

How Can We Measure the Contribution of the Business to the Common Good?

Operationalising the Theoretical Concept of the Common Good

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The literature on the common good seems to be fundamentally theoretical and abstract, and also much rich and articulated. To exactly define what the common good is, to operationalise and empirically translate such a definition, it appears to be a complex work, much more if a value-based model is not taken in account or if the concept of the common good is wanted to be applied to every field of the human life¹.

The aim of this paper consists in trying to link the concept of common good, that is possible to derive from the tradition of the Catholic Social Thought, to that one of *Corporate social responsibility* (CSR), supplying not only a theoretical definition, but also an operating model that can be empirically translated into a set of indicators.

The relationship between this two concepts, as we will see, has some implications both in the way the concept of CSR is commonly defined nowadays and in methods and most popular indicators that are used in order to measure CSR practices.

1. Corporate social responsibility and the common good

The concept of common good, that we want to introduce here, is closely linked to the Aristotelian-Thomistic tradition and to the Catholic social thought (Alford and Naughton, 2001; Melé, 2002).

Within this tradition, the common good is not something that individual can create alone, neither does it consist in the sum of individual assets or what every individual thinks to be a good. Instead, it is the sum of all that represents a good for the community in its entirety (Carey, 2001).

This assertion explains the fact that the concept of common good, that we are considering, is different from that one expressed within the utilitarian thought. In fact it considers the common good as given from the sum of all individual goods and achieved by an invisible hand as consequence of the pursuing of self-interest².

However, our conception does not coincide with the socialist vision, because the common good in Aristotelian-Thomistic tradition is not only represented by the

¹ For a criticism to the meaning of the concept of the common good cfr. Koslowski (2004).

² In short, this is the synthesis of Pareto's thought and of the neoclassic theory about the concept of utility and well-being.

community in itself, but mainly by the development of each person in his own human nature.

This development can be realized only inside of human community, thanks to the particular system of human and social relationships that are built in it.

In the Aristotelian-Thomistic thought the good of the community is a part of the good to which the individual aspires and to which finalizing his own activities (Sulmasy, 2001).

Moving from the common good concept to the enterprise one, we can observe that the enterprise achieves a lot of goals in its acting: as an example dividends for its own shareholders, products for consumers, wages for employees, general improvement of the quality of life, etc. In other words, we can say that the enterprise acts in order to achieve many goods.

The crucial point is in determining what type of goods it produces and which priorities it must assign to everyone of them.

1.1. “Foundational” and “excellent” goods

Following the definition of common good introduced by Alford and Naughton (2001, 2002) it is important to make a first distinction between two types of good that can be pursued by a firm: “foundational goods” or “instrumental goods” (such as profit, capital, technological development) and “excellent goods” or “inherent goods” (such as human development, in all its forms, in harmony with the development of the society as a whole).

The market requires for-profit enterprises the pursuing of foundational goods with all their strength in order to be competitive. These goods are obviously necessary to the operation and the survival of the enterprise so that it has to take them into great consideration in its acting.

However, it is wrong to consider them as the ultimate aim of its activity, as instead it happens both in the neoliberalist conception of enterprise and in the shareholder-value based model so popular in the US context³.

The individual does not pursue the economic wealth because it represents the final good to which it aspires, but because he thinks that it will be able to give him the happiness and the possibility to come true himself.

The neoclassic and utilitarian vision, that puts the pursuing of wealth as the final goal of human acting, it is not thought to be valid empirically any more, considering the large economic studies caring to explain that happiness comes, on the contrary, from more social and relational goods (Bruni, 2004).

A part of these last goods coincides with the excellent ones, that are those can be pursued with respect to ties characterizing the special model of human organization represented by the enterprise.

³ It is well to remember that the social doctrine of the Catholic Church recognizes the just function of profit, as first indicator of the good course of the company, even if this is not a sufficient mark of the fact that the enterprise is serving the society adequately (Compendium of DSC, 2004).

They can't be achieved exclusively by an exchange of mutual interests between the enterprise and several groups in relation to it, as the stakeholder approach asserts. On the contrary, excellent goods affect the present and future society in its entirety.

The enterprise is not a machine, whose functions are articulated by automatic and standardized procedures, but it is composed by persons who work and offer their abilities and competences in order to guarantee not only the survival and the increase of the enterprise, but also in order to achieve their own self-realization and happiness.

The aim of the human work, therefore, consists in achieving excellent goods, that are assets contributing to the development and progress of the humanity.

