



PH.D. PROGRAMME
MANAGEMENT AND
BUSINESS
ADMINISTRATION

THESIS SUMMARY

Attila István Petheő

BEYOND CORPORATE SOCIAL
RESPONSIBILITY:
THE SOCIAL ENTERPRISE

FOR PH.D. THESIS

SUPERVISOR:

DR. PÉTER SZIRMAI
DIRECTOR, ASSOCIATE PROFESSOR

Budapest, 2009

SMALL BUSINESS DEVELOPMENT CENTER

THESIS SUMMARY

Attila István Petheő

BEYOND CORPORATE SOCIAL
RESPONSIBILITY:
THE SOCIAL ENTERPRISE

FOR PH.D. THESIS

SUPERVISOR:

DR. PÉTER SZIRMAI
DIRECTOR, ASSOCIATE PROFESSOR

© Attila István Petheő

Contents

1. Previous research and importance of the research topic	3
2. Methodological principles.....	6
3. Structure and main findings	8
4. Main references	14
5. Author's own publications in the topic	16

1. Previous research and importance of the research topic

„The social¹ enterprise is the correctional mechanism of the globalized world” - said Mihály Karácsony upon introducing the new act on social co-operatives (Karácsony [2007]), whilst the daily *Világgazdaság* called them, in its issue of 26 July 2007. the „conscience of capitalism”. A decade after the first trials in the USA, the notion of a social enterprise – with the help of the media – has become part of governmental policy in both the US and the UK.

Today we may state that social enterprises are part of the Hungarian initiatives, too. In the past few years we could observe several initiatives in Hungary the goal of which was to make the social enterprise a commonly known and practiced notion. The social role and the economic importance of such enterprises is not yet considerable in Hungary, but certain examples suggest that there are huge reserves of resource in this field. CECOP², the Brussels-based European Confederation of Workers’ Co-operatives, Social Co-operatives and Participative Enterprises conducted a survey amongst organisations of the not-for-profit sector. The results of the research showed that these organisations maintained 8 800 000 workplaces – all equivalent to full-time employment. This is around 8% of all paid workplaces. In certain member countries the rate of those employed in the social sector exceeded 10%, in Hungary it is around 2%.

Even though we have rich and varied information on the situation and operation of not-for-profit organisation due to the publications of the *Not-For-Profit Research Group* lead by *Éva Kuti* and *László Harsányi*, our knowledge on social enterprises remains limited. We barely know their exact numbers, the reason of their existence and the effect that recent legislation has on them. One of the objectives of this research is to acquire, through cases of good practice, a knowledge-base that we may use in education, then later, during the development of the current legislation..

Éva Kuti herself – upon offering her opinion on my thesis draft – wrote thus: „Attila Petheő has undertaken a trail-blazing task, since there has been barely any research delving into social enterprises in Hungary, and foreign literature has become known only in selected circles, imperfectly, and randomly. This novelty of his work largely explains and renders forgivable if he may only advance on this unbeaten path only through serious difficulties.”

The researcher may inform himself on the role and situation of the social economy from the most recent works of *Éva G. Fekete*, *Mária Frey* and *Anikó Soltész*. The number of Hungarian social entrepreneurs included in the ever-growing international literature is on the

¹ The word social has, in this thesis, a meaning different from its usual content. Under a social enterprises we understand an activity which bring an actual improvement in the welfare of a society.(Kotler–Lee [2007]). This type of activities is not identical to the activities of the welfare system.

² European Confederation of Workers’ Co-operatives, Social Co-operatives and Participative Enterprises.

increase, too. I believe that we are on the right path towards a deeper and wider understanding of the field. The number of the base group is currently around 5-600 organisations, so the cases examined by us reflect the situation of the sector, its problems and various forms very well. Based on the study of Dees [1998], *Appendix 1*. shows the possible variation and wide spectrum of organisations.

Even though several international researches have been launched in the past few years (the regional research of UNDP, the EU-wide research of KMU Research Institute in Austria, ARNOVA's research), the results of which are to be expected in 2008-2009, due to lack of standardized, uniform methodology and definition, their comparison is, by large, questionable. The researches undertaken by research networks are an exception in this regard, since their results are based on the comparison of researches undertaken in 30 countries with a uniform methodology.³

My thesis was born partly due to personal interest, partly from the influence of my participation in interesting international researches. In my opinion the topic of social enterprises is experiencing an increased interest, and works of growing importance are being published in the field.

