



COPE

Training Module 1

The cooperative business model

ICARO

Consorzio di Cooperative Sociali

September 2022

COPE TRAINING MODULES GUIDELINES



Co-funded by the
Erasmus+ Programme
of the European Union

This project has been funded with support from the European Commission. This publication reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein.
Project Number: 2020-1-SE01-KA204-077996



Preface

COPE Project's Intellectual Output 1 constitutes the main IO of the project's training content development phase. It consists of the production of an active and creative learning model which is designed to enable trainers in organizations managing entrepreneurship education spread to knowledge about cooperatives and motivate and prepare people for potential establishment of innovative cooperatives or other forms of social enterprises.

The present training Model corresponds to one of the project's Modules within COPE's training handbook.

The training handbook is based on the gap analysis findings. The partners collected information in three specific ways:

- by undertaking an analysis of the state of the art on existing methodologies adopted to promote cooperative model which will provide solid ground and more knowledge about how to structure the learning methodology
- by collecting good practices already implemented by partners at local level. Good practices were collected with a common description form which was created by the partners and filled in by advisors and trainers.
- by interviewing trainers and experts in the field.

Its production was undertaken by ICARO, one of the project's Partners.

ICARO wishes to acknowledge the contribution of Griffo Vincenzo, Di Santo Katia, Migliozi Maria, with the main contribution of XENTRA GIOVANI APS and of others who provided helpful comments on its contents.

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27/03/2023



Contents

Preface	2
Introduction to the module's content and structure	4
Literature review. The History of Cooperation	5
Definition: What is a cooperative?	6
Traditional Business Models	7
Why are cooperatives set up?	8
<i>Pros and Cons of Cooperatives</i>	8
<i>Values and Principles of cooperatives</i>	9
<i>Entrepreneurship through a Cooperative</i>	11
<i>Sustainability</i>	12
Bibliography	12
Annex	13
Traditional Business Models	13
Strategic networks: Social Economy and social enterprise representation networks	24
<i>Strategic networks: European networks for the promotion of social economy and social enterprise</i>	25
<i>Strategic networks: Scientific research and support networks for social entrepreneurship</i>	26
<i>Normative requirements</i>	27



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Introduction to the module's content and structure

This paper deals with cooperative enterprises in the European Union and how they meet the needs and aspirations of their members and other stakeholders. It will analyze the problems that cooperatives have to face due to their specific peculiarities and the contribution they can make to the European economy and society.

Co-operatives face problems similar to those of traditional ("investor-driven") capital firms: mergers, globalization, technological and organizational change, and new user needs. However, they also face the particular challenges linked to their specific nature of voluntary and open organizations, with democratic control and equal economic participation of the members.

To be successful, cooperatives must be competitive while maintaining their specific nature of companies managed in a democratic manner by their members, whose interests they satisfy. In the case of cooperatives, success does not only mean the achievement of high profitability, but also the improvement of the well-being, financial or otherwise, of the members (whether they are companies or individuals) and of the community (geographical or other type) in which they operate.

Cooperatives are an important part of the European economy; the 132,000 cooperative enterprises in the European Union employ 2.3 million people. The performance of cooperatives has a major impact on the lives of their 83.5 million members and on that of European citizens.¹ They generate wealth for European citizens, wealth for nations, promote entrepreneurship and participation.

Currently, the activities of the European Union concern cooperatives in many ways. These benefit from Community policy instruments and programs in fields such as regional development, social policy, structural funds, research, and training.

The inclusion of cooperatives in relevant aspects of Community policies and Community programs can be defined as mainstreaming ("mainstream"). The principles of mainstreaming apply to business policies and programs as well as to many other Commission Directorates which, in one way or another, can have an impact on co-operatives.

One of the ways to make optimal use of the Community's existing tools is to improve the knowledge of cooperatives among decision-makers at all levels. The importance of a wider recognition of the sector has emerged strongly in the discussions and consultation meetings held during the preparation of this text.

¹ European Commission: "The Role and Importance of Cooperatives in the EU" (2017).



Learning outcomes covered within this module include the ones highlighted below.

LEARNING OUTCOMES OF MODULE 1
The Cooperative Business Model

Knowledge	
	Cooperation in entrepreneurial education
	Understanding the cooperative principles
	Sustainable development and environmental protection
Skills	
	Invoking engagement and activity with students
Competences	
	Building and maintaining the "intellectual capital"

Literature review. The History of Cooperation

In 1844, the Society of “[the Pioneers of Rochdale](#)” was born in England by the will of 28 workers, with the aim of improving the family and social conditions of the members. The cooperative sold foodstuffs at market prices and returned part of the profits to the members in proportion to the purchases made (refund principle).² A few years later, in Germany, the first credit cooperatives were born to defend farmers, artisans and small traders so as to be able to access credit for artisans and peasants by collecting savings between them. Again, workers' cooperatives were born in France to fight unemployment and demonstrate that it was possible to work without an employer. In Italy, the first cooperative society, that of printers, was established in Modena in 1855.³

In short, all-over Europe there were, at that time, births of cooperatives born as small organizations. In 1895, the International Cooperative Alliance was founded in London and there were delegates from cooperatives from Argentina, Australia, Belgium, England, Denmark, France, Germany, Holland, India, Italy, Switzerland, Serbia and the United States. Representatives set the Alliance's goals to provide information, define and defend the Principles of Cooperation and develop international trade.⁴

² <https://www.rochdalepioneersmuseum.coop/history/>

³ “Building Cooperative Power: Stories and Strategies from Worker Co-Operatives in the Connecticut River Valley” by Janelle Cornwell, Adam Trott, and Brendan Martin (2013).

⁴ <https://www.ica.coop/en/cooperatives/history-cooperatives>



The principles practiced by the Pioneers in 1844 have been revised and updated but remain the basis of the way of doing business of the cooperatives of today.

