The adhesion to the Economy for the Common Good: Aligning organizations with values

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Abstract

The Economy for the Common Good (ECG) proposes a more ethical and sustainable society and organisations based on the common good concept. The study investigates entrepreneurs' reasons for joining the ECG movement and organisational changes introduced following the implementation of the ECG managerial system. Semi-structured interviews were held with managers of nine Italian organisations belonging to the movement. Interviews were transcribed, and qualitative content analysis was performed using NVivo 12. Eleven nodes integrating 279 answer units were coded, addressing reasons for adhering, actions introduced, difficulties, overcoming strategies and enablers. The results suggest that ECG values, and particularly Environmental Sustainability and Human Dignity are two main reasons to join the movement; that a common good report is a valuable tool for the organisational analysis; that such analysis can be replicated with other ECG organisations; and that pursuing decent work conditions strengthens the adhesion to the ECG movement. The seven conceptual propositions highlight: the congruence between the value structure of the organisation and the values of the ECG; the congruence between the values held by proximal organisational stakeholders and the changes encouraged by ECG approach; and that rewards and recognition by the organisational stakeholders and society reinforce and maintain the adhesion path.

1. Introduction

In the professional-managerial sector, consultancy organisations and practitioners quite regularly launch new concepts, philosophies and tools, such as total quality management, six sigma or the use of dashboards (Salah, Carretero, & Rahim, 2010). Such concepts, or management systems (Kaplan & Norton, 2008), suggest a new way of managing the organisation and promise to optimize and improve organisational performance. Managers who come into contact with those ideas have to choose if they adopt a new management system and involve workers in the new vision. In such cases, adopting a new management system typically drives planned changes within the organisation (Whelan-Berry & Somerville, 2010).

Sometimes managers adopt a new management system because it fits pre-existing views, and they want to check if it obtains the promised results. In this latter case, it is hard to say whether the new system will drive a discontinuous change or if, aligned with previous choices, it represents a way for the continuous improvement of a path already in progress.

One recent managerial concept and an economic model is the Economic for the Common Good (ECG), proposed in 2010 by the Austrian economist Christian Felber (2015). This approach points out that the common good and cooperation should replace profit and competition. The approach has been recommended by the European Economic and Social Committee (EESC, 2015) as an economic model that could move towards a more ethical and socially responsible economy. The idea developed in a present movement in many countries through the adhesion of very diverse organisations.

Examining the ECG concept, Pereira, dos Santos, and Pais (2019a) analysed the conceptual congruence between that movement's values and the decent work concept. They found the two approaches are greatly congruent because both are values-centred and focused on what can be claimed to be universal values. The Decent Work (DW) concept, coined by the International

Labour Organisation, translates people's aspiration for their working lives and meets the Universal Declaration of Human Rights (Carasco & Singh, 2008; dos Santos, 2019). Similarly, the ECG movement put a strong emphasis on work-related issues.

The present study aims to analyse the process of adhesion to the Economy for the Common Good by Italian organisations through the perspective of their leaders. In the following sections, we provide an overview of models on planned change, followed by a description of the ECG movement, emphasising the ECG values. The conceptual framework of the study is then proposed, followed by the research method. Results of the qualitative content analysis of the interviews conducted with managers of ECG organisations are presented. The results are discussed, and conceptual propositions, limitations, significance and future implications of the study are included.

2. Literature Review

2.1 Organisational planned change

Various management systems help managers and entrepreneurs to manage the long process that goes from the strategy to the implementation and the monitoring of the internal and external effects of the specific initiatives, to the decision to improve, modify or change the strategy (Kaplan & Norton, 2008). Examples of such systems are the quality management systems, as the ISO 9000, the Total Quality Management, or the Lean Six Sigma (Papadimitriou & Westerheijden, 2010; Salah et al., 2010), the knowledge management system (Maier & Hadrich, 2011), or the green and environmental management systems (Morrow & Rondinelli, 2002). The decision to adopt a management system is a complex process that typically has relevant effects on a large part of the organisation. It involves the efforts and time to learn about the new system, the need to identify practices, procedures and behaviours that have to be adapted to those suggested by the

management system. Thus, in some sense, adopting and implementing one of those systems can be considered a planned organisational change (Cummings & Worley, 2009; Halila, 2007).

2.1.1 Models of Organisational Planned Change

Planned change is typically initiated by managers, often with some consultant's help, to solve some organisational problem, change internal shared perceptions, improve performance, or adapt to external changes (Cummings & Worley, 2009). A well-known model on planned change is the three-step model developed by Lewin (1951). Several scholars recognize the great value of that model and highlight its influence on 13 commonly used organisational planned change models (Rosenbaum, More, & Steane, 2018). Table 1 reports some of the most known and used change models. Some of them, derived from Lewin's model, focus on sequenced planned steps implemented by change actors to reach an end-result, and some focus on the sequence of internal, cognitive or emotional, processes that lead individuals to adhere and adopt a new idea.

<Insert table 1 about here>

Another model on planned change, which deals with adopting an innovation, a new idea or a new practice, is Rogers' (2005) model. Halila (2007) used Roger's model as a departure point to describe nine Swedish small and medium organisations' decision to adopt and implement the environmental management system ISO 14001. Cummings and Worley (2009) suggest a general framework for planned change that includes four steps that practitioners and organisation members jointly carry out during an organisational change. In the first phase, "entering and contracting", managers enter in contact, through a consultant or other sources, with a new management idea and, in some moment, decide whether to engage with the new idea or the new system, and whether to

invest resources in it. The second step, "diagnosis, " concerns the organisation's analysis and the strengths and weaknesses that should be improved. The "planning and implementing" step involves implementing actions that aim to solve problems and reach the new vision or goals. Finally, the fourth step regards the "evaluation and institutionalisation" of successful change initiatives and the modification or quitting of those that did not obtain the expected results.

2.2 The Economy for the Common Good movement

The main idea of the ECG is that the economy should serve the common good and that money and financial capital are essential exchange and investment tools but never an end in themselves (European Economic and Social Committee - EESC, 2015). Felber (2015) describes the ECG as a way of understanding and practising economics in which the common good and cooperation should replace profit and competition. The ECG intends to be applied worldwide. The European Economic and Social Committee (EESC, 2015), in line with the Europe 2020 strategy, supports and recommends joining this economic model to move towards the European single market through a more ethical economy.