For these reasons, it assumes remarkable importance, within the activities carried out by an enterprise, its ability to guarantee and to promote the respect of the human dignity, the possibility for an individual to come true himself on the base of his own inclinations and aspirations, to pursue the social and spiritual well-being of a community, its stability, security, justice and peace (Melé, 2002).

Both fundamental and excellent goods do not regard only the internal dimension of the enterprise, but also its social context of belongings.

The possibility to achieve the human development in all its aspects depends, as an example, on levels of income, occupation and productivity, on quality and usefulness of assets produced by enterprises, but also on levels of pollution and, more in general, on the so-called company externalities, positive and negative ones.

The goal of achieving excellent goods within the enterprise and outside of it as a result of its activity, with regard for foundational goods, coincides with the aim of realising the common good.

Therefore, a first definition of social responsibility in relation to the concept of common good can be the following: *the responsible enterprise is that it pursues profit in accordance with laws, that it tries to survive and to remain competitive in the market but, at the same time, that it keeps in mind that all this must be considered only as an instrument for the attainment of "higher" goods, oriented to the improvement of the well-being of humanity.*

1.2. "Participated" and "allocated" goods

Another distinction can be made between common or "participated" goods and particular or "allocated" ones (Alford and Naughton, 2001). Also in this case, we speak about assets produced by enterprises.

Common goods can be internal (such as the productive system where everyone works), or external (such as personal relationships of reciprocity among persons, the social capital and so on).

The enterprise is able to well work only thanks to this common network that holds its members together and that contribute to build its identity.

These elements allow to link individuals to an enterprise in different ways to develop factors as confidence, affection, expectations. Thanks to participated goods the enterprise contributes to develop and to maintain fundamental principles for common living.

There are a lot of goods in the community in general terms that the enterprise needs to “participate” or to share with others, without which it could not work. Consider, as an example, participated goods such as the legislative system or the market in itself, both essential to the activities of enterprise.

If too many enterprises act in ways that prevent the operation of the market (if they are corrupted, as an example, or they aim at monopolistic managements), consequences will be visible in long term period not only for the society, but also for enterprises themselves.

The system of norms established by a State moreover fixes what must be the minimal contribution demanded to an enterprise in order to carry out its own activities in the interest of the society.

Therefore, the enterprise must act, within its own organization as well as outside, to promote and protect the common or participated goods that are necessary in order to survive and to prosper in the society.

On the contrary, particular goods (or “allocated”) are those goods that are not shared with a group of persons, but that are divided in parts and distributed individually.

Products sold by enterprises are examples of particular or “allocated” goods, such as profits distributed in different ways.

Promoting as much as possible the production of “participated” goods, also thanks a correct distribution of “allocated” ones, this is the second distinctive element of a responsibly acting enterprise in order to achieve the common good.

1.3. Real and apparent goods

At last, a third mean derived from the concept of the common good consists in the distinction between real and apparent goods.

This is one of the more problematic distinctions, especially when it is attempted to come down to an empirical level.

Usually an individual aims to use assets that can improve its condition, the quality of its life, the attainment of a condition of happiness, its development as a human being. Therefore, he will try to promote the use of real assets, that can carry him to all that, and to escape from apparent assets injurious for its person, even if this not always is obvious.

The enterprise acts in order to achieve the common good in the measure in which it tries to promote as much as it can real goods, avoiding to diffuse the use of apparent ones.

How to evaluate the social responsibility of an enterprise with regard to the promotion of this two kinds of goods?

The distinction between real and apparent goods could be more evident from a theoretical and conceptual point of view, while it poses much more problems on the empirical level.

For what concerns the production of weapons we “nearly” all agree on thinking that they are apparent goods. But it is more difficult to estimate superfluous assets such as alcoholic, cigarettes, pesticides, all those assets that are considered to be the outcome of consumerism rather than fundamentally useful to the individual.

Many of these assets were produced in order to satisfy individual needs (e.g. the pesticides when were been created). Only subsequently all damages that their use had caused have been known.

Moreover, if such assets are “chosen” and required by consumers, preventing their production would imply the fact to limit the principle of freedom of human being.

A solution to this problem could consist in adopting a value-based model of reference that estimates both goodness and damage for an individual of a good in itself, also to the cost to neglect the dimension of personal freedom and individual choices.

One first distinction between real and apparent goods has been made inside of the debate on CSR. Manufacturers of tobacco, drug, alcohol, weapons, pesticides, OMG, pornography and gamblings, simply mentioning the main ones, these have already been excluded by agencies of social rating and by case studies of responsible enterprises, without considering their behaviour in other fields of activities.

