



Implementing the Principle of the Common Good in Classical and Social Enterprises

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Abstract: This publication aims to identify similarities and differences in the ways of implementing the principle of the common good in classical (commercial) and social enterprises. Given the differences between social and classical enterprises in terms of their objectives and modes of action, it has to be stressed that the nature of the contribution they make to the common good differs in terms of subject and object. The research is embedded in Catholic social teaching (CST) because this approach presents one of the theoretically and practically richest theories of the common good, and secondly, it allows to discover modern ways of building the common good while respecting centuries of tradition and referring to philosophical classics. The common good principle in the light of CST lets us focus not only on the material but also the transcendental aims of human work and life which lead to more sustainable management. Commercial enterprises strengthen intellectual capital and expand technological and business knowledge. The profit earned by these companies essentially contributes to the good of society (taxes, investment, charity), including employees (bonuses, training). Social enterprises, on the other hand, have the advantage of investing in social capital and thus building a civil society based on mutual trust and support, especially at a local and institutional level. The profit generated by these organisations is a means to achieve social goals and not an end in itself. The results of our research show that both commercial and social enterprises contribute to common good on their own ways but the best results can be achieved when they cooperate and use all of their strengths for building the better future.

Keywords: Catholic social teaching, common good, classical enterprise, social enterprise

Enterprises, both classical and social ones, are part of the economy and, as groups of individuals functioning within a framework of accepted norms and values, they are called upon to achieve specific objectives, which should take into account not only the individual good of people but also the common good. Given the multidimensionality of human work and the transformations taking place within communities, it is impossible to indicate a definitive list of goods – goals – which are achieved collectively. However, it is possible to define those goods, which are necessary for the proper functioning of human beings, and which are carried out within

This publication is the result of a research project financed by the National Science Center, Poland - registration No. 2017/25/B/HS1/01522.



specific communities. It is the idea of *bonum commune* that forms the basis of social life, defined as the mutual relationship of at least two people, the essence of which is to build the common good.¹ Common good should be seen as a signpost reminding us of the existence of overarching values which determine the way we behave in specific situations and institutions. Examples of such institutions include all communities that function around socially valued goods² which means that classical and social enterprises also can be taken into account.

As humans are social beings who interact within different social groups, it is natural that there is some definable good for all people and all communities. The common good understood in this way requires people to reject selfish, individual goals in favour of the common good, which is a combination of individual and community goals.³ In the context of managing economic organisations, focusing on common good requires a redefinition of the economy paradigm, which is most often based on generating profit, and it distances itself from the aspect of values and morality.⁴ With this in mind, François Houtart postulates a change of the mental model – from one that promotes development based on the creation of wealth to a more sustainable model of human coexistence on Earth. The former is based on the following assumptions: 1) development should take place regardless of side effects, such as destruction of the environment and society; 2) the resources of the planet are infinite; 3) the exchange value is higher than the use-value; 4) the measure of the economy is the rate of profitability and the accumulation of capital, which creates enormous inequalities.⁵ In Houtart's view, this kind of thinking is the cause of many crises, so it is necessary to consider not only actions leading to the multiplication of material wealth but, first and foremost, to strive for the development which will enable the harmonious coexistence of man and nature. This new paradigm should include the following elements: 1) relationship with nature; 2) production of the material background of physical, cultural and spiritual aspects of life; 3) cooperation of political and social organisations; and 4) interpretation of reality and individual involvement of the entities in constructing the culture.⁶ It seems that orientation towards social and environmental goals makes social enterprises predisposed, by their nature, to operate according to a sustainable paradigm. However, it must be emphasised that the concept of Corporate Social Responsibility (CSR) is being applied in classical enterprises with increasing frequency, which indicates a growing awareness of the need to act in the spirit of sustainable development and concern for future generations.

¹ Szymczyk, "Hierarchiczny charakter dobra wspólnego," 36; Marek – Jabłoński, "Care of the Common Good," 3–5.

² Szymczyk, "Wolność – prawda – dobro," 79.

³ Kisil – Moczyłowska, "Wrażliwość organizacji," 163.

⁴ Jamka, "Ekonomia dobra wspólnego," 27.

⁵ Houtart, "From 'Common Goods,'" 88.

⁶ Houtart, "From 'Common Goods,'" 89.

This publication aims to identify similarities and differences in the way in which classical and social enterprises implement the principle of the common good, both within the organisations and in societies in which they exist.

