

Mutuality: Change of Perspective

The Paradigm Leap in the Social Responsibility of the Company



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1. Introduction

The current situation of the socio-political statement can be read in different interpretation keys. What is important here is to understand its configuration ethics. Of course, for some this statement may sound strange, but from my point of view, all the behaviors that humans put in place include the ethical dimension, whether they are known or unknown. To clarify the way that the present scientific contribution aims, I would say that the intention is to rediscover the mutual understanding in its various configurations to be applied in a more concrete way in our culture. The research aims to address and interpret the socio-economic theme of mutuality.

The study seeks to identify the perspective of the rediscovery of the model of society in which the taking care of people, in an exchange that recognizes the needs and requirements can initiate an inclusive and collaborative process.

Some economic theorists like to deepen the neoliberal capitalism which aims at accumulation and profit maximization, the interpretation proposed here direct us towards different interpretations. The reflection invites one to consider how these elements, if negative of capitalism, can fit into an innovative paradigm shift that makes them possibly reconcilable with the nature of the human being, through a return to an authentic mutuality.

The following pages are divided into six main points considering the economic scenario of the crisis of values seen in some aspects of globalization by analyzing the

complexity of different concepts to highlight the necessary attitude and guidelines that govern the creation of mutual products.

Through this observation it therefore proposes a paradigm shift in the social responsibility of the corporate enterprise explained by the reason of its existence and its economic nature; analysis of profit as defined by the ultimate goal of business. The conceptual approach is revolved around the question whether the market is or is not able to quantify all dimensions of action business (i.e negative externalities) In fact, given the economic profit is consistent indicator as exhaustive, only if the rationality of the market and the spread of information was sufficient to ensure complete understanding and transparency level of prices that truly reflect the “value” of things (if that’s possible). Finally, it reflects on the nature and function of wealth creation / destruction / relocation and purpose of its accumulation to detect when the work of the company is socially acceptable.

The practices of stakeholder engagement and the scarcity of its assets for which a win-win logic is not always possible is the starting point of final reflection to understand how trust, collaboration, and competition may be indicated as a way to internalize instances of each party. The path of awareness required in this context borders on the self-reference of social reporting and spread more or less deliberate and controlled the Code of Ethics, to arrive at new perspectives of development in which the mutuality remains indispensable foundation of any idea of socializing.

1.1. The economic scenario and the crisis of values

We often hear of socio-economic scenarios making references to surface analysis, when not instead of the simple and repetitive TV talk shows. Unfortunately, this appears to be perhaps the plague more pervasive in our time in which to reflect the logical sequence is replaced by a iconographic methodology conveyed by the media which is only interested in the purposes of the audience. The common thread that drives the conflict of these media talk show is usually the ideological position of participants,¹ one of the concepts of liberalism, business, labor, the structure of society, public services, partisan coalitions and abysmal lack of understanding of the

¹ It is almost always the same and usually notoriously deployed.

concepts of political strategies present even groups of members belonging to the same grid. However, the single most disruption is the continuing conflict between capital and labor together with the difficulty of balancing socio-economic relations between those who have entrepreneurial and managerial responsibilities at the private and public levels, those who are forced to suffer the decisions that they take. The crisis of values is evident: note the absence of the basics of reference pertaining to ethics and of course pure ethics² values of applied ethics that are descending.³ It does not seem possible to accept the explanation that the economic crisis or financial crisis is due to the change of economic and financial processes. In fact, in my opinion, the origin can be traced back to its root cause is that the crisis of values.

The economy detached from its function as a tool targeted to the balance of humanity is necessary for the redistribution of scarce commodities in nature, and has no reason to exist with the invisible hand as it is distributed by the visible hand. The plan then is neither an economic nor financial planning but the need of human being to live in a society that recognizes him as such and the guarantee of this award is given in accordance with the rules that the company itself is taken for its operation.

In this consciousness of compliance lies ethics and not the cultural perspective currently conveyed that ethics should be seen only in instrumental terms for which the same may even disappear in behavioral terms, on the assumption of unlimited unquestionable that the individual must have freedom in their choices, no other guide out their instincts, preferences or subjective opinions deemed determinant of its project life.

Establishing the issue of the crisis of values and therefore the structure of axiological behavior which are ordered to the principles of reference, let us try to observe the scenario: in the first place, let's say that the social crisis that is reflected in the

² There are five essential principles: 1) Do not harm; 2) Improve (leave what was received, better than how you found); 3) Respect (for oneself, others and the environment); 4) Justice (do not do to others what you do not want others to do to you); 5) Loving Kindness (doing everything with the passion that comes from love).

³ The values of applied ethics to which I refer are the virtues. Those attitudes that make the man more aware of his responsibilities and therefore characterize the size of humanity, it is enough to think of the most famous four virtues, such as, fortitude, justice, prudence and temperance, but also those to which we refer to Aristotle in his Eudemian Ethics.

institutions, in the slow disintegration of states, unions and confederations were undermined by the marked ethnic and social differences and threatened by the ideology policy on the one hand and religious fundamentalism on the other hand, the explosion of subjectivity secession, the increasingly open ungovernable bureaucracies, the inability to restructure the categories or classes of membership. In the second place, it goes on to put the political crisis which is expressed in the inability to develop models of collaboration aimed at the common good, continues in the explosion of outbreaks of conflict are unable to assimilate political pluralism that Let granted citizenship rights and to create structures in which each resident in the territory can feel welcomed, the increase of xenophobia, use of weapons not only to armies and revolutionary factions improvised, but also personally to defend themselves from the fear of aggression of 'the other, the stranger of those who consider themselves to belong to a different race, an inferior culture with no respect for human rights. Finally, the scenario may lead to an economic aspect, the rise in unemployment, the fall of traditional businesses both small and large, economists' heinous underpinning of all structures, both private and public, increasing the importance of the banking and financial system, the uneven distribution of income, the huge amount of debt for unproductive resource development, desperation of families who are becoming poorer, the poor acceptance of the euro if not its outright rejection by proposing alternative currencies as a mild palliative increased consumption of alcohol, especially among the youth and the exponential growth of gambling and private debt.

