

## RESEARCH ARTICLE

# An investigation on social impact performance assessment of the social enterprises: Identification of an ideal social entrepreneurship model

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## Abstract

This study examines the characteristics of ideal social entrepreneurship by assessing their social impact. The use of the contemporary design and triangulation approach allows for validating information gathered from different sources. Data were collected from in-depth interviews, focus group interviews and documentary analysis, and MAXQDA (a qualitative analysis software package) was used for data management, coding and retrieval. The performance assessment logic model was used to assess the social performance of social enterprises. The findings show that selected social ventures have created a remarkable social value that explicitly resulted in economic empowerment, community improvement, career growth and political empowerment of its intended beneficiaries. We also found a significant variation in the linkage between social performance indicators, such as inputs, activities, outputs, outcomes and impact, across the five selected case studies.

## KEYWORDS

qualitative research, social entrepreneurship, social impact, social performance

## JEL CLASSIFICATION

L26, L31, M13

## 1 | INTRODUCTION

Social entrepreneurship has emerged as a new field of research within a broader area of entrepreneurship (Mair & Marti, 2006; Zahra et al., 2008). Prior research relating to social entrepreneurship has gained momentum over the past two decades (Cardella et al., 2021; Kuratko et al., 2017; Martin & Osberg, 2007; Neck et al., 2009; Peredo & McLean, 2006; Pless, 2012; Shaw & Carter, 2007). Social enterprises focus on the creation of social change (Maseno & Wanyoike, 2022; Nicholls & Cho, 2006); the outcome will be transformative social impact (Alvord et al., 2004) and capable of creating sustainable change. Therefore, social enterprises may be required to assess their social impact based on the creation of change, especially during fundraising. Although the process of assessing social enterprises' impact is not widespread due to the limited human and financial resources (Noya, 2015), it is gaining

traction to attract investors (Esteves et al., 2012). The process is challenging and potentially arduous (Ebrahim et al., 2014). However, ensuring that a nation's social enterprises are responsible and sustainable (Kamaludin, 2023) and identifying ways to maximise positive and reduce negative impacts is crucial for sustainable development (Rawhouser et al., 2019).

The number of published articles on social impact assessment of social entrepreneurship is scant (Desa, 2012; Short et al., 2009). In addition, empirical studies on social impact assessment are remarkably limited (Valle-Mestre et al., 2022). The research in this space has graduated from focusing on descriptive anecdotal case evidence to attempting definition (Abu-Saifan, 2012; Dacin et al., 2010; Wu et al., 2020) and delimitation (Bacq & Janssen, 2011; Dacin et al., 2011; Doherty, 2018). The researchers in this field have emphasised the social mission aspects and focused on how entrepreneurial

activities can contribute to financial, social and political sustainability (Abdulmelike, 2017; Buchko, 2018; Kimmitt & Muñoz, 2018; Mair & Noboa, 2003; Sannikova & Brante, 2018). However, social value creation, impact measurement and beneficiaries' perceptions of the impact of social value creation remain unexplored within the social entrepreneurship literature (Short et al., 2009). In addition, the research on the specific impact of social entrepreneurship, which focuses on economic empowerment, social values, community improvement, social performance and political empowerment of its beneficiaries, is also underexplored. Furthermore, research on the variations of social performance by social enterprises that focus on social inputs provided, social outputs generated and social outcomes remain unexplored to date. It is noted that there are limiting factors that refrain researchers from attempting social impact research. The notable case is that the standards for measuring social impact efficiency in terms of theoretical and empirical approaches are underdeveloped (see Rawhouser et al., 2019).

A collective ownership structure is the peculiar nature of social entrepreneurship as well as social enterprises (hereafter, we interchangeably use social entrepreneurship and social enterprises<sup>1</sup>) in India (Agrawal & Khare, 2019). In addition, social entrepreneurship has a diverse social mission, organisational nature, legal status and driving factors peculiar to Indian social enterprises (Roy & Karna, 2015). Its driving forces are pivotal to motivating entrepreneurs and achieving sustainability. The social enterprise units established in Kerala, India, are jointly promoted by the Self Help Groups (SHGs)<sup>2</sup> and Kudumbashree<sup>3</sup> initiatives (Agrawal et al., 2023). The driving factors of Kerala's social entrepreneurship differ from commercial entrepreneurship with respect to ideology, personal fulfilment and sustainability concerns. In the context of Kerala, social impact and entrepreneurship are deeply rooted in the state's ethos, which survived the major crisis and played a pivotal role in the development of the state. Social entrepreneurship and its corresponding social impact differ from place to place, nation to nation, focusing on entrepreneurial intentions, goals, values, mission and the associated organisations (Molecke & Pinkse, 2017). The state has been proven to be a successful social enterprise model in addressing social problems such as poverty and illiteracy. Kerala has now topped the Sustainable Development Goal (SDG) index and the performances of social enterprises occupy a pivotal role in this regard.<sup>4</sup> Therefore, measuring the social impact of Kerala social enterprises is grounded in a novel idea of social entrepreneurship research. Moreover, there are insufficient and lacking interventions by the social enterprises themselves to measure their own effectiveness of social performance (initiatives like social audits, Balanced scorecards for impact

assessment, etc.) (Mamabolo & Myres, 2020). Therefore, we understand that an academic intervention is needed at this stage; we conceptualise the social impact as an inclusive approach by considering social values, social performance and social ethos.

Most of the prior studies have asserted that the case study approach is appropriate when the research aims at exploring a relatively unknown subject (Eisenhardt, 1989; Eisenhardt & Graebner, 2007; Gerring, 2007; Ghauri & Firth, 2009; Yin, 2009). Therefore, this paper uses a case study approach to examine Kerala's different models of successful social enterprises. This study employs a contemporary design using a triangulation approach by mixing qualitative approaches such as in-depth interviews, focus group interviews and documentary analysis, which validate the information gathered from different sources (King, 2004; Saunders et al., 2009). Robustness test has been performed by cross-checking and cross-validating the information from multiple perspectives. We have adopted Yin's (1984, 2003) case study protocol and Eisenhardt's (1989) roadmap, which give guidelines for supplementing the case study method in the research design.

The contribution of our study is the empirical assessment of the performance of social enterprises as follows. First, research bridges the literature gap prevailing on the impact assessment of social entrepreneurship and provides policy support for the further promotion of social enterprises. We contribute to social entrepreneurship research by underscoring the significance of creating social values that result in boosting sustainability and overall empowerment of the beneficiaries. Second, we use a contemporary research design, that is, a triangulation approach using case analysis. Third, we use a novel methodological analysis using the MAXQDA software programme designed for computer-assisted qualitative and mixed methods data, text and multimedia analysis, which provides consistent results (Oswald, 2019). Finally, the performance assessment logic model was used to assess the social performance of social enterprises. To the best of our knowledge, we are the first to attempt empirical research for impact assessment of social enterprises. Our findings show that selected social ventures have created a remarkable social value that explicitly resulted in economic empowerment, community improvement, career growth and political empowerment of its intended beneficiaries. We also found a significant variation in the linkage between social performance indicators, such as inputs, activities, outputs, outcomes and impact, across the social enterprises.

The paper is structured as follows. In the next section, a review of theoretical underpinnings is carried out. Similarly, based on the review, we identified the theoretical models to assess the social performance of selected individual cases. Then, the data and the methodology used are described further. Then, we provided an analysis section carried out, and the main findings are discussed. Finally, the discussion and conclusion parts are included.

## 2 | SOCIAL IMPACT AND PERFORMANCE ASSESSMENT FRAMEWORK

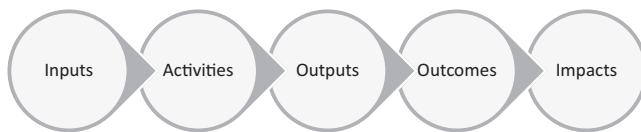
Social impact is related to the social value produced by social firms (Bassi, 2013). Socially conscious organisations compete for limited resources, and performance measurement is becoming increasingly

<sup>1</sup>We assess the social impact performance of social entrepreneurship initiatives of social enterprises. Therefore, we interchangeably use social entrepreneurship and social enterprises in the manuscript. Mair and Marti (2006) defined social entrepreneurship as referring to the process or behaviour, while social enterprise refers to its tangible outcome from the efforts of that process or behaviour.

<sup>2</sup>A self-help group is a financial intermediary committee usually composed of 10–25 local women between the ages of 18 and 40 do promote small entrepreneurship. SHG's are promoting small sustainable social entrepreneurship in India.

<sup>3</sup>Kudumbashree is the poverty eradication implemented by the State Poverty Eradication Mission of the Government of Kerala. The name Kudumbashree means 'prosperity of the family'. <https://www.kudumbashree.org/>

<sup>4</sup>Economic Review 2022 published by Government of Kerala, accessed on September 2, 2023, [https://spb.kerala.gov.in/sites/default/files/2023-2/ENGLISH%20FINAL%20PRESS%2004.02.2023\\_0.pdf](https://spb.kerala.gov.in/sites/default/files/2023-2/ENGLISH%20FINAL%20PRESS%2004.02.2023_0.pdf)



**FIGURE 1** The linkage between result-oriented elements in the logic model. Source: Ebrahim and Rangan (2014).

crucial (Barman & MacIndoe, 2012; Clark & Brennan, 2012; Islam, 2022). Social ventures aim to generate value for themselves and the communities in which they operate (Santos, 2012). The subjective nature of value measurement, socioeconomic embeddedness and contingency makes it challenging to compare the value-creation capacities of social enterprises (Ormiston & Seymour, 2011). The issue of value assessment is further complicated by the debate over the question of when the value should be assessed—during the exchange (output) or the actual use of the good or service (outcome) (Vargo et al., 2008). Value is measured at the point of exchange in economic and entrepreneurial theories. However, for social entrepreneurs not looking to maximise profits, this method might not help but rather maximise the results that can be measured at the point of use (Garonna & Triacca, 1999).