The further objective of my thesis is to offer guidelines to the state organs, the economic sector and NGOs to further develop and improve the reach of their programmes promoting social enterprises. I believe the programme components proposed in my work to be building bricks from which each enterprise or institution may develop its own programme as part of its comprehensive SME-policy.

Information gathered during research may be utilised in various fields of practice. We shall utilise it first and foremost in education, where we shall be training the future entrepreneurs in the framework of a course based on case studies of social enterprises. Secondly, as members of the Consultancy Network of Social Co-operative founded this year by the National Employment Public Fund (OFA – NEA), we shall pass our knowledge on to the members of the social co-operatives being launched with the help of NEA-funds. Furthermore, we have presented our findings during the trainings held by International Labour Organisation for employee and employer interest groups, and shall continue to do so.

³ I.e. [2007]: Study on Practices and Policies in the Social Enterprise Sector in Europe.

In the course of my empirical research I used the definition of the Conscise⁴ research programme and I use this definition throughout my thesis, too, since it is broad enough to map the Hungarian situation, and contains the most important elements for the examination.

Social enterprise is an enterprise undertaken by a

- are **not-for-profit** organisations
- seek to **meet social aims by engaging in economic and trading activities**
- have legal structures which ensure that all assets and accumulated wealth are **not in the ownership of individuals** but are held **in trust** and for the **benefit** of those persons who are or areas that are the intended beneficiaries of the enterprise's social aims.
- have organisational structures such that full participation of members is encouraged on a **co-operative basis** with equal rights accorded to all members.
- Often have another interesting, but contended, characteristic; to encourage **mutual co-operation** with other organisations in the 'sector'.

According to the first comprehensive study (in 1998.) ever conducted, in the United Kingdom, the number of social enterprises has reached that of enterprises operating in the garment industry, namely 4500. From this moment on, social enterprises have never been viewed the same. They are not taken as a sector, but as entities joined by a shared view, that is: they attempt to satisfy social needs through economic activity – taking as a starting point the local roots of the often overlooked communities. (GLE [1998] p. 10.)

During research I conducted several in-depth interviews with social entrepreneurs, and – together with György Pataki and Réka Matolay – responsible entrepreneurs. To demonstrate what a complex task it is to be a social entrepreneur, I have compiled a formula.

The mission of the social entrepreneur is the advancement of society in its most various forms. The creation of profit may still be a part of the business model, yet the benchmark of its value is - social impact.

In my thesis I present as the most outstanding Hungarian example Mrs. Tibor Szekeres, who established Összefogás (Unity) Industrial Co-operative in 1986, which has outgrown itself into a network spanning the whole country, and employing around 700 mentally challenged people – mostly from the younger generation – in 24 premises around the country. (Bornstein [2004]). Amongst these we found many who are seriously challenged or mentally ill. They offer lodging for around 70 people in their centre in Csömör in small apartments planned to meet their needs. The work of Mrs. Tibor Szekeres merits recognition on an international level too, further proven by the fact that the international Schwab Foundation awarded Összefogás its 2006 „Social Entrepreneur of the Year” award.

⁴ The Contribution of Social Capital in the Social Economy to Local Economic Development in Western Europe, Report 3: Social Audits of Social Enterprise: Methodology (www.conscise.mdx.ac.uk) 2001

As a matter of fact I do not think that a social entrepreneur should have all these skills, but it is of importance that they are presented as positive heroes and that they become „heroes” for the local community.

In the university we teach that entrepreneurial skills may, even if on a limited scale, be object to development. If we cannot develop them, they may be bought or substituted. **Social sensitivity and values may also be developed up to a certain point, but I do not take them as things that may be purchased or substituted.** This is one of the reasons that make me believe that the number of social entrepreneurs will remain low in the future too, since a social enterprise demands such complex skills that very few have. On the basis of János Vecsenyi [2003] **entrepreneurial performance = skills x motivation.** In the course of my research I shall examine if social entrepreneurs surpass traditional ones in both skill and motivation or not?

