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ABSTRACT: The Economy for the Common Good (ECG) is an Austrian-born movement promoting an alternative economic model built on values oriented to the common welfare such as human dignity, solidarity, ecological sustainability, social justice, transparency and democratic participation. To provide (high) quality of work plays an important role in the ECG philosophy but little is known on the actual labour conditions of workers employed in such type of firms and whether they differ from those of firms in the “regular” default economy. In this paper we focus on Austria and Germany, the countries where this economic model is most widespread, and present results on the general structure of firms following the ECG model and the working and employment conditions in these firms. We identify three main dimensions of job quality promoted by the ECG model, namely employment quality, information and worker participation, and psychosocial working conditions. Using data published in the Common Good Reports, we extracted data informing about these dimensions of job quality at an organisational level of 59 firms with at least 5 employees in Austria and Germany. We discuss which work-related features are promoted by organisations following the ECG model and compare them to the standards encouraged by the model. Results are also discussed with respect to evidence on the quality of work in the social economy.

KEYWORDS: Economy for the Common Good, job quality, Austria.

ECONLIT DESCRIPTORS: B55, P49, J81, J82.

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RESUMEN AMPLIO

Calidad del trabajo en la Economía del Bien Común: conceptualización e implementación en Austria y Alemania

La Economía del Bien Común es un movimiento nacido en Austria que promueve un modelo económico alternativo basado en valores dirigidos al bienestar común como la dignidad humana, la solidaridad, la sostenibilidad ecológica, la justicia social, la transparencia y la participación democrática. Proveer (alta) calidad del trabajo desempeña un papel importante en la filosofía de la Economía del Bien Común. Se pueden distinguir tres grandes dimensiones de calidad del trabajo promovidas por el modelo: (1) la voluntad de evitar la discriminación y aumentar la calidad del empleo; (2) el fomento de la información y participación de los trabajadores; y, en lo que respecta a condiciones de trabajo, (3) la promoción de factores psicosociales beneficiosos (por ejemplo, la flexibilidad de los horarios de trabajo, la conciliación de la vida laboral y personal, o la claridad y variedad de las tareas). No obstante, se dispone de escaso conocimiento sobre las condiciones laborales reales de los trabajadores empleados en este tipo de empresas ni sobre si estas difieren de las de las empresas de la economía “ordinaria”.

Este trabajo tiene como objetivo describir la estructura general y las condiciones de trabajo y empleo existentes en las empresas que siguen la Economía del Bien Común en Austria y Alemania, los países donde este modelo económico está más extendido. La fuente de información utilizada son los informes del Bien Común de empresas en Austria y Alemania con un mínimo de 5 empleados y vigentes en enero de 2018. En total, 59 empresas cumplían los criterios de inclusión y se extrajeron de sus informes los datos relativos a la calidad del trabajo a nivel organizativo. Se completa la descripción mostrando también los datos relativos al conjunto de la economía austríaca y alemana, a manera de puntos de referencia.

Los resultados del estudio muestran que casi 13.400 trabajadores están empleados en las empresas de la Economía del Bien Común analizadas. Estas empresas son en su mayoría empresas privadas con fines de lucro, de tamaño medio y se concentran en pocas ramas de actividad económica (especialmente en Actividades de salud y trabajo social, Actividades administrativas y de servicios de apoyo, e Industria manufacturera).

En cuanto a las dimensiones de la calidad del trabajo en estas empresas, los resultados muestran que, en relación a las condiciones de empleo (1), el uso de trabajo a tiempo parcial y de contratos de prácticas prevalece más que en el conjunto de la economía austríaca y alemana. En las empresas analizadas, la desigualdad salarial -medida en función de la relación entre el salario mínimo y el

máximo- oscila entre 1:1 y 1:13. La desigualdad salarial media para el conjunto de las organizaciones estudiadas es de 1:3,8, un valor inferior a lo que se considera una desigualdad alta en los estándares de la Economía del Bien Común (1:5). La oferta de algún tipo de formación continua a la plantilla está muy extendida en las empresas adheridas a la Economía del Bien Común (presente en más del 80% de las organizaciones analizadas).

En relación a los indicadores referentes a participación e información (2), en más del 80% de las empresas estudiadas se comunica información crítica a la plantilla mientras que la participación de los trabajadores toma formas diferentes en las empresas que siguen la Economía del Bien Común. El establecimiento de reuniones periódicas con todo el personal -una forma de participación directa- es la práctica participativa más extendida entre las empresas analizadas. La existencia de comités de empresa -un órgano de participación representativa- es menos frecuente que las prácticas de participación directa pero está más presente que en el conjunto de las economías austriaca y alemana. Se ofrecen formas de participación financiera en menos de un 20% de las empresas analizadas.

Con respecto a los resultados sobre condiciones de trabajo (3), los aspectos recogidos en los Informes del Bien Común se refieren principalmente a la capacidad de los trabajadores de influir en su forma de trabajar. En más de la mitad de las empresas se facilita autonomía para que su plantilla decida cómo organizarse sus tareas y, en menor medida, se proporciona capacidad a la plantilla para decidir sobre su tiempo de trabajo. También, el personal empleado en empresas de la Economía del Bien Común disfruta de la posibilidad de trabajar desde casa en mayor medida que los trabajadores de Austria y Alemania.

Este artículo explora por primera vez las condiciones de trabajo y empleo en las empresas adheridas al modelo de la Economía del Bien Común, a la vez que discute qué aspectos laborales son promocionados en mayor medida en estas empresas en comparación con los estándares fomentados por el modelo. Los resultados sugieren que los elementos de buena calidad del trabajo en las empresas de Economía del Bien Común se concentran más en los ámbitos de la participación de los trabajadores y del control de horarios y tareas laborales que en los aspectos pecuniarios de la calidad del empleo. En general, los resultados del estudio muestran similitudes con los rasgos de calidad del trabajo más presentes en la economía social. Dado que la Economía del Bien Común constituye un modelo económico alternativo en auge del que todavía hay un conocimiento científico limitado, una de las principales contribuciones del estudio es que ofrece datos originales y necesarios para cubrir lagunas de conocimiento sobre la calidad del trabajo en la economía social y particularmente en la Economía del Bien Común.