Today it is estimated that the sector has about 1 billion members: cooperatives directly or indirectly employ 250 million people worldwide.⁵

Definition: What is a cooperative?

According to the definition of the International Cooperative Alliance (ICA), a cooperative is an autonomous association of people who voluntarily come together to meet their common economic, social and cultural needs and aspirations through a jointly owned and democratically controlled enterprise.⁶

The peculiar characteristics of a cooperative are:

- Possibility, free and open, of joining and withdrawing from the organization.
- Democratic structure, in which each member has one vote (or a predefined limit of votes), decisions are made by majority and responsible leadership is elected by the members.
- Fair, correct and just distribution of economic results.

Cooperatives vary considerably in size, sector of activity and type of membership. A cooperative can be active in any sector where there are homogeneous needs and concerns felt by several people. For instance:

- In agricultural cooperatives, the benefits will include sourcing inputs at fair prices and achieving an economy of scale in the production and marketing of the product.
- In consumer cooperatives, the benefits will be the availability of quality products at fair prices.
- In retail cooperatives, benefits will include achieving economies of scale in production and distribution and greater common purchasing power.
- In cooperatives between primary producers, the benefits will include access to markets for their products and greater control over added value.

⁵ Global Cooperative Statistics Report (2021)

⁶ <https://www.ica.coop/en/cooperatives/cooperative-identity>



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- In savings and credit cooperatives, the benefits will consist of a fair (equitable) pay for savings and access to credit at a fair interest rate.

It is useful to distinguish cooperatives into three categories according to the interests of their members:

- user cooperatives, in which the consumers of the service are also owners of the company that provides them.
- support cooperatives (producers), in which those who produce goods or services create a cooperative for marketing reasons or for further processing of products or services, or to jointly purchase raw materials and / or means of production;
- worker cooperatives, in which the workers are also owners of the company.

A distinction can also be made between "first degree cooperatives", made up of individual subjects (natural or legal persons), and "second degree cooperatives". The latter provide services to member cooperatives and are controlled by member co-operatives, therefore they can be defined as "co-operatives of co-operatives", and are controlled by other cooperatives.

Therefore, a cooperative can take any legal form. It has a mutualistic nature which can be finalized by the internal statutes of the single association. However, at European level there are a regulation and a directive governing cooperatives: Council Regulation (EC) 1435/2003, of 22 July 2003, relating to the statute of the European cooperative society; Council Directive 2003/72 / EC of 22 July 2003. Cooperative members can be both natural and legal persons.

A recent interesting development is constituted by cooperatives that bring together different interested parties (multi-stakeholders): these can satisfy a wider range of interests than traditional cooperatives (which are oriented towards the interests of the members) or joint-stock companies (which are oriented towards the interests of investors).

Traditional Business Models

A business model is a conceptual structure that supports the feasibility of a product or service and explains how a given company operates, earns money and how it intends to achieve its goals. All business processes and policies that a company adopts and follows are part of the business model.

According to management guru Peter Drucker: "A business model should answer who your customer is, what value you can create for the customer and how you can do it at a reasonable cost".⁷

So, a business model is a description of the logic of how a company creates, delivers, and captures value for itself and for the customer.

⁷ "Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers" by Alexander Osterwalder and Yves Pigneur (2010)



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Each business model inherently has three parts:

- everything related to the design and production of the product or service.
- everything related to the sale of the product or service, from customer research to distribution.
- everything related to how the customer will pay and how the company will generate revenue.

Why are cooperatives set up?

Businesses or other organizational units that operate on the business models described above can take many different forms, with respect to ownership and financing. It is common for businesses to be owned by a group of investing shareholders, being publicly traded or not. Sometimes the founder is the sole owner, or such companies become family businesses over time, as ownership is passed along to descendants as years go by. A list of several different variants of the traditional business model can be found in this chapter's annex.

There are however other ways for collectives of individuals or legal entities to join forces, ways that differ from the typical profit driven shareholder model. And one of those alternatives is the cooperative model, that is the subject of this module. Cooperatives are generally set up in contexts where one or more of the following conditions occur:

- Homogeneous needs of a group of people or companies that cannot be met through a profit-making company - for example, in Finland during the 1990s, about 700 workers' cooperatives were established due to the scarcity of job opportunities.
- Protection against exploitative relationships in the market - for example agricultural cooperatives are often a response to monopolistic conditions in which only one owner dominates the local or regional market.
- Need for quality or differentiated products or services, for example through consumer cooperatives.
- When SMEs need to create alliances to achieve the critical mass or range of services required to participate in public procurement.

Pros and Cons of Cooperatives

The advantages of associating consumers, producers, proprietary workers with cooperatives are:

- The interest of a large group of stakeholders can be used to create innovation in society.
- Response to user needs is encouraged. Users are members and, therefore, the cooperative has a more direct perception of the needs of consumers and their changes in behavior, habits, and expectations.



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- Greater motivation for workers as owners.
- The interest of the shareholders allows a greater margin for temporary adaptation to economic or other difficulties.
- The reduction of the nominal capital does not lead to insolvency.
- Democratic decision-making leads to sustainable decisions.
- Limited access to external capital can lead to a more stable equity base.⁸
- Non-distribution of reserves can lead to a more stable equity base.
- In general, sustainable development is possible even if external pressures are faced.

The main disadvantages of the cooperative formula are represented by:

- Attention to the needs of members can create difficulties in diversifying products and services to take advantage of new opportunities, where the latter do not respond to the interests of the members. There is not always an optimal allocation of resources, as is the case in the capital market.
- Limited access to outside capital through stock markets can lead to a dependence on borrowed capital if members' resources are insufficient.⁹ A restricted right to vote (generally "one person - one vote") can represent a disincentive to more active participation in business risk without proportionate voting powers.
- Democratic voting can lead to slow decision-making processes.¹⁰
- A large membership base can prevent the interests and needs of members from being fulfilled.
- Poor investments by the shareholders can cause them a modest interest in the development of the company.
- The ease of joining and withdrawing can potentially lead to problems with the stability of the company due to the exit of active members (for example, the withdrawal of a farmer from an agricultural cooperative) or other development factors.
- Difficulty in knowing the particular nature of the cooperative by those who provide support and consultancy services.
- Access to public procurement: authorities sometimes confuse cooperative societies with non-profit organizations and therefore do not consider them eligible as bidders.

