

Wises' Social Impact Measurement in the Baltic States

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Abstract

WISEs devote most of their time and resources to working with the target group - not only organizing their employment activities and developing skills, but also adapting their work environment, improving the psychological climate, organizational culture, etc. Thus, the implementation of the social mission of this type of social enterprise requires a particularly large amount of time and other resources. In addition, they have to take care of the financial sustainability of their organization.

However, WISEs as all social enterprises face the pressure from the society and other stakeholders to measure their social impact. Nevertheless, it is also important to note that scientists still disagree on the definition of social impact. It is noteworthy that there are no common criteria for measuring social impacts and there are many different methods and tools for impact assessment and measurement (Arena et al. al., 2015; Hadad and Găucă, 2014). Thus, it remains unclear what and how WISEs should measure their social impact. However, it can be argued that social impact measurement it's very important for the WISE itself. The aim of this article - to identify what and how WISEs should measure their social impact in the organization. The methods of the research are an analysis of scientific literature and experts' interview. The results of the research disclosed the possible measurement framework and indicators.

Keywords: Agent-based banking model; Circular economy; Financial inclusion; Sustainability; Transformation

1. Introduction

The initiatives of work integration social enterprises (WISEs) in Europe date back to the 1970s, when civil society actors rushed to find ways to help people excluded from the labor market and unable to enter it (Nyssens, 2014). The main purpose of such social enterprise is to help integrate persons experiencing exclusion and belonging to socially vulnerable groups through organized theoretical and practical professional training and/or development of work skills; this is common to all WISEs (Cooney, 2011). Training and educational process, through on-the-job training, other training, experimental training, mentoring, are the most important aspects of all types of work integration social enterprises (Barraket, 2013). In EU countries, WISEs mainly work with people with disabilities, the long-term unemployed and the low-skilled, refugees and immigrants, those with extremely low employment opportunities for various reasons (Davister, Defourny, Grégoire, 2004). Such groups of persons are also called social enterprise target groups, i. y. groups targeted by integration programs and employment activities of WISEs. There are many models and forms of WISEs in the EU. It is one of the oldest forms of social enterprises in the EU.

The origins of WISEs in the Baltic States date back to Soviet times, as at that time there were various “combines” of the disabled blind and deaf people which employed these target groups. After the restoration of independence of the Baltic States, these organizations were privatized and some continued to operate. However, many of these enterprises have the priority of making a profit and, therefore, they are inconsistent with the modern concept of social business, according to which the integration of both social - vulnerable groups and economic-financial sustainability should be equally important for a social enterprise.

After the Baltic states acceded the EU, in 2004, efforts were made to harmonize the Baltics policy with the EU policy; this led to the adoption, in the same year, of the Law on Social Enterprises of the Republic of Lithuania. This law encouraged the employment of persons with various disabilities (not only the deaf and blind) and other vulnerable persons; it thus expanded the potential target group by enlarging the list of vulnerable groups concerned. As a result, many social enterprises of this type

came into existence after the law was passed in Lithuania. In Latvia and Estonia, no social law has been adopted to support companies that employ vulnerable people, so many WISEs have operated in the non-governmental sector. In Latvia, only in 2018, the Law on Social Enterprises entered into force, a private limited liability company (PLLC) may be considered a social enterprise, if it is granted the status of a social enterprise by the law and which carries out economic activities with a positive social impact (e.g. provision of social services, the formation of inclusive civil society, promotion of education, support for science, environmental protection and conservation, protection of animals or contribution to cultural diversity). So far, no law on social enterprises has been adopted in Estonia. Thus, the practice has developed that de jure and de facto WISEs have started operating in the Baltic States. De jure social enterprises can benefit from various privileges, such as tax advantages and subsidies. De facto social enterprises are usually non-profit organizations in the Baltic States, having acquired the legal status of foundations and associations, and they try to apply various business models in their activities. It should be noted that such enterprises are not legally recognized, therefore they cannot enjoy the privileges provided for in the laws on social enterprises. Such companies are forced to diversify their income to remain economically stable, i. y. seek additional sources of income, such as ESF project funds, etc. It is important to note that the main goal of many de jure WISEs operating in Lithuania is to make a profit, not the integration of persons belonging to the vulnerable groups, therefore these enterprises are not considered the object of this study.

WISEs are not required to measure their impact, this obligation is voluntary, therefore the social value they create in society is not known, there is a lack of data on the impact of these enterprises in the Baltic States. The social impact assessment is of particular importance for these companies, according to Epstein and Yuthas (2014), the implementation of measurement system in the organization is very important - in its absence, there is a high risk that financial resources, time, and other resources invested in the activities of the organization are wasted. Thus, for the resources invested in social business to be used purposefully – to implement the social mission and to create certain changes in society, it is important to monitor the social impact created by enterprises. Also, it is important to mention the case of de jure social enterprises in Lithuania, where state support is provided to enterprises (various benefits and subsidies), but no mandatory social impact measurements have been established. Thus, in the absence of publicly available data on the impact of these enterprises, there has been a great deal of debate in the society about the loss of their social

mission and the dominance of commercial objectives. There were also several cases where these enterprises fictitiously covered up the implementation of a social mission to benefit from state support. Therefore, it is considered that data from regular and systematic social impact measurements can help to ensure that commercial objectives do not become dominant, thus maintaining the dual mission of a social business enterprise.

Moreover, in post-Soviet countries where social capital is not large enough, dual-mission organizations are still difficult for the public to understand, and various speculations about the activities of these organizations are possible. However, to avoid such situations, measuring the social impact of social business acquires an important role in creating a sustainable emerging social business sector and in building public confidence in the activities of these organizations. To ensure the sustainable development of this sector, the successful social integration of people belonging to vulnerable groups, it is important to determine how WISEs should measure their social impact. Scientists from the Baltic States study WISEs in their works: in Lithuania (Neverauskienė, Moskvina, 2011), Latvia (Oborenko, Rivza, Zivitere, 2018), Estonia (Raudsaar, Kaseorg, 2013). However, it should be noted that research on their effects and how to measure them in the Baltic States is still lacking. There is a significant knowledge gap in the measurement of WISEs' social impact in the Baltic states. Accordingly, finding indicators for measurement will be beneficial for the WISEs and their stakeholders.

