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Food Cultural Heritage Organizations: a Multi-Capital Business Model Framework for Sustainable Heritage Preservation

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ABSTRACT

Food Cultural Heritage (FCH) organizations represent a distinctive category of enterprises that fundamentally challenge conventional management theory through collective ownership structures, participatory governance models and stakeholder networks. Operating as custodians of cultural traditions while pursuing economic sustainability, these entities create value through "economies of scope and meaning" that transcend traditional business paradigms. This theoretical study addresses critical gaps in an innovative and rapidly expanding field that demonstrates significant potential for multi-dimensional value creation yet exhibits systematic deficiencies in accounting and accountability frameworks. Through combined deductive analysis of existing literature and inductive observation of organizational practices across Italian bio-districts, ecomuseums and Slow Food organizations, we develop an innovative multi-capital business model framework that formally recognizes Cultural Capital as a seventh operational dimension alongside the traditional six capitals of the Integrated Reporting Framework. The research proposes specialized valuation and reporting frameworks based on Italy's usability value methodology and develops a Food Cultural Heritage Business Model Canvas that accommodates their unique value creation patterns and stakeholder complexity, providing both theoretical advancement and practical tools for a growing sector requiring enhanced accountability mechanisms.

Le organizzazioni per i Beni Culturali Alimentari (FCH) rappresentano una categoria distintiva di imprese che sfidano fondamentalmente la teoria convenzionale della gestione attraverso strutture di proprietà collettiva, modelli di governance partecipativa e reti di stakeholder. Operando come custodi delle tradizioni culturali e perseguendo la sostenibilità economica, queste entità creano valore attraverso "economie di scopo e di significato" che trascendono i paradigmi aziendali tradizionali. Questo studio teorico affronta le lacune critiche in un campo innovativo e in rapida espansione che dimostra un potenziale significativo per la creazione di valore multidimensionale, ma presenta carenze sistematiche nei quadri contabili e di responsabilità. Attraverso l'analisi deduttiva combinata della letteratura esistente e l'osservazione induttiva delle pratiche organizzative nei biodistretti, negli ecomusei e nelle organizzazioni Slow Food italiane, la ricerca sviluppa un innovativo modello di business multi-capitale che riconosce formalmente il Capitale Culturale come una settima dimensione operativa accanto alle tradizionali sei capitali dell'Integrated Reporting Framework. La ricerca propone quadri di valutazione e rendicontazione specializzati basati sulla metodologia del valore dell'usabilità dell'Italia e sviluppa un modello di business per i beni culturali alimentari che si adatta ai

loro modelli unici di creazione di valore e alla complessità degli stakeholder, fornendo sia progressi teorici che strumenti pratici per un settore in crescita che richiede meccanismi di responsabilità rafforzati.

Keywords: Food Cultural Heritage Organizations, Cultural Capital, Multi-Capital Business Models, Heritage Valuation, Participatory Governance, Community Enterprises

1 – Introduction

Food Cultural Heritage encompasses traditional knowledge, practices, and skills that communities recognize as part of their cultural identity in relation to food systems. This definition extends beyond individual products to encompass what Poulain (2002) conceptualizes as "*espace social alimentaire*" - the social food space including material elements, symbolic dimensions, and cultural meanings embedded in food systems. Food Cultural Heritage organizations operate at the intersection of cultural preservation and economic sustainability, creating a theoretical puzzle that conventional management frameworks struggle to address.

Unlike traditional firms driven by profit maximization (Friedman, 1970), these organizations pursue multiple objectives through collective ownership, participatory governance, and multi-dimensional value creation that prioritizes cultural transmission alongside economic viability (Throsby, 2001).

Their emergence as significant actors in bio-districts, ecomuseums, and Slow Food networks represents what Ostrom (2005) describes as "institutional diversity" - the adaptation of organizational forms to local conditions while maintaining core principles of community stewardship and cultural preservation.

The theoretical importance of FCH organizations extends beyond their role as cultural custodians to encompass broader questions about alternative enterprise models, stakeholder capitalism (Freeman, 1984), and multi-dimensional value creation. These entities demonstrate how collective ownership can generate both private benefits for community members and public goods for society, challenging binary distinctions between commercial and nonprofit organizations (Battilana & Lee, 2014). Their operational characteristics reveal possibilities for enterprise models that prioritize long-term sustainability over short-term profits while maintaining economic viability through innovative revenue diversification and stakeholder engagement strategies.

Despite their growing significance, FCH organizations face critical challenges that current management theory inadequately addresses. Existing business model frameworks, designed for conventional enterprises with clear ownership structures and market-based value creation, prove insufficient for organizations operating through collective stewardship and cultural utility-based value generation (Dameri & Ferrando, 2022). This theoretical gap creates practical problems for organizational management, performance measurement, and stakeholder accountability.

CENTRAL RESEARCH QUESTION:

How can management theory accommodate the distinctive characteristics of Food Cultural Heritage organizations to enable effective business model design, performance measurement, and sustainable heritage preservation?

SPECIFIC RESEARCH QUESTIONS:

- 1 – What distinctive business characteristics differentiate FCH organizations from conventional enterprises, and how do these characteristics affect organizational design and management?
- 2 – How can business model frameworks be adapted to integrate Cultural Capital as an operational resource alongside traditional business assets?
- 3 – What valuation and reporting frameworks can effectively measure and communicate FCH organizations' multi-dimensional value creation to diverse stakeholder groups?