## 2.1 | Performance assessment logic model

This study employs the logic model suggested by Ebrahim and Rangan (2014) to assess the social performance of selected individual cases. It follows the ‘results-based management’ or ‘outcome management’ approach. The logic framework identifies and connects the key results anticipated from an intervention: inputs, activities, outputs, outcomes and impacts. This model is widely accepted in outcome management and is constantly used by famous innovators like the United States-USAID, United Way of America, European Commission, Innovation Network, W.K. Kellogg Foundation and Urban Institute.<sup>5</sup> However, in academic studies, we are the first to use the logic model of Ebrahim and Rangan (2014) to undertake an empirical assessment of social performance. Figure 1 below shows the linkage among result-oriented elements in the logic model.

## 2.2 | Social performance metrics

Prior researchers have reported that social enterprises usually measure their activities and outputs more than their outcomes and impacts (Barman & MacIndoe, 2012; Vargo et al., 2008). Activities and outputs are the simplest indicators to measure within the firm (Barman & MacIndoe, 2012) because they can be examined when they occur and can be tracked across all five cases. The most complex level of performance measurement that Ebrahim and Rangan (2014)

identify is the effects on root causes, that is, impacts, given that events beyond their organisational boundaries often moderate outcomes and impacts. Moreover, the outputs do not always translate into outcomes; outcomes do not necessarily convert into impact (Maseno & Wanyoike, 2022). Only one out of five cases of performance claims reached the impact level explicitly.

In this study, we have divided the interview transcripts and documentary analysis about performance claims into inputs, activities, outputs, outcomes, and impacts depending on their placement in the firms' value-creation process. This pattern-matching frame follows the logic model of Ebrahim and Rangan (2014). The logic model identifies and connects the major results expected from an intervention. Table 1 below provides the themes relating to social performance metrics-coding definitions following the logic model. (Please also refer to Appendix S1 for the social performance assessment metrics which detail the protocols used for the case study research.)

## 2.3 | Assessment of social value creation

The performance measurement framework directly relates to the organisation's mission statement when providing initiatives. Value creation/value impact is measured through two aspects, that is, *scale and scope*. By looking at the scale and scope of the organisation's activities, it is possible to understand the operational mission and how to track progress towards attaining it. The notion of *scale* captures the target size of the problem and its beneficiaries, while *scope* captures the set of actions or range of activities necessary for addressing a social problem (Ebrahim & Rangan, 2014).

*Scale of social values* can be measured through the number of beneficiaries who availed of the service. Scale can be high/medium/low—when the impact is more than 1 lakh beneficiaries, it is called *high*; *between* 10,000 and 1 lakh is called *medium*, and less than 10,000 is called *low*. There are three ways to maximise the impact of social entrepreneurial initiatives: (1) expand coverage geographically or through providing benefits to more people (expand the width of impact), (2) enlarge operations and offerings to impact key stakeholders more broadly (extend the depth of impact) and (3) promote activities that alter the conduct of other actors, resulting in an indirect upsizing or promoting of impact (diffusion) (Alvord et al., 2004). We assume that inputs, activities, outputs, outcomes and impacts follow a logical pattern. For instance, the input consists of supplies, activities reflect logistics of delivery, outputs are the relief, outcomes are improvements and impact shows solutions to the problem or transformation (Wanyoike & Maseno, 2021).

## 3 | DESIGN AND METHODOLOGY

In conducting this research, we gathered information from various data sources by following Yin's (1994) recommendations for the usage of multiple data sources for developing a case study. As a result, we have used three methods of data collection: two primary sources, in-depth interviews and focus group interviews, and one secondary

<sup>5</sup><http://usaidsite.carana.com/content/logical-framework-lf>, <http://ec.europa.eu/europeaid/multimedia/publications/>, <http://www.wkkf.org/knowledge-center/resources/2006/>, [http://pdf.usaid.gov/pdf\\_docs/PNABN963.pdf](http://pdf.usaid.gov/pdf_docs/PNABN963.pdf), <http://www.urban.org/publications/310776.html>, [http://www.innonet.org/client\\_docs/File/logic\\_model\\_](http://www.innonet.org/client_docs/File/logic_model_), <http://www.yourunitedway.org/outcome-measurements>

**TABLE 1** Themes relating to social performance metrics-coding definitions.

Performance indicators	Item code and definition
Inputs	<i>Financial assets:</i> These metrics showed how many financial advantages (grants, donations, subsidies, etc.) the social venture was able to raise.
	<i>Human assets:</i> The number of volunteers, communities, board members, interns, partners and outside visitors that the enterprise was able to enlist to carry out its work was reflected in these metrics.
	<i>Equipment and supplies:</i> These measurement cells relate to in-kind donations and all other things other than financial and human assets the undertaking was able to solicit.
Activities	All the initiatives in the nature of providing for basic needs like food and shelter, basic services delivery like education, skill development and counselling, and construction of infrastructure like transportation and so on. The cases in this data set track profit-making and non-profit activities.
	<i>Profit-making activities:</i> These metrics relate to social value-creating activities with a profit motive.
	<i>Non-profit activities:</i> These metrics represent the social value-creating activities without any monetary gain.
Outputs	<i>Monetary endowments</i> (Immediate result quantifiable in terms of financial value) <i>Tangible goods/facilities:</i> These metrics denote beneficiaries receiving something tangible from the business, such as clothing, food, shelter, plants or facilities.
	<i>Income:</i> Economic rewards such as salaries, bonuses, commission profit share, rent and so on.
	<i>Non-monetary endowments</i> (Immediate outcome not measurable in terms of monetary value) <i>Knowledge, skills and rights:</i> Awareness, practical knowledge, and experience, employability skills, and competencies, permission and sanction orders. <i>Health and emotional:</i> These phrases refer to chances for beneficiaries' physical and mental well-being, including the chance to finish drug rehab, the recommendation of health and human services, and the capacity to enjoy happiness and pleasure or buy medical supplies.
Outcomes	<i>Representation of problem solution:</i> The degree to which the results assisted in resolving social problems.
	<i>Beneficiaries' participation:</i> These measurements focus on the interactions between the beneficiary and the enterprise and include counts of beneficiaries interacting with the enterprises, receiving training, obtaining certifications and the number of customers served at a reduced price.
	<i>Other stakeholders' involvement:</i> Influence, participation, alliance and collaboration between the organisation and non-beneficiary stakeholders.
	<i>Recognition and accreditation:</i> These metrics relate to individual beneficiary outcomes including income earned, employment and educational gains, recidivism rates, adoption of best practices and the acquisition of decent housing
	<i>Sustainability:</i> represents inclusiveness, replicability and scalability of proposed outcomes.
Impacts	<i>Economic impact:</i> These metrics represent beneficiaries earning income from the enterprise, or the potential to improve the financial situation resulting from the involvement of social enterprises, including achievement of financial goals and improved employment.
	<i>Community development/empowerment:</i> These metrics are related to community-level improvement resulting from the development of fair-trade associations, the utilisation of wasted produce, women in leadership roles, offering access to fresh food and so on.
	<i>Environmental protection/upgradation:</i> These measurements have to do with environmental outcomes, such as the amount of waste that is kept out of landfills and the number of hectares that are protected or managed sustainably.
	<i>Political impact:</i> These metrics cover government, administrative and policy-level outcomes.
	<i>Cultural impact:</i> Measurable changes in the beneficiaries' spiritual, material, intellectual, and emotional characteristics as well as those of the social groups around them.
	<i>Educational and career impact:</i> These metrics are related to the outcomes for specific beneficiaries, such as the pattern of income generation, advancements in employment and education, adoption of best practices, technical output, professionalism and so on.
	<i>Health and emotional improvements:</i> These claims talk about how beneficiaries' interactions with the enterprise have improved their physical and emotional health, such as fitness, resistance, contentment, sense of purpose, sense of worth or comfort, and an increase in confidence and motivation.

Source: The Matrix is developed and compiled by the researcher based on a logic model framework used by Ebrahim and Rangan (2014), Kennedy (2016) and Sen (1991).

source, documentary analysis. Pre-set guidelines for field research guided us in field interviews and focus group discussions.

Interviews were used to obtain data from the social entrepreneurs, and focus groups were used to obtain data on beneficiaries.

Entrepreneurs are the representatives of the organisation who are found to be highly educated and aware of the research perspectives. Therefore, an in-depth interview or key informant interview would be apt. On the contrary, we used focused group discussion for



beneficiaries who are less educated; therefore, the presence of a moderator/researcher is pertinent to elicit truthful information without subjective biases.

### 3.1 | Data collection

Permission was obtained directly from the concerned authorities of the shortlisted case organisations. Field visit dates were decided based on the mutual availability and convenience of the case organisation and the researchers. Data were collected from field interviews with company officials, beneficiaries, company documents, archival records and direct observation. The researcher undertook follow-up research activities. Data were collected over 6 months, from October 2021 to March 2022. A special precaution was taken to ensure the credibility and dependability of the data from field notes,<sup>6</sup> which we extensively used to collect data from the field (Glesne, 2006). Similarly, we take advantage of micro ethnography,<sup>7</sup> data saturation<sup>8</sup> and application of projective techniques<sup>9</sup> during the survey.

For obtaining the data from the case organisations, first, researchers approached the organisation for data; subsequently, the organisation designated one or two senior officials as the representatives for providing data as they are the organisation's key decision-makers. Then, the researchers approached the representatives to obtain data. Therefore, in-depth interviews were conducted with the founder, top-level managers or directors, the president of the board, and other key decision-makers for each unit. To familiarise the interviewees with the research's main goals, we gave them enough time for the answers to questions without being influenced by the interviewer's opinion. A summary of the research topic and key research questions was sent to them before the interview, which helped to ensure validity and reliability. To maintain objectivity, the researcher tried to use a neutral tone of voice and phrasing of questions clearly so that the respondent could understand easily (Saunders et al., 2007). The interviewees' permission was obtained to record their voices for further reference and coding as an ethical consideration of the qualitative protocol. Interviews were conducted in person or over the phone, lasting for a minimum of 45 min. (Please also read Appendix 1 for the key informant guide used to conduct in-depth interviews with social entrepreneurs during the data collection stage.)