En cuanto a las limitaciones del estudio, el uso de los informes del Bien Común como fuente de información ha condicionado el análisis de la calidad del trabajo realizado en este estudio. Esto se debe a la variabilidad en la amplitud y profundidad de la información recogida en estos informes y a que ofrecen una caracterización de la calidad del trabajo desde la perspectiva organizacional, sin

inclusión de la perspectiva de sus trabajadores. Además, a pesar de que el estudio tiene un carácter descriptivo y de que los datos de la economía austriaca y alemana en su conjunto se proporcionan a manera de referencia, hay que tener en cuenta algunas cuestiones de comparabilidad relacionadas con la formulación de las preguntas o las poblaciones de estudio de referencia. No obstante, el uso de informes del Bien Común como fuente de información y la comparación de la información presente en estos informes con la situación en empresas de la economía "ordinaria" también ha permitido poner de manifiesto el alto grado de transparencia de las empresas del Bien Común, y de la economía social en general, a la hora de comunicar información de carácter no financiero.

PALABRAS CLAVE: Economía del Bien Común, calidad del trabajo, Austria, Alemania.

1. Introduction

Launched in 2010, the Economy for the Common Good (ECG) stands out as an Austrian-born movement pursuing a cooperative, non-capitalist market economy (Felber, 2012: 66). Its main objective is “that the economy must serve people; in other words, the common good” (European Economic and Social Committee, 2015, p. C13/C28) and to do so it promotes an alternative economic model built on values oriented to the common welfare such as human dignity, solidarity, ecological sustainability, social justice, transparency, and democratic participation (Felber, 2012). Since then, the ECG movement has spread around the world: it is estimated that over 2000 organisations support the ECG model, and that some 400 of them have assumed a more active commitment by becoming members of the Association for the Promotion of the ECG or having produced a Common Good Balance Sheet (Economy for the Common Good, 2019).

Firms’ contribution to the advancement of the common good is measured on the basis of their impact on different stakeholders. Employees in firms adhering to the ECG values are one of the stakeholders the model is directed to. In this sense, one of the main components promoted by the ECG with respect to workers is the promotion of high quality of work. However, given the novelty of this economic model, there is only scarce knowledge on the actual labour conditions of workers employed in such firms.

Thus, the aim of this paper is to describe the quality of jobs in companies following the ECG model in Austria and Germany and to provide information on similar indicators for the overall Austrian and German economy as a benchmark. This paper is organised as follows: first, we introduce the goals, values and tools of ECG. We draw attention to the standards it encourages regarding employment and working conditions. In the methods section, we account for the data sources used in our descriptive analyses. We then present our main results regarding the structure of ECG firms and different dimensions of job quality in Austria and Germany and, whenever similar information is available, show the corresponding numbers for the overall economy of Austria and Germany. We conclude with a discussion of the contribution of our findings to shed light on the actual working and employment conditions of ECG employees.

Economy for the Common Good

The ECG promotes an economic system striving for an ethics-based, liberal, redesigned market economy. Ethics-based because in this model the accomplishment of firms is not assessed primarily

in economic terms such as profits, but rather according to their contribution to society. Liberal because it will seek to ensure equal opportunities and rights for all market players, and redesigned as it aims that basic needs are not only satisfied through the market, but also through alternative initiatives and economic models (e.g. local collaboration networks, peer-to-peer production, or the commons, among others) (Felber & Hagelberg, 2017: 19). As a matter of fact, ECG is not a self-centred model: firms can take different legal forms and be combined with other schemes. In sum, the motivation of economic competition is replaced by cooperation so that the collective interest and common good is put above companies' profits. Given ECG's pro-social principles, it has been identified as an emerging model framed within the broad umbrella concept of social economy (Chaves & Monzón, 2018).

The ultimate goal of the ECG movement is to change the system of values at the business and political level (Stumpf & Sommer, 2019). Although it is businesses that take the lead in adopting and promoting this alternative economic system, the ECG also envisages a process of political transformation (Gómez Calvo & Gómez-Álvarez Díaz, 2016: 280). The idea is that countries would alter their institutional framework¹ by bolstering those firms and organisations most aligned with the ECG values (Chaves & Monzón, 2018), for instance, via tax and legal advantages. In order to make an objective measurement of firms' contributions to the advancement of the common good, the ECG movement has operationalised different - and evolving - tools such as the Common Good Matrix, the Common Good Reports, and the Common Good Balance Sheets (which is the combination of a Common Good Report and the external audit or a peer evaluation).

The Common Good Matrix is a matrix with 20 topics in which columns refer to the values of the ECG and rows to different stakeholders, namely suppliers, owners, employees, customers, and the social environment (see Figure 1). The evaluation of firms' activities covers positive aspects (i.e. the goal a firm is expected to follow) and negative aspects (what a firm should not do). The maximum score is 1,000 points and the minimum -3,600 points (Economy for the Common Good, 2017). The Common Good Balance sheets summarise the results of the Common Good Matrix while the Common Good Reports explain and develop how an organisation has put into action the ECG values and highlight those aspects that need to be improved (Felber & Hagelberg, 2017). As well as other reporting schemes existing in the social economy (Salathé-Beaulieu et al., 2019), ECG Balance sheets are a tool of social accounting and impact measurement allowing for transparency and the visibility of the positive social and environmental consequences generated by the activity of such businesses. These reports are available publicly, which distinguishes ECG firms from the default economy, in which company actions remain intransparent.

