# Paweł Mikołajczak, PhD Poznań University of Economics and Business Waldemar Czternasty, Prof., PhD Poznań University of Economics and Business

#### https://doi.org/10.26366/PTE.ZG.2017.113

### Contemporary challenges of the new social economy

### Abstract

The term "social economy" arose in the nineteenth century and was used to describe the area of public activity not under the responsibility of the private sector or the public. Its actors pursue economic activity involving not just the maximization of profit, but also the implementation of social goals. In EU countries a "new social economy" should be connected primarily with the external impact of its players, reflected among others in activity for the benefit achieved by local communities or the environment outside of the organization. It is an expression of social policy reflected in an increased responsibility of not only activists, but also employers. The article assumes a leading research hypothesis indicating that the new social economy, through the entities representing it, is able to mitigate economic and social failures resulting from phenomena and processes which characterize market economies, regardless of the scale and form of their manifestation. Hence, among others, this article takes into account the social economy's commitment to reducing market failures and stategenerated social pathologies in the development of civil societies and the formation of democratic attitudes at the macro and micro levels. At the same time, the article exposes some contemporary dilemmas of social economic entities which arise in relation to accepted constructive policies; versus their development in a developed market economy. In particular, this paper will focus on the idea of the actions of the social economy, its capabilities to meet capital needs, generate entrepreneurship and competitiveness as well as to indicate the direction of changes in an organization.

Keywords: social economy, social economy, financing, development.

**JEL CODE:** L30, L31, L38, L39.

## Współczesne wyzwania nowej ekonomii społecznej

#### Abstrakt

Powstały w dziewiętnastym wieku termin "ekonomia społeczna" odnoszony był do obszaru aktywności publicznej nie będącej w gestii sektora prywatnego ani publicznego. Jego podmioty realizowały działalność gospodarczą wiążącą się nie tylko z maksymalizacją zysku,

ale także z realizacją celów o charakterze społecznym. Eksponowaną w krajach unijnych "nową ekonomię społeczną" łączyć przede wszystkim należy z zewnętrznym oddziaływaniem jej podmiotów odzwierciedlonym m.in. ich aktywności na rzecz korzyści osiąganych przez społeczności lokalne czy też środowiska marginalizowane, pozostające poza organizacją; jest ona wyrazem prowadzenia polityki społecznej znajdującej swoje odbicie w zwiększonej odpowiedzialności nie tylko aktywistów, ale i pracodawców. W artykule przyjęto wiodącą hipotezę badawczą wskazującą, iż nowa ekonomia społeczna, poprzez reprezentujące ją podmioty jest w stanie łagodzić zawodności ekonomiczno-społeczne. Stąd też uwzględnione zostanie m.in. jej zaangażowanie w ograniczaniu zawodności rynku i państwa generujące społeczne, w rozwoju społeczeństwa obywatelskiego i kształtowaniu patologie demokratycznych postaw na szczeblu makro i mikro. Zarazem w artykule wyeksponowane będą współczesne dylematy wybranych podmiotów ekonomii społecznej powstające w relacjach przyjętych przez nie konstytutywnych zasad versus możliwości ich rozwoju w rozwiniętej gospodarce rynkowej. Szczególnie skoncentrowane zostaną one na idei ich działania, możliwościach zaspokajania potrzeb kapitałowych, generowania przedsiębiorczości i konkurencyjności a także na wskazaniu kierunków zmian w ich organizacji.

Słowa kluczowe: ekonomia społeczna, podmioty ekonomii społecznej, finansowanie, rozwój.

### Introduction

The beginnings of the debate on the "social economy" can be traced back to the 19th century. The term "social economy" was referred to the area of public activity which is not the responsibility of the private or public sector. The entities constituting the foundation of its implementation undertook economic activity connected not only with maximisation of profit, but also with fulfilment of social objectives. The "new social economy" exposed in the EU countries should be combined first of all with the external impact of its entities reflected, among others, in their activities for the benefit of local communities or marginalized communities, remaining outside the organisation. It is an expression of conducting social policy reflected in increased responsibility not only of activists, but also of employers. A particular role in the social economy sector is played by social enterprises, the aim of which is not to maximise economic profit, but to fulfil social functions.

The article adopts a leading research hypothesis indicating that through the entities representing it the new social economy is able to mitigate economic and social unreliability. The aim of the article is to expose the contemporary dilemmas of selected social economy

entities arising in the relations of the constitutive principles adopted by them versus the possibilities of their development.