The ECG is a holistic model that emphasizes social responsibility and ethics within organisations and promotes economic, social and Environmental Sustainability. This model is based on six values recognized as universal ones, Human Dignity, Solidarity, Environmental Sustainability, Social Justice, Codetermination, and Transparency. Such values are expected to guide not only market relations but also the concrete organisational choices of entrepreneurs (ECG, 2017).

Human Dignity means that all human beings are valuable, unique and deserve protection, regardless of their origin, age, gender or other characteristics. Solidarity aims to ensure that everyone has the same fundamental equality of opportunity and cooperates voluntarily to help

people in the vulnerable moments of their lives. Environmental Sustainability is concerned with meeting the needs of the present without compromising future generations' ability to meet their own needs concerning environmental preservation. Social Justice aims to achieve a fair distribution of goods, resources, power, opportunities, and obligations. It is an essential basis for peace and, therefore, a core aspect of social sustainability. Codetermination refers to stakeholders' participation in the decision-making process, mainly if the results directly affect them. It aims to reach better decisions by incorporating more social agents' contributions and making stakeholders more responsible for the designed solutions' success. Transparency concerns disclosing organisational information relevant to the common good, particularly critical data such as salaries, internal cost accounting, and recruitment and dismissal procedures. Transparency is an essential condition for a healthy social fabric to reach a high level of trust among social agents.

The Common Good Matrix is a tool to monitor how much ECG values are translated into practice. It makes it easier to evaluate the common good generated by each organisation. The matrix includes the six values mentioned above (Codetermination and Transparency are considered together) and various stakeholders that participate at the organisational life, namely a) suppliers; b) owners, shareholders and providers of financial services; c) workers; d) customers and business partners; and e) the community. The combination of values and stakeholders gives rise to a set of 17 measurable indicators (see Table 2) which describe how much each value applies to each relevant stakeholder group.

<Insert table 2 about here>

The common good matrix is the central element of the common good report. Such a report typically describes how much arrangements and activities of the organisation fulfil the 17 common

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good indicators. It constitutes a comprehensive assessment of the organisation's contribution to the common good (ECG, 2017).

In a recent study, Pereira, dos Santos and Pais (2019a) relate both the ECG and the Decent Work concept and show how they are integrative and aligned with the idea that the economy and the labour market should be based on human values. The concept of DW has received several contributions through the International Labour Organisation's history and the United Nations action (dos Santos, 2019; Ferraro, dos Santos, Pais, & Mónico, 2016; Pereira, dos Santos & Pais, 2019b). The values proposed in the DW represent the aspirations of people for their working life. They are fairness, human rights and dignity, voice (including freedom) and recognition, family stability (including security), personal development and gender equality (ILO, 1999). Employees represent a core element of the DW approach and are also one of the ECG management model stakeholders. Both models share a relevant focus on employees, which increases the congruence between them.

2.2.1 Italian SMEs adherents to ECG movement

The ECG is present in 40 countries, involving thousands of people, more than 100 regional groups active worldwide and transnational working groups (EESC, 2015). The largest number of participating organisations are Austrian and German, followed by Swiss, Italian and Spanish. For the first time in Italy, in 2012, the ECG was presented when Christian Felber was invited to speak about the ECG movement. After this, a total of 25, small or medium-sized, Italian organisations have joined the movement. Such organisations mainly have a regional scope from catering, hospitality, agriculture, consulting, health, education to energy suppliers, IT services, and industry.

Organisations that join the ECG movement are included in a list of ECG organisations available on the ECG website and are informed and socialized to the approach's values and methodological

process. Afterwards, such organisations start to use the ECG matrix to analyse their organisational processes and subsystems and implement the changes that take the organisation closer to the movement's standards and values. This process was adopted by the Italian organisations examined in this study.

3. Aims of the Study and Research Questions

In this study, we consider both the change management approach and the decent work concept to examine some organisations that adhered to the ECG. Thus, this paper pursues the following research questions: (1) What are the reasons addressed by the organisations to adhere to the ECG movement? (2) Is the ECG movement considered a new one or just a formalization of a previously adopted organisational philosophy? (3) What are the main actions (and allocated resources) reported by organisations that joined the ECG movement? (4) To what extent are those actions tuned with the decent work concept? (5) What are the barriers and overcoming strategies and enablers present in the adhesion process?

By finding responses to those research questions, this study intends to contribute to the literature in three ways. First, it elaborates on the reasons behind adopting the ECG managerial system and joining a group of other organisations that adopted the same approach. We will also examine to what extent that managerial system is new for the organisation or just the deepening of a previously taken path. Therefore, we intend to clarify to what extent organisations adhere to the ECG through a planned change process (Burnes, 2004; By, 2005; Mitchell 2013) or deepen their existing organisational philosophy and practices.

Second, this research intends to verify the congruence between the concept of decent work and the actions reported by the interviewees undertaken within the ECG adhesion. Following Pereira,

dos Santos and Pais (2019a), it is expected that all actions are tuned to the decent work concept or, at least, are not incompatible with it.

Third, considering the early stage of research on the ECG, this study is the first to examine the potential advantages and processes associated with the ECG. We hope results will help managers who intend to join this movement and scholars researching the ECG and DW concepts.

Accordingly, this paper investigates some Italian entrepreneurs' decision to adhere to the ECG movement and their actions to make more concrete and visible the values and suggestions proposed by the ECG movement.

4. Conceptual Framework of the study

In a graphical representation of this study's aims, we present in Figure 1 the research model. As it shows, the model by Cumming and Worley (2009) suits this analysis as its four steps coincide with the adoption and implementation of the ECG management system. We consider these four steps useful to describe the choice to adhere to the ECG movement and implement corresponding changes tuned with its philosophy and management system.

<Insert figure 1 about here>

In the present study, it is crucial to examine the decision to adhere to the ECG model. In this entry, step is fundamental to know how the organisations became aware of the ECG movement and the adhesion reasons. The diagnostic using the common good matrix allows the preparation of the common good report. Implementing actions that imply changes introduced and allocated resources to match organisational functioning and processes to common good values is key to

understanding the adhesion process. The difficulties in participation, strategies to overcome them, and the facilitating conditions are present in every step. Finally, the future perspectives and usefulness of the ECG report and advice for future organisations allow evaluating the implemented actions and beliefs about how to go further.

