



Article Covid-19 and the Search for the Common Good: The Case of Parmon Spa (Italy)

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Abstract: The Covid-19 pandemic marks an extraordinary global crisis unseen in this last century, with its rapid spread worldwide and associated mortality burden, which is leading to profound economic consequences. In such an unprecedented scenario, most firms were not ready to deal with the resulting significant large-scale perturbations. Challenges for firms in the sector of the production of essential medical devices were among the most urgent. This study aims to investigate the behavior of a medium-size Italian enterprise that during this crisis, by converting part of its production line to the production of masks, undertook a path characterized by an ethics mindset, showing how its potentialities can also be used for the aim of common good. The case study is also presented to demonstrate that leadership ethical values and constant connection to the entrepreneurial ecosystem, maintaining a positive culture therein, have contributed toward a common good choice.

Keywords: common good; COVID-19; surgical masks; pandemic

To every person there comes in their lifetime that special moment when you are figuratively tapped on the shoulder and offered the chance to do a very special thing, unique to you and your talents. What a tragedy if that moment finds you unprepared or unqualified for work which could have been your finest hour.

Sir Winston Churchill

1. Introduction

This pandemic represents an appropriate context in which to examine how institutional factors and leadership influence a firm's corporate social responsibility (CSR) end ethical conduct. It is also a remarkable moment in the evolution of the notion of sustainability, regarding the achievement of some of the goals set up by the adoption of the Agenda 2030 as a collective process, open to all actors working in the area of sustainable development. In recent human history, there have been rare moments linked to a pandemic issue [1] like the recent COVID-19 outbreak, which is a severe, global health emergency. In such an unprecedented scenario, most firms were not ready to deal with the resulting significant large-scale perturbations.

The pandemic started on 31st December 2019, when 27 cases of pneumonia of unknown etiology were identified in the capital of Hubei province, Wuhan City [2], the most populous city in central China with a population exceeding 11 million. From that moment, the WHO has been working to analyze data, provide advice, coordinate with partners, help countries prepare, increase supplies and manage expert networks to accelerate the development, production and equitable distribution of vaccines, diagnostics, and therapeutics for Covid-19.

On 30 January 2020, due to the significant impact, the outbreak was officially declared a Public Emergency of international concern, and the international community asked for USD 675 million to help protect states with weaker healthcare systems as part of its Strategic Preparedness and Response

Plan. On 11 February 2020, the WHO announced a name for the new coronavirus disease: COVID-19. At time of press, the situation is still catastrophic, worldwide.

Italy was the first European country to go into nationwide lockdown on 9th March 2020 when Prime Minister Conte declared a national lockdown. Just five weeks after January 31st, when the first two cases occurred in Italy, the number of confirmed cases had already risen to a staggering number of 7372 (Figure 1), with 366 confirmed deaths as a consequence of COVID-19. A public ordinance stated that all pubs, restaurants, bars, schools and Universities, offices and factories (unless considered essential) were to close, allowing only supermarkets and pharmacies to remain open.

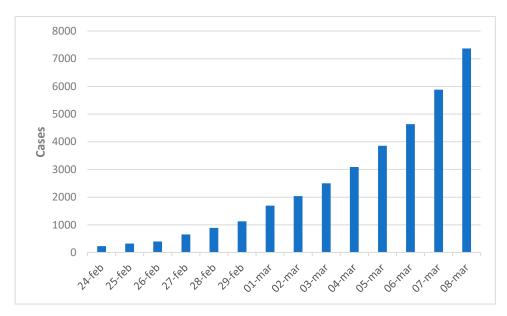


Figure 1. Number of confirmed cases in Italy.

In areas with wider virus transmission, a combination of strategies that prioritized patient isolation and care and hospital preparedness to prevent disease and protect lives was recommended.

The COVID-19 pandemic has led to a major economic crisis due to stoppage in both production and consumption in entire sectors, such as transportation, travel and tourism. Despite a series of public interventions addressed to facing the pandemic and its economic consequences [3], poverty is inexorably growing by transforming the social crisis and the human crisis into a human rights crisis [4]. This situation has profoundly changed our view on health as a common good and attributes a new meaning to point three of Agenda 2030, "Ensure healthy lives and promote well-being for all at all ages", as health is now under threat for everyone throughout the world: each of us can now truly play a crucial role in assuring a better future. Moreover, "it represents a pivotal moment for every company to demonstrate responsibility toward society" [5].

One of the first recognized priorities of the pandemic was making sure that health-care professionals had the necessary protective gear—medical masks, gloves and goggles. This necessity was soon recognized as fundamental to avoid virus transmission. In an interview on 24 March, the head of the Italian civil protection quantified the need for 90 million masks per month, considering that as the most urgent problem at that moment [6].

The issue of a shortage of protective devices was of constant concern, but more than that, what needed addressing was the fear of a shortage and the fear of getting infected: the need to have a vast number of protective devices and, in particular, of masks available was evident.

The lack of masks, due both to insufficient national production capacity and to the inability to obtain supplies from foreign countries, also affected by the pandemic and, therefore, not willing to export the devices, had to be resolved also in the light of a social problem. Thus, at that particular

time, the production of masks in large quantities took on the value of an action aimed at protecting the health of the entire population, as a choice of fulfilling the need for a common good.

Despite the growing debate on the social and economic situation, the novelty of the issue meant a consequent lack of data and historic references. The theoretical and practical aspects of the phenomenon should be further investigated. Both theoretical as well as empirical studies based on extensive quantitative analysis, or on qualitative research, capable of pointing out specific and general factors, should be performed. Moreover, despite literature on rare disasters having investigated several strands [7–10], very few studies have investigated motivations with a common good perspective during a pandemic event. Accordingly, in the attempt to contribute to filling this gap, this study aims to investigate the behavior of Parmon Spa, a medium-size Italian enterprise that during this crisis, by converting part of its production line to the production of masks, undertook a path characterized by an ethics mindset, showing how its potentialities can also be used for the aim of common good. The case study is also presented to demonstrate that leadership ethical values and constant connection to the entrepreneurial ecosystem, maintaining a positive culture therein, have contributed toward a common good choice.

The research topic offers a contribution to common good studies by highlighting how a family firm made an ethical commitment towards a key response to one of the main problems related to the COVID-19 pandemic.

The selected case was deemed emblematic. A screening procedure among the five firms that were authorized for the production of masks at the beginning of the pandemic in Italy was carried out to identify candidates for the case study. Parmon appeared as the best solution also for its geographical position as it is the only firm located in the South of Italy, an area characterized by a large economic lag compared to the rest of the country.

While the other four companies have common traits linked to their territory, which has always been characterized by a richer economic substrate, Parmon carries out its activity in a more problematic and less advantageous context. In spite of that, being identified by the government among the companies suitable for the production of masks testifies to the existence of productive features that make it emblematic also as a case study.