1. The Essence of the Common Good

The common good is perceived in different ways depending on the notion in philosophy or the nature of science within which the concept is analysed. When presenting its essence, we will primarily analyse the social teachings of the Church as an approach that presents one of the theoretically and practically richest theories of the common good.⁷ However, our analysis does not involve explaining the core truths of the faith, even if it is known that Catholic Social Teaching (CST) is based on them, or showing them as the only possible way forward, as other philosophical systems offer their own approaches to the common good.⁸ However, we wish to turn to CST as an outlook that can see modern ways of building the common good, while respecting centuries of tradition and referring to philosophical and theological classics like Aristotle, St. Thomas Aquinas, St. Augustine and many more.⁹ Based on two pillars: the dignity of the human person and the supremacy of the common good, CST offers internally coherent ways of applying universal principles to address the problems that arise in particular situations faced by the contemporary man.¹⁰

Although there are many publications on the common good, there is no consensus among researchers on one finite definition of the concept. The most commonly used definition seems to be the one contained in *Gaudium et Spes* (no. 26), according to which the common good can be understood as “the sum of those conditions of social life which allow social groups and their individual members relatively thorough and ready access to their own fulfilment.” However, much more often researchers try to present the essence of this concept by referring to its characteristics.

According to *Catechism of the Catholic Church* common good is oriented on the progress of person (CCC 1912) so it assumes that a person should strive to excellence. To make this possible the common good should presuppose respect both every person *per se* and her fundamental and inalienable rights; requires well-being and development of the society; and requires peace ensured by the authorities (CCC 1907–1909). Caring for the common good, or simply acting with the awareness

⁷ Holland, “Theological Economy,” 38; Młynarska-Sobaczewska, “Dobro wspólne,” 64; Bonanni – Lépineux – Roloff, “Introduction,” 4.

⁸ Annett, “Human Flourishing, the Common Good,” 39–40.

⁹ Bradstock, “Recovering the Common Good,” 320; Argandoña, “Common Good,” 362; Bonanni – Lépineux – Roloff, “Introduction,” 4.

¹⁰ Annett, “Human Flourishing, the Common Good,” 48.

that human actions should be governed by this principle, is seen as a moral stance.¹¹ Alejo José G. Sison and Joan Fontrodona highlight two properties of *bonum commune*: 1) it is shared by all members of the community; 2) it contributes to human flourishing¹². Furthermore, the common good consists of social systems oriented towards the long-term management of resources in accordance with shared values, thus building social identity. The exceptionality of this system, however, lies in its ability to self-organise, i.e. the organisation or community itself makes decisions regarding its resources taking into account other considerations than just the prevailing market mechanisms. The next feature of the common good is its collaborative creation, whilst respecting the principles of equity and sustainable access, to pass it on to future generations intact.¹³ Concern for future generations implies the need to ensure more sustainable development¹⁴ manifested, among other things, in showing care for the environment or access to basic goods necessary for the life of all people. In this context, Pope Francis (*EG* 58) calls for a return to such an approach to economics and finance that serves humanity and enables the creation of balance and a social order based on solidarity with the poor and needy.

The mutual solidarity between people working for the common good makes them create good that transcends the goals of the social group and contributes to the development of both the community and the people themselves.¹⁵ In that perspective, the common good is understood as “a set of conditions, devices and means in which people find maximum opportunities for the development of their own personality” (*human flourishing*), so it is shown as an external institutional good.¹⁶ Members of society must understand that they can achieve their good only by participating in society. Therefore, their contribution to the good of the community is a precondition which must be fulfilled to enable its members to achieve the individual good. Thus, they must contribute to building the good of other members of the community, as it is the involvement and cooperation of all that facilitates the increase in both the good of the community as a whole and the good of each of its members.¹⁷ The common good is the immediate goal of social life. As it is based on obligations towards the community, which include care and responsibility for the growth of the community members, it is the basic norm of any social group, including economic organisations, on which other principles within the society are based.¹⁸

For the need of further analysis it is worth noting the two fundamental dimensions of the common good: 1) the objective one understood as any means of

¹¹ Reich, *The Common Good*, 18.

¹² Sison – Fontrodona, “The Common Good of Business,” 102.

¹³ Marton-Gadoś, “Dobra wspólne,” 46.

¹⁴ Holland, “Theological Economy,” 45.

¹⁵ Jabłoński – Szymczyk, *Realist-Axiological Perspectives*, 167.

¹⁶ Szymczyk, “Immanentny i instrumentalny aspekt,” 157.

¹⁷ Argandoña, “Common Good,” 363.

¹⁸ Szymczyk, “Pojęcie zasady społecznej,” 122; Szymczyk, “Hierarchiczny charakter dobra wspólnego,” 41.

satisfying the needs of group members arising within the framework of specific goals; 2) the subjective one explaining the purposefulness of the community.¹⁹ The first is related to the instrumental and institutional common good, which is devoid of spiritual character and takes the form of social institutions, within which the individuals can improve themselves and pursue their goals.²⁰ In this perspective, human development is related to the organisational level of the society and adequate means provided by the society for the growth of an individual.²¹ The subjective dimension, perceived as the immanent and essential aspect, is related to the intrinsic character of the common good, emphasises the goals and the natural tendency to improvement, which occurs both within individuals and the community.²² Those approaches are complementary to each other because, on the one hand, the common good is the perfection of individuals who form the community, and on the other hand, man needs material goods for their own development, which they can only achieve by being a member of society. Thus, the integral development of a person takes place as a result of the interaction of people who make use of available material resources (living conditions).²³ Therefore, the development of good in the immanent sense also requires instrumental good reflected in the activities of the institutions offering such tools.²⁴

To sum up, it is important to emphasise the reciprocity of the relationship between the person and the common good. Everyone is called to build the common good and benefit from it in return, regardless of their material status, age or intellectual maturity.²⁵

2. The Concept of Classical and Social Enterprise

As the purpose of this publication is to analyse how the common good is built through the activities of classical and social enterprises, we will now present the characteristics of these two types of organisations to highlight some similarities as well as differences in their functioning.