1.- In a similar vein and at a European level, the Economic and Social Committee approved in 2015 an opinion commending the ECG to be included both in the European Union's and its member-state's legal frameworks (European Economic and Social Committee 2015).

Figure 1. Common Good Matrix, version 5.0

VALUE	Human dignity	Solidarity and social justice	Environmental sustainability	Transparency and co-determination
STAKEHOLDER				
A: Suppliers	A1 Human dignity in the supply chain	A2 Solidarity and social justice in the supply chain	A3 Environmental sustainability in the supply chain	A4 Transparency and co-determination in the supply chain
B: Owners, equity- and financial service providers	B1 Ethical position in relation to financial resources	B2 Social position in relation to financial resources	B3 Use of funds in relation to social and environmental impacts	B4 Ownership and co-determination
C: Employees, including co-working employers	C1 Human dignity in the workplace and working environment	C2 Self-determined working arrangements	C3 Environmentally friendly behaviour of staff	C4 Co-determination and transparency within the organisation
D: Customers and business partners	D1 Ethical customer relations	D2 Cooperation and solidarity with other companies	D3 Impact on the environment of the use and disposal of products and services	D4 Customer participation and product transparency
E: Social environment	E1 Purpose of products and services and their effects on society	E2 Contribution to the community	E3 Reduction of environmental impact	E4 Social co-determination and transparency

SOURCE: (Economy for the Common Good, 2017).

To date, there are several theoretical studies published on features characterising the ECG (Gómez Calvo & Gómez-Álvarez Díaz, 2016; Gómez-Álvarez Díaz et al., 2017; Sanchis & Campos, 2018) and one study performing an empirical validation of the measurement scales used in the Common Good Balance sheets (Felber et al., 2019). However, there is still very limited empirical knowledge of how the ECG model is put into action. Through qualitative analyses or case studies, some researches have focused on the production and management practices in a selection of businesses (Stumpf & Sommer, 2019), or the case of some particular business model that stands out due to its innovative and sustainable practices (Muller-Camen & Camen, 2018). Another study described, based on a survey, the profile of European companies following the ECG and analysed the impact of having produced a Common Good Balance sheet (Sanchis, Campos, & Ejarque, 2019). Based on these data, a descriptive analysis for the Spanish case is provided in Campos, Sanchis & Ejarque (2019). One ongoing project analyses communication, negotiation and knowledge processes concerning the ECG concept (Kühn, 2020). We draw attention in our study at job quality in firms adhering to this economic model in Austria and Germany with the objective to analyse the distance (or lack of) between the work-related standards encouraged by the ECG and their actual working and employment conditions.

Job quality in the Economy for the Common Good

Employees represent one group of stakeholders affected by the implementation of the ECG values. Apart from aspects referred to environmental sustainability², ECG's work-related values strive for high job quality. Job quality is a multidimensional concept analysing to what extent the combination of working and employment conditions promote positive outcomes for workers, especially in terms of health outcomes and job satisfaction (Holman, 2013: 476). The most repeated dimensions of job quality identified by a review of the existing literature involve: pay and other rewards; terms of employment and job security; intrinsic characteristics of work (involving either objective characteristics such as autonomy or control, and subjective such as social support or meaningfulness); health and safety; work-life balance; and representation and voice (Warhurst, Wright, & Lyonette, 2017). In practice, there exist several ways to study job quality, for instance subjective or objective approaches to job quality (Warhurst et al., 2017), or, depending on the proximity to the properties of the job itself, the micro or individualistic level perspective, the meso-level perspective (i.e. including job features or characteristics of the context of the job), or the macro-level perspective (i.e. encompassing macro-level factors affecting job quality such as social protection models or the labour market situation) (Burchell, Sehnbruch, Piasna, & Agloni, 2014).

2.- In this research, work-related values are understood as those exclusively focused on labour issues thus excluding from our analysis the dimension referred to ecological sustainability

In the case of the ECG, the model is committed to job security and quality in a way that it relates to, among other Sustainable Development Goals, the objective of “decent work and economic growth”. The main points of the ECG’s work-related values can be apprehended through the material reported on the ECG workbooks (Blachfellner et al., 2017; Economy for the Common Good, 2015). In Table 1 we depict the work-related standards promoted by the ECG. They can be summarised in three main areas: the willingness to elude discrimination and boost quality of employment –with a strong emphasis on salaries, and to a lesser extent on contract types³; the encouragement of information and worker participation; and, regarding working conditions, the promotion of beneficial psychosocial factors at work including among others, flexible work hours, work-life balance, task clarity and variety of tasks, scope and autonomy.

Table 1. Work-related standards promoted by the Economy for the Common Good (ECG) model

Key values	Implementation of the work-related standards
<i>Human dignity in the workplace and working environment</i> (corresponding to cell C1 in the Common Good matrix version 5)	Human dignity takes place through employee-oriented organisational culture and structures; occupational safety and workplace health promotion; and diversity (Blachfellner et al., 2017: 38–40). The former calls for labour management practices that foster beneficial psychosocial exposures such as respect and constructive handling of conflict; personal development (by creating meaningful work and assigning tasks on the basis of workers’ talents and strengths); and task clarity. Activities related to occupational health and safety refer to assuring occupational health and safety (placing special attention in the areas of ergonomics, work environment and prevention of occupational accidents), offering workplace health promotion activities for employees but also for managers, and facilitating that workers with medical conditions can stay at work. As for diversity, the ECG model pursues to fight segregation and labour discrimination on grounds such as sex, ethnic origin or disability. It takes into account aspects such as equal opportunities in the hiring process and for career advancement.
<i>Self-determined working arrangements</i> (corresponding to cell C2 in the Common Good matrix version 5)	It consists of two main elements: work hours and earnings, and, to a lower extent, contract types (Blachfellner et al., 2017: 41–43). Regarding work hours, the ECG advocates for the reduction of normal working time (promoting a maximum working week of 30 hours if approved by all employees), self-determination over working time schedules, and availability of flexible working arrangements. With respect to earnings, “living wages” (wages which are in line with the local cost of living) are promoted, as well as the reduction of income inequality according to job post. Income inequality is diminished through the establishment of a ratio difference of the highest paid position and the lowest paid. In experienced firms, the maximum spread is set in 1:5. Regarding contract types, the ECG model contemplates as a negative aspect the existence of unfair employment contracts. An employment contract is considered unfair when it is detrimental to the worker, singling out the example of verbal contracts.

