performed.

The process of gradual construction of another economy (designed as a transition that will take a few generations) assumes enhance, extend and entwine new and old socio-economic practices consistent with the strategic objectives proposed a solidarity economy. Simple processes that ensure the livelihood of men and women are highly valued, but also seeks to develop cultural and technically complex forms of production, distribution, circulation and consumption from a cooperative, helpful and highly fraternal vision; basis of guiding principles rather than default and idealized institutions, considered generalizable to all human activity.

The results show that the activities of the solidarity economy have laid foundations that suggest the presence of a singular economy that promotes respect for human beings as such in harmony with nature.

Keywords: Development, equity, opportunity. Parish Colonche and Anconcito.

0224

MEMBERS' PERCEPTION OF THEIR BANK'S CO-OPERATIVE NATURE

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During its centennial year in 1995, the International Co-operative Alliance (ICA) updated its Statement on the Cooperative Identity (SCI). This revision to the statement resulted from an extensive consultation with cooperators of the whole world conducted under the presidency of Canadian Professor Ian MacPherson (1995). The objective of this consultation was mainly to specify the nature of a cooperative enterprise.

A statement of values structured around seven principles (ACI, 1996) emerged from this effort. In this view, a company wanting to be regarded as a co-operative must comply with these values by implementing the seven principles defined in the Statement on the Co-operative Identity (SCI). Although this specification has helped to clarify what is a co-operative, it remains that several companies that claim this status are routinely criticized on this aspect. This is particularly the case of large co-operatives, although their leaders feel that their practices are consistent with the SCI.

One question arises then: What are the manifestations (management practices, community relations, mode of governance, etc.) that a company must put forward in order to demonstrate to its members that it is a co-operative? The present research, in line with this issue, aims chiefly to identify these « co-operative manifestations ».

The research was conducted with 1,600 members of a Canadian co-operative bank. The methodology used to identify co-operative manifestations is based on the Multidimensional Ethics Scale (Reidenbach & Robin, 1988). The results of this analysis lead us to the conclusion that manifestations associated with the company's mission (those that concern its ability to meet the financial needs of its members) are most likely to persuade respondents that the company fulfills its co-operative nature. This paper also includes a discussion on the management implications of such outcomes.

0225

CHARACTERIZING AND MEASURING THE CIVIL SOCIETY ORGANIZATIONS IN BRAZIL

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Currently, the third sector has increasingly made efforts to fill gaps left by governments and private organizations in the provision of services related to social rights of citizens. Their current importance in areas such as education, health, quality of life promotion, social assistance and policy advocacy (of race, gender, beliefs, and rights) allows us to place these organizations on the basis of the social economy as well as active and key players in new state governance models, performing dialogue functions and supervision of state action through social control. In this context, this article aims to characterize and measure the third sector in Brazil, specifically the so-called civil society organizations (CSOs), and analyze their relations with the state, pointing challenges and development opportunities. In Brazil, the "third sector" designation encompasses both associations, foundations, religious institutions, football clubs, organized supporters or political parties, without establishing clear attributes that uniquely allow their classification. Consequently, the classification is given almost by exclusion (Graef & Salgado, 2009). Official surveys point to the existence of about 800 thousand organizations not classified as public or private companies, and among these about 300,000 have nature close to international definitions of non-governmental organizations. Because of the lack of international convergence that would allow classify CSOs, was first necessary to identify the official typologies classifying organizations in general, according to their nature. Following, we seek in public databases to characterize the organizations that met the defined attributes, and for this characterization, were predominantly used the databases that have information about the agreements made by CSOs with the public sector, and data employee numbers.

0226

THE DESIGN OF MANAGER'S COMPENSATION IN NONPROFIT ORGANIZATIONS COMPETING IN FUNDRAISING MARKETS

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It is widely recognized that the private provision of public goods in modern economies is largely and increasingly organized by nonprofits. Since commonly nonprofit organizations compete for donations, a significant share of the managers' time in these organizations is often devoted to fundraising activities and to the nonprofit's main operations such as the provision of public goods and services to the core stakeholders. In this paper we focus on a relevant aspect of the internal organization of nonprofit organizations, i.e. the design of compensation packages to managers in order to optimally allocate their efforts between fundraising activities (which indirectly benefit nonprofit activities) and more specific tasks (which directly affect the output of nonprofits), but which are often hardly measurable. Using a multi-tasking agency approach we show how the design of managers' compensation may depend on a number of factors such as: (i) the technology of nonprofits operations; (ii) the nature of competition on the fundraising markets; (iii) the nature and observability of managers' tasks; (iv) the strategic complementarity/substitutability of fundraising activities.

0227

INTERCOOPERATION IN ANDALUSIAN SOCIAL ECONOMY

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The deep consequences of the crisis affecting Spain have shown a high degree of resistance that social economy have shown, improving the survival of business enterprises. Once the causes of their success have been analyzed, the Intercooperación (cooperation between companies of Social Economy) stands as a bastion of this.

In this globalized economic environment, the social economy is growing through group activities, which has become an expansion and diversification of its activities. Small and medium enterprises in Andalusia have been able to seek synergies that lead them to survive in an increasingly hostile environment, emphasizing its growth in recent years through the use of this hallmark of the Social and Solidarity Economy.

In the same way, the existing social support from the political and business environment has no many precedents. The Andalusian Pact for Social Economy has been a boost to encourage such practices in Andalusia. As an example of possible development through cooperation between social economy companies, an analysis of the characteristics of these companies has been done, collecting practices and successful experiences carried out in Andalusia and beyond, to have a comprehensive and robust reference of intercooperation in Spain. Similarly, it meets a number of Andalusian organizations that have intercooperated, drawing conclusions thereon and defining the keys to success.

0228

SOCIAL ECONOMY IN CROATIA – FROM IMPORTATION TO IMPORTANT

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In this paper we want to present up to date level of social economy development in Croatia. Situation is seminal for scientific research, because new rise of social economy in Croatia started in 2013 when the Ministry of Labour and Pension Fund initiated work on first Strategy on Social Entrepreneurship 2014 – 2020. We will try to reach an answer about connection in this advancement with practically parallel successful negotiation process with EU and entering in Union as 28th members' state. We want to explore level and shape of influence through this process, especially when we consider the fact that social Economy in Croatia was imported in mid 2000s through the work and education of foundations or supporting institutions mostly USA based and style. All of that was happening without annotation by responsible departments and regulatory bodies, but now state is presenting itself as vital and notable actor in the field. Additionally, there are big expectations from investments through new rounds of EU funds and even some local actors were announcing financial supports. As a first goal of our paper we will analyse the scope, implications and real manifestation of this new wave of supporting. Second goal is to present actual size and capacity of social economy actors. We will also present our project iPRESENT - Installation Project for REsearch about Social ENTrepreneurship which is funded in the next three year by Croatian Science Foundation.

Key words: Croatian Strategy on Social Entrepreneurship, iPRESENT project, social actors, social economy.

0230

**AN ANALYSIS OF EMPLOYMENT IN THE SPANISH COOPERATIVES FROM THE
PERSPECTIVE OF GENDER: A SPECIAL REFERENCE TO THE PROVINCE OF
TERUEL**

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Nowadays, unemployment is considered one of the main problems of the Spanish economy. According to recent statistics from Eurostat, at the end of 2014 unemployment rate in Spain stands the second lowest in the EU-28, after Greece. For the whole economy, unemployment is higher for women than for men, 22.7% versus 25.3% in November 2014. The aim of this paper is to analyze the behavior of female employment in the group of Spanish cooperatives. In order to achieve this goal, the weight of female employment in cooperatives in different Spanish regions is studied. Moreover, the situation in different provinces is analyzed to compare the province of Teruel with the rest of Spain. Furthermore, we identify what types of cooperatives and which sectors are most feminized, and what sizes of companies are more and less favourable to women. Our results offer new evidence of the extent of involvement of women in this kind of enterprise.

0232

**A HUMAN RESOURCES TRANSITION IN JAPAN: A COMPARISON OF
AGRICULTURAL AND CONSUMER COOPERATIVES**

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In Japan, agricultural cooperatives and consumer cooperatives are the representative actors in the cooperative movement. Both types of organization have affected the movement in Japan, but in recent years, these cooperatives have increasingly taken on a business identity, while their roles in promoting social movements have weakened.

This shift has many causes. One reason for this shift is the attitude and the behavior of the staff members of these cooperatives, who have a major influence on the awareness of users. In this presentation, I analyze the type of education provided to staff members of the different types of cooperatives, especially with regard to the skills and capacities considered necessary for staff members.

I compare these trends in both agricultural and consumer cooperatives in the context of the real situation of the Japanese economy, showing the different types of human resources that are being developed in each situation.

The purpose of this presentation is to review as different approaches for growing the next generation of staff members for the cooperative movement in Japan.

0233

**BRAZILIAN COOPERATIVE SYSTEM: ORGANIZATIONAL RESTRUCTURING
PROCESS AND IMPLEMENTATION OF A NEW HUMAN RESOURCE MANAGEMENT
MODEL**

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The Brazilian Cooperative System is structured in two national units: the Organization of Brazilian Cooperatives (OCB) and the National Service Cooperative Learning (SESCOOP), which branches in the so-called State Units (UEs) distributed in 26 states throughout the country. Relatively recent, the SESCOOP was created in 1998 with the main objective to promote the development of cooperatives through professional training, social promotion and monitoring of the cooperatives in order to contribute to its competitiveness and improve the life quality of its members, employees and their families.

The analysis of different (UEs) revealed a scenario which is consistent with the systems conception: the gap between the different state units of the system regarding the level and degree of organization and modernization. Among the main problems, we would highlight the difficulty to define a minimal organizational structure which would meet the growing challenges of the Brazilian cooperatives, as well as the need for technical tools specifically designed for human resource strategic management in order to attract and retain qualified professionals who would be really committed to the principles of the cooperative frame of mind.

The diagnosis related above resulted in the development of work steps which will focus at the following: implementing a new organizational logic, defining the value chain of SESCOOP; and tackling the resulting split in critical macro processes and support, which served as a guideline for designing a minimum organizational structure, defining the Career, Salary and Promotions Plan, and adopting a competence-based performance evaluation methodology.

The article describes the process of organizational restructuring and implementation of human resource management model, lists the advantages and difficulties encountered and also addresses the main challenges that the (UEs) will face in the coming years regarding organizational structure and competence-based management. The work covered 20 states, located in different regions of Brazil.

0235

SELLING OVERSEAS: DO WORKER COOPS PERCEIVE DIFFERENT EXPORT BARRIERS THAN CONVENTIONAL FIRMS?

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There is an extensive literature analyzing how several firm characteristics, such as size, managerial talent, productivity, etc., correlate with exporting behaviour. However, little is known about exporting status of different organizational forms. While export markets have played an important role in the expansion of agricultural cooperatives in many countries, there is no evidence on the market strategy and problems faced by worker cooperatives compared to investor-owned firms. This paper provides exploratory comparative evidence on export propensity and perceived export barriers in worker cooperatives and conventional firms. To do this, we gather first-hand data from 110 Uruguayan firms (random telephone survey), including worker coops and comparable conventional firms, producing internationally tradable goods and services. First, we estimate binary outcome models to analyze differences in export propensity between both types of firms. As a second step, by using factorial analysis, we identify groups of relevant export barriers and, then, estimate probit regression to analyze how the status of worker cooperative correlates with them.

Our preliminary results indicate that (1) worker coops do not perceive stronger export barriers than conventional firms; (2) export propensity of worker coops is not significantly different between the two types of firms. We also analyze whether certain firm characteristics (such as age, size, productivity, interfirm alliances, etc) correlate with perceived export barriers differently in the case of worker coops. We relate the findings to recurrent themes in the labor-managed firm literature, such as the dilemma between economic scale and democracy, problems of recruitment and retention of appropriate managerial skills, and the critical role played by intercooperative alliances.

This research was conducted within the framework of a cooperation agreement between Instituto Uruguay XXI, an agency in charge of promoting the internationalization of Uruguayan firms, and Instituto de Economía (Universidad e la República).

Keywords: export barriers, worker cooperatives

0238

THE INTEGRATED REPORT AND CORPORATE SOCIAL RESPONSIBILITY IN THE CONTEXT OF SOCIAL ECONOMY

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This study aims to evaluate how the integrated reporting can be considered as the appropriate tool for disclosure of the socially responsible behavior of the social economy entities (EES), namely, of a mutual association.

To this end, after an analysis of the concept and principles of corporate social responsibility (CSR), the social economy and the legal regime of mutual associations, we proceed with an empirical study, based on qualitative methodology, through a case-study of a mutual association.

As far as EES are concerned, they are submitted to an increased transparency demand from the part of the stakeholders, including the State, which leads us to present a proposal for an integrated reporting suitable to show the organization's social responsible behavior, as well as to reflect the pursuit of the general interest.

The results obtained show the difficulty of disclosure on economic, social and environmental aspects, which integrate the triple bottom line concept of CSR, used in this study.

We therefore come to the conclusion that the disclosure difficulties are adequately overpassed, through the application of an integrated reporting model, based on a set of indicators which allows the proper appreciation of the socially responsible behavior.

Accordingly, we propose the further adoption, as mandatory, of the integrated reporting in the EES, as a way to transmit more dynamic, current and concise informations, aspects of the highest relevance either for members or beneficiaries, or to the third parties with whom the entities are related, either to public authorities.

0239

CREDIT UNIONS IN ROMANIA - FROM A TRADITIONAL MODEL OF MUTUAL HELP TO A MODERN SOCIAL ENTERPRISE MODEL FOR MICRO-FINANCING

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Credit unions are social economy entities that have an important contribution to preventing financial and social exclusion in Romania. Historically, we can speak about credit unions in Romania from XVIII century in Transylvania, until present. These social economy entities were all the times a considerable support for persons with low incomes in Romania, being credible institutions in the communist period, and also after 1990 Revolution, facing successfully all turbulent economic transformations and global challenges, adapting and developing themselves continuously until present, when they begin to embrace microfinance and adopt the European Code of good-practice in micro-finance. They have the potential to become a successful social economy model, very instrumental in providing affordable credit and also contributing to local development through support for entrepreneurship and job creation.

Our paper has as objective to describe and analyze the specificity of Romanian credit union model, that could be seen in the same time as a social innovation, with a big multiplier effect in economy and society, generating inclusive growth and development; an overview of the dynamics of the sector, considering the most recent available statistical data. The paper will include the preliminary research results of the project "ICAR - inclusion by micro-credit and mutual help - sustainable strategy of social economy for employment and creation of social enterprises", financed by European Social Fund - Human Resources Operational Programme, ID 148102, regarding the general context of access to financial services in Romania, financial exclusion and over-indebtedness, in a comparative perspective of legal frameworks and operational models of micro-finance with other European states.

0240

IS CORPORATE SOCIAL RESPONSIBILITY LEGISLATION A DRIVER FOR ISOMORPHISM BEHAVIOR? A STUDY OF THE BANKING INDUSTRY

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The financial crisis and its subsequent effects on the economy have put back on the agenda of supervisory institutions and politicians the need to demand ethical behaviours to the financial institutions. We can appreciate that has given rise to a spectacular development in voluntary codes and in reporting guides to drive financial institutions to adopt sustainable and social perspective. In spite of that some authorities had adopted regulations to frame the socially responsible activities. This is the case of Canada, the legislation require to biggest financial institutions to publish annual reports of their responsibility towards the public. But this intervention may not be neutral to the rest of financial institutions whose CSR activities and communication are on voluntary basis. Based in this context, this work examines the accountability of banking institutions not targeted by the regulatory framework to verify some kind of the isomorphism behavior. In order to accomplish this goal, we had analysed public reports produced by Canadian banking sector none affected by legislation using content analysis. Results show that the Canadian legal framework on social responsibility has a limited impact on banking institutions but we had found differences among institutions considering their legal status.

0241

WHY DO NOT UNIVERSITIES CREATE COOPERATIVE SPIN-OFFS? A SPANISH EXPERT DELPHI ANALYSIS.

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The present economic and moral crisis has accentuated the social need for a greater entrepreneurship. This has to be intelligent and to have social values, and to be based on a higher value added and innovative activities(Juliá, 2013).

In recent years, universities are promoting entrepreneurship -academic spin-off- research-based knowledge and transferring technology to the business world. This new phenomenon is encompassed within the university third mission: to transfer knowledge and technology to society, responding to the need for an intelligent entrepreneurship and with values.

In the past 30 years the number of academic spin-off has steadily increased in Europe and North America. Some of these spin-offs arising from the major research centers and universities in the world, like the Silicon Valley or the Massachusetts Institute of Technology. Currently there are over 650 academic spin-off in Spain, although most of these companies are established as stock companies, with very little cooperatives spin-off (Ortín al., 2007; Seguí et al., 2013). Thus, this study investigates why these companies have chosen this legal form and what were the difficulties they have experienced in the various stages of creation and consolidation. We will develop a Delphi method to obtain the expert opinion from a panel composed of specialized academics, TTO Offices spin-off cooperatives founders and managers.

0242

ON THE MACROECONOMIC CONSEQUENCES OF WORKER CONTROL ON WAGES AND EMPLOYMENT

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Shapiro and Stiglitz (1984) show that, in worker owned enterprises (or worker cooperatives), the equilibrium level of unemployment is lower and wages are higher than in the case of outside ownership by investors (or capitalist enterprises). We demonstrate, in line with Bowles and Gintis (2001, 2003), that in the worker cooperative the risk of worker opportunism, which implies that workers reduce effort when not properly controlled, is lower than in the capitalistic firm, since the contrast of interest with the owners of the organization is absent. Furthermore, for any given level of unemployment, workers in capitalist firms may ask higher wages than in worker cooperatives due to the relatively higher wage rigidity and higher risk of lay-off in the former type of enterprise. Wage rigidity in capitalist firms is related to the risk of opportunistic behaviors on the side of employers who, in the presence of flexible wages, can exploit the asymmetric distribution of decision making power and information in the employment relation by unduly lowering wages in the case of negative demand shocks. They can also start too risky investment projects, whose negative consequences are borne by workers in terms of lower wages (Albanese, Navarra and Tortia, 2014).

Given these premises we show (within the Shapiro and Stiglitz framework) that in worker cooperatives the Non Shirking Constraint is lower for any employment and wage level than in the capitalist enterprise. Some pieces of (indirect) empirical evidence are supportive of this hypothesis. The main macroeconomic implications of our model are:

- 1) other conditions being equal a cooperative economy is always characterized by higher employment levels than a capitalist economy;
- 2) in competitive sectors cooperative firms always pay lower wages than capitalist enterprises. In imperfectly competitive sectors, instead, the effect of worker management on wages is ambiguous.

0243

PUBLIC POLICIES AND POPULAR ECONOMY AND SOLIDARY IN THE VILLINGOTA COMMUNE: VOLUNTARY FORGETFULNESS?

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In the institutional and legal frame-work of Ecuador, The “Popular Economy and Solidary Law” was created (Economía Popular y Solidaria - PES), which regulates, accompanies and supervises the organization, structure and functioning of the different forms of alternative economies in the country, creating a superintendency and an institute as organizations of control and support.