1.2. Mutuality and Globalization

Here is how we introduce the concept of mutuality: the man who recognizes the other man, not like others by themselves, but as part of a whole which is identified with the community of which they are part of. The mutuality then takes the form of concept that contains two implicit features, the first is interdependence and the second is the need to meet with a common front. The mutuality, in fact, as a primary social relation, is a concept that is hard to get in the society governed by economic and political, where it exists, albeit distorted, reciprocity; and characterizes the community because of the interdependence as it deepens in anthropogenic terms the binding of humanity

which transforms nature into a much deeper and binding concept which is called solidarity.⁴

We explain now the characteristics that inform the concept of mutuality, compared to that of reciprocity. The terms are distinct. This fact exists not only in civil society, actually reciprocity is a feature that relates to its economic contract, regardless as an expression of “normal” society, characterized by the exchange of market-based commutative justice, and therefore the exchange of property rights between equivalent values, as well as an exchange of relational goods typical of civil society, where the economic content takes other forms of exchange of payments represented by both physical elements, both elements immaterial what the gratification of doing something for others, and the need to want to respond to a well obtained through a donation or spend some free energies in a defined period of life.⁵ In each case it is always of reciprocity. And in reciprocity, to any level always applies the law of self-interest and therefore the Latin rule *do-ut-des*. It comes easily explained by the fact that relations between men are characterized by three types of relationship: first, reciprocity, (correspondence). The second is the relationship of manipulation (correspondence servile submission). Finally, the third is the relationship of exclusion, (corresponding to negative). It goes without saying that this type of relationships as they exist among men, may exist between states, between peoples and governments.⁶ In conclusion I would say that the reciprocity, although considered good, does not

⁴ Cfr. GIOVANNI PAOLO II, *Sollicitudo Rei Socialis*, Libreria Editrice Vaticana, Città del Vaticano 1987, n. 38.

⁵ This is typical of a certain type of voluntariness whose sense is not properly understood as effective solidarity defined in an exemplary manner at the point of the previous note. The experience made with the Promozione Etica Onlus (www.certificazionetica.org) and with the Associazione Casa di Pulcinella Claudio De Santis, (www.lacasadipulcinella.it) allow me to classify the volunteers: “Volunteers by chance “,” volunteers by necessity “,” volunteers by duty. “ Where the first group attempts to make an experience that happens by chance, but without any conviction, or not being able to find a work, seek to enter into a partnership or a cooperative; the latter is usually unemployed or people who have lost their loved ones feel the need to “spend time and energy” in the ODV; Finally, the last category is represented by people whose religious sentiment is so strong that they feel the obligation of having to carry out voluntary action. The true volunteers are the ones who knowing their human dimension, as Levinas says it “identifies in the face of” making available their energies and their own time without unconscious expectations but, perceiving in their heart the full meaning of human acts with the spirit of responsibility that informs the interdependence turning it into solidarity. The volunteer therefore does not choose his actions, or his partner, but is transported by a spontaneous and inexplicable movement. Its activity is not of assistance but of human proximity. The remuneration of the volunteer is his own action perceived as possibility, in terms of applied ethics, to achieve the common good by following the principle of humanity.

⁶ Cfr. R. CIMINELLO, *Il significato cristiano della responsabilità sociale dell'impresa*, Tipar, Roma 2008, p. 132.

derive any added value as supplementary values must be equally shared and divided between the respective contracting parties, or at least perceived by both parties as such. One of the mistakes that you may incur is to confuse the principle of reciprocity, which always implies the existence of an action / reaction that of “mutuality” in which there is no reaction between the parties, but the constitution of value added supplementary arising from the interaction of stakeholders comparable to the principle of indeterminacy of quantum mechanics.

Having established these parameters, we can understand why the current state of “liquid life”⁷ in the environment of globalization there is no room for the concept of true mutuality. The context of globalization in its temporal features⁸ misinterpreted the sense of community⁹ and therefore of mutuality. I do not mean to make comments on globalization, I would just state the characters that exclude outright the possible existence of mutuality. For there to be mutuality there needs to be community. Globalization fact in its basic profiles excludes the latter. The culture in globalization and globalization has marginalized the concept of community to search for other individualistic and libertarian beliefs based on new anthropological purposes subtly conveyed as a possibility within the reach of all.

So if we take the fundamental characteristics of the community such as history traditions, territory, institutions plurality as wealth, culture turned to the idea of

⁷ Cfr. Z. BAUMAN, *Vita liquida*, Laterza, Roma - Bari 2009.

⁸ The globalization has changed the concept of time in innovative terms transforming and changing the four concepts to this day known as “chronological time”, “time dimension”, “long distance” and “reaction time”. The first through the introduction of new measurement of times such as “Planck time $\approx 5.4 \times 10^{-44}$ ”, “yoctosecond”, “zeptosecond”, “attosecond”, “femtosecond”, “Picosecond”, “nanosecond”, etc. The “time dimension” is the virtual time, time consciousness as something different from the present, so it is also virtuality, presentism, memory, planning, design, past and future, deferred communication, delay etc., we could say life time lived extemporaneously (such as playstation game with three-dimensional glasses that give the feeling of remaining inside the game itself) in the virtual dimension there is neither subject nor object, but both, in principle, have interactive elements. The “time away” no longer has the characteristic of time-space because the speed and virtuality have changed the historical space. The speed makes almost anything geographically distant, as well as the virtuality makes it usable in this space the distant geographically. In other words, a plane traveling at 10,000 km / hr cancels geographical distances allowing to reach every part of the planet in a matter of fifteen minutes; while the virtuality of the internet would spend a virtual time, really immersive virtuality in a safari or a week's holiday in Kenya, without moving from their desks but living in an all real feelings and emotions. Finally, the “reaction time” is the immediacy of response that is not only immediate but is also multi-addressed (just think of twitter, letters or e-mail, or SMS).

⁹ Also because the elements of temporal change indicate the ongoing transformation which adds six more features that accentuate irreversibility of the change. These elements are: 1) the acceleration; 2) the shallowness; 3) mobility; 4) the speed; 5) violence; 6) aggression.

productivity Creative progress and others, on the other hand we find in the globalization myth an approval aimed at celebrities, the image, the media coverage, the technology to commodification of the institutions, the society of individuals of social networks, identity self-made, having the right of free choice and free opinion increasingly directed towards incompetence and freedom of “speaking nonsense.” To say nothing of consumerism that has ate any remnant of the humanitarian and communitarian content of the person to begin from the mobility of his labor, of the residence in the territory, the dispensability of the affected enlarged family.

In this context it stands out more and more clearly that global poverty regardless of consistency of economic wealth manifests itself in an unstoppable albeit different, not only in developing countries as expressed by Zygmunt Bauman in his book *Liquid Life*¹⁰: “Global poverty is on the run: it was not thrown out of wealth, but evicted by a Greater exhausted, overwhelmed. Such an environment built on the false idea that globalization everyone is entitled to their own interests regardless of everything and everyone because we have the principle of merit and cunning economic-financial and political transformation, can only mythologizing and complacent behavior put in place by those who have power and success and therefore car can enjoy generous benefits from social resources,¹¹ denigrating those not being able to show the same qualities and possibilities are condemned to a life of servitude.