3.- Two different versions of the Common Good Matrix have been in force in the analysis period included in this study: v.4.1 from 2013 to 2017, and since then v.5. The criteria concerning work-related characteristics have slightly changed between the two versions, giving less weight in v.5 to aspects related to the type of contract and part-time employment.

<p><i>Co-determination and transparency within the organisation</i> (corresponding to cell C4 in the Common Good matrix version 5)</p>	<p>Promotion of transparency about critical data, participation in the selection of managers, and the advancement of workers' direct participation (encouraging that workers get to decide on essential firms' decisions by democratic or consensual means) are elements to be put into action in firms adopting the ECG. By contrast, the impediment of works councils - a scheme of worker representative participation- is judged as a negative criterion. In case of lack of works council, equivalent rights of co-determination should be facilitated to workers (Blachfellner et al., 2017: 48–49).</p>
<p><i>Ownership and co-determination</i> (corresponding to cell B4 in the Common Good matrix version 5)</p>	<p>As far as employees are concerned, the model favours employee co-ownership, which can be put into practice either as financial participation (employees taking part in profits and enterprise results) or as the conformation of worker cooperatives (Blachfellner et al., 2017: 36–37). However, it should be noted that the ECG model does not only take workers into account when promoting ownership and co-determination, but also the whole community where this economic system is located (this is, also considering clients, suppliers or non-active capital investors among others).</p>

2. Methods

The main question we explore in the present article is to what extent the work-related characteristics of firms following the ECG principles in Austria and Germany are aligned with those proposed by the ECG model. We focus on Austria and Germany, as the ECG movement started in these two countries and is currently the most widespread, and on organisations with at least five employees, coinciding with the minimum of workers set by law for workplaces to set up a body of collective representation in Austria and Germany. We analyse data about structural characteristics of ECG firms and about their job quality derived from ECG sources such as the website of the European Association for the Promotion of the Common Good. We also present data relating to the situation in the Austrian and German economies based on sources such as Eurostat to be used as a reference.

Study population, data sources, and analysis

As for the firms following the ECG principles in Austria and Germany, we consider all companies fulfilling the following selection criteria: 1) being members of their local ECG association; 2) undertaking more objective Common Good Balances, namely peer-evaluated (performed with the participation of other ECG firms) or externally audited (checked by an ECG auditor); 3) with at least five employees; and 4) with Common Good Balances in force as of January 2018. In order to identify those businesses

fulfilling the project's selection criteria we first used the information provided in the list of firms with Common Good Balances disclosed by the ECG⁴. 59 firms matched these criteria and were included in the analyses, with the majority (63%) located in Germany. The smallest firm in this study provided employment to five employees whereas the largest, to 3,200.

The information on the ECG firms is based on used data published in the Common Good Reports available on the ECG website (Gemeinwohl Ökonomie, 2018). As Common Good evaluations have a validity of two years, the information compiled in the Common Good Reports analysed in this study refers to different years -between 2013 and 2017-, but most frequently to 2015.

With respect to data sources informing about job quality indicators in the Austrian and German economy as a whole, we used different databases from the statistical office of the European Union (Eurostat); from the Organisation for Economic Co-operation and Development (OECD); data informing about wage inequality extracted from the International Labour Office's Global Wage Report 2016/2017 (International Labour Office, 2016); and data from the 3rd European Company Survey (ECS), a survey promoted by the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) targeted at management representatives (and when possible, also at worker representatives) in various European countries (Eurofound, 2015).

A descriptive analysis was performed through univariate analyses to describe each of the variables reporting about job quality in ECG firms and the overall Austrian and German economy. Table 2 provides an overview of all considered characteristics. Despite the existence of guidelines to create Common Good Reports, we found a large variation regarding the content and details provided by firms. We thus decided to provide the total and valid percentages for each indicator in the case of ECG firms.

4.- These lists can be obtained from the ECG website: GEMEINWOHL ÖKONOMIE (2018), "GWOe Liste externe Audit Peer Evaluierung-Excel", <https://balance.ecogood.org/gwoe-berichte/gwoe-liste-externe-audit-peer-evaluierung.xlsx/view> (Accessed 21 January 2018). As these lists are updated on a regular basis, the document used for the present study has been replaced by a more recent one.