The paper is organized as follows. Section 2 discusses the theoretical framework outlining the concepts applied. Section 3 describes the Italian COVID-19 pandemic and medical devices context. Section 4, after describing the research methodology, based on the qualitative case study approach, illustrates the case study. Section 5, interprets and describes the findings in light of the research problem being investigated. Section 6 draws conclusions and examines limitations and the further direction of the study.

2. Theoretical Framework

During recent decades, the issue of Corporate Social Responsibility (CSR) has generated great interest not only in business fields but also in academic literature [11–13], reflecting the social expectation of each time period [14] and, over time, assuming different enriched interpretations of the concept, thanks to the in-depth research of notable researchers [15]. In this study, a theoretical framework based on CSR and Common good is provided. It attempts to gain insights through more than a single theory in order to achieve a more complete understanding of CSR practices. It can also be used to test the extent to which these theories help to explain these practices.

In the era of technological civilization, responsibility for the future of humanity [16] has become even more a fundamental duty of human behavior as both the planet and future generations, as subjects of collective actions, must live with the decisions taken today. Accordingly, the responsibility held in our time is bound to a deep understanding of the true consequences of present actions and to their effects on the planet and future populations [17].

It was during the middle of the 20th century that Bowen [18], the first academic to deal with a social level of analysis, wrote his influential book "Social Responsibilities of the Businessman", deemed to be

the first all-embracing discussion on the doctrine of social responsibility and business ethics [14]. In the book, he pointed out the social consequences deriving from business activities. From his early idea, which took into consideration the effects of business responsibility and ethics on the environmental quality of life as a whole, Bowen introduced the social responsibility of business executives as a notion that later shifted to the Corporate Social Responsibility (CSR) notion, today commonplace, formalized, integrated and deeply assimilated into organizational structures, policies and practices [19]. Moreover, its characteristics of multilateralism linked also to the globalization process, allowed multinational corporations to understand that being socially responsible means having the potential of being a safe pathway to balance the challenges and opportunities of the globalization process they were experiencing [20].

Among all notable contributions to the concept of CSR used in literature and practice [21], one of the most popular is Carrol's configuration of the CSR pyramid [22] like a structure able to reflect the four main definitional aspects of the concept of CSR on different levels. At the base of the pyramid there is Economic Responsibility as a foundational requirement in business. Then there is Legal Responsibility "because law and regulations are society's codification of the basic ground rules upon which business is to operate in a civil society" [19] (p. 4). The third level is associated to Ethical Responsibility as a business has the expectation, and obligation that it will do what is right, just and fair and to avoid or minimize harm to all the stake-holders with whom it interacts. Finally, Philanthropic Responsibility refers to the implementation, by companies, of rules that affect responsibilities [20,23] with the aim of giving back financial, physical and human resources to enhance the communities which they are a part of.

Another key contribution came from Elkington in 1994 [24]. He conceived the concept of "The Triple Bottom Line" balancing the company's social, environmental and economic impact. This construct "indicates that corporations need to have socially and environmental responsible behavior that can be positively balanced with its economic goals" [14] (p. 9).

Debate continues on the nature of CSR; it has been described as a field of study rather than as a substantive discipline, an academic field that, changing over time, is characterized by shifting margins [25].

The concept of CSR has been enriched by different trajectories of theoretical and empirical applications, such as focus on the stakeholder theory [26], which states that the wellbeing of the stakeholders, connected to ethical obligations, maximizes the wealth of society. It also takes into consideration the "balance of the stakeholder interests based on sustainability and the necessary management tools for business operations" [27] (p. 3). The stakeholder theory is considered so relevant for CSR that a management standard for stakeholders (AA1000 SES) displays a clear CSR character [25]. The field of CSR, also driven by a business, social and political itinerary, appears today to be characterized by a lack of convergence and, therefore, the body of CSR research will remain fragmented [13] in terms of empirics, theory and (non) normative orientation [25]. From literature, it emerges that there are a growing number of studies that have explored the various degrees of heterogeneity in CSR [28].

The breadth of the field of investigation of the topic has favored a large number of theories, definitions, approaches and classifications, all aimed at better clarification.

Recent research on CSR has demonstrated that, despite emerging new topics within the CSR debate, such as the focus on CSR in small businesses or the interest on assurances and integration with corporate governance aspects of CSR, four stable groupings of topics still remain today [29].

- stakeholder orientation in CSR,
- the implications of CSR in firm performance,
- the ethical components of CSR,
- effects and requirements of CSR disclosure on reporting [28].

Considering that, in a broader way, CSR embodies achieving success in an ethical manner with respect to people, community and environment [27] with the ethical dimension emerging as being strictly linked to CSR. In this sense, CSR is considered as the earlier antecedent of business ethics, as a field defined by the interaction of ethics and business. Business ethics can thus be understood as the study of the ethical dimensions of productive organizations and commercial activities. Business ethicists aim to understand the ethical contours of, and devise principles of right action for, business activity. This includes ethical analyses of the production, distribution, marketing, sale and consumption of goods and services [30].

It was in 1970, when a series of social scandals legitimized philosophical concern with economic issues, and a series of studies and research on social and moral responsibility in business raised the problem [31]. This line of argument says more about the fact that CSR is a part of business ethics and suggests some ideas for the reasons of the increase of the topic of ethics within CSR literature [32].

The field of business ethics deals with a set of interdependent questions related to different points of view: theological, philosophical, managerial and organizational. From the academic perspective, its aim is theoretical with also a practical application. It concerns future perspectives, to act in a long-term manner, looking at all the effects of one's actions in an impartial and objective way to avoid major future damage. According to De George, the field of business ethics comprises three interconnected levels. A first, wide perspective is the study of morality and immorality such as justification of the economic system. A second level regards the study of business within the free enterprise system. The third and interesting line of analysis relates to the morality of individuals in economic and business interactions and transactions [31].

Among the several proposed theories which provide a basis for business ethics, many scholars have been inspired by the Aristotelian idea that a good human being represents the focus of ethics, able to explain and justify human behavior [33]: a good act is something that a good person does, and a good person has a determined character, a set of virtues rather than vices. Virtues are prior to good acts, which they bring about [34]. The "virtue ethics" approach regards not only the evaluation of actions but also, and above all, the flourishing of the human agent [35]. According to Hartman, virtue ethicists in the Aristotelian tradition say that the best decision is often one taken by a person of good character who knows the main facts of the situation and can structure the situation appropriately. From this point of view, ethical decisions and strategic decisions are similar. In spite of rationality playing a role in good ethical decision-making, virtue ethicists give special importance also to intuitions and emotions [36]. Nevertheless, some virtue ethicists are reluctant to consider rational principles of ethics. Melè [35], with the aim of giving a more complete base to virtue-based business ethics: the principle of common good and the personalist principle (Figure 2).