5. Research Method

5.1 Qualitative Exploratory Design

We used a descriptive and exploratory study design. Italian managers of organisations belonging to the ECG movement were interviewed about their choice to participate in the movement, adopt its values, and implement actions coherent with the values. To propose ECG organisations' managers to participate in our study, we accessed the ECG movement website and consulted the organisations that joined the Italy movement. In May 2018, all the twenty-five Italian organisations listed on the ECG website were invited to participate in the study using a standard letter sent by email, including information about the research and its ethical standards. Of the twenty-five contacted organisations, nine agreed to participate in the study, while the other sixteen organisations did not respond to the email. Then, a second invitation email was sent, and some managers replied, justifying the refuse of participation, primarily due to lack of time, while some others, once more, did not respond.

5.2 Participants

The nine organisations that accepted to participate in the study are small or medium-sized private organisations, with between 2 and 30 workers, a regional scope in their economic activity (local businesses), and located in Italy's northern part. Three organisations work in the hospitality

sector (hotels and farmhouse). The others work in different sectors: architectural consultancy, visual communication, IT services, mould construction, food and natural products retailer, and a chemical organisation producing ecological detergents. The nine managers were interviewed. Seven were males, and two were females, age ranged between 36 and 77 (average age of 52 years old). Almost all of the respondents had a university degree (see Table 3).

<Insert Table 3 about here>

5.3 Interview Instrument

Semi-structured interviews were undertaken. The interview list of questions, developed by the research team, included questions reflecting the planned change sequence. The main areas covered are: (a) Reasons for the adhesion, (b) Knowledge of the ECG movement, (c) Common Good Report preparation, (d) Difficulties in the participation at the movement, (e) Strategies to overcome barriers, (f) Conditions facilitating participation, (g) Future perspectives related to participation at the ECG and usage of the system, (h) Usefulness and advantages of the Common Good Report, (i) Advice for organisations that would consider joining the ECG movement, (j) Actions in the scope of the movement and, (k) Allocated resources.

While eight interviewees focused on their own experience of enrolling in the ECG movement, one respondent focused on the experience of various ECG organisations and the ECG movement because he was the representative of the ECG movement in Italy at that time. The interviews were conducted between June and September 2018. The first author and one of the co-authors conducted all interviews to enhance consistency. All the interviews ranged between 40 to 90 minutes and were done in the Italian language and recorded with the participant's permission.

5.4 Content analysis

The interviews were transcribed verbatim, and the data stored with a password protected location. Interview data were coded using NVivo 12, a qualitative data management software. To analyse the content of the interviews, nodes corresponding to the main investigated areas were created, and then the content of the interviews was coded accordingly. Two of the research team members coded together around 20% of the data in the first round. Then, one of the researchers proceeded to code the remaining data. After completing the first round, three researchers discussed and checked the coded material until they reached an agreement. The analysis and interpretation of the data were carried out by investigating the reasons related to the decision of entrepreneurs to adopt the ECG system and participate in the ECG movement; and, on the other hand, the actions that were introduced to adapt and make the organisation more coherent to the values proposed by the ECG system. The developed coding system includes 11 main categories, each one composed of a different number of subcategories. Each specific content included in a subcategory is defined as an "answer unit". In the next section, we present, explain and exemplify the 11 categories and corresponding subcategories that constitute the analysis system. The frequency of coded data in each category is also presented.

6. Data Analysis and Findings

In total, 279 answer units were coded. Table 4 reports the total number of answer units in each category and subcategory, as well as the number of respondents/organisations whose responses are included in each subcategory. In Table 4 we define each subcategory by reporting an exemplary response.

<Insert table 4 about here>

Category (1) – Reasons for the Adhesion to the ECG movement

The reasons that triggered the adhesion to the ECG movement were coded in six subcategories. The first reason to adhere to the ECG movement, *Values centred reasons* (9 organisations)*,* is to accept and pursue the two values *Environmental Sustainability* and *Human Dignity*. The second reason, *Stakeholders centred reasons* (4 organisations)*,* concerns taking care and respect the wellbeing of two stakeholders: *Workers* and *Customers*. The third reason concerns the opportunity to analyse and reflect on one's organisation (*Organisation self-reflection;* 4 Organisations). The fourth reason, *Sensemaking of the context* (3 organisations)*,* concerns a deep understanding of the ECG adhesion context. The fifth reason embraces the intention of promoting the *Development of the organisation* (2 organisations)*.* Finally, the last reason refers to the opportunity *To share one's concerns* (2 organisations) with other entrepreneurs and workers.

The *Reasons for the Adhesion* is a highly relevant category as it reflects the core driver why organisations decided to adhere to the ECG movement. The six types of reasons for joining the movement highlight the relevance that ECG gives to values and stakeholders, particularly workers and customers. Finally, other reasons address a developmental opportunity for the organisation, by reflecting on its strengths and weaknesses, the intention of development as a driver, by creating meaning and understanding the environment, and also by extending the social and professional connections with other organisations belonging to the ECG and sharing the same values.

Category (2) – Knowledge of the movement

The organisations became aware of the ECG movement mainly through consultants, conference/workshop and stakeholders (see Table 4). *Consultants* (5 organisations) refers to the direct contact and input from consultants, or consulting organisations, such as Terra Institute, an Italian consulting organisation that belongs to the movement. *Conference/Workshop* (3

organisations) refers to events organized by the ECG movement leaders or by the local group of ECG organisations to present the ECG movement and share their own experience. Finally, *Stakeholders* (2 organisations) refers to information on the ECG movement received by stakeholders, as clients or providers. Thus, the reasons to get to know the ECG movement seem to be very different, mainly due to consultants' active role.

Category (3) – Common Good Report preparation

An in-depth analysis of one's organisation is done using the common good matrix and filling in the common good report. It is the main activity resulting from the adhesion to the ECG movement. The Common Good Report preparation mainly occurs through peer-to-peer but also consultants (see Table 4). Filling in the common good report through *peer-to-peer* meetings means meeting with three to four representatives of other organisations so that everyone reflects, discuss and fill in its common good report. Each organisation describes how well its activities, processes, or outcomes reflect ECG values for each stakeholder and assign a score to each indicator. This process is done openly within this peer-to-peer group so that the others serve as independent and objective evaluators. Each person assesses their organisation and helps to evaluate the other organisations. In the second case, filling in the common good report occurred with the collaboration of a consultant.