This research makes three principal theoretical contributions to business administration literature. *First*, we extend business model theory by developing a seven-capital framework that formally recognizes Cultural Capital as a distinct operational dimension with unique characteristics requiring specialized management approaches. This extends the Integrated Reporting Framework's six-capital model (IIRC, 2021) to accommodate heritage organizations' distinctive asset base and value creation patterns.

Second, we contribute to stakeholder theory and governance literature by analysing how organizations can maintain accountability while distributing decision-making authority across diverse stakeholder groups through participatory governance models. Our analysis reveals how collective ownership and community stewardship can provide sustainable foundations for enterprise organization while requiring sophisticated institutional arrangements (Manetti, 2011).

Third, we advance sustainability accounting theory by developing measurement and reporting frameworks that capture value creation occurring outside market mechanisms. Building on Gray's (2006) critique of conventional accounting's inadequacy for sustainability contexts, we propose theoretical solutions based on Italy's usability value methodology and multi-capital thinking that address critical valuation challenges facing heritage organizations.

This research addresses a growing and innovative field of study that demonstrates significant theoretical and operational relevance. FCH organizations represent a rapidly expanding sector that, while showing substantial potential for multi-dimensional value creation, exhibits critical gaps in systematic accounting and stakeholder accountability frameworks.

The field's innovative character stems from its intersection of cultural preservation, sustainable development, and alternative enterprise models, yet this interdisciplinary nature creates theoretical fragmentation that limits both academic understanding and practical implementation. Current management literature inadequately addresses organizations operating through collective ownership and cultural utility-based value creation, while sustainability accounting frameworks lack recognition of Cultural Capital as a distinct operational dimension.

The empirical foundation from Italian FCH organizations reveals both the substantial potential for integrated value creation and the systematic undervaluation of heritage contributions due to inadequate measurement and communication frameworks. This gap between demonstrated potential and recognized value represents a critical challenge that this theoretical contribution aims to address.

2 – Literature Review

The theoretical understanding of alternative organization models has evolved significantly from Freeman's (1984) foundational stakeholder theory to contemporary analyses of hybrid organizations and multi-stakeholder governance. Stakeholder theory provides fundamental grounding for understanding why organizations report on sustainability issues beyond shareholder value maximization, offering theoretical support for multi-stakeholder governance structures that recognize diverse constituencies as legitimate claimants on organizational resources (Freeman *et al.*, 2010).

Recent developments in stakeholder theory have moved beyond instrumental approaches toward recognition of stakeholder rights and intrinsic value (Harrison *et al.*, 2010). For heritage organizations, this evolution is particularly relevant as it provides theoretical justification for participatory governance structures that recognize heritage communities not merely as beneficiaries but as rightful stewards of cultural assets. This theoretical shift aligns with the Faro Convention's emphasis on heritage communities as active protagonists in heritage management rather than passive recipients of preservation efforts (Council of Europe, 2005).

Legitimacy theory, formulated by Suchman (1995) and applied to sustainability contexts by Deegan (2002), conceptualizes disclosure as a strategic instrument for maintaining organizational legitimacy. Organizations utilize sustainability reporting to demonstrate alignment with societal expectations and manage legitimacy gaps. For FCH organizations, legitimacy extends beyond social license to operate, encompassing cultural authenticity, traditional knowledge preservation, and community representation (Manetti, 2011). This expanded conception of legitimacy requires different strategic approaches to stakeholder engagement and performance communication.

Business model innovation literature has increasingly recognized the limitations of traditional frameworks for organizations pursuing multiple objectives through complex stakeholder relationships (Zott *et al.*, 2011). Recent empirical evidence from Italian food companies confirms these theoretical insights, demonstrating that organizations can successfully integrate traditional elements with innovative approaches to achieve superior financial performance. Garzia, Gentile, and Slerca (2023) found that food companies with strong tradition orientation achieved higher revenue growth (5.3% vs 3.1%) while innovation-oriented firms recorded significantly higher profitability, suggesting that the combination of tradition and innovation represents a viable strategic approach rather than contradictory orientations.

The emergence of multi-capital thinking represents a significant theoretical advance, moving beyond financial capital to recognize diverse forms of value creation and resource utilization (Adams & Simnett, 2011).

The Integrated Reporting Framework's six-capital model provides systematic approach to understanding value creation through financial, manufactured, intellectual, human, social and relationship, and natural capitals (IIRC, 2021). However, this framework's corporate origins limit its applicability to organizations where cultural preservation represents the primary mission. The absence of Cultural Capital recognition creates systematic gaps in understanding how heritage organizations create and manage their most distinctive assets.

Cultural economics literature, pioneered by Throsby (1999, 2001), provides theoretical foundation for understanding Cultural Capital as a distinct form of capital with unique characteristics. Cultural Capital exhibits collective ownership properties, non-rival consumption characteristics, and intergenerational transmission requirements that distinguish

it from other capital types. These characteristics require specialized management approaches that conventional business model frameworks do not address.

The evolution of sustainability accounting represents a fundamental shift from compliance-driven disclosure toward comprehensive value creation reporting (Gray, 2006). This transformation reflects growing awareness that traditional financial accounting inadequately captures organizational value creation in contexts of complex stakeholder relationships and multiple bottom lines.

Gray's critique of conventional accounting identifies three fundamental limitations: methodological inadequacy for capturing non-financial value, theoretical insufficiency for multi-stakeholder contexts, and practical limitations for organizational learning and improvement. These limitations are particularly acute for heritage organizations generating significant social and cultural value that never appears in market transactions.