# The genesis and constitutive principles of the new social economy

The decline of the social order in Europe since the beginning of the nineteenth century has required changes that would help to resolve the existing and growing difficult situation concerning the basis of life of a large part of the population in many countries – poverty, alienation, exploitation, etc. – and this is why it is important that the social order of the European Union should be strengthened. Three currents of social economy emerged (Moulaert and Ailenei 2005, pp. 2037-2053):

- the first one emerged of liberal thought and treated social economy as a complement to classical political economy (e.g. L. Walras); the first would focus on satisfying human needs and aspirations in the field of health care, education, etc. (see more broadly: Bowles and Gintis 2000, pp. 1411-1439),
- the second trend developed in the socialist concept which was in opposition to classic political economy. It focused particularly on the organisation of social life and actions for the benefit of society as a whole and not its individual individuals (e.g. K. Fourier, R. Owen),
- the third one took its origin in the Christian vision, referring to a work organisation that protects both the whole society and equality and freedom of the person belonging to it (Fourteenth 2013, p. 50; Defourny, Develtere 1999).

As a consequence of the implementation of these trends, the "old" social economy focused primarily on the problems related to the elimination of exploitation, alienation, weakening class divisions, reducing poverty, etc. through collective forms of ownership – cooperatives, associations, mutual aid societies, and people's banks. The activities of these entities were directed at their own members and their families, while the main objective was not only to maximize profit, but also to fulfil social tasks.

In the last dozen or so years, the renewed interest in the social economy has become apparent in the "new" way of its operation, reflected in the external involvement of its entities. The return to the idea of social economy in many countries should be associated not only with the aspiration to build civil society, increase the role of the non-governmental sector or the importance of social capital in local development. Significant interest in the new social economy in modern, developed economies is generated first of all by the negative effects of the globalisation process, exhaustion of possibilities of fulfilling the functions of the national state even by highly developed countries in terms of care tasks, market failures, including the labour market, resulting in increasing marginalisation and social exclusion (Czternasty 2014, p. 73). This lead to a conclusion that current economic and social problems of states, regardless of the level of wealth or political system, force to find new solutions, many of which are connected with the idea of social economy.

Referring to the comments made above, the new social economy differs from its "old", traditional form based on the principle of reciprocity, focusing, as indicated above, only on the needs of its members. It should be combined with the provision of diverse benefits to a wide range of stakeholders, mainly marginalised communities and local communities. Differences in terms of characteristics of the old and new social economy are presented in Table 1. They mainly concern the different origins of the oroginating, differences in the institutional and legal aspects of its operation, the manner of management and the influence of public authorities on the ability of its entities to function.

Characteristics of the traditional European ES model	Characteristics of the modern European ES model
<ul> <li>SE fills niches unattractive for the commercial market.</li> <li>Participation in SE projects based on reciprocity.</li> <li>Key role of leaders and community workers</li> <li>in taking and disseminating initiatives.</li> <li>Bottom-up and self-sufficient nature of initiatives.</li> <li>Lack of legal privileges for SE entities with a low level of state regulation of the economy.</li> <li>Typical SE entities: cooperatives, mutual societies, credit unions.</li> </ul>	<ul> <li>Enclosure the 'normal market' by ES.</li> <li>Basis for participation in ES projects: the principle of inclusion of the excluded, the concept of 'mixing risks' (in social enterprises, non-disabled workers support the disabled).</li> <li>Significant role of leaders, managers, as well as state support in undertaking the following activities and dissemination of initiatives.</li> <li>Supported employment and social employment, subsidized from public funds.</li> <li>Significant legal facilities for ES entities with a relatively high level of regulation of the economy by the state.</li> <li>Typical ES actors: social enterprises, social cooperatives, business NGOs.</li> </ul>

Source: own elaboration.