Table 4 shows that most answer units concern the peer-to-peer meetings. This type of procedure is financially convenient because the cost of the consultant is saved. Another reason to use this approach is learning from the experience of other managers. This approach offers the possibility to share one's own experiences and knowledge and listen to the experiences, strategies, and solutions adopted by other organisations that share the same values and principles. Constructing significant and trust relationships with other entrepreneurs is another relevant reason. Finally, because the

common good report has to be done approximately every two years, some respondents mentioned having used the consultant the first time and the peer-to-peer meetings the second time.

Category (4) – Actions in the scope of the movement

This category refers to the actions, decisions, measures, or strategies implemented by the organisation due to their ECG system's adoption. The common good report showed areas in which the organisations' performance had to improve to better fulfil the ECG's values. So, the common good report required an action plan. Interviewees reported the actions they implemented, which we coded in nine subcategories (see Table 4). Fifty-one answer units were classified, with almost half of them concerning the *ecological practices* (8 organisations) that were introduced to reduce the environmental impact of the organisation or its workers. Being an *ECG promoter* (4 organisations) refers to being active to promote the dissemination of the ECG. Other actions mentioned the use and to become a client of an *Ethical Bank* (3 organisations) where money flows virtuously from the Solidarity economy sector. Other actions concern the *Transparency of products and services* (2 organisations) to be transparent and adequately inform customers and other stakeholders. The following five actions aim to increase workers' wellbeing, inclusion and positive performance: The *flexibility of working hours and work-family balance* (3 organisations)*; the *participation* of workers (2 organisations) in a variety of organisational processes and decision making; the efforts to facilitate *workers' social inclusion* (2 organisations)*; promotion of positive personal and professional interaction among workers* (2 organisations)*, give evidence of intense attention to financial, family, interpersonal and personal aspects of internal human resources; and *performance bonus* (1 organisation) refers to additional compensation paid to workers as a reward for achieving specific goals or results.

Category (5) – Difficulties in participating and/or progressing in the ECG movement

The difficulties in progressing in the ECG movement refer to the problems and obstacles organisations encountered when introducing the planned changes. The *Time difficulties* category (6 organisations) refers to the lack of time to dedicate to the common good report's internal analysis and the improvements resulting from such analysis. *Change management* (5 organisations) refers to the difficulty in introducing all the planned changes in the organisation, because they may involve many aspects of the organisational functioning and, in some cases, also impact results and interpersonal relationships. The *Lack* of *External recognition* (4 organisations) of the ECG movement, for instance, by public institutions, banks or other stakeholders, constitutes a significant difficulty. *Language difficulties* (4 organisations) refer to using different languages within the movement (a core group of consultants is German-speaking, and documentation and technical support in the Italian language, or in English, was not readily available). The *Money difficulties* (3 organisations) refers to the lack of financial resources necessary to implement some actions.

Category (6) – Strategies to overcome difficulties

Respondents reported two main strategies to overcome difficulties and obstacles related to ECG participation. *In-depth knowledge of the common good* refers to the experience and knowledge gained during the involvement that allows the organisation to increase the common good. *Workers' contribution to the common good* concerns the organisation's efforts to motivate workers to increase the common good. These subcategories represent necessary support to face and cope with the difficulties highlighted in the previous category.

Category (7) – Facilitating conditions

The conditions that facilitated the participation in the movement and the ECG managerial system's adoption are divided into two subcategories. The first one, *Organisation's internal environment,* suggests that the ECG's adoption was facilitated by being a small and medium organisation, with equality relationships between entrepreneurs and staff and workers sharing the same environmental and innovation values proposed by the ECG. The second category, *Social environment,* refers to the geographical place where the organisation is located and the social environment in which it is inserted. Most of the respondents and their organisation were in small towns, some close to the mountains, in a touristic area where social life is very active, and attention to the physical environment is relevant.

In an oversimplified way, the two subcategories cover an open-system perspective's main aspects: the internal and the external environment (Anderson, 2017; Burke-Litwin, 1992). Adoption and participation at the ECG movement are facilitated if the internal system (workers and management share the same values and trust each other), the external environment and stakeholders (customers, suppliers, institutions, other organisations, share the same basic values of the organization) are well integrated with the organization.

Category (8) – Allocated resources

Respondents reported that the main resources allocated to adopt the ECG managerial system mainly concern time and money. Time is mentioned with reference, first, to the need to undertake the common good report and then implement the corresponding actions. Money is necessary to cover, where applicable, the consultant's cost to coordinate the common good report, implement the actions, and cover the membership fee to the movement.

Category (9) – Future perspectives resulting from participation

The answers about the future results that entrepreneurs expect from their participation in the movement suggest that such effects are still unclear and vague. Respondents are still uncertain about what to expect from their participation in the ECG, the implementation of the actions, and waiting to observe outcomes of their actions and decisions (9 organisations).

Category (10) – Usefulness and advantages of the Common Good Report

The usefulness and advantages of the Common Good Report were coded in four subcategories. The first one, *Organisational internal analysis* (8 organisations)*,* refers to reviewing the work environment, HR practices, and the organisation's internal operations. The second category concerns the *Improvement in worker's participation* (4 organisations) in many aspects of organisational functioning, such as in the decision-making process. The other two advantages of the common good report concern the opportunity to expand external connections. In one case, this refers to an increase in "*networking"* (3 organisations) with other organisations and the other to a rise of the "*organisation's image"* (2 organisations), defined as the opportunity to improve the attractiveness of the organisation.

   The Common Good Report is the core element of the ECG managerial system. Interestingly, many comments refer both to the organisation's rigorous internal analysis as a valuable way to increase internal functioning and involvement of workers and the external connection with other organisations and potential customers.

Category (11) – Advice for future organisations

Respondents' advice to organisations that would like to join the ECG movement is based on the following three reasons or subcategories: It would be good to adopt the ECG system because it is a useful "*Improvement tool"* to identify opportunities for improvements in the work process. The

second reason is that it favours "*Networking" because it facilitates establishing* a social network with other organisations and entrepreneurs of the movement. Finally, "*Dedication and consistency"* is the advice to complete the report, implement the actions, and review and update the report.