The interpretation of the meritocratic ideology that the media tend to highlight in their daily scoop, pushes inexorably towards the latter “a misery without prospects, since the triumph of ideology meritocratic leads inexorably to its logical conclusion, namely the dismantling of social security rules, that collective insurance against individual misfortunes, or the reformulation of these rules - once considered an indiscriminate obligation to brotherhood and a universal right - in an act of charity given by “those who want ‘to’ those in need ‘. [...] For the ‘powerful established’, the desire to ‘dignity, value and honor’ paradoxically requires the banning of the community.”¹² And with that the senselessness of mutuality.

¹⁰ Z. BAUMAN, *Vita Liquida*, p. 12.

¹¹ We think of the various political figures, who are everywhere on the pages of the newspapers, who use public resources for private purposes.

¹² Z. BAUMAN, *Voglia di comunità*, Laterza, Roma - Bari, 2011, p. 58.

2. Socio-economic Characters of Mutuality

The configuration of the social and economic features of mutuality arises from the social sharing by the group of people in the course of their daily life and experience in a given area. The needs of the community drive man to surpassingly aggregate himself at times in the anthropological pluralism and ethnic differentiations. Geoff Dench says that the foundational character of the community, which aggregates some and push others to exclude themselves, an idea which is constitutive, integral and indispensable part of the community and which is “the duty of brotherhood”, which breakdown its benefits among all its members, no matter how important or capable they are.

This element appears in itself sufficient to delineate the community, according Dench, as a reserved environment and designed for the more weak, and for the most vulnerable, those people that, for different reasons who are being unable to bring out their individuality and who cannot win autonomous social affirmation. Their sentence would be the fate of exclusion, humiliation, being mocked at and total exclusion from a world that, by the competition at all levels of the means to legitimize the claim, would make them inferior to those instead and sometimes even through illegal actions such as corruption, bribery and violence, appear to hold for if meritorious, because in the eyes of outside admirers, they can win thanks to their subtlety, eloquence, political strategy or the strength of their muscles and brain.¹³ Within one’s community one is

¹³ Cfr. Z. BAUMAN, *Voglia di Comunità*, p. 57. Here he refers to the theory of deviance well-explained by Robert K. Merton for which deviance arises from the “tension” through which one cannot achieve social success; drugs and mental disorder are therefore forms of “deviant adaptation” and the different successive postwar theories that try to understand how the company is due to the deviant phenomenon and how you say the “social reactions” to deviance. Merton summarizes it on a dial, with positive and negative sign, the types of functional deviance at the cultural objectives, to institutionalized norms and modes of adaptation. Thus, in the mode of adaptation called by Merton with the word Conformism he means the achievement of social objectives through legitimate means (what we might call “the American success”). Instead, with the Innovation Mode he makes it significant in achieving the same objectives, but refused legitimate means. An example of this type of innovation is the pursuit of economic profit (social purpose) through illegal practices (corruption or other). With the word Ritualism he calls another mode that is to follow the legitimate rules, without sharing the social purposes (as an example we can think of the bureaucrat who “does his duty”, in a dull, formally respecting the rules without watching the results). Renunciation is the attitude of those who reject both the purposes that the legitimate means to achieve them: therefore withdraws from social life (eg. Drug addicts, homeless ...). The rebellion is the attitude of those who reject both and replace them with others. Innovation and ritualism are exemplary cases of anomie as defined by Merton, because in both cases there is a discontinuity between goals and means to achieve them.

confident, relaxed, and there is no danger of blows or backstabbing. Mutual understanding is continuously sought to allow everyone to feel welcomed, and one is not cornered or displaced from bad behavior. Although there are conflicts all try to redeem them with understanding and discussions are aimed at the common good, and certainly not to the exclusion and competitive dominance existing outside. In the community also help is guaranteed, there is no mockery, no profiting mentality, and there is sincere relationship that allows one to explain his good faith and be forgiven without grudges and misunderstandings.

Here is the environment in which it is born and in which one can configure mutuality. But what is the axiological pattern of the salient features which constitute mutuality? Firstly putting the sense of ethics, both pure and applied moral behaviors, secondly the choice of the fraternal bond, compared to the contractual, thirdly the need for trust and finally I believe that solidarity steps towards a concept of responsibility understood both individually and socially as ability to overcome difficulties and common needs through the assumption that unity makes strength.¹⁴

3. Capitalism and Mutuality

At this point I would just like to point out the dichotomy between capitalism and mutuality. The two terms are necessarily dichotomous because they are based on different assumptions, while the former uses the fundamental techniques of impersonal market rules based on a trust instrument characterized by the lack of references from owners of the means of production and workers, producers and consumers, including those who offer and those who ask for the elements that underlie any transaction, both production and processing or sale are commercialization of any activity, even the most deeply human, the reference to market price considered more convenient between the parties for the exchange of equivalent values, the market environment in which they themselves determine the rules of the game without regard to whom goes the benefits.

¹⁴ There would also be other four principles outlined by Pope Francis in the Apostolic Exhortation *Evangelii Gaudium* from 221-236, which serve as “primary and fundamental parameters of reference for interpreting and evaluating social phenomena” (no. 221) to which we refer as they cannot be explored here, such as: 1) the time is greater than the space; 2) unity prevails over conflict; 3) the reality is more important than the idea; 4) the whole is greater than the part. See. FRANCESCO, *Evangelii Gaudium*, Libreria Editrice Vaticana, Vatican City 2013.

It is not for nothing that Braudel defines this form of capitalism as “the place of investment and the high rate of production of capital”.¹⁵ It would be exciting to deepen some interesting concepts related to the development and transformation of the market economy to capitalism type Calvinists¹⁶ to an economy of financial market in which the only reference law is collection aimed at this lust for profit and the thirst for power,¹⁷ here, however, there is only given to enunciate some ways to learn more useful to understand the difference with the reality of mutuality.

3.1. Types of Capitalism

From an analysis of the context in question I would like to present some types of capitalism which are not normally reported by the vocabularies in a systematic manner so undertaken here, because the economic aspect of capitalism is sketched and is firm to the concepts expressed by the classical economists, what I would like to emphasize in this presentation is the transformation of the real economy that has resulted in a globalized financial economy and irrepressible wherein the concept of capitalism can be understood through the following settings.¹⁸ But I would also indicate another form than the previous one, which yet does not exist, but desirable of the Capitalism of cooperation.¹⁸

3.1.1. Capitalism of Addition

This is the primary form of capitalism (theorized by Breglia)¹⁹ in which the enlightened entrepreneur and truly such, acts in a virtuous system of capitalism in which capital provides the money to build factories, buy the means of production and reward the work. The capital serves the company until the production is made and sold on the market which does not allow it to be autonomous through the mechanism of self and self-empowerment. The profit is the indicator that allows efficient development of the business.