2. Methodological principles

In my definition of the expression, there are less than 600 social enterprises in Hungary. Since the exact number of the base group is yet unknown, and there is no current research into the problem, I have chosen the method of qualitative research. One of the objectives was to identify at least 150-200 organisations. Since there is no database – neither nationally, nor internationally – that contains the data of such organisations separately, I myself tried, in a somewhat trailblazing manner, to collect them with the help of British research methods. For mapping social enterprises,

I compiled a list with the help of the *five larges umbrella organisations* in Hungary, which not-for-profit organisations may comply with the definition of social enterprise used by me. The National Alliance of *Not-For-Profit Human Service Providers* has offered their help to send out a questionnaire to all their member organisations, then gather the results. I did not, however, utilise this opportunity, since it would have narrowed down research too much, since only one or two dozen out of their 300 organisations would have met the conditions. Apart from this, both the *Civil Employment Workshop* and *National Employment Foundation* have allowed me to use the public data in their databases. The efficiency of the method was proven by the fact that, upon examining the National Employment Foundation’s *Equal program’s* data, I found 41 out of 185 organisations that did match the criteria of a social enterprise.

During the *Social Entrepreneur* course, I asked the help of colleagues and students to, either through reading the press or from their circle of acquaintances, to collect organisations who are similar to the cases shown during the course. Despite a strenuous research we could only compile a list of 100 organisations that could be called social enterprises.

During the examination of social enterprises it was necessary that the researcher may learn to know further cases through the interviewees. This is called „snowball-method”, and I used this technique during research, too, which largely made contacting new organisations easier, and they gave up 1.5-2 hours of their time more readily when I could call them after being recommended by an acquaintance.

The followers of the qualitative method of research have agreed that the world is not objectively given, and that one may not learn to know it based solely on objective methods. Contrary to positivist cognition they believe that the valid way of cognition, of acquiring knowledge is interpretation, the analysis and understanding of the interviews of those who have gone through the process in question. The quantitative tradition on the other hand is based on the testing of hypotheses formed before research has started, and on mathematical-statistical data analysis. Naturally there is always a serious level of uncertainty in planning, the researcher cannot be prepared for everything. It is exactly due to these uncertainties that the inductive process, one based on data, is adequate in providing unexpected, surprising and novel results. The main tool of research in this case is the researcher himself – with his presumptions, and choice of values (Bokor-Radácsi [2007]).

The questions were born mainly out of my circle of interests, secondly stem from international literature, but I was not committed to a certain not-for-profit model or theory. As a starting point I used the cases processed in the United Kingdom.

I contacted the chosen interviewees by telephone and arranged a personal meeting with them. There were only three leaders who declined taking part in the research, they all cited the lack of time as a reason. At last – due to persevering again and again – two of them received me, so I could conduct the interview with them, too. The qualitative tradition understands generalisation somewhat differently. I believe that a large proportion of my results may be generalised to include even those left out of the sample, yet I am aware that my sample-taking may have lead to significant distortions. May I be exonerated by the fact, however, that the reason for conducting the trailblazing research on social enterprises was far more the publication of a material capable of contributing to the formation of dialogue and discourse on the matter, rather than formulating some kind of „final truth”.

In-depth interviews consisted of 2 visits. During the first visit I examined the history of the organisation, the life story of its leader, the main turning points in the life of the organisation. (The guidelines of the interview are laid down in *Appendix 2*). I asked questions about those concerned by the organisations, its goals, and collected all necessary data about the activities and financial background of the organisation.

During the second visit I interviewed the other members, volunteers, potential future leaders of the organisation. Unfortunately I could only visit 8 organisations for a second time, since the considerable distances and the lack of time kept me from doing so, but in these 8 cases it was interesting to see what had changed since my first visit.

1 Table 1. Time plan of the 2008 research

No..	Work phase	Time
1.	Contact through telephone and letter	January
2.	Writing up and analysis of database	February
3.	Conducting of in-depth interviews, round I-II	March–September
4.	Analysis, structuring of data	September–November
5.	Finalising research, handing in thesis	December

3. Structure and main findings

My thesis is made up of 7 chapters. In the first chapter I lay down the definition of a social enterprise, then, in the second part I highlight its economic and societal role. In the third chapter I collect into a united framework the various not-for-profit models and theories based on the most important Hungarian and international literature. In the fourth chapter I map the connexion between social enterprises, social economy and corporate responsibility. In the fifth chapter I size up the results and conclusions of the two researches, which will form the basis of either accepting or rejecting the hypotheses. The sixth chapter describes the hypotheses of the research and their examination. The seventh and final chapter summarizes the most important observations of the thesis, and identifies the possible future direction of research.