The expert interview was selected to interview individuals who are experts in social enterprises, social impact measurement and its implementation, with exceptional specific knowledge and experience, and sufficiently detailed information on the research problem.

The rest of the paper is organised as followed. The next paragraph will analysis literature review on WISEs social impact measurement. The third paragraph will describe methodology adopted by the researcher. Additionally, the fourth paragraph will reveal the main results of study and present discussion. Finally, the last section will conclude the paper.

2. Measuring the social impact of work integration social enterprises

WISEs differ in their objectives, size, target groups with which they work, employment and social inclusion programs, resources available, etc., for example, some WISEs take care of the temporary employment of target groups facing difficulties in the labor market and public life, so that they can integrate into the open labor market as soon as possible, others consolidate types which offer long-

term jobs to such unemployed people so that they can acquire social and professional skills and become independent, the third type is dominated by enterprises which main purpose is to socialize people through certain employment activities, etc. (Neverauskienė and Moskvina, 2011). Yet, all of them are united by the aim of helping to integrate the people belonging to the target groups into society through organized work activities and/or internships, training, providing them with the missing work and social skills and/or profession. The creation of employment activities or jobs for such people often requires the creation and adaptation of a suitable working environment. There is a need to create an environment in which these people can successfully adapt and learn: the workplace needs to be adapted, the services of a personal assistant are often needed, and these enterprises often have to give time to train other employees. However, their activities are not limited to the development of work skills or vocational training. The problems faced by people in target groups are not just that people do not have a job but often cover a wide range of issues, from a lack of basic social skills to a lack of items such as clothes (Krutulienė, Pocius, Gruževskis, Okunevičiūtė- Neverauskienė, Junevičius, 2017). Of course, the difficulties of different target groups, for example, single parents, are different from other target groups, such as the homeless. They need constant support and attention to successfully integrate into the labor market. To successfully integrate people into the labor market, it is often necessary to motivate and counsel them, or provide other labor market integration services (e. g. job search). For a person to be fully integrated into the society, other services and constant support for target groups are also needed. Such assistance often includes organizing the help of psychologists and social workers, providing other social services (accommodation, reimbursement of transport costs, work with families), the organization of socio-cultural and leisure activities. Successful integration of individuals into society requires additional resources and time from WISEs. It should be noted, however, that in recent years, as a result of declining EU support and gaps in national budgets, countries have increasingly reduced subsidies, such as moving from permanent to temporary subsidies or leaving only certain tax incentives to companies. WISEs are increasingly inclined to look for innovative ways to achieve financial sustainability by earning income from the goods created or services sold on the market and to be independent of the aids granted by States. So usually these organizations combine two different logics - commercial and social. Organizations that combine several different logics in the scientific literature are called hybrid organizations (Battilana, Dorado, 2010, Iannaci, 2020). Many WISEs are increasingly moving towards hybrid organizations (Iannaci, 2020). However, often even when an

organization receives most of its market revenue, it needs State aid to successfully fulfil its social mission-enterprises need not only to organize employment activities for individuals, but also to provide additional resources for workplace and environmental adaptation, integration into the labor market or provision of other services as only complex assistance changes individuals' values, attitudes towards life, strengthens motivation to integrate into the labor market and society.

During the social impact assessment process, the organization measures, analyzes, monitors and publicizes the changes created by the planned activities of the social enterprise. The purpose of the social impact assessment process is to manage and control the impact created to increase or optimize it. The assessment process consists of the following stages: setting assessment aims, involving stakeholders, planning, measuring, collecting and analyzing data, presenting results and learning from them. The social impact assessment process in a social enterprise is a continuous process of learning and activity improvement, the result of which is setting new assessment aims and the improvement of processes in the organization.

WISEs are often organizations with limited financial and human resources and devote most of their time to working with target groups and achieving financial sustainability. As a result, company managers and staff often lack time to measure their impact – to use quantitative or qualitative methods. There is a lack of a culture of measuring social impact in these organizations. Managers often feel that they are helping people, so why some additional measurements are still needed. There is a lack of understanding that social impact measurements help to provide evidence to the public, funders, and other stakeholders. Many WISEs do not implement social impact measurement because they simply do not know what to measure: their direct results, impact on beneficiaries or also wider impact on their communities and society; And how to measure: should they use quantitative or qualitative methods; what indicators should be measured; However, the implementation of measurement in the organization is very important because, measurement can help identify programs that are not effective in integrating vulnerable individuals into society. Also, it can help to make better decisions in the organization. It should be noted that selecting the most appropriate measurement methodology and/or measurement indicators requires special knowledge and competencies, which enterprise employees often lack, and financial constraints prevent from hiring private companies to perform such measurements or additional human resources to do this work.

The social impact is understood and described very differently by both researchers and practitioners (Ebrahim and Rangan, 2010). There is no common definition of social impact. According to Zeyen,

Beckmann (2018), some argue that impact should include only the target group (individual beneficiary perspective) whereas others argue that it should include their community and wider society (systemic context perspective). Due to the sheer diversity of impact understandings, contexts, there are numerous impact measurement tools. All of them are very different in their goals, time perspective, orientation, perspective, micro-, meso-, macro-level (Maas and Liket, 2011). The lack of a single common methodology and the large number of tools available, according to Grieco (2015), complicate the implementation of social impact assessment in an organization, as social entrepreneurs face obstacles in choosing the best approach for their organization from such diversity.

Many WISEs tend to use a storytelling method on social networks and websites to describe the success stories of their clients when the stories and impressions of program participants are told. Such stories are communicated through discussions with clients, consumers, or through the observations of the professionals in the field. Such stories are usually based on subjective opinions. Thus, not all such stories are reliable, it is considered that storytelling is not sufficient for a comprehensive understanding of the organization's activities. According to Epstein, Yuthas (2014), when such a method is used by professionals, such stories can often provide valuable evidence of success or challenge. However, they lack to prove these stories by evidences. WISEs should seek to provide more systematic evidence of success, storytelling should be only the basis, and additional qualitative or quantitative research methods should be included.