Enterprises are the basic and most popular economic entities in each country. Despite being part of the economic system, they operate as self-financed and fully autonomous units. Regardless of differences in legal form (from sole proprietorships to companies), the enterprises focus on generating economic value. They are created

¹⁹ Szymczyk, "Wolność – prawda – dobro," 79.

²⁰ Szymczyk, "Immanentny i instrumentalny aspekt," 163.

²¹ Gryżenia, "Dobro wspólne," 12.

²² Szymczyk, "Immanentny i instrumentalny aspekt," 158–159.

²³ Gryżenia, "Dobro wspólne," 12.

²⁴ Szymczyk, "Immanentny i instrumentalny aspekt," 166.

²⁵ Annett, "Human Flourishing, the Common Good," 44.

as a result of market opportunities arising in the environment, the fulfilment of which is associated with generating a profit.²⁶ Therefore, it is often assumed that the measure of an enterprise's performance is the degree to which its customers' needs are satisfied, which translates into financial results. However, Peter F. Drucker notes that the enterprise is, first and foremost, a social construct based on those who represent the greatest value and the greatest potential of any organisation.²⁷ Regardless of the organisational form, it is the employees who contribute to fulfilling the goals, working together with other team members and using their talents and experiences to achieve organisational success.

For conventional companies, the most important motivation for taking action is the desire to obtain financial benefits, so the results of their actions are considered in the context of satisfying customer needs. However, this does not mean that social objectives are not fulfilled within this type of organisation.²⁸ The shift in the perception of goals by classical enterprises has been influenced by the CSR concept, which emphasises the fact that companies must not only focus on their own benefits, but they should also take into account the interest of society in their actions. In this regard, business activities are related to building long-term relationships between enterprises and stakeholders.²⁹ In practice, the application of the CSR concept by classical enterprises means that these entities, in addition to their economic objectives, also pursue additional goals of a social nature.

Social enterprises represent a special kind of business entity, oriented mainly around social goals. They base their activities on economic tools thanks to which they make profits, and can thus achieve their goals and financially support a specific community. However, multiplying the profit or wealth of their owners is not their main goal. This relatively continuous grassroots activity assumes a social orientation as its basis, the determinant of which is the social utility of the action.³⁰ The social economy has various functions that can be considered with respect to individual areas, such as employment, social activity or community building.

The concept of social entrepreneurship itself is not new. What is a novelty, however, is the use of the term "social enterprise" to describe organisations that make it possible to achieve the above-mentioned objectives efficiently and effectively. The term was first used in Europe (initially, in the late 1980s, especially in Italy³¹) to describe third-sector organisations that provide social services in a continuous

²⁶ Trivedi – Stokols, "Social Enterprises," 6–7.

²⁷ Drucker, *The Practice of Management*.

²⁸ Newman, "Examining the Influence," 2907; Jamali – Mohanna – Panossian, *Responsible Leadership*, 34.

²⁹ Szegedi – Fülöp – Bereczk, "Relationships between Social Entrepreneurship," 1403.

³⁰ Zadroga, "Ekonomia społeczna," 213.

³¹ According to Anita Bartniak ("Ewolucja przedsiębiorstwa społecznego," 22), the term was first used in 1990 in the title of the Italian magazine "Impresa Sociale." More at: Borzaga, "L'impresa sociale," www.irisnetwork.it/wp-content/uploads/2010/04/Definizione_impresa-sociale.pdf (access 30.11.2021).

and business-like way.³² Social enterprises are positioned in the typology of organisations between classically conceived commercial enterprises and *non-profit* entities such as foundations or associations.³³ This is because they differ both from the entities for which the market is the major point of reference, and from institutions focused solely on social objectives.

Essentially, social enterprises are viewed as hybrid organisations, because they combine social and economic objectives in their activities. They are primarily oriented towards seeking opportunities and creating social change rather than profit.³⁴ They create and develop social capital, implement innovative solutions to social problems (especially overcoming social exclusion) and contribute to sustainable socio-economic development. Indeed, the essence of social entrepreneurship is to bring about social change based on a creative and entrepreneurial approach to existing challenges.³⁵ Social enterprise thus appears to be a construct born out of a reflection on service to society, particularly to socially excluded groups of people, and a concern for nature and a more sustainable concept of economic activity. Social enterprises, by combining the efficient use of resources through a business model and the mission of charities, can be highly effective in addressing complex social problems in a comprehensive manner.³⁶

There is no agreement in the literature on defining social enterprise.³⁷ Three dominant schools of the definition of social enterprise can be identified: *earned income*, *social innovation* and *EMES*. The first two approaches originated in the United States, while the third concept emerged in Europe as a result of the work of the EMES research network.³⁸ The difference between these approaches essentially lies in a different view of the role of a social enterprise leader.