Recent developments in public sector accounting have begun addressing these challenges through alternative valuation methodologies. Italy's development of usability value methodology represents paradigmatic innovation in heritage asset valuation, recognizing that heritage assets derive value from their capacity to meet community needs rather than from market transactions (Biondi, 2018). This approach provides theoretical foundation for valuing collective assets that generate public benefits while maintaining compatibility with established accounting standards.

The literature on participatory governance and community enterprise has evolved from early cooperative theory to sophisticated analyses of multi-stakeholder organizations and democratic management practices. Ostrom's (1990) analysis of common pool resource management provides theoretical foundation for understanding how communities can successfully manage shared assets through institutional arrangements that balance individual incentives with collective benefits.

Recent research on bio-districts exemplifies sophisticated approaches to participatory governance in heritage contexts. The bio-district model coordinates activities across multiple municipalities and stakeholder groups through governance platforms that integrate democratic participation with technical expertise (Stefanovic & Agbolosoo-Mensah, 2023). These arrangements demonstrate how participatory governance can enhance both legitimacy and effectiveness while requiring sophisticated facilitation and coordination capabilities.

The concept of "territorial laboratories" emerging from bio-district research illustrates how heritage organizations function as spaces for experimental governance and policy innovation. These organizations test innovative approaches to sustainable development while building knowledge that can inform broader policy development, demonstrating the theoretical significance of heritage organizations as sites of institutional innovation.

3 – Methodology

This research employs theoretical analysis methodology to develop frameworks for understanding and managing Food Cultural Heritage organizations. Theoretical analysis, as defined by Gregor (2006), involves systematic examination of existing knowledge to identify patterns, relationships, and gaps that enable development of new theoretical frameworks. This approach is particularly appropriate for addressing novel organizational forms that existing theory inadequately explains.

The methodology draws on Weber's (1949) approach to ideal type construction, developing analytical frameworks that capture essential characteristics of FCH organizations while abstracting from specific empirical variations. This enables development of generalizable theoretical insights while maintaining sensitivity to contextual factors that affect organizational design and performance.

The analysis follows systematic procedures adapted from Eisenhardt's (1989) theory-building methodology: (1) definition of research questions and theoretical gaps, (2) systematic literature review across multiple disciplines, (3) identification of distinctive organizational characteristics through pattern recognition, (4) development of theoretical frameworks through iterative refinement, and (5) validation through theoretical consistency checks and practical applicability assessment.

The methodology adopted combines three complementary approaches to ensure theoretical rigor while maintaining practical relevance:

DEDUCTIVE LITERATURE ANALYSIS: Systematic review of existing frameworks (Business Model Canvas, Integrated Reporting Framework, Cultural Capital Theory) to identify theoretical gaps and application limitations for FCH organizations.

INDUCTIVE ANALYSIS OF ORGANIZATIONAL PRACTICES: Structured observation of distinctive operational characteristics across the three organizational models (bio-districts, ecomuseums, Slow Food organizations) through systematic analysis of their governance structures, value creation patterns, and stakeholder relationships.

ITERATIVE THEORETICAL DEVELOPMENT: Framework construction through iterative cycles that integrate deductive insights from literature with empirical evidence from observed organizational practices, following Weber's ideal-type methodology while ensuring practical applicability.

CASE SELECTION AND THEORETICAL SAMPLING. The research focuses on three organizational models that represent distinct approaches to heritage preservation: bio-districts, ecomuseums, and Slow Food organizations. These models were selected through theoretical sampling to maximize variation in organizational characteristics while maintaining focus on food cultural heritage preservation. Each model represents different solutions to common challenges of collective ownership, participatory governance, and multi-dimensional value creation.

Bio-districts represent territorial governance approaches that coordinate multiple stakeholders around organic agriculture and heritage preservation. Ecomuseums represent community-based museum models that integrate heritage preservation with local development. Slow Food organizations represent network-based approaches to food heritage preservation through producer support and market development. This diversity enables development of frameworks applicable across different organizational approaches while capturing common theoretical principles.

The theoretical framework development followed iterative process combining deductive reasoning from existing theory with inductive insights from organizational analysis. The process began with systematic analysis of existing business model frameworks to identify limitations for heritage contexts. This was followed by analysis of distinctive characteristics exhibited by FCH organizations to identify theoretical gaps and requirements for framework adaptation.

The multi-capital framework development involved: (1) analysis of existing capital categorizations in integrated reporting literature, (2) identification of cultural asset

characteristics that distinguish Cultural Capital from other capital types, (3) development of measurement and management approaches appropriate for Cultural Capital, and (4) integration of Cultural Capital into comprehensive business model frameworks.

The Business Model Canvas adaptation involved systematic analysis of each component to identify necessary modifications for heritage contexts. This included expansion of value proposition categories, modification of stakeholder relationship concepts, integration of collective ownership implications, and development of heritage-appropriate revenue model categories.

While this study is primarily theoretical in nature, the framework development was informed by systematic observation of FCH organizational practices across Italian contexts. This empirical foundation provided validation of theoretical assumptions and evidence of the practical necessity for the proposed frameworks without constituting formal empirical testing.

The theoretical construction process involved continuous validation against observed organizational characteristics, ensuring that the developed frameworks accommodate the actual complexity and distinctive features exhibited by FCH organizations. This approach combines theoretical rigor with practical relevance, developing frameworks that address both academic theoretical gaps and operational challenges faced by heritage preservation organizations.