Quantitative measurements should be performed by analyzing large amounts of data and reporting those data in numerical form. This usually includes direct measurements such as questionnaires. This approach is chosen most often because sponsors and investors require performance to be quantified and presented. Quantitative measurements allow to better compare the activities performed by organizations and the achieved results. As a consequence, various impact measurement tools were adapted from business such as the Social Balanced Score Card, Social Cost-Benefit Analysis, or Social Return on Investment (Arena, Azzone, and Bengo 2015, Biancone at al, 2020). The Social Return on Investment (SROI) approach has emerged as a preferred quantitative social impact measurement tool (Arena, Azzone, and Bengo 2015). SROI, as an example of a quantitative tool, has a high potential for comparability but poses challenges to social enterprises during implementation (Biancone at al, 2020). Quantitative performance indicators are widely criticized for several reasons - not all benefits generated by an organization can be quantified or presented in financial terms (Grieco et al., 2014). Hadad and Găucă (2014) point out that it is particularly difficult to financially

express psychological changes which occur in the lives of people belonging to vulnerable groups, such as increased self-confidence or greater dignity (Hadad and Găucă, 2014). WISE's activities are focused on creating change for vulnerable groups of individuals, so it is thought that it can be difficult to measure and assess only quantitatively. This is due to the qualitative nature of the social impact itself (Mass, Liket, 2011). Moreover, mostly quantitative measurement methods are expensive, complex, time-consuming, and require special competencies. According to Costa and Pesci (2016), Grieco (2017), quantitative methods for measuring impact are particularly demanding for large-scale internal and external data collection and statistical analysis.

Therefore, the scientific literature pays more and more attention to qualitative research – the applicability of Theory of Change and chain of change/logical model (Hornsby, 2012; Epstein, Yuth, 2014; Spiess-Knalf and Scheck, 2017; Zeyen, Beckmann, 2018). This methodology outlines the chain of change of an organization, and causally links the organization's activities with short-term, outcome, and impact results. Theory of Change helps determine which actions and interventions create the desired change (Hornsby, 2012). This defines the problem, the target population, the assumptions on which the decision is based, and the intended results. It is first decided what changes are to be created, what activities are being carried out to achieve these aims, and finally, it is checked whether the activities will create the desired changes. The methodology of Theory of Change, compared to other standardized methodologies such as SROI or cost-benefit analysis, which require the application of complex statistical analysis, is based on the application of qualitative research (Spiess-Knafl, Scheck, 2017; Zeyen, Beckmann, 2018), as well as provides a visual explanation of the process of change. This methodology allows you to provide detailed descriptions of how and why the desired change will be achieved.

Theory of Change is implemented using a logical model/ impact value chain (Ebrahim, 2019) (See Table 1). Measurement indicators are set using a logic model. This is often a major challenge for an organization.

Table 1. Impact value chain

Inputs	Activities	Outputs	Outcomes	Impact
What is put into the activity, i.e. resources, etc.	Activities performed by the organization (provision of services, production of goods)	Results that come directly from the activities carried out (direct achievements of the activity)	Changes (results of the activity) that occur for the beneficiaries during medium and long term activity of an organization	Changes (results of the activity) that occur for the community or society during medium and long term activity of an organization

Source: Compiled by the authors based on Ebrahim and Rangan, 2010; Epstein, Yuthas, 2014; Crucke, Decramer, 2016; Spiess-Knafl and Scheck, 2017

Thus, the scientific discussion devotes a lot of space to the discussion on the definition of social impacts, measurement methodologies and tools, but there is little analysis of how much WISEs are able to perform the assessment and at what level (Ebrahim (2014), Crucke, Decramer (2016)). Epstein and Yuthas (2014) note that many enterprises measure outputs because it makes it easier for organizations to collect this data, i.e., how many trainings are organized, how many people are employed. Ebrahim (2014) argues that in some cases a social enterprise should focus on measuring direct achievements rather than long-term outcomes because the enterprise may focus too much on the measurement process and intended outcomes and thus deviate from its direct social activities. Other researchers argue that a social enterprise should measure impact, the ultimate change in impact value creation chain which occurs in the society or community in the long or medium-term perspective of an organization. For example, reduced unemployment, poverty, crime, fundamental changes in social norms and attitudes in the society. However, it is important to note that in many cases, such changes can only occur after a long period, making them very difficult to detect and assess. Also, there must be a direct and clear causal link among all these elements of impact value chain (Ebrahim and Rangan, 2014). Ebrahim points out that the causal link between outputs and outcomes is not always direct and clear, and that outcomes and impacts sometimes occur not as a result of the activities of a social enterprise, but because of other environmental factors, such as the activities of other organizations operating in the same field. In their research, Ebrahim and Rangan (2014) noted that social impact, created at the societal level (macro, meso-level) e.g. such as reduced unemployment and crime, is rarely achieved by one organization, usually, it is the collective impact

of several organizations. According to Grieco (2015), to understand the social impact created by social enterprises, it is necessary to at least move from the measurement of the perspective of output in the logical chain to the measurement of the perspective of outcome (Hehenberger et al., 2013). Outcomes are already broader changes that occur in the short and medium-term of an enterprise's activities, which is the meaning of measurement - to analyze how outputs affect individuals and broader environment - groups of individuals and communities. Thus, there are many discussions how and what WISEs should measure, however it is not clear what WISEs can measure according to their resources and capacity. The ambiguity of what should be measured often lead to a situation when WISEs are not implementing social impact measurement in their organizations.

Thus, it is therefore considered necessary to identify possible measurement framework to remove ambiguities as to what should be measured. The research, based on a logical chain, will analyze what WISE should measure to implement an impact assessment in an organization.

3. Methodology

The selection of the research participants. In the expert interview to select competent respondents who can offer possible measurement framework, the informants of the research were selected using a targeted selection method (knowledge, work experience, relationship with the studied phenomenon is the most important). The population of the informants of the research consists of Lithuanian, Latvian and Estonian experts, selected in similar proportions from each of the Baltic countries, to objectively reveal how to measure the social impact of WISEs. According to non-probabilistic target selection, three groups of experts were selected to participate, who differ in their experience, level of academic knowledge, nature of work and relationship with the research object (Babbie, 2005).