The Villingota commune, located in the central coastal area of Ecuador, in the past had various productive enterprises ranging from financial services to committees for the care of children, young girls and diabetics, which spurred the local economy for limited periods of time. The intervention of national, provincial and communal entities was important, who invested important financial resources in the productive enterprises, with the purpose of promoting the groups that received fewer benefits in the commune while promoting cooperative work with responsibility and solidarity. However, the productive initiatives were not sustainable over time, and have almost disappeared while at the same time the support of state entities ended, which caused many villagers to emigrate in search of wage employment.

In this case, the research through focus groups and interviews examined the causes of this behavior and its effects and found that organizations were maintained while they had external advising and financing. Public policies such as a Human Development” subsidy received by the women of Villingota, was an impediment to the legalization of their productive organizations. The public institutions of the PES have no presence in the commune, and methods of intervention of the advisory institutions did not respond to the capabilities or limitations of the productive organizations, which has led to the almost total disappearance of productive communal enterprises.

0244

SOCIAL ENTREPRENEURSHIP AS A HARNESS FOR SOCIAL MOVEMENTS: A CRITICAL AND THEORETICAL APPROACH

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Social entrepreneurship is a notion that generally refers to a set of alternative and innovative social practices that are supposed to provide more efficient and effective responses to new and/or recurrent social problems (Dees & Anderson, 2006).

Whether it relates to what organizations should do or aim to achieve in order to fulfill a social mission, most publications merely "consist of a conceptual setup with an intuitive touch and aim to define key constructs and explore why and how these constructs are related" (Hoogendoorn, Pennings & Thurik, 2010: 2), which means that there is an increasingly large body of literature that overlooks ideological underpinnings, isomorphic tendencies and the reasons why some types of discourse have become dominant within it (Dey & Steyaert, 2010).

By way of a sociological and critical reflection on the historical formation of this object and its truthiness (Foucault, 1986; 2005), it can be argued that the dominant discourses hamper the kind of social changes that are needed because it contributes to an autopoietic adaptation (Luhmann, 2005) of market capitalism that does not undermine its main tenants and simply opens up new opportunities for it to flourish and reproduce. It is also argued that if Social Entrepreneurship is to deliver on its promises, it must not rely on an observation of the market enterprise, but of social movements instead.

From this point of view, a socially entrepreneurial organization (SEO) can give collective social action a certain degree of formality, positioning itself as a "middle man" within the typical modern process of regulatory conversion of emancipatory energies (Santos, 1994). But only by refusing to be business-like, can SEOs constitute themselves as associative media able to point out new ways of experiencing citizenship, subjectivity and emancipation (Santos, 1994).

0245

DETERMINANT FACTORS IN THE SUCCESS OF SME CREATION: THE CASE OF COOPERATIVES.

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Cooperatives and companies from the social economy play a key role in overcoming economic crises. They are more resistant to job losses, and proliferate during recessions. But what makes a successful social entrepreneurship initiative? This study tries to answer this question by presenting an empirical PLS path modelling study applied to a sample of Spanish cooperatives created at the start of the economic crisis (2008–2011). Results show that internal social enterprise factors and entrepreneurial capabilities boost the success of social entrepreneurship initiatives. Nonetheless, contrary to what the literature suggests, economic effectiveness does not mediate the relationship between internal factors and social effectiveness.

The economic crisis began in 2008. Among other consequences, it has caused a considerable rise in unemployment, a result of greater uncertainty and widespread SME closures (Burke, Fitzroy & Nolan, 2002). Business creation, especially social economy enterprises, mitigates high unemployment and SME closure rates, by creating small, local enterprises (Hartigan, 2005). Entrepreneurship, and especially social entrepreneurship, thereby creates employment in organizations where work and people prevail over capital, and where endogenous (bottom-up) development responds in a more effective way to economic and social needs by creating small, local firms which operate using a proximity management model (Storey, 1994; Belson, 2004; Barba & Martínez, 2006; Calvo & González, 2011).

This study analyzes a sample of Spanish cooperatives formed between 2008 and 2011. We collected self-report questionnaire data completed by the manager/s. The data analysis technique was partial least squares (PLS) using version 3.0 of PLS Graph (Chin, 2001). PLS uses structural equations based on components to estimate a structural model, predict dependent variables, and quantify direct and indirect effects (Claver, Pertusa & Molina, 2011).

Keywords: Entrepreneurship, success, cooperatives, social economy, partial least squares

0247

URBAN-RURAL IMBALANCES: A MODEL TO EVALUATE HOW COOPERATION CAN EFFICIENTLY PROVIDE GOODS AND SERVICES IN PERIPHERAL AREAS FOSTERING HUMAN AND ECONOMIC DEVELOPMENT.

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Cities are an important driver for social and political change and for rural development, attracting investments and providing infrastructural services. Nevertheless, the urban environment has been addressed as the major cause of several problems affecting peripheral areas (suburbs, rural areas), as cities polarize the space, marginalizing the rural areas, and "sprawling" in the neighbourhoods.

Indeed, in rural areas the lower "density" of the public and private supply of goods and services has negative effects in terms of efficiency, as rent-seeking behaviors are not automatically countered due to a lower presence of competitors. Laying on these premises, we propose a theoretical model to show how in a spatial framework characterized by urban-rural imbalances, cooperatives and nonprofit organizations, can exert a distributive function fostering a fair and equal treatment among residents. Specifically, the market and the public sector might be unable to satisfy the needs of rural or marginalized urban residents due to higher transport costs or lack of financial resources, even if, considering both the accounting and the economic profit, there might be incentives to serve also marginal areas in order to avoid environmental hazards, urban sprawl and the development of the illegal economy.

0248

CO-OPERATIVE ENTERPRISES: A NEW PERSPECTIVE IN INSTITUTIONALISM

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We consider cooperative enterprises as a specific form of entrepreneurial action. In this we start from the definition of the enterprise as coordination mechanism of the economic activity, which is geared to the organized production and exchange of good and services. This definition cannot simply be reduced to the profit maximization hypothesis, but represents instead a wider conception of entrepreneurial action including collective action in the pursuit of mutual benefit and social benefit objectives.

We start from the widely acknowledged observation that cooperatives exist to overcome the presence of market failures. In such cases the ownership of enterprise is assigned to the group of patrons that undergoes the highest contractual costs due to asymmetric distribution of information and control power. Market failures represent, in our perspective, only the starting point of analysis, since the ability of cooperatives to become sustainable entrepreneurial ventures and to spread in the economy depends also on their internal working mechanisms and governance, which, by relying on trust and reciprocity, and by generating social capital, can make the cooperative form more effective than other forms. We follow a new explanatory strategy in which we demonstrate the superiority of cooperative enterprises in various instances and because of different reasons, among which we include market and contract failures. To do so, we strive to combine different theoretical streams, mainly the institutionalist, the behavioral and the evolutionary, to achieve new and more general understanding.

The relevance of co-operation as further coordination mechanism to be added to the more traditional mechanisms of market exchanges and authority is underlined. These three mechanisms are assessed in both cooperatives and investor owned companies. We maintain that cooperative enterprises represent the organizational form in which spontaneous cooperation as coordination mechanism becomes dominant, but not necessarily exclusive.

0250

SOCIAL DIALOGUE FOR BETTER WORKING CONDITIONS AND BETTER BUSINESS PERFORMANCE IN WORKER COOPERATIVES

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In this decade of the millennium, all economic and social actors of the European Union are called on to contribute to the establishment of a smart, sustainable, and inclusive economy. Such an ambitious goal requires a synergy between the economic and social interests of companies, the labour force and communities of citizens. A strong social dialogue and structured and mature industrial relations are the foundation for enhancing industrial and economic democracy through the promotion of participation, mutual responsibility and commitment within companies and communities where both trade unions and cooperatives are traditionally well rooted.

This paper explores and outlines the win-win relationship between trade unions and worker cooperatives, the conditions and pathways of maturation for economic sustainability and quality of work. It is based on original research, targeting four EU countries where both movements are well rooted and active. It consisted in text analysis, interviews with both trade union and cooperative representatives, and of direct evidence gathered at national, regional, local, and company levels.

The case studies show workers' experiences translated into actual improvements in working methods, capitalised as innovative assets for the company and used for the benefit of its economic sustainability. The pathways towards such win-win solutions seems to rely on social innovation.

For cooperatives, awareness and responsibility relate to the attempt to reverse the trend towards the pursuit of competitiveness at the expense of workers' rights and working conditions, especially for the most disadvantaged categories. Although this is a challenge for all enterprises, it is more pertinent for cooperatives than for conventional companies.

Trade unions are also facing a cultural change that is affecting their social and economic role. They are now called upon to develop a more proactive approach while remaining engaged in affirming general principles and guarding rules that provide minimum standards for all workers.

0252

GENDER ISSUES IN COOPERATIVE LABOUR RELATIONS

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Social economy entities such as cooperatives may often choose to hire workers outside their organisations, which may raise the relevant question as to know if these relations are subjected to the general law that regulates labour relations. Specifically, it will be important to understand if the main labour principles, such as non discrimination principles, will be enforced, and how these principles will articulate with the particular characteristics of these entities.

Through our presentation, we will analyse the various discrimination issues that may arise in these cases, namely relating to gender, in order to expose in which way the cooperative labour relations shall be disciplined by non-discrimination principles. Are women less present in a cooperative working team than men? Are their contracts more precarious? Do cooperatives tend to have more male workers in their boards? And are women, in general, subjected to the same working conditions comparing to their fellow men workers, when in a social economy entity? These are some of the questions we intend to reflect on, mostly from a legal point of view, keeping in mind the philosophy that inspired the creation of these entities throughout the world.

0253

**DECISION MAKING ANALYSIS OF COLOMBIAN BUDGET USING STATISTICAL
LONGITUDINAL MODELS**

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Annually in Colombia, the national budget's project is formulated by the central government headed by the ministry of finance, it is presented to the Economic Committee of the Congress afterwards, who is in charge of debating and taking the first decisions on modifications and approvals. Using longitudinal data statistical techniques, this paper proposes an analysis from members at the economic legislative committee on the Nation's general budget, expressed in the executed debates from 2002 to 2009. The limitations of many members of parliament due to his low educational level and low instruction in economy, added to the political bias that gives the party, the judicial processes of the members and the excessive rotation for replacements, allow us to conclude that the decisions on the budget are taking with bounded rationality.

0254

Social enterprise and work integration of North Korean migrants in South Korea

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There are now around 25,000 North Korean migrants living in South Korea. Although they remain imprecise and often uncompleted, available data show that the work integration of these migrants is very problematic because they lack both adequate social and human forms of capital. Classical paths for integration that can be set up and work in other contexts are for these reasons especially inefficient to deal with the work integration of North Korean migrants in South Korea.

An interesting new path has been experimented for a few years: the one proposed by the scheme for the promotion of social enterprise. This general scheme was set up in 2006 with the enactment of the Law for the Promotion of Social Enterprise which includes a specific chapter devoted to the work integration and/or provision of social services of/to North Korean migrants. For a community which lacks entrepreneurial spirit, self-confidence and social recognition, such a new approach can contribute to build up a more appropriate supportive ecosystem through specific financial and educational tools.

This contribution aims at presenting the general issue of the work integration of North Korean migrants, the main characteristics of the social enterprise scheme set up in South Korea, and a few examples of social enterprises engaged in North Koreans migrants' work integration and discuss how this approach of the North Korean work integration issue takes place in a broader perspective of workfare where are encouraged active employment policies and new private/public partnerships contributing to the emergence of a new welfare mix where social economy play a growing role. Regarding the North Korean migrants, it is in accordance with a growing tendency to insert this issue as part of general policies towards underprivileged groups rather than to deal with it through specific schemes as South Korea used to for long.

0255

WHEN ECONOMIC THEORY OF THE FIRM IS NOT ENOUGH. AN ALTERNATIVE FRAMEWORK TO ANALYZE THE OBJECTIVES OF COOPERATIVE FIRMS AND THE BEHAVIOR OF ITS MEMBERS

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Cooperatives, and the behavior of their members, have been studied using primarily neoclassical economic criteria, which adopt a reductionist view of the phenomenon of economic objectives and behavior. These studies describe a series of failures in the cooperative model as a result of its ownership and control structure. Product of the supposed failures, the cooperative firms should tend to disappear, but reality shows a different scenario, where this type of firms remains in the economic scenario.

Neoclassical theory has not been able to accurately reflect the behavior of economic organizations where financial profit maximization is not the ultimate goal. In this way, aspects related to groupal economic preferences or individual or group non-economic preferences have not been sufficiently incorporated in the analysis. With this, characteristics of social economy firms, and particularly cooperative firms are not sufficiently reflected in theoretical terms.

This work aims to advance in the analysis of behavioral framework that adapt to the characteristic of the cooperative and its members. Specifically, an analysis of the theoretical framework used to study cooperative firms is developed. Also an alternative approach is proposed to analyze the cooperative firms objectives and the motivation of its members to cooperate, using for this purpose arguments from theory of complex systems (particularly viable systems), economic theory of the firm, behavioral economics and social economy concepts. Establish possible conditions under which a set of individual characteristics, organizational characteristics and exchange network characteristics (network of relationships between nodes, subsystems and communication channels) facilitates the exercise of cooperative economic behavior and organization expand the theoretical arguments to explain why cooperative firms exist and remain in the economic outlook, and offer the opportunity of identify cases where cooperative firms, and cooperative behavior, result on a better way to develop an economic activity.

0258

REVISITING THE CONCEPT OF SOCIAL ENTERPRISE IN A GCC CONTEXT: A SOCIAL CONSTRUCTIONIST VIEW

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The United Arab Emirates are resolutely diversifying their economy away from oil dependency. A top-down commitment to include the Emirati workforce into an increasing knowledge-based economy is visible in the federal efforts undertaken to promote entrepreneurship. A federal entity dedicated to the development of SMEs acknowledged the synergistic role social enterprises could play in merging social inclusion and economic development. This entity wholly funds and incubates a non-profit establishment, acting as market intermediary for Emirati artisans.

This paper builds on the methodology and findings of a dissertation for a Master in Development Studies which aimed at providing an insight of this non-profit establishment's potential to become a social enterprise. Given the experimental nature of the research, a pragmatic approach was followed. An iterative process underpinned the concept of social enterprise from established literature, re-visited the concept through a social constructionist lens as an emerging topic in the GCC region, and benchmarked the non-profit establishment against two selected social enterprise frameworks, based on data analysis from documents and interviews. This paper focuses on the social constructionist perspective as a method to re-visit the imported construct that is social enterprise in the UAE context, and connect it with the constructs inherent to this specific environment. This paper aspires to add to the burgeoning literature in the field of social enterprise in the GCC context, while illustrating with a the example fo the UAE context, the relevance of social constructionism as a universal method to investigate the concept of social enterprise in their own context.

Key Words:

Benchmark, culture preservation, capacity building, economic empowerment, public sector, social constructionism, social enterprise, social inclusion, United Arab Emirates.

0259

SOCIO-ECONOMIC, POLITICAL AND HISTORICAL CONTEXT OF THE EMERGENCE OF THE SOCIAL ECONOMY IN CHILDCARE IN POLAND (1989-2014). LOOKING FOR SOCIAL INCLUSION AND COHESION ENHANCEMENT

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The Social economy is a relatively new term in Poland. It received initial recognition among officials, academics and third sector representatives due to the EU programmes on social inclusion and economic reintegration (EQUAL and Human Capital) after the Polish entrance to the EU in May, 2004. However, the social economy sector in Poland has long tradition, dated back even to the XIX century and then broken due to the communist regime after the WWII. Most present (after 1989), the Poland's transition to democracy revived civiness and stimulated the upsurge in the formation of associations, foundations and other civil society initiatives, as well as the redefinition of the role of cooperatives. The rationale for the emergence of various social economy entities in Poland is mainly responded to the human costs of the liberal transformation strategy and shrinking welfare state. However, the wide debate on the Social Economy in Poland, since a decade has been also stimulated by new demographic, social and economic risks.

Thus, the scientific aim of the article is to investigate the contribution of the Social Economy to building social cohesion and tackling socio-economic inequalities among children in Poland in transition period (1989-2014). The article presents tradition and present engagement (measured by the scale and socio-economic potential) of social economy entities delivering childcare (for children at the age of 3-5) in supporting the development of human resources. With a special regard to less developed areas, like rural areas, the article investigates the role of the Social Economy sector in building active labour market policy (reconciliation work and family life) and promoting children's well-being. It also examines the national and municipal policies in fostering regulation schemes that support the development social economy entities delivering childcare. The analysis is based on quantitative and qualitative studies conducted by the author within 2011-2015.

0261

CAPACITY-BUILDING IN SOCIAL ECONOMY ORGANIZATIONS: NATIONAL EXPERIENCES OF THE Q3 PROJECT

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Organizations of the 3rd sector have shown an indisputable value in solving multiple social problems. Regarding their economic and social importance (in terms of promoting local development, provision of outreach services and qualified job creation), these organizations have been supported in order to improve the quality of its services and to ensure its sustainability. It is common understanding that the weaknesses of the 3rd sector organizations can be addressed largely through initiatives and support programs aimed at the qualification of human resources.

The Project “Qualifying the 3rd sector” (Q3) is an “intervention model” that aims at capacity-building of the 3rd sector organizations. To contribute to the competitiveness and sustainability of these organizations, the Q3 seeks to develop individual and organizational skills, improving the quality of services provided and the management effectiveness through participated and supported consulting and training processes. This project runs in four Portuguese regions (North, Centre, Alentejo and Algarve), involving 96 social economy organizations.

This study aims to present the results of the nationwide assessment in the intervened organizations. A mixed approach that combines qualitative and quantitative methods was used. In-depth interviews were conducted with regional consultants teams (four project coordinators and 20 consultants) and a questionnaire survey was applied to board members and technical staff of 96 organizations.

The organisations taking part in Q3 recognize as unquestionable the contribution of this project to the improvement of their organizational system, which is obtained from a particular focus on training and qualification of their human resources in areas such as management support tools, organizational behavior and individual perception of the role each one has in the organization as a whole, and the consequent accountability of employees, which results in an efficiency and effectiveness increase in the provision of services, thus increasing their quality.

KEYWORDS: Qualification; Management; Sustainability, Third sector.

0262

NATIONAL AND PROVINCIAL LEGISLATION TO PROMOTE SE WITH SPECIAL EMPHASIS ON PUBLIC PURCHASES: ANALYSIS OF THE PUBLIC CAMPAIGN: 'GET A 10 IN SOCIAL ECONOMY'

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Economics as a social science is going through an epistemological crisis. The meaning of this science is considered based on the outcomes of mainstream trends in relation to social and spatial inequality, and environmental sustainability. Several authors from Souza Santos, Wallerstein and Harvey, to Krugman and Stiglitz have criticised this position. Globalization and financialization of the economic system, coupled with the impact of a new production paradigm based on a massive incorporation of ICT and biotechnology, have created a highly exclusive model (Castell). The appropriation of surplus value chains outside the territories where they are generated increases global inequality.

The very concept of development was criticised (ECLAC, Basualdo) beyond the revival of "local development" / "endogenous development" (Boissier, Arocena).

In Argentina (and in Latin America) Social Economy has been influenced by three main factors: the practices of indigenous people; the ideas brought by European immigrants (mainly Cooperatives and Mutuels); and the new forms to give response to the crisis of the late Twentieth Century (through associative self-employment, social currency, barter clubs, social finance, responsible consumption, companies retaken and managed by their workers, self management). All these legacies emphasize popular education and the need to contribute to local development. Social capital and local culture are inputs to develop SE and provide sense to the social processes and values leading this development.