The main principle resulting from the idea of social economy is the prism of action for the benefit of people over the maximisation of profit. Therefore, for entities in the discussed category, apart from the economic objective, the broadly understood social mission is of crucial importance. So, they are "oriented towards social usefulness, and the surplus worked out by them serves the realization of the social objective". (Evers, Laville 2004; Vidal 2005, p. 807-825; Hausner 2007, p. 14). Their mission generates further principles that are important for the social economy:

- social justice, which is a condition for the survival of society as a whole; it is manifested by, inter alia, the implementation of employment by entities representing them of persons unable to take up work in the commercial sector, excluded and marginalized in social life. Performing socially useful work, these people, in the opinion of the rest of society, become equal before the law at the same time, although in reality the effects of their activity are often of symbolic value,
- solidarity in the social economy, significantly correlated with the previous one. It is reflected in the social sensitivity reflected in the solidarity attitude towards, among others, people in a worse economic or social situation,
- entrepreneurship and involvement without which social economy entities cannot act; this type of social activity is based on people who want to cooperate, engage in the common good, who trust each other and are thus ready to take risks in the name of common interests,
- subsidiarity assuming.... "the superiority of the social and grassroots over the state and top-down ..." (Rymsza 2008). In practice, therefore, it is the foundation of such work and responsibility organisation that the widest possible range of stakeholders for whom activities are carried out participate in the process of planning, implementation and assessment of their impact,
- independence and empowerment which, beyond the desire for profit, offer an opportunity to regain and protect the sovereignty and empowerment of individuals, groups and institutions. This can be expressed, among other things, by the return to independent life of passive recipients of social assistance, who have regained the chance to receive income from their own work.

The activities of social economy for the benefit of social partnership and social integration correspond directly to the principles mentioned above. Their aim is to formulate and implement instruments of professional social activation, including the development of public-social partners, social economy institutions, whose task is to increase the participation of citizens in shaping social policy at the local or regional level. The presented remarks allow summarizing the sense of social economy through the opportunities that it potentially creates for individuals, groups and communities (Kay 2006, pp. 160-173; Evans, Syrett 2007, pp. 55-74; Wygnanski 2009, p. 5-7):

- each member of society has the way to independent care for oneself and one's loved ones through the possibility of gaining income from work, which in consequence is often associated with restoring self-esteem and dignity,
- gives organisations a chance to move away from the "outstretched hand" attitude, which generates dependence on public or private interests, in favour of an attitude of individuality and the ability to act in accordance with one's own mission,
- in turn, it offers communities the prospect of building independent development strategies, which are based on their own resources and implement true self-governance, striving for the welfare of citizens.

### Social enterprises in meeting the challenges of social economy

The social economy sector pursues its mission through economic entities – social enterprises (SFs). Due to the lack of legal definition, it is possible to talk about them mainly through features distinguishing them from other economic entities and the functions they have to perform. The most important distinguishing feature of the discussed issues seems to be the issues of profit and the purpose of the activity. The surplus worked out is not a superior value and is used to achieve social objectives (Defourny, Nyssens 2007). However, this does not mean that profit is not an important economic category; its achievement generates the possibility of fulfilling the social mission, which is, as already stressed above, a priority for social enterprises (Mikołajczak, Czternasty 2015a, pp. 43-53). According to the comments made, these include any institution operating on the market for the purpose of achieving economic objectives and social welfare, for the public good (and often in the sphere of public services) with a strong sense of social mission, but applying all the principles of business thinking (Jaruszek-Kopacz 2006, p. 5). These enterprises are often perceived as a subgroup of market-oriented hybrid social economy entities and the institutional response of third sector organisations to their problems with financing their activities (Doherty et al. 2014, pp. 417-436; Les 2005, p. 38).

The perspective on the features of a social enterprise of the European Parliament seems to be interesting cognitively, which is included in the Resolution of 19 February 2009 on the social economy. These features, including the relationship between capital, employee and employees and management mention:

- respect for common values, the involvement of the social partners and the primacy of social objectives over profit,

- the protection and application of the principle of solidarity and responsibility,
- combining the interests of members/users with the general interest,
- democratic control by members,
- voluntary for open membership,
- self-government and independence from public authorities,
- a greater proportion of the surplus to be allocated to sustainable development objectives in the interest of members and in accordance with the general interest.