Groups selected for the research:

- The first group: representatives of the academic world, who have a degree of at least a doctorate, work in Baltic universities, conduct research on social enterprise development, social innovation and social entrepreneurship, study aspects of social enterprise activities in the Baltic States for at least three years.

- The second group: representatives of the authorities in the Baltic States, forming a suitable environment for social entrepreneurship and/or WISEs and implementing employment policies for the target groups in the Baltic States, have at least three years of work experience in these fields.
- The third group: representatives of umbrella (social business, organizations connecting social enterprises) and business innovation development, incubation processes (incubator) organizations working in the field of social business and social entrepreneurship development, with at least two years of work experience.

During the expert interviews, 15 experts (5 from each of the Baltic States) meeting the selection criteria listed here were interviewed.

Organization of the qualitative research. Expert interviews were conducted using the methods of direct and distance interviews. The form of distance interviews was applied to Latvian and Estonian experts because they requested this method. Interviews were conducted in the form of semi-structured interviews; i. y. possible questions were anticipated through which interviews with experts were conducted. The empirical research was conducted in 2018 May- September.

The methodology of qualitative research recommends that the experts choose whether to remain anonymous or to publish their names (Kaiser, 2009). Depending on the request of many experts, the names of the experts are not provided, and when quoting the expert's statement, his/her number is indicated. The list of experts and the description of the characteristics justifying their competence are presented in Table 2. It should be noted that when describing experts, to ensure their anonymity, experts are described using the masculine gender, as accepted by reference to positions, degrees or other depersonalized data.

Table 2. The list of respondents to the expert research

Lithuania	
Expert's code	Characteristics substantiating the competence of an expert
Ex_LT_1	Head of the Lithuanian work integration state institution. Management experience for this institution - 3 years, professional experience in the field of work integration - 12 years.
Ex_LT_2	Professor of one of the Lithuanian state universities. More than 10 years of experience in researching and teaching community development, NGO, social innovation, third sector disciplines. The expert has been researching the field of social entrepreneurship for 5 years.
Ex_LT_3	Head of the Lithuanian branch of the international organization working with the implementation of the activities of the social business incubator and head of the public institution implementing the social business promotion programs. Work experience working in the field of social business - 7 years.
Ex_LT_4	Specialist of the Ministry supervising the national economy, working with the formation of social enterprises and social business policy, work experience in this field - 5 years. This expert also conducts research and is preparing a dissertation on social business in the field of law.
Ex_LT_5	Project manager of an institution working with the development of social business and its enlargement in Lithuania. Professional experience in the field of social business - 3 years.
Latvia	
Expert	Characteristics substantiating the competence of an expert
Ex_LV_1	Specialist of the Ministry working with the European Union funded social entrepreneurship project in Latvia. Work experience in this project - 3 years.
Ex_LV_2	Doctor of Social Sciences. Lecturer in entrepreneurship at one of Latvia's universities. Manager of a creative business incubator. More than 5 years of experience in researching and teaching social entrepreneurship, social innovations, business incubation process disciplines.
Ex_LV_3	Doctor of Social Sciences. Professor at one of Latvia's state universities. More than 4 years of experience in researching and teaching social entrepreneurship. Defended a dissertation on social entrepreneurship in 2014. Published a book on social entrepreneurship.
Ex_LV_4	Doctor of Social Sciences, lecturer, innovation expert. Project manager of the Latvian Centre for Social Innovation. Developer and curator of many projects

	in the field of social entrepreneurship. One of the most important projects being implemented is the Platform of Social Business Support Institutions for the Baltic States. Work experience in the field of social innovation - more than 10 years.
Ex_LV_5	Head of umbrella social enterprise organization. Work experience working with communication projects, non-governmental organizations, social enterprise projects - not less than two years.
Estonia	
Expert	Characteristics substantiating the competence of an expert
Ex_EST_1	Head of the employment policy department at the ministry. Management experience for the department - 3 years. Experience in the sphere of employment - 10 years.
Ex_EST_2	Board member and executive position in the Estonian Association of Social Enterprises. Work experience in the association - 6 years. Since 2006 works with the concepts of social impact analysis. Since 2015 until now is a member of the European Commission's Expert Group on Social Entrepreneurship GECES.
Ex_EST_3	Doctor of Social Sciences, Professor. Lecturer in social entrepreneurship at one of Estonia's state universities. Defended a dissertation on social entrepreneurship. More than 5 years of experience in teaching and researching social entrepreneurship.
Ex_EST_4	Doctor of Agricultural Sciences, founder of training and social entrepreneurship development companies in Scotland and Estonia, as well as training in social business development across the EU, works as a senior researcher at an Estonian university.
Ex_EST_5	Doctor of Social Sciences, developer and head of the social entrepreneurship program at one of the Estonian universities. 12 years of experience working in an NGO, social business sector. More than 5 years of experience in teaching and researching social enterprises in Europe, Asia.

Source: Compiled by the author

It is considered that the characteristics of the experts sufficiently substantiate their competence in researching how the social impact assessment of social enterprises should be implemented.

Formulation of research questions for experts. The expert interview consists of a partially structured questionnaire. How important is social impact assessment for WISE and society? How do you think WISE should measure its impact? What indicators should be used?

Analysis and processing of the results of the qualitative research. Qualitative content analysis was applied to the analysis of the data obtained during the expert interviews, as well as to the above-mentioned management interviews (Berg, 2007; Žydzūnaitė, Sabaliauskas, 2017). During the qualitative content analysis, the features of the text were systematically examined, and then reliable conclusions were formulated. The data were processed using the computer program "Atlas.ti", performing primary and axial coding (Charmaz, 2006). Primary coding is performed using action categories. In the second stage, axial coding was performed by constructing the relationships between the categories and their aspects, which are identified as important for the analysis of the investigated phenomenon, i. y. the created categories are joined into main categories (Charmaz, 2006).