The most successful public policies (Vilas, Repetto) that governments (at all levels: regional, national, provincial, and local) have designed are those that involve Civil Society Organizations in the design, planning, implementation and control. The role of universities has also been significant (PROCOAS/AUGM).

This article analyses several experiences of SE (both successful and unsuccessful) making especial reference to the importance of legislation as a means of promoting SE, especially state procurement systems as an incentive for the organizations of SE.

0263

(NON-)SUPPORTIVE LEGISLATIVE AND SUCCESSFUL LOCAL SOCIAL ECONOMY STORIES: EXPERIENCES FROM CROATIA AND SERBIA

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Development of social economy in South East Europe region is lagging far behind the leading societies in this sector. Recent study on social economy published by Regional Cooperation Council showed that neither one of seven countries in the region (Albania, Bosnia and Herzegovina, Croatia, FYR of Macedonia, Kosovo, Montenegro and Serbia) had yet adopted any kind of legislative solution, which has been identified as one of the crucial impediments for stronger social economy development. However, one may witness innovative social economy ventures emerging across the countries and operating well despite legal and institutional limitations.

The paper intends to clarify if the law that regulates exclusively social economy sector plays indispensable role for development and sustainability of social economy organizations and their activities. The empirical part of the paper will focus on two countries - Croatia and Serbia. Methodological approach will be based on combination of few methods. Firstly, it will provide overview and analysis of current legal frameworks and identification of factors that enable and limit social economy development in two countries. Secondly, it will be based on comparative case studies of good practice examples from both countries that aim to provide insights into operating of the ventures and cooperation with local authorities. By using comparative approach we will try to identify the factors, above legislative, that enable successful functioning of social economy ventures. The findings may serve for greater understanding of the role of legal framework for social economy development, as well as for recognizing incentive factors that may influence its extensive growth.

Key words: social economy, legislative, case studies, Croatia, Serbia

0265

ECOSYSTEMS FOR SOCIAL ENTREPRENEURSHIP

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This paper builds on previous work by the author examining different models of social entrepreneurship; in contrast to heroic individualistic models of entrepreneurship, these studies have argued (Spear (2006, 2010), and (Spear and Hulgard, 2006)) that there are other more collective and organised models of co-operative and social entrepreneurship that are quite prevalent. Drawing on international experience of such interesting models of social entrepreneurship, Spear (2013) developed a typology encapsulating that diverse experience:

- Individual social entrepreneurs
- Collective entrepreneurship by a group of citizens
- Organisational entrepreneurship (e.g. sponsored by consumer societies (regional/national), + spinoffs)
- Supported entrepreneurship (e.g. by secondary bodies):
 - o Federal bodies and consorzi
 - o Secondary bodies (educational, banks, etc)
 - o Other social economy bodies (trade unions)
- Networked entrepreneurship (including via social movements)

This paper draws on these diverse models of social entrepreneurship to explore the wider 'ecosystem' of support that is utilised during the entrepreneurial process. As such, it links with a rapidly emerging theme in the field of social entrepreneurship. For example, a recent European Commission (EC) sponsored event in Strasbourg, attracting over 1500 participants, announced it was "Convening the ecosystem of social entrepreneurship across Europe - enablers, actors and supporters..."

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0266

**FROM SOCIAL ENTERPRISE TO SOCIAL ECONOMY: THE SOUTH KOREAN
COMPLEXITY AND DYNAMIC SURROUNDING THE SOCIAL ENTERPRISE
PHENOMENON**

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South Korea is probably one of the countries which went the farthest in the world in the promotion of the social enterprise model. Since last two decades, various public schemes and laws have successively appeared inspired by different reference models such as the concepts of self-sufficiency, social jobs, social enterprise, social cooperative and, more recently, social economy.

In order to catch up this complex dynamic, we have considered in our study that all those different concepts were different expressions of the concepts of social enterprise and social economy each of them reflecting a temporary but large consensus on a specific model and set of objectives. We picked up the terminology of “meta-model” to express the result of this consensus, i.e. the contents which are retained in a specific legislation or a public policy introduced after long or short discussions among stakeholders. In such a perspective, a meta-model reflects a structuring power that exerts an influence generating or contributing to design other experiences and models. Each meta-model has an influence on local interpretations featured in single/simple models and guides daily practices before it loses a part of its consensual power and credibility and finally generates the emergence of another potential meta-model co-existing with the previous one and partially modifying it.

Our analysis aims at catching this complexity of the social enterprise phenomenon in South Korea arguing that the meanings of economic activities and social aims are always controversial and interpenetrating. The recent interest for social economy can be seen as another step of the development of the social enterprise concept introduced two decades ago, but it also represents a new orientation and a new possibility to include dynamics without concrete economic activities in the marketplace and based upon the mutual interest rather than the general interest.

0267

SOCIAL ECONOMY: PRACTICAL APPLICATION OF THE CONCEPT

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O termo "solidariedade" para a Economia Social tem múltiplos significados. A semântica de incerteza causar muitas dificuldades na operação das empresas de economia social, não sendo claro se a expressão de solidariedade está ligada à pobreza ou, é um modelo de nome da organização empresarial. Isto resulta não só em solidariedade mecanismos de organização de empresas produtivas, mas também novas formas de consumo e distribuição de riqueza. Além disso, a partir de um ponto de vista econômico, a solidariedade é mais eficaz do que a concorrência, permitindo que os críticos respeitando também inovar continuamente. Os autores partem do pressuposto teórico de que a "solidariedade" está ligada a uma forma de organização social, cuja espécie é a solidariedade dos meios de produção. Por esta razão, você pode usar esta forma de organização produtiva como ferramenta anti-pobreza. Por outro lado, na América Latina o termo "solidariedade" tem seu significado ligado à pobreza, por que a economia social é entendida como a superação da pobreza ferramenta e não como uma forma de organização social. O objetivo do trabalho é criticar o significado de "solidariedade" na América Latina, analisando seus vários significados, especialmente na doutrina brasileira, a mais rica da região, propondo a reinterpretação do significado de "solidariedade" contribuir para o conceito orgânico implantação Economia Social na América Latina. O método de pesquisa é a revisão da literatura, com o uso especial da literatura econômica brasileira.

0268

CORPORATION TAX ON COOPERATIVES PROVIDING LOCAL SERVICES IN SPAIN

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This paper examines the tax treatment of cooperatives providing local services in Spain. The main question posed is whether current Spanish tax law for cooperatives is an incentive or a drawback to attaining general interest goals, and to get public Entities as partners. The method employed consists in analyzing Spanish legal rules, European policies, soft law, case law, and administrative and academic legal doctrine. The conclusion is that Spanish tax rules could be a barrier to cooperatives' providing local services.

0277

SOCIAL INNOVATION AS ORGANISATIONAL INNOVATIVE PROCESSES: THE CASE FOR RESPONSIBLE INVESTMENT IN A FINANCIAL COOPERATIVE GROUP

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The cooperative is often presented as a prototypical case of social innovation. Yet, some studies point out that the potential for social innovation of social economy enterprises is not fully realized and that cooperatives may be less innovative than privately-held firms because of their higher level of risk aversion (high number of owners/decision-makers and limited access to capital). According to these studies, this deficit in social innovation potential is characteristic of LICs that have become market businesses.

In this study, we wish to show that the specific operational characteristics of LICs can constitute a distinct advantage enabling social innovation. Our study is therefore based on an organizational perspective of social innovation as a vehicle for social transformation. In that perspective, we focus on organizational innovations designed to produce new rules aimed at contributing to collective wealth.

In order to carry on this research, the authors have studied the process by which a large Canadian financial cooperative group has proactively (25 years ago) developed an innovative retail environmental fund and committed to it regardless of the market size. The study stresses how the distinctive features of a cooperative translate into innovative organisational processes (open governance, managers' attention to values, managers' selection criteria, hybrid and cross-division decision processes, etc.) that prompt social innovation in institutionalised cooperative groups.

In empirical terms, we explore the process of creation of activities (ethical and environmental funds) in relation to retailing responsible investment by a Canadian LIC. We analyze the process considering different levels of the organizational decision (local/central, network/branches) through four dimensions: decision-making processes, actors (individual and organizational), organizational arrangements (governance and management), and strategic choices (products and partnerships), showing that this sort of social innovation is aimed at producing social transformation and as so, couldn't have been promoted by a non co-operative bank.

0279

SHARED OWNERSHIP OF AGRICULTURAL HOLDING: ISSUES CONCERNING GENDER EQUALITY AND LOCAL DEVELOPMENT

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In the field of Social Economy there are measures that seek to promote equality between men and women. Measures that connect with the cooperative principles, in which the social economy is based.

The field of Social Economy is particularly sensitive to gender equality issues. The relationship between the values advocated by the social economy institutions and those defended by policies of gender equality is clear and straightforward.

Among the specific measures for enhancing gender inequality eradication we may find the Law 35/2011 of October 4, on shared ownership of farms (LTCEA). The Act does not regulate a separate and distinct legal entity from those contemplated in Law 5/2011 of 29 March, on Social Economy.

The LTCEA tries to solve the problem of the lack of visibility of women in the agricultural sector in which the husband or male partner usually hold the ownership of the farm despite the fact that the spouse or female partner contributes with her work to the farming tasks and pays social security contributions as a self-employed worker

The law encourages the creation of a Shared Ownership. According to the law, at the time that women access to the Shared Ownership, they will be entitled to receive 50% of the income generated by the farm as well as half of the direct aids and others rural development aids. In this way, we achieve the legal participation in the returns of the farm, rural democratization and promote equality, while at the same time, it may be a tool for promoting local development and encouraging farmers to stay on the rural areas

This paper aims to highlight issues concerning the application of the LTCEA, its coordination with domestic law regulations of the matrimonial property and inheritance and its results.

0281

AN ECONOMY FOR THE COMMON GOOD? OVERLAYS OF SOCIAL ENTREPRENEURSHIP AND ENTREPRENEURSHIP IN THE BRAZILIAN SCENARIO

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This work, derived from post-doctoral research, aims to discuss the discursive relations among entrepreneurship and social entrepreneurship, in contemporary Brazil. From the perspective of critical discourse analysis of Fairclough, we study the intersections and overlaps between entrepreneurship and social entrepreneurship, and among corporations and initiatives for the profit sector and those for the non-profit sector. According to our premise, there is a moral dimension that covers the field of entrepreneurship, including social entrepreneurship, which represents a shared worldview, a true expression of social class.

From the Brazilian digital platforms that offer visibility to entrepreneurs and social entrepreneurs, we identified the emergence of projects and discourses referring to the utopia of "entrepreneurial society", according to Drucker. As we can see in the Draft Project (<http://projetodraft.com/>), one of the objects of this study, where creative economy, startups and social business, among other variables, are united by observing the world change from the logic of "entrepreneurial society".

The social roles (Dahrendorf) of the two agents, entrepreneur and social entrepreneur, get closer, as both are identified with the notion of common good (as Boltanski and Chiapello), with the work that has a "purpose", with the "change of the world". In this perspective, we have developed some issues arising: the market and the neoliberal logic that permeate the two activities; the presence of biographical space (as Leonor Arfuch), ie, the use of biographies and autobiographies for dissemination of "inspiring" models, to be followed by the individuals; the representations of happiness related to the entrepreneurial culture.

And we also reflect on the consumption as a sphere for exchanges and overlaps between entrepreneurial practices and projects, and those identified with social entrepreneurship, social economy and social business. These definitions and other terms associated with the notion of "social" often get confused and indifferent in the Brazilian context.

0284

**BRAZILIAN COOPERATIVES AND ECONOMIC CRISIS: THE CHALLENGE TO
REDUCE COSTS AND THE EXPERIENCES OF STRATEGIC ALLIANCES**

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This paper describes a study about some strategies used by Brazilian cooperatives to overcome economic crises. The cooperatives are important instruments to promote the goals of Social Economy, responsible for the inclusion of uncountable workers in the job market and the improvement of their life conditions, serving as an alternative to unemployment and precariousness of jobs. Compared to capitalist firms, cooperatives are based on different principles such as value of work instead of capital, and dignity of the human beings so theoretically their answer to the crises should be also different. However the Brazilian experiences show similarities concerning survival strategies used by cooperatives regarding the resources used by capitalist firms since they act at the same market. In order to achieve the proposal of this paper the inductive method will be applied combined with bibliographic review and the analysis of the Law number 5.764/1971 which regulates the constitution and operation of cooperatives in Brazil. This paper is based on the following research questions: (i) What kinds of cooperative organizations allow the reduction of expenses concerning staff during crisis moments mainly when at first it is logical to presume that all workers involved are partners and consequently cannot be dismissed? (ii) How strategic alliances celebrated between cooperatives enable their fortification regarding competition, specially considering operational costs and merchandising? (iii) Considering the lack of money typical of most cooperatives enterprises, what kind of partnerships can promote their technological innovation? The goal of answering these questions is to prove that the Brazilian cooperatives experiences during this period of economic crisis have been well succeed and their survival strategies may serve as a model to other similar enterprises.

Keywords: Brazilian cooperatives. Economic crises. Survival strategies.

0285

HOW AMENDMENTS TO BRAZILIAN TAX LAWS CAN MAXIMIZE COOPERATIVES PERFORMANCE

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This paper presents an analysis of how the inappropriate tax treatment of Brazilian cooperatives can determine its failure and represent an obstacle to the country's social and economic development. From all legal forms available in Brazilian legislation to develop economic activity the cooperatives are the best model as its principles fit perfectly the Social Economy's goals to fight the jobs precariousness and unemployment and seek for life improvements of the less favored people as they are an alternative solution for problems created or aggravated by globalization. In order to achieve the goal of this paper the inductive method will be applied combined with bibliography review and analysis of the in force laws and ongoing law projects which are being discussed by the National Congress concerning tax law and cooperative practices. The demonstration of the cooperatives inappropriate legal treatment and the required law amendments will be shown by the following research questions: (i) Why cooperatives are excluded from the beneficial regime created by Law number 123/2006 which inaugurated a different and simpler tax regime for Brazilian entrepreneurs who fit the law criteria of micro entrepreneurs and small business when in fact most cooperatives would fit the legal criteria? (ii) Why the constitutional principles of equality and ability to pay are not applied to tax laws which regulate cooperatives activities? (iii) How the law projects numbers 3/2005, 2.713/2005, 288/2008, 386/2008 and 3.723/2008 attempt to adjust this inappropriate treatment? Answering these research questions this paper will demonstrate that the proposed tax law amendments actually can contribute to maximize the economic performance of Brazilian cooperatives and consequently improve life and labor conditions of people involved in this kind of activity.

Key words: Amendments. Cooperatives performance. Tax law.

0287

A NOTION OF COOPERATIVE SURPLUS SUITABLE FOR TAX PURPOSES

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Tax incentives and favorable tax schemes in general must satisfy a number of requisites in order to be in conformity with the constitutional principle of tax equality. Namely, favorable tax schemes must: i) be targeted at protecting a public good; ii) be suited to protect that public good; and iii) be necessary to protect that public good. In the case of cooperatives, a favorable tax regime is defensible on the basis of two major restraints that derive ultimately from the cooperative principles: difficulties in the capital formation and rigidity in management, with increased management costs.

With regard to capital formation, it is important to ensure that the tax incentives granted to cooperatives fulfill the function of helping cooperatives to form capital. In particular, it is of fundamental importance to avert cooperatives to make hidden distributions of profits based on profits derived from transactions with third parties and that have benefited from a favorable tax treatment. To achieve this goal, it is indispensable that the cooperative law, or alternatively, the tax law, establish a concept of cooperative surplus based on the market price. So when the cooperative pays to shareholders goods or services, all that exceeds the market price should be regarded as surplus. When, instead, the cooperative charges to members a price for goods or services provided, the difference between the price paid and the market price should also be considered as surplus. A definition of cooperative surplus like the one proposed here is unavoidable from the tax point of view if we are to establish a favorable tax regime for cooperatives. As to operationalize a concept of cooperative surplus based on the market price, the tax law should draw on the methodology of transfer pricing.

0289

CONVENTIONAL AND INNOVATORY SOCIAL ENTERPRISE RESPONSES TO FOOD INSECURITY: DEVELOPING A CONCEPTUAL SPACE AND A RESEARCH AGENDA

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This paper develops and takes forward work undertaken by academic researchers in the UK, Germany, Spain, Italy and the USA who have been separately and in collaboration exploring and analysing the various social enterprise responses to growing food insecurity. These have been developed at conferences in 2014. (Murdock 2014, Haasis 2014, Parra 2014, Murdock, Parker and Machokoto 2014)

Food banks (Banque Alimentaires) represent an established and conventional response which encompass not just provision of food to those in need but also seek to reduce food wastage and encourage social solidarity (European Federation of Food Banks). However we have found considerable variation in the ethos, mode of operation and governance of these organisations both between and within countries.

The paper also will identify the range of innovation which has arisen as a consequence of food insecurity and wastage reduction. Models of innovation will be explored using established theoretical models (Nicholls and Murdock 2012). We believe that the responses to food insecurity represent an approach possibly best understood through 4th sector or collaborative approaches (Levitt 2012, Sabeti. (2009).

These innovations include such aspects as food recycling schemes and the development of practices such as gleaning. It also includes food banks moving beyond simple supply of food into areas of both education and welfare rights together with the emergence of a range of business models to both secure resources and to develop collaboration with a range of partners. There is also clear evidence of practices in one country emerging in others such as social supermarkets in the UK.

There is a relative dearth of research on social enterprise and food insecurity on both a national and comparative basis. This paper addresses the need.

0290

MEASURING AND REPORTING SOCIAL RETURN ON INVESTMENT: KNOWLEDGE TRANSFER BETWEEN A UNIVERSITY AND A SOCIAL ENTERPRISE

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The paper examines the knowledge, understanding, development and implementation of an SROI model and tools to capture and demonstrate the social and economic value and impact of the work of the organisation. It draws the distinction between a measured actual and projected SROI. The work will utilise the results from the application of SROI to the organisation and identify the implications for implementation of SROI.

This paper reports on a 2 year partnership between a university and a social enterprise funded in part by a knowledge transfer scheme. The project involved the university employing associate (J. Bridgeman) who , with the assistance and support of university academics, devised and implemented a model to measure social return on investment (SROI). The paper will identify and explain the operation of knowledge transfer which is one of the longest running UK collaboration schemes between government, universities and companies and social enterprise. The scheme is focused upon enabling practical and implementable research with a monetised return akin to a business venture approach. The organisation in question (The Construction Youth Trust) is engaged in introducing and training young people for aspects of the construction industry. However as it engages with young people who have troubled backgrounds with often challenged by limited educational and vocational backgrounds it has some of the characteristics of a Work Integration Social Enterprise (WISE)

The associate found that current academic research on SROI indicated both practical and implementation issues with the SROI approach. It has also been suggested that the SROI methodology has been under theorised as it tends to be practitioner led (Arvidson et al, 2013 & Gibbon & Dey, 2011).