In Europe, the reintegrating and associative function of social entrepreneurship is particularly emphasised. A central role in these processes is played by a group of

³² Borzaga – Defourny, *The Emergence of Social Enterprise*, 166.

³³ Volkmann – Tokarski – Ernst, “Background,” 4.

³⁴ Battilana – Lee, “Advancing Research on Hybrid Organizing,” 405–407.

³⁵ Bull – Ridley-Duff, *Understanding Social Enterprise*, 56.

³⁶ Ramus – Vaccaro, “Stakeholders Matter,” 307.

³⁷ To find out more, see e.g. Ciepielewska-Kowalik, A. – Starnawska, “Social Enterprise in Poland,” 138–151; Daud Fhiri, “The Discussion of Social Entrepreneurship”; Hota – Subramanian – Narayanamurthy, “Mapping the Intellectual Structure,” 89–114.

³⁸ A research network of collaborating universities and researchers in Europe (now also worldwide) who undertake research on social enterprise and social entrepreneurship – see more at www.emes.net. “EMES takes its name from the French title of its first research project, ‘*LEMergence de l’Entreprise Sociale en Europe*’ (The emergence of social enterprises in Europe) completed between 1996 and 2000. Formally established as a non-profit association (ASBL under Belgian law) in 2002 EMES was originally composed of European university research centers and individual researchers. After many years of collaborative research and projects jointly conducted with researchers from other regions, EMES decided in 2013 to open its membership to researchers from around the world.” (see more at: www.emes.net/who-we-are/ (access 29.11.2021)).

citizens and their joint “grassroots” initiative. Self-help and the establishment of public and private partnerships are also vital elements. In the USA, on the other hand, social enterprises are mostly created by individuals – those who are characterised not only by their entrepreneurial spirit but also by their charismatic leadership and social inclinations. Hence, social enterprises functioning in the USA combine the aspect of social innovation with market-based activities and the use of management methods characteristic for private enterprises.³⁹

In terms of EMES, the concept of the social enterprise consists of two dimensions: economic and entrepreneurial as well as social. Within the entrepreneurial attribute, we can distinguish: 1) a continuous activity producing goods and/or selling services; 2) a high degree of autonomy; 3) a significant level of economic risk; 4) a minimum amount of paid work. On the other hand, the social dimension that helps to distinguish social enterprises from profit-oriented ones includes: 1) an explicit aim to benefit the community; 2) an initiative launched by a group of citizens; 3) a decision-making power not based on capital ownership; 4) a participatory nature, which involves various parties affected by the activity; 5) a limited profit distribution.⁴⁰

3. The Common Good in Classical and Social Enterprises

Given the dual nature of the common good and the differing objectives of classical and social enterprises, it is the synergies in building the common good rather than antagonisms between the two groups of the analysed enterprises that should be sought after. On the one hand, those organisations can be portrayed as places where their members grow and, through their own development, build the common good of both the organisation they work in and the wider community. On the other hand, the contribution of enterprises to the common good of the local community, the nation or, in the globalisation age, the entire planet, should also be presented. When analysing the contribution of enterprises, both classical and social ones, to the common good, it should be stressed that those groups are not homogeneous. While recognising classifications of enterprises based on the number of employees, turnover or internationalisation, it is important to bear in mind that both the core values of a company and the prioritisation of individual objectives are to a large extent derived from the vision of the founders and decisions made at the highest level of management. Therefore, among classical enterprises, there will be organisations oriented only toward profit maximisation, but also organisations that are socially

³⁹ Defourny – Nyssens, *The EMES Approach*, 4–6; Kerlin, “Social Enterprise,” 248.

⁴⁰ Defourny – Nyssens, “Social Enterprise,” 288.

responsible, care about the growth of their employees and are committed to the common good. As Pope Benedict XVI notes, the economy sees the emergence of initiatives which, without rejecting the idea of profit, are directed toward a higher purpose beyond the pure logic of exchange and profit as a goal in itself (Benedict XVI, *Caritas in Veritate*). Such initiatives include various activities of both social and profit-oriented enterprises, but also cooperation between those organisations. This can be an alternative that allows businesses to undertake independent CSR initiatives,⁴¹ thus enabling them to pursue social objectives, and serve to build the common good through cross-sectoral cooperation. In the context of Social Exchange Theory, it can be said that a business enterprise brings commercial knowledge, financial resources and market legitimacy to this exchange, while the attractive assets of a social enterprise are community knowledge, social capital and social legitimacy. Furthermore, a significant contribution of social enterprise to the common good is building civil society by strengthening mutual trust between community members and institutions.⁴²

4. Implementation of the Subjective Aspect of the Common Good

Business organisations have a distinctive set of values, on which their activities and business relationships are based. By using universal values such as honesty, integrity and ethical business conduct as the background for their actions, companies lay the foundations for building the common good. Although social and classical enterprises differ in the priorities of their activities, both types of examined organisations are directed towards achieving specific goals. It seems that the most important factor for building the common good is to work collectively to achieve the mission of the organisation. Even if individual departments of an organisation are autonomous or the subsidiaries are geographically dispersed, the mission sets the main directions of the company, unites employees around a common goal and motivates them to cooperate for the common good.