4. Empirical research findings and discussion

The scientific literature (Grieco, 2015; Epstein, Yuth, 2014; Zeyen, Beckmann, 2018; Iannaci, 2020) highlights the following main reasons why social enterprises need to implement social impact assessment in their organizations: building collaborative relationships; accountability to stakeholders; better management decision making, creation of a learning environment in the organization. During the research in the interviews, the Baltic experts did not mention the creation of a learning environment in the organization and cooperation as important reasons for conducting a social impact assessment in the organization. Experts emphasized that social impact assessment is an important means of communication for the organization with stakeholders: it is a useful tool for building the good reputation of a social enterprise in the society and for communicating with various stakeholders: the media, local authorities, investors, customers, etc. (Ex_LV_3). Respondents also indicated that social impact assessment can be used as a marketing tool to increase sales of organizations' goods or services: I would rather order, or buy products from the enterprise which carries out the impact assessment, because I know that when I buy a product or services from that enterprise, I have an impact on society as a citizen (Ex_LT_2). The other reason is to check whether the planned aims of the company have been achieved: social impact assessment is a verification whether I have achieved my aim, whether my mission has been achieved, whether my aims and visions are working (Ex_LT_2). Also, according to the respondents, social impact assessment is important for the organization for the financial reasons: it helps not only to account to the financiers for the provided funds, but also attract new investors, financiers: Being transparent and credible can attract more investors (Ex_LT_5); If you actually work very well and create a social impact, you can go to the

fundors with that data and be able to present those results. This can help attract funding (Ex_LT_3). Respondents noted that impact assessment is important not only for social enterprises but also for their stakeholders. When providing funds to social enterprises, fundors are often interested in how and to whom their funds are used, what impact is created: The financier wants to know if the money is disposed properly (Ex_LT_3). Lithuanian experts pointed out that often financiers of WISEs are not private individuals, but public authorities, who distribute national budget or EU funds, which mainly belong to the society, therefore, this stakeholder must be concerned with the use of public funds: Society invests in social enterprises. That is, if I invest in something, I want to see what comes from my investment, whether there is or not the return, whether those enterprises actually do something good, this is what I truly care about as an active citizen (Ex_LT_2); We are talking about subsidies, public money - benefits or subsidies are granted for the enterprises. This is the money we pay and we want to see the impact that money creates (Ex_LT_3). Thus, in the opinion of the respondents, if an enterprise receives certain subsidies and funds, it must carry out social impact assessment and thus account for the financing provided to it, tax benefits, etc.

The respondents also cite the possibility of stopping the mission drift as an important reason why social impact assessment is important for stakeholders. Mission drift is presented in the scientific literature (Battilana and Dorado, 2010; Chambers, 2014; Cornforth, 2014) as a complex problem when commercial rather than social aims begin to dominate in an enterprise. This phenomenon can have negative consequences, for example, enterprises may fictitiously cover up the implementation of a social mission, the allocated funds may not be used for their intended purpose etc. Lithuanian experts provided an example of the mission drift of Lithuanian de jure WISEs, when enterprises receiving certain State subsidies and benefits “lost” their social mission - to help these persons and qualitatively integrate them into the society, and commercial aims began to dominate. In Lithuania, when the legal regulations were created and the social impact assessment was not established, those social enterprises that became very different started to establish. Some of them continued to focus on social impact, while others simply used that model for profit and the model became convenient, attractive, and useful to them, perhaps even when bypassing certain things. All that good idea became distorted (Ex_LT_4). Thus, according to experts, social impact assessment can help ensure that commercial aims do not begin to dominate, thus maintaining the dual mission of a social enterprise.

The research also analyzed WISE as a subject which carries out an assessment. Opinions of the respondents were divided on social enterprise as a subject of impact assessment. Some argued that a

social enterprise in the process of social impact assessment should be responsible for implementing the assessment process: This should be done by a social enterprise, as the results can help evaluate its performance, it can also help attract investment, show the contribution to the society (Ex_LV_3); Social entrepreneurs have a better understanding of the situation in the organization and can make an objective and comprehensive assessment (Ex_LV_3). Other respondents indicated that an enterprise cannot be solely responsible for the assessment for two main reasons: lack of competence and objectivity. Respondents pointed out that managers and staff of the enterprises lack competencies and experience in this area: not all of them are strong enough to leave them carry out an impact assessment, their teams, their managers lack competencies (Ex_LT_1); My experience is that social entrepreneurs do not indeed have experience in this area (Ex_EST_5). According to other experts, if an organization is responsible for carrying out the assessment alone, such assessment will not be objective: If an organization assesses its impact, it can lead to some controversy. It would be best to have an objective, third-party assessor (Ex_EST_5); In general, assessment and surveys of the whole society, I think, should not be done by social businesses, but by somebody else, it would be more objective if someone from the outside assesses (Ex_LT_3); It would be best to have an independent and unrelated assessor (Ex_EST_1).

However, it should be taken into account that the scientific literature (Grieco, 2015; Zeyen, Beckmann, 2018) places special emphasis on the benefits of measuring social impact for the organization itself, as better management decisions are made, activities are improved, and the environment of a learning organization is created. It is therefore considered that a social enterprise must be the subject of the social impact assessment. Also, the objectivity of the measurement of social impacts can be ensured in other ways, such as by involving stakeholders in the measurement (Costa, Pesci, 2016). Thus, since the measurement of social impact can generate positive benefits for the organization itself, it should remain the subject performing social impact assessment.

Research participants were also asked what a WISE should measure based on a logical chain - outputs, outcomes or impact. Experts pointed out that to measure changes in the society and community can be quite difficult due to the problem of data collection and availability, so this level of measurement should be carried out by other subjects: At the macro level, the enterprise itself cannot perform the measurement because it requires specific, large amounts of data (Ex_LT_2); The macro-level assessment requires the aggregation of data at the national level. The enterprise does not usually have this data, it cannot ask its competitor, "how many people did you employ" (Ex_LT_2).

It should be noted that the scientific literature (Barraket and Yousefpour, 2013; Noya, 2015; Amati, Bengo et al., 2017; Hoos, 2018; Grieco, Michellini, 2018) identifies both financial and human resources as the main obstacle to implement social impact measurement in an organization, also, in the Baltic States, most social enterprises are small and medium-sized and they lack resources (Jurgelane, 2017). Therefore, it can be assumed that only a few social enterprises in the Baltic States would be able to perform measurements of the changes in the society and community – in the impact logic chain. Measurement of this level would require a great deal of effort and resources on the part of the enterprises, they would focus on the implementation of the measurement and thus may not take time to complete the social and commercial mission, there would be a risk of mission drift. Focusing on the measurement process and the results sought can distract the organization from the social activities which it directly carries out.