To sum up, Table 4 shows that the most reported reasons for the adhesion are the *Values Centred* (Environmental Sustainability and Human Dignity) and *Stakeholders Centred Reasons* (Workers and Customers). The entrepreneurs became aware of the movement, mainly through *Consultants* or *Conference/Workshop*. *Peer-to-peer* meetings are often referred to as the system to address the Common Good Report's preparation. The *ecological concerns* are the most reported drivers for actions in the ECG movement's scope, followed by the actions related to workers' wellbeing. *Time difficulties*, *Change management* and *Lack of external recognition* are identified as the main difficulties in participation and/or progress in the movement. The most-reported strategy to overcome the mentioned difficulties is the *In-depth knowledge of the common good.* Two facilitating conditions bring together the interviewees' consensus, the *Organisation's internal environment* and *Social environment*. *Time* and *money* are the primary resources allocated in the adhesion. *The interviewees point out organisational internal analysi*s as the biggest advantage of the common good report. Finally, the advice most mentioned by interviewees for future organisations that want to join the movement is that the ECG Report is an *Improvement tool* and that *Networking* is an essential aspect of this adhesion process.

7. Discussion

7.1 Reasons for adhesion to the ECG (first research question)

For what concerns our first research question, results show that values represent the most frequent reason to adhere to the ECG, suggesting that the effect of values on adopting a management system is quite pronounced. Moreover, all nine organisations mentioned the *Values centred Reasons*. Thus, although an external impetus is usually necessary for change to begin (Amis, Slack, & Hinings, 2002), how the environment affects the organisation depends on the values scheme. In other words, this type of management decisions seems to be based not on short-term performance but also personal reasons. The values of managers and individuals holding top positions are typically promoted and perpetuated throughout the organisation (Schein 2017). Espousing the ECG approach because of its values can be considered an identification with the proposed values. Moreover, it is also an opportunity to manage one's own company based on some values (Jaakson, 2010) and develop oneself and the company and other managers and organisations that identify with those same values. The proposition arising from this analysis is that:

Proposition 1: The decision to adhere to the ECG management system: (a) is adopted based on the similarity of values between ECG and the entrepreneurs; (b) strengths entrepreneurs values by increasing the feeling of belongingness to a community of organisations that share the same values.

Furthermore, Environmental Sustainability and Human Dignity are the two values that mainly support joining the movement. One possible explanation for the focus on Environmental Sustainability is that organisations are in northern Italy, in a very touristic and mountains area, intensely focus on Environmental Sustainability (Arbolino, Boffardi, Lanuzza, & Ioppolo, 2018; Buffa, Franch, Martini, & Tamanini, 2018). In this region, organisations depend on environmental sustainability to successfully develop and prosper their activity. Human Dignity is the maximum expression of human value for all human beings, and it is from the equal value of all human beings

that our equality emerges (Carasco & Singh, 2008; Goodpaster, 2017). The ECG organizations try to pursue Human Dignity, as it is a core value for the society that the movement tries to reach (ECG, 2017).

The second group of reasons reported by the interviewed managers, to adhere to the ECG movement concerns *stakeholders,* particularly workers and customers. One possible reason for the focus on workers and customers is that respondents belong to small or medium-sized organisations with a regional scope in their economic activity. Thus, having daily personal contact with such stakeholders is an incentive to listening and taking care of their needs (and ideas). Customers and workers are the proximal stakeholders of the core activity of the organisation. Workers are those who take care of the value delivery, and customers are those who receive that value directly. Taking care of these two groups of stakeholders means pursuing the ECG management system's inclusive values and, consequently, strengthening organisational health and sustainability. Besides, managers know that values have to be shared within the company; thus, taking care of core stakeholders is a way to show that those values are an end-goal to be reached. As Burner and Jackson (2011) suggested, changes are more successful when there is alignment between the values of the organisation, the end values proposed by the management system, and the values reflected in the process to reach such goals. Thus, we propose that:

Proposition 2: The inclusive values concerned with the proximal stakeholders (customers and workers) of the organisational core activity strengthen the ECG adhesion.

Proposition 3: The congruence between workers' and the organisation's dominant values structure strengths the ECG adhesion process.

Multiple subcategories reveal that one good reason to adhere to the ECG movement is to offer valuable tools to conduct an in-depth analysis of the organisation and identify organisational weaknesses and areas to be improved. Eight organisations mentioned the *Organisations internal*

analysis (in category 10), four referred to the *self-reflection reason* (in category 1), and five mentioned the *Improvement tool* (in category 11) reasons. Therefore, the organisations who enrol in the ECG movement find it helpful to access instruments suitable to stimulate and structure their developmental paths. They consider themselves to be in a continuous developmental process and find it beneficial to have instruments and processes to undertake intentional changes. This result is coherent with the literature suggesting the lack of practical self-assessment tools that can support small and medium enterprises in identifying their main performance weaknesses and taking corrective measures (Cocca & Alberti, 2010). Therefore, the following proposition can be stated:

Proposition 4: The adhesion to the ECG movement provides tools that facilitate self-reflection, self-awareness, and the organisation's intentional development.

Besides, the ECG movement meets the human need of belongingness to a community and share the difficulties and the success of the change with similar people. *Sharing concerns suggest that one driver to adhere to the ECG movement is sharing ideas and concerns with other organisations with* the same values. Additionally, the peer-to-peer meetings to *produce the common good report* with other ECG organisations represent a concrete situation in which the need to share is met. In those meeting, the participants can share their concerns, hear from the others how they dealt with difficulties, and feel supported by their pairs. Moreover, seven organisations reported having used peer-to-peer meetings. Although unusual for small and medium organisations, being part of a network greatly facilitates the adoption of managerial systems that are usually too complex for small and medium enterprises (Halila, 2007). A statement can be proposed:

Proposition 5: The adhesion to the ECG provides processes suitable to meet the members' needs of belongingness and strengthens the feeling of sharing with other organisations a common cause.

Additionally, results suggest that multiple reasons support the choice to join the ECG movement, and it is interesting that none of them concerns directly with economic aspects. The

reasons reported are strongly aligned with the ECG values, which contributes to reinforcing the idea that the ECG, as a management system, is a change process based on values. Amis, Slack and Hinings (2002) proposed seven conceptual propositions on change processes based on values, although six of them refer to incongruence between previous values and prescribed changes. In our study, all nine interviewees reported the total agreement between ECG values and the organisation's values before the adhesion to the ECG movement. Therefore, one interpretation is that organisational changes that fit ECG guidelines are coherent with and strengthen the existing set of organisation's values.