But more complex problems remain to solve. An asset could be considered as real or apparent on the basis of the relationship between social usefulness/uselness that it produces.

In this case the concept of usefulness and uselness does not assume the same meaning attributed in economy since Pareto’s theories.

In this context, in fact, it does not refer to the concept of usefulness in reference to the preferences of the individual, or of the sum of a group of individuals. The usefulness of a good, on the contrary, is calculated on the basis of the contribution that it gives to the pursuing of the common good. And it is also calculated in relation to future generations, that the thought on the common good takes care of.

This criterion, however, imposes also in this case a series of complex evaluations. For example, how to judge a car, that it pollutes and it provokes many incidents damaging the individual and the society?

Today this object is considered by many people as an indispensable good in their own life. It allows to move more easy and fastly, to improve the quality of the life under a lot of aspects (time, confort, etc.). However, cars pollute, cause incidents and, therefore, damages for the security of citizens, consume limited and indispensable resources for the ecosystemic equilibrium (think about the oil, several materials used for its construction like the steel, the glass, etc.).

Perhaps, carefully evaluating, the social uselness produced by a car exceeds the social usefulness that it today can bring to a society - public different transports, as undergrounds, trains, trams, replaces in great part the functions of a car, transporting many more persons at the same time and polluting in many cases less.

To invest in cars that work with not polluting fuels, or that are built with recycled and not exhaustible materials, it would concur to limit the social usefulness of the good increasing its social benefits in terms of common good.

But only few car constructors demonstrate today to choose this strategy (see hydrogen cars produced by Toyota), definitely more expensive and hazardous in terms of investments.

Is possible to judge these enterprises more responsible than others in the comparison of the common good, for what concerns the attention that demonstrating in the production of real goods?

If an enterprise invested its own resources in order to create a machine model that limited the social usefulness deriving from it, rather than to concentrate itself mostly on the individual usefulness (better comfort, outer beauty, etc.), probably that would mean to contribute to promote real assets instead of apparent ones.

When one comes down to an empiric level, such factors would become fundamental for an evaluation on the common good and therefore they would have to be found with dedicated indicators.

Another aspect linked to the issue of real and apparent goods comes from studies about the effects of consumerism. The big influence exercised by advertising and media on consumers' choices now is demonstrated by a number of theoretical and empirical studies.

The responsibility of enterprises in the consumption of both real and apparent goods is in this case still more obvious. Think as an example to the influence that they can have in promoting models of behavior in children and young people, through winking imagines of their products diffusing fashions, desires, values.

Also this aspect would have to be considered in order to evaluate the responsibility of with regards to the common good.

Considering all these elements, it could be said that the social responsible enterprise is that one which "runs", or tries to run, towards the direction of pursuing of the common good.

Therefore, CSR indicators have to measure all those business activities putting in evidence the great attention of enterprises for excellent, participated and real goods, concurring in this way to estimate its contribution to the common good.

At this point, it is possible to give a synthetic definition of CSR that derives from the concept of common good, such as it has been introduced before:

the social responsible enterprise is that one which considers the pursuit of the common good as the final goal of all its actions and activities, meaning by common good the development and the well-being of the human community as a whole and in every form.

2. The measurement of CSR today

After defining what CSR in relation with the concept of the common good it is intended to be, next point should be to try to operationalise this definition, searching the more appropriate empirical referents in order to measure them.

But the measurement of the concept of CSR until today presents some issues making this activity difficult and complex.

As it is well known, the literature on Corporate social responsibility (CSR) is full of terms and definitions, that have been supplied in the course of the years in order to try to better explain the meaning of this concept.

But, we have had only few attempts to translate these definitions, and consequently the particular conception of social responsibility they subtended, into indicators and variables capable of measuring appropriately some manifestation of examples of social responsibility in the behaviour of enterprises.

The measurement of CSR today takes place mainly through four principal ways:

- *social, environmental and sustainability reporting* that companies can decide more or less voluntarily to publish;
- *social rating companies*, whose information on the social responsibility of a company is used by so-called ethical funds;
- *case studies* of companies aimed more or less at verifying which strategies and initiatives they employ in the field of CSR;
- *surveys* and investigations on company samples that are prevalently not statistical, that obtain information based on self-evaluations supplied by companies, through mail-in questionnaires or web sites analyses and social statements.

Each of these ways of measuring CSR today conflicts with a series a questions that prevent the attainment of good data quality.