Table 2. Study dimensions and variables analysed

Dimension	Indicators
General structure of firms	<ul style="list-style-type: none"> - <i>Distribution of firms according to size</i> - <i>Distribution of firms according to economic sector</i> - <i>Share of female employees</i> - <i>Distribution of employees according to economic activity branches (NACE codes)</i>
Employment quality	<ul style="list-style-type: none"> - <i>Type of contract</i> Firms reporting to employ apprentices Firms reporting to employ agency workers - <i>Part-time employment</i> Share of employees in part-time employment - <i>Salaries</i> Firms reporting to provide salaries equal or higher than “living wages” Wage spread ratio - <i>Non-wage benefits</i> Employer-provided benefits (other than Christmas and summer extra pays) - <i>Training</i> Firms reporting to provide training - <i>Possibility for time compensation in case of overtime</i> Firms reporting time compensation
Information and worker participation	<ul style="list-style-type: none"> - <i>Critical information shared with employees</i> Firms reporting to provide critical information - <i>Leadership legitimacy</i> Firms reporting processes of democratic election of managers by all or part of the employees - <i>Direct participation</i> Firms reporting regular meetings between employees and immediate manager Firms reporting regular staff meetings open to all employees at the establishment Firms reporting to undertake employee surveys among employees - <i>Representative participation</i> Firms reporting works councils - <i>Worker participation in health and safety</i> Firms reporting worker representation in health and safety - <i>Co-ownership</i> Firms reporting that employees are shareholders
Psychosocial conditions: home office and control	<ul style="list-style-type: none"> - <i>Possibility of home office</i> Share of workers with the possibility of home office - <i>Control</i> Firms in which employees have control over their daily working time Firms in which employees can decide on the planning and execution of their daily work tasks

3. Results

Table 3 offers an overview of different structural characteristics of our ECG firms. The 59 companies included in our study employ almost 13,400 workers. Women represent at least almost half of the workforce in ECG firms; if taking the valid frequency, they account for two thirds of total workforce. Compared to the overall Austrian and German economies, and, whether taking into account total or valid frequencies, ECG firms stand out for being to a higher extent medium sized firms (from 50 to 249 workers) and for being concentrated in fewer economic branches (Human health and social work activities, Administrative and support service activities, and Manufacturing). About two thirds of the ECG firms analysed belong to the private for-profit sector.

Table 3. Structure of Economy for the Common Good (ECG) firms and the totality of firms in Austria and Germany

	Economy for the Common Good firms		Firms in Austria and Germany
	Total %	Valid %	% ^{a1}
<i>Company size</i>			
0-9 workers*	18.6%	18.6%	83.0%
10-19 workers	13.6%	13.6%	9.5%
20-49 workers	22.0%	22.0%	4.7%
50-249 workers	28.8%	28.8%	2.3%
250 workers or more	16.9%	16.9%	0.5%
Total	100% (firms' n=59)	100% (firms' n=59)	100%
<i>Economic sector of the company</i>	Total %	Valid %	%
Private for profit	64.4%	66.7%	Not available
Non-profit	22.0%	22.8%	Not available
Public	10.2%	10.5%	Not available
Without information	3.4%	..	Not available
Total	100.0% (firms' n=59)	100% (firms' n=57)	

<i>Female employees</i>	Total %	Valid %	% ^{a2}
% of female employees	47.4% (employees' n=13,396)	67.2% (employees' n=9,440) ¹	48.1%
<i>Employees according to economic activity branches (NACE codes)</i>	Total %	Valid %	% ^{b1}
Agriculture, forestry and fishing	1.6%	1.6%	0.9%
Mining and quarrying	0.0%	0.0%	0.1%
Manufacturing	10.7%	10.7%	18.3%
Electricity, gas, steam and air conditioning supply	0.1%	0.1%	0.6%
Water supply; sewerage, waste management and remediation activities	0.0%	0.0%	
Construction	1.1%	1.1%	5.2%
Wholesale and retail trade, repair of motor vehicles and motorcycles	6.6%	6.6%	13.7%
Transportation and storage	0.0%	0.0%	5.2%
Accommodation and food service activities	2.1%	2.1%	4.3%
Information and communication	0.1%	0.1%	2.8%
Financial and insurance activities	4.5%	4.5%	2.7%
Real estate activities	0.0%	0.0%	1.1%
Professional, scientific and technical activities	0.0%	0.0%	5.4%
Administrative and support service	24.0%	24.0%	7.3%
Public administration and defence; compulsory social security			6.6%
Education	8.2%	8.2%	5.9%
Human health and social work activities	38.0%	38.0%	13.2%
Arts, entertainment and recreation	0.3%	0.3%	1.2%
Other service activities	2.1%	2.1%	3.0%
Activities of households as employers; undifferentiated activities of households for own use	0.0%	0.0%	2.0%
Activities of extraterritorial organizations and bodies	0.0%	0.0%	0.0%
Total	100% (employees' n=13,396)	100% (employees' n=13,396)	100%

Missing information: 1) based on information from 54 firms.

Marked in bold: Information highlighted in the description of results.

*In ECG firms, analyses have been limited to firms with at least five workers. As for all firms, the smallest available category is "0-9 workers". A large number (around 60% in Austria) of the "0-9 workers" group are sole proprietors without employees. The 83% thus can be split roughly in 51% no employee and 32% up to 9 employees. Ignoring sole proprietors still shows that ECG firms are more often larger companies in comparison to the totality of firms.

DATA SOURCES: Information about ECG firms has been extracted from Common Good Reports. Latest available years. Information regarding firms in Austria and Germany has been obtained from: a1) year 2015, Eurostat [sbs_sc_sca_r2] (Eurostat, 2018a), a2) 4th quarter of 2015, Eurostat [lfsq_eegais] (Eurostat, 2019b), and b1) year 2016, Organisation for Economic Co-operation and Development (OECD) [STAN Industrial Analysis] (OECD, 2018b).

