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共益企业:研究述评与未来展望

肖红军¹, 阳 镇², 焦 豪³

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摘 要: 21世纪以来,以共益企业为新型组织载体的企业社会责任运动的浪潮再次涌起。共益企业为何出现?从何而来?如何运行?本文对上述问题的前沿研究进行了系统梳理和述评,认为共益企业的出现在理论层面基于经济社会学理论、制度主义理论以及利益相关方理论,在实践层面是新一轮企业社会责任运动下社会责任逻辑演变的必然结果。深度剖析共益企业的概念内涵后发现,共益企业作为新型企业社会责任内生组织,拥有双重使命均衡、双重制度逻辑以及综合价值与共享价值创造等核心特征。更进一步的分析表明,共益企业的成长依赖于组织结构、制度逻辑、商业模式等多个构面的配合,仍然面临着组织治理的模糊性以及双重目标的均衡性难题。未来需要继续深化共益企业成长的理论研究与实证研究,并探索本土情景下共益企业的评价认证体系。本文有助于学界重塑企业社会责任实践组织的认知框架,为组织的社会责任管理实践提供理论参考。

关键词: 混合组织;共益企业;运行构面;企业社会责任

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一、引 言

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二、共益企业产生的背景:理论与实践需求

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三、共益企业的理解:概念界定及类别归属

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四、共益企业成长的影响因素:组织内外环境的再透视

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五、共益企业成长的运行构面与运行难题

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Benefit Corporation: A Research Review and Future Prospects

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Summary: From the beginning of the 21st century, the benefit corporation, a new organizational concept which was put forward by B-lab, advocates that the dual objectives of the organization should be balanced through the mixing of organizational mission, so as to carry out sustainable corporate social responsibility practice CSR practice . Based on the systematic review of the related researches on the benefit corporation from 2008 to 2018, this paper follows the logical framework established by the following questions: why the benefit corporation emerges theoretical basis and practical needs , where it comes from boundary and category of organizational form , how it works factors of operation and mechanism of operation process and how about its growth prospect defect overcoming . The

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behavior to construct a similar scene of the celebrity's daily life as the ordinary. Wanghong could use the internet media themselves to perform the "spectacle" and "similarity" of consumption, and even obtain a better promotional effectiveness than the traditional celebrity.

In future research, these following topics could be focused on: Firstly, the celebrity theory could be further studied and enriched based on the Wanghong phenomenon. Secondly, the personal branding and marketing mechanisms of Wanghong are worth studying. Thirdly, Wanghong economy needs to be studied from the theoretical and practical view point. Finally, some legal problems of Wanghong and Wanghong economy management should also be considered.

Key words: Wanghong; Wanghong economy; celebrity theory; research prospect

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contribution of this study is to provide basic ideas and a logical framework for academia to deeply understand the uniqueness of the benefit corporation which is an endogenous organization of CSR, which helps academia to remold the cognitive framework of CSR practice organization and provide theoretical reference for the CSR practice and management. From the theoretical origin of the emergence of the benefit corporation, there are three perspectives: economic sociology theory, new institutionalism theory and stakeholder theory. The different definitions of the benefit corporation ascribe to the following four dimensions: the theory of organizational function, the theory of organizational mission, the theory of operating process mechanism within an organization and the theory of organizational value creation. Furthermore, researches about the influencing factors of the benefit corporation growth can be roughly classified into the environmental impact view, stakeholder appeal view, strategic orientation view, leader value view and other perspectives. Finally, the growth and operation of the benefit corporation have reached a certain degree of consensus in the organizational structure, institutional logic and business model, but their growth space depends on whether they can overcome the ambiguity of stakeholder governance and achieve the balance of dual objectives. At present, China is in the economic and social transition, all kinds of social and environmental problems are becoming increasingly complex, and the social pressures faced by enterprises are gradually increasing, so it is urgent for academia to further explore the institutional environment and social support mechanism to promote the growth of the benefit corporation on the basis of China's economic and social situation. More importantly, it is necessary for academia to explore the localized evaluation index and certification system of the benefit corporation, thereby driving the entrepreneurship change into the value of mutual benefit, sharing and win-win.

Key words: hybrid organizations; B-Corps benefit corporations ; operating dimension; corporate social responsibility

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