4 – Distinctive Business Characteristics of FCH Organizations

The identification of FCH organizations' distinctive characteristics emerges from combined theoretical analysis and systematic observation of three representative organizational models: bio-districts (coordinating territorial multi-stakeholder activities), ecomuseums (integrating heritage conservation with local development), and Slow Food organizations (operating through producer networks for food heritage preservation).

This empirical foundation, drawn from extensive observation of Italian FCH organizations, validates the universality of these characteristics across different organizational models while confirming the ideal-type approach used for theoretical construction. The observed practices provide concrete evidence of the distinctive operational patterns that conventional business theory struggles to accommodate, supporting the need for specialized theoretical frameworks.

Food Cultural Heritage organizations exhibit structural characteristics that fundamentally diverge from conventional enterprise models, requiring theoretical frameworks that accommodate collective ownership, participatory governance, and multi-dimensional value creation. These characteristics create operational complexity while enabling unique value creation opportunities that conventional business models cannot capture or optimize.

Collective ownership structures represent perhaps the most distinctive organizational characteristic, fundamentally altering traditional principal-agent relationships and requiring alternative governance arrangements. Unlike individual or shareholder ownership models that provide clear property rights and accountability structures, FCH organizations operate under collective stewardship arrangements where cultural assets belong to communities rather than individuals (Ostrom, 1990).

This collective ownership extends beyond legal structures to encompass traditional knowledge, recipes, production techniques, and genetic resources that constitute the core assets enabling heritage preservation and economic activity. The implications create complex governance challenges requiring institutional arrangements that balance community autonomy

with organizational accountability while eliminating clear distinctions between owners and beneficiaries that underpin conventional corporate governance.

The Cilento Bio-district exemplifies this complexity, coordinating activities across 41 municipalities and involving over 1,000 certified organic enterprises in collective decision-making about territorial development strategies, certification standards, and marketing initiatives. This multi-municipal governance structure requires sophisticated coordination mechanisms that balance local autonomy with regional coherence while respecting community ownership of cultural assets and traditional knowledge systems.

The multi-stakeholder architecture emerging from collective ownership creates governance structures that distribute decision-making authority among diverse stakeholder groups including producers, consumers, local communities, cultural experts, and institutional partners (Ansell & Gash, 2008). This participatory approach reflects the nature of cultural heritage itself, which belongs to communities rather than individuals and requires collective stewardship for preservation and transmission.

Ecomuseums exemplify sophisticated participatory governance by integrating community representatives, cultural institutions, local governments, and heritage experts in collaborative management structures (Davis, 2011). These organizations must balance professional museum management practices with community participation and cultural authenticity, requiring governance models that create meaningful roles for community members in exhibition design, educational programming, and collection management while maintaining professional standards.

The stakeholder relationships transcend conventional customer-supplier dichotomies through heritage community participation that transforms passive beneficiaries into active protagonists in heritage management (Council of Europe, 2005). Traditional cheese producers participating in Slow Food Presidia simultaneously provide products to markets, supply traditional knowledge to organizations, participate in governance decisions about quality standards, and benefit from collective marketing and heritage preservation activities. This multiple role complexity requires stakeholder management approaches that accommodate dynamic community participation patterns.

Territorial embeddedness represents another distinctive characteristic that creates unique strategic constraints and opportunities. Unlike conventional firms that can relocate operations based on economic efficiency considerations, FCH organizations remain intrinsically connected to specific territories, landscapes, and cultural contexts (Granovetter, 1985). This embeddedness encompasses geographical, ecological, cultural, and social dimensions that constitute integrated heritage systems.

The territorial connection affects competitive strategy by limiting mobility while creating unique competitive advantages through place-based differentiation that cannot be replicated elsewhere. This aligns with Porter's (1990) analysis of competitive advantage, where geographic concentrations of interconnected firms create "clusters" that enhance productivity and innovation through specialized infrastructure, knowledge spillovers, and competitive pressure. FCH organizations cannot achieve competitive advantage through factor cost optimization or relocation but must develop strategies based on territorial assets including cultural authenticity, ecological conditions, and community relationships. The dependency on local institutions, infrastructure, and community relationships requires collaborative rather than competitive approaches to territorial development. Organizations depend on community knowledge

systems for production techniques, local institutions for governance and support services, and territorial reputation for market positioning, creating complex interdependencies that extend beyond transactional exchanges to encompass long-term relationship management and community development.

FCH organizations operate through multifunctional models that integrate traditional production with education, research, tourism, and cultural transmission activities (Van der Ploeg & Roep, 2003). A single organization might simultaneously function as agricultural producer, educational institution, cultural centre, and tourism destination, requiring management capabilities that span multiple sectors while creating operational complexity that conventional single-sector approaches cannot address. This multifunctional integration reflects what Garzia, Gentile, and Slerca (2023) identify as a key characteristic of successful Italian food companies, where organizations simultaneously pursue innovation in processes and products while maintaining strong connections to territorial traditions and craftsmanship practices, creating what they term "Innovation Through Tradition" strategies.

The multifunctional approach enables revenue diversification while creating integration challenges that require optimization of synergies among different activity logics. Agricultural production emphasizes efficiency and quality control, educational activities prioritize learning outcomes and accessibility, tourism operations focus on visitor experience and service quality, and cultural transmission activities emphasize authenticity and community participation. Successfully managing these diverse functions requires operational frameworks that balance competing logics while maintaining cultural integrity.