While conducting focus group interviews, the beneficiaries are recognised as primary stakeholders of the social enterprise<sup>10</sup> (Lorenzo-Afable et al., 2020). Gathering the beneficiaries' perceptions

regarding the social impact is essential because they were the recipients of social value and the ultimate targets of the social entrepreneurship initiatives (Parker Harris et al., 2014). Beneficiary roles were predefined, including receiving free benefits, customer, employee, supplier, and co-operative member. There were cases in which beneficiaries had multiple roles within the enterprises. Therefore, we relied on focus group interviews (Dilshad & Latif, 2013; Krueger & Casey, 2015) instead of individualised observation. The security provided by the focused group allows members to express feelings and experiences spontaneously. The sampling strategy for selecting focus group members was based on criterion as well as theoretical sampling. Multiple informants in the focus group helped the researchers mitigate subjective bias (Easterby-Smith et al., 2008).

A group of 6–10 beneficiaries was selected for each case. The selected members are assumed to be fit for the consistent representative of the organisation. While approaching the beneficiaries, an advance invitation was provided to them 2 weeks before the focus discussion. The probable questions and expected outcomes were attached along with the invitation. Therefore, sufficient time has been available for them to think and find the answer during the discussions. Here, the researchers act as interviewers as well as moderators. Member checking (Stake, 1995) was conducted with the respondents after the data collection. (Please also refer to Appendix 2, which shows a focus group interview guide for beneficiaries and a recording sheet.)

Documentary analysis is part of secondary data sources that also facilitate the process of triangulation and corroboration with primary sources (Eisenhardt, 1989). Jick (1979) adds that triangulation through interviews and archival sources creates a more reliable. The major secondary data sources included in this study are company websites, articles from newspapers and magazines, company annual reports, videos and vlogs, online sources and social media content. Each case provided a decent amount of internal documentation. Table 2 provides information on the data collected in each of these cases, and Figure 2 shows the methodological framework of the research.

### 3.2 | Data analysis and presentation

After the data collection, the audio-recorded interviews were transcribed,<sup>11</sup> and data cleaning was conducted (Saunders et al., 2007). After the transcription and cleaning, the data were analysed through pattern-inducing qualitative thematic analysis (Braun & Clarke, 2006). We read and re-read interview transcripts and documents before coding and grouping them into themes and sub-themes.

Data analysis includes within-case and cross-case analysis (Miles & Huberman, 1994) using MAXQDA software for data management, coding and retrieval. The interviewees' transcripts and documentation collected on each case were imported into MAXQDA. Codes and themes for social impact and performance metrics were

<sup>6</sup>Glesne (2016) identifies field notes as the primary recording tool for the researcher in qualitative studies because it provides the opportunity to capture descriptive, analytic and reflexive analysis where a researcher engages in looking at his actions as he looks at the actions of others.

<sup>7</sup>Micro-ethnography—a study of cultures and members of a group to understand their behaviour firsthand in their natural setting.

<sup>8</sup>Data saturation—the data has been collected till the time responses had nothing new to add to the findings.

<sup>9</sup>Projective techniques include thematic apperception technique, word association, story completion and so on.

<sup>10</sup>Beneficiaries are less educated; therefore we adopt a focused group discussion with the presence of a moderator/researcher is pertinent to elicit truthful information without subjective biases.

<sup>11</sup>Transcription refers to the reproduction of audio-recorded interviews in a written, word-processing format (Saunders et al., 2007).

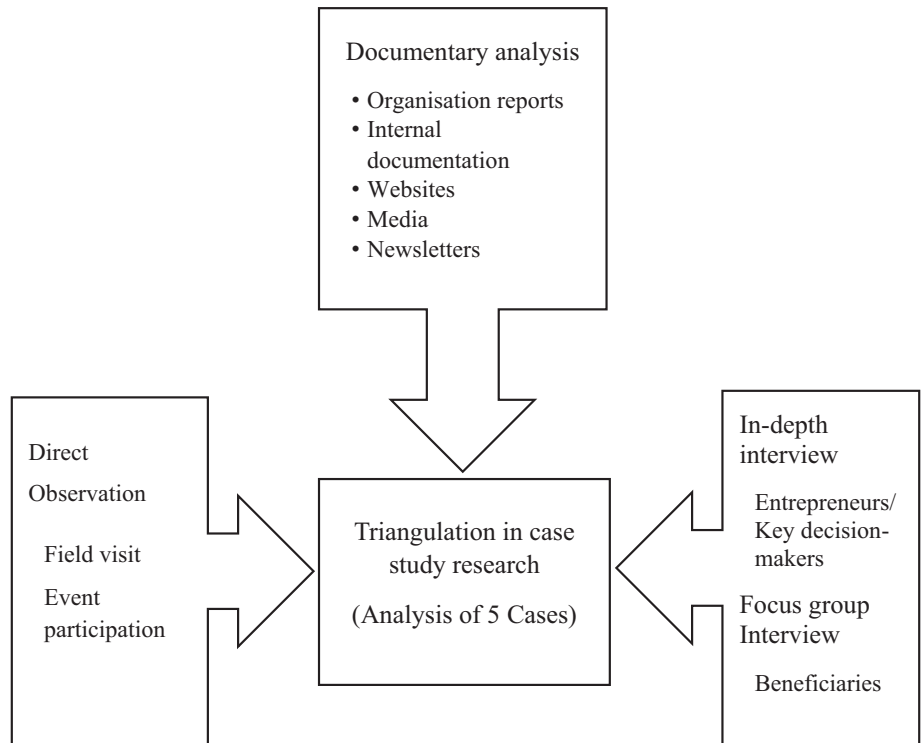
TABLE 2 Methods of data collection.

Data collection methods and source		Janakeeya Hotels	Proprietary Venture	Labour Co-operative	Micro Bank	FMEG Company
Interviews and Observations (primary data)	Case code number	SE#1	SE#2	SE#3	SE#4	SE#5
	No. of in-depth interviews with entrepreneur/founder/ key decision maker and their designation	1 Kudumbashree State Mission Program Co-ordinator (micro-enterprise division)	2 Founder	1 Director of the Board	2 Senior Manager—Micro banking operation, Branch Managers	2 Managing Director Chairman- CSR Committee
	No. of focus groups and strength of group members (beneficiaries)	2 FGI-1: 6 Women members as entrepreneurs FGI-2: 8 Customers as general Shop visit 5	2 FGI-1: Old-aged women 10 FGI-2: 7 Differently abled individuals employed under outsourcing scheme. 1 site tour 1 home visit	2 FGI-1: 9 Migrated labourers FGI-2: 8 Women trainees 1 headquarter visit 1 branch visit 1 event participation	1 FGI-1: 8 Women micro finance customers 5 branch visits 1 event participation	1 FGI-1: 7 Women self-help group members working from the manufacturing unit 1 headquarter visit 1 Factory visit
Direct observation-strategies applied						
Documentary analysis (secondary data)	Websites	Yes	Yes	Yes	Yes	Yes
	Annual reports	2019–2020, 2020–2021			2019–2020, 2020–2021	2019–2020, 2020–2021
	Vlogs/online-contents	17	16	18	13	11
	Following social media	Facebook accounts of individual units	LinkedIn Facebook Twitter	Facebook Twitter	Facebook Twitter	Facebook Twitter
	Journal articles Newsletters Additional information	5 18 Daily data on meals served per day from April 2020 to March 2021	1 5 List of awards and recognitions	5 15 Press release	6 12 Social performance report 2019 Sustainability report: 2020	3 7 CSR report: 2019–2020 2020–2021

Source: Developed and compiled by the authors.



**FIGURE 2** Methodological triangulation adopted in the case study. The research adopts a combination of methodological and data triangulation.



**TABLE 3** The strategy applied for improving interpretation.

Criteria	Implemented strategies
Confirmability (Objectivity)	<ul style="list-style-type: none"> <li>Alertness and citation to the existing literature</li> <li>A short description of the research topic and key research questions were sent to the interviewees before the interview to acquaint them with the main objectives of the research and give them sufficient time to think about the answer to the questions without being influenced by the interviewer's opinion.</li> <li>Uses MAXQDA software for qualitative analysis</li> </ul>
Credibility (Internal validity)	<ul style="list-style-type: none"> <li>Uses pre-established dimension</li> <li>Built upon previous studies</li> <li>Uses multiple sources of evidence including in-depth interviews, focus groups, and documentary analysis.</li> <li>Applied members checking in the FGI</li> <li>Established chain of evidence: documentation, archival records, interviews</li> <li>Approached key informants</li> <li>Selecting cases from different sectors</li> <li>The case represents a different legal structure</li> <li>Ensured data saturation as much as possible</li> </ul>
Transferability (Generalisability)	<ul style="list-style-type: none"> <li>Defining the concept of social impact and performance variables</li> </ul>
Dependability (Reliability)	<ul style="list-style-type: none"> <li>Protocol-based methodology</li> <li>Developed case study database</li> <li>Collected data from multiple documents</li> <li>Maintained field notes and audio-recording</li> </ul>

developed through an iterative cycle. In the initial coding stage, we broadly identified passages in the data related to the core concepts of impact and performance. These data were then categorised based on extant literature relating to these concepts. The second round of coding consisted of identifying granular and specific codes. The third-round coding consists of developing themes from the first round of coding and re-applying them to the data to condense the coding structure while developing a deeper understanding. Data analysis comprises categorical tables, diagrammatic representation, narratives and conclusions from the derived themes.

### 3.3 | Criteria for interpretation

Replication is difficult in qualitative research because each interpretation is unique. This distinctiveness makes the debate on the reliability and generalisability of the results. Therefore, qualitative research aims to interpret the events rather than generalise the results (Merriam, 1988). Lincoln and Guba (1985) argued that credibility, dependability, transferability and conformability can enhance qualitative empirical material interpretations. Therefore, we adopt consistency and generalisability improvement strategies based on Yin

TABLE 4 Criteria for final selection of cases.