It should be noted that many experts agreed that, to implement the social impact measurement, social enterprises in the Baltic States now need to focus on measuring the changes created for the beneficiaries: The medium-sized company should focus strictly on the micro-level when carrying out measurements (Ex_EST_2); Companies should at least focus on the micro-level, which means monitoring the impact on specific persons at the individual level (Ex_LV_4); The organization itself can only measure at the micro level so far (Ex_LV_5). According to the respondents, this would be a big step for the Baltic States at the moment, as enterprises have a great lack of knowledge on how to perform the measurement, they do not have enough information about measurement tools, they generally do not know how to measure.

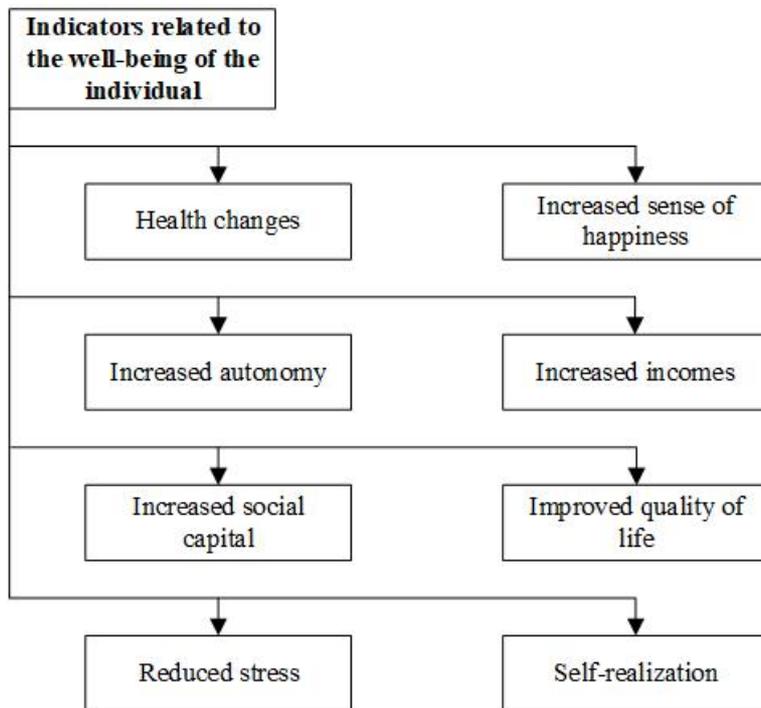
Thus, based on the insights of the experts, it can be concluded that WISEs in the Baltic States are currently not able to perform measurements of the changes created for communities and society. According to the experts, WISEs in the Baltic States should focus on how to measure the changes for the beneficiaries at the organizational (micro) level, and this corresponds to the outcome specified in the logical chain. This confirms the insights provided by Ebrahim and Rangan (2014) and Crucke Decramer (2016) that it may be pointless for an enterprise to focus on measuring the change in the community and society (impact in a logical chain) as it requires significant investment and time from the social enterprises. Ebrahim and Rangan (2014) also point out that a social enterprise should measure outcome only when it is possible to establish a clear causal link between output and outcome in the logical chain. Thus, according to the experts, it can be stated that a WISE has every opportunity to assess the causal link when assessing the changes created for the beneficiaries whom it directly

employs, therefore it is considered that WISEs should measure at the organizational level. However, it is considered that this does not mean that enterprises should not be interested in trends of measuring at the meso and macro levels, they should also improve their knowledge and competencies when assessing at these levels.

During the research, the experts singled out that the measurement of social changes created in the community and society should be performed by public authorities, universities, and research centers. Regarding the involvement of public authorities in the social impact measurement, the respondents from all three Baltic States emphasized that the State must not only assist enterprises in carrying out the measurement, but also carry out the measurement at the meso and macro level, as public authorities have sufficient resources for that: It is very expensive for organizations to measure at this level themselves, and public authorities should collect data and carry out the measurement (Ex_LV_5); This should be done at the level of the ministry, and at the national level considering what added value is created (Ex_LT_2); The social impact created at the meso and macro levels should be assessed by public sector institutions (Ex_EST_2). In their research, Ebrahim and Rangan (2014) concluded that funders or public authorities should be responsible for the measurement of impact specified in the logical chain, as they have sufficient resources to carry out the process of measurement. It is also important to mention that public authorities usually have not only sufficient resources but also access to national data, which is often needed when conducting social impact studies at the macro and meso levels. Therefore, based on these arguments, it can be concluded that public authorities should be responsible in the Baltic States for the implementation of social impact measurement at the meso and macro levels. Regarding the involvement of higher education institutions and research centers in the impact assessment, the experts stated that universities should also be the subjects which carry out social impact measurement: It is a scientific subject, universities, research centers could research why those changes took place (Ex_LT_3); The assessment could be carried out by research institutes, looking at the national level what added value is created (Ex_LT_2). Universities and research centers should help public authorities monitor long-term impact in the society and communities, as this research often requires special competencies in data collection, analysis, change monitoring, and forecasting. Noya (2015) points out that public authorities should fund research and experiments in the field of social impact assessment, so it is believed that macro-level measurement should be carried out by public authorities in collaboration with higher education institutions and research institutes.

The participants of the research were also asked about the measurement indicators that WISE should measure. Two main subcategories stood out in the participants' statements about the indicators of social impact measurement: indicators related to changes in the well-being of individuals (beneficiaries) (see Figure 1).