Knowledge-intensive production represents another distinctive characteristic, relying heavily on tacit knowledge and embodied practices that resist codification (Polanyi, 1966). Traditional knowledge systems encompass not only technical procedures but also cultural understanding, aesthetic sensibilities, and community relationships that enable authentic heritage practices. This embedded knowledge creates unique competitive advantages through inimitability while creating challenges for scaling and knowledge transfer that require specialized human resource development and succession planning approaches.

The empirical foundation extends beyond Cilento to encompass diverse Italian territorial models. Analysis reveals distinct regional approaches including Mediterranean Models emphasizing diet heritage and cultural tourism, Alpine Models focusing on mountain biodiversity and short supply chains, Plain Models integrating precision organic agriculture, and Island Models valorizing local endemisms and traditional pastoralism (Stefanovic & Agbolosoo-Mensah, 2023). Recent empirical evidence from Italian community-based cooperatives demonstrates how collective ownership structures can effectively manage cultural heritage while fostering community development. Candeloro and Tartari (2025) examine the Vivi Calascio cooperative in Abruzzo, revealing how community-based governance models enable heritage-led sustainable development through participatory decision-making, profit redistribution, and common goods management.

5 – Multi-Capital Business Model Innovation

The distinctive characteristics of FCH organizations require business model innovations that accommodate collective ownership, distributed stewardship, and cultural utility-based value creation while maintaining economic viability. Traditional business model frameworks prove

inadequate for organizations operating through recursive, network-based, and community-embedded value creation patterns that characterize heritage preservation activities.

The most significant innovation required for heritage organizations involves formal recognition of Cultural Capital as a seventh operational dimension that demonstrates unique characteristics distinguishing it from other capital types (Throsby, 1999). This recognition acknowledges that cultural assets operate according to different economic logics than traditional business resources, requiring specialized management approaches and measurement frameworks. Cultural Capital, as theorized by Bourdieu (1986) and adapted for heritage contexts by Throsby (1999), represents cultural value embedded in assets demonstrating four distinctive characteristics: collective ownership; non-rival consumption; intergenerational transmission; and territorial embeddedness linking cultural assets to specific geographical contexts (Berkes, 2012).

Cultural Capital exhibits collective ownership characteristics where knowledge belongs to communities rather than individuals, creating governance requirements fundamentally different from intellectual property management in conventional firms. This collective ownership affects business model design by requiring revenue sharing mechanisms, participatory decision-making processes, and governance structures that respect community ownership while enabling organizational sustainability. Organizations cannot simply license or purchase cultural assets but must develop partnership arrangements that recognize community ownership rights.

The non-rival consumption characteristic enables knowledge sharing without diminishing original holders' possession, generating positive network effects that strengthen rather than weaken the knowledge base. This characteristic fundamentally alters competitive dynamics by creating value through sharing rather than scarcity. FCH organizations achieve competitive advantage by facilitating knowledge sharing and network development rather than protecting proprietary assets, requiring business models that capture value from network orchestration and facilitation services.

Intergenerational transmission requirements distinguish cultural assets from physical or financial assets that can be stored passively. Cultural Capital requires continuous investment in transmission activities, community engagement, and adaptive innovation to maintain vitality and relevance. This creates ongoing operational requirements that must be incorporated into business model design through dedicated revenue streams for educational activities, community engagement programs, and cultural transmission initiatives.

The expanded framework enables FCH organizations to systematically manage value creation across multiple dimensions while maintaining accountability to diverse stakeholder groups. Financial Capital encompasses not only traditional revenue streams but also grants, subsidies, donations, and community investments that reflect society's recognition of public goods characteristics. Heritage organizations typically require diversified funding portfolios that combine market revenues with public support and philanthropic contributions.

Manufactured Capital includes both physical infrastructure and culturally significant spaces where traditions are practiced and transmitted. Heritage organizations require facilities that serve multiple functions - production, education, cultural events, community gathering - requiring design and management approaches that optimize multifunctional utility while preserving cultural authenticity and enabling community participation.

Intellectual Capital encompasses both codified knowledge and tacit knowledge requiring different management approaches. FCH organizations must balance knowledge preservation with knowledge sharing, creating intellectual property strategies that respect community ownership while enabling organizational sustainability. The challenge involves protecting cultural integrity while enabling innovation and adaptation.

Human Capital includes not only technical skills but also cultural competencies, community relationships, and intergenerational transmission capabilities that conventional human resource management rarely addresses. Heritage organizations require staff capable of bridging traditional and contemporary worlds, possessing both cultural authenticity and business capabilities.

Social and Relationship Capital represents trust networks, reciprocal relationships, and community connections that enable heritage organizations to function. Coleman (1988) identifies social capital as comprising obligations and expectations, information channels, and social norms that facilitate collective action through closure in social structures. These relationships often constitute the most valuable organizational assets for FCH organizations, requiring cultivation and maintenance strategies that differ from conventional customer relationship management.

Natural Capital extends beyond genetic resources to encompass landscapes, ecosystems, and environmental relationships that traditional food systems have co-evolved with over generations. Heritage organizations often serve as environmental stewards, creating value through biodiversity conservation and ecosystem services.

Cultural Capital occupies a central position equal to financial resources, acknowledging its foundational role in heritage organizations. This includes traditional knowledge, practices, recipes, languages, and symbolic systems that give meaning to food traditions while requiring specialized management approaches that balance preservation with evolution.