3.1.2. Capitalism of Subtraction

¹⁵ Cfr. F. BRAUDEL, *Civiltà materiale, economia e capitalismo*, Einaudi, Torino 1982.

¹⁶ Cfr. R. JACKALL, *Labirinti morali*, Edizioni di Comunità, Torino 2001.

¹⁷ Cfr. GIOVANNI PAOLO II, *Sollicitudo Rei Socialis*, nn. 36 e 37.

¹⁸ Cfr. R. CIMINELLO, *Il significato cristiano della responsabilità sociale dell'impresa*, p. 133.

¹⁹ Cfr. A. BREGLIA, *Temi di economia e vita sociale* (1942); *Reddito Sociale* (1965).

This form of capitalism is called “Capitalism of subtraction” (also theorized from Breglia) which aims at a more brutal accumulation, takes advantage of two important elements, the first is represented by differences in information and knowledge in these economic jargon “asymmetric information,” and the other is represented by the exploitation of induced needs.

These elements act negatively on the economically weaker sections because it allows, if not making it lawful to those who are richer, behind the screen of the free market and dampening effect on competition, to increase the price of its products in a manner indiscriminate and uncontrollable at the expense of those who need it, perhaps induced by advertising. So an item that costs in terms of output and that could be sold with discreteness, actually is sold in 50 and even 100. The price of ignorance or poverty must be paid by weaker results in a transfer of wealth from the poorest to the richest. Yes, just think of the trivial example of a famous drink we all know, the assumed cost of production is 1 cent per glass or jar and instead it is sold for 3,00 €. For each unit which is sold, generates an enormous transfer of wealth from the buyer to producers, as in our case 2.99 € which means 299 times and then the poor buyer can buy one unit of the beverage in question, and if would pay even 5 cents, that is to say the right price, he would have been able to buy about 59 more. And so we are, according to the Economic Bulletin of October 2012 the International Monetary Fund that 17% of the the world’s population has 83% of the wealth of the entire planet. It occurs so that in terms of the distribution of the 358 richest people in the world have a wealth equal to that of Poorest 45% of the world population.

3.1.3. Predatory Capitalism

This form of capitalism does not need much explanation: Every day the media provides news reports from economic agents from around the world concerning incidents of bribery, extortion, violence, money laundering, drug trafficking and so on. Such form of storage can be rationally understood as criminal capitalism, accumulation of profits from illegal activities.

3.1.4. Capitalism of Condominium

This form of capitalism²⁰ is configured in the entrepreneurial society as product of the so-called “syndicate” and command networks, made up of councilors from the administration who hold the same position in different companies in the same group. It is a capitalism based on a form to the limits of the law which is close to the crime of insider trading, but such activities (word-of-mouth) is difficult to control because of considerable sophisticated implementation²¹ is rarely found, and it is also because those who implement it are people who have extensive powers and therefore difficult to control.²²

3.1.5. Capitalism of Relation

The capitalism of relation is determined on the combination between partisan interests and economic power²³ to explain it better shows the definition set out in its report by John Pitruzzella (garante Antitrust): “In Italy in the process of recovering from the crisis, there is another enemy to be defeated: the capitalism of relation that harms the viable and competitive Italian economy’. The interplay between a few major economic powers, their relationships with the political and administrative power, also known as ‘chrony capitalism’ - says Pitruzzella - is based on the privileges, above all on the merits, aggravated inequalities, which makes the society closed, static, less opened to competition and innovation.”

3.1.6. Capitalism of Religion

A final form of capitalism, not just positive, which is establishing itself strongly from the beginning of the third millennium is the so-called capitalism of religion. It is a

²⁰ Cfr. R. CIMINELLO, *Il significato cristiano della responsabilità sociale dell'impresa*, nota 240.

²¹ Because, a board member in Italy usually sits in ten different boards, one says that to achieve the consent of a financial transaction an agent gets it with four handshakes the consensus of forty companies, one of the striking examples in our country can be the figure of former President Dr. INPS Mastrapasqua who was a member of the 25. CdA See [Http://it.wikipedia.org/wiki/Antonio_Mastrapasqua](http://it.wikipedia.org/wiki/Antonio_Mastrapasqua) and <http://www.beppegrillo.it/movimento/parlamento/2014/02/via-le-25-poltrone-di-mastrapasqua-e-le-20-dellamoglie.html> (last access date: 9.01.2014).

²² Cfr. Gennaio 2005, the “social network” of the administrative boards of the listed Italian companies. Casaleggio Associati - network strategies. Text in part published in the article by Gianroberto Casaleggio Milano Finanza on 18/09/2004.

²³ On Wednesday, March 5, 2014, Roberto Perotti and Philip Teoldi published on the website of economic information LaVoce.info a graph showing the impressive and “twisted” network of shareholdings of the Lazio region, the province of Rome and Roma Capitale (the municipality of Rome), involving dozens of companies. The image is “Navigable”, and can be magnified and one can move within it using the buttons at the bottom right: see <http://www.ilpost.it/2014/03/07/grafico-partecipate-regione-lazio-lavoce/> (last accessed date 01.09.2014).

form of capitalistic accumulation based on the same religious affiliation, but that does not develop for the sake of worship and related religious activities but to take advantage of the faith appeal to business purposes.

3.1.7. Capitalism of Cooperation

This additional form of capitalism, still inexistent, but desirable, would in my opinion has a reference to a possibility of coexistence between capitalism and mutuality in virtue of the fact that the negative forms above could be remedied by a new concept which is precisely that of the mutualistic accumulation would allow through the proper use of the factors of production and market structures to obtain a general increase of wealth determined not only by the efficiency of the profit that is found in the addition of capitalism, but above all by respect for the human component both in the production and processing in the distribution and consumption. In fact, “profit is not the only indicator of the conditions of the company. It is possible that the financial accounts is to be in order, and that the men who are the most valuable asset to be humiliated and their dignity is offended more than being morally inadmissible, this will eventually have negative repercussions for the viability of the company. Its aim, in fact, is not simply the production of profit, but the very existence as a community of people who, in different ways, endeavoring to satisfy their basic needs, and who form a particular group in the service of society”.²⁴ The cooperative capitalism accumulating the potential existing in man, united to knowledge and potential, combined in a mutual benefit in order to broaden the common heritage of which everyone benefits from its portion would allow existence which is qualitatively more satisfying and richer as lawfully called.