The latter is based on the moral philosophy of personalism as a position that views persons and personal relationship as the starting point of social theory and practice [37]. It contemplates the value of the human person and the duty of respect, benevolence and care for people, emphasizing human dignity and the innate rights of every human being [35]. With respect to the principle of common good it ought to be considered that in Aristotelian ethics, the good life is achieved in a community in which people have the aptitude to associate with each other through voluntary connections based on mutual interest, pleasure and friendship and each community is established with the goal of some good. This good has to be real in the sense that every human being having his own rational capacity (the practical reason) is able to discern between true and not "true" good. Examples of true good include human life, care for children's education, knowledge of the truth and friendship. Moral virtues of character make this true good possible to achieve and when the social dimension of human beings is considered the concept of common good emerges [35]. This can also be related to business communities as in the Aristotelian view; the moral order ought to prevail over the economic order so that the market economy is put right and managed by ethical principles operating for the common good [38].

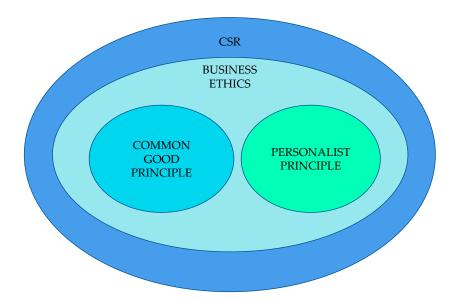


Figure 2. Corporate Social Responsibility (CSR) Integration: Business ethics, Principle of Common Good and Personalist principle.

A crisis situation, such as the current COVID-19 pandemic, inevitably puts companies to the test regarding their commitment to the perspective of CSR, and regards business ethics according to which the common good concept is deemed as a fundamental reference [29] necessary to regulate political and social life, given that common good is "everything that is good to more than one person, that perfects more than one person that is common to all" [39] (p. 1095).

According to Aristotle, man, having essentially a political and social nature, is led to engage in practical life by acting, above all, in his own interest, to increase his satisfaction, and his advantages [40], and is driven toward eudaimonia (the goal of moral order) [38] roughly translated as human flourishing or happiness. In his extraordinary works, the philosopher expresses some of the theses (that can be viewed as roots which introduce his ethical proposal) on what is good for mankind and on what is "the common" as facilitated and promoted by the community and shared by individual members of that community [38]. In doing so, Aristotle has depicted a normative, ideal paradigm useful in understanding the modern notion of common good [41].

Today, this concept involves many fields and sub-fields of politics, science, ethics, religion and economics, and many authors, each in his own field of interest, and during different historical periods, have contributed to analyzing and cultivating this idea [42].

Among the diverse range of studies in which the idea of common good has grown, the social teaching of the Catholic Church [43] has developed a series of contributions made up of social encyclical letters published over time, as a function of each individual era. The encyclicals have a meaningful impact not only in the ecclesiastical environment, but also on the lives of individuals and on the corporate world [44]. In this sense, in every encyclical letter the foundation of an anthropology of the human being as a relational being appears constant, in contrast to an atomized vision of the individual who conceives himself as free only if disengaged from every social bond [45]. According to Catholic Social Teaching, common good is "the sum of those conditions of social life which allow social groups and their individual members relatively thorough and ready access to their fulfilment [46]. It involves an assessment and integration of interests "on the basis of balanced hierarchy of values; ultimately it demands a correct understanding of the dignity and the right of the persons" [47]. It is important to underline that the common good derives from the relationships established between people who, together, contribute to its formation and together benefit from the various aspects deriving from its being. These concepts are also taken on by the Compendium of the Social Doctrine of the Church according to which the common good is "common" because it cannot be divided and because only together is it possible to obtain it, increase it and safeguard its effectiveness, with regard also to the

future. The actions of a society reach their full importance when they bring about the common good. Indeed, it can be understood as the social and community dimension of the moral good [48]. Therefore, the principle of common good suggests a clear connection of three essential elements: "respect for and promotion of the fundamental rights of the person; prosperity, or development of the spiritual and temporal goods of society; the peace and security of a group and of its members" [49] (p. 179).

According to Velasquez the common good can be interpreted in a national or an international perspective. In the former, the common good is a set of conditions within a determined nation, which are necessary to achieve individual fulfilment for each citizen of that specific nation [50].

Consider, for example, the importance people attach to their national identity or their historical background: this is an important good which contributes to people's well-being, and this is a common good [51]. On an international level, global common good refers to a set of conditions that are necessary to achieve individual fulfilment for each citizen of the world. Thus, identifying the global common good is not easy due to the heterogeneity of different cultures, ways of life or national heritages, because every human society has its own common good [50].

In economics at present, we are witnessing increasing acknowledgment of the need to take into account the ends of individual behavior and, according to the classical doctrine of the common good, these individual ends should match the common good [41]. Despite today's growing worldwide interconnectedness and the trend toward the overall scale of human cooperation as the subject of the extensive globalization debate [52] it is increasingly evident that the formation of economic systems and their link with the common good derives from a specific ethical and moral attitude.

According to Frémeaux [43], a series of pathways that concern the economic, social, moral and environmental spheres can be identified in all of human development. The economic aspect regards the possibility that everyone can enjoy a reasonable level of well-being; the social aspect is deep rooted in human freedom, justice and solidarity. The moral feature refers to respect for human dignity and rights. Finally, the environmental aspect aims to preserve and improve living conditions for the benefit of future generations. Despite the fact that the relation between common good and individual good can sometimes be seen as conflictual, in the sense that personal good is deemed incompatible with the good of society, according to theorists of common good an individual's good is part of common good. Accordingly, searching for the common good is the right path to find one's own personal good as common good, being the good of the whole, also comprehends good in a distinct part of the whole. For this reason, common good is not different from personal good. Moreover, health can be considered both a good for the individual and for the whole community [39].

Individuals as social beings can seek their personal good only by pursuing a community good that is aimed at human development.

It is worth noting that all issues on common good are embraced within an equity framework and interwoven with health considerations. Health is a prerequisite for, and a consequence of, an indicator of all three aforementioned dimensions of sustainable development [53], and also of its ethical dimension—the common good. In this perspective, some relevant aspects have emerged during the pandemic: on the one hand, while each person has become aware of the need to take care of their health as a personal task, as a question of self-discipline and self-awareness, in most places this behavior has also been perceived as being strictly connected to taking care of others and of the environment in which we live. On the other hand, an awareness has emerged that healthcare has to be exercised in a context of shared responsibility based on principles of solidarity, fairness, compassion, altruism and awareness of others. Actually, despite the breadth of the field of investigation of the topic and the policy interventions that have favored a large number of theories, the current crisis triggered by the COVID-19 pandemic has dramatically deepened as it is more necessary than ever to reflect not only on the local but also on the universal common good, understood as the common need of all people who are increasingly aware of being a global community [54]. The strength of common good relationships, with the COVID-19 pandemic as an extraordinary situational and contextual factor, assumes a fundamental meaning and has significant implications for the understanding of firms' ethical decision making during the pandemic as well as, potentially, post-pandemic in the long run [55].