6 – The FCH Business Model Canvas Framework

The traditional Business Model Canvas (Osterwalder & Pigneur, 2010) requires significant adaptation to accommodate the distinctive characteristics of FCH organizations. While maintaining the nine-block structure's organizational logic, the content and relationships among blocks must be modified to reflect collective ownership, multi-stakeholder governance, and cultural value creation (Table 1). This adapted framework creates the foundation for specialized valuation and reporting approaches that can effectively measure and communicate the multi-dimensional value creation patterns identified within each canvas component.

Multi-dimensional Value Propositions replace single value propositions with explicit recognition of five value dimensions: economic, social, environmental, cultural, and territorial. This approach reflects stakeholder complexity and public goods characteristics while providing frameworks for communicating diverse benefits to different stakeholder groups. Unlike conventional business models focusing primarily on customer value, the FCH canvas acknowledges that heritage organizations create value for multiple constituencies through different mechanisms. Expanded Key Resources explicitly incorporates all seven capitals, emphasizing Cultural Capital as the distinctive resource enabling all other value creation activities. This expansion reflects resource complexity while providing systematic approaches for resource management and development that acknowledge unique characteristics of cultural assets and their management requirements.

Table 1 – FCH Business Model Canvas Framework

Key Value Creation Components				
Key Partnerships	Key Activities	Value Propositions	Customer Relationships	Customer Segments
Heritage communities	Cultural preservation	Economic Value: Premium products, authentic experiences	Community co-creation	Heritage enthusiasts
Local governments	Knowledge transmission	Social Value: Cultural education, community building	Participatory governance	Educational institutions
Research institutions	Traditional production	Environmental Value: Biodiversity conservation, sustainable practices	Long-term stewardship	Sustainable consumers
Tourism operators	Educational programming	Cultural Value: Authenticity, tradition, meaning	Peer-to-peer networks	Tourism markets
Certification bodies	Community engagement	Territorial Value: Place-based identity, local development	Intergenerational transmission	Local communities

Resource Management and Distribution	
Key Resources	Channels
Cultural Capital: Traditional knowledge, practices, recipes	Direct sales (farm shops, farmers markets)
Natural Capital: Genetic resources, landscapes, ecosystems	Heritage networks (Slow Food, bio-districts)
Social Capital: Community relationships, trust networks	Educational institutions partnerships
Human Capital: Skilled practitioners, cultural knowledge holders	Digital platforms (websites, social media)
Manufactured Capital: Traditional facilities, cultural spaces	Tourism channels (agritourism, cultural routes)
Intellectual Capital: Documentation, certifications, brands	Certification schemes (PDO, PGI, organic)
Financial Capital: Diversified funding (market, public, philanthropic)	Community events and festivals

Financial Structure and Revenue Model	
Cost Structure	Revenue Streams
Fixed Costs: Facilities, equipment, certification	Product Sales: Traditional foods, heritage varieties
Variable Costs: Raw materials, seasonal labour	Experience Revenue: Agritourism, workshops, events
Investment Costs: Cultural transmission, R&D	Educational Services: Training, consulting, certification
Community Costs: Stakeholder engagement, governance	Network Benefits: Membership fees, shared marketing
Compliance Costs: Quality standards, regulations	Public Funding: Grants, subsidies, conservation payments
Marketing Costs: Certification, promotion, events	Philanthropic Support: Donations, sponsorships

Note: This framework adapts the traditional Business Model Canvas to accommodate the distinctive characteristics of Food Cultural Heritage organizations, emphasizing multi-dimensional value creation and stakeholder complexity (own elaboration).

Community-Cantered Partnerships emphasize community relationships and collaborative networks rather than purely transactional supplier-customer relationships. This reflects collective ownership and distributed stewardship characteristics while recognizing the importance of institutional support and professional partnerships in enabling organizational sustainability and effectiveness. Agricultural cooperatives represent crucial partners in heritage preservation, providing technical assistance for traditional production methods, collective marketing of heritage products, shared certification costs, and knowledge exchange among producers practicing traditional techniques. Ecomuseums demonstrate sophisticated participatory governance by integrating community representatives, cultural institutions, and heritage experts in collaborative management structures (Borrelli *et al.*, 2024). The partnership complexity in heritage contexts requires sophisticated coordination mechanisms that balance community autonomy with organizational effectiveness. The Vivi Calascio cooperative demonstrates how community-based organizations can create sustainable partnerships by prioritizing inclusivity, active community involvement, and respectful tourism practices (Candeloro & Tartari, 2025).

Diversified Revenue Models acknowledge multiple funding sources typically required for heritage organization sustainability, including market revenues, public funding, and philanthropic support. This diversification reflects public goods characteristics and community benefits generated alongside private value creation while recognizing challenges of capturing all value through market mechanisms.

Stakeholder-Inclusive Channels incorporate community-based distribution mechanisms, peer-to-peer networks, and participatory platforms that reflect the relationship-intensive nature of heritage organizations. This expansion recognizes that heritage organizations often rely on community relationships and network effects rather than purely market-based distribution channels.

The FCH Business Model Canvas reveals the complexity of value creation patterns that require specialized measurement and reporting approaches. Each component of the canvas presents unique valuation challenges: Cultural Capital in Key Resources cannot be measured through conventional asset valuation methods; multi-dimensional Value Propositions require frameworks that capture economic, social, environmental, cultural, and territorial benefits; diversified Revenue Streams encompass market, public, and philanthropic funding that demands integrated financial reporting; and community-cantered Partnerships require relationship capital measurement beyond traditional stakeholder metrics. These distinctive characteristics necessitate the development of specialized valuation and reporting frameworks that can operationalize the business model components identified in the canvas.