That’s why “It is necessary, therefore, to strive to build lifestyles in which the quest for truth, beauty, goodness and communion with others for the sake of common growth are the factors which determine consumer choices, savings and investments. In that regard, I can recall only the duty of charity, that is, the duty to give from their ‘superfluous’ and, sometimes even out of their ‘need’ to what is essential to the life of the poor. I allude to the fact that even the decision to invest in one place rather than

²⁴ GIOVANNI PAOLO II, *Centesimus Annus*, Libreria Editrice Vaticana, Città del Vaticano 1991, n. 35.

another, in a productive sector rather than another, is always a moral and cultural choice. Certain economic conditions and of political stability absolutely essential, the decision to invest, that is, to offer a people the opportunity to enhance their work, is also determined by an attitude of sympathy and trust in Providence, which reveal the human quality of the decision-maker “.²⁵

It is in this reality that is realized the gratuity of the market, and the gift is where instead of subtraction is the added supplementary: the gift that is achieved through the sharing of wealth that participants in a mutual exchange product for free to a logic fraternity.²⁶

3.2. The Mutuality

Let us look at this antithesis also on the side of mutuality.

First of all we have to look at mutuality as an attitude that is essentially human that only grows in the area of trust and full social consciousness and, which is founded on the three essential principles of ontology such as responsibility, solidarity and fraternity. In the absence of these three elements mutuality cannot possibly exist. In fact it is only the consciousness of the sense of the social nature of human being that determines their mutuality because:

- a) it is a choice of personal interaction and free participation to a goal of self-interest of the common good;
- b) has the character of voluntariness and the absence of economic profit motive;
- c) does not point to the individual accumulation but to the maximization of the total value;
- d) does not judge the behavior of the interaction holding him responsible and supportive by definition;
- e) benefits from a cooperative and constructive attitude originated from the usual coincidence between the actors in the production and use;
- f) seeks the common good (good of all and of each) in the context of some relationship of brotherhood;

²⁵ GIOVANNI PAOLO II, *Centesimus Annus*, n. 36.

²⁶ Cfr. GIOVANNI PAOLO II, *Centesimus Annus*, nn. 34, 35 e 36.

g) is developed on the basis of association governed by the principle of mutual aid and mutual sharing of benefits.

These features are highlighted in a positive way in the products with a social support and especially of protection in case of need. To give a significant picture, mutuality can be that of the shipwrecked group who were on a rowing boat, try to escape in a stormy sea paddling each with as much energy they possess to reach the land as soon as possible where they can escape. On this occasion you know that:

- a) no one will try to save energy;
- b) no one will think that there is someone among them who would try to save the effort;
- c) no personal gain measured in terms of the effort being made for the target, which is essentially common.

This attitude underlies what is called mutual aim and that is not a legal definition in our system except for the effects arising from the mutual aid. The foundation can be found in article 45 of our Constitution which states in its first paragraph: “The Republic recognizes the social function of cooperation for mutual benefit and non-speculative private. The law promotes and encourages using the most appropriate and shall, through appropriate controls, the character and purpose.” Unfortunately, in reality which involves the legal concept of mutuality there is only the concept of facilitation in terms of tax and not supported in a positive expansion of powers and the protection of category.²⁷

The existence of mutuality between partners and users of goods and services produced is found in a direct advantage, not only economical, that the members are having both derive from the fact that the product of the business is meant for them but also because the activity is carried out by means of their work in a context of self-management and self-organization. There is the benefit from the scheme of internal democracy which governs the cooperative whose concrete aspects are represented by the partner’s participation in the management of the company as well as the

²⁷ Facilitation of direct taxes contained in the DPR. 601/73. It is the lack of a legislative definition, within non-profit category of the necessary mutuality of a more concrete study for the development of tools on the use of mutualistic social enterprises. There isn’t in fact the educational promotion, areas of intervention or targeted prerogatives; there are neither serious incentives nor development plans adequately prepared, planned, concerted and implemented at both local and national levels.

possibility of debate, discussion, growth and cultural development in a relationship of mutual exchange. However, where the Cooperatives also carry out activities with non-members it is clear that the mutual advantage originates from the activities implemented by the members themselves, while those held by third parties gives rise to a real and its own profit.²⁸

4. Design of Mutualistic Products

The biggest problem that plagues businesses is the need to cover the five business risks: that is to say, what to produce, for whom to produce, how much to produce, how to produce and where to produce. Naturally, the other face of each of them is whether the related revenue is able to cover adequately the costs involved, and how long. Even the design of mutualistic products from the part of a cooperative enterprise, is not free from these problems. The reasoning which the mutualistic company should be applied is related to the fact that a product can be designed, subject to the risks described above, only if targeted to a level of human development that is truly full, or which also includes quantitative as well as qualitative dimension of human life materializing at the same time the values of equality, equity, freedom, personal fulfillment while fully respecting the dignity. The product design must take into account that the man is absolutely shaped and formed by the network of relationships in which he is inserted, and being a social being opens incorporating of other values such as responsibility, altruism, solidarity, subsidiarity and reciprocity and doing one's own person the very purpose of its business. That's why the idea of every new product or service that should aim at:

- a) to implement, maintain and comply with the ethical principles and values of reference of the mission and the vision of the company;
- b) assert and reassert its conceptual structure that is at the service of the citizen as a human being;

²⁸ To get the distinction between the results of the management towards the shareholders and that of the third party cooperative must take necessary separate accounts in order to properly distribute the rebates. However the mutualistic advantage must be understood not necessarily towards direct allocation of higher values to the transfers of products and performance of work or by saving on the purchase of consumer goods, but can also be directed to the use of service function that performs the cooperative to the shareholder. In fact it is said that a member is looking for a better-paid job but it could also be the case that the member is looking for a certain type of work and that the cooperative offers him the opportunity to avoid being unemployed, or as in the case of cooperative's food processing and marketing of the mutual advantage consists is also in the opportunity to sell any available product of the society.

- c) rehabilitate and support through its use of those belonging to vulnerable groups in the social fabric and labor with a view to developing human capital;
- d) renew the bond between citizen, user, producer and consumer with the territory of membership and not only with the impersonal market, thereby strengthening the cohesion social integration and regional development;
- e) re-enable the use and purpose of profit and finance linking them again so close to the real sector of the economy to which the product pertains.

In summary, the design of a mutualistic product, based on the nature of the social structures it addresses, rehabilitating man in his dignity requires specific features and technicalities instrumental in supporting the development of socio-economic development. The related peculiarities therefore has been said above regarding the capitalism of cooperation whose socio-economic and financial purposes are strongly linked to ethical skills.