For what concerns last two modalities, it can be said that the study of business cases seems to be the more used method, besides the more easy to follow, in order to empirically analyze the implementation of policies and strategies that enterprises take in the field of CSR.

There is a lot of literature about this⁴, even if the followed approach in order to emphasize data does not allow to compare the studies on different enterprises that have been carried out by different researchers⁵.

Surveys and investigations usually regards small samples of enterprises, that are built on not purely statistic criteria, or on only few cases⁶.

⁴ Literature involves works on single examples or business cases collections (e.g. AA.VV., 1993; Hinna, 2002; Camera di commercio di Milano, 2004; see also the cases reported by Osservatorio sulla responsabilità sociale delle aziende, www.orsadata.it).

⁵ In the case study method, techniques and procedures not often are standardised and mandatory, being an a mainly qualitative approach of investigation. On these aspects see Yin (1989) and Gomm *et al.* (2000).

⁶ As examples see the works of Quazi and O'Brien (2000), Maignan and Ralston (2002) and Pollach (2003).

Moreover, this kind of research usually follows a descriptive approach of the types of CSR practices or models (i.e. the stakeholder model).

Generally one could say that these surveys have not explanatory aims, as usual in social empirical researches (Corbetta, 1999).

2.1. The measurement through social audits

Social reports are not currently mandatory for enterprises (except in France), neither it has been recognized a universal methodology for their drawing up (Hinna, 2002).

Currently enterprises that decide to publish a social reports are mainly those large or quoted in stock markets. Infact, they are the most interested in communicating both to stakeholders and shareholders their own environmental and social commitment.

There are today various approaches of social reporting, promoted by different institutions and business associations operating to national and international level. Each one adopts different methods about the selection of relevant variables and the way to fill in the documents⁷.

It is necessary to consider, therefore, that social reporting represents a partial source of information. In fact, it is usually not exhaustive because of its voluntary nature, the lack of minimum standards of information applied to all enterprises, and of any responsibility by administrators in case of not complete or false data, as instead it happens for financial reports (Auci, 2002).

However, many surveys on the topic of CSR base their evaluations on contents supplied from this kind of documents, with all the limits of data comparability, generalization and reliability that these sources of information contain in itself.

2.2. The measurement of CSR by social rating agencies

During last years, social rating agencies have been adding to the financial ones, as specialized in supplying “ethical” judgments - based on indicators of social and environmental responsibility - on the brands object of possible investment⁸.

Generally, to a first level of investigation, the evaluation of these societies considers the nature of productions, observing if they are lesive of human dignity and fundamental rights, and penalizing or excluding from rating all those enterprises that are involved in controversial activities.

⁷ The principal systems of social reports currently used are: London Benchmarking Group (LBG), Social Accountability 8000 (SA8000), Accountability 1000 (AA1000), Global Reporting initiative (GRI), Gruppo di Studio sul Bilancio Sociale (GBS), Q-RES Project, SocialMetrica Model.

⁸ The most qualified agencies of social ratings to international level are: KLD (Kinder Linderberg Domini-USA), EIRIS (Ethical Investment Research and Information Service – UK), ARESE (Analyses et Recherches Sociales sul les Enterprises- FR) and Avanzi (IT).

To a second level, a series of environmental and social criteria are taken into account, in order to estimate the quality of relationship with the stakeholders of enterprises.

The collection of the information usually happens through various channels inside or outside of the enterprise considered (mailing questionnaires, information taken by social reports, journals, associations, ONG and trade unions, where it is possible).

The result of this complex process of evaluations consists of the assignment of a score and the production of a positive (to buy) or negative (to sell) judgment on the title considered.

The data bases created by this agencies have also been used in researches in order to demonstrate the relation between economic performances of an enterprise and the adoption of practices of CSR (e.g. Becchetti *et al.*, 2005).

Definitely, also in this case it is possible to say that these agencies up to now use different standard, criteria and methodologies to measure CSR.

The scores assigned to the enterprises always do not derive from the analysis of the same information, preventing the possibility to carry out a totally objective comparability among enterprises.

At last, it is obvious that this type of measurement considers only companies quoted in a stock market, neglecting all other types of *for profit* organizations.

Therefore, neither set of indicators built by this agencies nor their related databases can be used in order to analyze the level of CSR practiced by other types of enterprises.