Values and Principles of cooperatives

Cooperative [members](#) believe in the ethical values of honesty, transparency, social responsibility and attention to others. However, the recognized [values](#) on which the cooperation is based are:

- Democracy

⁸ Module 2 on *Finance* includes an exercise in Bootstrapping, that can be a useful tool when gathering resources for a new social enterprise.

⁹ Module 4 addresses some of the challenges with funding a cooperative.

¹⁰ Module 3 covers the democratic processes and voting in more detail.



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- Equality
- Equity
- Solidarity
- Self-sufficiency
- Self-responsibility

THE SEVEN COOPERATIVE PRINCIPLES

From these values, the seven cooperative principles are born, guidelines through which cooperatives put their values into practice¹¹:

FREE AND VOLUNTARY MEMBERSHIP - Cooperatives are voluntary organizations open to all individuals capable of using the services offered and willing to accept the responsibilities associated with membership. Avoid any sexual, social, racial, political or religious discrimination (Open Door Principle).

DEMOCRATIC CONTROL BY MEMBERS - Cooperatives are democratic organizations, controlled by their members who actively participate in establishing policies and taking related decisions. Men and women elected as representatives are accountable to the members. In first-degree cooperatives, members have the same voting rights. Even the highest-ranking cooperatives are equally organized in a democratic way (Principle one head one vote).

ECONOMIC PARTICIPATION OF MEMBERS - Members contribute equitably to the capital of their cooperatives and control it democratically. At least part of this capital is usually jointly owned by the cooperative. The shareholders, as a rule, receive a limited remuneration on the subscribed capital. This is the condition for their membership, and they allocate surpluses for any of the following purposes:

- development of one's own cooperative, possibly creating reserves, part of which at least should be indivisible.
- provision of benefits for members in proportion to their transactions with the cooperative itself (refunds).
- support of other activities approved by the social base.

AUTONOMY AND INDEPENDENCE - cooperatives are autonomous, self-sufficient organizations controlled by their members. In the event that they sign agreements with other organizations (including governments) or obtain capital from external sources, the cooperatives are required to always ensure democratic control by the members and maintain the autonomy of the cooperative itself.

EDUCATION, TRAINING, AND INFORMATION - Cooperatives undertake to educate and train their members, elected representatives, managers and staff. They will thus be able to contribute efficiently to the development of their cooperative societies. Cooperatives must

¹¹ International Cooperative Alliance (2023)



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implement information campaigns in order to raise public awareness, especially young people and the most renowned opinion leaders, on the nature and benefits of cooperation.

COOPERATION BETWEEN COOPERATIVES - Cooperatives serve their members in the most efficient way. They strengthen the cooperative movement by working together, through local, national, regional and international structures.

COMMITMENT TO THE COMMUNITY - Cooperatives work for the sustainable development of their communities through policies approved by their members.

Entrepreneurship through a Cooperative

The statistics on cooperative enterprises continue to demonstrate their importance in the economies of the European Union. As of 2023, there are approximately 143,000 cooperative enterprises with 92 million members in the EU. Additionally, there are 29 million members from candidate countries. In terms of employment, cooperatives provide jobs for around 4.4 million people in the EU, which is around 2.1% of the total paid workforce. The importance of cooperatives for employment varies from 6.55% in Spain and 6.35% in Finland, to 0.92% in Greece and 0.85% in the UK.¹²

In the United States, there are now more than 120 million members of over 65,000 cooperatives. The top 100 cooperatives in the US have a combined revenue of over \$222 billion. Cooperatives are an important component of the market economy and have contributed to higher levels of development.¹³

Cooperatives also continue to hold significant market shares in important sectors. In the agricultural sector, for example, cooperatives hold a market share of 80% in the Netherlands and 45% in Italy. In forestry, cooperatives hold a market share of 62% in Sweden and 33% in Finland. In the tertiary sector, cooperatives hold a market share of over 50% of the savings market in France, 38% in Finland, 31% in Austria, and 23% in Germany. In retail, consumer cooperatives hold a market share of 38% in Finland and 23% in Sweden.¹⁴

Overall, cooperatives play an important role in the modern market economy and have contributed to economic development and employment.

In many of the candidate countries, cooperatives play an important role in the development of a market economy and democratic institutions. In Central and Eastern Europe, they have acted in the training of both entrepreneurs and citizens, although they have suffered during

¹² CICOPA. Cooperative Facts and Figures. International Organisation of Industrial, Artisanal and Service Producers' Cooperatives (2021)

¹³ European Commission. Cooperatives in Europe: Key Statistics. Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs (2022). National Cooperative Business Association CLUSA International. Cooperative Business Statistics (2022).

¹⁴ United Nations. International Year of Cooperatives 2022. Department of Economic and Social Affairs. (2021)



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the transformation process due to the misidentification that has been made of them with political (collectivist) or state structures.

Sustainability

As we have learnt so far, cooperative businesses are organizations that are owned and run by their members and for their members. In many ways, cooperatives have a different relationship with their stakeholders and surroundings than traditional businesses have. And in some ways, this relationship can contribute to or foster sustainability of the coop's society and environment. This is not to say that more traditional businesses are not working towards sustainability, but rather we are focusing here on what exemplifies cooperatives in particular. Here we look at examples of how cooperatives can contribute to sustainable development, through *social responsibility*, *active community work*, *inclusiveness*, and by *collaborating with other cooperatives*.