4.1. Finality

The purpose of a mutualistic tool: the product or service support, finance, or insurance should always have three additional purposes. The first focused on the human content on integration, that is to say that every product or service must take account not only of those who produces, but also the attitudes and characteristics of those who consume it, or it will be delivered in existential terms. This important rule, in the market research, usually is not detected, on the economic grounds.²⁹ It is also the reason why there are categories of marginalized both in terms of production as well as consumption or fruition.³⁰ The second is economic-rational: the purposes should not lead to the maximization of profit, but the added value, in accordance with of the economic and financial performance of the business. Without speculative purposes, it must be aimed at maximizing the value of the company and thereby to safeguard the long-term two components resulting from labor and capital as profits and wages. The third is a function of the socio-environmental impact as measured by the product or

²⁹ This is a special recognition of the market that defines the cluster in terms of psychographics.

³⁰ One cannot but refer to the problems arising from the failure to include in the productive activity of the disadvantaged people or the existence of architectural barriers or even more of psychological barriers to marginalized people by the society because of their status. Finally also the consumption side one can often observe a production of a niche of “relational good” exclusively that prevents consumption and enjoyment to those who do not belong to a particular circle or that lacks certain profiles that make the so-called excluded from the market, the non-bankable or not insurable.

service which generates relation to the total cost of the investment and then in relation to the difference in improvement in the results of the presence and absence of the product service.³¹

4.2. Communication

The notifications on mutual products must not contain propaganda tones, but the tone of persuasive communication, based on a consistent use of the word and the image, as addressed to a recipient in which the need is not an incentive, but it is effective, it must then aim primarily to two major intentions:

- a) informative intention by which the company wants to communicate something to interlocutors;
- b) communicative intention with which the company issuing the informational message intended to convey to the stakeholders as their communicative intention underlying message capable of generating a feed-back.

The message also has to be honest and not lapse into mere rhetoric advertising more intrusive to entice the imagination and emotions. On the contrary, it must meet the following two conditions:

- a) the condition of quantity: related to the informative contribution requested by the correct information, that is to say without being redundant and higher than desired;
- b) conditions of quality: the informative contribution must match as closely as possible to the truth; it must not communicate what you believe even if it is not false; it must not make claims which are not properly supported;
- c) the conditions of the relations: the informative contribution must be relevant;
- d) the conditions of the method: the contribution must be clear and transparent; avoid the darkness of expression or the ambiguity of inexpressions; it must be suitably short; must comply with a category of value; must proceed in an orderly manner.

³¹ I am certain that the measurement does not appear easy, especially when it comes to measuring the impact on the quality of the life of the people or induced developmental environment.

Another essential factor to be considered in the pragmatics of communication is the relevance, namely, that a communication between two parties, needs a logic and relevance in order to allow the process of the message contained in it. This occurs because each utterance is interpreted in different ways and each of them is compatible with the message encoded and while at the time of its reception, the recipient decodes it, at the same time, however, which does not consider all possible interpretations, of which the most plausible are selected based on their relevance among all the other appliances, it is best suited to the communicative context. The relevance of that in my opinion should be formed in the message of the product or mutualistic service is the communication that contains a relevance of sobriety.

4.3. Marketing

A key thing in marketing is not only the choice of the personalistic channel of identical configuration, but also at the act of marketing, the clear underlining of the fact is that the product already serves to those who produce it and then subtends for defining the bond of trust that completes the report. Still, it is worth pointing out that the practices currently in place in terms of actions of push-based techniques of pressure of the sales, generated by commercial pressures implemented by management in respect of the network sale, should not fall. The marketing activities must be set up as clear actions of *pool* implemented by techniques of network properly weighted.

4.3.1. Knowledge of the Company and Co-identification

In the marketing of the product the one who offers must be familiar with the company and implement a process of co-identification with those questions and wants to buy the good. Co-identification means that the act of selling a product mutually implies a spontaneous natural attitude of acceptance which also induces the buyer to identify with the same company.

4.3.2. To Awake and Meet the “Needs of the Community”

The guy at the market must also have a thorough knowledge of the product or marketing goods, not so much from a technical, as in terms of perception outside of

its content designed to arouse and satisfy the needs for the “community” which must feel involved from the human and ontological profiles.

4.3.3. Empathy and Socialization in Mutuality

The guy at the market must be able to use the media channel differentiated in terms of environments and recipients, realizing the value of a product or mutual good which requires the interaction of the image produced by the process of co-identification and therefore that the benefits contained therein pass through a personalistic channel, trust and above empathy in terms of socialization.

4.3.4. Humility, Trust and Guarantee

In addition to marketing one must take into account the evaluation of the product related to its sphere of influence, the existence of defects and possible improvements, as well as most commercial value in competing products, in a process of trade-offs between precise evaluation of technical merit and human merit relationships, all in the emphasis of a specific honesty of relationship, within a framework of natural humility and of prudent relationships.

Finally, at the act of marketing one cannot miss the essential support element of trust that needs to be pointed out and fully recognized in the constructive warranty through an appropriate listening on the table and acknowledging the objective technical concept underlining a *we-thinking*.³²

4.4. Profits

The mutualistic company or cooperative even if true that it does not make profits as properly understood by the companies of the free capitalist market,³³ must have a useful event which is the basis of the added value of which was mentioned at the

³² Cfr. A. SMERILLI, “*We rationality*”. *Per una teoria non individualistica della cooperazione*, in M. MANTOVANI - A.

PESSA - O. RIGGI (a cura), *Oltre la crisi: prospettive per un nuovo modello di sviluppo. Il contributo del pensiero realistico di Tommaso Demaria*, Las, Roma 2011, pp. 122-142.

³³ While the purpose of commercial societies is to get a profit to be distributed among the shareholders (dividend), the cooperative societies is conducting a productive activity qualitatively and quantitatively responsive to the needs of the members; that does not mean that cooperatives cannot achieve a profit, but it does not constitute a fundamental objective, but only a measure of efficiency. Cooperatives operate in all sectors of the economy.

beginning of the reflection that goes to differentiate the field of business from mutualistic market even if it is on a reciprocal basis and commutative justice. The mutualistic company although definitely non-profit has to give, however, a profit target formed from the residue from THE overall coverage of costs, taxation and wages. What I think should qualify this destination is the social nature which must be the guiding principle not only of redistribution or provision for the benefit of participating producers / consumers, but also as a moral obligation of a clear allocation to sectors that are fundamental elements of the structure on which develops social relations of the territory. So I would see a useful distribution of profits in which training in different educational institutions, to establish regional incubators, to spread the concept of mutuality and its development in the community and the area, with defined routes to be followed by an outlet which also employment. With this, perhaps one can even have a consortium network of micro-finance, micro-insurance, social-lending etc.

Also it would be more desirable to determine the date of effectiveness of the net profits of three distinct parameters:

- a) confidence index: development of profit over time as compared to the continuity of the relationship with partners, suppliers, customers, and other parties concerned;
- b) index of social impact: as a measure of the mutual consistency of the actual instrumental needs of the social fabric of the area and the environment;
- c) contribution rate of development of the structures of mutuality arising from the investment in training, and incubation of new cooperative business ventures.