To function, economic organisations have three major goals to fulfil: security – which means maintaining the existence on the market; profit – which ensures the possibility to function and secures funds for investments; growth – without which it is impossible to compete with other enterprises on the market. Failure to achieve any of these goals in the long term leads to bankruptcy and thus to the disappearance of the company from the market.⁴³ A slightly different perspective is provided by

⁴¹ Di Domenico – Tracey – Haugh, “The Dialectic of Social Exchange,” 888.

⁴² Di Domenico – Tracey – Haugh, “The Dialectic of Social Exchange,” 893.

⁴³ Koźuch, *Nauka o organizacji*, 97–98.

Catholic Social Teaching, according to which it is not making a profit that should be the main goal of a company but the very existence of the company as a community of people serving society as a whole by satisfying various needs. When generating profit, not only the financial benefits must be taken into account, but also moral and human factors, which in business should be seen as at least equally important as profit (CA 35). This way, the enterprise becomes a community working for the benefit of society, rather than a place for the pursuit of individual interests.⁴⁴ The common good, understood as all social conditions that allow a community or its members to continuously improve, on the one hand, shows the relationship between the individual and the community and, on the other, draws attention to the concern for security in relation to other groups. Thus, there is no place for selfishly disregarding the welfare of another person or group, e.g. by limiting oneself only to actions that are detrimental to another company.⁴⁵

In the case of social enterprises, social goals such as social reintegration or the creation of stable jobs for excluded individuals are of paramount importance, while running a business and the profit made from it are the means to achieve those goals.⁴⁶ Among the various objectives of social enterprises, there is also the support for the creation of the common good,⁴⁷ which can be understood as the conditions of social life that enable the holistic development of teams and their participants. Thus, social economy entities provide an excellent environment for creating the common good by building on their social capital and, as a result, multiplying the capital resources. Responding to poverty-related problems, social economy entities pay attention to the principle of social solidarity, which aims to reconstruct and adjust the distribution of wealth created for the common good.⁴⁸ Accordingly, social enterprises focus on an active search for solutions to a problem within the community that has been established, and therefore the common good is treated as a common goal of the members of the enterprise. Apart from the principle of solidarity, those entities build their actions on the principles of subsidiarity, cooperation and responsibility.⁴⁹

Another aspect of an organisation operating based on the common good principle is the concern for both internal and external stakeholders through the activities that benefit the owners, employees and the local community within which the organisation is functioning.⁵⁰ In this context, leaders have an important role to play in maintaining the right relationships with all the organisation's stakeholders.⁵¹ How-

⁴⁴ Cornwall – Naughton, "Who Is the Good Entrepreneur?," 71.

⁴⁵ Sysko-Romańczuk, "Przedsiębiorstwo i konkurencja," 14.

⁴⁶ Rosiek, "Przedsiębiorstwo społeczne," 267; Zadroga, "Przedsiębiorczość społeczna," 75.

⁴⁷ Zelga, "Uwarunkowania Ekonomii Społecznej," 42–43.

⁴⁸ Zadroga, "Ekonomia społeczna," 219–220.

⁴⁹ Wygnański, *O ekonomii społecznej*, 5–6.

⁵⁰ Kisil – Moczydłowska, "Wrażliwość organizacji," 164.

⁵¹ Wnuk – Lipińska, "Coaching," 130.

ever, the tasks of the leader would differ in classical and social enterprises. In classical enterprises, leaders are mainly owners of capital who use available resources to achieve economic objectives and, sometimes, also social ones. In social enterprises, however, leaders are more like managers-activists, the initiators of social change, who manage an enterprise aimed mainly at social problems and, at the same time, carry out economic activities that enable them to remedy those problems.⁵² Similarly, the roles of individual stakeholder groups in the analysed types of organisations will differ. For leaders of social enterprises, the most important stakeholder group will be the beneficiaries of social activities provided by these organisations, while the leaders of classical enterprises focus their efforts on satisfying the needs of customers and the gratification that comes with it. However, regardless of the distribution of weights and priorities, all economic organisations involve in building the common good through their activities. Classical enterprises make a significant contribution to the common good of the community in which they operate. Thanks to taxes paid by the enterprises, local authorities can plan major investments or implement specific projects. By creating jobs, the enterprises improve the quality of life of the residents who are offered employment, and with the wages paid the employees can fulfil many of their personal and family plans. Taxes imposed by law on commercial organisations are essentially treated as their (indirect and coercive⁵³) contribution to the common good. The state derives a huge amount of the financial resources necessary for its functioning from taxes, and thus directly implements the principle of the common good. With taxes collected, the state promotes the good of citizens by offering them public services such as internal and external security, education, culture, infrastructure, social benefits and others, and thus the tax system contributes to the redistribution of income by also taking into account the needs of the poorest, which should be one of its objectives.⁵⁴