The scope and possibilities of manifestation of these features are determined by legal forms of social economy enterprises. The most important of them include:

- social cooperatives established for social and professional reintegration, based on the personal work of the members, they may be: the unemployed, the homeless,
- implementing an individual recovery programme, addicted to alcohol after the end of the psychotherapy programme, addicted to drugs or other intoxicants after the end of the therapeutic programme, mentally ill, dismissed from prisons, refugees implementing an individual integration programme, people with disabilities. The scope of joint involvement includes social, educational and cultural activities for the benefit of its members and their local community, as well as socially useful activities including, among others, renovation and construction services, cleaning and maintenance of greenery, concerning social welfare, kindergarten and education, catering (Czternasty 2012, pp. 97-99). The founders of a social cooperative may also be non-governmental organisations and local government units. The activity of a social cooperative may be supported from the state budget or from the budget of a local government unit, in particular through: grants, loans, sureties, services or consultancy in the financial, accounting, economic, legal and marketing fields and reimbursement of vetting costs (Act of 15 April 2006),
- economic activity conducted by non-governmental organisations (NGOs). These activities (type, scope and subject matter) must be recorded in the organisation's articles of association as organised, continuous, gainful, carried out in one's own name; they may be carried out by a separate or non-separate organisational unit. The economic involvement of a non-governmental organisation must support their statutory activities, which requires the separation of the two activities.

It is worth emphasizing that there are no restrictions on the employment of employees. The scope of economic involvement of POs may be diversified. It includes among others, care, self-help, representative actions. Within the framework of paid activity, the organisation may sell goods or services produced or provided by persons directly benefiting from public benefit activity, e.g. in the field of rehabilitation and adaptation to professional work of disabled persons, for which remuneration is collected, or perform various activities belonging to the sphere of public tasks, against payment.

One may conclude from the above comments related to the economic behaviour of POs, which generate increased opportunities for capital injections into their activities, that in Poland the following convictionoccurs. Its meaning is that non-governmental organizations must operate on the basis of the "non for profit" formula, relying solely on public aid or private donors, is unjustified, even anachronistic. Such an approach is contradicted by the examples of many developed countries of the European Union. According to the SEFORIS reports<sup>5</sup> (2014) for example, the share of revenues from the sale of products/services in the revenues of social enterprises in Belgium is about 56%, in Germany 22%, in Spain almost 92%, while in Sweden it is at the level of about 73%.

Social enterprises are characterised by a particular type of activity. Located in a separate, specific segment of the market, they are not public or private entities, and despite fundamental differences, they are complementary to them. It is expressed primarily in the commitment to solving problems which are not coped with by the state, regardless of the level of economic development or the market (Peattie, Morley 2008; Yang 2012, pp. 19-46; Hausner 2007).

Sources of challenges	Reasons for SE development	Expectations from SE enterprises
Market of which: labour market	<ul> <li>destroying competition between companies, generating a culture of aggression and the collapse of many vulnerable individuals</li> <li>alienation of employees, over- exploitation of employees</li> <li>refusal to carry out tasks which are not economically viable for private companies</li> <li>unfavourable changes in the market generating unemployment, social exclusion, growing economic inequalities, increasing poverty, condemnation of uncertainty, risks, etc.</li> </ul>	<ul> <li>implementation, spreading the principles of integration and cooperation between companies</li> <li>showing that employees can be treated as the most valuable and creative capital in the company</li> <li>undertaking socially useful activities without economic calculation</li> <li>creating an opportunity for people who have not been in employment for a long time and who are at risk of being excluded from working life to take up or return to the labour market</li> </ul>
Globalisation	<ul> <li>decreasing role of the family as a basic institution supporting and providing</li> </ul>	<ul> <li>complementing the role of the state in the provision of care services by the PES in</li> </ul>

Table 2. Selected determinants of developmental challenges of social economy and its enterprises

<sup>&</sup>lt;sup>5</sup> The SEFORIS project is a multidisciplinary international research project, funded by the European Commission, concerning social enterprises. SEFORIS aims to better understand the role that social enterprises play within and outside the EU in the development and evolution towards inclusive and innovative societies. The data set of 1000 social enterprises in Europe, Russia and China has been aggregated on the basis of surveys and standardised telephone interviews. In addition, the qualitative data set contains information on 25 in-depth case studies.