- Social responsibility:
- Active community work:
- Inclusive organizations:
- Cooperatives work together:

Exercise

This exercise allows a group cooperative members (or partners of other collectives) to brainstorm, reflect, and then summarize the activities and impact of a given cooperative. The exercise raises awareness, and can be a starting point for gathering best practices and furthering the work of other cooperatives.

1 trainer, other group members are participants.

Purpose: to motivate members by results, to get members aware of good results and practices achieved by the cooperative.

Physical meeting: Divide members into small groups (of 3 - 4). Make sure there is a good mix in each group of new and more experienced members. Ask participants in each group to reflect over good practices and practices that your cooperative has managed to achieve. 10 - 15 minutes. A representative from each group summarizes. Write down summaries on a white board.

Digital meeting: divide participants into break-out rooms and ask to do the task (see above)

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Co-funded by the
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Project Number: 2020-1-SE01-KA204-077996

12

Kommenterad [1]: Dear @vingrifo@gmail.com and @marymiglozzi93@gmail.com did you have other exercises (work you presented in Norrköping?) that can be added here in Module 1?
This one here is a short one I borrowed from Module 4, from Coompanion.

Kommenterad [2R1]: hi kari can you take the ones inserted here from page 10, they are the exercises used in the meeting in sweden <https://docs.google.com/document/d/1BfABrPOPGaZvhrUxT0N71DK9oDVIAtzb/edit#>



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Project Number: 2020-1-SE01-KA204-077996



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Annex

Traditional Business Models

There are different types of business models that are pursued by businesses. Some are trivial, while others require more in-depth analysis. Furthermore, it must be considered that sometimes there is overlap between one model and another.

Examples

Let's see 19 examples of business models for different companies. Some of the basic models of business models are:

Production model

A manufacturer makes finished products with raw materials. Products that it will then sell to the final consumer, for example Mc Donald or through an intermediary. We think of the companies that produce for mass consumption. They do not sell directly to the consumer but first to large distribution which then takes care of distributing it to final consumers.

Distribution Model



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A distributor buys products from manufacturers and resells them to retailers or the public. This is the case of the big brands such as Coop, Esselunga, Carrefour or, more simply, an example are the car dealers.

Franchising

A franchise can be a manufacturer, distributor or reseller. Instead of creating a new product, the franchisee uses the model and brand of the parent company while paying royalties. For example, McDonald's doesn't have all of its own stores. Very often they are private investors entering the MacDonald's franchise. In fact, the parent company often owns only the walls of the single Fastfood. Everything else is managed by the private investor.

Dealer

A retailer sells directly to the public after purchasing products from a distributor or wholesaler. An interesting model, for example, is the Amazon business model.

Aggregator

Business Model Aggregator is a recently developed model in which the company various service providers of a niche and sell their services under their own brand. The money is earned in the form of commissions. Examples - Uber, Airbnb

E-Commerce

The E-Commerce business model is an update of the traditional physical store business model. Although initially by E-commerce we meant companies that operated exclusively online and with physical warehouses, today e-commerce have evolved and for example are starting to open physical stores to make contact with the public more tangible. For example Amazon.

Freemium

This is one of the most common business models on the Internet. Companies offer customers free basic services. And if the customer needs additional functionality, he pays. We think of the world of apps and smartphone games. Generally, the basic service comes with some restrictions or limitations, like in-app advertising, storage restrictions, etc, which premium plans don't have to have. For example, the basic version of Google Drive comes with 15GB of memory.

If you want to increase that limit, you can upgrade to the Pro plan and pay a monthly or yearly price to purchase extra space. Some online image editors only allow you to edit a certain number of images in the free basic plan, while an unlimited number of images in the paid plan. The YouTube free plan comes with ads, while the premium (Red) plan has no ad breaks and has other benefits as well.

Affiliate marketing

The Affiliate marketing business model is a commission-based model. The affiliate builds its business around the promotion of a partner's product and directs all its efforts to convince its followers and users to purchase the same. In return, the affiliate receives a



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commission for each reported sale. Amazon, for example, has such an affiliate program. If a user on his site sponsors products sold on Amazon and through the site the user arrives on e-commerce and purchases, the affiliate will receive a commission.

Subscription

If customer acquisition costs were high, this business model might be the most suitable option. The subscription business model allows you to keep customers on a long-term contract and earn recurring revenue from them through repeat purchases. Examples - Netflix.

Online Marketplace

Online marketplaces aggregate different sellers into a single platform which then compete to provide the same product / service at competitive prices. The market builds its brand on several factors such as trust, free and / or on-time home delivery, quality sellers, etc. and earns a commission on every sale made on its platform. Examples - Amazon, Alibaba.

Advertising

Advertising-based business models are evolving even more as the demand for free products and services on the Internet increases. Just like times gone by, these business models are popular with media publishers like YouTube, Forbes, etc. where the information is provided free of charge, but is accompanied by advertisements that are paid for by identified sponsors. This is where Google falls, in most cases. In fact, it offers free resources and tools and charges advertisers to buy within its assets with banners, sponsored ads, etc.

Network marketing

Network marketing or multilevel marketing involves a structured pyramid network of people who sell a company's products. The model is based on a commission in which participants are remunerated when they make a sale of the company's product. The business model of network marketing works on the philosophy of direct marketing and direct sales, where there are no retail stores, but the offers are marketed directly by the participants in the target market. The market is exploited by getting more and more people into the pyramid structure, where you earn money by selling more goods and getting more people on board. It is a much criticized model because in fact the only actor who always earns is the production company while the other actors often lose out.

Licensing

If I have developed and patented a production methodology, or I am simply the owner of the rights of a fictional character such as Mickey Mouse, I can grant the use of the image of Mickey Mouse or the use of a patent for a fee. We are obviously talking about intellectual property. Let's think of Giochi Preziosi, one of the largest toy companies in Italy.