3. Methodological and statistical problems of the measurement of CSR

The results of empirical research on CSR – as those in the databases of social rating agencies or social reports published by companies – are not easily comparable between themselves, either synchronistically or diachronistically. Sometimes for conceptual reasons inherent in the definition of social responsibility that has been adopted; other times due to heuristic metrics, i.e. due to statistical and/or qualitative indicators used during each survey with different objectives.

Moreover, due to the occasional nature of the investigations carried out, the harmonization of the information that circulates publicly on the theme of corporate social responsibility is not always easy and can often be fruitless (Zamaro, 2004).

Those issues influence a lot the data quality in measurement process.

There are two other problems that prevent the attainment of good data quality:

- a) the *voluntary nature of initiatives*;
- b) and the *many number of definitions*, terms and concepts employed in the debate.

a) The fact that corporate social responsibility is considered as an exclusively voluntary approach, whose aim can be interpreted like a generic promise, in order to improve the society and make the environment cleaner (European Commission, 2001), it prevents both to decide univocally which indicators of CSR to consider as relevant and to assign them comparable weights during the evaluation phasis.

The voluntariness of adoption of CSR practices and the lack of common standards about modalities through which these practices are undertaken and communicated by enterprises, represent an important obstacle, not only to the aim to obtain indicators considered as useful in order to testify the effective level of social responsibility achieved by enterprises, but also in order to have comparable data or results that can be extended to the whole universe of interest.

A further problematic aspect, that is linked to the voluntariness of initiatives too, concerns the fact to mainly consider those practices of CSR evaluated as more profitable, neglecting some insignificant dimensions for this objective.

Think, as an example, to the use, more and more diffused in European enterprises, of flexible working contracts. They have increasing social costs, mainly if companies apply the logic of continuing renewing, producing in this way serious consequences on individual's possibility of planning his own future (Gallino, 2001, 2005).

Indicators able to show the behavior of enterprises in such context would be more useful in order to understand effectively how much the enterprises hold in consideration the well-being of the society beyond their own profit.

The lack of these and other indicators in the databases of rating agencies or in social reports partially derives from the limits of a voluntary and linked to profit approach that today the concept of CSR must face.

b) Also the lack of a clear and univocal definition of what for an enterprise means to be socially responsible can cause some problems of measurement.

The confusion on the various definitions of this concept can generate an insufficient attention about the phases of operationalising, through which it is possible to extract coherent indicators with the theorized definition of the concept⁹.

Among the various phasis of operationalise, the first, that one of the definition of the original theoretical concept, implies that a careful conceptualisation of the problem is carried out, in order to characterize the important dimensions and for the location of pertinent "relationships of indication" between theoretical concepts and empirical indicators or empirical referents.

Now, the fact to often adopt confused definitions or conceptions of CSR, even replacing this term with one of the many expressions that have appeared in the literature (e.g corporate citizenship, corporate sustainability, etc.) can make more difficult and complex the task to characterize which indicators effectively "indicate" the concept of social responsibility and which others instead something else (marketing, profit strategies, etc.)

Sometimes neglecting the relationship between concept and indicators can carry to believe that it is sufficient to measure the CSR "inductively", making the error to

⁹ See Boudon e Lazarsfeld (1969).

consider as CSR initiatives all that today is labeled in a such way, without a careful examination of the logical-conceptual relation between these initiatives and the theoretical meaning of the concept of social responsibility.

In the measurement of CSR, at last, there is still the problem to understand how to estimate the action of enterprises that operate in different national contexts, even though they have their legal site in only one of these countries.

Until the issue is to evaluate the amount of philanthropic donations this is not a problem, but when it is wanted to investigate which is the behaviour of an enterprise, as a multinational one, with regard to environmental aspects or employees, what guidelines should be followed, considering the different laws every country applies in these fields?

How to estimate, for example, the responsibility of an Italian company that operates in different institutional and cultural contexts?

Also this aspect does not seem to have been considered adequately in the criteria of measurement of the CSR up to now adopted.

These issues have all some implications for the measurement and the comparison of CSR, mainly when a business activity has to be estimated as respect of the law or as voluntary practice of CSR, depending on where the enterprise is working.

All this contributes to make very difficult surveys on CSR among multinationals or enterprises operating in different national contexts, because it forces to construct different indicators for different cases.

A such situation, once again makes difficult to obtain a good quality of statistical data.

4. The implications of the definition of common good for the measurement of CSR

To conceive the social responsibility in relation to the common good can help to overcome some problems related to the measurement of CSR.