Selection phases	Criteria	Assumption or justification	No. of cases selected
Fulfilment criterion phase Organisation comes under the purview of social enterprises (Alvord et al., 2004)	<p>Cases come under the purview of the definition of social enterprises (The organisation fulfils all the following criteria—(a) Their main business purpose is to address social or environmental issues. (b) The business should have internally generated revenue streams (at least 25% of income comes from earned income). (c) Business models must demonstrate practical solutions that can be replicated, scaled and have a real chance of addressing some of the pressing issues facing humanity. (d) The form of business is not taking into consideration, but the initiative should not fall under the stream of ‘self-employment’ and ‘social work’ (require minimum two full-time employees). (e) The business should be established and operational in the social entrepreneurship framework for at least 3 years (British Council, 2016)).</p> <p>More than 50% of earned income</p> <p>External recognition at least state level</p> <p>They have exhibited at least some potential for catalysing transformations in the social contexts within which they have been implemented.</p> <p>They have been described in the available literature sufficiently to answer our key questions.</p> <p>They come from diverse sectors.</p>	<p>Absence of a formal data set on social enterprises in Kerala</p> <p>Although the ILO uses a threshold of more than 50% earned income in their definition, it is proposed that, to be truly sustainable, at least half of the revenue should come from business income.</p> <p>External recognition, achievements, and awards in the respective field are hereby considered a sign of success.</p> <p>Ensure the presence of social orientation.</p> <p>Comply with the literal replication logic and generalisability</p> <p>To gain a wide picture of Kerala's social entrepreneurship</p>	12 Organisations were shortlisted as per the fulfilment criteria
Representative criterion phase (Ensured representation of one entity from a category; age, geographical spread and ownership structure)	<p>Age of the organisation:</p> <ul style="list-style-type: none"> <li>• 7 years and less as ‘start-up’</li> <li>• 7–15 years as ‘growth organisations’</li> <li>• More than 15 years as a ‘mature organisation’</li> </ul> <p>Geographical spread:</p> <ul style="list-style-type: none"> <li>• An organisation operates in Kerala</li> <li>• An organisation working beyond the state</li> </ul> <p>Legal ownership structure</p> <ul style="list-style-type: none"> <li>• Collective ownership with state involvement</li> </ul>	<p>This classification is based on the definition given by the National Entrepreneurship Network (National Entrepreneurship Network is an NGO that works to inspire, create and support entrepreneurs). The assumption behind this criterion was to test whether age affects the performance and challenges of social enterprises.</p> <p>The assumption behind this criterion was to test whether geographical spread affects the performance and challenges of social enterprises.</p> <p>The assumption behind this criterion was to test whether</p>	Refined to seven organisations as per representation criteria

TABLE 4 (Continued)

Selection phases	Criteria	Assumption or justification	No. of cases selected
	<ul style="list-style-type: none"> <li>Individual owned proprietary</li> <li>Others like partnership firms, companies and so on.</li> </ul>	the state involvement ownership structure affects the performance and challenges of social enterprises.	
Permission seeking phase	The researcher followed up directly or with an official email to confirm their participation in the case study process. The two organisations declined to participate because of work pressure or privacy matters.	Comply with research ethics, disclosure and confidentiality issues	Finally, consent was obtained from five organisations, subject to confidentiality norms

Note: The case selection criteria were developed by the researcher based on the underlying research objective along with multiple case study guidelines specified in the related literature (e.g., Creswell et al., 2007; Eisenhardt, 1989; Eisenhardt & Graebner, 2007; Ghauri, 2004; Hair et al., 2014; Kuzel, 1992; Patton, 2002; Yin, 2009).

(2003), Riege (2003), Sinkovics et al. (2008) and Crawford (2000). The criteria for interpretation are provided in Table 3.

### 3.4 | Case selection

After the screening and selection process, consent was obtained from five social enterprises to conduct the case study. In four cases, this consent was based on the assumption of anonymity of their identity. Therefore, pseudonyms were developed for all cases to protect the identity of the social enterprise (Merriam & Tisdell, 2015) and the representative individuals being interviewed (Kennedy, 2016). Regarding the question of for-profit and non-profit, we approached both organisations for data collection; however, we did not permit non-profit organisations; however, we received consent from for-profit organisations and hybrid types. Three cases were for-profit organisations, and two were mixed-entity hybrid organisations; the non-profit sector had no representation. As a result of a particular provision made in the representation criteria, one proprietary firm and one government-sponsored entity were included in the ideal social entrepreneurship portfolio. We follow the suggestion of Alvord et al. (2004) for the diversity and complexity of organisational forms among the selected social enterprises.

### 3.5 | Sampling technique and sample size

Qualitative research design mostly relies on purposive rather than probability sampling (Bryman, 2004a, 2004b). We used criterion sampling as a part of the non-probability sampling method to obtain data from the selected cases (Hair et al., 2014; Kuzel, 1992; Patton, 1990). The aim is to identify a sample of four to six organisations, which is an adequate size according to Eisenhardt's (1989) guidelines. Scholars suggest choosing 4–10 cases in multiple-case study research (Eisenhardt & Graebner, 2007), as the external validity of findings may be limited with fewer than four cases. In contrast, the complexity and volume of data may cause problems when choosing more than

10 cases (Eisenhardt, 1989). Our sample consists of five social enterprises in Kerala carrying out different business models.

The first is a Hotel or chain restaurant business run by marginalised strata of society which is spread across the state. The second is a proprietary venture operating in the eco-friendly and sustainability segment using marginalised people as labourers. The third is a Labour Co-operative movement (Asia's largest and the world's second-largest Labour Co-operative). It acts as the Total Solution Provider (TSP) for the Government of Kerala's infrastructure development projects. The fourth sample is a microfinance bank providing social finance. The fifth sample is a public limited company that offers thoughtful, sustainable consumer durables consisting of energy-saving and cost-effective items such as solar power systems, solar water heaters, DUPS inverters, LED lighting, stabilisers, inverters and batteries.

### 3.6 | Case selection criteria

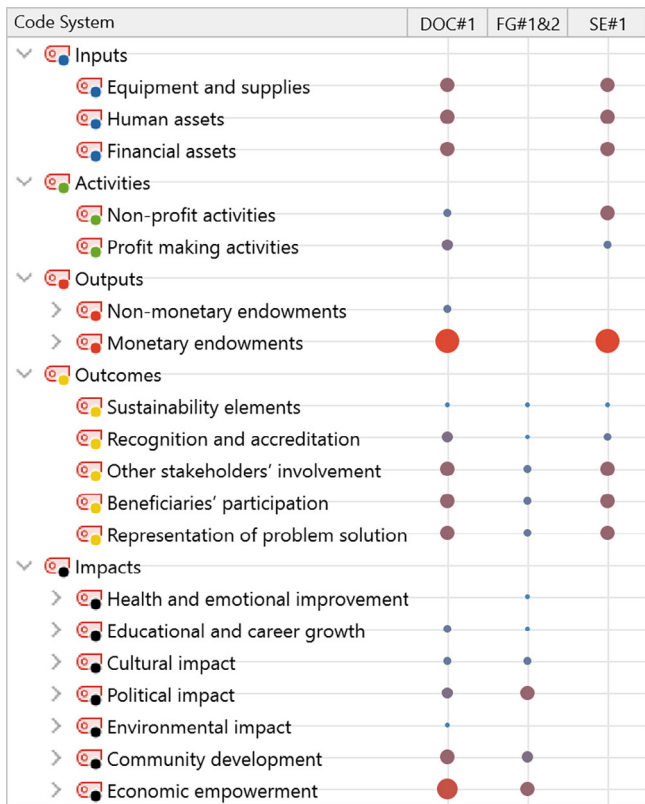
We followed a twofold approach for case selection, fulfilment and representation of cases. Fulfilment criteria were employed in the first screening phase, and representation criteria were adopted in the second phase of case selection. The criteria and justifications are shown in Table 4.

## 4 | RESULTS AND DISCUSSION

Performance assessment has been undertaken by considering social performance indicators (metrics codes) and measurement criteria (scale and scope of social value creation activities). The following section describes the social performance of individual cases in detail.

### 4.1 | Case subject 1: Janakeeya Hotels

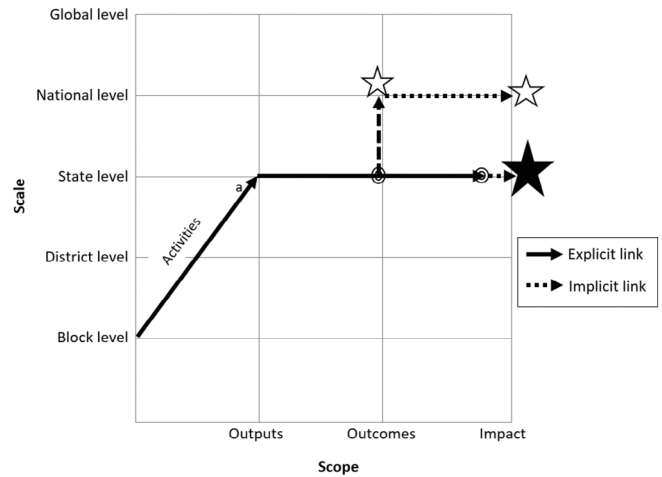
Janakeeya Hotels was established as a successor of the community kitchens started by local self-government institutions in the state. This



**FIGURE 3** Social performance of Janakeeya Hotels—code-related browser (CRB) theme. CRB visualises the connection among social performance thematic clusters in a top-down pattern. Nodes (circles) represent the number of code co-occurrences in each transcript. Nodes on the right column (SE#1) represent the co-occurrence of codes in the in-depth interview transcript, the middle part (FG#1&2) represents focus group interview transcripts and the nodes in the ‘DOC#1’ column represent codes attached to the documentary analysis file.

government-sponsored network of women collectives functions under the Micro Enterprises division of Kerala State Kudumbashree Mission. Its activities resemble the embedded social enterprise model (Alter, 2007). The government introduced this initiative as a ‘hunger-free Kerala programme’ and hit lip-smacking success in the basic food industry during the COVID-19 pandemic. The primary objectives of this programme were women's empowerment and ensuring food for needy people. Now, this social venture ensures a steady income for around 5000 women.<sup>12</sup> Figure 3 visualises the performance indicators code-related browser (CRB) theme of Janakeeya Hotel.