We still know very little about Hungarian practise. I wanted to phrase those type of hypothesis that can be examined even in a low budget research. At the final stage of the research, according to the suggestion of the committee, I decreased the number of hypothesises. It is enough from the two selected directions – micro and macro – to focus on only one, even if the two are interrelated. As there are no exact number of the whole SE population, I selected the micro aspect.

Thesis1. The ‘traditional’ entrepreneur surpasses the average, social entrepreneur in both skills and motivation.

According to János Vecsenyi [2003] entrepreneurial skills (performance) = knowledge (what you know) X skills (what you can use) X motivation (what you wish to use). During research I examined qualification and acquired experience and tried to reveal which of these the entrepreneur applies during his/her work. In the case of social enterprises I tried to understand motivation, too: what inspired my partner to become a social entrepreneur. After the interviews I concluded that - contrary to the literature – responsible entrepreneurs are higher educated, more motivated, and all are experts of their field. Generally characterized by several different qualifications, and they outshine social entrepreneurs.

Thesis2. Social enterprises are different from traditional enterprises due to their different genesis, and they face far more complex challenges.

We find, in all cases of responsible entrepreneurs possibility entrepreneurs. In this SME segment the number of innovations and patents is unusually high (26). In many cases, the enterprise itself was founded upon an innovation, which they patented from the income generated, and from the further development of this, whole families of patents were created. So the responsible SMEs have, even in comparison with for-profit enterprises, quite a unique genesis. We often observed the presence of several generations in the enterprise, and according to international classification, this means they are family enterprises, since many members of the family (wife, brother-in-law, cousin, children, etc.) take part in the daily work.

Contrary to the above, I did not find a social enterprise where the founders involved further family members in their work. In most cases I would call them forced enterprises, even if in many cases "inner" compulsion was the dominant factor. The state of communities, dissatisfaction with the current situation, seemingly unsolvable problems prompted the social entrepreneur to act, who shortly became the bearer of an unendurable load.

In the case of responsible entrepreneurs, focus strategy and the Santa Maria behaviour are prevalent, that is, they work inside a certain profile. In the case of the majority of social enterprises, even ascertaining what to do proved to be a serious problem. What business are they present in? Where will the income come from? There is no clear-cut profile, so they try their hand at everything they feel that they

can do (they belong to the Viking category). This, in itself highlights the complexity of the enterprise. On the whole we may state the genesis of a social enterprise and that of a traditional one are wholly different, mainly due to dissimilar motivation. Furthermore, it is striking that whilst the basis of success of responsible enterprises is innovation and uniqueness (product and service), social enterprises - apart from one or two exceptions (Követ, Káva) - can count on unity (co-operation) and the persistent self-sacrificing behaviour of the social entrepreneur. From this point of view, the expression "entrepreneur for others" is far more poignant in their case.

Thesis3. Social enterprises can not effectively and economically attain economic and social policy objectives.

During the course of the interviews I did not find any empirical proof that they were able to effectively realise their goals or constantly develop their activity even despite impeding circumstances.

Based on international literature I found this opportunity in the shouldering of state functions, but from 20 cases, only 3 (Összefogás, Menedék, Tiszaadony) took over state functions. All three enterprises attend to these tasks effectively and economically, but they are merely rare exceptions. One side is not ready to give over functions with the attached resources, the other side is not prepared or stable enough to receive these functions. What's more, taking on further profiles just renders the operations of the organisation more difficult.

Based on the research I came to the conclusion that a social enterprise cannot effectively realise such goals, since it does not have sufficient information for finding the effective level of externality (due to lack of adequate state legislation). Even if the welfare state faces various problems, state tasks and functions will survive. We are not sure that a local social entrepreneur should decide on whether a village is more in need of a new community centre or public transport. Noticing the often scandalously irrational decisions of governments and local governments often is presumably not a strong enough cause to mould the organisation of producing public goods into a mass of individual, ad-hoc decisions thrown together at random. In the case of public policy decisions the goal is not solely to make a public investment with returns (that is, socially beneficial), but also to implement those alternatives that offer the greatest contribution to public good (Bartus [2008] p. 34.). Thus, and due to the results of empirical research showed, that at the moment it is

not possible to reach social goals for several reasons. However, social enterprises are adequate to solving a special and complex problem, and they are able to effectively fulfil this role. Where the social enterprises in the sample shut operations, the task in question would remain unmet for a long time. So at the moment there are no substitution at all.

Thesis4. In order to deepen their effect, social enterprises need considerable investment in organisational development: in developing their management, workforce, and in setting up their monitoring and evaluation systems.