Many of the collections related to backpacks and school supplies are developed using licensing. Giochi preziosi for example produces spiderman backpacks. Obviously it is not the owner of the Spiderman brand and therefore to be able to use it it will pay the rights to those who own the brand.



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Saas

Many companies have started offering their software, platform and infrastructure as a service. The “as a service” business model works on the basis of the pay-as-you-go principle. For example, Amazon offers its own server space and computing power based on the actual use made of it. The google infrastructure works in a similar way. You pay for the features you want and for the use you make of them.

Agency

An agency can be considered as a partner company specializing in certain non-core business activities such as the maintenance of information systems, the management of advertising communication. We think of large advertising agencies such as Publicis Groupe that deal with the management of communication campaigns for large industrial and non-industrial realities.

Dropshipping

Dropshipping is a type of e-commerce business model in which the company does not own any product or inventory, but only an online shop. The actual product is sold by partner sellers who receive the order as soon as the store receives an order from the end customer. These partner sellers then deliver the products directly to the customer.

Crowdsourcing

The crowdsourcing business model engages users to contribute to the value provided. This business model is often combined with other business and income models to create a definitive solution for the user and to earn money. One company that uses this crowdsourcing business model is Wikipedia.

Blockchain

The Blockchain is an immutable and decentralized digital ledger. It is a digital database that nobody owns, but to which everyone can contribute. Many companies are taking this decentralized path to develop their business models. Blockchain-based models are not owned or monitored by a single entity. Rather, they work on peer-to-peer interactions and record everything on a decentralized digital ledger.

High touch model

The High Touch model is a model that requires a lot of human interaction. The relationship between the seller and the customer has a huge impact on the overall turnover of the company. Companies with this business model operate on trust and credibility. Examples - Hairdressers, consulting firms, etc.

Low Touch model

The opposite of the High Touch model, the Low Touch model requires minimal assistance or human intervention in the sale of a product or service. Since as a company it is not necessary to maintain a huge sales force, costs decrease, even if these companies also

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focus on improving technology to further reduce human intervention and at the same time improve the customer experience. Examples - Ikea.

Of course, most companies don't operate on any of these business models, but rather on a combination of some of them. The business model you choose depends on your business needs and the value you want to create.

The establishment of the European cooperative society

After the introduction of the European Economic Interest Grouping (EEIG) and the European Company introduced, respectively with EC regulations no. 2137/1985 and CE n. 2157/2001, with the EC regulation n. 1435/2003, the European Community introduced the European Cooperative Society (SCE). The establishment of the European cooperative society represents a step forward in the process of integration of the European Community market. The European regulation provides for regulatory coordination with the legislation of the member country in which the SCE has its registered office. Subsequently, with the EC regulation n.72 / 2003, the Community completed the statute of the SCE and established the rules on the subject of involvement in the European Cooperative Society of workers. Italy has implemented the aforementioned regulation with the Circular of the Ministry of Economic Development of 30 June 2006 n.9203 which entered into force on 18 August 2006 (Official Gazette 25.7.2006 n. 171). The European regulation provides for regulatory coordination with the legislation of the member country in which the SCE has its registered office.

Law applicable to the European cooperative society	
Matters governed by EC regulation 1435/2003	<input type="checkbox"/> provisions of the regulation <input type="checkbox"/> statutory provisions of the SCE
Matters not regulated by EC regulation no. 1435/2003 or for the vacant part in matters governed only partially	<input type="checkbox"/> adopted laws of the regulation <input type="checkbox"/> laws that would apply to a cooperative established in accordance with the law of the Member State in which the SCE has its registered office <input type="checkbox"/> provisions of the statute of the SCE under the same conditions as for a cooperative established in accordance with the law of the Member State in which the SCE has its registered office

In this case, the same regulation makes a broad reference to tax, competition, intellectual property and insolvency matters.

The SCE is established with a minimum number of members equal to five. However, Article 2522 of our Civil Code provides for a minimum number of members equal to 9 reduced to 3 if the cooperative is established with the adoption of the model of an s.r.l.

The SCE can be constituted by natural or legal persons having their registered office in at least two member states, and the constitution can take place through an extraordinary transformation operation or through an extraordinary merger operation.



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The SCE can be established with a minimum share capital of € 30,000 (or equivalent if expressed in the currency of a member country outside the euro area). Beyond this limit, the capital is variable with the typical methods of cooperatives and therefore an increase or decrease in capital does not involve any statutory changes, nor any legal advertising (open door principle).

The capital of the SCE is divided into registered shares. The shares can be of different categories provided that within each category they have the same value never lower than the nominal value and confer the same rights. The shares cannot be issued for services relating to the execution of works or for the provision of services. In the event of a cash contribution, the units must be paid up at the time of subscription for at least 25% of their amount. Subsequently, within a maximum of five years, the subscribed shares must be fully paid up. The five-year term is mandatory and the statute of the SCE can only provide for a shorter term.

The establishment of the European Cooperative Society

The SCE can be constituted by natural or legal persons having their registered office in at least two member states. The same establishment can take place through an extraordinary transformation operation or through an extraordinary merger operation.

In particular, the SCE can be established:

- by at least five natural persons resident in at least two Member States;
- by at least five natural and / or legal persons having their registered office or subject to the law in at least two Member States;
- by companies and legal entities governed by public or private law incorporated in accordance with the law of a Member State which are subject to the jurisdiction of at least two different Member States;
- by merging own cooperatives or by incorporation, established under the law of a Member State and having their registered office and central administration in the Community if at least two of them are subject to the law of two different Member States;
- by transforming a cooperative established under the law of a Member State and having its registered office and central administration in the Community if it has had a subsidiary or branch under the law of another Member State for at least two years.

The absolute novelty consists in the possibility of transforming cooperatives:

- through the merger operation, the cooperatives of several Member States can merge in the form of SCE with the opportunity to expand their cross-border operations without having to form a network of branches, each one complying with the law of a different Member State, thus obtaining an optimization of own business;



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- a cooperative of a national state which carries out its activities in one or more member states, can become an SCE without first having to dissolve.

