



THE INFLUENCE OF CULTURAL DIMENSIONS ON SOCIAL ENTERPRISE* MODELS: A COMPARATIVE STUDY BETWEEN ITALY AND ROMANIA

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Introduction

In recent years, the European Union has developed various Social Economy initiatives. However, there is no widespread and homogeneous diffusion among the member states (Monzón–Chaves 2017). This is because cultures and legal systems vary greatly. Social enterprises, composed of cooperatives or associations, are included in the definition of social economy. In recent years, some laws have allowed the creation of social enterprises with the legal form of corporations. These enterprises are required to pursue the general interest, adopt democratic management, and limit the distribution of profits (Borzaga–Salvatori 2024)

Numerous studies in the literature have investigated various phenomena related to social enterprises, such as social entrepreneurship (Dees 2012; Jaén et al., 2017; Pounder 2021) or social innovation (Defourny–Nyssens 2013; Shaw–De Bruin 2013; Vickers et al. 2017). However, there appears to be little interest in the cultural factors that influence them, even though they may provide a greater understanding of the phenomenon (Pounder 2021). Therefore, the topic of social enterprises is worth exploring further, especially considering that their existence is deeply rooted in specific social, economic, political, and cultural contexts (Defourny–Nyssens 2013; Hyanek, 2012). In the European context, the institutionalization of social enterprises has led to the promotion of new legal forms to better define their social purpose (Defourny–Nyssens 2008). This paper presents a comparative analysis of social enterprise models in Italy and Romania. The legal frameworks for social

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enterprise operations in these two European countries were designed based on their specific cultural values, and economic, social, and historical evolutions. The countries were selected based on their cultural differences and varying levels of development, while still being subject to the same EU legislation on the social economy. The purpose of this paper is to investigate whether cultural dimensions can explain the diversity of social enterprise models found among different EU member countries.

Literature review

Several studies in the literature have investigated the cultural dimensions of social enterprises. However, these studies mainly focus on mission drift, which refers to the conflict between social and economic dimensions (Cornforth 2014; Esposito et al. 2023; Yaari et al. 2020). Other authors have explored the cultural dimension at the organizational level (Eti-Tofinga et al. 2017), as well as the potential of social enterprises to generate cultural change at the systemic level (Gonçalves et al. 2016). Social enterprises (SEs) are defined as hybrid organizations that integrate social purposes with economic activities. To be sustainable in the long term, it is necessary to demonstrate the ability to achieve social, environmental, and economic goals simultaneously (Gidron 2017; Yaari et al. 2021).

The European Commission's Social Business Initiative (SBI) provides the most comprehensive definition of 'social enterprise', structured along three dimensions (Borzaga et al. 2020). The first dimension is the entrepreneurial/economic dimension, where social enterprises (SEs) engage in stable economic activities and share characteristics with traditional enterprises. The second dimension is the social dimension. SEs aim to provide cultural, health, educational, and environmental services to communities or specific groups with social needs. Unlike traditional cooperatives, SEs prioritize the general interest. The third dimension refers to governance. SEs adopt ownership structures and governance models that involve stakeholders in designing solutions, limiting profit distribution to ensure the general interest is upheld. Various methods are employed to operationalize this constraint.

The types and configurations of SEs are diverse and context-dependent (Kerlin 2006; Cibor 2012). Research has demonstrated that region-specific factors can impact the conceptualization of social enterprise, affecting organizational form, legal structures, and the supporting environment (Kerlin 2009). One of the factors that vary by region is culture. The importance of cultural dimensions is emphasized in neo-institutionalist theory (Osborne 2010), which identifies culture as a key factor in explaining the behavior and strategies of all types of organizations, including nonprofits (Cornforth 2014; Meyer 2010; Senge 2013; Suddaby et al. 2010). Several scholars have analyzed the relationships between macro-level cultural variables and various phenomena related to social enterprises using Hofstede's (1980, 1991)



cultural dimensions (Harms–Groen 2017; Kedmenec–Strašek 2017; Nicholls–Cho 2006). Cultural dimensions are considered the most applicable to management studies (Pounder 2021).

This paper aims to contribute to this literature by focusing on cultural dimensions. According to Salamon et al. (2000) and Kerlin (2010), regional differences in social enterprises can be explained by the cultural dimensions of countries.