In order to extend their social effect, professional management must replace enthusiastic amateurism. We may observe in various foreign examples that well-known social entrepreneurs used the aid of large consultancy firms for organisational development. The experts of *McKinsey* were successful in re-organising the Brazilian social enterprise *Renascer*, thus setting it off on a growth course. The colleagues of *Boston Consulting Group* helped the development and organisational shake-up of *Childline of India*. It often emerged that various enterprises face the same problems, and would need similar help, even if they cannot pay for it.

In such cases organisations were able to develop and grow efficiently. In the case of the other organisations of the sample, however - which do not have management- or workforce-, monitoring and evaluation, and do not even have a model to follow or a consultant to help - the stagnation of the organisation is evident.

In my sample this statement is a clear cut. Those who imported a model or used consultancy are able to reach their goals.

Thesis5. Social entrepreneurs with traditional entrepreneurial experience accept risk more easily, and it doesn't cause them a moral problem to ask money for their activities.

Despite the wide variation in social and economic returns, most people are adverse to launching a social enterprise. A social enterprise is generally launched from initiatives based on services by individuals or informal groups or from the diversificational endeavours by not-for-profit organisations. In numerous cases we find that not-for-profit organisations reject economic initiatives, since according to

them it is incompatible with their social objectives. In the cases examined in the United Kingdom it was lack of confidence that was the largest difference between social and "traditional" entrepreneurs (Lyon-Ramsden [2006]). Social entrepreneurs without any previous entrepreneurial experience, in ideal cases, recruited voluntary consultants who had experience in management and economics.

During the course of research I arrived at a surprising result. In 18 from 20 cases the social entrepreneur had previous experience in for-profit market enterprise. The current organisation wasn't the first workplace in any of the cases, and all had worked either in the position of company executive or the head of his own private enterprise. They all accept risk, and handle it in a proper way.

There was a sound/solvent demand, and asking money in return for their services did not pose a moral problem.

Thesis6. Despite the misbelieves, there are many examples for the success of co-operation, and everyone acknowledges its importance, furthermore, joining forces, collaboration, and partnership are frequent in practice, too.

Unfortunately the general stereotype in the Hungarian not-for-profit sector is that the other not-for-profit organisation is but the tool of the game of politics, and according to its momentary interests, it shuts out or exploits the other civil organisations. Many have stated that this field, too, is cursed by the lack of joining forces, of collaboration and of partnership. We often hear news or read reports on cases where the head of an organisation used the assets (funds) collected, for other uses. However, in the light of the interviews, this misbelieves was denied. The programmes of the last few years promoting co-operation have brought about change, and the results obviously prove that the co-operation is justified.

The number of lists in which we asked organisations if they had co-operation with other NGOs is astonishing, taking up whole pages. In many cases, they had a regular connexion with a foreign organisation, they took part in international programmes, and there were various exchanges of experience.

Joint application and programmes are numerous and they know and help the other similar not-for-profit organisations, they keep a good rapport with their clients and partners. There are negative experiences, too, but they have more to do with the quality of the connexion, not their existence or non-existence.

Their connexion to the media is very good, all organisations had dozens of media appearances, are constantly featured in reports in the television, we can read about them on the pages of the printed press. Despite the fact that many have mentioned that today only scandals make it into the news, they could get mentions in the press without one. This is fortunate, since it was the media that helped spread the idea of social enterprise to find new followers in the United States, too. Many organisations have media attention, since they carry out groundbreaking work in the field in question, even if not appearing with any new patents. On the whole we may conclude that each programme received a publicity that befits its size, which largely simplifies the job of those researching the field.

To summarize we may state that the operation of multi-dimensional enterprises, after an ever-more sensitive leadership, has stepped forward in an extended and multi-actor environment, the “rainbow economy” (Dauncey [2001]) at the meeting point of the state, the civil society and the market.

Even though social enterprises necessitate a heightened sensitivity in their leadership, it must be pointed out that there is a global trend emerging with a decided maturity in economic and social policy; so we are not talking of enigmatic business-supermen, or fifth-sixth-level wonder-leasers. It would not be full enclosure to state: the primary goal must be the positive societal effect – the enterprise may also generate a profit apart from this. This is not true. In this case we are speaking not of fan enterprises, but of a different not-for-profit organisational form: association, foundation, institute, not-for-profit economic company. My thesis deals with the similarities of these and social basic principles in a separate chapter.