In first place, the conception we are proposing allows to go beyond the instrumental vision of CSR related to the utilitarian and neoliberal concept of enterprise. It considers as CSR only those practices that obtain a result in terms of profit.

This situation come from a conception of enterprise as an actor who acts only in relation to the achievement of profit, that is the unique and final aim of its own actions.

The concept of common good, instead, gives an explicit importance to the economic functions carried out by enterprises as a form of responsibility with regards to the social wellbeing, but at the same time it considers them like means and not like final aims of its activity.

In practical terms, this means to add certainly inside of CSR indicators also those related to economic performances, up to now separated from those of CSR, because an enterprise that does not achieve profits and it does not manage its own economic activities well, it will not be able to have sufficient instruments to rise social objectives of a superior order (Waddock and Graves, 1997).

However, the fact to consider the economic objectives of enterprises does not relieve of to distinguish among various types of profit that the enterprise can pursue.

For example, a corporation that is aiming to short term incomes, or to increase quickly the value of its shares, will contribute less to the common good than an enterprise that is aiming to long term profit.

In fact this last one will try to take profit through investments in R&D, in products innovation and employees training. At the same time it will try to avoid easy profits coming from reductions of costs, such as mass lay-offs, dismissions of activities, delocalizations and so on, all strategies that have immediately positive effects on share value, but that are disastrous in terms of common good.

Indicators containing such mainly economic behaviours can indicate in which measure enterprise pursues the common good in relation to its more specific economic functions.

This aspect calls another very important one, implicitly included in our definition of CSR.

It is not the extent or the type of initiatives explicitly labelled as CSR that can demonstrate the effective behaviour of the enterprise in comparison to the common good (or the well-being of the society, like it is found in many definitions of the literature on the topic). But it is necessary to consider the behaviour of the enterprise “in its entirety”.

This implies to consider not only the voluntary dimension of the behaviour of the enterprise, but also that implicit one, that derives from the institutional and normative context of reference.

Think about the theme of working conditions and workers' rights, one of the first themes to appear in the American debate on CSR: this implicates better salaries, a more human working hours and conditions, health insurance for temporary workers, etc (Matten and Moon, 2004).

Many American companies today offer their employees health insurance and more secure working conditions as a form of explicit CSR.

These types of initiatives however are not reported by European companies. This is does not mean that they are less responsible than their American counterparts, but more simply that these types of initiatives are obligatory by law in almost all European countries.

The absence of explicit CSR initiatives on many themes confronted in the debate by companies that operate in some countries is often due to the fact that legislation prescribes a large part of their social responsibilities in these sectors.

It is necessary to consider both these dimensions.

The pursued common good is not evaluated, in fact, only in relation to what an enterprise voluntarily makes in comparison to the society, but in the general contribution that it gives, in the respect of the different relationship between enterprise and society established by the institutional context in which it operates.

These two forms of CSR however are not exhaustive.

In fact, a third form exists, which we may define as *natural CSR*, that consists in a combination of activities that a enterprise (especially SMEs ones) adopts as the most genuine manifestation of its own social nature.

This type of responsibility manifests itself in the decisions arising from an eye towards sustainability and long-term development, and in reciprocity and solidarity between owners, managers, employees and the community they live in.

Natural CSR corresponds to the most significant form of social responsibility, the one that is finalized *voluntarily, implicitly and ideally* towards the common good.

A distinction between the activities that comprise explicit CSR and natural CSR would allow also those forms of social responsibility that have been until now considered irrelevant or that are unable to emerge because they often only concentrate on explicit initiatives to be emphasized in empirical surveys.

Moreover, it would allow for the inclusion of different company forms and sizes in these same surveys, without the risk of underestimating the real level of responsibility that is practiced.

To evaluate all dimensions of the enterprise's behaviour, also those referring to the institutional, cultural and legislative context of reference, it also allows a better comparability of CSR at international level among enterprises of different countries.

At last, the fact to consider the social responsibility in relation to the common good that the enterprise realizes, allows us to exceed the present limits of the stakeholder approach.

In fact, it considers as receivers of CSR initiatives only those groups of the society that have some direct interests in an enterprise. The greater part of sets of indicators used up to now in order to measure CSR is based on this approach.

On the contrary our approach considers the society as a whole and then the indicators in relations to all aspects of society interested by activities of enterprises.

In conclusion, to consider the CSR in relation to the common good as aforementioned, could allow to estimate the behavior of enterprise in a more objective, complete and comparable way, overlapping some partial or instrumental conceptions on the meaning of its contribution for the well-being and the development of the human community.

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