Due to the social and economic usefulness of the objectives pursued by social enterprises, in most legal systems (i.e. USA, Germany, France, Poland), the legislator grants them public privileges, especially tax exemptions. By implementing the principle of subsidiarity, these organisations relieve the state in certain areas of social life and thus play an auxiliary role to the state. Therefore, they can enjoy certain privileges in turn. Many privileges of social enterprises are closely linked to their pursuit of tax-preferred objectives and allocation of funds earned through business activities for these objectives. Hence, possible allegations that fiscal benefits obtained by social enterprises, can be used to develop economic activities appear to be unfounded. This is because, in principle, tax exemptions are oriented toward social goals and ultimately

⁵² Fridhi, "Social Entrepreneurship," 16.

⁵³ In Polish law a tax is "a public, free of charge, compulsory and non-returnable cash benefit to the State Treasury, the voivodship, county or municipality, resulting from the tax act." (Mikos-Sitek, "Podatek," 727).

⁵⁴ National Conference of Catholic Bishops, *Economic Justice for All*, no. 202.

towards the common good.⁵⁵ The objectives enabling entitlement to tax privileges are indexed and must be met along with specific requirements imposed by the state. Typically, they are religious, charitable and public objectives, with the latter group varying depending on the legal system of the country. It may include public safety objectives, the promotion of science and research, culture and the arts, or the preservation of national heritage.⁵⁶

The undisputed difference in building the common good will be seen in organisational outputs distribution. One of the concerns of stakeholder theory is achieving consensus on the distribution of financial outputs which means that it has to be stated who is responsible for the distribution, who has the right to make decisions on it and who benefits from those decisions.⁵⁷ While in commercial enterprises profit can simply be divided and given to shareholders, in social enterprises profit can be used for the development of the organisation and its members, but it cannot be divided between employees or other shareholders. As mentioned before, making a profit is one of the main objectives of operation for the owners of classical enterprises, while for the owners of social enterprises, making a profit is motivated by the need to stay in business and finance their missions. Paradoxically, however, the high profits of a social enterprise may be an indicator of insufficient implementation of its mission.⁵⁸ The profit of social enterprises is, therefore, a common good that does not serve the owners of the organisation only but, by definition, is intended for the development of the community created by the employees and beneficiaries of the organisation. However, when looking at the activities of classical enterprises, part of the profit is indeed allocated to the owners, but it is not uncommon for them to share the profit with their employees through additional bonuses or benefits and also to provide employees with growth opportunities by financing their training or excel their work conditions. In addition, part of the profit is allocated for the payment of dividends and, as part of the CSR strategy, might be spent on charitable activities. Finally, part of the profits is used for investments, which often results in new jobs and, in the long term, in a higher amount of taxes, improved infrastructure or increased demand for services from other businesses. Thus, it is clear that in terms of profit, social enterprises tend to build the internal good of the organisation, while classical enterprises contribute more to the good of society.

⁵⁵ Dominowska, *Prowadzenie działalności gospodarczej*, 117–124.

⁵⁶ Dominowska, *Prowadzenie działalności gospodarczej*, 123.

⁵⁷ Phillips – Freeman – Wicks, “What Stakeholder Theory Is Not,” 487.

⁵⁸ Jamka, *Czynnik ludzki*, 37.

5. Implementation of the Subjective Aspect of the Common Good

Due to the diverse nature of the common good in business practice, we can say that the organisation itself is a common good that achieves collective value by forming a community of people that develops talents, meets individual needs and at the same time – ensures the right direction, in line with the purpose of the organisation. This internal good of the enterprise can be understood as a collaborative work focused on the opportunity to develop knowledge, skills, virtues and a sense of meaning as well as on the production of goods and services to meet the needs of society.⁵⁹ By establishing cooperation within economic organisations, regardless of their main purpose, owners and employees create new common good, to which each person contributes using his or her competencies, skills, and motivations. The owners, in turn, provide capital, work tools or investments in new technologies.⁶⁰ It is, therefore, a practical implementation of ethical solidarity, because by taking up a job in an enterprise, whether social or classical, a person finds there the conditions necessary for his/her own development, often not only professional. Therefore, by hiring employees, economic organisations create opportunities and conditions to provide work for society, thus meeting the objective aspect of the common good.

The development of a human person is closely linked to the Aristotelian concept of *eudaimonia*, which, in turn, is rooted in the common good. Indeed, commitment to the creation of the common good entails support for the integral development of humanity, understood as the development of the person and the development of all people. It is important not to focus on one dimension of human nature, but to promote the growth of each person, without excluding anyone, in all dimensions (social, economic, cultural, political, intellectual, emotional, aesthetic and religious). This eudaimonistic vision implies access not only to material goods but also to spiritual, relational or cultural goods.⁶¹

When looking at the employment structure in both types of the analysed organisations, one may notice similarities as well as differences. In both types of enterprises, employees complete tasks for which they receive remuneration. In social enterprises, in addition to full-time employees, work is often provided by people at risk of social exclusion⁶² and volunteers. In profit-oriented enterprises, however, hiring disabled or socially excluded people is not so frequent, and volunteering occurs as the involvement of full-time employees in charitable activities during their working hours as an implementation of CSR.