A social enterprises is, on the one hand the highly developed organisational form in which the enterprise is walking the thin line between profit maximisation and the often irremediable realisation of lessening societal stress, on the other hand it is the tool which may bridge the gap between the lack of emotion in the economy and the wish for the welfare of the public.

4. Main References

- Aldrich, H. E. – Martiez, M. A. [2001]: „Many are Called, but Few are Chosen: An Evolutionar Perspective for the Study of Entrepreneurship.” *Entrepreneurship Theory and Practice*, No. 4. p. 41–57.
- Alvord, S. – Brown, D. – Letts, C. [2002]: *Social Entrepreneurship and Social Transformation: An Exploratory Study*. Boston, Hauser Center for Nonprofit Organizations at Harvard University's John F. Kennedy School of Government WP. 15 p.
- Austin, J. A. – Stevenson, H. – Wei-Skillern, J. [2003]: *Social Entrepreneurship and Commercial Entrepreneurship: Same, Different, or Both?* Harvard Business School WP H374 04-029.
- Bakacsi Gyula [2000]: *Szervezeti magatartás és vezetés*. Közgazdsági és Jogi Kiadó, Budapest.
- Bartal Anna Mária [2005]: *Nonprofit modellek, elméletek, trendek*. Századvég, Budapest.
- Bokor Attila – Radácsi László [2007]: *Aranykalitkában – Fiatal vállalatvezetők a rendszerváltás utáni Magyarországon*. Alenia Kiadó, Budapest.
- Bornstein, David [2004]: „What Sort of Mother Are You?” Erzsébet Szekeres, Hungary: Assisted Living for the Disabled. In: *How to Change the World? Social Entrepreneurs and the Power of New Ideas*. 9. fejezet. P. 98–116.
- Borzaga, C., Defourny J., [2001]: *The Emergence of Social Enterprise*. London: Routledge.
- Csoba Judit et al. [2007]: *Szociális gazdaság kézikönyv*. OFA
- Csubák Tibor Krisztián [2003]: A KKV-hitelezés jövője Magyarországon. *Fejlesztés és Finanszírozás*, 4. sz.
- Dauncey, Guy [2001]: Összeomlás után. A szivárványgazdaság kialakulása. Göncöl Kiadó, Budapest.
- Dees, J. G. [1998]: „Enterprising Nonprofits.” *Harvard Business Review*. January-February, 76.1, p. 55-66.
- Farkas Ferenc [2004]: Nonprofit menedzsment. In: Dinya László et al. [2004]: *Nonbusiness marketing és menedzsment*. Budapest, KJK – KERSZÖV, 3. fejezet.
- Fiona [2007]: *Férfibeszed: családról és munkáról – kutatási eredmények*. (CD-ROM)
- Frey Mária [2001]: *Nonprofit szervezetek a munkaerőpiacon*. OFA Munkaügyi Kutatások Szakmai Műhelye.
- G. Fekete Éva – Solymár Gábor [2005]: A szociális gazdaság kiépítésének esélye és feltételei az Észak-Magyarországi régióban. *Köz-jó-lét*, 2., 3. sz.