0291

**THE ROLE OF SOCIAL ENTERPRISES IN THE CREATION OF AN ALTERNATIVE
LOCAL FOOD SYSTEM: THE CASE OF WASHINGTON STATE, USA**

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Major parts of today's agriculture have consolidated through the domination of a small number of large agribusiness and supply chains. It is characterized by economies of scale in production and transportation and asymmetric information with ever-increasing geographical and social distance between producers and consumers (Ben-Ner, 2013). During the last two decades in the US, many attempts emerged to challenge the wisdom of conventional industrial agriculture, relocalizing of production and creating alternative local food market through direct sales by farmers to consumers. These actors exhibit a strong preference for organic and other environmentally sustainable agriculture. From the civic perspective, agriculture and food endeavors are seen as engines of sustainable local development and represents a broad-based movement to democratize the agriculture and food system (Hinrichs and Lyson, 2009). Nationally, the number of farmers market rose from 1,755 in 1994 to 8,268 in 2014, and that of farms engaged in community-supported agriculture (CSA) was 12,617 in 2012 (USDA, 2012).

Taking Washington State as an example, this study examines the characteristics of social enterprises in the emerging local food system. Social enterprises in this context comprise farmers markets, natural food consumer Co-ops, CSA farms, and non-profits that support and coordinate farmers and consumers. Our research method is empirical, based on on-site visits and structured interviews with directors (CEOs) complemented by survey reports, directories, handbooks, guidebooks, bylaws and website information. We focused on the aspects of social mission, nature of social innovation, organizational and governance structure and contribution to the community. We also analyzed the partnership with the university and the state, county, and municipality governments. While these social enterprises are at the core of local networks, which demonstrate potential advantages over the existing market system, they have their weakness. The latter can partly be overcome by public policy and increasing synergies among various agents.

0293

HOW THE INTRODUCTION OF THE SOCIAL ECONOMY PRINCIPLES AND CSR INTO PUBLIC ACCOUNTING SYSTEMS COULD STRENGTHEN ECONOMIC AND SOCIAL RESILIENCE OF ITALIAN MUNICIPALITIES

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Recently, in Italy, in the public sector, an ambitious change of methods and tools of accounting of local governments was started in order to respond to a crisis of the classical forms of democracy. This change was developed substantially in two directions: on the one hand, laws and acts ranked as laws have changed internally traditional criteria and accounting logics, to make the public accounting systems more uniform and comparable with each other, on the other hand, voluntarily and through an evolution occurred by “topics integration”, additional accounting forms (like the Social or Participatory Budgets) have been introduced to inform citizens and groups of stakeholders in the social effects of collective choices and to extend as much as possible the participation of private entities to public decision-making processes.

The paper analyses the financial situation of some Italian municipalities which have recently proposed multi-year financial recovery procedures, in order to show, in the light of the results of their annual financial statements, as these new tools of accounting, borrowed from the business world and the third sector, can now offer to municipalities, an important opportunity to restore a correct relationship with stakeholders/recipients of municipal services and to strengthen the socio-economic resilience of municipalities.

Moreover, the paper shows how Public Sector can support the implementation of Corporate Social Responsibility (CSR) in the framework of Europe 2020 Strategy. In particular, we want compare the global perspective in the World Bank studies with the EU framework for CSR. Already in 2008 the European Economic and Social Committee declared the need of “development of socially responsible regions” (2009/C 175/11).

Finally, we analyse the implementation of duties of transparency and Social Audit in: 1) local authorities offices and agencies; 2) company structures for public service delivery; 3) Public Procurement; 4) regional and local state-aids recipient companies.

0294

THE GRAMMARS OF CRITICS IN SOCIAL ECONOMY

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From social movement approach, social economy phenomenon has been considered as development process of a sector composed of various actors which share common identity and values and are faced to external environments such as market and the state. However, this approach taken often by social movement theories has a risk of distributing specific attributions to actors and environments without examining how they are qualified or disqualified with these attributions. Against traditional division between actor and environment (or structure), which presupposes certain fixed attributions of each element, French pragmatic sociologies propose to focus on situations as research object, in which different actors equipped with reflexive and critical competences participate in the process of qualification of the situation, in mobilizing symbolic, discursive and material resources.

One of these French pragmatic sociologies, the sociology on critics developed by Boltanski and Thévenot particularly focuses on the dynamic of critics stated by actors in a given situation. As more elaborated interpretative tools for understanding the dynamic, they have developed the concept of “grammar” which allows modelization of different forms of critics used by actors at the moment of critics. Therefore, in the social economy phenomenon, the grammar of critics can represent different justifying arguments which try to present social economy as critics and alternative to existing social problems.

In order to elaborate the grammar of critics in the social economy phenomenon, we will analyze various kinds of documents which contributed to conceptualization of social economy since its appearance in the mid 1970s. In order to reformulate various arguments into several grammars of critics, we will identify diagnostic framing (victim, accuser, persecutor, judge) and prognostic framing in the arguments. These grammars identified on the global level could be served as a tool for comparing different contexts, in identifying locally adapted grammars.

0295

POPULAR AND SOLIDARITY ECONOMY IN ECUADORIAN COMMUNITY OF SANTA ELENA: BEYOND TRADITIONAL PLAYERS.

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Ecuador's Popular and Solidarity Economics (PSE) is an important framework that involves a set of values and strategies associated with collective actions of workers, producers and consumers locating them at in the center of the economic system, strengthening the practices of wealth generation that break with the criteria production and capital accumulation. The research analyzes the origin and characteristics of the current framework in the Jambeli Commune in Ecuador, reviewing the labor market and production of good and services; consider the path followed by employment and occupation effective in this sector; whereas the EPS is providing a set of goods and services from a territorial perspective as prime movers for the life of the community.

The results go to show that the EPS arises in the most important period of crisis Ecuadorian decade 1990 and confirmed in the post dollarization stage, discovering nuances and linked to the market economy. We further note that this represents an important source of employment is maintained even when the levels of training in the country are increasing, which projects us into new proposals about the real possibilities to consolidate and transform the Ecuadorian economic system.

Keywords: Productions, employee, crisis, Jambelí

0296

**REGULATORY CONSTITUTIONAL SOCIAL AND SOLIDARITY ECONOMY:
COMPARATIVE DISCUSSION OF EMERGING POWERS IN SOUTH AMERICA**

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Este estudo tem como objetivo discutir os fundamentos constitucionais da economia social a partir de uma perspectiva comparativa, estabelecendo um ponto de discussão duas potências emergentes no contexto sul-americano: Brasil e Chile. Disposições constitucionais brasileiras em que a adoção de estímulo e práticas sócio-econômico estão contidas no artigo 3, que descreve os objetivos da República Federativa do Brasil, especialmente a construção de uma sociedade livre, justa e solidária, essa diretriz que faz afeta a interpretação dos princípios contida no título VII da Financeira e Ordem Econômica e do Título VIII da Ordem Social. Além disso, a orientação das políticas econômicas chilenas é respaldo constitucional o disposto no inciso II do artigo 1º, que estabelece o princípio da subsidiariedade, o estabelecimento de uma postura ideológica do conteúdo liberal, que fornecem contraponto adequada para o confronto com o caráter eminentemente social texto constitucional, embora tenha sofrido uma série de alterações que ponham em causa essa conotação. Portanto, uma vez que a comparação de tais marcos regulatórios constitucionais presentes nas Constituições brasileiras e chilenas, vai colocar a posição de destaque de tais países como potências emergentes no cenário internacional e procurar identificar o desenvolvimento de práticas solidárias sociais e econômicas que denotam e utilizar o seu ideológicas-diretrizes constitucionais.

0297

THE PLACE OF INTENTIONAL COMMUNITIES IN THE DISCOURSE OF SOCIAL CHANGE

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Current social justice discourse articulates a tension between the roles of public, private for-profit, and non-profit institutions in solving pressing social problems. The term “community” is often used in all three of these contexts as a claim to legitimacy. As Miranda Joseph has pointed out in *Against the Romance of Community* (2002), this is an idyllic term that is often used in service of capitalist ends. Furthermore, as authors in *The Revolution Will Not Be Funded* (2009) contend, the non-profit claim to community has been deliberately promoted to diffuse radical social movement efforts. But missing in this discussion is a systematic account of intentional alternative social groups, their conception of “community,” and how their relationships and activities figure into the mix of public and private entities claiming to solve the world’s problems. I will explore this issue through comparative analysis of recent and current intentional communities experimenting with economic relationships such as worker cooperatives, sharing economies, and gift exchange practices. I will further connect these histories of the present to competing theoretical discussions of resistance and radical democratic futures in the work of Gibson-Graham and that of Negri and Hardt in order to analyze the possibilities intentional community efforts may open up for viable parallel structures.

Keywords: non-profits, community, anti-capitalist economies, cooperatives

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0298

THE DRAFT LAW OF THIRD SECTOR OF SOCIAL ACTION: FUTURE PROSPECTS

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Inside those we named Third Sector there is an aspect which includes those entities that is intended to boost the recognition and exercise of civil, economic, social and cultural rights of individuals and groups who are conditions of vulnerability or who are at risk of social exclusion. It is the Third Sector of Social Action, composed of entities linked to volunteering which is supplied and whose work raises the profile of the implementation of policies against poverty, but not only: also encourage the inclusion and integration and are leading actor in raising citizen awareness.

The Third Sector Social Action is defined as the set of private organizations, nonprofit and civic arising from or social initiative looking for general interest objectives through solidarity and participation.

However, such organizations have been orphaned of a specific regulation in Spain. Therefore, on January 23 has been approved the Council of Ministers the Draft Law of Third Sector Social Action trying to provide it with an attached to the current reality regulatory framework, specifying its principles, which are the democratic participation of their members, altruistic, transparency in management, autonomy, social cohesion, the promotion of equality and non-discrimination and the establishment of socially relevant purposes.

The Act includes measures to promote the sustainability and promotion of the Third Sector Social Action being particularly noteworthy that in school curricula contents and references to the Third Sector of Social Action and its important work will be included.

Throughout the work we try to highlight the benefits of the proposal and its scope.

0300

PUBLIC POLICY PROGRAMS FOR FAMILY FARMING AND LOCAL DEVELOPMENT

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The country's concentrated agrarian structure may be pointed as one of the factors that led to family farming in Brazil being delegated to a second place in the national agricultural policy scenario. But since the middle of the 1990's a set of new public policy programs designed for the different categories of producers that can fit under the general denomination of family farmer, pointed to the intrinsic relationship between family farming production, food security and local development. The state support reaches these producers via two main instruments - the subsidized rural credit and the purchase of production by institutional markets. The Food Acquisition Program (PAA) was launched in 2003 as one of the initiatives of the larger "Zero Hunger Program" and the National Program for School Food (PNAE), launched in 2009, includes a law that determinates that at least 30% of the federal funds for public school food should be spent purchasing products from family farmers, preferably from the same municipality. Both programs have the potential to stimulate and strengthen local family farming, promote a sustainable rural development and bridge the needs of producers and local consumers. The paper analyses the conduction and results of the PAA and PNAE in the state of São Paulo. After five years of research on the subject it is possible to discuss the impact of these Programs on the local economy, the difficulties felt by farmers and administrators and the elements that facilitate or hinder the turning into reality of some of the Programs objectives, particularly the promotion of local development. The presentation of two study cases will support the arguments.

0304

COCONSTRUCTION AND INSTITUTIONNALIZATION OF AN INTERORGANIZATIONAL NETWORK. THE CASE OF QUÉBEC SOLIDARITY AND RESPONSIBLE FINANCE

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This paper examines the formalization process of an interorganizational network in the solidarity and responsible finance sector in Québec (Canada). We analyze how social economy (SE) and development actors (credit unions, worker union funds, local community development agencies) coconstruct and institutionalize a collaborative type of network that facilitates their action in two connected fields, those of solidarity financing and of territorial development. By doing so, the network becomes an important player in a new field and contributes to its own normalization.

We mobilize the concepts of institutional logics (Friedland et Alford, 1991) and institutional work (Lawrence et Suddaby, 2006) to study the actors' collective practices that lead to the creation of institutions (values, norms, rules) (Scott, 1995, 2014). Those are specific to the newly create network and contribute to the constitution of a new field within the economic ecosystem, the solidarity and responsible finance sector. This paper shows how actors with a diversity of particular but complementary logics –sectoral, on the one hand, and territorial, on the other – work together as a “collective institutional entrepreneur” in the creation of a new institutional field that re-articulates the diverse logics into a new solidarity-based perspective.

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0305

**THIRD SECTOR IMPACT. MEASURING THE IMPACT OF THE THIRD SECTOR /
SOCIAL ECONOMY IN EUROPE**

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The aim of this paper is to present the main objectives and some notes of the methodology used in the project 'Third sector impact' financed by the 7th FP of the European Union. This paper will focus in the impact evaluation dimension.

0306

SOCIAL ECONOMY'S INNOVATION SYSTEMS IN THEORY AND IN PRACTICE

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This paper is presented in the context of the CIRIEC working group on 'Social Economy and territories'. The aim of this paper is to present a theoretical framework to analyse Social economy's innovation systems territory-based. It analyse, also, some cases as the Mondragon and the Anecoop, under this theoretical framework.

0307

¿A NEW ERA IN THE EUROPEAN SOCIAL ECONOMY POLICY?

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After a long decade of policy stalemate of the European Institutions, 2011 seems to be the year of the change. ¿Is there really a change? This paper present an analysis of the evolution of the European Union policies towards the Social Economy in the theoretical framework of Chaves (2010, 2013). It focuses on the recent changes in these policies.

0308

**PANORAMA OF THE SOCIAL ECONOMY SPECIALIZED JOURNALS AND THEIR
POSITION IN THE CONTEXT OF THE JOURNALS EVALUATION MAINSTREAM**

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The aim of this paper is, first, to present the best scientific journals focused on Social Economy, Cooperatives, Third Sector and Social Enterprises. Second, to present the major trends in the evaluation of the scientific journals by the mainstream at international level and specially in Spain. Third, to analyse the position in which SE Journals are in this context.

0309

THE PLACE OF COOPERATIVES IN INNOVATION LED ALLIANCES: THEORY AND APPLICATION TO THE SEED INDUSTRY

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In the seed industry, most of the local seed dealers are cooperatives supplying inputs to their members. But plant breeders can also be cooperatives. For example, two well-known global seed companies are Limagrain (Joly, 2001) and Land O'Lakes (Boland et al., 2004). In other industries, the role of cooperative in providing quality-enhancing innovation to their members has been studied by various authors (see Drivas and Giannakas (2010) or Giannakas and Fulton (2005)).

The objective of our paper is to identify the determinants of the form of collaboration initiated between an upstream for-profit innovator and a downstream cooperative in order to incorporate a new input and commercialize an innovation consisting of a quality enhanced-product, with an empirical application to the seed industry. We show that the legal status of the downstream firm has huge effects on the mode of technology transfer (license, joint-venture, merger of subsidiary), that may lead government to promote cooperatives (for example with a subsidy provided by the government to the cooperatives in order to purchase the seeds). Furthermore cooperatives may be more able to compete and coexist with the subsidiary initiated by the for-profit innovator. Our game-theoretic model predicts well the consolidation of the seed industry worldwide, especially in the developing countries. We illustrate eventually with the case of Argentina, India and South Africa. In conclusion we extend our paper with a discussion on the internationalization strategies initiated by some cooperative in the seed industry, with a focus on France and USA.

0310

**DOES HYBRIDIZATION CONTRIBUTE TO THE SURVIVAL OF SOCIAL ECONOMY?
EVIDENCE FROM THE SURVEY ON THE MONTREAL SOCIAL ECONOMY 2007/2012**

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This proposition aims to test the hypothesis of the impact of hybridization on the survival of social economy in the context of an economic crisis. Our data comes from a repeated cross-section survey (2007-2012) on the Montreal Social Economy, with nearly 1000 enterprises (cooperatives and non-profit organizations). We use an innovative and original two-step approach. We estimated a state-of-the-art discrete time econometric model with spatial heterogeneity (namely an extension of heterogeneous choice model to survival analysis), taking into account the complex survey sample design. Different continuous effects are of particular interest: an inverted U-shaped effect of density and a U shaped effect of public funding on hazard. The negative effect of age on mortality is in line with “liability of newness” proposition popularized by the organizational ecology. No statistical differences can be shown between cooperatives and non-profit organizations. On the second step, we predicted with the same model the hazard of various organizational forms of social economy, beyond the differences based on legal status. The organizations mixing various human resources (volunteer or employees) or revenues (market, public or other) have more chance to survive. The effect of pursuing a social mission different from the economic activity of the organization is industry-dependent (positive on the survival in market sectors but negative in cultural sector or social services). This work confirms the importance of the organizational features and forms of the social economy, which show to be of strategic importance to its survival.

0314

CHANGING THE LEGAL STATUS OF AN ENTERPRISE – WHY NOT GO FOR SUSTAINABILITY

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Instead of closing a business in difficulties it makes more (economic) sense to continue operating, albeit under a different legal coat. The reasons for the change of legal status are either that the enterprise is in crisis economically or that the owners choose to transform. In either case, the decision to change legal status should be based on the “pros” and “cons” of the new legal type.

Cooperatives demonstrated a high degree of resilience to economic shocks during two major economic and financial crises during the last 100 years. The difficulties they are facing during the current one are rather secondary effects. This is sufficiently documented. This resilience is a main contributing factor to sustainability with its four aspects, namely, economic security, social justice, ecological balance and political stability. The legal structure of cooperatives establishes functional links with these four aspects. This is not to say that in reality all cooperatives would indeed contribute more than other types of enterprises to sustainable development. It is to say, however, that their normative framework lends itself to that end and that this should be seen as a complement to non-justiciable corporate social responsibility and other similar “obligations”.

This is little known, but might be considered when changing the legal status of an ailing enterprise. The contribution is therefore to first demonstrate the functional links between the aspects of sustainable development and the legal structure of cooperatives. It will then scrutinize current trends in cooperative legislation to assess their impact on these links. Lastly, it will suggest ways to ensure congruency between the legal structure of cooperatives and sustainable development.

The paper is related to the Government of Spain (Ministry of Economy and Competitiveness) supported project “Integration among cooperatives and socially responsible restructuring. Mechanisms of job creation and increased business productivity” (der2013-48864-c2-1-p).

0315

CHANGING GOVERNANCE IN AGRICULTURAL COOPERATIVES; DOES GLOBAL COMPETITION AFFECT THE RELATIONSHIP BETWEEN MEMBERS AND COOPERATIVE?

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Agricultural cooperatives are operating in a highly competitive market environment. Retail concentration, strict quality control and internationalisation lead to changes in the relationship between the cooperative and its members. The cooperative is a hybrid economic organisation consisting of cooperative firm and member firms, who have a threefold relationship: ownership, control and transaction. This paper analyses the dynamics of this relationship and how the combination of formal and informal governance mechanisms is changing due to global competition.

The paper starts from the assumption that governance in multilateral alliances has at least two functions: (1) to maintain commitment and align interests of transacting partners, and (2) to align and adjust actions and decisions of those partners. Economic organization theory emphasizes the importance of market and hierarchy as governance mechanisms, to align incentives, prevent opportunistic behaviour and promote coordination among alliance partners. However, agricultural cooperatives are complex organisational configurations that include two additional, more informal, governance mechanisms: democracy (or democratic decision-making) and community (or social capital). The latter governance mechanisms have not received much attention in the literature.