7.2 ECG movement as a new or a previously adopted organisational philosophy (second research question)

Considering the ECG movement's adhesion process, the interviewees' responses are coherent with a typical sequence of planned organisational change steps (Cummings and Worley, 2009). The sequence shows that entrepreneurs become aware of the ECG through consultants and/or seminars and events in which consultants and other ECG organisations present the ECG system and share their experience with it. Considering our second research question, the responses show that the ECG approach is considered a deepening of a previously adopted organisational path. The organisations used the common good report as a management tool to detect organisational practices and processes that should be examined and improved according to ECG values and standards. According to the common good report's requirement, the entrepreneurs also developed an action plan to introduce the improvements that have to be implemented and institutionalized in two years. After two years, a new report is expected, and the process of introducing improvements continues. Therefore, the ECG through a coherent value structure seems to represent a valid driver of a planned improvement process.

7.3 Main implemented actions and resources (third research question)

Regarding our third research question, results suggest three main points: first, actions were related to all five basic values promoted by the ECG movement. Treating workers with Dignity and improving Environmental Sustainability are the two values that mainly support the actions, although Solidarity, Social Justice and Transparency were also pursued. Second, although all the organisations' stakeholders were involved and impacted by the actions, the increase of workers' wellbeing, inclusion and positive performance is seen as the primary concern for the management. Third, time and money are essential resources to undertake the changes in organisations. Therefore, the organisation's social and economic context influence how the changes can be put into practice.

7.4 Implemented actions and DW concept (fourth research question)

The adhesion to the ECG movement includes a strong emphasis on work-related issues. Concerning our fourth research question, we observed that the ECG scope's actions primarily address working hours' flexibility, work-family balance, workers participation, workers social inclusion, performance bonus, and promotion of positive personal and professional interaction among workers. These actions are coherent and with the values proposed by the DW concept (ILO, 2008): promotion of rights at work, workers' dignity, equality and fair labour practices.

Another important aspect is that none of the Italian organisations' actions is opposed to the DW concept, and instead, all actions are aligned with its promotion. Thus, we argue that the DW concept falls within ECG guidelines and strengthens ECG values (Pereira, dos Santos & Pais, 2019a). Therefore, we can propose that:

Proposition 6: Emphasizing DW in the adhesion to the ECG movement strengthens the adhesion process, because the organisation, in its daily activities, takes care of workers.

7.5 Barriers, strategies and enablers of the adhesion process (fifth research question)

Regarding our fifth research question, most organisations, except for language difficulties, did not find problems expressly related to the ECG movement or system. Additionally, the experience gained during the participation and the organisation's efforts to motivate workers to increase the common good is considered strategies to overcome difficulties. The internal and external environment and stakeholders also enable adhesion when they share the organisation's basic values. Therefore, a change process is especially enabled when values held by proximal stakeholders (workers and customers) are consistent with the movement's prescribed changes. Our findings confirm the theoretical proposition of Amis, Slack and Hinings (2002) and the results of Burnes and Jackson (2011), suggesting that the greater the congruence between the values held by the organisational members and the prescribed changes, the faster the acceptance of change occurs.

Although reasons to adhere to the ECG movement mainly include other values but economic, the lack of external recognition of the entrepreneurs' efforts is considered a difficulty. The European Economic and Social Committee (EESC, 2015) states that the common good economy model corresponds to the conventional proposals for corporate social responsibility regarding values but goes further in terms of objectives and methods. The EESC urges the European Commission to make a qualitative leap and reward organisations that give higher ethical performance evidence. The EESC suggests, for instance, that organisations that contribute to the common good might be entitled to more favourable government treatment, such as lower taxes, better banks loans conditions, priority in public procurements, support and research cooperation with public universities (EESC, 2015). These proposals are far from being adopted by public institutions, and interviewees perceive the lack of recognition for their efforts as a difficulty. The

absence of rewards and recognition represents a barrier to continue to operate for the common good. Therefore, our following proposition is:

Proposition 7: Rewards and recognition by organisational stakeholders and society regarding the adhesion and implementation of actions within the ECG managerial system reinforce the adhesion and increase the likelihood of maintaining

that path.

The ECG seems to be a comprehensive management system based on a well-articulated value system that progressively involves more social agents (entrepreneurs, workers, providers, customers, and the wider community) to pursue the common good. The ECG ingredients are key values that guide organisational stakeholders to make financial and non-financial choices aligned with common good. Our study shows the ECG approach's influence in promoting socially responsible and inclusive organisations and strengthening their existing organisational philosophy and practices.

8. Conclusion

In the present work, we undertook a qualitative content analysis of nine interviews with entrepreneurs and managers of a sample of small and medium organisations in the northern part of Italy that joined the ECG movement. Our study built on sequential planned change (Cumming & Worley, 2009), value alignment (Burnes & Jackson, 2011; Jaakson, 2010) and participation in networks (Halila, 2007) approaches. The results suggest ECG values, and particularly Environmental Sustainability and Human Dignity, constitute the main reasons to join the movement; a common good report is a valuable tool for the organisational analysis of one's own company; and such analysis can be conducted with other ECG organisations, reflecting on previously adopted organisational practices and reciprocal learning. Additionally, we found that

actions that implement ECG values and philosophy also match many aspects of the DW proposal, suggesting a synergistic approach between ECG and DW. We also developed seven conceptual propositions underlining relevant aspects that managers intending to adhere to the ECG movement must keep in mind.

9. Limitations, Significance and Future Implications of the Study

This study has some limitations. The first one concerns the sample: a low number of ECG organisations was reached, which restricts the conclusions' scope. Further research should, therefore, test our results on a more significant number of ECG organisations. Studies conducted with organisations based in other countries and other geographical areas will verify to what extent there may be cultural and social differences.

A second limitation considers the method we used. Face to face interviews may have influenced respondents' answers to give more socially desirable responses, for instance, by decreasing the relevance of economic reasons for the adhesion to the ECG movement. Future studies should better investigate the weight of economic reasons for joining the ECG.

This paper is a first step in uncovering the triggering effect of ECG values on organisations. The utility of this study lies in directly relating the impact of different values to the change process. It brings a longitudinal perspective that provides valuable insight into what is a dynamic change process.