- Harding, Rebecca [2007]: Understanding social entrepreneurship. *Industry & Higher Education*, Volume 21, Number 1, February. p. 73–84.
- Harsányi László [2006]: *Keresztül a fogalmi zűrzavaron*. (Kézirat.) 13 p.
- James, Estelle [1987]: The Nonprofit Sector in Comparative Perspective. In: Powell, W. W. ed.: *The Nonprofit Sector: A Research Handbook*. New Haven: Yale University Press.
- Jenei György [2004]: A magánvállalkozások teljesítményösztönzése és hatása a közintézményi rendszerekre. *Vezetéstudomány*, 35. évf. 9. sz. p. 26–33.
- Karácsony Mihály [2007]: *Szövetkezz! – A szociális szövetkezetek előtt álló lehetőségek*. Konferencia előadás OFA-ROP 2007.03.28.
- Kerlin Janelle [2006]: *Social Enterprise in the United States and Europe*. *Voluntas*, 17;
- Kottler, Philip – Lee, Nancy [2007]: *Vállalatok társadalmi felelősségvállalása*. HVG Kiadó, Budapest.
- Kun Attila [2004]: A vállalati szociális elkötelezettség tematizálásának alapvonalai az Európai Unióban. *Jogelméleti Szemle*, 1. sz.
- Kuti Éva – Sebestyén István [2001]: *The Nonprofit Sector in Hungary*. FOCS project, Future of Civil Society, CD.
- Ligeti György [2007]: *CSR – Vállalati felelősségvállalás*. Kurt Lewin Alapítvány, Budapest.
- Mészáros Tamás [2002]: *A stratégia jövője, a jövő stratégiája*. Aula, Budapest .
- Nyssens, Marthe ed. [2006]: *Social Enterprise*. Routledge, London.
- Pataki György – Radácsi László [2000]: *Alternatív Kapitalisták*. Új Paradigma Kiadó.
- Porter, M. E. – Kramer, M. R. [2003]: A vállalati filantrópiából származó versenyelőny. *Harvard Business Manager*, 5. évf. 5. sz. szeptember – október.
- Román Zoltán [2006]: A vállalkozás oktatása a felsőoktatásban. *Vezetéstudomány*, 37. évf. 1. sz. p. 2–9.
- Salamon, L. M. – Anheier, H. K. [1995]: *Szektor születik*. Budapest, Nonprofit Kutatócsoport.
- Stevenson, Howard [2006]: *A Perspective on Entrepreneurship*. Working Paper, No. 9. 384-131 first edition 1983 revised edition april 2006.
- Szerb László et al. [2006]: *Global Entrepreneurship Monitor (GEM) 2005 – A vállalkozói aktivitás és a vállalkozást befolyásoló tényezők alakulása Magyarországon az Európai uniós csatlakozás után*. Pécsi Tudományegyetem

- Szirmai Péter [2005]: A vállalkozásokról elméleti megközelítésben. In: Szirmai Péter szerk. [2005]: *Szemelvénygyűjtemény a kis- és középvállalkozások a magyar és nemzetközi gazdaságban c. tantárgyhoz*. Budapesti Corvinus Egyetem.
- Tóth Gergely [2004]: „*Másért vállalkozók*” – avagy alkossuk újra a vállalkozás fogalmát! KÖVET-INEM Hungária, Budapest. (Kézirat.) 8 p.
- Vecsenyi János [2003]: *Vállalkozás – Az ötlettől az újrakezdésig*. Aula, Budapest.
- Weisbrod, B. A. [1988]: *The Nonprofit Economy*. Harvard University Press.
- Wei-Skillern, J. et al. [2007]: *Entrepreneurship in the Social Sector*. Sage publication.
- Zsolnai László [2001]: *Ökológia – gazdaság – etika*. Budapest, Helikon Kiadó.
- Zsolnai, László [2004]: Honesty and Trust in Economic Relationships Management Research News No. 7. pp. 57-62.
- Zsolnai, László [2006]: *Competitiveness and Corporate Social Responsibility*. CSR Paper Series No. 2. Fondazione Eni Enrico Mattei, Milan

5. Author's own publications in the topic

a. Articles

- Petheő Attila (2008): *Szociális szövetkezet, avagy visszatérés a gyökerekhez*, Közgazdász Fórum XI. évfolyam 72. szám p.41-49
- Petheő Attila, Szirmai Péter [2006]: *Innováció a kreatív oktatásban*; Vezetéstudomány 37. évfolyam 3. szám p. 55-58.
- Csapó Krisztián, Csóri Balázs, Petheő Attila [2004]: *A magyarországi kis- és közepes vállalkozások digitális tevékenysége az Európai Unió csatlakozás tavaszán*. Vezetéstudomány 35. évf. különszám p. 73-80.
- Petheő Attila [2003]: *Milyennek látják önmagukat és másokat a leendő brazil üzletemberek?* Cégvezetés XI. évfolyam 8. sz.p. 101-104.

b. Book chapters

- Petheő Attila [2004]: *Primavet, egy felelős állatklinika esete* in Gorge F. Hemingway, Bálint András: *Vállalkozástan a gyakorlatban*, Aula Kiadó p. 153-173
- Petheő Attila [2004]: *Taufert eset* in Apertus esettanulmányok oktatási segédlet kötet, Megjelent CD-n

c. Important research results

Matolay Réka, Pataky György, Petheő Attila [2007]: *Vállalati társadalmi felelősség és a kis- és középvállalkozások*, Nemzeti ILO tanács

Petheő Attila et al. [2008]: 2008 *Vállalati Társadalmi Felelősség és a Shell*, Shell Hungary Zrt.