Figure 1. Indicators related to the well-being of individuals

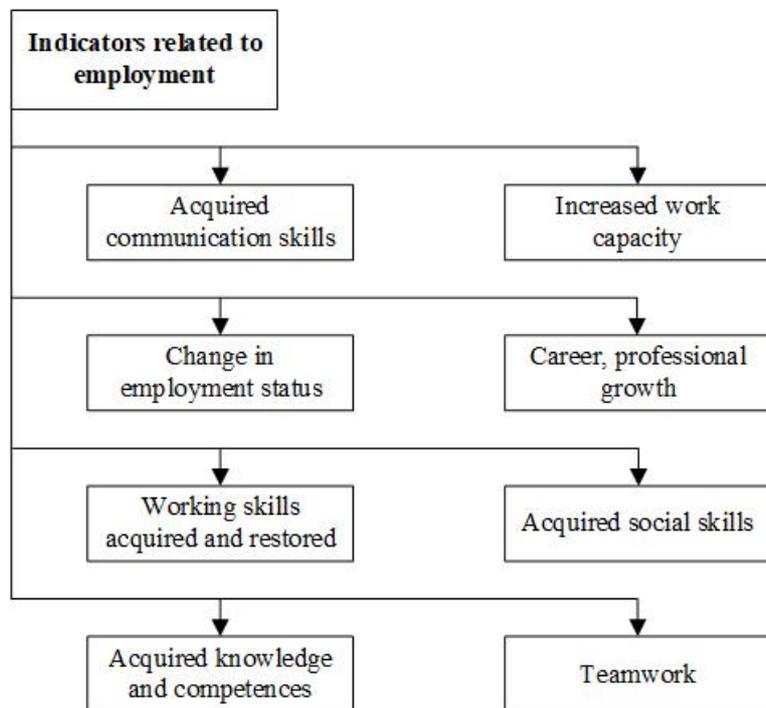


Source: Compiled by the author based on the software ATLAS.ti.

In the research, the experts indicated that these common indicators should be used to measure changes of WISEs for the beneficiaries. Improved health is mentioned among the changes in the health of individuals (Ex_EST_2; Ex_EST_3), as well as improved quality of life (Ex_EST_2; Ex_EST_3; Ex_EST_1). One of the experts pointed out that the quality of life could be related to the increased use of the services of these individuals, i.e., whether a person can afford more than before (Ex_LT_3). The experts (Ex_LV_5) associated the quality of life with better opportunities for these people to use science and culture. According to the respondent, perhaps the person has never been to the theatre, has never been shopping alone, has no friends, etc. (Ex_LT_3). The experts also highlighted reduced stress (Ex_LT_4; Ex_EST_3), self-realization (Ex_EST_2; Ex_EST_5).

Moreover, the experts highlighted the improved social life (Ex_LV_5), social networks (Ex_EST_3), social relations, increased social capital (Ex_EST_5). They emphasised the material well-being of the individual - increased personal income (Ex_LV_5; Ex_EST_5; Ex_LV_3). Respondents indicated that it is important to assess an individual's sense of happiness: It is important to assess the emotions of these individuals, whether they feel happier, how much unhappy they feel (Ex_EST_3); a sense of happiness can be an indicator of the assessment (Ex_LT_3). But one of the experts (Ex_LT_2) pointed out that when measuring increased sense of happiness, it is important to understand whether the person has become happier because of that job, activity, or other reasons. It is also possible to measure whether a person feels safer after a certain time, whether his/her self-esteem, his/her attitude to life changes (Ex_LT_1); his/her experience, changed well-being, etc. (Ex_LT_2). Also, experts believe that behavioral changes must also be assessed; it is important to assess changes in individuals' behavior (Ex_LV_3; Ex_EST_2), whether the person has become more independent from other people, or whether his/her autonomy has increased (Ex_LT_3; Ex_EST_1). Thus, after analyzing the experts' statements, the following main common indicators of measuring individual well-being can be identified: improved health, increased sense of happiness, increased autonomy, increased material well-being/income, increased social capital, improved quality of life (better access to education and cultural services), self-realization, reduced stress.

Figure 2. Indicators related to employment



Source: Compiled by the author based on the software ATLAS.ti.

During the research, the experts also singled out employment-related indicators (see Figure 2), which can be further divided into activity, outcome and impact indicators. The experts say: It is important to assess the number of employees, the number of people involved in the activities (Ex_LV_1); The organization should assess quantitative indicators such as the number of jobs created (Ex_LV_5); It is important to assess the number of people who have completed the program (Ex_LV_1); If a social enterprise provides services and products to disadvantaged people, they can assess how much they have provided (Ex_EST_4); material products and services, results that can be measured from operations carried out by social enterprises which can be measured directly, such as the number of people reached, the number of items sold, etc. (Ex_LV_3). Thus, as we can see from the statements, the respondents emphasize the measurement of the output indicators of the activity of the enterprise, i. y. the number of jobs created, the number of people involved in the activities, the number of services provided, etc. However, according to the social impact scientific literature (Grieco, 2017; Yuthas, Epstein, 2014), impact measurement should be understood as a transition in the impact chain from the measurement of an organization's direct output to an outcome, so it is

considered that these activity indicators specified by the experts should not be considered as impact measurement indicators.

It should be noted that WISEs differ in their aims, therefore, to establish common measurement indicators for them, it is necessary to choose those indicators that can be applied to all types of WISEs. For example, changes in an individual's employment status can be measured in all enterprises, as employment is a broad concept which includes not only a person's employment but also, for example, his or her enrolment in higher education or starting a personal business: The enterprise should measure created employment-related impact, such as changes in the employment status of the beneficiaries (Ex_EST_2; Ex_EST_5; Ex_LV_3). Some experts emphasized that there should be measured changes in acquired skills and working skills of an individual (Ex_EST_2), retraining, providing or restoring the necessary skills (Ex_LT_4): Social impact could be measured by showing that people acquire new knowledge and improve their skills (Ex_LV_2); acquired knowledge and skills (Ex_LV_3). It is considered that not all social enterprises aim to provide qualifications, but all enterprises focus on the development or re-establishment of new work skills, and it is therefore considered that this could be a common measurement indicator. The experts (Ex_EST_2; Ex_LV_5) also pointed out that it is important to measure not only the acquired working skills, but also social skills and communication skills, because many people belonging to the target groups are usually long time unemployed, have lived separated from the society for a long time and, therefore, lack communication and social skills. The experts (Ex_EST_3; Ex_LV_4) also emphasized the teamwork indicator.