Agenda 2030

As interest in CSR is growing it is worth noting that CSR calls for a company to respond to stakeholders, including employees, customers, affected communities and the general public, on issues such as human rights, employee welfare and climate change. In this respect, CSR seeks to provide a vital impetus that links these strands together for self-sustaining, integrated and fair socio-economic development. Business represents a critical element in the growing challenges of sustainable development, and accordingly the strength of CSR is increasingly seen as a global shift in the way the role of business is perceived [56]. In this respect, several new global and regional actions have emerged over the past years to foster sustainable development across many areas. On 25 September 2015, the UN formally adopted a set of 17 goals aimed at ending poverty, protecting the planet and ensuring prosperity for all as part of a new sustainable agenda (The 2030 Agenda for Sustainable Development and the SDGs) [57]. This Agenda [58], which foresees a shared global vision towards sustainable development for all, considers some sustainable development goals (SDGs) that are necessary to achieve environmental protection. The SDGs can be grouped into six thematic areas: Dignity, People, Planet, Partnership, Justice and Prosperity, with 169 targets to be implemented by all countries (Figure 3).



Figure 3. The 2030 Agenda Sustainable Development Goals grouped in the six thematic areas.

The scale, ambition and approach of the 2030 Agenda are unique and unprecedented. Today, it can be considered the roadmap to a better world and the global framework for international cooperation on sustainable development and its economic, social, environmental and governance dimensions. Even if the EU is one of the leading forces behind the United Nations 2030 Agenda and has fully committed itself to its implementation, strategic policies need to be complemented by further action, taking the new challenges into consideration, along with the new facts and evidence as they emerge. Implementation of the Agenda requires deep involvement of all components of society, from businesses to the public sector, from civil society to the tertiary sector, from universities and research centers to information and culture operators. This perspective turns out to be the most important in a moment during which social dialogue as well as voluntary measures from the private sector also have an important role to play.

In the current moment, some SDGs can be considered as directly affected by COVID-19 [59,60]. For the purpose of this research, it should be remembered that COVID-19 as a pandemic first affected the health systems, posing a threat to SDG three, given its objective of global good health and well-being. This goal starts from the consideration that ensuring healthy lives and promoting well-being at all ages is essential to sustainable development. Today the world is facing a global health crisis unlike any other that is spreading human suffering, destabilizing the global economy and overturning the lives of billions of people around the globe. Health emergencies such as COVID-19 pose a global risk and have shown the critical need for preparedness.

3. The COVID-19 Pandemic Italian Context and Medical Device

COVID-19 disruptions do not affect all businesses equally. In spite of the severe pandemic crisis, many companies have demonstrated proactive activity with regard to CSR, in particular those that can offer immediate help and assistance to fight against the virus. Some have been deemed essential and remain open, while others have been forcibly shut. In a recent study aimed to shed light on how COVID-19 is affecting American small businesses, out of a sample of more than 5880 small businesses 43 percent are temporarily closed, many firms demonstrated financial fragility and the majority of businesses planned to seek funding [61].

In Italy, on 26 February 2020, Confindustria, the General Confederation of Italian Industry, carried out the first online survey to analyze the effects of COVID-19 on Italian companies in which almost 6000 companies participated [62].

The final results were published on 13th March. In total, 67.2% of the companies had already recorded an impact on their business with the highest values achieved in the accommodation and catering sectors (99% of the companies reported having suffered negative effects), as well as for all activities related to transport. Negative effects included falling turnover, indicated by 28.7% of companies; the number that had suffered only effects related to damage to production inputs was less (5.7%); almost 22% had experienced problems of both types.

Shortly after the first edition of the survey, two important events led to a considerable deterioration in conditions for Italian companies: firstly, the introduction of social distancing measures adopted to contain the spread of the epidemic was followed by Ministerial Decrees on 22 and 25 March resulting in the lockdown of many production activities; secondly, the global spread of the epidemic, which was declared a pandemic by the WHO as of 11 March. Given the constantly changing situation, on 4 April 2020, Confindustria carried out a second survey, again through an online questionnaire, to understand how Italian companies had responded to the latest measures taken to contrast the crisis. There was a marked deterioration compared to the first survey for the number of companies that suffered a negative impact from the coronavirus (97.2% as against 67.2% of the previous one). The worsening also occurred due to the extent of the damage suffered; companies with very serious problems now numbered 43.7%, as against 14.4% of the previous survey. In total, 36.5% of respondents had to close their business, while 33.8% partially closed. In total, 26.4% of the total employees of the companies interviewed were carrying out working from home activity, while 43% were inactive.

Since the beginning of the COVID-19 pandemic, the Italian National Healthcare Service (ISS) struggled with the lack of essential medical devices needed to avoid the spread of the virus and to treat infected patients. The difficulty in finding diagnostic tests, sanitizing products, oxygenation masks and, in particular, surgical masks and personal protective equipment (PPE) led to the rapid rise of high infection rates even among medical and paramedical staff, especially in the north of Italy. Although those aspects were common to other countries affected by the pandemic, some particular circumstances are attributable only to the Italian situation.

It is important to underline that in Italy the ISS offers free access to healthcare for all citizens residing in the territory and healthcare is organized at a regional level. Therefore, regarding healthcare

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issues, the regions have legislative and administrative power, while limited authority (essential levels of care) is attributed to the central government. Each region has full control over the allocated budget and autonomously takes care of the needs and shortcomings of its own healthcare facilities. On 2nd March 2020, during one of the most critical moments of the pandemic due to the rapid spread of the virus, the Government established that, in accordance with WHO guidelines, surgical masks could be used as a suitable device to protect healthcare workers; masks without the European Conformity (CE) mark could also be used but only after evaluation by the ISS.

Several other legislative initiatives were immediately taken by the Italian government to respond to the serious crisis that the ISS had to face. Financial resources were assigned both to the regions and to the national healthcare service to guarantee the supply of medical devices and the immediate hiring of medical and paramedical staff. In addition, other measures were implemented to support the crisis, also because of the suspension of all productive and commercial activities in the country, with the exception of so-called essential structures (industries and businesses dealing with food and health). Derogations were also introduced to encourage companies to manufacture or convert activities concerning the production of necessary devices, in particular regarding the manufacture and marketing of PPE and surgical masks considered absolutely necessary to prevent the spread of infection.

Both in the EU and in Italy, surgical masks were and are still considered as class I risk medical devices; therefore, it is not necessary to have a Notified Body assessment for their marketing. According to Italian legislation, the manufacturer of surgical masks must simply formulate an EU declaration of conformity, based on medical device regulation and must comply with current administrative procedures (registration on Italian Ministry of Health database for medical devices). A series of recent and representative legislative initiatives have simplified market access for medical devices: Italian Law Decree 2 March 2020, n. 9 ("D.L. 9/2020") and Italian Law Decree 17 March 2020, n. 18 ("Cura Italia" or simpler "D.L. 18/2020") provisions. After an evaluation carried out by the ISS the use of surgical masks without the CE mark was permitted: that is, personal protective equipment for healthcare professionals could be sold without the CE marking that indicates conformity to certain standards on goods being sold within the EU Economic Area.