Methodology

To examine the features of social enterprises in Italy and Romania, we employ a descriptive analysis. A dataset was created based on the analysis of secondary data from the respective national registers: the Unique National Register of Third Sector (RUNTS) managed by the Ministry of Labor and Social Policy (March 2024 version) for Italy, and the Unique Register of Social Enterprises (RUIES) managed by the National Employment Agency of the Ministry of Labor and Social Solidarity (December 2023 version) for Romania. The legal forms category was used to analyze the datasets. Descriptive analysis was performed using Stata 16. The results were used to identify the dominant social enterprise model in the two countries. Defourny and Nyssens' model (2017) was selected as the theoretical reference. A concept-theoretic analysis was then conducted to investigate the consistency between Hofstede's cultural dimensions and the identified dominant social enterprise model.

Comparative analysis: social economy in Italy and Romania

The social economy in Italy has a longer tradition than in Romania. The first social enterprises in Italy began in the 1970s and have since experienced continuous development (Poledrini–Borzaga 2021). At the turn of the 21st century, Italy recognized pluralism and increased contributions from SEs. In contrast, due to communism, this process was slower in Romania and Eastern Europe. Only after the fall of the communist regime in 1989 did private initiatives, including non-governmental organizations, become active and relevant to Romanian society and economy. However, communist politics and practices led to a general distrust of cooperative and nonprofit organizations. Since 2000, there has been a resurgence of social organizations. Most SEs in Romania were established in recent years, often with the help of resolute European or national funding. In Italy, the diffusion of SEs is a bottom-up process. Civil society recognizes the need to participate in collective welfare through business activities that do not prioritize profit. Conversely, in Romania, the process appears to be top-down, with public funding stimulating the emergence of this category of enterprises. This does not indicate a decreased interest in the common good among the community, but rather a lack of resources to initiate such initiatives without top-down support.



In Italy, the legislative framework is well-developed. The primary regulation dates to 1991 and centers on social cooperatives (Law no. 381/1991). Since 2015, several other initiatives have been introduced, including Law No. 208/2015 on benefit corporations and Law No. 106/2016, which regulates the third sector and social impact bonds. According to 117/2017, entities of the Third Sector are defined as private organizations established for non-profit purposes. This includes voluntary organizations, associations for social promotion, philanthropic entities, social enterprises (including social cooperatives), associative networks, mutual aid societies, recognized or unrecognized associations, and foundations. Organizations in the Third Sector are registered for civic, solidarity, and socially useful purposes. They perform one or more activities of general interest through voluntary action, free provision of money, goods, or services, mutual aid, or production or exchange of goods or services. The term 'social enterprise' refers to a regulatory qualification that can be applied to any private organization with legal subjectivity, including commercial companies. This qualification assumes that these organizations are primarily dedicated to conducting business activities of general interest according to an entrepreneurial criterion. Additionally, they do not pursue a profit-making purpose but rather civic, solidarity, and socially useful purposes. They adopt responsible and transparent management methods and encourage the involvement of all stakeholders in their activities, as stated in Legislative Decree No. 112/2017. Although the social economy has a strong tradition in Italy, the legislative framework does not provide a common regulation, resulting in the concept of the social economy being less recognized compared to other European countries (Dagnino, 2022). However, the sector, particularly the cooperative one, is solid and relevant to the Italian economy and society.

In Romania, social enterprises are regulated by two main laws. The first, Law No. 1/2005, regulates the organization and functioning of cooperatives. The second, Law No. 219/2015, is dedicated to the social economy and serves as the regulatory framework for social enterprises. Despite the legal context for operations, sector representatives complain about the need for more consistent support from the state (Lambru–Petrescu, 2017, 2019). As stated in the Law on Social Economy No. 219/2015, a social enterprise is "any legal entity governed by private law that carries out activities in the field of social economy and holds a social enterprise certificate". In Romania, the social enterprise certificate can be obtained by cooperatives, associations, foundations, credit cooperatives for employees or pensioners, agricultural companies, and other organizations that comply with the principles of organization and operation established by law. The certificate is awarded if the following criteria are met: acting for social purposes and/or in the general interest of the community, allocating at least 90 percent of the profits made to the corporate purpose and the statutory reserve, committing to transfer the remaining assets after liquidation to one or more social enterprises, and applying the principle of social equity to employees and directors, among whom there can be



no difference greater than a ratio of 1 to 8, guaranteeing fair salary levels. In addition, the Social Economy Law recognizes the insertion of social enterprises. This is a common type of social enterprise in Romania where at least 30 percent of the employees are disadvantaged people.