Another element of absolute importance is the possibility of a legal entity with central administration outside the European Union to participate in the establishment of an SCE if the same entity is established according to the dictates of the law of a Member State, which has its headquarters in the same. Member State and has ongoing economic links with another Member State.

The statute and legal advertising

By registering in the Register of Companies, the European cooperative company acquires its own legal personality.

The company name must contain the indication of the acronym SCE and, if the prerequisite is met, the indication "limited liability". The Statute for the European Cooperative Society is also inclusive of the deed of incorporation which must have the form of a private agreement.

With regard to the publication of documents, the EC regulation substantially refers to the provisions of the internal law for joint-stock companies of the Member State where their registered office and central administration are located; however, there is a condition for the registration of an SCE and it is compliance with the provisions of Directive 2003/72 / EC regarding the procedures for involving workers.

In Italy, the SCE is subject to the obligation of registration in the register of cooperatives with distinction, according to the requirements of the law, between the section of cooperative companies with prevalent mutuality and the section for cooperative companies with non-prevalent mutuality. The publicity of the documents takes place in accordance with the provisions on the subject of legal publicity for joint stock companies.

To be considered as having prevalent mutuality, the cooperative must follow the following parameters:

- the revenues from the sale of goods and the provision of services to shareholders must exceed 50% of the total revenues from sales and services.
- the cost of labor of the members must be greater than 50% of the total cost of the work.
- the cost of production for services received from shareholders, or for goods conferred by shareholders, must be greater than 50% of the total service costs.

The deliberative structure and governance of the European Cooperative Society

The European legislator has provided for a general assembly of members for the SCE. The general meeting of shareholders decides on the matters reserved to it by the regulation and / or by the law of the Member State in which it has its registered office. The assembly meets at least once a year within six months of the end of the financial year and at that time it decides on the approval of the annual financial statements and on the allocation of profits. The administration system of the SCE can be chosen between the one-tier system and the



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two-tier system. In Italy, by virtue of regulatory coordination, recourse to the traditional system is also envisaged with the shareholders' meeting, the board of directors and, if the conditions are met, the Board of Statutory Auditors and / or the external auditing body.

The one-tier system provides for the administrative body that manages the SCE and represents it vis-à-vis third parties also in legal proceedings. The two-tier system includes:

- the management body.
- the supervisory body.

The management body, the members of which are appointed by the supervisory body, unless the law of a member state expressly provides for the appointment by the general meeting, manages the SCE and represents it towards third parties, including in judgement. It is required to inform the supervisory body at least quarterly about the performance and probable evolution of corporate affairs. The supervisory body that deals with the control of the management carried out by the management body; the members of the supervisory body are appointed and dismissed by the general meeting. During the constitution phase, the first members of the supervisory body can be appointed according to the articles of association.

The destination of profits and employee involvement

As regards the allocation of profits, the European legislator makes a general reference to the specific rules of each Member State. The SCE based in Italy as foreseen by the circular of the Ministry of Economic Development of 30 June 2006 n. 9203 must comply with the mandatory provisions of Italian law. In this case, the SCE must allocate 30% of the net profits to the legal reserve pursuant to art. 2545-ter of the civil code; the SCE established in Italy cannot interrupt the allocation of profits to the legal reserve, having to continue to feed it regardless of the achievement of the minimum threshold envisaged by the regulation.

The SCE with registered office and central administration in Italy must also pay a share of 3% of the annual net profits to the mutual funds for the promotion and development of the cooperation to which it adheres (or if it does not adhere to any category fund to a specific chapter of the state budget) pursuant to art. 2545-quater of the civil code. The statute of the SCE may provide for a refund in favor of the members. The general meeting of the SCE may provide for a dual allocation of the residual surplus of profits:

- sharing among the reserves;
- to remuneration of the capital freed up (even partially) both with the payment of money and with the assignment of quotas

In the event of dissolution, the residual assets, after having satisfied the claims of the creditors and the reimbursement of the capital contribution of the shareholders, can be destined for devolution to mutual funds or, as far as compatible with the internal legislation



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of the State in which it is based the SCE, to devolution according to what is predetermined in the statute.

Involvement of workers

The text of circular no.2003 / 72 / EC completes the statute of the SCE as regards the involvement of workers. In Italy, the circular was implemented with Legislative Decree no. 48. The rationale of the provision is to guarantee employees, should the cooperatives adopt the new legal form of the SCE, the continuation of the exercise of their collective rights.

The rights protected are

- the information and consultation rights of workers (or their representatives)
- the right of workers to have their own representatives on the administrative or supervisory boards on which they report.

The directive governs the laws, regulations and administrative provisions of the member states relating to the role of SCE workers. The procedures relating to employee involvement are established in each SCE in accordance with the negotiation procedure or the reference provisions on employee involvement established by the directive

Negotiation procedure

When the management and administration bodies of the participating legal entities decide to set up the SCE, they must first initiate negotiations with the workers' representatives of the legal entities on the modalities relating to the involvement of workers in the SCE itself. A special negotiating body will then be set up to represent the employees of the legal entities participating in the constitution and of the subsidiaries or branches concerned. In general, delegations are formed according to the following criteria:

- members elected or appointed in proportion to the number of workers employed in each Member State by the participating legal entities and by the subsidiaries or branches concerned, assigning each Member State one seat for each share equal to 10% (or a fraction thereof) of the number of workers in all the Member States;
- in the event that the SCE is constituted by merger, other additional members for each Member State in such a number as to ensure that the special negotiating body has at least one representative member for each participating cooperative society which is registered and has workers in that Member State and whose termination is proposed as a separate legal entity following the registration of the SCE;
- the procedures for the election and designation of the members of the special negotiating body are determined by the Member States. The special negotiating body and the competent bodies of the participating legal entities shall determine by written agreement the modalities for the involvement of the employees in the SCE.