Petheő Attila et al. [2008]: *Üzletre Hangolva*, Doing Business felmérés, GKM

Petheő Attila et al. [2009]: *Fejlődés és növekedés a KKV-k világában, gátló és segítő tényezők empirikus megközelítésben*, NFGM

d. Essays and conference papers

Petheő Attila, Szabó Antal [2005]: *Útmutató a szociális vállalkozásokhoz* UNECE 2004/wp8, magyarul megjelent: XXVII. Országos Tudományos Diákköri Konferencia kötet p. 22-36.

Petheő Attila [2005]: *A Szociális vállalkozás definíciói*. NYME 2005 Akadémia kiadó p. 215-219

Petheő Attila [2006]: *Szociális Vállalkozások*, Tavaszi Szél 2006 Konferencia kötet p. 435-440

Petheő Attila [2007]: A szociális vállalkozás helye a Kis- és Középvállalkozás kutatásban, Tavaszi Szél 2007 Konferencia kötet

Petheő Attila [2008]: *Szociális vállalkozások megjelenése Magyarországon*, Tanulmány, Laky Teréz Ösztöndíj 2007 megjelenés alatt

Petheő Attila, Matolay Réka [2008]: *Vállalatok társadalmi felelősségének kisvállalati relevanciája*, Tudományos Közlemények 19. szám AVF 2008. április p. 131-134.

Petheő Attila [2008]: *A közösségi vállalkozások terjedése Európában*, Merre tart a világgazdaság: Európa helyzete című BMGE konferencia kötet 2008

Petheő Attila [2008]: *Kis- és Középvállalkozások (KKV) a profitérdekelttség határán, avagy vállalkozások a határon innen és túl* in: Gazdasági környezet és a vállalati stratégiák, A XI. Ipar- és Vállalatgazdasági Konferencia előadásai Szeged

Petheő Attila: „Az vagy, ahol dolgozol?” – *A CSR és a HR - A felelős vállalati irányítás (Corporate Social Responsibility) és a munkatársak* in A Generáció 2020 Think tank kötet: A felelős vállalati irányítás (Corporate Social Responsibility) várható megjelenés 2009

Petheő Attila: *Legjobb magyar CSR gyakorlatok* in A Generáció 2020 Think tank kötet: A felelős vállalati irányítás (Corporate Social Responsibility) várható megjelenés 2009

e. Articles, conference papers, research results in foreign language

- Petheő Attila [2007]: *Study on Practices and Policies in the Social Enterprise Sector in Europe, Country Fiche Hungary*, KMU Forschung Austria, 2007 Szeptember 27., European Commission, DG ENTR
- Petheő Attila, Pataki György, Matolay Réka [2007]: *Socially responsible practices in SMEs*, EIROnline 2007 november
- Petheő Attila [2006]: *The Emergence of Social Enterprise*, Tirgu Mures 2006. ICELM-2 konferencia július
- Petheő Attila István[2007]: *The place of Social Enterprise in field of Entrepreneurship theory*, 6th International Conference of PhD Students University of Miskolc, Hungary 12- 18 August 2007
- Petheő Attila, Pataki György, Matolay Réka [2007]: *Corporate Social Responsibility (CSR) Practices by Small- and Medium-Sized Enterprises (SMEs) in Hungary*, Erdei Ferenc IV. tudományos Konferencia Kecskemét 2007. augusztus 27.
- Petheő Attila [2007]: *The emergence of Social Enterprise in the Hungarian non-profit sector*, CEMS doctoral seminar in Entrepreneurship, February 26 – March 3, 2007
- Petheő Attila, Kerékgyártó Gábor [2008]: *VIVACE program in „Benchmarking National and Regional Support Services for SMEs in the Field of Intellectual and Industrial Property”* PRO INNO Europe paper No. 4.
- Filep Judit, Petheő Attila [2008]: *Overview of Family Business Issues*, Final Report, Country Fiche Hungary, KMU Forschung Austria, 2008. december
- Csapó Krisztián, Petheő Attila [2008]: *Teaching Entrepreneurship in Hungary*, 2008. július ICLEM III. konferencia Targu Mures
- Petheő Attila, Győri Zsuzsa et. al.: *The Interaction between Local Employment Development and Corporate Social Responsibility*, Final report, KMU Forschung Austria, 2009. január
- Petheő Attila [2009]: *Comparing successful Social Entrepreneurs and Socially Responsible Entrepreneurs in Hungary - similarities and differences*, EFMD Barcelona, 2009. február