Therefore, the manufacturing, import and marketing of surgical masks was allowed, due to the derogation of the Italian medical device regulation. The derogation was limited to the CE certification and to the medical device registration on the Italian Minister of Health database. However, the provision must not be interpreted in terms of quality and safety standard exceptions. Indeed, a specific procedure for those who intended to benefit from the derogation and, therefore, manufacture, import and market surgical masks was foreseen. The procedure required the manufacturer and/or importer to submit a self-certification on the medical device technical standards to the ISS declaring that the product(s) complies/comply with medical device safety standards by guaranteeing safety and quality standards. The above Italian legislative dispositions are in line with EU Directive 93/42/EEC concerning medical devices which allows a Member State, in accordance with the required procedure and in the interest of heath protection, to authorize the marketing (within the Member State's territory) of individual devices for which the conformity assessment procedures have not been carried out yet. However, due to a much higher demand with respect to availability on the market of masks, devices made to quality standards, not yet certified but possessing the CE mark, could be accepted for use. Subsequently, authorization was given "to produce, import and place on the market, surgical masks and personal protective equipment in derogation of the current provisions" providing that, in any case, they comply with all the safety requirements of the current legislation. This is a rule that, due to the state of emergency, aimed to allow the rapid start of production and importation of surgical masks and PPE with respect to which the manufacturer self-certifies the existence of safety requirements, with subsequent verification on the part of ISS and INAIL (non-profit public institution that safeguards workers from workplace accidents and occupational diseases) as appropriate. Furthermore, it was also ruled that the general public in Italy could use filter masks, as a precautionary measure, which were neither configured as medical

devices nor as PPE; it was, however, specified that these masks could not be used during service by healthcare workers or by other workers for whom the use of specific safety devices was prescribed.

Summarizing, for the emergency period of the diffusion of COVID-19, the use of medical devices and PPE without the CE mark was allowed on the proviso that, in a short time, they would be validated by two technical Institutions for healthcare workers and other workers regarding safety requirements.

4. The Case Study of Parmon Spa

4.1. Methodology

The study adopts a qualitative-based approach on an exploratory case-study [63–67]. This approach is considered appropriate for the purpose of the research in that it allows a more precise, detailed examination of the subject matter compared to other methods [68].

This methodology is deemed apt to understand how the phenomenon under investigation took place during an extraordinary time (the ongoing pandemic period), being "rare, unique or extreme circumstances" [67] as this rare circumstance represents a unique condition under which to make the selection of the case study [63].

Moreover, it allows the understanding of a real-life phenomenon in depth and in a real-life context [66] highlighting the complexity identified in an activity where multiple sources of evidence are used, and much information is gathered. Parmon Spa is deemed a typical case in that it concerns the experience of an Italian family firm, which was one among the five first authorized in Italy, to convert part of its production line to produce masks during the COVID-19 pandemic emergency [69]. The case is an emblematic one, concerning the re-designing of a sustainability model into an asset that promotes more emphasis toward a common good purpose. As the research is based on combined data collection tools, it makes use of a variety of sources: official documents, Internet documents, the company website, published interviews, scientific papers, direct observations, semi-structured interviews with key informants, informal follow-ups based on e-mails and short phone interviews [70]. Moreover, given the importance of the ethical values in the common good path, it is important to highlight the ethical dimension that characterized the leadership of the firm under analysis.

Despite the construct domain of ethical leadership being broad, this analysis is concentrated only on ethics values' measurement as they are deemed relevant in the behavior of the Parmon Spa leadership to highlight management of the new line of production. The Ethical Leadership Questionnaire (ELQ), developed by Yulk et al. [71], is also presented here. It was deemed useful to provide a valid measurement of leadership behavior in its ethical dimension. During the COVID-19 pandemic that caused unexpected socio-economic changes, leaders had to demonstrate extraordinary ethical behavior which was helpful in recognizing the way to resist devastating consequences of the economic crisis if they wanted to be effective. The present research does not want to oversimplify the meaning of any kind of ethical leadership, by regarding it as the same as the score of a simple questionnaire. The results are deemed useful to give some indication on the most essential qualities which give rise to the various responses to the COVID-19 pandemic. Referring to a company for which the boss is the formal leader, in this case, it regards the people in the firm who report directly to the general manager Mr. Fronterrè. All the ELQ items have a six-point Likert-style response format (1-strongly disagree, 6-strongly agree). The items describe several different aspects of ethical leadership, including honesty, integrity, fairness, altruism, consistency of behavior with espoused values, communication of ethical values and providing ethical guidance. The questionnaire was proposed to the 102 Parmon employees that have indicated how well each of the statements describes their current boss.

The questionnaires were distributed and collected electronically. During data collection, the participants were assured that no identifying information would be shared by the researchers. The data collected have been weighted statistically to compile information on the value dimension of leadership.

Many newspapers that published daily news on the epidemic situation were also used, providing more accurate and impartial information to contextualize interview findings [72].

Interviews were considered as the principal source-gathering instrument for the research, in the form of a semi-structured interview. Major questions were developed as a general statement which was then followed by other questions to provide suitable information for the study. The choice of a semi-structured interview was deemed useful as it offers flexibility in approaching the respondent. The key informant and respondent was the general manager of Parmon Spa, Mr. Fronterrè. He is in charge of specific functions and tasks for the pursuit of social purposes and was the first to propose converting one of the production lines of the firm to respond to the Italian lack of medical supports, such as masks.

In total, four interviews lasting about one hour each were carried out. Open questions were also proposed by email correspondence to achieve a holistic approach. In other words, there was no presumption "to impose prior constructor theories on the informants as some sort of preferred a priori explanation for understanding or explaining their experience" [73].

Another special mode of observation, strictly linked to the extraordinary time during which the analysis was conducted, was the participant–observer [68].

Participant observation of the researcher related to the environment, within which the training activities took place, allowed for the better understanding of the phenomenon under investigation to obtain information which could not be acquired through other methods [74].

Indeed, the investigator was an active subject of the studied event, in that she was inside the perceived reality in which COVID-19 rapidly becoming a tangible threat. In doing so, the lockdown, as imposed on all citizens by the Italian government, represented an invaluable perspective for the portrayal of the case study phenomenon [68]. To better illustrate the real situation and emphasize some representative moments, some quotations from the interview are used [67].

Documents can serve a variety of purposes as part of a research undertaking [75] and documentary sources supplemented and compensated the limitations of the other methods. They cross-validated information gathered from interviews. Moreover, documents provided guidelines in assisting the researcher during interviews. Official and unofficial documents and records relating to the process of training activities in the organizations were analyzed. Therefore, validation of multiple qualitative techniques for this case study research improved the validity and reliability of findings [76].

4.2. Parmon Profile

Parmon Spa is located in Belpasso, a little town on the northern slopes of Mount Etna in Sicily (Italy). Unlike other Sicilian provinces, which have become depopulated in recent decades, Belpasso has a growing population and now exceeds 28,000 inhabitants thanks to the numerous successful companies that have developed in the area over time.