Table 1. Comparative summary table on Social Enterprises

	Italy	Romania
Regulation	Legislative Decree No. 112/2017	Law no. 219/2015
Development Process	Bottom-up, driven by civil society.	Top-down, stimulated by public funding
Definition of Social Enterprise	Regulatory qualification for private organizations with a focus on social good and entrepreneurial activity.	Legal entity with a "social enterprise certificate" complying with specific criteria.
Eligible Entities	Cooperatives, associations, foundations, mutual aid societies.	Cooperatives, associations, foundations, limited liability companies, and other conventional enterprises, mutual aid societies.
Key Requirements	<ul style="list-style-type: none"> - Non-profit purpose with a focus on civic, solidarity, and social good. - Responsible and transparent management. - Stakeholder involvement. 	<ul style="list-style-type: none"> - Social purpose and/or general interest. - Allocate at least 90% of profits to social purposes and reserves. - Commit remaining assets to social enterprises upon liquidation. - Principle of social equity for employees and directors. - Guarantee fair salary levels. - Option for "insertion" social enterprises with at least 30% disadvantaged employees.
Overall Framework	Well-developed, but lacks a common regulation for the entire social economy.	Established legal framework, but sector representatives call for more consistent state support.

Source: authors' elaboration.

Overall Framework Well-developed, but lacks a common regulation for the entire social economy. Established legal framework, but sector representatives call for more consistent state support.



Descriptive analysis

To address the research question, the study aims to investigate the conceptual relationship between the cultural dimensions of the two countries and the legal form chosen for social enterprise establishment, as representative of a social enterprise model.

According to Defourny and Nyssens' framework (2017), four main models are considered:

- *The Entrepreneurial Nonprofit (ENP) Model.* Nonprofit organizations engage in business activities to support their social mission. This model includes business activities that allocate profits to support a social mission, even if they are not related, and subsidiaries of nonprofit organizations that generate profits for the parent company.
- *The Social Cooperative (SC) Model.* Cooperatives are “mutual interest enterprises.” They are owned and democratically controlled by their members to serve general purpose interests. Members participate in the enterprise both as 'associates' and as 'users' - consumers who purchase goods or services produced by the cooperative itself or producers who use the cooperative to process and sell their output. The social mission can address members who share a mutual interest and contribute to the general interest of the community.
- *The Social Business (SB) Model.* Social businesses are focused on a social mission and aim to address social problems. They can be created by for-profit enterprises that pursue social entrepreneurship projects for the public good. These enterprises often rely on nonmarket resources to support the production of goods or services for the public good.
- *The Public-Sector Enterprise (PSE) Model.* Public sector spin-offs can lead to the creation of social enterprises. Local public agencies may establish community enterprises to promote local development or collaborate in managing social enterprises in the area. They can also transfer the provision of social services to new social enterprises or outsource public services through the organizational form of the social enterprise.

Table 2. shows the structure of the social enterprise sector in Italy and Romania. The data is sourced from the respective national registers. In Italy, The Single National Register of the Third Sector (RUNTS) provides information on the structure and activities of Third Sector entities. As of March 2024, RUNTS has registered 123,576 third-sector organizations, including 23,658 social enterprises. Romania's National Employment Agency, under the Ministry of Labor and Social Solidarity, maintains the Unique Register of Social Enterprises (RUEIS). This register contains information on certified social enterprises. As of December 2023, the RUEIS lists 2,915 social enterprises.



Table 2. Descriptive table of legal forms in Italy and Romania.

Italian Legal form			
Legal form	Freq.	Percent	Cum.
association	175	0.74	0.74
consortium	11	0.05	0.79
foundation	68	0.29	1.07
limited social enterprise	1,213	5.13	6.20
mutual aid society	279	1.18	7.38
public company	11	0.05	7.43
religious entity	10	0.04	7.47
simple society	93	0.39	7.86
social cooperative	21,798	92.14	100.00
Total	23,658	100.00	
Romanian Legal Form			
Legal form	Freq.	Percent	Cum.
association	276	9.47	9.47
federation	1	0.03	9.50
foundation	13	0.45	9.95
limited social enterprise	2,609	89.50	99.45
mutual aid society	6	0.21	99.66
social cooperative	9	0.31	99.97
union of legal entities	1	0.03	100.00
Total	2,915	100.00	

Source: Stata16.