⁵⁹ Sison – Fontrodona, “Participating in the Common Good,” 612.

⁶⁰ Melé, “Meanings of Work,” 104.

⁶¹ Annett, “Human Flourishing, the Common Good,” 49.

⁶² Maxwell – Rotz, “Potential Assistance for Disadvantaged Workers,” 149.

Social enterprises often employ people who, for various reasons, are excluded from society, and therefore provide an employment opportunity to people who would find it very difficult to find work elsewhere, especially in classical enterprises, which often put productivity and efficiency first. Thus, social enterprises contribute to the common good by helping those individuals to fulfil their obligation to work by creating opportunities for them to do so.⁶³ Furthermore, they draw attention to the need for finding solutions targeted at problems of exclusion and injustice because, by employing people excluded from society and listening to their needs, they enable them to become involved in building the common good and making the problems they face more public.⁶⁴

In social enterprise a common practice is engaging volunteers. From the perspective of the development of people who voluntarily help others, it can be said that their activities are intrinsically motivated and bring them many personal benefits. By working in a social enterprise, volunteers acquire many competencies that are sought after in professional life such as self-confidence, the ability to organise their own work or interpersonal and communications skills.⁶⁵ At the same time, they become more sensitive for social problems, needs of excluded people and in the future are highly likely to be social change agents.

Regardless of the diversity of employee groups, economic organisations should provide their members with the opportunities and tools necessary to conduct their tasks at work. If the enterprise's capacity allows, the leaders also provide employees with access to a variety of professional development programmes. However, the motivation of the leaders to support employee development may vary. Leaders, depending on their own hierarchy of values and organisational values, may invest in the development of their employees based only on the needs of the organisation and indicate the growth of organisational effectiveness as the primary goal. At the other extreme, there will be leaders whose aim is the integral development of the person employed in the organisation under their management. This approach is characteristic of servant leadership⁶⁶ and humanistic management.⁶⁷ However, it is important to stress that these extremely different attitudes can be applied to both commercial and social enterprises.

When it comes to ensuring adequate working conditions, the employer can focus on creating a sustainable workplace. It can be defined as "a positive workplace that has a contribution to improved work-life balance, employees' well-being, involvement in ethical and social decision-making, and develops awareness of being a part

⁶³ Annett, "Human Flourishing, the Common Good," 50.

⁶⁴ Chalupnicki, *Social Entrepreneurship*, 172.

⁶⁵ Urmanavičienė – Čižikienė, "The Challenges of Managing Voluntary Work," 91.

⁶⁶ Greenleaf, *The Servant as Leader, passim*; Winston – Fields, "Seeking and measuring," 417.

⁶⁷ Melé, "Human Quality Treatment," 462; Acevedo, "Personalist Business Ethics," 203, 214.

of the whole (community and the world).⁶⁸ So we are not just talking about a “green workplace,” where pro-environmental behaviour is promoted, but about a working environment aimed at the integral development of employees. Each person feels an inner call to improve themselves by seeking the meaning of their own existence, learning the truth and loving what is truly valuable.⁶⁹ Seeking one’s own perfection is a lifelong process, as a person’s needs and desires change as they grow. To achieve perfection, a person cannot be a passive observer of life but should take rational actions to improve both oneself and the surrounding environment.⁷⁰

In the management practice, there are many activities aimed at the development of employees, ranging from on-the-job training and providing access to self-study materials, to building professional development programmes, financing employee training, planning career paths and availability of talent management programmes. As one moves up the career ladder, the worker develops his / her competencies and takes on more and more responsibility for the organisation’s activities. In this process, however, it is important to combine the goals of the organisation with those of the individual, to avoid investing in the development of the employee only for the benefit of the company. When considering nothing but the needs of the organisation, the leaders treat employees only as a mere resource that must be used to achieve greater efficiency in realising organisational goals, without respecting his or her humanity. However, the right approach to employee development is to act toward service and cooperation, ensure an adequate level of employee participation in the management of the company and support the development of employee competencies, including moral competencies.⁷¹ Therefore, it seems necessary, in the process of development, to pay attention to the application of normative ethics as well as virtue ethics, which show economic activities in a broader perspective, i.e. set boundaries for the functioning of the organisation, taking into account specific values in the context of creating the common good,⁷² which is both a condition and a result of the happiness of those participating in the common good achieved by living virtuously.⁷³

The danger of treating employees objectively is also present in the “war for talent,” which is hugely popular today.⁷⁴ Therefore, for the holistic development of the employee, a better approach to talent management would be an inclusive approach,⁷⁵ which, through career management, professional development programmes and

⁶⁸ Samul, “Spiritual Leadership,” 7.