Since its foundation, the company has been managed by the Fronterrè family. The founder was Antonio Fronterrè, an aviation officer from Ispica (Ragusa), who graduated in Catania in mechanical engineering. In the 1950s, he undertook some construction activities and, with 500 employees, carried out his activity working mainly in the field of public construction.

At the beginning of the 1980s, also due to signs of crisis in the public health building market, Mr. Fronterrè, together with other family members engaged in his company, became aware of some potential difficulties that led him to decide on a change of direction for their company in the business sector. Accumulated experience in the entrepreneurial field that gravitated around the healthcare sector drove Mr. Fronterrè to undertake a radical transformation of the activity and establish a company with two of his three sons: Sergio and Giuseppe. The new company was named Par. Mon (Disposable sanitary products) and mainly deals with the production of baby diapers, sanitary towels and personal hygiene products. In 1986, the company was transformed into today's Parmon Spa as part of the Fineffe group—the financial holding company of Fronterrè. The core business of the company is diapers for children which today accounts for 65% of the company's overall turnover, while sanitary napkins for women in the various types represent 28% and other products the remaining 7%.

Over the years, the company has consolidated its experience and in 2003 a new plant was completed and put into operation, more suitable to support the new phase of company development, thanks to its size and functionality. Indeed, initially, it was expected that the commercial activity would develop mainly nationally, compared with production companies of the same size and that had the same financial possibilities. However, throughout the years, the company has expanded into new markets, thanks to a strong spirit of European culture associated with a strong drive for innovation. Decisions on choices regarding certified quality, organizational improvement and "efficiency of procedures" which were the "basis" for future developments, were determined in this phase. The Italian market soon followed commercial expansion into Europe that was consolidated in 2011, starting from Germany.

After completion of this phase, the company was equipped with all that was necessary to render it suitable to compete in international markets thanks to its commercial and technical, innovative and efficient structure. Today, Sergio Fronterrè is the Chief Executive Officer and the grandchildren Antonio and Federico both hold managerial roles: Antonio is the General Manager and Federico is the Sales Manager.

As Mr. Antonio Fronterrè explains,

"The German market is the most demanding. The results obtained in Germany preceded those in France, England and Spain. Thanks to a synergy of productive and technological innovation, of product quality and of speed and efficiency in the manufacture of products, of contained costs, we are very competitive at an international level. We firmly believe that to compete you have to innovate continuously. For us, research is an essential value".

Today, Parmon also has a stable organization in some European markets such as France, Germany and Spain, where it manufactures products for the most important distributors. Another aspect worth highlighting is that the company is already moving towards digitalization of production mechanisms.

"It is a great opportunity to make the business process management method and flows clear and transparent. Today those who manage a company need to be able to have reliable and truthful information in real time. Compared to yesterday, international competition and globalization require that decisions, both operational but even more strategic, are made in "real time" and only with a correct information management system is this possible. The crucial issue is to anticipate the evolution of the markets. We innovated by focusing on Industry 4.0, completing a process of digitization of all business processes in 2018. Our biggest project is that of an "intelligent" diaper that can communicate with mom or dad through nanotechnologies, giving them valuable information regarding the health and position of the baby. The diaper will also be able to communicate, once saturated, the need to be replaced with undoubted savings both in economic and environmental terms".

Along this path, there are new investments worth EUR 27 million. Mr. Fronterrè clarifies:

"The continuous hi-tech evolution will lead us to shift attention from the content to the container. Through microelectronic sensors, Parmon products will interact directly with the consumer".

The company is also actively engaged in environmental protection. Lately, for instance, a photovoltaic system of one megawatt peak power, has been built which covers about 35% of energy needs. Furthermore, it has been possible to, first of all, optimize the consumption of water that was previously used in large quantities, arriving today at totally eliminating water use throughout the production cycle.

Another important aspect that should be highlighted concerns the constant search for quality in raw materials that must be suitable, respecting the skin and health of children as the main users of their products. For this purpose, for example, high-quality cellulose directly purchased in America is used. The various certifications that the company has maintained over time, are also tools testifying attention towards responsibility and environmental protection (Table 1).

Certification	Use of Certification			
ISO 9000	The international standard for a quality management system ("QMS"). The standard is used by organizations to demonstrate their ability to consistently provide products and services that meet customer and regulatory requirements and to demonstrate continuous improvement.			
BRC	The British Retail Consortium (BRC) standards prescribe quality, safety and operational criteria to ensure that manufacturers fulfil their legal obligations and provide protection for the end consumer.			
IFS	The International Food Standard (IFS) is used by manufacturers and retailers worldwide to meet new requirements for quality, transparency and efficiency resulting from globalization.			
ISO 5001	Designed to support organizations in all sectors, this ISO standard provides a practical way to improve energy use, through the development of an energy management system (EnMS).			
EPD	Environmental Product Declarations (EPD) present transparent, verified and comparable information about the life-cycle environmental impact of products.			

Table 1. Parmon Certifications.

Other than the above described approaches to environmental issues, another operational manager experience highlights Parmon thought in sustainability terms, especially with regard to employee well-being. Indeed, at the beginning of the pandemic, the company management decided to give take out a life insurance policy for each employee.

At the beginning of the COVID-19 pandemic the company employed about 70 people, but today the number of employees has reached 102 and further hiring is expected due to the constant increase in the demand for masks. The firm continues to deliver good performance levels (Table 2), and the acquisition of two other companies in the same area is planned, one Italian leader in the sector and a foreign one firmly established in northern European markets.

To date, the company has not published protocols of implementing and communicating CSR and sustainability.

Revenue	20.752.587
EBITDA *	2.740.941
Net income	617.607
Total assets	26.463.008
Net Assets	7.237.407

Table 2. Parmon 2018 Performance.

* Earnings Before Interest, Taxes, Depreciation, and Amortization.

5. Results and Discussion

The latest actions that have been taken by the Italian government to contrast the crisis were also aimed to incentivize firms to maintain ethical business practices and fulfil their CSR commitment toward their various stakeholders. Therefore, this pandemic represents a suitable context to examine how institutional factors and leadership influence a firm's CSR and ethical behavior. In this respect, the Parmon case embodies a fitting one to explain a path toward common good. Despite the fact that today the company has mainly developed its business internationally, it has always remained strongly anchored to the values of the territory and of the family, which have been passed down through generations and which are in line with the notion that effective common good leadership typically requires local knowledge. It must be implemented at all levels, from customer relations and human resource management to raw materials supply and corporate regulation [76].

Until today, Parmon's economic and financial aspects have been mixed with social and family features but also with the global vision gleaned from international market activities. This has all

determined a framework of shared ethical values, as was possible to ascertain from the various interviews, from the results of the ELQ and from the empirical evidence concerning the entire activity of the company.