The key question raised in this paper is how the changing competitive strategies of the cooperative, which has implications especially for the transaction relationship, affect the delicate balance between the formal and informal governance mechanisms, and thereby affect member commitment.

This paper develops a conceptual framework for analysing the combined effect of different formal and informal governance mechanisms on cooperation and coordination in agricultural cooperatives. The paper is conceptual and theory-building, leading to a number of propositions that will be used for detailed elaboration into testable hypotheses. Propositions are supported with references to the empirical literature on changing member-cooperative relationships.

0316

EDUCATION, FORMATION AND INFORMATION: EVOLUTION, HISTORICAL DEVELOPMENT AND IMPACT OF THE 5TH COOPERATIVE PRINCIPLE

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This article provides a historical analysis of the 5th principle of the so-called "Cooperative identity" proposed by the International Co-operative Alliance (ICA): "Education, formation, information". Since its infancy, at the middle of 19th century, the co-operative model is structured around an explicit doctrine. Following some of the main ideas of the founders of the Rochdale Society of Equitable Pioneers, known as the first co-operative success-story, members of the ICA adopted in 1937 a series of principles reflecting and modernizing the philosophy of the Pioneers. These principles went through two subsequent revisions, in 1966 and 1995. They are now used as a framework structuring the cooperative identity and serve explicitly as a basis to the legislation concerning the cooperative model in many countries. Among these principles, the concept of cooperative education, the "5th principle", is of particular interest. This principle encourages cooperatives to engage actively in the education and training of their members and to disseminate information to the public about the co-operative model. Interestingly, if several theoretical and empirical studies have focused on the cooperative principles, very few have focused specifically on education. However, many authors suggest that education, formation and information are crucial for the achievement, dissemination and even resilience of the co-operative model. Education may thus be the most important challenge for cooperation to achieve its social and economic goals. To address this preoccupation, we provide a historical review of the 5th principle. First, we describe how this principle has evolved inside and outside the official cooperative doctrine. Second, we show to what extent it reflects or drives the preoccupations of theorists and practitioners of the cooperative model. Through this historical analysis, we want to show to what extent the formalization of the 5th principle plays a catalytic role in the creation of an organizational identity for cooperatives.

0317

SOCIAL RESOURCE MANAGEMENT IN A CRISIS CONTEXT: THE FOOD BANKS IN SPAIN

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This work assumes a hybrid qualitative-quantitative structure.

The first phase, a exploratory food bank case study based on semi-structured interviews, paid special attention to its organizational structure as a nonprofit entity based on a voluntary workforce, the supply chain from food donation to delivery to different collectives, and the management problems in order to join both social and business targets while the needs to be fulfilled are increasing. A tentative theoretical approach related to social movements was chosen as food banks take part in tight both nationwide and worldwide networks.

With the aim of confirming, broadening and generalizing the model and results from the case study, the second phase was based on a survey addressed to all the Spanish food banks. It sought to describe their nation situation and performance, analyzing its resources, the mutual relationships and the links with other entities. More specifically, it was shown that demographic variables that have been altered by the economic crisis, such as immigration and unemployment, influence the daily operation of each food bank.

In short, the study results show entities that are efficiently organized, well established in their territories and making well targeted efforts to adapt themselves to fit new context conditions, although they should improve in their strategic view, coordination, resources and sources of these.

0318

COLLECTIVE ACTION AND SOCIAL INNOVATION IN THE PUBLIC SPHERE: THE EXPERIENCE OF THE BRAZILIAN MOVEMENT AGAINST ELECTORAL CORRUPTION (MCCE)

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The Brazilian Movement Against Electoral Corruption (MCCE) has been promoting social innovations in the Brazilian public sphere, leading the mobilization towards the creation of two popular initiative laws in Brazil, "Law Against Vote Buying" (Law n. 9840/1999) and "Clean Slate Law" (Complementary Law 135/2010). This paper aims to comprehend how MCCE has been promoting social innovation, while responding to the public problem of electoral corruption in Brazil. This study has an understanding of social innovation as a process. Specifically, this perspective is understood as an expression of the collective actors in self-reflecting, self-organizing and self-reforming the social reality (CEFAI; TERZI, 2012). In this sense, having the "pragmatic sociology" as a theoretical reference (BARTHE et al, 2013), debate is promoted between the Actor-Network Theory (ANT) (CALLON; LATOUR, 1981; LAW, 1999; LATOUR, 2001 and 2012) and the studies about the experience of the public problems (CEFAI, 2002, 2009 and 2012; CEFAI; TERZI, 2012) to build a particular analytical frame. The main methodological approach was the observation, with an ethnographic posture applied during the research field, since August 2013 until October 2014. We used several research strategies that resulted in a data triangulation, involving direct observation on different scenes of MCCE and also through the internet. It also involves interviews with different members of the movement and document analysis based on following the news about MCCE, scientific publications and official documents. Making a diachronic analysis (focusing on its trajectory) and synchronic (exploring its most recent experiences), we could observe that, during the time, the movement constituted a network of different collectives, which contributed to creating a "transversal intelligence" and a collective learning on coping with concrete problematic situations. The social innovations configure not only as "final results", but as processes, which multiple collectives contribute and that involves a great dose of uncertainties.

0320

SOCIAL ECONOMY, RESPONSIBLE CONSUMPTION AND IDENTITY IN TWO SMALL-SCALE TRADE INITIATIVES IN MEXICO

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This paper explores the motivations of participants in two small-scale trade initiatives carried out by citizens in the cities of Xalapa and Coatepec, in central Mexico. These initiatives commercialize food, medicines and craft products, claiming to be inspired by the principles of bio-regionalism, social economy and organic production. The study is based on the application of semi-structured interviews, with producers and consumers, and seeks to estimate the relevance of principles of solidarity economy (autarky, reciprocity and redistribution) versus other reasons for participating such as: responsible consumption practices (environmental awareness, fair trade, health), search for identity and "distinction".

0322

WHY DO MERGERS BETWEEN SPANISH AGRI-FOOD COOPERATIVES FAIL?

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Studies of mergers and acquisitions are a recurrent subject in literature, mainly in order to determine if these processes contribute to generate value for companies. In the field of cooperatives, merger studies have been developed in diverse areas, most aimed at determining their effects on economic, financial and social fields. However, there is a percentage of cooperative merger processes that had not consolidated, either because they were not approved by their own General Assemblies, or because they are called off during the negotiation phase. This paper identifies the factors which have caused or have contributed to that outcome. To do this, we have made an inquiry to the Federations of agri-food cooperatives in the different Spanish Autonomous Regions in order to identify the processes with this end. Once configured the database of mergers that had not consolidated, a survey was been conducted to their managers and presidents, to identify the influence of different factors related to social, financial, or managerial resources in this outcome.

0324

TRUST AND COMMITMENT RELATIONS AS BASIS TO LOCAL COOPERATIVES

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The work investigate the interface between the social categories of trust and commitment as organizing axis of the governance and asymmetry resolution attributes of small agribusiness networks, which characterize its structure, having as objects of study the cooperatives of grape and banana production at the north of Paraná State, Brazil. The paper is justified by the theoretical importance of social categories as organizers of small networks configuration, like associations and cooperatives; as well as by the opportunity to examine two agribusiness networks developments in the region. As theoretical foundations, were used some principles of the network society perspective, and the social theory of networks. The methodological argument is the assertive that a network is an adaptive complex system, with some incertitude of its processes and outcomes. A predominantly qualitative and descriptive research was conducted, using interview techniques and secondary data. The results indicated that there is an interface between trust and commitment along with network governance, while the interface with its solutions of asymmetry was not clearly established. The theoretical contribution is present a model that integrated four categories and is capable to investigate the social relations in cooperatives. The methodological contribution is present a list of indicators about four qualitative categories, which is not founded in academic literature.

0325

SOCIAL AND PUBLIC POLICY VARIABLES IN BALANCE AND DEVELOPMENT OF SMALL AGRICULTURAL COOPERATIVE

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The work investigates the influence of social variables emerging from the dynamics of the actors and the rational and economic variables originate from public policies that contribute to the balance and development of a small agricultural cooperative. The work is justified since small farming has economic and social importance when considering local development, which would cause many policy studies. The associations and cooperatives are essentially a collective phenomenon, with economic, social and politics aspects, which serves for network purposes of study designs and interfaces with public policy. Despite this interesting context, there are few articles that combine social relations and policy network analysis. The guiding statement is that the simultaneous presence of these two sources of variables is the ideal situation of balance and development of agricultural cooperatives, characterized by solution of the conflicts; synergy of efforts to collective objectives and established governance. The theoretical basis is supported by the affirmatives of transactions costs, social relations and the network society. The research design put the social and policy variables as antecedents and governance and solutions of asymmetry as consequents. The research is characterized as qualitative, exploratory and explanatory. Secondary data and questionnaires in 21 subjects of an agricultural cooperative where collected and the results indicate that social variables contribute more weight to the development of the group, as compared with public policy variables. Despite the two sets of variables are present, the difference in importance between them is placed as the reason for the cooperative underdeveloped, in accordance with the selected parameters. The work contributes to the theory linking variables that are routinely investigated separately and present an instrument specially constructed to this case, which is a methodological contribution. The next step will be replicate the model in others groups, searching validate the model and the indicators.

0326

TAXES AND SOCIAL ECONOMY: IS IT POSSIBLE TO SOLVE THE EQUATION?

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When Social Economy is increasingly seen by public authorities as a potential platform to develop an alternative way of doing business, endorsing social innovation and promoting human capital, it is necessary to think about how public authorities can support the improvement of that sector as a way of humanising the results of public social policies and of maintaining high levels of protection of the European Social Model.

Creating or accentuating specific tax regimes has been said to be a very important factor for that process, but it becomes a very complicated task for public finances that struggle with deficits and public debt crisis. Evidence of social impact may help justify a new taxation framework for the Social Economy sector.

But when creating a specific taxation framework one needs to keep in mind a multilayer system. First, it is essential to decide on the orientation of the legal tax regime - whether a general framework for the sector or a specific framework for specific organizations that compose the sector. Secondly, it is important to choose the adequate form of the specific tax treatment - whether by general legislation or by individual tax agreement. Thirdly, it is vital to distinguish the different scopes of taxation - the taxation of revenue earned by Social Economy Organizations; the taxation of activities developed by those organizations; the taxation of services provided by third party organizations to Social Economy Organizations and, finally, the tax treatment of Social Economy funders, either those who provide direct patronage or sponsorship or those who use specific financial instruments for the Social Economy (e.g. Social Bonds; European Social Entrepreneurship Funds; Crowdlending).

0327

PAPEL DE LAS GRANDES CADENAS ESPAÑOLAS VENTAS DE ALIMENTOS EN ALIMENTOS ORGÁNICOS E-COMMERCE. COMPARACIÓN CON UNA CORPORACIÓN VIRTUAL

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Este estudio tiene como objetivo analizar la oferta en línea de productos orgánicos de las grandes cadenas de distribución de alimentos en España, así como las características de la oferta y los servicios asociados. Además, tratamos de conocer las políticas y características de la oferta orgánica en los centros físicos de estas empresas. Además, nuestro objetivo es hacer una comparación con una sociedad virtual.

Para lograr estos objetivos, hemos llevado a cabo una revisión de la literatura para determinar el estado del comercio de productos orgánicos y de comercio electrónico relacionado con este tipo de productos. Dada la ausencia de fuentes secundarias en este campo, hemos diseñado una prueba específica, que se ha aplicado a la web de los principales distribuidores de productos alimenticios en España. Paralelamente, se han realizado visitas a varios de los centros físicos de esas empresas, en diferentes provincias de Andalucía. Junto a este análisis descriptivo se realizó otro análisis comparativo, con el fin de contrastar el papel de los grandes distribuidores con una empresa en línea. Para esto, se ha hecho un estudio de caso de una empresa virtual líder, que incluye productos orgánicos en su oferta.

Los resultados de este estudio revelan que ninguna de las grandes cadenas de distribución españolas puede satisfacer por completo las necesidades de un consumidor verde, dadas las limitaciones en el suministro de productos orgánicos y servicios relacionados. Estos resultados también revelan el uso limitado de grandes cadenas de distribución analizados en el comercio electrónico, lo que les impide aprovechar las ventajas y oportunidades que ofrece este tipo de comercio. Esta situación están aprovechando las organizaciones virtuales.

0328

A HISTORICAL OVERVIEW OF SOCIAL ENTERPRISES IN ITALY FROM A EUROPEAN PERSPECTIVE

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Italy represents a particular case in the European context of social entrepreneurship as its actual legal framework, based on Law 381/1991 on social cooperatives and Legislative Decree 155/2006 on social enterprises, took root from an important and long tradition of cooperatives and many other third sector organizations (e.g. Misericordie, Pubbliche assistenze), inspired both from socialist and catholic principles.

This paper has the general objective to present the distinctive circumstances and social needs which have led to the creation and spread of early social enterprises in the Italian context. Moreover, our research aims to contribute to the literature on historical, economic, cultural, institutional configurations and policy discourses that led to the current status of social enterprise in Italy and which could be the possible future pathways.

Next years will be crucial for Italian social enterprises as the whole Italian third sector will be undergoing a process of legal reform that will radically change its structure and incentives; this paper also aims to shed light on this process of reform started in 2014 with the implementation of the draft law on the Third Sector Reform. The draft law foresees the following measures for social enterprises: redefinition of the social enterprise as a private enterprise with objectives of general interest, mandatory qualification as social enterprise, expansion of social utility sectors, possible remuneration for capital and profit sharing, rationalization of the categories of disadvantaged workers.

An online literature search has been conducted for articles and conference papers on social enterprises, social innovation and social inclusion. In addition, further relevant information was gathered from interviews with national experts in the field of social economy and social entrepreneurship that provided us with a deeper knowledge of the Italian case and confirmed the outputs of our research.

0329

TOWARDS A MODEL OF INTEGRATION: AGRICULTURAL COOPERATIVES NETWORKING

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Agricultural cooperatives are not far of the real economic crisis (job losses, declining demand and, therefore, limiting the ability of companies to dispose of their productions). However, agricultural cooperative societies have ability, by their location, to influence the society in which it operates and its special features must be able to:

- Strengthen their productive activity through the efficiency of their processes and adapt to new demands for goods and service.
- Seek funding opportunities to build new infrastructure and invest in knowledge and technologies that allow them to be more competitive.
- Ability to train and prepare for the new possibilities and challenges that offer short term.

The main way to fight adversity and crisis in the Spanish and international economy is undergoing through the development of acyclic policies; it is in these moments that investment in knowledge and new technologies, structures and alternative financing channels must be present in any strategy to be developed as a means of competitiveness.

Generally, there are two requirements for the development of cooperative societies:

- Internally: efficiency in every system or processes that occur in the business: real (production and marketing), financial and organizational.
- Externally: Growth, either when growth occurs internally or through patrimonial relationships to promote agricultural cooperatives network.

0330

SECTIONS OF CREDIT RENEWAL. A NEW INSTRUMENT FOR THE DEVELOPMENT OF SOCIAL ECONOMY

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The financial sector is immersed in a revolution by the economic and financial crisis, the lack of liquidity and the structural changes it has undergone. Sections of credit are not immune to the consequences of the current situation in the financial sector. With this work it is intended to contribute to a coherent exposition of the development of section of credit in the agri-food cooperative sector and the dissemination of knowledge related to the current operations of the sections of credit.

In this regard, in order to determine the current status of section of credit and their role in the financial and agricultural sectors, we have developed a questionnaire to interview managers, presidents of cooperatives or responsables for sections of credit. According to that, we have obtained the complete census of the Andalusian agri-cooperatives with sections of credit and have studied the entire population -57 entities- in the second half of 2014. The analysis of results describes the operations that are carried out in sections of credit, its advantages and potential improvements, allowing us to propose possible solutions to better manage them, as well as protocols to increase transparency, security and responsibility in the development of financial relations. As a result of the foregoing, greater efficiency could be achieved in the sections of credit.

The results and conclusions obtained from this study are valid and applicable to any cooperative because cooperatives sections of credit, by their nature, are not tied to any particular sector of activity although the cluster in some of them specifically. In this regard we consider appropriate that the public sector is committed to supporting them for their contribution to regional development.

0331

MIGRANTESQOOP – FACILITATE AND PROMOTE THE INTEGRATION OF MIGRANTS IN QUALITY COOPERATIVE INITIATIVES IN HOST AND NATIVE COUNTRIES

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The continuous movement of human communities around the planet can be traced to the early civilizations and their routes across continents. Resulting from these migrations, we're currently a mixture of very similar human groups. Many migrations were or have been dramatic, like the most mediatic migrations of Africans for access to Europe, and those subject to intervention by the UNHCR. In response, many cooperatives came up in the past 150 years of experience to turn negatives into positive elements for migrants' integration. One response that motivates us, and will be used as reference for our future projects, is the systematic approach by Professor Henri Desroche (International Cooperative University), whose lessons and methodologies were collected by one of the members of our workgroup in 1983 Sweden: integrating migrants in cooperative initiatives in countries where they sought host, has been a strategy with excellent outcomes which matter to record around the world; relating migrants with their countries of origin is not always promoted but we also want to identify and foster new initiatives in the new context of globalization, making migrants ambassadors, in the host countries, of SocialEconomyOrganizations(SEO) from their countries of origin, building innovative organizational dimensions of planetary scale. Our workgroup has extensively applied these methodologies throughout the organization "UniNorte", with an already far-reaching network of relationships between SEO and migrants within the Community of Portuguese-Speaking Countries and also the European Union. Based on multiple experiences we have in w other international contexts, we wish to generate new dynamics, building a new approach called MigrantesQoop, which shall be settled in international programs related to the objectives of the millennium. We aim to establish, before and during the 5th CIRIEC-IC, an international "MigrantesQoop" group, building a world of everyone and for everyone based on humanity, solidarity and Cooperation.

0332

THE CONCEPT OF SOCIAL ENTREPRENEURSHIP CONSTRUCTED IN LIFE NARRATIVES OF BRAZILIAN AND PORTUGUESE SOCIAL ENTREPRENEURS

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This work is derived from post-doctoral research on the theme of social entrepreneurship in Brazil and Portugal. The approach of this research is linked to the field of communication, understanding social entrepreneurship as a phenomenon built by narratives. This communication process is analyzed from the methodology of life courses study (Giele and Elder Jr.) and from Paul Ricoeur contributions (in his book "Oneself as another").

From in-depth interviews with social entrepreneurs of the two countries, we analyze how the concept of social entrepreneurship is built in the life trajectories narratives of this field agents. In line with Thompson's thesis in his book "Ideology and modern culture", we consider the interviews are a re-interpretation of a "pre-interpreted domain". The author starts from the premise that agents reflect on their practices and their social place when they talk about their selves.

Among memory fragments, descriptions of their own social enterprises and a broader discussion about the context that frames the action of this social actor, we extract the meanings of social entrepreneurship for these persons, its paradoxes, and even their denial of this concept for affirming other notions, like social economy and social business. The result is a complex panel on the relationship between capitalism and subjectivity, social action and market, personal fulfillment and labor activity. We also discuss the place of consumption, in the life of a social entrepreneur and in the projects designed by him, which is relevant when we consider the exigencies to participate in the market, even if it is associated with social projects.