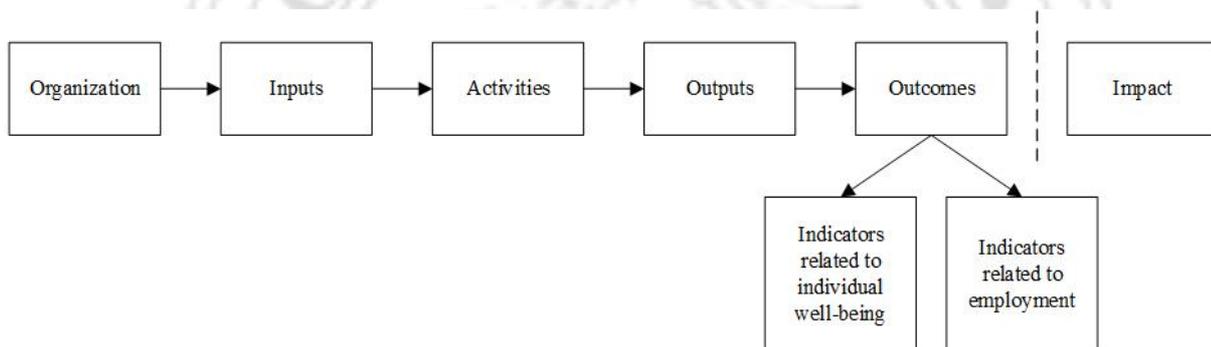
Another important indicator which could be applied to all WISEs is career and professional growth of these people: it is important to emphasize not how many of those people are employed, but how long they remain in the company, what their further career development is - if they leave the company, whether they are ready to further participate in the processes of integration and career planning. Because one of the promises of a social enterprise is the promotion of social integration. It is both, promotion of integration and its means. It would be possible to truly measure the effectiveness of the means, how those people are prepared in the career planning process (Ex_LT_1). According to this expert, this could be achieved by assessing the professional growth of a person, how his/her career changed over a while, 3 years, for example.

The experts also mentioned another indicator - increased work capacity. A person's work capacity should be understood in a broad sense (not only based on formal evidence - the conclusions of the

medical commission) as a person's ability to work systematically in an organization, taking into account greater motivation to work and improved work results. In social enterprises which employ these people, this can be, for example, a lower number of days off or sick leaves, etc. (Ex_LT_1; Ex_LV_3). Those enterprises which do not aim to employ such people can measure these parameters through the increased work motivation and the increased number of tasks performed, etc.

The research revealed that WISE in the Baltic States are currently not able to measure their created impact on the community and society levels, so they should now focus on measuring the changes created for the beneficiaries. Thus, after analyzing the data of the empirical research and based on the theoretical analysis, it is possible to present the framework for measuring WISE in the Baltic States. (See Figure 3).

Figure 3. Impact measurement framework for WISEs in the Baltic states



Source: Compiled by the author

The research found that to implement the social impact assessment of WISE in the Baltic States, it is necessary to measure two categories of indicators: indicators related to the employment and well-being of the individual. These indicators can be measured together with the specific indicators set by the organization itself, which can be set separately according to the aims of each WISE.

5. Conclusions

The implementation of the social impact assessment process in an organization requires a lot of effort and resources: to involve stakeholders, to choose appropriate measurement tools, to collect various data, to present the results of the assessment to the stakeholders. However, it does not mean that WISEs should ignore it. WISEs should take this opportunity to embrace social impact

measurement and adopt a framework that allows them to use data to make better decisions, improve operations, improve its programs, products and services for its beneficiaries. Social impact measurement is one way to make a greater impact in the lives of the individuals and communities they are committed to serving. Instead of debating social impact definition, impact measurement methods and tools, it is important to critically reflect what can be measured by WISE itself, taking into account their limited time, resources, skills and capacity to collect and analyse data;

The research revealed that WISEs in the Baltic States are currently not in a position to conduct an impact measurement on the wider society on their own, as this requires the collection of large amounts of data and the continuous monitoring and analysis of long-term changes in the society and communities. However, it is considered important to ensure that research on long-term changes in the society and communities created by WISEs is carried out, because it confirms the need for the existence of social enterprises and helps to reveal how and to what extent they contribute to the solution of complex social problems in the society, such as poverty, unemployment, intolerance. It should also be emphasized that WISEs devote most of their resources and time to working with the target group, their needs, communication with their families, which deprives them of the time that could be spent on implementing impact measurements in organizations, therefore, it is quite difficult for them to make measurements of the changes created at all levels (beneficiaries, community and society). Long-term changes in the society and communities could be measured by public authorities together with the institutions of higher education. They have much more resources than social enterprises, and the social impact created at the societal level (macro, meso-level) is rarely achieved by a single organization, it is usually a collective impact, making it more convenient for the public institutions to collect data and assess the impact of all organizations. It should also be mentioned that institutions often have better access to databases than WISEs, so they can collect the data needed for the research more quickly, they also have the conditions to collect and store the data, ensuring their security. Therefore, for the reasons listed here, it is considered that WISEs should be responsible for carrying out the impact measurement on their beneficiaries.

The research showed that to prove their impact to the stakeholders, WISEs should measure and monitor these indicators: indicators related to the employment and well-being of the beneficiaries. These indicators can be measured together with the specific indicators set by the organization itself, which can be set separately according to the aims of each WISE. Also, measuring these indicators would help identify the programs and activities that bring the greatest benefits to the beneficiaries.

The proposed measurement framework and a set of indicators removes obstacles to implement social impact measurement in an organization, and allows stakeholders to standardize and compare the impacts of WISEs on their beneficiaries.

The paper also has some limitations. The purposive sampling has been used. Since the sample is selected based on the researcher's ascertainties and criteria, the sampling was judgemental. There was a reasonable probability of having uncontrolled variability and bias in the estimations of the sampling. Despite these limitations, the experts' interviews have allowed to receive meaningful information for the research in the specific research area. It should be noted that the empirical study was conducted several years ago, however, it should be noted that during this period there were no significant changes in WISEs measurements, policies in the field of social enterprise because of COVID19 pandemic, so the results are unlikely to be different.

Future research should also include economic indicators of WISEs' activities because more and more WISEs performing as hybrid organizations. Economic indicators becoming important in order to reveal the full impact's spectrum of WISEs. Furthermore, more research studies are necessary to find effective methods and tools to measure WISEs' social impact.

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