	· · · · · · · · · · · · · · · · · · ·	
	<ul> <li>care services, as well as inefficiency of public institutions in terms of care for the elderly in the age of globalisation</li> <li>globalization-induced labour migrations generating a decline in the number of highly skilled and potentially intellectual people</li> <li>to prevent the emergence of terrorist attitudes by alienated persons who feel the need to belong to a group and to improve their social status, as a result of globalisation</li> <li>weakening of local development and local entrepreneurship</li> </ul>	<ul> <li>accordance with the principle of subsidiarity, taking into account such care principles as: dignity, intimacy, independence, or the right to make a care facility</li> <li>elimination of discrimination and self- discrimination of older people in the labour market, especially those with high qualifications through the involvement of PES in their employment, e.g. in labour cooperatives</li> <li>assistance in neutralizing the willingness to take radical actions that pose a threat to the security of others, in accordance with the rules of the NP</li> <li>stimulation of sustainable local development through the use of specific competitive advantages resulting from specific local resources, the potential of the place and people, natural, landscape or cultural values</li> </ul>
State inefficiency in social matters	<ul> <li>assistance to excluded people, alienated from the labour market - physically and intellectually disabled, homeless, representatives of national minorities, people without any professional qualifications</li> </ul>	<ul> <li>Equipping excluded people with necessary qualifications, teaching them to take responsibility for themselves and others, giving them self-esteem, hoping to improve their living conditions, a guarantee of belonging to a given community.</li> </ul>

Source: own elaboration.

As it should be assumed, the materials presented in Table 2 confirm the earlier conclusion that developing social enterprises, regardless of the level of social and economic development of a given country, can reduce, or even neutralize various types of economic and social unreliability.

# Discussion

From the point of view of the development potential of social enterprises the issue of their identity is important, including the sanctioning of the status of social enterprise in the Polish legislation. Draft Act on social enterprises and the promotion of social economy, has been discussed for several years in the community of cooperatives and sector activists. In its present form, the legislator defines social enterprises as entities which, through economic activity, achieve social objectives and values. The draft assumes that the status of a social enterprise will be available to any non-public entity whose activity is oriented towards the objectives of professional reintegration of people at risk of social exclusion (the unemployed, homeless, addicted to alcohol, drugs, with mental disorders released from prisons, refugees, disabled people, unemployed young and elderly people). At the same time, it points out that

such individuals require special support, facilitating their access to certain benefits and preferences on the part of the state.

Despite several years of efforts and work on the aforementioned draft law, its final form has not yet been worked out. One of the consequences of the lack of statutory sanctioning of the status of a social enterprise is the absence of this type of units as a separate category, e.g. in official statistical databases. The possibilities of assessing their real economic condition, social significance or market share, including in the SME sector, are therefore extremely limited. Information on social enterprises constitutes a certain set of reports on their particular forms of manifestations, e.g. social cooperatives or non-governmental organisations. As already mentioned, the definitions of social enterprises in practice and Polish economic literature seem to have only an intuitive nature based on a certain synthetic approach to the features of a social enterprise contained e.g. in European documents (see more on: Mikołajczak and Czternasty 2015b, pp. 421-425). Although the draft act on social enterprises in Poland does not introduce a new legal form for the activity of social enterprises, it does define their status, distinguishing a certain set of features defining them and specifying the possibilities of using the rights included in the draft act (Draft Act 2015).

It seems that the problem of identity of social enterprises under Polish law gives rise to significant developmental limitations of the discussed entities. They pertain to, among other things, barriers to their access to sources of financing. The interest of financial institutions in providing capital is determined, among other things, by the potential of the sector being lent, expressed in the number and economic strength of its constituent entities. A characteristic feature of social enterprises is the lack of awareness of bankers themselves that there is a group of enterprises for which it is worth preparing a special offer. Bankers must be convinced of the legitimacy of incurring costs in this respect.

In the current financial perspective 2014-2020, social enterprises have found their place in numerous executive documents. This certainly gives them a good chance to raise funds for the development of their business. Some programmes are even addressed directly to them. Their aim is not only to stimulate the creation of social enterprises, but also to increase their competitiveness aimed at introducing social innovations. Operational Programme Knowledge Education Development can be an example, which contains important guidelines for support and stimulating their development. It seems, however, that for effective absorption of European funds by social enterprises there is a need to develop and implement repayable instruments for financing their activities, as well as to implement innovative financial tools

for their development. European funds are often non-refundable, but they are constructed on the basis of reimbursement of costs incurred. Because of that, it is necessary, first of all, to finance the expenditure specified in the project, in order to receive the reimbursement of the funds spent. Moreover, the need to support social entrepreneurship obviously goes beyond the 2020 perspective. Therefore, the future of Polish social enterprises after the end of the current structural funds programming period must be of concern.

#### **Summary**

The new social economy strongly emphasizes the need for the development of social enterprises, which through their activity, regardless of the scale and legal form of their occurrence, are able to mitigate the economic and social unreliability resulting from phenomena and processes characterizing market economies. Stimulating stronger involvement of the SE in reducing market failures and the state generating social pathologies, in the development of civil society and shaping democratic attitudes at the macro and micro levels requires specific actions. They should focus on normalizing their legal status and increasing the ability to satisfy the capital needs of social enterprises, resulting in the growth of their competitiveness and innovativeness.