The theoretical framework discusses the new spirit of capitalism (Boltanski and Chiapello), the notion of economy and market (Karl Polanyi), the entrepreneurial culture (Alain Ehrenberg) and the life as narrative (Jerome Bruner; Leonor Arfuch), among other works.

0333

STUDY COMPARING EMPLOYEE-OWNED LIMITED LIABILITY FIRMS (IDENTIFIED AS SOCIEDADES LABORALES) "DE JURE" (CONCERNING LAW) AND "DE FACTO" (CONCERNING FACT) IN SPAIN

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Since 2007 the deterioration of economic activity in Spain has affected the rate of creation of new enterprises. The limited liability companies have managed to stay in the period 2008-2013, the reduction was 1.78 percent, lower than the overall average (-8.06 percent). Furthermore, in 2014, they have increased by more than 1 percent from the previous year. Our study focuses on employee-owned limited liability firms (identified in Spain as 'sociedades laborales'), which main features are that the partners are involved in the process of production, financial processes and decision-making (García-Gutiérrez: 2002 p. 108). In 2008, 1,514 employee-owned limited liability were registered in Spain, compared to 892 companies in 2013; that is, a least 41.08 percent. The number of employee-owned limited liability companies registered between 2008-2013 was 7,034, of which 98.39 percent were employee-owned limited liability companies identified in Spain as "sociedades de responsabilidad limitada laborales".

In this study we aim to prove that there is a very high percentage of microenterprises with legal form of limited liability companies, both active and newly created, which meet the requirements for being employee-owned limited liability firms. This hypothesis is based on statistical analysis of the evolution of the different legal forms as well as theoretical studies that demonstrate the participatory nature of microenterprises.

We describe the estimation process of the number of employee-owned limited liability firms "de facto" (concerning fact) actually active, and those registered in the last five years, and we discuss the causes of the difference between employee-owned limited liability firms "de facto" and "de jure" (concerning law) including lack of specialized prescribers, or the stiffness of the current labor law of employee-owned limited liability firms in Spain and propose corrective measures to increase the creation of these companies.

0334

EXPLAINING AGGREGATED DONATIONS: A LONG-TERM ANALYSIS

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The literature mostly used cross section data and experiments to explain determinants of donations, while the long-term process of giving is less analyzed. In this paper, we study the aggregated donations in the US from 1973 to 2013 using ARIMA and ARMAX models. The significant autoregressive and moving average coefficients in our estimations suggest that aggregated donations are highly autocorrelated. Therefore, investigating determinants of donations without including donations' lags can lead to bias results. Moreover, our results show that GDP, average marginal income tax, and the unemployment rate had positive effects on total donations during the past four decades. Besides, our estimated impulse response functions indicate that aggregated donations converge to their historic mean quickly after an exogenous shock, which shows the stickiness of the inclination to donate.

0336

WORKERS' COOPERATIVES MEET RECESSION CHALLENGE IN THE « PAYS DE LOIRE » REGION

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In January 2015, Coop Fr, representing the cooperative movement in France, published the following new: 23 000 cooperatives had been faring well against a backdrop of recession! With a 2.987 billion euro turnover, an increase of 15 % compared with 2008 figures, they had also been able to create jobs. With 1.07 million employees, which means 4.5% of those employed in France (4.2% in 2008), they have proven their efficiency through difficult times. That is why the French Hamon law on social enterprise in July 2014 encourages this kind of management, steering towards a "social enterprise boom" and easing the way to set them up, because they combine economic development and social efficiency with best use of local resources. There are cooperatives in every sector so we would like to focus on cooperatives in the building sector in the Pays de Loire region. In this paper, we are inquiring about the specificities of these cooperatives which have faced a significant reduction in the purchasing power and in the consumer investments. If they appear not to have suffered from the difficult economic conditions in the last five years, the specific assets of cooperatives are nevertheless tested in the long run. The French Federation of Cooperatives and traders FFCGA) has been able to help the development of its members since 1983. In the building sector, about 300 cooperatives of house builders have been created, each bringing together several trades such as bricklaying, carpentry and plumbing. Our study will be based on a qualitative approach working with ten cooperatives of builders in the Pays de la Loire region. We will analyse the results to establish how their management model allows them to overcome their economic difficulties, striking a balance between job creation, social governance and their regional roots.

0339

THE SOCIAL ECONOMY IN RECENT POLICY FRAMEWORKS IN THE BALKANS AND POLAND: A CONVERGENCE OF CONCEPTS AND MODELS

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Despite a lack of recognition during the transition period, in recent years, Social Economy (SE) has been increasingly considered by institutions and civil society in Central and Eastern European (CEE) countries through policy frameworks and statements. The transition period of the 1990s saw the loss of credibility and the transformation of cooperatives, one of the classical forms of SE, in favor of formerly unknown solidarity structures such as associations and NGOs. Recent policy frameworks in CEE countries mark the development of the SE concept and models and its introduction into public policies.

We focus on the Bulgarian and Croatian SE policy frameworks from 2011, the Belgrade Declaration on social entrepreneurship and the Polish strategy on SE from 2014. Poland is advanced in SE institutionalisation and it is a "case-control" for SE development in CEE countries. The comparative study of several elements of these sources, namely, the definition of SE through the concept of social enterprise, the models and goals of SE organisations which are encouraged, highlights the convergence of the approaches to SE. Similarities and differences in country-specific trajectories, such as the historical presence of cooperatives in the agricultural sector or self-management practices in Serbia and Croatia, have little impact on SE development in recent policy frameworks.

European Union accession and the strategy Europe 2020, the role of civil society importing globalized SE concepts, the search for new social models and kinds of enterprise beyond the state and the market, are factors of convergence. SE models are based on the goal of social inclusion and are focused primarily on the social services sector. SE concepts and figures combining the European social enterprise and the American social business approaches are encouraged. Promoted models impact the inherited SE forms which operate in multiple economic sectors beyond the social inclusion field.

0343

CAN THE SOCIAL SECTOR OF THE ECONOMY IN MEXICO CONVERGE ON THE CONCEPT OF SOCIAL ECONOMY?

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In Mexico, the term most commonly used to refer to activities and organizations that are not public or private is the social sector of the economy but the Law of Social and Solidarity Economy (LESS for its acronym in Spanish) only listed the legal figures that compose it. In contrast, in the world is increasingly more frequent the concept of social economy, which has several definitions and criteria that organizations must meet to be considered part of it.

The problem is not semantic and has academic and public policy consequences. Therefore, this paper is intended to review the characteristics of each of the types of organizations that integrate the social sector of the economy (SSE) and compare them with the criteria of the (Icsem' concept of social economy to establish their similarities and possibilities of convergence.

Additionally, in practice, there are organizations with different degrees of compliance of such criteria, for that reason a valuation exercise was conducted with four levels of qualification depending on whether none, some, many or all organizations of a certain type have that feature. Later, we transformed this numerical exercise into a qualitative version in which we retain only the extreme cases to determine the absence or presence of each indicator and get a more defined picture.

Our conclusion is that not all types of organisms recognized by the LESS are actually forms of social economy while others not included in this or in the Catalogue of organism of the social sector of the economy (Cosse) are closer to the characteristics of social enterprise. Therefore, the convergence between the concepts of social sector of the economy and social economy is feasible only if government entities change the vision sustained in the legal figures and define the specific characteristics that must meet the social enterprises.

0344

**PROMOTION OF HORIZONTAL SOLIDARITY OF SOCIAL ECONOMY ENTERPRISES,
FOR-PROFIT ENTERPRISES AND GOVERNMENT THROUGH BRIDGING
RELATIONAL SKILLS IN THE PROVISION OF SERVICES OF GENERAL INTEREST**

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This research has done through the framework by precedent researches of the democratic governance structure and strong work incentive mechanism of the third sector organizations, and aiming at inducing the Japanese policy bodies to fully utilize these third sector organizations in designing the provision mechanism of relational services provision for social services of general interest.

Uniqueness and advantage of this paper is that this paper analyses governance and incentive problems of third sector organizations for providing personal social services confronting multi-stakeholder problems among third sector organizations, for-profit enterprises and local governments, while including unique characteristics of the Japanese “Blurring boundaries.” This paper proceeds to implement more sophisticated empirical analysis framework for supporting or verifying the reverse relationship between work incentives and social capital networks.

And also we include the new findings about the blurring boundary to set up our framework of analysis; Suda (2010) found out that there exists the opposite movement of the approach between for-profit and non-profit organizations. And, the most positive academic contribution of this paper is that we showed the importance of the concept of “Relational Skills” by introducing this concept into the framework of analysis “Co-Production” among different third sector organizations. And I am sure that the contribution of this paper will soon be connected to the contemporary progress in Economics Organization or Labor Economics.

0346

THE INSTITUTIONAL AND LEGISLATIVE DEVELOPMENT OF SOCIAL ECONOMY IN ASIA

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This paper is to present and compare the current status in Asian Social Economy development by focusing on the legislative and institutional development in the public policy sphere.

First view point is the applicability of European governance structure of social economy model into and Asia and Japan. Especially from the points of 1) Equal footing horizontal solidarity of Citizenship, 2) Dialogue and compromise culture, and 3) Market pressures 4) Governmental institutionalization.

However, there are several characteristics among Asian countries such as 1) Vertically divided legislation and top down industrial policy, and 2) Internal group oriented governance structure.

Japanese social welfare policy involves, as in Estévez-Abe (2003), individual citizens and intermediate associations to play an important role in the making and implementation of social welfare policy just as businesses and their associations have in Japan's industrial policy. Hence, a large number of Japanese non-profit organizations are top-down institutionalized social welfare corporations receiving favorable tax treatment and subsidies under the current legal system, although organizations outside the institutionalized government framework are struggling for survival among government-sponsored non-profit organizations.

Contrary to that, in South Korea, as in Lee and Kim (2013), during the first decade of the 21st century, some leaders in the third sector found social economy a new and effective way to address many socio-economic issues, then the government joined this movement and actively tried to develop and apply social economic policies in Korea. Then, they succeeded to introduce legislations on SE Promotion Act, Cooperative Basic Act, and now they are discussing new legislation on Social Economy. However, we found also similar political intentions of industrial policy like Japan.

We would also focus on several different patterns in the relationship between the Social Economy enterprises and governmental institutions in different Asian countries.

0350

THE SPANISH REGIONAL DIFFERENCES IN SOCIAL ECONOMY: AN APPROACH FROM COOPERATIVES

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In recent years it has attached importance to regional development policies articulated by the different local (or regional) agents involved. This has been motivated in part by the effects of globalization and the need for new models of development more equitable and sustainable. It is supporting the idea that it is necessary to work in policies aimed to respond specifically to the needs and features of the territories.

The Social economy is connected with the environment in which it operates, using endogenous resources and impacting significantly on the area where it develops its activity. From resources and specific potentialities, the connection between "Territory – Social Economy" can contribute to Sustainable Territorial Development.

The main objective of this work is to determine the regional Spanish differences in terms of Social Economy, in this case represented by cooperatives as maximum exponent, and identify its behavior regarding to the adaptation to economic change. The analysis will be realized for the period 2007-2013, in which a crisis has happened. Thus, an approach of its impact is obtained at regional level.

In this work, once presented the role of the Social economy in regional development from the most relevant literature contributions, the behavior of regional cooperative movement in Spain is analyzed from the available data (such as creating cooperatives, employment, number of partners and main sectors addressed, among others).

The territorial differences obtained demonstrate the need to encourage the social economy "from below", what is known as "bottom-up" strategies, with specific performances according to the territory, against centralized policies.

Key words: Social Economy, Territorial Development, Cooperatives, Sustainable Territorial Development, Bottom-up Strategies

0351

FROM COAL TO DIAMONDS: A HUMAN RESOURCE-BASED VIEW OF WORKER TAKEOVERS

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Worker takeovers have attracted the attention of scholars from many sciences and research traditions –sociology, economics, history, politics, law, psychology and anthropology, among others. However, mainstream strategic management has almost ignored this phenomenon. This is a remarkable gap because both corporate turnaround policies and employee ownership are frequent research topics of this discipline. According to the competence perspective of strategic management, sustained competitive advantage depends on effectively combining valuable, rare and inimitable resources that deliver superior capabilities. On the contrary, firms experiencing severe commercial /financial distress are short of these strategic resources and tend to accumulate value-destroying ones, due to previous managerial decisions. It is widely acknowledged that most worker takeovers arise from this type of unbalanced situation. Relative to starting anew and considering path dependencies, the challenge of rebuilding from deficit appears formidable. Therefore, the rationale for worker takeovers needs to be explored. The paper develops a theoretical model for analysing successful worker takeover processes under the lens of the competence perspective. Four key issues at the firm/macro level are discussed: (i) initial situation; (ii) adjustment capability; (iii) resource acquisition and development and (iv) resource recombination and integration. Beyond these four elements, the model also incorporates the psychological micro-foundations of strategy. For this purpose, the distinction between ownership as an objective state and as a psychological state is introduced. The firm (macro level) will benefit from enhanced human capital -in terms of flexibility and motivation- only if workers individually (micro level) assume their role of collective entrepreneurs. Thus, the hidden cornerstone of the competitive advantage of worker takeovers relies on an elusive psychological transformation. Such transformation can be nurtured, so governance, culture, human resource management and external support act as enabling devices. All in all, a diamond is merely a lump of coal that has perfected under pressure.

0352

**AN APPLIED FINANCIAL AND MANAGEMENT MODEL IN AN AGRICULTURAL
SOCIAL ENTERPRISE**

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The long-lasting debt and deficit crisis in Greece, along with the extreme austerity measures have squeezed the income and development over the last five years 2010-2014, increased unemployment and reduced basic social provisions. That situation and the unpleasant entrepreneurial environment exerted pressure for getting new ways of business such as Social Cooperative Enterprises, including also the Agricultural sector. In this study we try to examine a financial model and a management model applied by farmers who established a Cooperative and measure the results so far, the confrontation with real-life difficulties, the strategic choices, the strategy, the access to Capital and Financial Tools and the marketing.

We also examine the perception of the social entrepreneurs for their Cooperative and perspectives and compare the findings to the ones prior to the establish of their new venture.

Finally, the study measures the social impact of the activities of the cooperation.

0353

COOPERATIVES GROWTH TO ACCOMPANY LOCAL GROWTH : THE CASE OF THE KOREAN CONSUMER CO-OPERATIVE ICOOP

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Cooperation of Cooperatives and local government has developed to revitalizing the regional economies. In 2014, iCOOP Korea which is one of the consumer cooperatives in Korea launched a large farm complex producing grain, bakery, kimchi, and so on in Gurye. (At present, there are 18 production lines.) The complex represent the hire of about 360 locals, it would be expand 400 locals until in spring 2015. (It is specially, youth employment is over 60 %.) Of course, the purpose of the complex is to provide needed products for members. But at the same time, iCOOP Korea hopes to lay the basic infrastructure for communities to create more jobs and provide a wider variety of entertainment. For this, iCOOP is focusing to support cultural facilities and medical service, scholarship funding to students. It is connected to develop economies in Gurye. The number of young people is shrinking steadily in Gurye just like the rest of rural areas. They need to upgrade the quality of life to attract young people. What is the key factor to return young people from urban? Most of young people want to get job, housing, education, medical service, cultural benefits in anywhere. iCOOP Korea has built the complex that satisfies young people and locals needs. It also supports from local government funding. We need new ideas of revitalizing the underdeveloped region, because there is a limit to only buy local farm products. It needs to collaboration with consumer members and local government. This paper is focused to inspect what are the key points to growth cooperatives and local communities from case study.

0355

THE RELEVANCE AND ECONOMIC SUSTAINABILITY OF THE SOCIAL ECONOMY IN ITALY

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In many countries, the economic crisis contributed to the increase of already existing economic and social inequalities. Quality of life has deteriorated with the onset of this crisis, and a loss of social cohesion has been one consequence. These circumstances have contributed to the questioning of knowledge and conventional values, accelerating the need to rethink the roles of the different actors within the production system and to combine new forms of organisation and interaction among the public sector, civil society organisations, private enterprises and citizens. In this context, researchers, politicians, and society in the broader sense have focused on the role played by organisations, which by their nature mainly pursue social purposes and are characterised by systems of participative governance.

Although the social economy has only recently been recognised as a distinct set of organisational forms, the realities pertaining to the social economy have long been an important component of economic and social policy. Nevertheless, reliable data on the real size of these organizations are still limited and often related only to certain types of organizations.

After determining the size in terms of organisations, this study analyses the employment and economic size of different families belonging to the social economy and their weight in the economy. In particular, this analysis seeks to deepen the economic sustainability of these organisations.

The study is based on analysis of data from the Census of Industry and Services in 2011, which was conducted by the Italian National Institute of Statistics (Istat). The census data will also be integrated with economic data collected by the European Research Institute on Cooperative and Social Enterprises (Euricse).

Keywords: social economy, Italy, economic size, economic sustainability, Census

0358

**FROM COMMUNITY-BASED ORGANIZATION TO SOCIO-ENVIRONMENTAL
ENTREPRENEUR. THE CASE OF HOUSEHOLD WASTE COLLECTION IN KISUMU'S
INFORMAL SETTLEMENTS**

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This paper aims to understand the process by which socio-environmental entrepreneurs providing waste collection services in informal settlements succeed, to consolidate their operations. The entrepreneurs in the recycling sector described in our paper are part of emerging experiences, most prominent in the global South, that fall under the Social and Solidarity Economy and the evolving field of Social Entrepreneurship. These theoretical frameworks offer complementary strategies to address some of the challenges such entrepreneurs face in their everyday context. The paper will combine both theoretical frameworks, which have inspired the two main questions addressed in this paper: What makes an informal waste collection initiative get established, succeed, and grow? And, how can Social and Solidarity Economy and Social Entrepreneurship frameworks support these micro-enterprises?

Methodologically, the paper is based on the case study of three waste pickers entrepreneurs in Kisumu, Kenya, characterized as social micro-enterprises, who have succeeded to consolidate their operations in informal and formal settlements. In-depth interviews, observations and document analysis have been used to collect data. Inspired by Social and Solidarity Economy and Social Entrepreneurship theories we have analyzed our data (mostly transcriptions from interviews) following patterns of creative abduction in back-and-forth moves between sorting, coding, probing of the data, and collecting new data until reconstructing the story of the three socio-environmental entrepreneurs.

Our findings show how these initiatives, born as community-based organizations (CBOs), succeeded to consolidate and expand by developing towards socio-environmental entrepreneurship models. In the paper we discuss this transition process and question its implications both for the entrepreneurs and the communities they serve.

0362

THE SOCIAL MANAGEMENT CONTEXT IN A SOCIAL COOPERATIVE: A CASE STUDY

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The observation in daily life civil society born organizations, which was developed by the collective construction of many social actors, shows that is not unusual initiatives that replicates, into their everyday actions, the Market logic, labeled by the technobureaucracy and utilitarianism. It is true, however, that the Market and strategic logics diverges, fundamentally, compared among the pluralist and collectivist action upon these organizations. With this idea, it is important to stress management alternatives which can converge with the social and solidary economy organizations, marked by dialogical and participative actions. Therefore, we chose the social management with analytical lens to comprehend actor's participation in decision-making process in a community born cooperative. In this way, this research, aims to analyses one social cooperative, localized in Santa Catarina- Brazil, which provides capacitation and work for intellectual disability people, contributing for the self-esteem recovery and citizenship. It was used the following theoretical framework: social management, deliberative citizenship, and cooperativism. Regarding the methodological procedures, this research was classified as qualitative, case study, as well applied and descriptive. The data collection was made with observations, document gathering and semi-structured interviews and the analyses of the information was done with content analysis. The results verifies the coexistence of social management and strategic management traces, however it was perceived that, the more the organization matures more bureaucratic processes and structures surges into the cooperative, suppressing the social management process.