7 – Operationalizing the FCH Canvas: Valuation and Reporting Frameworks

The FCH Business Model Canvas identifies distinctive value creation components that cannot be measured or reported through conventional business frameworks. The multi-dimensional value propositions, Cultural Capital resources, community-cantered partnerships, and diversified revenue streams mapped in the canvas require specialized valuation and reporting

approaches that can capture their unique characteristics and communicate their contributions to diverse stakeholder groups.

The operationalization challenge stems from fundamental misalignments between conventional accounting systems designed for market-based transactions and clear ownership structures, and the collective ownership, community stewardship, and cultural utility-based value creation patterns identified in the FCH canvas. These misalignments create systematic problems for organizational management, performance measurement, and stakeholder accountability that threaten the sustainability of heritage preservation activities.

The Key Resources component of the FCH canvas, particularly Cultural Capital, presents fundamental valuation challenges because conventional market-based approaches prove inadequate for assets with collective ownership characteristics. FCH organizations generate significant value through cultural transmission, community building, biodiversity conservation, and landscape maintenance that never appears in market transactions, yet these activities constitute core organizational functions identified as essential Value Propositions in the canvas framework.

The market failure in cultural value recognition creates feedback loops where underinvestment in heritage preservation reduces cultural vitality and community benefits, further reducing apparent value and justification for support. Funding agencies and policy makers relying on conventional financial metrics may underestimate heritage organization contributions and underfund activities generating substantial social benefits.

Ownership complexity creates additional challenges when cultural resources belong to communities rather than organizations. Traditional accounting assumes clear ownership boundaries, but Cultural Capital often exists in commons arrangements that resist individual appropriation and commodification (Hess & Ostrom, 2007). Organizations may invest significantly in cultural preservation without acquiring assets recognizable on balance sheets or usable as collateral for financing.

Italy's development of usability value methodology provides innovative solutions for valuing the Cultural Capital and community-cantered assets identified as Key Resources in the FCH canvas. This approach directly addresses the valuation challenges of canvas components by recognizing that heritage assets derive value from their capacity to meet community needs and improve quality of life rather than from market transactions or replacement costs.

The theoretical foundation establishes community recognition and perceived utility as legitimate foundations for economic evaluation through acknowledgment that heritage asset value derives from perceived utility by citizens. This community-cantered approach provides theoretical foundation for valuing collective assets that generate public benefits while enabling organizational accountability and performance measurement through systematic assessment of community benefits.

Dual temporal assessment combines historical investment tracking with future benefit evaluation through components that capture cumulative investments in heritage infrastructure and present value of net returns from future economic benefits. This combination provides comprehensive approach to heritage asset valuation that accommodates both historical investment and future potential while ensuring past investments receive recognition.

IPSAS alignment ensures compatibility with international accounting standards through alignment with guidance on intangible assets and current operational value measurement for

heritage assets. This framework provides international legitimacy while accommodating unique characteristics of FCH organizations as primarily intangible community assets.

The multi-dimensional Value Propositions and diversified stakeholder relationships identified in the FCH canvas require reporting frameworks that can capture and communicate value creation across multiple dimensions to diverse stakeholder groups (Eccles & Krzus, 2010). The canvas reveals that FCH organizations create economic, social, environmental, cultural, and territorial value simultaneously, necessitating reporting approaches that extend beyond financial metrics to encompass comprehensive value creation assessment while maintaining stakeholder accountability.

Cultural Capital indicators must capture both quantitative measures and qualitative assessments requiring community participation in definition and measurement to ensure cultural appropriateness and legitimacy. The indicator development process must balance measurement objectivity with cultural sensitivity and community ownership principles through development of quantitative indicators providing measurable evidence of cultural preservation and transmission activities.

Qualitative indicators capture cultural vitality, authenticity, and community impact dimensions that resist quantification but constitute essential organizational outcomes. These indicators might include community assessments of cultural vitality, practitioner evaluations of knowledge transmission effectiveness, and stakeholder feedback on cultural authenticity and relevance.

Community recognition measurement operationalizes usability value through systematic community assessment, providing legitimate foundation for Cultural Capital valuation (Mitchell & Carson, 1989). This requires survey methodologies, participatory assessment processes, and community feedback mechanisms that respect cultural protocols while generating evidence acceptable to funding agencies and policy makers.

8 – Theoretical Contributions and Future Research Directions

This research contributes to organization theory by identifying and analysing a distinctive category of enterprises that challenge fundamental assumptions about ownership, governance, and value creation. FCH organizations demonstrate that viable enterprises can operate through collective ownership, participatory governance, and multi-dimensional value creation, providing theoretical insights relevant for broader organizational design challenges.

The collective ownership analysis reveals how organizations can manage valuable assets through community stewardship rather than individual property rights, contributing to growing literature on commons management and alternative ownership models while providing practical insights for organizations seeking to balance community benefits with operational efficiency. The analysis demonstrates that collective ownership can provide sustainable foundation for enterprise organization while requiring sophisticated governance arrangements.

The research contributes to strategic management literature by analysing value creation processes operating outside conventional competitive dynamics. The "economies of scope and meaning" concept extends beyond traditional economies of scale and scope to encompass value creation through cultural significance and community meaning, providing theoretical foundation for understanding value creation in cultural and social enterprises.

Multi-capital strategy demonstrates how organizations can systematically manage value creation across multiple dimensions simultaneously, contributing to sustainability strategy literature while providing practical frameworks for organizations seeking to optimize multi-dimensional performance.