On the topic of job quality, information regarding employment quality is presented in Table 4. In the case of Austria's and Germany's economy as a whole, their most positive employment features refer to moderate use of part-time employment (22%), as well as to a very widespread time compensation in case of overtime and provision of training (with 93% and 83%, respectively). Training and -to a lower extent- time compensation in the event of overtime also stand out as prevalent favourable employment conditions among firms adhering to the ECG values. On the topic of contract security, it should be noted that insufficient information is provided in the Common Good Reports regarding fixed-term contracts. Yet, the use of part-time work and apprenticeships is more widespread in ECG firms than that of agency workers (both in total and valid %). The earning spread ratio between the minimum and maximum salaries ranges in ECG firms between 1:1 and 1:13 and a high wage spread -over 1:5- is present in six firms. The mean of this ratio is 3.8 in ECG firms and 3.4 for default companies in Austria and Germany. In almost half of the ECG firms (69% of valid responses) full-time salaries are higher than or equal to the reference value for "living wages" in Austria and Germany (1,330€ monthly net income). Among firms not fulfilling "living wages" or without information, salaries are higher than or equal to the official minimum wages in 30%, and in compliance with collective agreements in 13% (data not shown in Table 4). Apart from salaries, non-wage benefits are offered in 48 out of the 59 analysed organisations, the most frequent being free or reduced-price food.

Table 4. Job quality in Economy for the Common Good (ECG) firms compared to the totality of firms in Austria and Germany: contract type, earnings, and training

	Economy for the Common Good firms		Firms in Austria and Germany
	Total %	Valid %	% ^{a3}
<i>Type of contract</i>			
Firms reporting to employ apprentices ‡	61.0% (firms' n=59)	94.7% (firms' n=38)	54.1%
Firms reporting to employ agency workers ‡	13.6% (firms' n=59)	18.6% (firms' n=43)	Not available
<i>Part-time employment</i>	Total %	Valid %	% (2015) ^{b2}
% of employees in part-time employment	36.5% (employees' n=13,396)	50.0% (employees' n=9,764) ¹	21.7%
<i>Salaries</i>	Total %	Valid %	%
Firms reporting to provide salaries equal or higher than "living wages" (1,330€ monthly net income)	49.2% (firms' n=59)	69.0% (firms' n=29)	Not available
Wage spread ratio (distance between the highest and lowest full-time equivalent salary)	3.8 ²		3.4 ^c
<i>Non-wage benefits</i> (5 most frequent employer-provided benefits other than Christmas and summer extra pays) ‡	Total % (multiple answer, computed over total firms)	Valid % (multiple answer, computed over firms reporting information)	%
Free or reduced-price food	32.2% (firms' n=59)	39.6% (firms' n=48)	Not available
Subsidies for private pension provisions or participation in the company pension scheme	22.0% (firms' n=59)	27.1% (firms' n=48)	Not available
Discounts on leisure activities or on purchase of articles	18.6% (firms' n=59)	22.9% (firms' n=48)	Not available
Special conditions for in-house products	13.6% (firms' n=59)	16.7% (firms' n=48)	Not available
Reimbursement of travel costs or travel allowance	8.5% (firms' n=59)	10.4% (firms' n=48)	Not available
<i>Training</i>	Total % (latest year)	Valid % (latest year)	% (2015) ^{a4}

Firms reporting to provide training ‡	83.1% (firms' n=59)	96.0% (firms' n=51)	82.7%
<i>Time compensation in case of overtime</i>	Total %	Valid %	% ^d
Firms reporting time compensation *	64.4% (firms' n=59)	80.9% (firms' n=47)	92.8%

Missing information: 1) based on information from 50 firms; 2) on 45 firms.

Marked in bold: Information highlighted in the description of results.

‡ Information extracted from an open-ended question.

*In this category response we have not included those ECG firms only offering an economic compensation for overtime (n=5) or not incurring overtime (n=3).

DATA SOURCES: Information about ECG firms has been extracted from Common Good Reports. Latest year available. Information regarding firms in Austria and Germany has been obtained from: a3) Year 2015, Eurostat [trng_cvt_34s] (Eurostat, 2018b), b2) Year 2015, OECD [LFS - FTPT Employment Common] (OECD, 2018a), c) Year 2015, International Labour Office [Global Wage Report 2016/2017] (International Labour Office, 2016), a4) Year 2015, Eurostat [trng_cvt_01s] (Eurostat, 2018c), and d) Year 2013, 3rd European Company Survey (Eurofound, 2015).

Regarding the dimension of information and worker participation (see Table 5), in most of the ECG firms some critical information is disclosed to all workers, mainly referring to financial and operational information, whereas aspects such as salaries or tasks-related descriptions (protocols, job descriptions, etc.) are shared less often. With regard to worker participation schemes, data from the 3rd European Company Survey show that direct participation practices are more prevalent than forms of representative participation in the default economy of Austria and Germany. The picture for ECG firms has a similar pattern but its scope is less clear as there is remarkable variation in the frequency of the existence of participation schemes in ECG firms based on the total or valid percentage (considering the valid percentage, participation schemes are extensive in ECG firms whereas, based on the total percentage, participation schemes are much less prevalent).

Information on worker participation in occupational health might be not complete, as this topic is not directly asked in Common Good Balances and taken from the section describing health promotion measures. Among the organisations mentioning worker participation in this field, it can be observed that whenever works councils are present, forms of representative participation in health tend to exist as well (either health and safety representatives or health and safety committees) whereas only one organisation alluded to a form of direct participation in health: health circles. Financial participation -captured as organisations reporting that employees are shareholders- is present in less than 20% of ECG firms and leadership legitimacy practices in less than 50%. Among those organisations reporting some kind of democratic processes in the election of managers, only six facilitate full participatory practices while the remaining firms describe election processes with some participatory restrictions (for instance, by engaging workers to a level of consultation but not giving them voice in the final decision, by limiting workers' capacity of decision to some management positions, or by only allowing to participate a share of workers).