The nodes in the CRB indicate the documentary evidence of extensive support and assistance from Kudumbashree and the Local Self Government institution. The number of intersections of codes is comparatively low in the impact segment. However, we can infer from these cases that the woman's collective social venture has created a remarkable social value that mainly resulted in economic empowerment, community improvement and political empowerment of its



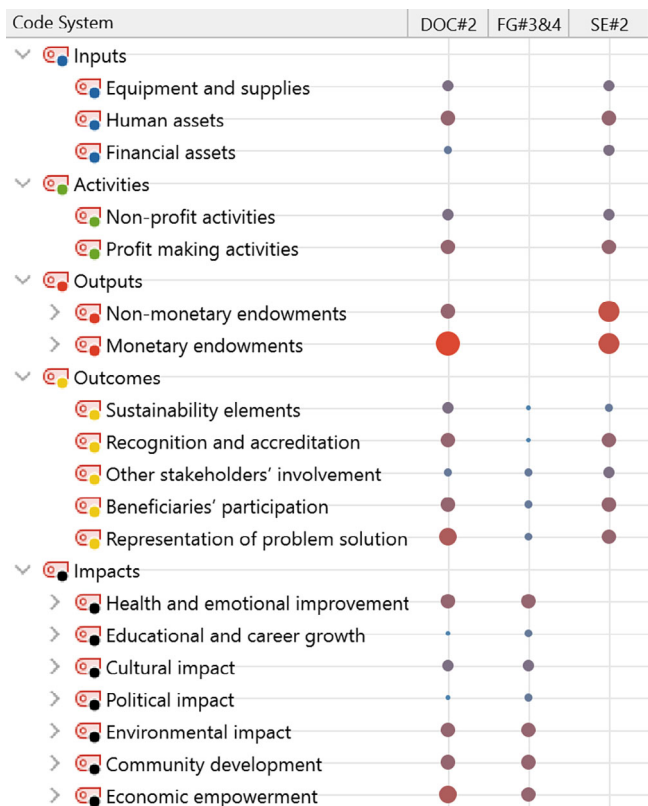
**FIGURE 4** Social performance vector of Janakeeya Hotels. The authors developed the vector based on interview transcripts and documentary analysis. <sup>a</sup> is the weight of the activity line arrow indicates the scope or range of operations, in this case, at a narrow scope. Star represents the significant positive outcomes and impact resulting from the functioning of Janakeeya Hotels in Kerala. The star's weight indicates the scale of impacts/outcomes (high level in this case). The nature of the arrow (ranging from dot to solid type) indicates the organisation's implicit and explicit role in social value creation. Similarly, the black-filled star represents explicit contribution, and the unfilled star indicates the implicit contribution of the organisation as measured as impacts or social performance.

intended beneficiaries. According to the project co-ordinator of the Kudumbashree mission: ‘The Janakeeya hotels were a lifeline for many people when most restaurants and hotels remained closed due to the extended lockdown and the series of restrictions. On average, this hotel network sells about 1.7 lakh food packets daily and ensures a steady income for around 5000 Kudumbashree volunteers. The main customers are the needy, including those living alone or the destitute and daily wage workers. The same menu is also served to Covid-19 patients and people in quarantine’ (SE#1-2).

The social entrepreneurship initiatives of Janakeeya Hotels have a narrow scope of activities concentrated on food servicing. However, its scale of operations was at a higher level. The outcomes from the documentary analysis and focus group interview evidenced a definite causal relationship among the activities, outputs, outcomes and impacts. The vector shows the linkage between the scale and scope of social performance indicators of Janakeeya Hotels (Figure 4).

The vector shows that their overall activities have reached a high level with the help of extensive support from LSGs and Kudumbashree. Their activities helped to create explicitly visible outcomes and impacts, that is, the scope of the activities has visibly been extended to outcomes and impacts. Moreover, northern states in India, like Gujarat and Jharkhand, have adopted the ‘Kerala Community Kitchen’ model during the COVID-19 pandemic because this ensures food for the needy and enhances women's empowerment. In these aspects, the activities of Kerala Janakeeya Hotels have been scaled up to the national level.

<sup>12</sup>The statistics are based on researcher's calculation from daily data provided by the Kudumbashree State Mission, Government of Kerala.



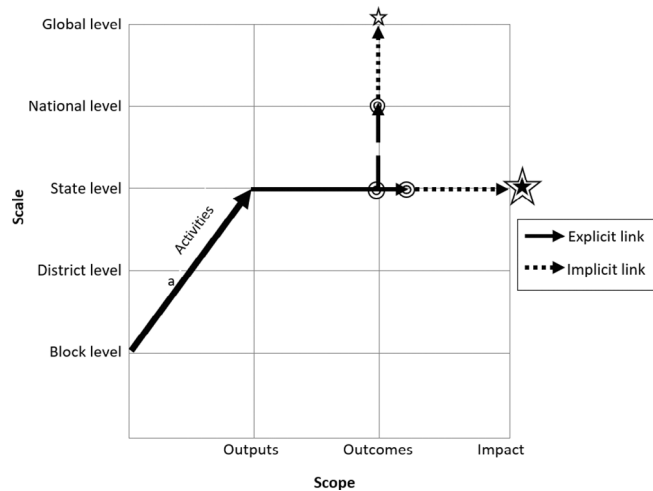
**FIGURE 5** Social performance of Proprietary Venture—code-related browser (CRB) theme. CRB visualises the connection among social performance thematic clusters in a top-down pattern. Nodes (circles) represent the number of code co-occurrences in each transcript. Nodes on the right column (SE#2) represent the co-occurrence of codes in the in-depth interview transcript, the middle part (FG#3&4) represents focus group interview transcripts and the nodes in the ‘DOC#2’ column represent codes attached to the documentary analysis.

## 4.2 | Case subject 2: Proprietary Venture

Proprietary Venture operates in the eco-friendly product sector within the provisions of welfare projects as products to go beyond transactional social change. Their initiatives have facilitated social inclusion through workforce integration of marginalised and spatially defined communities such as senior citizens, differently-abled individuals, job-less local women and fishermen communities. Figure 5 visualises the performance indicators' CRB theme of Proprietary Venture.

Visualising the existing connection between social performance themes reveals that Proprietary Ventures find required inputs mostly from human assets like volunteers rather than from financial assets. The founder of the organisation accepted the same, and she commented: ‘It is not difficult to recruit volunteers if you can convince people that you are truly trying to do good, but it becomes difficult if they think you are just another standard NGO’ (SE#2-5).

They combine profit-making and non-profit activities to deliver monetary and non-monetary endowments to their beneficiaries. There is a definite pattern of linkage among inputs, activities, outputs



**FIGURE 6** Social performance vector of Proprietary Venture. Star represents the significant positive outcomes and impact resulting from the functioning of the Proprietary Venture. The star's weight indicates the scale of impacts/outcomes (medium level in this case). The weight (boldness) of the activity line arrow indicates the scope or range of operations is represented by ‘a’ and, in this case, at a medium-level scope. The nature of the arrow (ranging from dot to solid type) indicates the organisation's implicit and explicit role in social value creation. Similarly, the black-filled star represents explicit contribution, and the unfilled star indicates the implicit contribution of the firm.

and outcomes. Their leading projects like ‘Ammoommathiri, Chekuttu dolls, Shayya Mattress, Pen with love’, and so on, give employment to old aged, differently abled and rural women with the convenience and flexibility to do work from home. The following comment of the founder regarding their venture reflects the social value orientation of the firm: ‘Proprietary Venture is a manifestation of my social intentions; it is not just creating employment but also creating equal employment opportunities and women empowerment. We help the underprivileged and employ paraplegics to make paper pens made with waste papers from printing presses. We initiated another project, “Wicksdom” Grannies help us make lamp wicks. All our activities and products exist for a social cause’ (SE#2-5).

The number of intersections between codes is comparatively low in their impact segment. However, this proprietary social venture has created a remarkable social value and is explicitly reflected in the health and emotional improvement among beneficiaries. Moreover, their initiatives implicitly lead to community empowerment and have created environmental consciousness among Keralites. It has been found that the entrepreneur's capability to represent his organisation in community involvement and its outcomes has been influenced by volunteers' and employees' engagement in her enterprise.

The Proprietary Venture has implemented a narrow scope of activities where the causal relationship among the outputs, outcomes, and impacts is invisible in the documents and interview transcripts. The vector shows the linkage between the indicators of scale and scope of social performance of the Proprietary Venture (Figure 6).

This venture works within the proprietorship constraints; they could perform social value-creating activities at a medium level, and it

takes every social issue in their surroundings as an opportunity to create new products for the same reason; they do not concentrate on any particular product or project. They have upscaled an explicit outcome up to the national level by utilising CSR funds, social media platforms, networking and collaborations. One such example, Shayya Mattress, secured a position in the UN list of best practices during the COVID-19 pandemic. The Proprietary Venture operates based on the principle that 'products are projects'. It makes them over-diversified. As a result, they have created only a low-level impact at the state level. The organisation implements a broad scope of horizontally integrated activities with less control over outcomes.