An evident trait that emerged during the interview with the General Manager was his moral depth in relation to his practice of leadership. He is capable of taking risks and building relationships and has a holistic approach to life and work. He is an innovator, able to inspire others to positivity. Moreover, as the study shows [77], his constant connection to his entrepreneurial ecosystem, maintaining a positive culture therein, has stimulated his high level of creativity and innovation.

He grew-up in the firm together with his grandfather, his father, his uncles and his brothers and sister. He proudly remembers that, during his school period, even his summer holidays were taken inside the company, where he actively acquired values and skills to become a manager. Thus, his personal story explains the development of values that inspired him when he faced problems on the decision and realizations of the medical devices for the pandemic. Table 3 reports data from the answers given by the employees, weighted statistically. The analysis shows a high percentage of agreement in relation to the existence of the ethical values of the leadership, in each of the fifteen answers. Given that the internal reliability of the ethical leadership measure was high these results corroborate the information collected through the interviews.

The set of values characterizing the company, (see Figure 4) tied to the intrinsic ethical motivations of Mr. Fronterrè and the management team, triggered the decision regarding the production of the medical devices as an example of highly responsible behavior promoting sustainability, responsibility and common good. It should be pointed out that at no time, like the present time, has the connection between ethics and social responsibility been so ruled by emotions and not facts [78]. At no time, like the present time, were circumstances associated to the diffusion of a virus like COVID-19 so painful and full of doubts. In this setting, taking serious, tangible action, aimed at fulfilling the common good, was the only right path that appeared to the General Manager. In other words, the decision to undertake new production was coherent with the company's orientation and the extraordinary moment during which the dramatic spread of the pandemic seemed to be a danger that had nearly grown out of control.

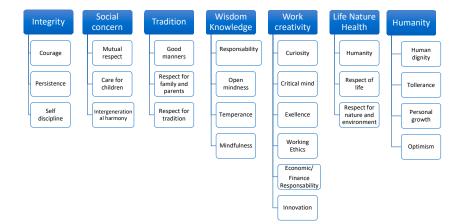


Figure 4. Framework of Parmon's Ethical Values.

	My Boss	Strongly Disagree %	Moderately Disagree %	Slightly Disagree %	Slightly Agree %	Moderately Agree %	Strongly Agree %
1	Shows a strong concern for ethical and moral values.				11.76	18.62	69.60
2	Communicates clear ethical standards for members.			1.96	9.80	19.60	67.64
3	Sets an example of ethical behavior in his/her decisions and actions.			1.96	16.66	13.72	67.64
4	Is honest and can be trusted to tell the truth.				1.96	6.86	91.17
5	Keeps his/her actions consistent with his/her stated values ("walks the talk").			0.98	5.88	14.70	78.43
6	Is fair and unbiased when assigning tasks to members.			1.96	11.76	20.58	65.68
7	Can be trusted to carry out promises and commitments.			0.98	5.88	19.60	73.52
8	Insists on doing what is fair and ethical even when it is not easy.			1.96	4.90	5.88	87.25
9	Acknowledges mistakes and takes responsibility for them.			1.96	10.78	8.82	78.43
10	Regards honesty and integrity as important personal values.			0.98	5.88	2.94	90.19
11	Sets an example of dedication and self-sacrifice for the organization.					6.98	93.13
12	Opposes the use of unethical practices to increase performance.			1.96	1.96		96.07
13	Is fair and objective when evaluating member performance and providing rewards.			0.98	2.94	12.74	83.33
14	Puts the needs of others above his/her own self-interest.			3.92	25.49	68.62	1.96
15	Holds members accountable for using ethical practices in their work.			0.98	14.70	34.31	59.80

Table 3. Data from Ethical Leadership (ELQ) weighted statistically.

The emergence of the COVID-19 virus is the biggest global challenge that humanity has faced for generations. The steps taken in Italy to contain the virus are unprecedented and have changed life as we know it, but the defining factor is how people have responded to it. As concerns about health were amplified, companies began to realize how they could be part of the new health ecosystem that from now on will influence citizens' life, lifestyle and thinking in a new way.

It is important to remember that during the first phase of the spread of the virus, one of the most challenging problems to tackle was related to the lack of medical devices deemed essential to fight the spread of the infection, and specifically for masks that were so difficult to come by. This situation increased the risks of contagion especially in hospitals and nursing homes for the elderly, where the disease was rapidly spreading. At first, the WHO declared that "Currently, there is not enough evidence for or against the use of masks (medical or other) in healthy individuals in the wider community. However, WHO was actively studying the rapidly evolving science on masks and continuously updates its guidance. Medical masks are recommended primarily in health care settings but can be considered in other circumstances". On the contrary, in Asian countries, where the disease had initially manifested, the use of masks was considered indispensable. Accordingly, and also in relation to the uncontrolled spread of the virus, soon also in Italy and Europe mask use proved to be of fundamental importance for the wider community. Indeed, at the time when the production of Parmon masks began, the shortage of such devices was critical, in particular, for medical use, even though evidence was also beginning to emerge regarding the need for more widespread use for the general public.

The following is quoted from interviews with the entrepreneur. He refers to March 28 Saturday, the day in which in Italy there were 971 deaths with an increase of 311 new cases and a total of 5959 cases (source: Word Health Organization).

"It was a Saturday evening, in the moment in which the pandemic was stronger. Due to our kind of production we were continuing to produce in a normal manner, but we were in a surreal situation. Everyone was closed in at home for the strict lock down. The deaths in Italy were growing due to the infection by Covid-19 and there was a strange feeling of emotional distress and anxiety.

I know that it can be common to be anxious, confused, overwhelmed or powerless during an infectious disease outbreak, especially in the face of a virus with which the general public may be unfamiliar but I felt it was necessary to do something to contribute to the reduction to the wide spread of the pandemic due also to the lack of various medical devices. In this circumstance, during dinner, after a brief reflection, I proposed to adapt one of our production lines to start to produce masks according to the norms."

The innovative proposal was based on feasibility elements, considering that mask production has many elements of conformity with other products of the Parmon range. A feasibility study [79] allowed proper investigation and evaluation of the technical characteristics concerning the new product [80].

During this study, different aspects of the organization, implementation costs and desired benefits were estimated accurately, by considering the different areas of the project feasibility.

5.1. Technical Feasibility

This area is mainly associated with the technological characteristic of the project. The management teams immediately realized that with the raw materials they already had in stock, thanks to the network of suppliers and thanks to their technical skills and machinery, it would be possible to produce a substantial number of masks in line with Italian legislation. In addition, the company also had the advantage of already having had professional relationships with some Departments of the Politecnico di Milano that, even if they were not formally in charge of the certification of masks, were dealing with technical conformity tests on materials for their realization. All the tests were set up, such as measurement of pressure difference, to measure particle filtration efficiency, while the in vitro assessment tests of the bacterial filtration effectiveness (BFE) and splash resistance tests of biological liquids had already been carried out and approved for other Parmon products. The evaluation phase by

the Polytechnic could, therefore, be completed easily. However, it was necessary to obtain certification from the two Italian technical Institutions to verify conformity of safety requirements.