In Italy, social cooperatives make up approximately 92% of all social enterprises, with the remaining 5% being limited liability companies that meet the criteria for being a social enterprise. It is important to note that social cooperatives can also take the legal form of limited liability companies, but what sets them apart is their cooperative structure. The prevalence of social cooperatives in Italy can be traced back to historical factors. The cooperative movement originated after World War II when a group of volunteers initiated the social solidarity cooperative movement. The goal was to create stable and financially sustainable enterprises independent of the volatility of public and private financing mechanisms. Over time, the efforts of volunteer groups have attracted public resources, increasing their contribution to the GDP of the Italian economy (OECD 2022). The legal framework for social cooperatives has since been developed. Italy pioneered the category of social cooperatives in Europe with the recognition of Law 381/1991 in 1991. This law provided a model of legislation and a definition of a social cooperative that serves as an example for all European countries. Law 106/2016, also known as the 'Third Sector' reform, mandates that existing social cooperatives register with RUNTS to comply with new regulations. As a result, cooperatives are now considered de facto social enterprises (Borzaga et al. 2020). Therefore, the Social Cooperative model is the most prevalent.



In Romania, most certified social enterprises, approximately 90%, take the legal form of limited liability companies (SRLs), while NGOs (associations, foundations, federations, and unions) account for the remaining 10%. Thus, according to Barna et al. (2023), the Social Business Model is the dominant model for certified social enterprises in Romania. These are limited liability companies that have developed business activities guided by a clear social mission. The preference for this model is also justified by the fact that it involves lower incorporation costs, shorter registration time, and a simplified management structure compared to an association or foundation.

Discussion

This study attempts to explain the differences through Hofstede's (1980, 1991) cultural dimensions. According to Hofstede (1984, 1991), a society's culture influences the values that underlie behavior. These cultural dimensions include power distance, individualism versus collectivism, motivation toward achievement and success, and uncertainty avoidance.

Table 3. Hofstede's cultural dimensions for Italy and Romania

Hofstede's cultural dimensions	Italy	Romania
Power distance	50	90
Individualism	53	46
Motivation towards Achievement and Success	70	42
Uncertainty Avoidance	75	90

Source: The Culture Factor Group: <https://www.hofstede-insights.com/country-comparison-tool?countries=italy%2Cromania> (2023).

As shown in *Table 3.*, Italy presents a tendency towards decentralization of power and decision-making, with a preference for teamwork and an open management style, particularly among the younger generation. In contrast, Romania accepts hierarchical order and centralization of power, expecting guidance in decision-making.

Italy does not have a clear preference for individualism or collectivism, with a noticeable regional divide. The Center-North is more individualistic, while the South is more oriented toward collectivism, highlighting the importance of the family network and social group. Romania is a collectivist society, with a strong commitment to group and loyalty.

Italy is seen as a decisive society, oriented toward success and competition. In contrast, Romania is seen as a consensual society, where the focus is on well-being and appreciation for what one does, rather than on being the best.



Both Italy and Romania exhibit a strong aversion to uncertainty. In Italy, this is reflected in a preference for formality and detailed planning, resulting in an elevated level of bureaucracy. In Romania, uncertainty aversion is demonstrated through adherence to rigid codes of conduct and a preference for security and tradition, which can hinder innovation.

Based on the scores presented, an analysis can now be conducted to assess the theoretical-conceptual validity of cultural dimensions in explaining the differences observed in social enterprise models.

- *Power distance.* In Italy, the cooperative form reflects a preference for teamwork and open management, which is consistent with the rejection of formal supervision. Cooperatives provide a fertile ground for sharing skills and activities, promoting mutual interests, and working towards the common good. However, there is a risk that the emphasis on the individual interests of members may overlook the broader sociocultural impact that social enterprises aim to generate. In Romania, where hierarchical distance is significant, the Social Business model prevails. This model, commonly based on limited liability companies, prioritizes a clear hierarchical structure and concentrates responsibility on the entrepreneur. However, there is a risk of a lack of exchange of ideas and shared values within the organization. Greater stakeholder involvement and active employee participation could enhance the positive impact of this model on the Romanian economy.
- *Individualism vs collectivism.* In Italy, a division on the dimension of individualism versus collectivism is apparent, with the North-Center being more oriented towards individualism and the South being more inclined towards collectivism. However, this trend does not seem to be reflected in the data on the location of social enterprises, which are concentrated in the Center-North, despite the individualist inclination. In contrast, the South has low civic participation, which suggests untapped potential for actively contributing to the collective interest. This may be due to widespread pessimism that limits initiative and entrepreneurial motivation. The Social Business model reflects Romania's collectivist culture, where commitment to the group results in a social enterprise that integrates the social mission into the economic activity itself. The decision to engage in social business activities may stem from a sense of loyalty and commitment to the community.
- *Motivation towards achievement and success.* In Italy, the cooperative model is influenced by the tension between competition and social impact. Social cooperatives aim to gain bargaining power and strength in the market, but this must be balanced to ensure positive social impact and avoid poorly socially oriented cooperatives. Effective public oversight, including requirements for transparency and sharing of social budgets, is necessary to maintain the social orientation of cooperatives. At the same time, the emphasis on the financial stability of Italian enterprises encourages increased investment and improved supply quality. In Romania, where the culture is more consensus-oriented, work is viewed not only