#### References

Bowles S., Gintis H. (2000), *Walrasian economics in retrospect*, Quarterly Journal of Economics.

Czternasty W. (2013), Determinanty rozwoju spółdzielczości w różnych warunkach ekonomiczno-społecznych, Wydawnictwo Adam Marszałek, Toruń.

Czternasty W. (2014), *Idee i wartości spółdzielcze w rozwoju ekonomii społecznej*, "Przegląd Zachodniopomorski", Zeszyt 3.

Czternasty W. (2012), Spółdzielczość versus nierówności ekonomiczno-społeczne, w: Czyżewski A., Matuszczak A. (red.), Ekonomia i jej społeczne otoczenie, Wydawnictwo Kujawsko-Pomorskiej Szkoły Wyższej, Bydgoszcz.

Defourny J., Develtere P. (1999), *The social economy: the worldwide making of a third sector*, in: Defourny J., Develtere P., Fonteneau B. (red.), *Social Economy North and South*, De Boeck, Bruxelles.

Defourny J., Nyssens M. (2007), *Defining social enterprise*, *Social enterprise: At the crossroads of market*, "Public Policies and Civil Society", no. 3.

Doherty B., Haugh H., Lyon F. (2014), *Social enterprises as hybrid organizations: A review and research agenda*, "International Journal of Management Reviews", no. 16(4).

Evans M., Syrett S. (2007), *Generating social capital? The social economy and local economic development*, "European Urban and Regional Studies", no. 14(1).

Evers A., Laville J.L. (2004), Social services by social enterprises: on the possible contributions of hybrid organizations and a civil society, "The third sector in Europe", no. 237.

Hausner J. (2007), *Ekonomia społeczna jako kategoria rozwoju*, w: Hausner J. (red.), *Ekonomia społeczna a rozwój*, Małopolska Szkoła Administracji Publicznej Uniwersytetu Ekonomicznego w Krakowie, Kraków.

Jaruszek-Kopacz B. (2006), *Ekonomia społeczna a biznes. Współistnienie, konkurencja*, "Ekonomia Społeczna Teksty", nr 28.

Kay A. (2006), Social capital, the social economy and community development, "Community Development Journal", no. 41(2).

Leś E. (2005), Nowa ekonomia społeczna – wybrane koncepcje, "Trzeci Sektor", nr 2.

Mikołajczak P., Czternasty W. (2015a), Social enterprises vesrus globalisation, "Intercathedra", no. 31/2.

Mikołajczak P., Czternasty W. (2015b), *Wspieranie rozwoju przedsiębiorstw ekonomii społecznej w Polsce*, Zeszyt Naukowy, *Uwarunkowania rynkowe rozwoju mikro, małych i średnich* przedsiębiorstw, Mikrofirma 2015, Wydawnictwo Uniwersytetu Szczecińskiego, nr 848(116), Szczecin.

Moulaert F., Ailenei O. (2005), Social economy, third sector and solidarity relations: A conceptual synthesis from history to present, "Urban Studies", no. 42(11).

Peattie K., Morley A.S. (2008), *Social enterprises: diversity and dynamics, contexts and contributions.* 

Projekt Ustawa 2015, http://orka.sejm.gov.pl/Druki7ka.nsf/Projekty/7-020-1359-2015/.../7-020-1359-2015.pdf, (dostęp: 13.01.2013).

Rymsza M. (2008), Zapomniany kapitał "Solidarności". Ekonomia solidarna w Polsce po 1989 roku,

http://www.laboratorium.wiez.pl/teksty.php?zapomniany\_kapital\_solidarnosciekonomia\_soli darna\_&p=7, (dostęp: 13.01.2013).

Ustawa z 15 kwietnia 2006 r. o spółdzielniach socjalnych, Dz. U. 06.94.651, art. 15.

Vidal I. (2005), *Social enterprise and social inclusion: Social enterprises in the sphere of work integration*, "Intl Journal of Public Administration", no. 28(9-10), www.seforis.eu (dostęp: 13.01.2013).

Young D.R. (2012), *The state of theory and research on social enterprises*, w: *Social Enterprises*, Palgrave Macmillan, UK.