As explained by Mr. Fronterrè:

"Eight production lines are currently active in our company. I thought it could involve converting just one line for the production of masks. Therefore, the other seven lines would continue in their usual activity, without compromising the normal routine of the firm. The following Monday, I asked the engineer in charge of the technical aspects of production if it were possible to modify line n.1. The first problem was understanding the characteristics of the raw materials and identifying the suppliers of suitable ones. There was an internal study that kept us busy day and night, we created an internal system for checking the efficiency of the materials. Finally, we started the process for certificates".

5.2. Economic Feasibility

This study regarded the price and every kind of cost related to the scheme before the project started; it also improved project reliability [81]. This phase was dealt with by the management and accounting staff who verified the total feasibility of the proposed plan.

5.3. Legal Feasibility

This area regarded the analysis of the proposed plan regarding observation of national and/or international legal requirements. Mr. Fronterrè explained:

"At this point, I started calling the Institute of Health to check information on the procedures to be followed for the certification of conformity of the masks and I immediately realized that there were many bureaucratic difficulties due to the particular moment. So, I thought that most likely I would have obtained the European certification faster as we were already prepared with all the documentation we had for our trade with European countries and in particular with Germany which has a very strict protocol from the point of view of quality control. So, after only a week we had the European certification and could be inserted among the Italian companies authorized to manufacture masks."

5.4. Operational Feasibility

To evaluate this kind of feasibility means examining and deciding whether the proposed methods fulfil the various business requirements and also forecasting all possible schemes to recognize and resolve issues.

It is worth noting that when Mr. Fronterrè relates his experience he uses the term odyssey to emphasize the various, serious difficulties encountered. Indeed, it should not be forgotten that during the period in which production began, from the bureaucratic aspect it was not easy to achieve the necessary documentation due to the singular moment. Moreover, almost all industrial sectors were stopped due to the lockdown. Therefore, the necessary industrial supplies, given the large quantities to be produced, were difficult to find.

5.5. Scheduling Feasibility

A significant part of the feasibility study was scheduling that played an important role in helping complete the project in the time scheduled.

Time was, and still is, one of the many issues of the COVID-19 pandemic. Awareness of this was taken into high consideration during the feasibility study as a critical factor. Great attention was given to this phase to verify the time assumptions.

After having carefully reviewed the proposal, the results showed that the feasibility met every requirement. Accordingly, the plan was also shared with the employees to motivate them in the new work proposal, with full responsibility highlighted in maintaining the company reputation and better customer service by providing quality products.

Nevertheless, the general manager stresses that:

"The reconversion did not arise from reasons linked to a drop or a blockage of our production, which actually recorded an increase, but from the desire to make a contribution to a now global problem" (Figure 5).

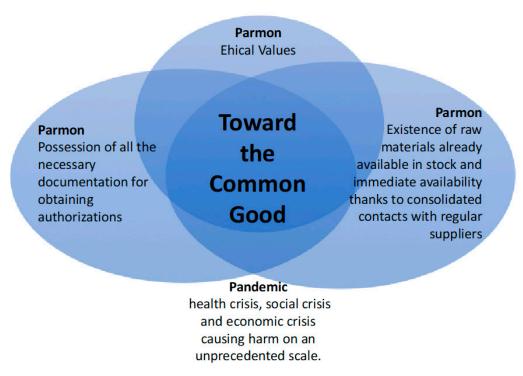


Figure 5. Elements that contributed to the path toward Common Good.

Despite all the difficulties still in progress, Parmon was the first Italian company to obtain certification to convert its business and make medical device masks—made in Sicily. Soon after, surgical masks were on the Italian market. Other than Parmon, four Italian companies are producing them.

As Mr. Fronterrè said:

"Now we are ready to work 24 h a day thanks to our qualified, experienced staff. The first supplies will be for the national Civil Protection and for the Lombardy Region".

As of today, more than 42,000,000 pieces have been produced. While at the beginning of April the production line had a weekly capacity of 450,000 masks, today the weekly output capacity is of about 2,500,000 pieces.

Even if there has been a decline in the demand between mid-June and the end of July, today the demand is growing again. An additional production of 40,000,000 pieces is expected by the end of the year.

6. Conclusions

The present research has focused on a particular aspect of common good. Presently, it is more highly connected with our life than in the past, requiring, therefore, more immediate actions than before.

The managerial implications deriving from the response to a crisis such as this one, from an Italian firm, highlighted an empirical approach to common good arising from a wide interest in CSR and sustainability issues. Parmon is a family firm closely connected with the territory. The firm has always demonstrated particular attachment to its Sicilian identity as a historical and cultural heritage recognized as an important good, as a unifying connection that goes beyond each individual [51]. Moreover, from this feeling of respect and attachment, the prosperity of one's territory is something which contributes to people's well-being. Parmon is also engaged in an international context, which contributes to the practical wisdom with which they challenge international markets and undertake contacts with

different culture, helping to better identify other people's needs and the best way to contribute to their wellbeing.

As has emerged especially from the in-depth interviews, and from the ELQ data, moral virtues are indubitably part of Parmon's governance and this makes the achievement of the good for human beings possible in a social dimension from which, as mentioned above, generates the concept of common good. Moreover, it is worth noting that virtue ethicists often emphasize the importance of intuitions and emotions too. For the firm, taking the path toward solidarity by adapting one of its eight production lines toward high quality, high quantity mask production, will undoubtedly bring benefits by improving their reputation and goodwill. Nevertheless, from the present analysis it can be seen that the new choice was taken without the possibility of a clear vision of what it will be like in the future as the first, emotional aims just hinged on common responsibilities and interests.

As emerges from the interviews, the decision was taken in a very short time, with little indication about the future, so uncertain as it is in a pandemic situation. Similarly, the project feasibility assessment did give a clear idea of the wished-for project and support for it becoming more focused along the new path. It confirmed the possibility of realizing a key decision that will lead to important consequences in the future of the firm. It was realized that in a general lack of solidarity characterizing today's social and political life, the government suddenly opted not for a utilitarian approach, but care and concern about social risk, and this entails accepting the objective existence of the person, their experience, self-consciousness, freedom and love [35]. It is clear that as Mr Fronterrè explains "we are a firm, and accordingly we operate toward profit", but due to the pandemic a gesture of solidarity toward common good brought the background of solid values of the Fronterrè family to the forefront.

The current paper describes an intervention and the real-life context in which it occurred. It presents limitations due to the limited time of the analysis and also due to the lack of extensive analyses on the issue of a common good path during a crucial pandemic moment. Future research and more extensive studies based on both qualitative and quantitative approaches, extended to a larger sample of firms' reactions to the current crisis, will emend the present gaps. Nevertheless, considering the extraordinary nature of the phenomenon it was considered important to present the Parmon case and its path toward common good as a case in which it is possible to glimpse the achievement of the idea that "When an action is understood as good, one also understands that such good ought to be done" [35].

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