to achieve success but also to earn a livelihood. This contrast is evident in the Social Business Model, which prioritizes its employment mission. However, there is a risk of underestimating the business aspect, innovation, and continuous improvement, especially due to the dependence on external funding to ensure business continuity.

- *Uncertainty Avoidance.* Both countries have high values in this dimension. The cooperative model could provide a positive response to managing uncertainty by focusing on general interest and solidarity. In Italy, social cooperatives could be perceived to mitigate uncertainty by providing structure and social support to deal with collective challenges, especially in a society that values formality and detailed planning. In the Romanian context, Social Business could integrate uncertainty reduction into its social mission. It could focus on programs and initiatives aimed at providing stability and security in the communities in which it operates, in addition to pursuing its core social goals. Additionally, in a context of strong social inequalities and complex economic challenges, the social business model could be the most suitable response, given the centrality of the social mission.

Table 4. Results: theoretical relation.

Social Enterprise Models / Cultural Dimensions	Power distance	Individualism vs Collectivism	Motivation towards Achievement and Success	Uncertainty Avoidance
Social Cooperative Model (IT)	-	?	+	+
Social Business Model (RO)	+	-	-	+

Source: Authors' elaboration.

Therefore, cultural dimensions at the theoretical conceptual level could explain the differences found in Italy and Romania regarding the legal forms taken by registered social enterprises. These differences were analyzed based on the dominant social enterprise model, and the research question was answered.

Conclusion

Italy has a longer tradition of social economy compared to Romania, with social enterprises emerging in the 1970s and experiencing continuous growth. Social cooperatives, driven by regulatory changes, are prevalent in Italy. In contrast, Romania's social economy development was slower due to communism. Only after 1989 did private initiatives gain traction, with a resurgence of interest



in social organizations since 2000, often supported by European or national funding. Although associations are a common type of nonprofit organization, certified social enterprises are typically limited liability companies, coherent with the Social Business Model.

These differences in social enterprise models can be explained through Hofstede's cultural dimensions. The specific cultural values, and economic, social, and historical evolutions of the two European countries have contributed to the design of different legal frameworks for social enterprise operations.

This study acknowledges methodological and conceptual limitations that should be considered when designing future research. Specifically, due to the absence of empirical data and the focus on specific contexts (Italy and Romania), generalization is not possible. To obtain community-level results, further investigation could consider all European countries. Future research requires more in-depth methodological approaches to fully explore the complexity of the relationships between cultural dimensions and social enterprise models. This paper focuses on the cultural variable represented by Hofstede's cultural dimensions. However, the success of social enterprise models can be influenced by various external factors, including the regulatory, economic, or political environment.

In addition to the highlighted limitations, this contribution has several theoretical implications. Firstly, by incorporating the cultural dimensions and models of social enterprises provided in academic literature, it establishes a theoretical foundation for designing and conducting empirical studies that explore the social economy in greater depth. Such studies could confirm, deepen, or challenge the theoretical conclusions of this paper. The analysis indicates that a society's cultural traits can influence the entrepreneurial preferences and organizational forms of social enterprises, guiding entrepreneurial choices and social innovation. It is important to conduct a comparative analysis when designing policies and strategies to support the development of the social economy. This could provide useful insights for policymakers, social entrepreneurs, and academics. Finally, this work aims to promote a broader debate on the topic in both academic and practical circles. While acknowledging the limitations of the social enterprise model and its contextual dependence, it is crucial to promote enterprises that uphold values such as public participation and the strengthening of democratic institutions. Social enterprises could serve as a catalyst for change and transformation towards a more inclusive, equitable, just, and democratic society.

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