The research contributes to accounting literature by developing theoretical frameworks for measuring and reporting value creation occurring outside market mechanisms. Cultural Capital recognition provides systematic approach to accounting for intangible assets that resist conventional valuation while creating substantial organizational value (Bebbington *et al.*, 2014).

Usability value integration demonstrates how community recognition can provide legitimate foundation for asset valuation within established accounting frameworks, contributing to growing literature on alternative valuation methods while maintaining compatibility with international accounting standards.

Multi-capital reporting provides comprehensive approach to organizational performance measurement that extends beyond financial metrics while maintaining stakeholder accountability, contributing to integrated reporting literature while addressing specific challenges of heritage and cultural organizations.

Future research should explore the broader applicability of these theoretical frameworks to other community enterprise models, examine the long-term sustainability of heritage organization business models, and develop more sophisticated measurement tools for Cultural Capital and community impact assessment. The theoretical innovations developed for heritage contexts may provide insights applicable to the growing range of organizations seeking to balance economic viability with social and environmental objectives. Contemporary research on heritage-led development provides empirical validation for the theoretical frameworks proposed in this study. Community-based cooperatives operating in heritage contexts demonstrate the practical viability of multi-dimensional value creation through governance models that emphasize participation, transparency, and effectiveness (Candeloro & Tartari, 2025). These organizations illustrate how collective stewardship can address rural depopulation, preserve cultural assets, and generate sustainable economic opportunities while maintaining community ownership principles.

Longitudinal research tracking heritage organizations over extended periods would illuminate whether current performance patterns represent stable characteristics or transitional states, how organizations adapt to changing contexts, which factors predict organizational resilience, and how relationships between heritage preservation and sustainability evolve over time.

Comparative research across national contexts could identify which elements are culturally specific versus potentially universal, examining how these models function in different institutional environments and exploring transferability to other cultural and economic contexts.

9 – Conclusions

This theoretical contribution addresses a field of study characterized by significant growth and innovation potential yet marked by systematic gaps in accounting and reporting frameworks. While FCH organizations demonstrate substantial value creation across multiple dimensions, their contributions remain largely undervalued and inadequately communicated to stakeholders due to the limitations of conventional measurement frameworks.

The framework proposed responds to this gap by providing theoretical and operational tools that enable systematic measurement and communication of multi-dimensional value creation. By transforming demonstrated organizational capabilities into structured accountability mechanisms, the framework addresses both theoretical limitations in management literature and practical challenges facing heritage preservation organizations seeking sustainable financing and stakeholder support.

The broader implications extend beyond heritage contexts to encompass the growing range of community enterprises and social organizations seeking to balance economic viability with cultural, social, and environmental objectives. The theoretical innovations developed for heritage organizations provide insights applicable to alternative enterprise models that challenge conventional assumptions about ownership, governance, and value creation.

Food Cultural Heritage organizations represent a distinctive category of enterprises requiring specialized theoretical frameworks for understanding their business characteristics and developing appropriate business model designs. Their collective ownership structures, participatory governance models, and multi-dimensional value creation processes challenge fundamental assumptions of conventional business theory while demonstrating viable alternatives to traditional corporate models that merit broader theoretical attention and practical application.

The development of the FCH Business Model Canvas provides systematic framework for mapping the distinctive value creation patterns of heritage organizations while identifying the specialized measurement and reporting requirements necessary for operationalization. The canvas innovation demonstrates how conventional business model frameworks can be systematically adapted to accommodate collective ownership, community stewardship, and cultural utility-based value creation while maintaining practical utility for organizational design and strategic planning.

The integration of Cultural Capital as a seventh operational dimension within the canvas provides theoretical foundation for understanding and managing heritage organizations' most distinctive assets. This innovation extends beyond heritage contexts to contribute to broader understanding of intangible asset management, community enterprise, and multi-dimensional value creation while enabling systematic analysis of value creation pathways that operate outside conventional market mechanisms.

The operationalization of the canvas through specialized valuation and reporting frameworks addresses critical challenges facing heritage organizations while contributing to broader accounting theory. The integration of usability value methodology with multi-capital reporting creates comprehensive approach that maintains accountability while respecting community ownership and cultural protocols. These frameworks transform the theoretical canvas into practical management tools that support both heritage preservation and organizational sustainability.

The FCH Business Model Canvas and its associated measurement frameworks provide practical tools for heritage organizations to design and optimize their value creation strategies while accommodating their distinctive characteristics. The integrated approach enables systematic analysis of stakeholder relationships, value propositions, and revenue models while maintaining focus on cultural preservation and community benefits through systematic measurement and communication of multi-dimensional value creation.

The distinctive characteristics of FCH organizations offer valuable insights for management theory and practice, demonstrating that viable enterprises can operate through community

rather than individual ownership and multi-dimensional rather than profit-focused value creation. These organizations provide models for sustainable enterprise that become increasingly relevant as society recognizes the importance of cultural diversity, environmental sustainability, and community resilience while requiring theoretical frameworks and practical tools that transcend conventional business paradigms.

As society increasingly recognizes the limitations of purely market-based approaches to managing cultural assets and community resources, the integrated frameworks developed for heritage organizations become increasingly relevant for broader organizational design challenges. The research contributes to growing understanding of alternative enterprise models while providing practical foundations for organizations seeking to create value for multiple stakeholders through business model innovations that preserve cultural assets and community benefits extending beyond conventional economic metrics.

10 – References

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