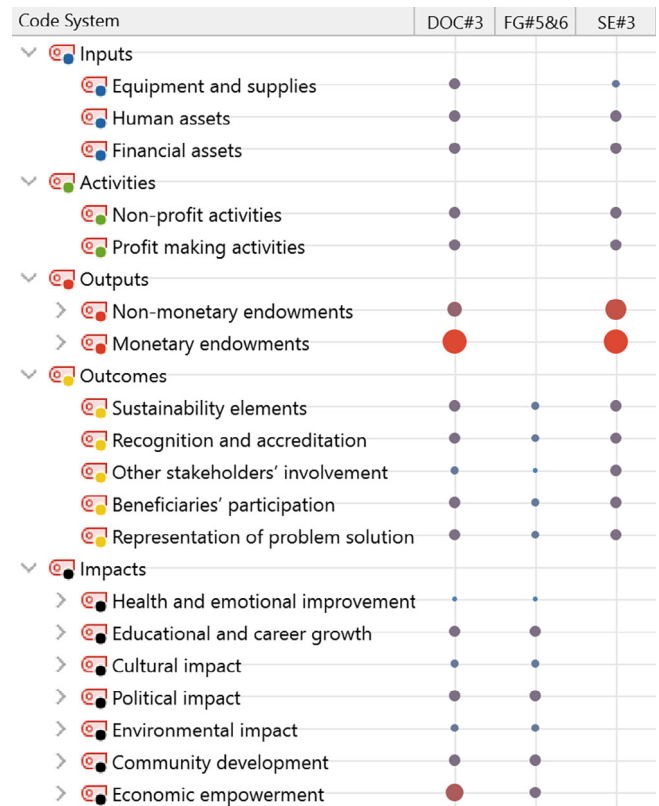
### 4.3 | Case subject 3: Labour Co-operative

Labour Co-operative is a master firm in the construction industry in Kerala. This labourer-owned venture undertakes government and non-government projects and is keen to deliver on time and with the utmost quality. It is Asia's most extensive and the world's second-largest Labour Co-operative. It is recognised as the TSP for the Government of Kerala's infrastructure development and management projects. The International Co-operative Alliance has endorsed this resilient, democratic and inclusive Labour Co-operative movement. The enterprise extended its diversified presence in IT-enabled services and rural skill development in the past two decades. In this way, the employee-eccentric organisation addresses the career concerns of upcoming generations. Diversity and inclusion are the two key measures employed by the organisation, as was told by one of the directors:

'We provide everyone with the chance to create sustainable societies. We have made sure that people from all walks of life have participated effectively as part of our sustainable development objectives. We remain grounded in our humble beginnings, which inspires us to focus primarily on members' attitudes and abilities, maintaining the sustainability of our society in the process. Although we use a quality-first approach, we also make possibilities for the advancement of society. Our Labour Co-operative is founded on equality. By giving people from all walks of life equitable opportunities, we work together to improve our members' socio-economic status and benefit the clients, societies, and the country' (SE#3-2).

The visual impression of social performance thematic clusters of Labour Co-operatives is shown in Figure 7.

The performance claim of the Labour Co-operative reveals that their social values have remained steadfast. The co-occurrences of codes in the performance indicators' themes show larger nodes for most metric code elements. Labour Co-operative finds required inputs from all the available sources within the co-operative framework. Their technology and engineering solution contains profit-making and

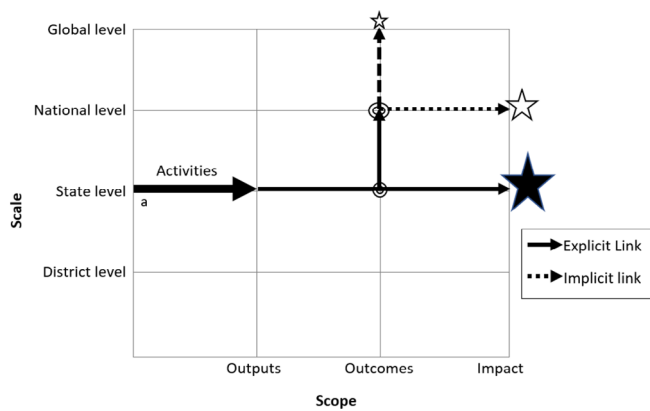


**FIGURE 7** Social performance of Labour Co-operative—code-related browser theme. Nodes on the right column (SE#3) represent the co-occurrence of codes in the in-depth interview transcript, the middle part (FG#5&6) represents focus group interview transcripts and the nodes in the 'DOC#3' column represent codes attached to the documentary analysis file.

non-profit activities with a sustainability approach. This is reflected in the following quote from one of the directors:

'In all we do, sustainability has always been given first priority. As part of reaching the UN sustainability goals, we have made conscious efforts over the years to include green aims in every one of our projects. Our main goal is to generously contribute to the GDP and national economy with a favourable effect on the environment. Our actions are meant to lessen the construction sector's negative effects on the environment. From site selection to post-construction activities, our commitment to environmental responsibility is ingrained in our thinking. Similarly, we employ adaptive reuse to enhance and rejuvenate the sustainable qualities of buildings. Without altering its structural integrity, we renovate and utilise the existing building, thereby minimising expense and complexity and using fewer new materials' (SE#3-4).

They have a diversified presence in infrastructure development, information technology, IT and ITeS, agriculture, tourism and craft,



**FIGURE 8** Social performance vector of Labour Co-operative. The nature of the arrow (ranging from dot to solid type) indicates the organisation's implicit and explicit role in social value creation. Similarly, the black-filled star represents explicit contribution, and the unfilled star indicates the implicit contribution of the organisation in the significant positive result that is measured by impacts and outcomes.

residential, materials testing and skill training and education. A clear and definite causal relationship exists among inputs, activities, outputs, and outcomes. The number of intersections between codes in the impact segment shows that this co-operative venture has created a remarkable social value and is visible in the education and career impact cluster. Furthermore, this democratic co-operative has created political and economic impacts among their labour communities. The focus group members agreed with this, and one among the participants (migrant labour) commented that: 'Our institution's priority is always the welfare of the workforce. We enjoy a safe working environment and attractive welfare schemes that make us happy and well-motivated to do work sincerely. Apart from the basic salary, we are enjoying benefits like overtime pay; bonuses are given twice a year during important holidays, PF, gratuities, pensions, ESI, health and life insurance, maternity benefits, specialized loan options and scholarships' (FG#5-2).

The Labour Co-operative has implemented a broader scope of activities where the causal relationship among the outputs, outcomes and impacts is visible in the documents and interview transcripts. The vector shows the linkage between the scale and scope of Labour Co-operative's social performance indicators (Figure 8).

Labour Co-operative implements a broad scope of activities at the state level that is vertically integrated to increase control over outcomes. Its major stakeholders are the government, migrant labourers, semiskilled and unskilled workers, engineers and technicians, interns and so on. Therefore, they perform high-level social value-creating activities. Its outcomes are reached nationally because it has migrant labourers and technicians from other states. This is the only Labour Co-operative endorsed by the international co-operative alliance, thereby creating outcomes at a global level. Its labour-centric approach to sustainable engineering and technology solutions could have a high-level explicit impact at the state level. As a TSP for the state's infrastructure

development and management projects, the Government of Kerala has empanelled this entity to undertake significant projects without tender processes. This can also be inferred from the following comment of one of the directors: 'Since its inception, we have incorporated social responsibility into everything we do. In many cases, we have undertaken initiatives without considering a financial return. Instead, we consider how the project will benefit the community' (SE#3-6).

#### 4.4 | Case subject 4: Micro Bank

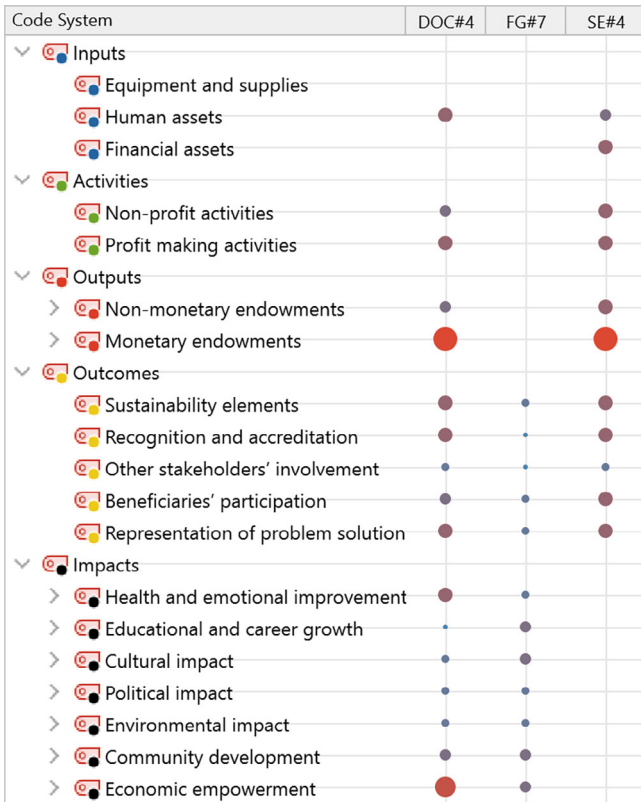
The triple bottom line approach is observable in the activities of Micro Bank as a pioneer in independent micro-credit in Kerala. It is a successor of a leading microfinance-based Non-Governmental Organisation. These small finance banks disrupted the unorganised money lending space through their SHGs-based microfinance business models. Their social banking initiative led the traditional money lenders to cut their interest rate and pledging requirements and enable marginalised and rural populations easy access to a sustainable source of finance. This was emphasised by one of the branch managers of the Micro Bank: 'Informal money lending market may be ineffective and even exploitative due to their monopoly strength. Interest rates in the informal market fluctuate from 15 percent every month to 10 percent daily' (SE#4-3).

The organisation is regarded as the leading social bank with universal access and has taken several initiatives to bridge the financial inclusion gap. Micro Bank is the only case currently executing social performance measurement and disclosure practice. They have their own 'green index' calculator, PPI index and SROI score for disclosing their social and environmental commitments. Figure 9 depicts the performance indicators' CRB theme of Micro Bank.

The performance claim of Micro Bank reveals that they have diligently tried to align its policies and processes towards financial, social and ecological improvements through an inclusive banking approach. Being a banking institution with a social focus, Micro Bank serves a large population belonging to the unbanked and low-income groups. This was drawn from the following message from the chairman, obtained from the company's annual report:

'Our strategy is to grow sustainably and responsibly, focusing on inclusiveness and progress for all. We primarily focus on expanding the banking horizon to new unbanked/underbanked areas. Nevertheless, we stand as a bank for all with presence in urban, semi-urban, rural and rural unbanked areas' (DOC#4-1).