5. The Paradigm Shift of Ethics in Corporate Social Responsibility

It has been for me, now almost twenty years since at the University of Trieste and at the Pontifical Gregorian University in Rome, I started working on the scientific terms of business ethics, they began to discuss the subject, borrowing from the US business ethics, but without much conviction. There rose a strong voice in terms of social responsibility in a new vision of enterprise by the social magisterium with the Encyclical *Centesimus Annus*. It was not the first time that the Magisterium faced the

arguments³⁴ but this time the emphasis on corporate social responsibility is much more robust and accurate.

There is a call for an ethical enterprise that can be described as a paradigm shift because from then on the concept of corporate responsibility also in the economic world began to change not staying any longer anchored to the concepts imported from the American morality whose idea of liberal capitalism needed some constraints on the activity of the company, not to go overboard in the abuse of power, but we know how that happened and continues to take place despite all the good intentions expressed in their codes of ethics.

At first it is important to zoom on the corporate social responsibility of the company after 18 years when another encyclical *Caritas in Veritate*, which defined more concretely what has already been indicated by the previous encyclical. The precision in defining corporate social responsibility is not an end in itself, but is linked to a discourse of ethical motivation, as we read: “Striving to meet the deepest moral needs of the person also has important and beneficial repercussions at the level of economics. *The economy needs ethics in order to function correctly* — not any ethics whatsoever, but an ethics which is people-centred.”³⁵

But the teaching of the Magisterium in its vision and ethics is still more ahead of the views of business economists, because it not only defines the responsibilities, but hopes towards the growth and strengthening of the business more responsive to the human reality as a co-operative enterprise and already desired mutually by *Centesimus Annus*; considering the issues related to the relationship between business and ethics, as well as the evolution of the production system is doing, it seems that the traditionally valid distinction between companies aimed at profit and non-profit organization is no longer able to give full justice to reality, or offer practical direction for the future.

³⁴ Cfr. also the documents *Mater et Magistra* al n. 71, 78 e 79; *Gaudium et Spes* al n.68; *Populorum Progressio* al n. 73.

³⁵ BENEDETTO XVI, *Caritas in veritate*, Libreria Editrice Vaticana, Città del Vaticano 2009, n. 45.

5.1. The Company: Existential Motive and Natural Economics

With this, one can also define the existential reality of the company by calling the binding of the economic nature but it should not affect the finality of its good order addressed the creation of truly human development of those who work there. Among the various forms of business it calls for the creation and development of those of a mutualistic type because: “It is not just a ‘third sector’, but of a broad new composite reality embracing the private and the public and that does not exclude profit, but instead considers it as a means for achieving human and social finality.”³⁶

5.2. Profit: Definition of the Ultimate Goal

The company should aim to profit at the end of the efficient management as specified in the encyclical: “Profit is useful if it serves as a means towards an end that provides a sense both of how to produce it and how to make good use of it. Once profit becomes the exclusive goal, if it is produced by improper means and without the common good as its ultimate end, it risks destroying wealth and creating poverty.”³⁷ So the ultimate goal of profit is not its creation or the possibility of accumulation in itself, but its destination. In this step it comes to specify the fact that the ultimate goal of the company is to make profit for the promotion of the common good. Only with this finality of the good the human fullness is defined as the balance of responsibility of which shows how “the awareness of the effective exercise of human responsibility in all areas reverberates also in the company, being the entity resulting from man, should take in dealing with all those who come into contact with it, the responsibility and commitment to the pursuit of purpose human dignity and the common good, in a climate of true development cannot be separated from the firm commitment was made to reduce the risks it creates for economic purposes in respect of their risk exposed.”³⁸

So the profit becomes an important way to measure the social responsibility of the company and its ability to properly manage their freedom of economic initiative in order to reduce the risk of failure that would jeopardize the relationship and the existence of its interlocutors. If this is the correct key to its interpretation, the paradigm shift is evident: accumulation is not interpreted as a mere capitalism but

³⁶ GIOVANNI PAOLO II, *Centesimus Annus*, n. 46.

³⁷ BENEDETTO XVI, *Caritas in veritate*, n. 21.

³⁸ Cfr. R. CIMINELLO, *Il significato cristiano della responsabilità sociale dell'impresa*.

more as a way to create added value in a new model of mutuality that would go to the market in a logic of virtuous win-win, in which the profit would become the added value to be redistributed equally among the participants in terms of contribution to the common development.

5.3. Entrepreneurial Action and Negative Externalities

Naturally, the subordination of the company to economic interests, with the intention to compete and dominate the markets makes it clear that the model of what can be exposed to still be desirable to clash strongly with the “attempts to impose cultural models that serve ideological and political agendas.”³⁹ The globalization shows us daily that the economic environment is developed as a real economic war, at the expense not only of the most vulnerable populations but also the ambient of environment and ecology constantly threatened by pollution of any genre⁴⁰ and effective slavery,⁴¹ although masked that have nothing to envy to those of the eighteenth century.

But then the model advocated just remains as a utopia? The answer is no! A decisive no. it is motivated by the certainty that the economic development of man passes through a proper management of the economy. The market system in fact while maintaining its peculiar characteristics that we know experiences a mutation of entrepreneurial action and consumption resulting from the scarcity of existing assets and is made “savage exploitation” with the rate of production / consumption / waste, much faster biodegradability of natural, industrial change. The transition will not be painless, but it must be done gradually to the extent that the new generations of managers and entrepreneurs become aware of the importance of ethical behavior and this step will be based on a choice of good behavior, perhaps initially rejected, but considered then necessary, based on four steps. These elements are: a) professional competence;

³⁹ BENEDETTO XVI, *Caritas in veritate*, n. 73.

⁴⁰ Chimico, radioattivo, acustico, biologico, alimentare batteriologico, ambientale e anche finanziario che normalmente non viene rilevato, ma che esiste con la diffusione dei cosiddetti “titoli tossici”, ecc

⁴¹ Le nuove schiavitù imposte dalle multinazionali in tutte le parti del mondo dove il lavoro divenuto una merce priva di valore, viene imposto in maniera forzata, con ritmi molto più disumani rispetto a quelli della prima industrializzazione. Il lavoro diviene “forzato” per migliaia di persone, soprattutto donne e bambini, che vengono chiuse nelle fabbriche; che dormono sul posto di lavoro; che non hanno diritti.

