

Abstract

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Business and Community On Organisations in the Social Economy

Organisations are commonly divided into two categories. They are either seen as profit-driven companies or as public authorities financed by taxes. This dissertation discusses organisations beside these prototypes; the "market" and the "state". The diffuse field is here called "social economy".

Initially some characteristics are outlined. The phenomena that have been studied are small, rooted in a local community and have democratic practices. At the same time as they are involved in economic exchange they also share a concern for social and ethical values. This makes them carriers of both business- and community-ideals. A rural development co-operative in the county of Jämtland is one of the cases presented. Its accounting practices mirror a wavering between business and community. Another case is based on a study of twenty regional organisations within the social economy in the European Union, where the creation of jobs is especially emphasised. With these descriptions as point of departure, different perspectives are presented: accounting and identity, organisational theory, ethics and economy, entrepreneurship and, finally, embeddedness

The conclusive findings in the dissertation move the focus from characteristic properties and attempts to demarcate social economy as "a sector". The organisations are better understood as embedded in a social, political and historical framework. It is the interdependence that has to be highlighted, rather than the independence. It is further shown that characteristic features in these organisations also, but to degrees that vary, exist in "market-" or "state-" organisations. In financial terms organisations in the social economy might be marginal. But they point to the importance of bridging community and business and of taking social, ethical and political considerations in economic exchange.

Key words: social economy, nonprofit organisations, rural development, narratives, embeddedness, social accounting, trust.

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