The co-occurrences of codes in the performance indicators' themes show larger nodes but a limited choice for inputs and outputs theme clusters. Micro Bank finds required inputs from financial and human assets in compliance with the banking regulation act and RBI norms. They have initiated remarkable interventions towards helping communities through an inclusive banking approach, which included financial inclusion, livelihood generation, rural healthcare, rural infrastructure,

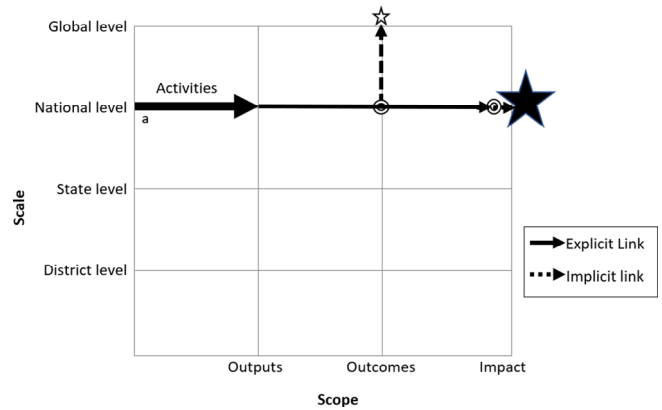


**FIGURE 9** Social performance of Micro Bank—code-related browser theme. Nodes (circles) represent the number of code co-occurrences in each transcript. Nodes on the right column (SE#4) represent the co-occurrence of codes in the in-depth interview transcript, the middle part (FG#7) represents focus group interview transcripts, and the nodes in the 'DOC#4' column represent codes attached to the documentary analysis file.

rural education and so on. This was indicated by the following comment made by the chief risk officer:

'We realize that there is ample growth potential because of India's uneven distribution of financial services. At Micro Bank, we provide a comprehensive range of loan products created to meet the needs of low-income households while considering affordability. Some of the loans we offer to support various groups at the base of the socioeconomic pyramid are income generation loans, Agri loans, general loans for emergencies, clean energy loans (green portfolio), education loans, and water and sanitation loans' (SE#4-3).

They have a monitoring system to control activities, outputs, and outcomes in alignment with the organisational mission. The number of intersections between codes in the impact segment shows narrow bubbles for most of the impact clusters; meanwhile, social-added values are highly impacted in the health improvement outcome area. The Micro Bank has implemented a broader scope of activities where the causal relationship among the outputs, outcomes, and impacts are



**FIGURE 10** Social performance vector of Micro Bank. The nature of the arrow (ranging from dot to solid type) indicates the organisation's implicit and explicit role in social value creation. Similarly, the black-filled star represents explicit contribution, and the unfilled star indicates the implicit contribution of the organisation in the significant positive result.

visible in the documents and the interview transcripts. The vector shows the linkage between the scale and scope of Micro Bank's social performance indicators (Figure 10).

Micro Bank operates in significant parts of the country and has a strong presence in south India. They provide inclusive and social banking services and scale their activities and outcomes to the national level through networking and collaboration with MFIs and SHGs, thereby filling the financial inclusion gap. Presently, more than 1.2 million women are enjoying the benefits of micro-banking services. In the financial year 2020–2021, microfinance loans surged to 6138.95 crores, with 38.96% YoY growth. The manager of the microbanking division confirmed this: 'We are offering micro-finance for poor people as we have recognized that the poor are bankable and that micro-finance provides a new, profitable opportunity. The bank sees an opportunity to make profits in untouched markets while improving the lives of poor people. Who would not appreciate the win-win of this situation?' (SE#4-7).

In compliance with its operational mission, the bank has expanded its scope of value creation across the nation, and the width of its impact scale stands at a high level. Micro Bank has secured a membership in GABV.<sup>13</sup> This assists the bank in learning from global players how to strengthen its commitments towards financial, social and environmental inclusion.

#### 4.5 | Case subject 5: A public limited company (FMEG)

The company offers thoughtful consumer durables, from energy-saving and cost-effective items such as solar power systems, solar-based water heaters, DUPS inverters, LED lighting, stabilisers,

<sup>13</sup>Global alliance for banking on values.

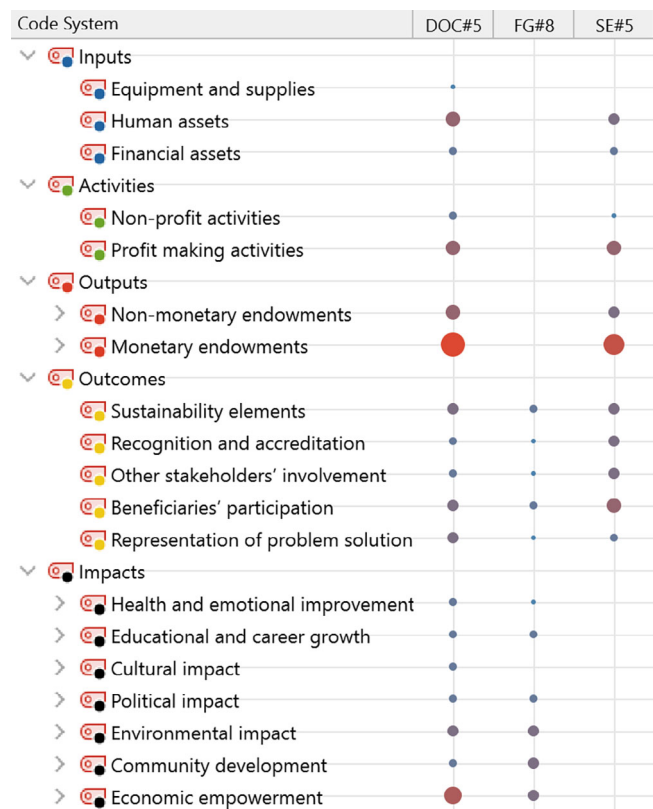
inverters, batteries and so on. Since its inception, FMEG Company has viewed itself as a corporate citizen response to the community. It has led the way in launching initiatives that advance various social and charitable goals. Its collaboration with non-profit organisations and women's self-help groups to establish manufacturing facilities for its electronic products, which employed about 3000 rural women, is evidence of its commitment to social responsibility. Over the years, the company has also participated in several social and charitable known as Corporate Social Responsibility (CSR) initiatives directly through its foundation and in collaboration with NGOs. Figure 11 shows the performance indicator's CRB theme of FMEG Company.

The value proposition of FMEG Company extends to its employees and the communities around which it operates. The visualisation of social performance thematic nodes reveals that the company finds required inputs mostly from human assets followed by financial assets. They combine relative and external social entrepreneurship models within the for-profit domain. The socially added value is visible in their manufacturing division, as they provide regular employment to more than 3000 rural women. The company has a strong presence in CSR activities through its subsidiary foundation and in collaboration with NGOs. The remark highlights this: 'We continue to invest in strengthening our community outreach. We remain

steadfastly committed to creating an enabling environment for the inclusive growth of the communities around which we operate' (DOC#5-2).

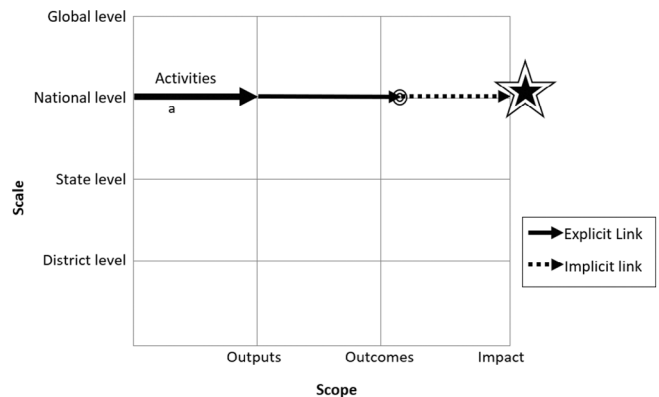
There is a definite pattern of linkage among inputs, activities, outputs and outcomes. The number of intersections of codes is comparatively low in the impact segment. However, this reputed and trusted brand has created a remarkable social value that is explicitly reflected in the interview transcript of the focus group. They have explicitly created an economic impact. Career growth and community empowerment among their employee beneficiaries. This can also be inferred from the following comment of one of the managers from the company's headquarters:

'We recognize the crucial role that our employees play in guiding our transformational growth journey; we are dedicated to ensuring their welfare, well-being, engagement, and professional advancement. We further refined our human resource strategy to make the organisation more people-centric. We believe that the best place to work is where a shift in focus from "what a company can get out of their employees" to "what it can give back to them" comes about' (SE#5-4).



**FIGURE 11** Social performance of public limited company—code-related browser theme. Nodes on the right column (SE#5) represent the co-occurrence of codes in the in-depth interview transcript, the middle part (FG#8) represents focus group interview transcripts and the nodes in the 'DOC#5' column represent codes attached to the documentary analysis.

The company won the 'Ambition Box' best Places to Work in India Awards 2021 for this people-centric approach. Moreover, their thoughtful products like solar power systems, solar water heaters, LED lighting, stabilisers, inverters and so on, implicitly created energy-saving awareness among the customers, community empowerment, and environmental consciousness among Keralites. The FMEG Company has implemented a narrow scope of activities for social causes where the causal relationship among the outputs, outcomes and impacts are invisible in the documents and the interview transcripts. The vector shows the linkage between the scale and scope of FMEG Company's social performance indicators (Figure 12).



**FIGURE 12** Social performance vector of FMEG Company. The black-filled star of the vector indicates explicit contribution, and the unfilled star indicates the implicit contribution of the organisation in the significant positive result, that is, impacts and outcomes.

FMEG firm performs social value-creating activities within the profit-driven operational mission. According to metrics data, the performance level of their activities stands at a medium level. They collaborate with NGOs and SHGs for manufacturing and CSR activities with shared value principles. Through this horizontal integration, they could maintain their outcomes at a national level. This is indicated in the following comments from one of the managers from the company's headquarters:

'We also greatly benefit from it... It increases trust and brand equity. It demonstrates fresh approaches to co-creating value with "unconventional" partners like NGOs, women's SHGs, and local entrepreneurs' (SE#5-6). Correspondingly, one of the focus group participants (a women SHG member engaged in the manufacturing of LED bulbs) echoed this fact: 'We will also benefit...beyond regular income, we explore new ways of working, imparting skills and technical expertise without any degree like Polytechnique, better understand the potential of new technologies and gain valuable insights from areas we would otherwise probably not be active in' (FG#8-2).