Table 5. Job quality in Economy for the Common Good (ECG) firms compared to the totality of firms in Austria and Germany: information and worker participation

	Economy for the Common Good firms		Firms in Austria and Germany
<i>Critical information shared with employees</i>	Total %	Valid %	%
Firms reporting to provide critical information ‡	81.4% (firms' n=59)	84.2% (firms' n=57)	Not available
<i>Leadership legitimacy</i>	Total %	Valid %	%
Firms reporting processes of democratic election of managers by all or part of employees ‡	32.2% (firms' n=59)	41.3% (firms' n=46)	Not available
<i>Direct participation</i>	Total %	Valid %	% ^d
Firms reporting regular meetings between employees and immediate manager ‡	40.7% (firms' n=59)	100% (firms' n=24)	91.0%
Firms reporting regular staff meetings open to all workers at the establishment ‡	49.2% (firms' n=59)	100% (firms' n=29)	58.4%
Firms reporting to undertake employee surveys	25.4% (firms' n=59)	93.8% (firms' n=16)	53.1%
<i>Representative participation</i>	Total %	Valid %	% ^d
Firms reporting works councils ‡	28.8% (firms' n=59)	73.9% (firms' n=23)	18.7%
<i>Worker participation in health and safety</i>			
Firms reporting worker representation in health and safety ‡	23.7% (firms' n= 59)	93.3% (firms' n=15)	Not available
<i>Co-ownership</i>			
Firms reporting that employees are shareholders ‡	11.9% (firms' n= 59)	17.1% (firms' n=41)	Not available

Marked in bold: Information highlighted in the description of results.

‡ Information extracted from an open-ended question.

DATA SOURCES: Information about ECG firms has been extracted from Common Good Reports, latest available year.

Information regarding firms in Austria and Germany has been obtained from: d) Year 2013, 3rd European Company Survey (Eurofound, 2015).

Finally, Table 6 provides a few indicators concerning psychosocial working conditions, mainly related to workers' ability to have control over the way they work. The same pattern is observed in both in the ECG firms analysed in the study and the Austrian and German economy as a whole: about half of the firms allow (at least part of their) employees to have some control over their tasks and even fewer allow employees to choose their working times. Analysed from the workers' perspective, less than one third have the possibility to work from home. However, for each and every indicator analysed, ECG firms' percentages (total and valid) are greater than those informing about the Austrian and German default economies.

Table 6. Job quality in Economy for the Common Good (ECG) firms compared to the totality of firms in Austria and Germany: home office and control

	Economy for the Common Good firms		Firms in Austria and Germany
	Total %	Valid %	% ^{a5}
<i>Possibility of home office</i>			
Share of workers with possibility of home office † *	25.8% (employees' n= 13,396)	31.0% (employees' n= 11,122) ¹	16.7%
<i>Control</i>	Total % (latest year)	Valid % (latest year)	% ^d
Firms reporting that employees have control over their daily working time † **	45.8% (firms' n=59)	48.2% (firms' n=56)	30.6%
Firms reporting that employees can decide on the planning and execution of their daily work tasks † ***	59.3% (firms' n=59)	94.6% (firms' n=37)	61.9%

Missing information: 1) based on information from 25 firms. Marked in bold: Information highlighted in the description of results.

† Information extracted from an open-ended question.

* With respect to ECG firms, the response category "Yes" is referred to employees working in firms providing the possibility of home office to all workers. Eurostat data inform about employed persons who can work from home usually or sometimes.

** In the case of ECG firms, this variable informs about whether workers can determine how their working hours are distributed. In the European Company Survey the variable informs about whether workers have the possibility to adapt the time when they begin or finish their daily work.

*** Regarding ECG firms, the response category "Yes" includes firms in which determination over daily tasks is allowed to all workers or to some workers. In the European Company Survey, the question inquired about who decides on the planning and execution of the daily work tasks. In the present analyses, "Yes" comprises "The employee undertaking the tasks" plus "Both employees and managers or supervisors".

DATA SOURCES: Information about ECG firms has been extracted from Common Good Reports, latest year available. Information regarding firms in Austria and Germany has been obtained from: a5) Year 2016, Eurostat [Ifsa_ehomp] (Eurostat, 2019a), and d) Year 2013, 3rd European Company Survey (Eurofound, 2015).

4. Discussion and conclusions

In this paper we approached the work-related characteristics in firms following the ECG principles in Austria and Germany. We first explored the general structure of ECG firms in these countries, also showing data about the situation in their respective economies. ECG firms account for a very small share of the total employment in Austria and Germany (0.03%) and they are mostly clustered in a few economic branches that are markedly different from the overall employees' distribution in Austria and Germany. Research on firms' motives to embark on the ECG's model stresses the importance played by social and pro-environment protection goals (Stumpf & Sommer, 2019), such as in the heterogeneous social economy sector (or third sector) of Germany and Austria (Birkhölzer, 2015; Schneider & Maier, 2013).

As for job working and employment conditions, we established the three main dimensions of job quality in the ECG model, namely employment quality, information and worker participation, and provision of meaningful work (for instance, facilitating influence over tasks and working time, quality of leadership, or task clarity). Our findings on the implemented work-related managerial practices implemented -or at least, reported- in ECG firms show a prominence of features linked with worker participation and possibilities to determine working hours and tasks. Indeed, "workplace democracy and self-management" is one of the principles signalled in the Human Resource Management literature as one of the main characteristic features of economic movements such as the ECG (Aust, Matthews, & Muller-Camen, 2019: 5-6). For instance, in the organisations we analysed, and despite the lack of data sources to use as a comparative reference, disclosure of critical information seems to be quite prevalent. The same is true for leadership legitimacy practices (although to a lower extent). With regard to participation schemes, there are more ECG firms reporting the existence of consultative direct participation practices than representative participation forms. When compared to the overall Austrian and German economy, ECG firms stand out for their higher prevalence of works councils. Results regarding direct participation are somewhat equivocal given the difference between the total and valid frequencies. Although the fact of using information reported by management about participative practices at the workplace can lead to the risk of overestimation, this can be lowered if undertaking a documentary revision during the data gathering (for an example regarding worker representation in occupational health, see Fondevila-McDonald et al. (2019)). In this regard, as the Common Good Reports analysed have gone through a process of peer-review or external audit during their production, we deem it reliable when reporting to have forms of worker participation but we cannot assess firms which did not provide information in their reports.