The results presented here reports on change in Italian organisations helping design intervention projects aligned with the ECG values. Additionally, values play an essential role in determining the outcome of the change process. Further studies on organisational change can help to disseminate the ECG values behind this movement. An assessment of the reasons for the adhesion in organisations that seek to strengthen ECG values would provide a better understanding of the

benefits of the ECG as an improvement tool. Furthermore, when joining ECG, organisations seem to be simultaneously joining the DW concept, which is the eighth sustainable developmental goal of the United Nations 2030 Sustainable Development Agenda.

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Table 1. Organisational Planned Change Models

Author(s) (order by publication date)	Steps Process	Value of the model
Lewin, 1951	3 steps (unfreezing, moving, refreezing)	Views change as a movement from the pre-change, the change to the post-change; based on force-field analysis; it is valuable to analyze the process at the start of the initiative.
Kubler-Ross model (1969)	5 steps (Denial, Anger, Bargaining, Depression, Acceptance)	Recognizes emotional reactions to change feelings, concerns and needs.
Bridges (1991)	3 phases (ending, neutral zone, new beginning)	Differentiates the planned change and the psychological transition that employees have to do when facing inevitable changes.
Kotter (1996)	8 steps (Urgency, the formation of guiding coalition, vision, communicating the vision, empowerment, short-term wins, consolidation, institutionalization)	Developed from research in multiple organisations, converting lessons learned in a procedural approach to managing the change.
ADKAR Change management model (Love & Spencer, 2003)	5 aspects that facilitate the change (Awareness, Desire, Knowledge, Ability, Reinforcement)	Results-oriented change tool that focuses on gaps in the process so that effective activities are provided to employees.
Rogers (2005)	5 steps (awareness, interest, evaluation, trial, adoption)	Especially based when individuals are confronted with innovations that introduce some change in social habits and behaviours.
Cummings & Worley (2009)	4 steps (entering and contracting, diagnosis, planning and implementing, evaluation and institutionalization)	A process that involves external consultants working together with managers and entrepreneuers.

Table 2. Common Good Matrix 4.1

VALUE	Human Dignity	Solidarity	Environmental Sustainability	Social Justice	Codetermination and Transparency
STAKEHOLDER					
A) Suppliers	A1: Ethical Supply Management				
B) Investors	B1: Ethical Financial Management				
C) Staff including Owners	C1: Workplace quality	C2: Fair Distribution of labour	C3: Promotion of the Environment	C4: Fair income distribution	C5: Corporate Democracy and Transparency
D) Customers/ Products/ Services/ Business Partners	D1: Ethical Customer Relations	D2: Cooperation in Business	D3: Ecological Design	D4: Socially Oriented	D5: Raising Social Ecological Awareness
E) Social Environment	E1: Value and social impact	E2: Contribution to Local Community	E3: Reduction of Environmental Impact	E4: Investing Profits	E5: Social Transparency and Co-determination

Source: Felber (2015)

Table 3. Sociodemographic profile of the participants

Participant Nº	Age	Gender	Education degree	Education Area	Years of Professional Experience	Function Exercised
I1	45	M	Degree	Natural Sciences	17-18	Founder/ CEO
I2	36	M	Degree	Design	12	Founder/ CEO
I3	54	M	High school	-	36	Co-Owner
I4	77	M	Degree	Sociology	58	Founder
I5	40	F	Degree	Economy and management of tourism services	18	Founder
I6	64	M	Master	Management	32	Founder
I7	51	M	Degree	Urban Development and Regional Development	23	Architect
I8	52	M	Degree	Mechanical Expertise	33	Owner/ CEO
I9	48	F	Degree	Food technology, food science and technology	20	President

Table 4. Number of answer units and organisations per category

Categories	Subcategories	Frequency of answer units/organisations
1. Reasons for the Adhesion	*Values centred reasons: (1) Environmental Sustainability* (e.g., "investment is expected to finance the expansion of the photovoltaic plant and the construction of a biomass plant); *(2) Human Dignity* (e.g., "If we think about the value of Human Dignity, then we can say that it benefits everyone around us")	28/9
	Stakeholders centred reasons: (1) Workers (e.g., "I know that a worker who is well physically and mentally, who feels valued, is the best worker you can have"); (2) *Customers* (e.g., "the most appropriate element was the need to provide better products to our customers and, for this, we decided to deepen and continue collaboration with the movement")	9/4
	Organisational self-reflection reasons (e.g., "is a process that will analyse the organisation in a very complete way, also discovering weaknesses").	6/4
	Sensemaking of the context (e.g., "we founded the organisation intending to make environmental issues the core of our founding myth").	4/3
	Development reasons (e.g., "in the end, what matters is the progression you want to make and the future improvements").	3/2
	Sharing concerns reasons (e.g., "it is very important for me to find other like-minded organisations, also to understand our concerns about the future").	3/2
	Sub-total	**53**
2. Knowledge of the movement	*Consultants* (e.g., "In 2013 a consultant from Terra Institute talked to me about common good movement)	6/5
	Conference/Workshop (e.g., "In 2011 there was a congress in which Christian Felber presented the ECG movement to a group of businessmen who joined the movement")	3/3
	Stakeholders (e.g., "three years ago we met the ECG movement through one of our clients who made us aware")	2/2
	Sub-total	**11**
3. Common Good Report Preparation	*Peer-to-peer* (e.g., "for three years we met systematically once a week, 4-5 hours; with this system it was very easy, even pleasant, because we understood each other, we understood the issues that other organisations were facing despite having very heterogeneous histories").	18/7
	Consultant (e.g., "we prepared the common good report with a consultant from the Terra Institute").	8/2
	Sub-total	**26**