0363

IDENTIFYING THE DETERMINANTS OF EFFICIENCY IN SPANISH CREDIT UNIONS: A TWO-STAGE DEA MODEL

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A profound transformation has been produced in the European banking system as a result of the last financial crisis. Consequently, the banking systems became more concentrated, capitalized, solvent, and supposedly more efficient in the different countries.

In Spain, such transformation has implied high social and financial costs mainly because savings banks have lost most of their territorial identity and social function, and their conversion into banking corporations has been financed with high volumes of public aid. In contrast, credit unions have endured and faced the crisis without generating social and economic cost. So, in order to adapt to the new environment, credits unions have started a peaceful process of concentration, without any public assistance and maintaining their social objectives in providing financial services.

Credit unions are not only financial institutions but also cooperatives, and this dual activity - social and financial- has traditionally implied a lower level of efficiency for these institutions. Consequently, both they and Spanish policy makers are showing interest in knowing if the policies implemented during the last financial crisis have improved their efficiency. Although this is a hotly debated issue, there is no empirical evidence in this regard. For this reason, this study aims to estimate efficiency and their determinants for a sample of Spanish credit unions over 2008-2013 period. To reach this objective, a two-stage double-bootstrap Data Envelopment Analysis (DEA) model is applied. In the first stage, the robust efficiency scores of Spanish credit unions are obtained and, in the second stage, a truncated regression is applied to estimate the effect of a group of environmental factors on DEA efficiency estimates. Because of its strategic nature, this information is vital to managers, members and all of the stakeholders of credit unions. Moreover, it also makes an important contribution to academic and policy circles.

0364

Social Innovation: a bibliometric research

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This research is the beginning of a PhD dissertation, which aims to analyze the social innovation process inside six social/solidarity economy organizations in Brazil and Portugal. The first step of this dissertation was the development of a bibliometric analysis of social innovation papers, precisely into the web of science platform. Thus, it was determined the temporal amplitude, not assigning any year as initial period and March of 2013 as deadline. After, using the Boolean operators, the following keywords were applied in the search label: "social innovation" in three different languages, Portuguese, English and Spanish, obtaining a whole of 340 publications. Nevertheless, filters was applied, as scientific area (social and humanities) and type of publication (discarding book reviews) getting 228 researches. Following data gathering, Histcite software processed the data creating tables and the graphics were constructed aided by Excel software. As mainly results, it was verified that most studies are in Anglo-Saxon countries, such United States, United Kingdom and Canada, in the following scientific areas, management, psychology, creativity and public administration. In addition, the leading researchers (whose have more publications and are the most cited) are Mumford, Moulaert, and Mulgan. Finally, we concluded that only few studies uses social innovation in a critical perspective, and regarding them, mostly are in the field of public administration and territorial development, which can be potentials contributors for the studies in social/solidarity economy.

0365

INTERNAL GOVERNANCE CHANGES IN SPANISH AGRICULTURAL COOPERATIVES

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Recently, agricultural cooperatives have introduced internal governance changes to enhance their competitiveness. Bijman et al, 2014., in a recent paper about changes of internal governance in agricultural cooperatives in the EU recognize seven innovations or deviations from the traditional model of internal governance: appointment of one or more professional managers who takes over the executive tasks of the Board of Directors, the introduction of proportional voting, the inclusion of non-members in the composition of the Board of Directors, the presence or outside experts in the Supervisory Board, the introduction of a legal separation between the cooperative association and the cooperative firm, the introduction of a Member Council, and finally the introduction of hybrid ownership structures, particularly to having different functional types of owners.

Spanish cooperative legislation is complex, with 17 cooperative Laws. The main objective of this paper is to analyze them in order to set if they allow innovations in the internal governance of cooperatives, and to establish which are the real options of Spanish cooperatives in order to incorporate such innovations. Secondly, the largest 20 spanish agricultural cooperatives have been analyzed, in order to see which are the main internal governance innovations they have introduced. Thirdly, it is discussed if those changes have strengthened those cooperatives position.

0366

WHAT HAPPENS WHEN THE CHILD'S AND ADOLESCENT'S RIGHT BEING VIOLATED? THE EXPERIENCE OF THE GUARDIANSHIP COUNCIL IN FLORIANÓPOLIS CITY

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Brazil is recognized for its advanced legislation on the guarantee of the rights of children and adolescents. The enactment of the Statute Children and Adolescents and the regulamentation of a Rights Guarantee System for Children and Adolescents, are legal frameworks that establish the networking of public policies and determine that the family, the state and society are the responsible for safeguarding the rights to this age group of the population (0-18 years). However, these institutional innovations do not seem to ensure an effective transformation in the social reality, considering the numerous cases of violation reported in the media every day. In this paper, we analyze the public policy in practice, beyond a normative or structural reading. The starting point was a pragmatic perspective to understand the "experience of public problems" (CEFAI; TERZI, 2012). We seek to follow the experience of the different actors involved in children's and adolescent's rights violation, from the attendance of the Guardianship Council action in Florianópolis city. This Council is a permanent and autonomous organization, triggered whenever there is a violation or threat that happening. Your role is to involve the local actors and policies that belong to the system of guarantees. The methodology was developed based on Actor-Network Theory (LAW, 1999; LATOUR, 2012), which the main strategy research is the ethnography. For this, different research techniques are used as the "cartography of controversies", interviews and document analysis (VENTURINI, 2010; 2014; LATOUR, 2014). This paper presents the theoretical and analytical framework, the methodological approach and preliminary results of research, trying to show how the different actors involved are organized and face the experiences violation of rights, putting light on the practice, challenges and advances a public policy network.

0367

THE GOLD MINING INDUSTRY AND CHANGES IN RURAL ECONOMY: BERGAMA CASE IN TURKEY

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This article considers the economic impacts of the gold mining industry Bergama, Turkey from 1990s. Since the beginning of mining activities in 1990s, Bergama has been in the news as one the most persistent peasant resistance around an environmental concern in Turkey and set an important precedent for other rural environmental activism.

The paper shows that mining operations transformed the traditional rural economy. Emergence of mining related jobs and the fear of cyanide in irrigation and drinking water resulted in decline in agricultural activities. While some members of the community have seen these as inevitable outcomes of development, others have been very much concerned about the environmental and economic impacts of mining using cyanide. In order to understand the changing dynamics of rural economy and development of mining industry in Bergama, this research will utilize surveys, in-depth interviews, focus groups and will include archival research and available statistics.

It also offers insights on differences in public perception towards rural economy and agricultural productions. The paper interrogates the impacts of neo-liberal policies, populist politics and legal arguments in destruction of rural livelihoods, and environment.

Key Words: Gold industry, rural economy, agricultural production, environmental and economic impacts

0368

ENSIQOOP – EDUCATION, TRAINING AND INFORMATION WITH CO-OPERATIVE QUALITY METHODOLOGIES

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The 5^o co-operative principle is Education, Training and Information for their co-operatives members, as well formulated in the statutes of the 1st legally co-operative founded, The Rochdale Pioneers Cooperative. Later with the approval of the 6th principle, Co-operation among Co-operative, opened new opportunities for the realization of the 5th principle allowing the sharing of co-operative resources. With the expansion of the co-operative mission and the adoption of the 7th principle's – Concern for Community, open co-operation to non-members and makes clear the need to adopt methodologies to promote the co-operative identity through the Education, Training and Information with Co-operative Quality to all.

In this context some, saw a possible solution the integration of co-operative content in the school curricula, however this aim has never been achieved, however the alternative that already tested and which we propose to resize, organize, investigate and coordinate in network will be to promote the introduction of co-operative methodologies in the development of educational, training and information curricula in order to facilitating its implementation and creating co-operatives practices and habits, contributing with ideas, co-operative values and methods for All in all contexts of educational institutions and training centers from kindergartens to University, following the experience, already implemented in Brazil, Co-opYouth programme in SESCOOP - Cooperative Education system. The Proposal are: Promote a networking group of social economy organizations, special in co-operatives to host young people in training programs within community programs such as ERASMUS +; create a international group of research in this subject and promote projects using the model in training contexts to integrate in new initiatives in the Social Inclusion programs to create an alternative way of paid or volunteer work in social economy organizations. We intend contribute to the construction of new strategies and new development to improve Human Resources for the social economy organizations.

0369

A SYSTEMS APPROACH TO PURSUING THE MISSION IN THIRD SECTOR ORGANIZATIONS

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Third Sector Organizations face multiple sources of complexity in pursuit of their mission, including institutional, social, strategic, and operational complexity. Failure to recognize and respond to these various types of complexity puts at risk the ability of Third Sector Organizations to deliver on their mission in an effective and efficient way. On the one hand, Third Sector Organizations face increasing demands to fill gaps in social provision that arise as sections of society encounter increasingly difficult economic and financial conditions. On the other hand, Third Sector Organizations face challenges in terms of the need to access resources, from sources that have less available to disperse due to the demands of austerity and the competition among Third Sector Organizations for that diminishing pool of resources. The increasing complexity faced by these organizations has demanded new forms of collaboration and inter-organizational coordination. It is in the context of multiple networks of relationships, both of an emergent or structured nature, that this paper explores a systems approach to mission pursuit. Based on an empirical study with twenty-three Third Sector Organizations belonging to a structured network, we explore not only the environmental interconnectedness and complexity faced by these organizations, but also the role of inter-organizational relationships in the network for mission pursuit. Findings reveal that these Third Sector Organizations face multiple enablers and barriers in the pursuit of their mission, which relate to a set of inter-organizational relationships both within and outside the borders of the structured network.

0370

**EMPLOYMENT OPPORTUNITIES FOR COOPERATIVES SOCIETIES: AN ANALYSIS
DURING THE CURRENT ECONOMIC RECESSION IN SPAIN**

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Some research has shown that the impact of the crisis on unemployment seems weaker in cooperatives than in conventional companies: cooperatives societies are better than others at maintaining job levels during periods of economic recession, as they adjust wages and working hours to the new situation and act as a refuge for some of the jobs that are destroyed in other companies. Even for several years, the Social Economy companies have created employment in a context characterized by high job losses in the Spanish labour market. The aim of this research is to analyse the features of employment in cooperative societies that make them less sensitive to economic cycles, as well as a more stable source of employment in the Spanish case. The main source of the data used is the Continuous Sample of Working Lives prepared by the Spanish Social Security in 2013. The analysis compares changes of employment in two groups of people, those working in cooperatives and in conventional companies. The situation of these two groups of people is compared in the periods before and during the economic crisis. The analysis shows a higher quality of employment in the Spanish Social Economy companies based on some of the employment's dimensions as gender equality, flexibility, safety, inclusion, diversity and non-discrimination.

0371

**A SYSTEMS APPROACH TO STRATEGY IN THIRD SECTOR ORGANIZATIONS IN THE
CONTEXT OF A STRUCTURED NETWORK: THE REDE SOCIAL CASE STUDY**

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Third sector organizations address complex social problems such as health, poverty, housing, education, and poor access of community members to resources. These problems characteristically intersect. They also span the responsibilities, policies, skills, and perspectives of many organizations that serve communities in need. This type of interconnectedness forms the basis for a class of problems that have been termed metaproblems. The theoretical response to metaproblems is to engage in a process of inter-organizational strategy development in which the strategies of individual third sector organizations and the strategy of the set of third sector organizations is harmonized. The structural mechanism to achieve this process is through a network or more formal platform. This approach is seen as a precondition if the long-term interests of the community and of the third sector organizations that serve that community are to be met. However, this approach has not been seen as the basis for strategy in TSOs. This paper intends to explore this gap through an empirical multi-level, longitudinal case analysis of a cross-sector structured network that operates in Portugal, which puts together the public and the social private sectors. The study sets out to examine the nature of the interactions between organizations in the network, to understand the means the network uses to provide strategic coordination to the network and its constituent third sector organizations and what this means for the resolution of social problems. We conclude that the interactions between third sector organizations, and between those organizations and the network are sufficiently significant that they influence and shape the strategy making by individual third sector organizations and the network as a whole.

0372

CSEOS – CENTENARY SOCIAL ECONOMY ORGANIZATIONS

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The study of experiences and practices of Centenary Social Economy Organizations (CSEOs) is of utmost importance. In 2014, as part of the Oporto Masons Cooperative centenary celebration, 4 events motivated this presentation: the 1st Meeting of Centenary Cooperatives (Oporto, July), with the participation 5 CC and officially opened by the Oporto Holy House of Mercy - a CSEO over 500 years old; participation in the 2nd World Summit of Cooperative Leaders (Quebec, September), with more than 3,000 participants, and the Cooperative Group Desjardins at the center of its organization – a centenary cooperative, associative and mutual group; participation in the European Conference (November), organized by the Italian Presidency of the EU themed "A look at the potential of the social economy for growth of the European Union"; the work done by UniNorte&CESES under the Higher School of Social Economy, on the universe of CSEOs. For 2015, we propose promoting a number of initiatives on this theme and set of CSEOs: Enhance a network of CSEOs to welcome young people in internships and enriching experiences in the appropriate structures of the CSEOs with the capacity and qualification framework for projects such as ERASMUS; organize the 1st Centenary Cooperative World Meeting; systematize a set of organizational and development issues in all dimensions of the CSEOs that may be studied, which fall within the potential of CSEOs as R&D centers for applications to programs such as Horizon 2020; organize the 1st World Meeting of CSEOs during the CIRIEC-IC; leverage the participation of CSEOs in the design of welcoming projects and incubative initiatives for social innovation, in response to the needs of new opportunities for young people and for people out-of-work, putting the CSEO in line with its registered identity for Social Inclusion and Job Creation with value, both in paid and volunteer work.

0374

SOCIALQOOP - INCLUSION INITIATIVES WITH COOPERATIVE QUALITY

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During the recent economic downturn, social economy organizations (SEOs) have engaged in a wide variety of job-promoting activities including training and empowerment of the labour force, fostering social entrepreneurship, rehabilitation and awareness, and promoting social justice and equality, mostly for communities at risk of exclusion. While tackling the problems raised by the current crisis, starting SEOs benefit on a vast wealth of national and international experiences from other SEOs, which can greatly ease the implementation of successful plans. Despite this crucial contribution, the role of SEOs in fighting poverty and social exclusion is seldom recognized by the general public. In this context, as the European Union enters a new cycle of funding programs, the social economy sector must step up its participation. Since social innovation is considered the key for winning over this crisis, we will focus on the opportunities in the field of Social Inclusion and present innovative proposals. We propose a model of social solidarity cooperatives – SocialQoop. This model is designed to act in close proximity to local communities and link those with the Employment and Professional Training Institute (IEFP), local authorities, training providers and employers, particularly of the third sector. This approach seeks to provide: i) greater appreciation of volunteer work, ii) training and support for professional integration (especially in SEOs), iii) opportunities for mobility, training and employment abroad, and iv) technical support for social entrepreneurship projects. These actions can complement social entrepreneurship microinvestment and other programs in this scope. The SocialQoop model will foster social inclusion by helping streamline the structure of existing SEOs and providing guidance to those emerging. Practices implemented will offer tools to workers and users of cooperatives, and then challenge them to find solutions for themselves and their community.

0376

TRABALHOCOOP – PORTUGUESE CONFEDERATION OF COOPERATIVES FOR INTRA-COOPERATIVE WORK

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In the present contribution the following topics will be covered:

- brief mention of studies comparing Cooperatives for Intra-cooperative Work with other kinds of organizations
- Detailed description of Cooperatives for Intra-cooperative Work and their intra-cooperative work relations and contracts, with special emphasis on the correct attribution of property of the production structure
- Analysis of the strategies employed by Cooperatives for Intra-cooperative Work to overcome economic downturn, with a detailed view of strengths and weaknesses when compared with For-profit organizations
- Institutional and organizational innovation within Cooperatives for Intra-cooperative Work
- Funding for Cooperatives for Intra-cooperative Work - Coop560, regulation for credit cooperatives
- 7 examples of over 100 years of social innovation from TrabalhoCoop: Povo Portuense (115), Pedreiros Portuenses (101), CoopRoriz (80), Árvore (51), UniNorte (38), Academia (26), RPEQoop (1)
- Outline of projects in Portugal, the Community of Portuguese Speaking Countries (CPLP) and the EU
- Call for new members and partners for the projects outlined and for the on-going internationalization effort

0377

RELEVANT SOCIAL AND ECONOMIC IMPACT OF SOCIAL ECONOMY ORGANIZATIONS IN DROWNING PREVENTION WORLDWIDE

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Since the 18th century, several lifesaving organisations were established to assist those in need of rescue and revival and soon after started working together, to learn from each other, sharing techniques and experiences, but in an informal manner. A need for an international forum to exchange ideas was soon recognised. This led firstly to the establishment of the Fédération Internationale de Sauvetage Aquatique and then later the formation of World Life Saving, which merged in 1993 into the International Lifesaving Federation (ILS).

ILS, along with other international organizations, differentiates and directs strategies and represents entities with local to international interventions to save lives in emergency situations in various aquatic environments.

Social economy organizations (SEO), due to their nature and principles, are the most common type of organizations in this field of work and knowledge.

Because these organizations are focused on drowning prevention and the preservation of human life, they hold a significant social and economic impact that will be discussed during the presentation. We also propose to:

- inventory all organizations that position themselves in large and diverse universe of SEO; provide a balance on the SEO operation advantages in Drowning Prevention, Rescue and Treatment;
- review the state-of-the-art of this issue at European and international level, increasing internship opportunities for young people in the Lifesaving SEO;
- structure organizational research projects preserving the identity of the Lifesaving SEO;
- create incubation promoting groups for social inclusion initiatives and intra-cooperative work, to act in the operational areas of quality systems.

This preliminary study aims to promote the participation of Lifesaving SEO, enhance the future dissemination of their work and promote their recognition, as well as to facilitate access to financing solutions and support for their sustainable development, within a broader universe of entities focused on people and their happiness.

0379

EUROPEAN SOCIAL ECONOMY ORGANIZATIONS (SEOS) – PROMOTING THE CREATION AND/OR TRANSFORMATION OF SEOS INTO EUROPEAN SEOS [EUROPEAN ASSOCIATIONS + EUROPEAN COOPERATIVES + EUROPEAN MUTUAL SOCIETIES]

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During the 1990's several initiatives were implemented to assist Social Economy Organizations (SEOs) in achieving European dimension, following similar initiatives directed at private companies. Those initiatives aimed primarily at increasing the participation of SEOs in direct, community programmes, leading to the creation of new structures within the European market. As a result, the first regulation framework for European-Cooperatives was produced, followed by the European-Associations and European-Mutualities.

More than 20 years later, it is important to evaluate the advances made thus far in regard to how well national legislation incorporated European law and how successful the model turned out to be for cooperatives, and more specifically for Intra-cooperative work cooperatives.