In general, our data are in line with the findings on work-related characteristics in the social economy sector. On the positive side, our data shows that ECG firms provide more favourable conditions in terms of control and training, which confirms findings observed in France (Richez-Battesti, Petrella, & Melnik, 2011) and on the non-profit sector in Europe (Ariza-Montes & Lucia-Casademunt, 2016). The aforementioned studies have also shown that workers in the social economy have a better work-life balance. Our study, unfortunately, does not include any information directly related to work-life balance. We, however, were able to show that the possibility to work at home is very common in ECG firms. On the negative side, part-time work prevails in ECG firms, coinciding with evidence on contractual arrangements in the social economy sector (Ariza-Montes & Lucia-Casademunt, 2016; Bailly, Chapelle, & Prouteau, 2012; Richez-Battesti et al., 2011). Nonetheless, assessing part-time in ECG firms in a negative manner -especially if voluntary- is problematic as the ECG model promotes the reduction of the average working hours in order to facilitate citizen engagement and participation, reduce unemployment, and improve work-life balance (Felber & Hagelberg, 2017). Rather than the existence of part-time work in ECG firms, it is thus more important to determine if this occurs on a voluntary basis or not, which is unfortunately not captured in the analysed data.

Regarding salaries, it has been shown that wages are lower in the social economy, especially in comparison to those in the public sector (Bailly et al., 2012; Richez-Battesti et al., 2011). With respect to ECG firms, only a few firms provided information on salaries in the Common Good Reports. Our findings thus need to be interpreted cautiously. What we did find is that at least almost half of ECG firms provide full-time salaries higher than or equal to the reference value for “living wages” in Austria and Germany. Our analysis reveals that the mean wage inequality between the highest and the lowest income in ECG is 1:3.8. This ratio is below the maximum earning spread advocated by the model (Blachfellner et al., 2017: 42) but slightly greater than in the whole Austrian and German economy. This is an unexpected result as it fits neither with the major interest of the ECG model to limit income inequality (Felber & Hagelberg, 2017) nor with previous research about wage equity in the non-profit sector (Leete, 2000). Arguably, this result needs to be further analysed since a direct comparison between ECG firms and the overall Austrian and German economy might be concealing key explanatory factors. In addition to the fact that in our sample ECG firms are mostly for-profit organisations and the diverging distribution by economic branches, it is important to stress the higher share of medium and large firms in the ECG model than in the overall economy of Austria and Germany given that there is a positive relationship between firm size and inequality (International Labour Office, 2016). In our study, when analysing the distribution of wage spread ratio by firm size (results not shown), full equality is only present in ECG firms with 5 to 9 workers whereas high wage spread, mostly in medium and large firms.

Strengths and limitations

ECG constitutes an alternative economic model of which there is still limited scientific knowledge. Thus, the main strength of our study is to provide the first detailed analysis of the structure of the companies and job quality in firms following the ECG's work-related criteria. However, this study is not without limitations. One constraint is related to the Common Good Reports as a source of information: the breadth and depth of the information varies across companies and indicators, and they provide only limited information on job quality aspects promoted by the ECG (e.g., regarding different forms of contractual arrangements, working hours, earnings, and psychosocial working conditions such as autonomy, task clarity and variety, or justice and quality of leadership, among others). Also, the Common Good Reports allow to characterise job quality only from an organisational perspective. On the plus side, we consider peer-reviewed and externally audited Common Good Reports to be a reliable data source as they have undergone cross-check processes.

Despite the fact that the study has a descriptive nature and that data for the Austrian and German economy as a whole are presented as benchmarks, a few comparability issues have to be considered. Some variables have not been formulated in the same way (e.g. home-office or questions related to control). Further, the sources differ slightly in their study population. As for ECG firms, we restricted our analyses to firms with at least 5 employees whereas the variables on the general structure of the Austrian and German economy, part-time employment and home-office (Eurostat, 2018a, 2019a, 2019a; OECD, 2018b) reported on all companies or employees. The remaining data sources draw information from surveys of firms with 10 or more workers (Eurofound, 2013; Eurostat, 2018b, 2018c; International Labour Office, 2016: 111-112).

Carrying out the exercise of searching for data concerning the overall economy of Germany and Austria also brought to light the difficulty in finding suitable information for some of the study sections involving information of a more "qualitative" nature (for instance, information and worker participation). In some cases, we had to resort to sources such as surveys while in others we were not able to find an appropriate data source. All of this underscores the lack of transparency of "regular" firms with respect to the disclosure of non-financial information. Arguably, most of the data included in this study refer to 2015, before the entry into force of the Directive 2014/95/EU which made non-financial reporting compulsory for large firms as of fiscal year 2017. In any case, the ECG and the social economy in general have been leading the way in the publication of information of this type (Salathé-Beaulieu et al., 2019). The fact that the ECG has a reporting tool that meets the requirements of the non-financial reporting Directive (Hofielen et al., 2017) also provides a significant added value to the ECG and its Common Good Balance sheets.

Conclusions

The article explores for the first time job quality in ECG firms in Austria and Germany and provides a picture of the situation of working and employment conditions in these firms with respect to those promoted by the model. Our results suggest that elements of good quality of work in ECG firms are more concentrated in the domains of worker participation and control over working hours and tasks than in pecuniary aspects of employment quality (wages, financial participation, and part-time employment, if on an involuntary basis). Whenever possible we have also presented information for the overall Austrian and German economies. Yet, for a more thorough exploration of job quality components in ECG firms as well as its association with worker outcomes, further analyses should use worker-based responses and compare results from ECG matching workers in other types of companies using, for instance, propensity score matching.

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