- b) knowledge of the ethical boundaries of the profession;
- c) transparency;
- d) social censure⁴²

5.4. Market and Prices: Rational Indicators of Transparency

In such a context the market becomes the mirror of business conduct based on standards of reference shared by all actors. The skill allows you to expand the scope of economic relations on the planes of expertise really competitive in terms of quality without the need for certificates or certifications of quality. The knowledge of the ethical limits of profession of employees to the company increases the thickness dimension of the responsibility to different levels. The transparency allows a clear development of the relationship without any risk of fraud, free riding, or *Ponzi scheme*. The social censorship applied to companies whose behavior is respectful of the expected levels of social responsibility is not only detrimental to the lack of allocation of tax benefits and concessions, but also for the exclusion from the market decreed by the loss of confidence of its stakeholders, not just customers and employees, but also suppliers and environmental consensus.

So the context of best practice also allows a better reading of the indications contained in the prices in the market, both in terms of knowledge of supply and demand, assessment of the actual value acquired in terms of living costs, actual verification of degree of social responsibility reached by the company and then the resulting contribution of tax compliance and of the verifiable sector of the industry regulations and also by the transparency of labeling.

5.5. Market and Informations: Symmetry and Communication of Value

Although many companies rely on the communication of their own levels of social responsibility at the drafting of the so-called social capital budget, here one cannot but point out that sometimes, the excess of self-referentiality, the great discretion of compilation and the self-congratulation often emphasized pride in business, have affected the original purpose to the point of making it, in certain cases, a tool is not

⁴² For further study: cfr. www.certificazionetica.org; ed anche: <http://leg16.camera.it/dati/leg16/lavori/stampati/pdf/16PDL0034850.pdf>.

more reliable under the profile because the evaluation is aimed to serve as an endorsement of the company. Instead, a driving force which may be based more on the veracity of corporate social responsibility at issue is the spread of a code of ethics. But the distinction between the deontological code, behavioral code, and code of ethics is still not recognized by all. Compared to the other two codes of ethics, properly understood, has a cogency binding on the internal structures, only organized and very imperative, and fully processed according to its relations with third party interlocutors.

If we ask ourselves to whom the code of ethics serves, taking into account the existence of laws and regulations both general and special, the answer is that which serves to regulate what the law cannot do because it is part of the objective criterion of the law, but in the subjective criterion of the moral limit must not be exceeded, even if they are legally allowed because it is undetectable or why it is not liable to be regulated, but which also presents its objective value in terms of fabric of trust of socio-economic relations. The rules of a code of ethics, as formulated on the existential level and then to ethics, have to be shared without being imposed. The code should be the content of the mission and vision of the company modulated on the transparent rules whose knowledge and capacity must be the binding level of consciousness, the only deterrent to bad behavior. The reason is that it should materialize a passage from the choice for convention with a choice of conviction. One time formulated, the code must then be made available to everyone with a commitment of honor and of dignity.⁴³

5.6. Market and Wealth: Creation, Destruction, TransferAccumulation ...

With this paradigm shift the market that we know as a controversial vision regains its economic and financial characteristics of the relational vehicle of exchange of wealth in a balance of human relationships. Of course, thanks to the consolidation of good practice which grow within the company's perception of the actual creation of wealth and economic value, and then it would cease the destruction of value in place in terms of both resources natural and jobs and the environment. There would be a transfer of

⁴³ There would be additional insights that you cannot do here, which can be referred to in my book already mentioned, *The Christian meaning of corporate social responsibility*.

real wealth flows as in communicating vessels from the highest level to the lowest up to the achievement of common balance and this would be possible thanks to the accumulation of income reinvested in responsible terms.

6. The Socially Acceptable Company

The company becomes socially acceptable because it is no longer considered cool economic machine turned to profit, but good order aimed at the creation of wealth and jobs for land development and with this the socio-economic opportunities existing in the areas pertaining to them.

6.1. Trust, Collaboration and Competition

The trust is strengthened to the extent that good practices are consolidated and that the interaction between State Business and Society create conditions more and more human. Conditions that are expressed by the side of the company in a constructive cooperation of the workers whose internal activities aimed at the profit move in the respect of human dignity, aims to promote the common good.

It also expresses as employment opportunities by the company of workers choices based on their potential favoring the need of the company to rely on the staff who are truly motivated, competent and able to develop through their value added creativity in the production process.

Of course, the choice of business ethics and therefore of its interlocutors, would lead to its competitors, if not the need to comply with the best practices to avoid being excluded from the market, at least the desire to emulate the behavior of its social responsibility, if considered clearly winning.

It unleashes as an activity of virtuous concurrence based on the desire to be really the best companies in the market with the purpose of profit certainty, but socially and responsibly finalized. All in favor of a better distribution of social wealth and a stronger cohesion with the structures of the state.

6.2. Stakeholder Engagement and Win Win Logic

From here we can draw the logical conclusion that the responsibility of involving fully its audience that although difficulties dictated the cultural setting contribution of the non-cooperative, will be called to deal with an environment having changed the parameters of the reporting economic production, will require a increasing respect for the canons of social responsibility highlighted. This attitude implies a more pressing engagement against stakeholders that will force them to change the focus moving from the exclusive viewing of self-interest, a logic of mutual cooperation where everyone will wonder what is the contribution that can individually to get to the logic of cooperative relationship the best result economic, income and relationships. The confidence index mentioned above will also have a reverse reciprocity that considers the time of the report as a primary element of credibility and consequently also mitigation of the conditions of the relationship.

In this context, the small shareholders invest their savings in the company, the employees settle for the conditions of a wage relationship which is more mitigated, providers will work with the best supply conditions with deferred payment terms, banks disburse the best credit, the tax authorities may revise tax rates modulated on the merits, the environment made more livable by anti-pollution systems enable customers to stay with greater satisfaction on the territory of gravity of the company and will be more likely to buy their goods through excellent value for money. In this context, we realize the value of the supplementary mutuality.

7. Conclusion

I would like to conclude the argument put clearly in evidence that the social responsibility of the company is not a technical factor or a process activity, it is instead a cultural vision that should address new perspectives including mutuality. Making a paradigm shift means the reality of the company in a different way, with a map of a scale of values which is smaller to larger.

Looking at reality with different eyes means both interpret things in your head related to reality as it presents itself in contemporary terms (then using maps representing the

contingent) and is instead interpret the reality as to how things should be (then using maps representative of scales of values).

Since a trip without a map is not addressed and the goal that it is represented social responsibility differs then in practice and in reality, so the reflection on the social responsibility of company supported by a mutualistic relationship, I have presented, is the current limits of map that we cannot possibly still play, but certainly at the time of its implementation will present the reality described in a perhaps more concrete.

We do not know, but we have tried to interpret this cross-section set of desirable reality of the human being, with a scale of values that we have reached the goal of how we interpret the future. Now we just have to wait for the answer of time.

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