The regulation of the statutory identities places special emphasis in the participation of workers on the management structures of the new European entities. This requirement is fulfilled by default within the Intra-cooperative work cooperatives, which also carry another specific potential: they can make intra-cooperative social capital by valuing the intra-cooperative work of its members. The dynamics of the realization of human capital is a factor to consider, together with the migratory dimension and the need for articulated initiatives in various countries for the services' production and/or provision. The European SEOs represent opportunities for social innovation, share of knowledge and research of organizational models, as well as for the creation of intra-cooperative social inclusion projects.

We propose the establishment of a workgroup of European SEOs to address the following issues during the 5th CIRIEC-IC:

- describe the stat-of-the-art at European and International levels, promoting opportunities for youth training (ERASMUS),
- design research projects for the investigation of the organizational modes suited to the international dimension, while preserving the identity of cooperative, associative or mutual organizations (H2020), and
- create promoting groups for the development of social inclusion and intra-cooperative work initiatives.

0380

NEW WAVE OF COLLECTIVE ENTREPRENEURSHIP IN JAPANESE RURAL AREA: THEIR DIVERSITY AND CONVERGENCE

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Now we witness flourishing in Japanese rural society various types of new collective entrepreneurship by local residents against the background of multifaceted difficulties in work as well as in everyday life, especially in the area called "chu-sankanchi", boundary areas between flatland and mountains.

An example, among the first generation we find "rural women entrepreneurship", small enterprise started by women's group in the field like food processing, distribution etc.. They first appeared in the 70s as a reaction to the policy inducing a reduction of acreage, which damaged farmer's family budget. This policy change, introduced in 1970, intended to alleviate the burden on Foodstuff Control Special Account in the red through the reduction of government's purchasing.

We could identify three types of these new collective initiatives in rural areas. First type is "communal farming", a kind of farmlandowner-workers' cooperatives, whose essence consists in the "crisis response at local level to protect farming land" (Ando). Second type is economic activities concerning the infrastructure of local life such as community shop, community transport, gas stand etc. previously managed by the local branch of traditional agricultural cooperatives or classical enterprise, aiming at keeping the condition to continue to live in rural areas; the last type is those concerning the local development, with orientation more to the future than to now, trying to create employment and income for the younger generation staying local, of which example is rural women entrepreneurship.

Beginning as a response to serious difficulties faced by local community, they are certainly not-for-profit organizations based on an association. And their objectif goes beyond the member-circle to serve for the community. Paper try to clarify their characteristics as well as the conditions of their development and sustainability, keeping in mind their relationship with institutional innovation in a sense of Mularert et Nussbaumer (2005).

0381

THE PARADOXES OF THE REGULATION OF THE SOCIAL ACTION IN A RENT-BASED ECONOMY SOCIAL ENTREPRENEURSHIP AND SOCIAL INCLUSION IN ALGERIA

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Our contribution aims to identify the paradox related to the regulation process in a rent-based economy, targeting the fight against poverty and the search for social inclusion in Algeria.

We will evaluate, at first, welfare state, both quantitatively and qualitatively as devices and mechanisms. In a second step, we will proceed to characterize the regulation of social action by highlighting its limitations and highlighting different social transactions that feed them.

The objective of this paper is to explore how the social economy and social entrepreneurship can provide solutions to issues such as economic and social inclusion, and how they can be encouraged and promoted in this context of rent-based economy to be a civil vehicle of inclusion, empowerment and economic growth. By questioning challenges faced by social entrepreneurs in Algeria, it will be to understand the mechanisms that encourage its development in the country (access to information, financing, training) particularly with regard to the benefits of the rent-based economy.

We will be investing to do so the disciplines of economics, management and sociology. This contribution will apprehend both theoretical and empirical aspects related to the theme.

Keywords: Regulation - Social Action - Rent-based economy - Social Entrepreneurship - Social Inclusion - Algeria

0382

**INNOVATION SOCIALE ET CO-CONSTRUCTION DE L'INTÉRÊT GÉNÉRAL :
APPROCHE CONCEPTUELLE ET EMPIRIQUE DE LA PRISE EN CHARGE DES
HANDICAPÉS PAR LES ASSOCIATIONS SUR LE TERRITOIRE DE TIZI-OUZOU
(ALGÉRIE)**

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De plus en plus reconnue comme une réalité sociale et économique, « l'innovation sociale » est un concept généralement défini comme étant une élaboration.

Les travaux actuels autour de la question de l'innovation sociale portés par l'ES, s'intéressent à l'étude des facteurs d'émergences et de diffusion et vont dans l'étude des modes d'institutionnalisation de l'intérêt porté par l'Etat. Ceci dans, un objectif de vérifier le rôle joué par l'innovation sociale dans la transformation de la formulation de l'intérêt général. Dans cet ordre d'analyse, l'Etat ou les acteurs publics territoriaux doivent alors procéder à une redéfinition des modes de construction de l'intérêt général, en dehors de l'approche classique et néoclassique, en allant vers des dynamiques de gouvernance et de partenariat.

Les questionnements autour de ses innovations, leur institutionnalisation et leur rôle dans la transformation de la formulation de l'intérêt général sont multiples selon les angles d'attaque choisis. Nous nous proposons de l'insérer dans la démarche de l'évaluation de l'économie sociale et des politiques publiques, de poser ou d'analyser les questionnements suivants :

- Quel type d'innovation sociale caractérise l'action des associations qui gèrent des établissements médico-psychologiques pour handicapés dans la Wilaya de Tizi-Ouzou et donc leur contribution dans l'offre de services sociaux d'intérêt général ?
- Quelles sont les formes que prend l'institutionnalisation de ces innovations par les pouvoirs publics ?
- Existe-t-il une forme de gouvernance territoriale ou intégrée pour une co-construction de l'intérêt général dans l'offre de services sociaux, en l'occurrence la prise en charge institutionnelle des handicapés ? (Partenariat, reconnaissance des acteurs, mécanismes d'incitation et d'appui à l'innovation sociale).

Notre contribution se veut donc de nature tant théorique qu'empirique et discutera la conceptualisation de l'innovation sociale appliquée au territoire objet de l'étude, à travers les résultats de l'enquête auprès des associations et des acteurs publics concernés.

0385

**ASSOCIATED LABOUR, AGRO-ECOLOGY AND AGRO-ECOLOGICAL EDUCATION IN
THE LANDLESS RURAL WORKERS' MOVEMENT (BRAZIL)**

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The purpose of this article is to debate the experience of the Movimento dos Trabalhadores Rurais Sem Terra (MST (Brasil) [Brazil's Landless Rural Workers' Movement] in the field of associativism, of agro-ecology and of education. The MST is fruit of the restructuring of the land during the civilian-military dictatorship and of the actions carried out by workers who occupied lands. In this struggle, numerous other struggles appeared: struggles for schools, organisation of the production in an associated or individual/family form, gender questions, political training and, more recently, struggles in the field of food production without agro-toxic and transgenic products and for food sovereignty. With a view to the organisation of labour in the countryside, the predominant tendency is that of family production and associated commercialisation. In the countertendency, some few experiences of collective work. As far as agro-ecology is concerned, since the beginning of the 1990s MST has produced numerous actions of denouncing the Green Revolution and of stimulating the transition of production having agro-ecology as paradigm.

0389

THE PUBLIC PROCUREMENT AS A TOOL FOR THE DEVELOPMENT OF THE SOCIAL ECONOMY ENTERPRISES. AN ANALYSIS OF THE OPPORTUNITIES FOR SOCIAL ECONOMY ENTERPRISES IN THE EUROPEAN UNION

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The socio-economic environment and the influence, especially in times of economic crisis, of public procurement is a clear indicator of which it is possible to achieve major efficiency in the public policies if other objectives to public contracts are added. These purposes can be the promotion and labour insertion, the protection of the environment and even, and in general terms, the satisfaction of certain interests of social economy organizations, which until recently remained on the side lines.

The guiding principles of social and economic policy make it necessary to consider the social responsibility of public contracts, that allow social economy enterprises to open new possibilities for funding.

In this work we analyse the opportunities available to enterprises in the social economy following the adoption of the Directive 2014/24/UE concerning public procurement, as well as the possibilities of development of its principles for the States.

It is possible to say, therefore, that we are faced with a new form of funding for social economy enterprises, being the so-called "social clauses" the instrument which joins to the system of contracting of the public sector the possibility of making real the access to this area of the social organizations.

0390

MICROCREDIT AS A MEANS OF FINANCING THE SOCIAL ECONOMY ENTERPRISES.

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Special analysis of credit unions and the social function of these and other financial institutions.

The cooperative financial experience in the autonomous community of Galicia and the Spanish state.

Need to restore the system of savings banks or other forms of social enterprises for the purposes of credit and financing of micro mutuality.

Problems of the restriction of territoriality and social condition as opposed to Community rules of free establishment.

Linking cooperative credit unions to social projects examination of state law Spain, the legislation of the autonomous community of Galicia, and examination of comparative law in the countries around us.

Funding through the crow founding as germ social microenterprise development and therefore of credit unions.

Analysis of the development possibilities of this financing instrument from the point of view of state regulation of the Spanish state, and from the Community framework and international law.

0391

SOCIAL CAPITAL, SOCIAL ECONOMY AND QUALITY OF DEMOCRACY

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The social sector, which receives in Europe, Canada or Japan mainly the name of "social economy", the "third sector" in the United States or "solidarity economy" in Latin America, represents a confluence of conceptions that and is not politically or socially neutral, converge essentially in its values and principles.

Social capital is generated from grounded network relationships on trust and based on compromise that enable and enhance collaboration. Toqueville already highlighted the role of free and participated associations in the formation of these two attributes (trust and compromise).

Evans aims to build synergies between the state and civil society, both from the perspective of complementarity, as in an approach between citizens and the state apparatus through a compromise based on a high degree of an embedded autonomy. The social economy plays an important role in the context of such partnerships.

Putman confirmed that a high level of social capital enhances group work in a praxis that promotes the establishment and strengthening the bonds of trust, together with the sharing of ethical values and solidarity, openness to innovation and peaceful resolution of conflicts. All these aspects lead to the strengthening of the organizations in which citizens participate, including those which fall within the social economy.

Strengthening the link between social capital and social economy can be decisive to lower high levels of dissatisfaction with the quality of democracy and this aspect weighs the correlation in Europe (Eurobarometers) between the membership on social economy organizations and less dissatisfaction with the democracy practiced in our countries.

0395

INTER-COOPERATION AND INNOVATION. DIFFERENCES BETWEEN COOPERATIVES AND INVESTOR OWNED FIRMS IN THE SPANISH MACHINE TOOL INDUSTRY.

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Often, firms cannot afford alone to sustain the structural resources and capabilities that are necessary for developing knowledge internally as to gain competitive advantages. Very especially, industrial small and medium-sized manufacturers feel pressure to increase their ability to recognize ideas for innovation from different stakeholders as customers, providers, research centers and even competitors. The cooperation with those stakeholders in order to have access to knowledge, becomes a necessary but risky means.

The literature on cooperatives underscores the Inter-cooperation principle as a source of advantage for cooperatives. In the present research, we try to find out how the implementation of the inter-cooperation principle among Spanish machine-tool cooperatives helps them in their innovation process. We also try to find if the inter-cooperation culture also helps cooperatives to establish stronger inter-cooperation innovation processes with customers.

This study consisted on twenty-two in-depth interviews: twenty to CEOs and Research and Development (R&D) managers of Spanish machine-tool producing firms (six of those firms were cooperatives) and two to the Heads of R&D of two cooperative research centers.

The advantages on innovation via inter-cooperation (joint R & D structures, joint sales offices, joint after sales services, joint launch assistant services, communication and information exchange, relocation of key R&D people.....) are specially valued by managers of small and medium sized cooperatives. Inter-cooperation with other cooperatives allows to operate in international markets with an increased focus on innovation tasks. Given that customers are growingly in far big countries (Brasil, Rusia, India, China), small firms often have to rely on distributors and intermediaries to sell their products there. Inter-cooperation and the creation of joint sales and technical offices, allow small cooperatives to have direct contact with those foreign customers, something also highly valuable from an innovation point of view, since customers are the main source of innovation in this industry.

0397

APORTES DE LA ECONOMÍA SOCIAL AL DESARROLLO SUSTENTABLE. EL CASO DE LOS DETERMINANTES PARA EL USO COLECTIVO DE LOS RECURSOS NATURALES EN LA RESERVA DE BOJONAW – COLOMBIA

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This article analyzes the dynamics of an indigenous organization acting as a social group in southern Colombia on the Orinoco River. Social stakeholders in the book Bojonawi are a social fabric that is consistent philosophy and live productively with the territory. The methodology consisted of workshops participatory diagnosis, economic games, in-depth interviews with key informants, the technique of saturation, no direct participant observation and document review and legal texts. The results show that the principles and values of the people are integrated into the basic precepts of sustainable development approach; that practice and livelihood of community members revolve around achieving social welfare in harmony with economic development respecting the capacity of the ecosystem, but it presents the free rider who manifests his individual decision some inconvenience to the collective.

**0398 - THE STUDY OF INCLUSIVE ENTREPRENEURSHIP AND MICROCREDIT
MEASURE IN AZORES**

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The study of Inclusive Entrepreneurship and Microcredit measure in Azores was an activity of the Banking Entrepreneurship and Microcredit Office of Cresaçor and aimed to deepen knowledge about the scope and limitations of inclusive entrepreneurship and its importance to promoting the social inclusion process. It emerged the need to create intervention mechanisms for the target audience and a working tool for the office, having the possibility of the product and results are also useful for several institutions, entities and organizations involved in the issue.

Prosecutors and microcredit promoting are from disadvantaged social population groups with economic difficulties and with social inclusion either due to stigmatizing factors, still wants to have reduced levels of academic and professional qualifications. It should be noted that the recent rise in unemployment changed the profile of the candidates to the measure, seeing since 2012, the entry of individual's candidates with higher qualifications, especially those with the degree of vocational education and degree.

There was to evaluate to what extent these tools of inclusive growth, as is the case of promotion of inclusive entrepreneurship and supporting the creation of self-employment, are actually develop the potential of citizens disadvantaged, for the creation of self-employment.

In order to make an accurate and as complete as possible to study and achieve the objectives set up information collection in semi-directive interviews, Surveys by Questionnaire Surveys by Questionnaire to institutions, methodology of "Mystery Customer" and Conducting Focus Group.

The study design allowed for the collection and processing of information, the real implementation of measures to promote inclusive entrepreneurship in the Azores in order to assess whether there is mismatch between the actions implemented and what potential entrepreneurs need to succeed.

0399 - AÇORES+

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The Azores + project was designed and developed to enhance the promotion of economic and institutional cooperation between organizations of the Solidarity Economy Network of Azores, develop their intra and inter-cooperation to consolidate the support conditions for growth and sustainability the economic sector emerged representing and coordination with the resolution of social problems related to poverty, unemployment and exclusion; and implementing local development strategies, based on regional cooperation methodology and an intervention strategy based on the principles of solidarity economy. The project supported structures and marketing channels for products and services of origin solidarity economy, with Warranty Seal "CORES", in order to enable and ensure the growth and sustainability of social economy enterprises and labor integration of disadvantaged groups . The Azores + was developed through a strategy based on a BSC. Following this and mission set to seal CORES, the respective vision and values, we defined two strategic vectors: Customize and credibility Seal CORES promoting with partners the rules and values that are associated with the seal and on the other hand, create the feeling among consumers that the seal is in fact a certificate of strict guarantee of products and services; and promote the viability of the Solidarity Economy organizations seeking to find solutions or contributions that would allow these entities to find ways to increase your profitability in order to achieve, as far as possible, their financial independence, thus becoming viable from the point of view economic and financial. Under the guidance of these strategic vectors were the strategic objectives designed in the four optics traditional BSC - Customers, Processes, Learning, Financial.

0400 - HUMAN RESOURCES MANAGEMENT AND SOCIAL ECONOMY – PARALLEL EVOLUTION AND SPECIFICITIES

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In an economic sector subordinated to the primacy of Humanity, the human capital management will establish itself as a prime success factor.

Assuming that thought systems evolve in an integrated manner over time, in specific socio cultural contexts, regardless of the presence or absence of integrator efforts from specialists in distinct areas of knowledge, in this paper we reflect on the parallel evolution of Social Economy (SE) and Human Resources Management (HRM) as from the time of the birth of the latter, with the advent of the Industrial Revolution.

We will cross several historical periods and in each we present some facts regarding the parallel evolution bot from SE and HRM: the genesis of Social Economy (1791-1848) and Human Resources Management; the social question and the labour movement (1850-1900); the welfare state (1945 - 1975), Human Relations Movement, Human Resources Management legal or technical phase (1945 to 1973); welfare state crisis and SE resizing (1975 - 2006), Strategic HRM (from 1985).

We characterize the specifics of HRM in SE and conclude with reference to the challenges facing this relationship, where stands out the establishment of strategic and integrated models of people management specific for this sector of activity, characterized by a wide diversity of organizational structures and legal constraints. Other challenges include: diversity management, implementation of democratic model of management, volunteers HRM, management of relations between workers and volunteers, motivation management and worker involvement, staff outflows management, difficulty in talents attraction due to sector stigmatization, sustainability and identity loss risk for SE organizations derived from the approach towards business management models.

As an industry that initiates its claim as a strategic and professional alternative to classical sectors of the economy, and showing a great growth potential, due to the economic crisis in which the Western world is immersed, it becomes critical endow the sector, from the outset, with solid management tools.

Key words: People Management, Social Economy

0401 - THE EFFECT OF ASTROLOGY ON WOMEN'S BUYING BEHAVIOUR

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Consumer buying behaviour is the sum total of a consumer's attitudes, preferences, intentions and decisions regarding the consumer's behavior in the marketplace when purchasing a product or service. The knowledge of consumer behaviour helps to understand how consumers think, feel and select from alternatives like products, brands and the like and how the consumers are influenced by their environment, the reference groups, family, and salespersons and so on. A consumer's buying behaviour is influenced by cultural, social, personal and psychological factors. Psychological factors, namely perception, attitude, personality and motivation should be investigate. Astrology, which is one of the personal factors related to consumer buying behaviour, is the art or science of describing the character or destiny of a person by observing the position of the stars at the moment of the person's birth. There is a significant relationship between horoscopes and women's buying behaviour. For that purpose, a survey has been applied to 400 person face to face.

The datas achieved according to the results of the survey has been analysed by IBM SPSS 2000 (Statistical Package for Social Sciences). Also the descriptive statistical methods are used while obtaining the datas. Besides paired samples T-Test, independent sample T-Test, Anova (Analysis Of Variance) have been used in analysing the hypothesis tests. By way of conclusion, how that have an impact of astrology on women's buying behaviour has been specified.

0402 - THE EFF PUBLIC-PRIVATE-SOCIAL PARTNERSHIPS INSTRUMENT OF SOLIDARITY

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The European Union responded to the recent economic crisis by promoting a new economy model – Social Economy Market – as way to stress the need to be more socially oriented, placing people in the economic and financial market equation. One way to achieve that is to focus on people and on the sector that has them in its DNA: Social Economy.

But building a European society with more solidarity takes more than Social Economy and Public Economy, it takes the need to engage Private Economy. Private Economy must aim at social value.

Public-Private-Social partnerships can be an instrument to promote social dialogue and build new ways of responding to social needs, while transforming the difficult relationship between individual and collective belonging to Europe and to the European Integration Process.