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To this end, the competent bodies of the participating legal entities inform the special negotiation delegation of the project and of the process of setting up the SCE, up to the registration of the latter. The special negotiating body decides by an absolute majority of the members, provided that this majority also represents the absolute majority of the workers. Each member has one vote. However, if the results of the negotiations lead to a reduction in participation rights, the majority required to decide to approve this agreement is composed of the votes of two thirds of the members of the special negotiating body representing at least two thirds of the workers, including votes of members representing workers employed in at least two Member States:

- in the case of an SCE to be established by merger, if the participation includes at least 25% of the total number of workers employed by the participating cooperatives;
- in the case of an SCE to be established by another form, if the participation comprises at least 50% of the total number of workers of the participating legal entities.

Except in the case of an SCE established by transformation, in this case the special negotiating body may decide not to open negotiations or to terminate ongoing negotiations, by a decision requiring a majority consisting of two-thirds votes of the representative members of at least two thirds of the workers, these votes must in this case represent workers employed in at least two Member States. The special negotiating body may meet again at the written request of at least 10% of the employees of the SCE not before two years have elapsed from the date of the aforementioned decision, unless the parties agree to bring forward the terms of the negotiation.

Agreement on the modalities relating to the involvement of workers

After the constitution of the special negotiating delegation, negotiations begin for the agreement on the modalities of employee involvement between the same delegation and the management and administration bodies of the legal entities participating in the establishment of the SCE. The maximum duration of the negotiations is set at six months with the possibility of extending it up to one year from the date of establishment of the special negotiating body.

The agreement must establish:

- the scope of the same agreement;
- the composition, the number of members and the distribution of seats of the representative body which will be the interlocutor of the competent bodies of the SCE in the framework of information and consultation devices for the workers of the latter and its subsidiaries and branches;
- the powers and the procedure provided for the information and consultation of the representative body;
- the number and frequency of meetings of the representative body;
- the resources to be allocated to the representative body;



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- the procedures to be followed so that workers can elect or recommend their members or oppose their designation as well as their rights if during the negotiations the parties decide to establish modalities for the participation of workers, the merit of these modalities including the number of members of the administrative or supervisory body of the SCE whom the workers will be authorized to elect, designate, recommend p whose designation they may oppose;
- the date of entry into force and the duration of the agreement.

In the case of an SCE consisting exclusively of natural persons or of a single legal entity and natural persons, which together employ at least 50 employees in at least two Member States, the provisions referred to in the preceding paragraphs shall apply; if the SCE (constituted exclusively by natural persons or by a single legal entity and by natural persons) employs fewer than 50 workers as a whole or more than 50 workers in a single Member State, the involvement of the workers takes place by applying the provisions of the Member State of the registered office of the SCE.

Normative requirements

- Legislative Decree 6 February 2007, n. 48
- Directive 2003/72 / EC
- EC Regulation n.1435 / 2003
- EC Regulation no. 72/2003
- EC Regulation no. 2157/2001
- EC Regulation no. 2137/1985

Practice

- Ministry of Economic Development, Circular June 30, 2006, n. 9203
- Circular no. 2003/72 / EC

Strategic networks: Social Economy and social enterprise representation networks



Co-funded by the
Erasmus+ Programme
of the European Union

This project has been funded with support from the European Commission. This publication reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein.
Project Number: 2020-1-SE01-KA204-077996



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CECODHAS (<http://www.housingeurope.eu/>), the European coordination committee for social housing which includes about 41400 between cooperatives, public bodies and voluntary organizations offering housing services in 19 countries.

CECOP (<http://www.cecop.coop/>): European Confederation of production and labor cooperatives, social cooperatives and participatory enterprises active in the industrial, service and craft sectors. CECOP has members in 17 European countries including 20 national federations and 4 development organizations for the promotion of cooperative enterprises, for a total of approximately 50,000 enterprises.

CICOPA (<http://www.cicopa.coop/>): International organization of production cooperatives in various sectors (construction, industrial production, services of general interest, transport, intellectual services, crafts, health, assistance, etc.). The members are second-level associations representing cooperatives in the aforementioned sectors.

COGECA - European agri-cooperatives and farmers (<http://www.copa-cogeca.be/>): General Confederation of agricultural cooperatives in the European Union. It has 35 effective members and 4 affiliated members of the European Union and represents over 40,000 cooperatives.

Cooperatives Europe (<http://Coopseurope.coop>) is the gathering organization of all representative entities of the European cooperative movement that officially relates to the European institutions. It has 91 member organizations from 35 European countries and represents over 160000 cooperatives.

EABC - European Association of Co-operative Banks (<http://www.eacb.coop/en/home.html>): Association of European cooperative banks that represents, promotes and defends the interests of 28 institutional members and cooperative banks. It represents about 56 million members and 860,000 workers.

EFC - European Foundation Center (www.efc.be): European Center of Foundations which includes about 230 foundations and operates as a European philanthropic body.

EVPA - European Venture Philanthropy Association (<http://evpa.eu.com>): European Association of Venture Philanthropy Associations. The network includes more than 160 members including venture philanthropy funds, granting foundations, private equity firms, philanthropy advisors and business schools from 22 countries.

EUROCOOP (<http://www.eurocoop.org/it/>): European Community of Consumer Cooperatives. Its members are the national organizations of consumer cooperatives from 18 European and 1 non-European countries. Created in 1957, Euro Coop today represents over 4,500 local and regional cooperatives, whose members are over 30 million consumers throughout Europe.

FEBEA - European Federation of Ethical and Alternative Banks (www.febea.org/home.php): European Federation of Ethical and Alternative Banks representing the 25 largest European ethical banks in order to promote the growth of initiatives in favor of ethical finance.