	Ecological practices (e.g., "we pay 100% of workers' expenses to come to work if they use train or bus")	24/8
	ECG promoter (e.g., "we also sponsor the common good economy website in Italy")	5/4
	Workers participation (e.g., "when we make purchases, workers give their opinion on the product purchased")	5/2
	Ethical Bank (e.g., "about finance, we decided to collaborate with Padua banking ethics")	4/3
4. Actions in the scope of the movement	*Promotion of personal and professional interaction among workers* (e.g., "there is a bar where we take a break at 10 am, it is a moment of personal and professional exchange out of context that is very important for us.")	4/2
	The flexibility of working hours and work-Family balance (e.g., "our workers work a bit longer from Monday to Thursday, with Friday free, so that the weekend is longer")	3/3
	Transparency of products and services (e.g., "we try to follow the utility aspect for the customer: I try to sell something that the customer needs")	3/2
	Workers social inclusion (e.g., "the important thing is that workers integrate with our philosophy, regardless of sexual or religious orientation")	2/2
	Performance bonus (e.g., "performance bonus is paid according to the production results")	1/1
	Sub-total	**51**
	Time difficulties (e.g., "the problem was the time, in fact, of those who started, few ended")	12/6
5. Difficulties in progressing and/or participation	*Change management* (e.g., "the ECG system is probably very complete, and it is difficult to accept this approach fully")	10/5
	Lack of External recognition (e.g., if an organisation needs a loan from the bank, being an ECG organisation does not give you any additional recognition; being an ECG organisation is an aspect that the institutions still do not take into account…)	6/4
	Language difficulties (e.g., Germans and Austrians do not speak English and translation from German is an obstacle)	5/4
	Money difficulties (e.g., "we didn't have the opportunity to implement some actions because they needed financial resources we could not invest").	3/3
	Sub-total	**36**
6. Strategies to overcome difficulties	*In-depth knowledge of the common good* (e.g., we spent a year in activities studying the system and five years working together to increase the common good)	7/5
	Workers' contribution to the common good (e.g., for each worker, we have a work model and flexible hours, to motivate them to contribute to the common good).	4/4
	Sub-total	**11**

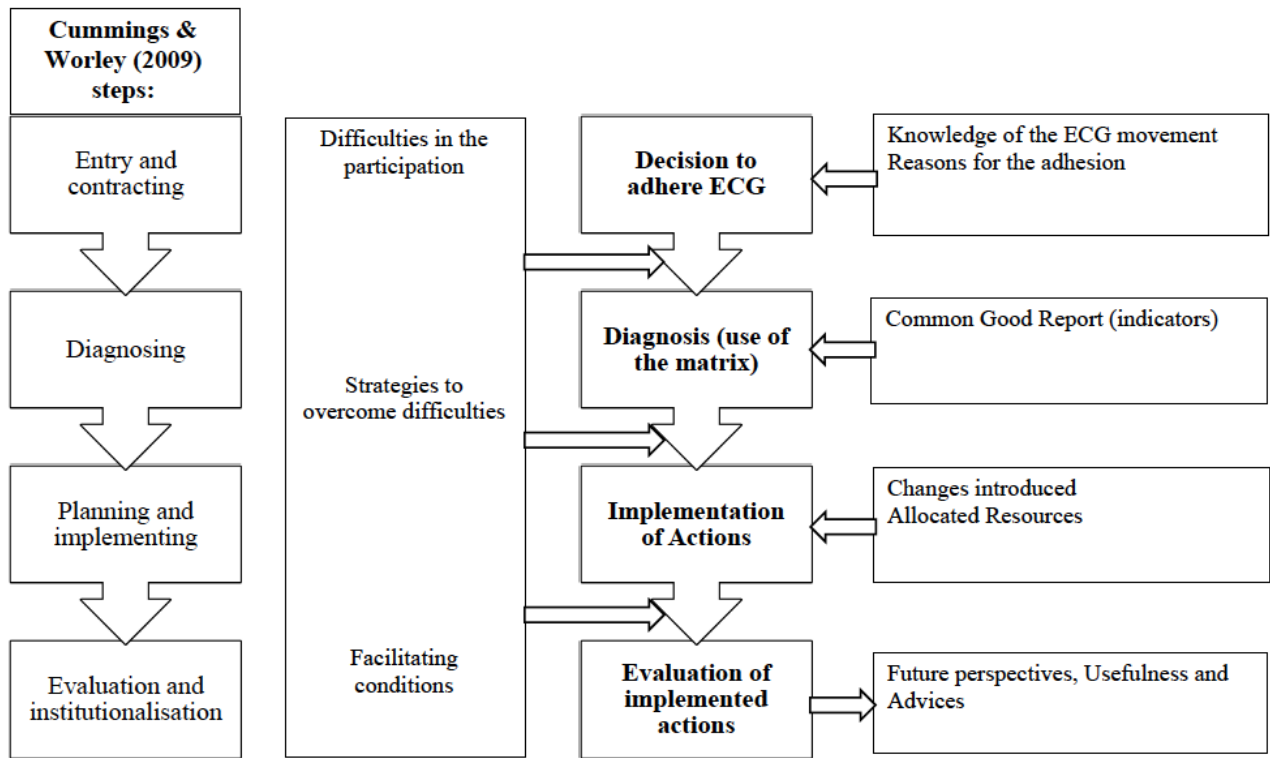|		
7. Facilitating conditions	*Organisation's internal environment* (e.g., "we are all friends and, therefore, there is no distinction between boss and worker, there is mutual respect")	11/7
	Social environment (e.g., "the social aspect is beneficial, we live in the middle of nature and we are very active in social life")	3/3
	Sub-total	**14**
8. Allocated Resources	*Time* (e.g., "time is needed and then a lot of effort, both in creating the site, but especially in these workshops where at least two people always stay in the afternoon")	18/9
	Money (e.g., the cost of the consultant and the certification fee)	11/7
	Sub-total	**29**
9. Future perspectives	*Future perspectives* (e.g., "at the moment I want to see what comes out of this process and then try to improve")	9/9
	Sub-total	**9**
10. Usefulness and advantages of the common good report	*Organisational internal analysis* (e.g., "I'm glad I did that, it forced us to think about things we normally didn't consider and that, in the process, we were confronted with").	16/8
	Improvement in worker's participation (e.g., "the relationship with workers has become flatter and the sense and desire to participate for workers has become stronger")	7/4
	Networking (e.g., "the possibility to meet other organisations");	3/3
	Organisation's image (e.g., "we use it to increase our reputation towards suppliers because when they read our common report believe that are in good hands and see us as a good customer").	2/2
	Sub-total	**28**
11. Advices for future organisations	*Improvement tool* (e.g., "the ECG system is a very effective tool to improve, there are many models of business evaluation and development, but the beauty of this model is that it is based on what is really important to people").	5/5
	Networking (e.g., "should find a group of organisations with the same interests").	4/3
	Dedication and consistency (e.g., "we must be consistent because if we adhere and say that we will follow these principles, we must respect it").	2/2
	Sub-total	**11**
Total	**39 subcategories**	**279 answer units**

Figure 1. Research Model of the Study