Through this horizontal integration, they could maintain their outcomes at a national level. As per the vector indices, the width of their impact scale stands explicitly at a medium level from the perspectives of intended beneficiaries. From the customer's perspective, impact width is levelled high but implicit.

## 5 | DISCUSSION

We found a significant variation in the linkage between social performance indicators in the logic model, such as inputs, activities, outputs, outcomes and impact, across the five cases. The scale and scope integration patterns were also different in all cases while assessing the social performance. Three of the five cases, that is, Janakeeya Hotels, Labour Co-operative and Micro Bank, operate at a large scale, supporting more than 1 lakh beneficiaries either explicitly or implicitly in a year, whereas Proprietary Venture and FMEG Company operate on a medium scale. There are still magnitudes of differences in the number of beneficiaries served annually.

In the case of FMEG Company, employee beneficiaries account for about 3000 local women. Their beneficiaries include an unidentifiable customer group; they need thoughtful products. The beneficiary strength of the Labour Co-operative consists of more than 13,000 workers, more than 1000 engineers, 1000 plus modern technicians and more than 200 migrant or guest labourers. As per the 2021–2022 annual report data, Micro Bank serves 38.86 lakh MFI customers, 7.53 lakh retail customers and 23.40 lakh women borrowers. The bank prioritises women, with more than 1.20 million women enjoying the benefits of micro-banking services. Proprietary Venture, their initiative, gives employment to more than 30 households with the

convenience of making pens from home. In addition, they occupy volunteers from local women, youth, and deprived communities for the execution of different projects. Their units can produce above 3000 pens a day. The venture provides sustainable livelihood solutions and employability among neglected communities such as older adults, differently abled, and unskilled local women.

Regarding the depth of outputs, all five cases offer a blend of endowments, functioning, and capabilities, although offered significantly by one case than the other. Out of five cases, Labour Co-operative and Micro Bank are heavily engaged in diffusion practices. These two organisations are actively working with the Government and other partners to engage more people beyond their normal working space. Furthermore, they follow a vertical integration strategy for diversification, increasing their scope of value-creation activity.

We found that a characteristic is significant in selected cases; that is, the enterprises and beneficiaries are mutually dependent on facilitating the sharing of tacit knowledge and producing more profound degrees of social impact (Lorenzo-Afable et al., 2020). However, we note it may foster a feeling of obligation that prevents beneficiaries from providing criticism or requesting assistance from the organisation, as evident in some focus group interviews. Further, transitioning from high levels of engagement with the enterprise can take much work for beneficiaries. Most social enterprise cases intend for beneficiary engagement to be permanent and for the beneficiaries to move on to better economic and social opportunities. Although this relationship had a higher level of mutual reliance, the beneficiaries saw the enterprise as having more authority. In the focus group interview, some beneficiaries disclosed their challenges when they raised criticism or suggestions for improvement. Social enterprises must be aware of these problems when they create highly entwined organisations. It would be helpful for them to establish a system that allows beneficiaries to provide anonymous feedback. Three out of five cases have implemented this kind of feedback system.

Managers only sometimes accepted the legitimacy of all benefit claims even though beneficiaries were highly salient. In three cases (Labour Co-operative, Proprietary Venture and Micro Bank), some beneficiary claims were deemed invalid or accepted but denied due to organisational restrictions. These claims included the extension of work from home after the removal of lockdown restrictions, leave and wage-related demands of field workers (Labour Co-operative), price hike request on the product purchased by the company from its beneficiaries (Proprietary Venture) and extension of moratorium period for loan repayment (Micro Bank). In each instance, the beneficiaries and key decision-makers expressed that the claim was invalid or impractical from a broader perspective on organisational and beneficiary needs.

There were conflicting reports from beneficiaries and entrepreneurs, making it unclear how they communicated the decisions to beneficiaries or if they even engaged. For example, the owner of a Proprietary Venture acknowledged the validity of a request from beneficiaries (who engaged in craft making) for a raise of the product price but felt she was unable to increase the price because:



'Demand for handicraft products is deficient due to the Covid crisis. The main reason is that tourism destinations are not active at present. Only a small number of sales through social media platforms is now possible, and that too at a discount price. We are running this venture forward without taking any huge profits. Meanwhile, how can the price increase demanded by the suppliers be possible?' (SE#2-9). However, one of the beneficiaries who had asked for a raise in product price stated that she knew she could not get more 'because they know that we could not get any other dealers to sell our product' (FG#2-7).

Although the business owner appeared to have described the organisational constraints, the requester needed to understand why their request was not granted fully. These examples demonstrate that increased stakeholder salience and involvement with the business do not lead to increased influence over decisions. This result differs from what a large portion of stakeholder literature predicted. According to the stakeholder salience theory, managers are more likely to agree with statements made by more important beneficiaries (Mitchell et al., 1997). In these situations, managers take actions that they believe are best for beneficiary groups that are extremely relevant to them without consulting those groups. This hesitance seems contradictory to the current understanding of beneficiaries' salience.

Businesses should address beneficiary claims if they consider their beneficiaries to be very salient, especially if they are consistent with the intended impact of the business (Lorenzo-Afable et al., 2020). One would predict that enterprises that viewed their beneficiaries as highly salient would be responsive to stakeholder claims, particularly if they aligned with the intended impact of the enterprise. However, beneficiaries with significant stakes were reluctant to provide negative feedback or make specific claims. Due to this reluctance, it is difficult for businesses to comprehend and respond to the demands of their beneficiaries through the implementation of current programmes and the creation of new programmes.

One surprising result was that the degree of entwinement among beneficiaries also resulted in the depth of impact realised, in addition to the entwinement between enterprises and beneficiaries. Beneficiaries who successfully carried out the enterprise's intended functions were most tightly integrated with the enterprise and other beneficiaries. Focus group interviews with Labour Co-operative beneficiaries illustrated this insight: 'We have grown to over 10,000 members and have a close relationship. There is no room for partiality and discrimination. Our management is always labour-centric, often encouraging a participative and democratic approach. We work as a team, committed to achieving our goals towards the organisation and the society' (FG#3-8). These people cited a sense of belonging to a group and picking up knowledge from their peers as critical resources that allowed them to pursue the desired functions for themselves.

## 6 | CONCLUSION

This paper describes an ideal social entrepreneurship model in Kerala that illustrates social value creation and performance assessment. Five in-depth interviews with entrepreneurs, eight focus group interviews among the beneficiaries, and documentary analysis and observation were used for data collection. The logic model of assessment was adopted for assessing social performance, incorporating input, activity, output, outcome, and impact (five-step value chain approach). The case description highlighted several similarities and differences among the cases. Each case was examined to determine the scale, scope of activities and social impact. Across the five cases, there was significant variation in the linkage among social performance indicators, such as inputs, activities, outputs, outcomes and impact. The scale and scope integration patterns were also different in each case. Three of the five cases operate at a large scale, and they are Janakeeya Hotels, Labour Co-operative and Micro Bank. These organisations support more than 1 lakh beneficiaries either explicitly or implicitly in a year, and two (Proprietary Venture and FMEG Company) operate on a medium scale.

Regarding the depth of outputs, all five cases offer a blend of endowments, functioning, and capabilities, although offered significantly by one case than the other. The selected social ventures have created a remarkable social value that explicitly resulted in economic empowerment, community improvement, career growth, and political empowerment of its intended beneficiaries. Out of five cases, Labour Co-operative and Micro Bank are heavily engaged in diffusion practices. Micro Bank is the only case currently executing social performance measurement and disclosure practice. Even though some beneficiaries cited the difficulties they encountered when raising criticism or suggestions for improvement, their concern is negligible in the problem side of social entrepreneurship. Most social enterprise instances aim for long-term beneficiary engagement and for the beneficiaries to progress to new opportunities in both the social and economic spheres. The beneficiaries perceived the enterprise as having more authority in the relationship even though there was a higher level of mutual reliance in this connection.

There has been a lively debate in the literature about measuring the performance of organisations pursuing multiple goals covering social and economic (Ebrahim & Rangan, 2014; Gulland, 2011). Therefore, we suggest having future research covering both aspect of social and economic and their interconnections. We also suggest three independent social impact assessment studies for addressing for-profit, non-profit, and hybrid to catch up on the strengths and weaknesses of social initiatives. The results of this research imply an association with stakeholders' theory in the sense that social ventures that prioritise creating social value are more sensitive to stakeholders' (beneficiaries) requirements and more likely to be involved in a variety of social performance initiatives that add more positive outcomes rather than negative (Brower & Mahajan, 2013). The outcomes of this performance assessment provide guidelines for scaling up social values and transformative impact (Islam, 2022), which will enable policy-makers who are engineering social enterprises to set up inputs that

add more positive impacts to society. Therefore, our research showcases the need for the social enterprises themselves to measure social impact using tools and metrics constructed within the social enterprises and report the impact, which is essential to reflect an accountability aspect towards society.

The following are the limitations of this study. First, when selecting cases for study, the researchers sought to identify an ideal social entrepreneurship model in the portfolio. Although many were approached, we could not gain consent to study any non-profit social enterprises. As a result, we focused on the for-profit and mixed-entity hybrid social enterprises. The similarity between cases makes the enterprise-beneficiary relationship differences more notable. Furthermore, our approach makes it challenging to generalise the findings to the total population of social enterprises, which consist of profit, non-profit, and hybrid. Moreover, it is to be noted that the beneficiaries examined gave a clear and comprehensive picture of positive impacts, with only a few mentioning the negative impact of social enterprises. Therefore, it is cautioned that the findings may reflect the social enterprises in Kerala, India only.

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## SUPPORTING INFORMATION

Additional supporting information can be found online in the Supporting Information section at the end of this article.

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