Strategic networks: European networks for the promotion of social economy and social enterprise



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CEFEC - Social Firms Europe (<http://socialfirmseurope.org/>): Confederation of European social enterprises that promotes the model of social enterprise and social cooperation at European, national and regional level. The platform collects data on social enterprise in Europe and its impact on the economic system; favors the exchange of good practices among its members; promotes and facilitates the creation of business opportunities for social enterprises in the various countries of the European Union.

DIESIS - European Research and Development Service for the Social Economy (www.diesis.coop): network that operates in support of the Social Economy in Europe through research, training and consultancy activities in various fields (social integration, active citizenship, social housing, participatory democracy, etc.). The network, active since 1997, represents thousands of social enterprises across Europe.

ENSIE - European Network for Social Integration Enterprises (www.ensie.org): European Network for Enterprises for Social Integration. European platform for representation, and the development of networks and federations of companies for social integration.

Euclid Network (<http://www.euclidnetwork.eu>): international network of third sector and civil society leaders with the aim of making European civil society stronger, more sustainable and more innovative. Impact Hub (<http://www.impacthub.net/>): international network of communities for incubation and development of entrepreneurship and social innovation.

SEE - Social Enterprise Europe (www.socialenterpriseeurope.co.uk/): organization born in the United Kingdom with the aim of developing a system of social enterprises at European level. Currently active in 5 countries: UK, Germany, Sweden, France and Italy.

SEN - Social Entrepreneurship Network (www.socialeconomy.pl): Social Entrepreneurship Network. Network promoted by the managing authorities of the European Social Fund of nine countries and regions in order to exchange knowledge, experiences and good practices to develop support for social enterprises within the ESF.

Social Innovation Europe (<https://webgate.ec.europa.eu/socialinnovationeurope/>): European observatory on social innovation which contains various directories relating to studies, events, news on the world of social innovation in Europe.

SOCAP (<http://socialcapitalmarkets.net/>): annual event dedicated to the theme of ethical investments and ethical finance.

TONIIC - Global Impact Investor Network (<http://www.toniic.com/>): global platform dedicated to impact investing.

Most of these representative organizations at European level are in turn affiliated with Social Economy Europe (<http://www.socialeconomy.eu.org/>), the permanent European conference on cooperatives, mutuals, associations and foundations, which is currently the leading interlocutor in the sector for the European institutions. It is a platform created in November 2000 with the name of CEP-CMAF (Standing Conference of Cooperatives, Mutual



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Societies, Associations and Foundations - Permanent European Conference of the Advisory Committee of Cooperatives, Mutual Associations and Foundations).

In some countries, representative associations have gone beyond the sectoral level and have created intersectoral organizations that explicitly refer to the social economy. Examples are CEPES, the Spanish Confederation of Social Economy Enterprises, and the Social Economy Platform in Luxembourg.

Groupings based on other criteria have also been created: in the last 15 years joint networks of platforms representing the social economy, government bodies (such as municipal councils) and / or companies and other social organizations have arisen. This is the case of ESMED, the Euro-Mediterranean network of the social economy, made up of national social economy and cooperative platforms from Portugal, France, Spain, Italy, Morocco and Tunisia; REVES, the European network of cities and regions for the social economy; and FEDES, the European federation of employers in the social sector, all committed to actively promoting the social economy.

Strategic networks: Scientific research and support networks for social entrepreneurship

Aiccon - Italian Association for the Promotion of the Culture of Cooperation and Non-Profit (www.aiccon.it): study center promoted by the University of Bologna, by the cooperative movement and by numerous public and private entities operating in the field of 'Social Economy in order to promote the culture of cooperation and non-profit, with particular attention to the ideals, activities, perspectives and problems of cooperatives, foundations, non-profit organizations.

CIRIEC - International Center of Research and Information on the Public, Social and Cooperative Economy (<http://www.ciriec.ulg.ac.be>): international scientific organization whose members include organizations representing companies in the public sector and social and cooperative economy of many European countries, with researchers specialized in the sector.

EMES Network (www.emes.net): European research network comprising university research centers and individual researchers whose goal is to build a theoretical and empirical framework around the third sector.

EURICSE - European Research Institute on Cooperative and Social Enterprises (www.euricse.eu): research foundation created to promote the growth and dissemination of knowledge and innovation processes of cooperatives, social enterprises, non-profit organizations and commons.

GEM - Global Entrepreneurship Monitor (www.gemconsortium.org): organization that produces an annual report on entrepreneurial activity in 50 countries. In 2009 he conducted a special survey to document the prevalence of social enterprises.

Iris Network - Italian Association of Research Institutes on Social Enterprise (www.irisnetwork.it). Association created to promote and support empirical investigation



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and theoretical reflection activities that foster in-depth knowledge of social enterprise organizations, affirming their role and improving their ability to intervene.

La Revue des études cooperatives (www.recma.org): magazine for the dissemination and promotion of studies and research on Social Economy organizations in the field of social sciences, economics and law in France and around the world.

SELUSI - Social Entrepreneur as Lead Users of Service Innovation (www.selusi.eu): research project funded by the European Commission that studies the behavior of social enterprises in the markets on a sample of 600 European social enterprises (Sweden, Hungary, Spain, Romania and the United Kingdom).

TEPSIE - Theoretical, empirical and policy foundations for social innovation in Europe (www.tepsie.eu): organization founded by the European Commission among 6 European institutions to investigate barriers to social innovation and to identify systems for measuring social innovation.

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COM (2011) 682 Def. "Iniziativa per l'imprenditoria sociale. Costruire un ecosistema per promuovere le imprese sociali al centro dell'economia e dell'innovazione sociale", http://www.federsolidarieta.confcooperative.it/C1/Europa/Document%20Library/3.5%20Iniziativa%20per%20l%27imprenditoria%20sociale%20comm682-2011_part1_ext_IT1.doc

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Co-funded by the
Erasmus+ Programme
of the European Union

This project has been funded with support from the European Commission. This publication reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein.
Project Number: 2020-1-SE01-KA204-077996