⁶⁹ Melé, “Human Quality Treatment,” 461.

⁷⁰ Gorski, “Human Flourishing,” 31.

⁷¹ Melé, “Human Quality Treatment,” 465.

⁷² Nieborak, “Rynek finansowy,” 161–162.

⁷³ O’Brien, “Reconsidering the common good,” 31.

⁷⁴ Stuss, “Talent Management,” 200; Collings – Mellahi, “Strategic Talent Management,” 305.

⁷⁵ Meyers – Woerkom, “The Influence of Underlying Philosophies,” 194; Swailes – Downs – Orr, “Conceptualising Inclusive Talent Management,” 532–533; Marek, “Zarządzanie talentami,” 29.

succession planning, supports the development of all members of the organisation, thus enabling each member to contribute to the common good both inside and outside the company.

Conclusions

The process of building the common good is present both in classical and social enterprises. The analysis of the nature and objectives of both types of analysed organisations, taking into account the research perspective provided by CST, makes it possible to identify certain similarities and differences both within these entities and in their environment. First and foremost, all organisations, as communities of persons, are established to achieve specific goals and, through the growth and development of its members, build the common good in an organisational and a social sense. It should be emphasised that universal concern for the common good – irrespective of the type of organisation – is essential for human flourishing. Moreover, every person is called upon to build the common good in the social environment he or she participates in, using the available tools and structures. This specific principle of reciprocity/exchange (take – give) facilitates the person's flourishing.

The perspective of the common good as a guidepost in the way of thinking and acting within classical and social enterprises (and, more broadly, in the context of sustainable development) included in this paper tends rather look for similarities between the enterprises and thus trigger synergies in the process of building the *bonum commune*. Both groups of organisations – commercial ones, through the application of the CSR concept, and social ones, through the fundamental orientation towards higher goals than profit – pursue social goals. Together, they serve to build the common good through cross-sectoral cooperation. It, therefore, needs to be emphasised that economic organisations analysed, in pursuing their objectives, contribute to the development of the common good either directly or indirectly.

Given the differences between social and classical enterprises in terms of their objectives and modes of action, it has to be stressed that the nature of the contribution they make to the common good differs in terms of subject and object.

In terms of subject, commercial enterprises contribute primarily to changing market conditions. By investing financial resources in the development of the R&D sector, they strengthen intellectual capital and expand technological and business knowledge. Through the principle of competitiveness, they influence the shape of the labour market and the use of natural resources as a production factor. The profit earned by these companies essentially contributes to the good of society (taxes, investment, charity), including employees (bonuses, training). Social enterprises,

on the other hand, have the advantage of investing in social capital and thus building a civil society based on mutual trust and support, especially at a local and institutional level. As a rule, the profit generated by these organisations is either used for internal purposes (professional development and social integration of employees) or is supposed to bring specific benefits to the immediate beneficiaries. However, it always remains merely a means to an end, not an end in itself.

Bearing in mind the value of work, the conditions for which – as part of the common good – are created by both classical and social enterprises, it should be emphasised that in the subjective dimension, the accents of both types of organisation are distributed somewhat differently when it comes to the structure of employment. Three groups of employees can be distinguished in social entrepreneurship entities: 1) “ordinary” employees (leaders-managers, experts, professionals, specialists), 2) those hired due to belonging to a group of people at risk of social exclusion (e.g. persons with disabilities, long-term unemployed) and 3) volunteers. Whereas, when it comes to commercial enterprises, the latter category of employees is underrepresented, and employee volunteering is rather incidental and connected to CSR activities. This is why leaders, recognising the diverse needs of the members of the organisation under their management, not only promote the implementation of the principle of the common good but also make sure to create such working conditions in which employees can implement it in their daily practices and pursue paths for their own professional and often personal development. This results in building an organisational culture based on the principle of the common good and the selection of specific management concepts and techniques aimed at realising the *bonum commune*.

To sum up, both classical and social enterprises contribute to the common good. Recognising the diversity of activities and the mode of operations of these organisations, it is worth emphasising that both types of organisation are essential to the continuous development and multiplication of good in the community.

The research perspective adopted in this article, determined by CST through the common good, certainly has limitations. It must be stressed that the sources were deliberately narrowed down here to those typical of the Catholic tradition. Hence, essentially, two approaches to the common good, typical of the Church’s social teaching, were applied: one subjective and one objective

The research results presented in this article can be expanded in the future by taking into account other theories of the common good and characteristics of specific philosophical systems or religious traditions (i.e. Judaism, Islam, Buddhism).

As a future direction of research, it is possible to indicate, among other things, the concept of strategic management of a social enterprise based on the principle of the common good in terms of selected philosophical or religious theories. Another line of research could be to conduct empirical studies to determine the understanding

of the principle of the common good by owners and members of classical and social enterprises. The next step would be to identify conditions conducive to the common good and individually interview members of the organisation to explore the impact of these conditions on their flourishing.

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