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**Research Report**

## Measuring the impact of social enterprises: Do social enterprises fail to align their measurements with their mission and vision?

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–  
*Fakultät IV  
Wirtschaft und  
Informatik*

# Management

Nr. 9

## **Measuring the Impact of Social Enterprises**

**Do social enterprises fail to align their  
measurements with their mission and vision?**

Christopher Oppermann

2022

## Zusammenfassung/Abstract

The purpose of this research is to explore results that are measured by social enterprises (= SEs) according to their mission and vision. Four SEs are examined by conducting seven semi-structured interviews with persons from their middle and top management. A conceptual framework, which categorizes output, outcome and impact measurements, is used as the basis for a structured content analysis. The findings imply that SEs' measurements are not sufficiently aligned with their mission and vision. Outputs are measured by all considered SEs. However, they fail to measure outcomes with all its sublevels. Especially, measuring mindset change and behavior change outcomes are neglected by the examined SEs. That can lead to adjustments, where SEs only create more outputs but fail to create more outcomes and impact. Furthermore, neglecting outcome measurements makes existing but mostly unsystematic impact measurements invalid, since outputs, outcomes and impact build on each other.

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**Measuring the Impact of Social Enterprises:**  
**Do social enterprises fail to align their measurements with their mission  
and vision?**

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**Studies:** International Business Studies  
**Year:** Summer term 2021  
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## **List of abbreviations**

EFQM	= European Foundation for Quality Management
NPO	= Nonprofit organization
RQ	= Research question
SDGs	= Sustainable Development Goals
SE	= Social enterprise
UN	= United Nations
US	= United States

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## **Abstract**

The purpose of this research is to explore results that are measured by social enterprises (= SEs) according to their mission and vision. Four SEs are examined for this reason. The status quo of aligned measurements was captured by conducting seven semi-structured interviews with persons from the middle and top management of the considered SEs. A conceptual framework, which categorizes output, outcome and impact measurements, is used as the basis for a structured content analysis. The findings imply that SEs' measurements are not sufficiently aligned with their mission and vision. Outputs are measured by all considered SEs. However, they fail to measure outcomes with all its sublevels. Especially, measuring mindset change and behavior change outcomes are neglected by the examined SEs. That can lead to adjustments, where SEs only create more outputs but fail to create more outcomes and impact. Furthermore, neglecting outcome measurements makes existing but mostly unsystematic impact measurements invalid, since outputs, outcomes and impact build on each other. The research presented here provides one of the first investigations into the alignment of measurements with mission and vision in the context of SEs. Ultimately, the findings question SEs current measurements and aim to open further perspectives on improving the performance of SEs.

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## Kurzfassung

Das Ziel dieser Forschung ist es, die Ergebnisse zu untersuchen, die von Sozialunternehmen (= SEs) entsprechend ihrer Mission und Vision gemessen werden. Zu diesem Zweck werden vier Sozialunternehmen untersucht. Basierend auf sieben halbstrukturierten Interviews mit Personen aus dem oberen und mittleren Management, wurde der Ist-Zustand von entsprechend ausgerichteten Messungen in den betrachteten SEs erfasst. Ein konzeptioneller Rahmen, der Messungen auf Organisationsebene (= Outputs), Zielgruppenebene (= Outcomes) und Gesellschaftsebene (= Impact) kategorisiert, wird als Grundlage für eine strukturierte Inhaltsanalyse verwendet. Die Ergebnisse deuten darauf hin, dass die Messungen der SEs nicht ausreichend auf ihre Mission und ihre Vision abgestimmt sind. Outputs werden von allen betrachteten SEs gemessen. Sie verfehlen es jedoch, Outcomes mit allen Unterebenen zu messen. Insbesondere Outcome-Messungen im Bezug auf Einstellungs- und Verhaltensänderungen werden von den untersuchten SEs vernachlässigt. Dies kann zu unzureichenden Optimierungen führen – in denen SEs ausschließlich Outputs, aber keine weiteren Outcomes und Impact produzieren. Darüber hinaus macht die Vernachlässigung von Outcome-Messungen bestehende, aber meist unsystematische Wirkungsmessungen ungültig, da Outputs, Outcomes und Impact aufeinander aufbauen. Die hier vorgestellte Forschung ist eine der ersten, die sich mit der Ausrichtung von Messungen auf Mission und Vision im Kontext von SEs befasst. Letztlich stellen die Ergebnisse die derzeitigen Messungen von SEs in Frage und sollen weitere Perspektiven zur Verbesserung der Leistung von SEs eröffnen.

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# 1 Introduction

In 2021 devastating wildfires were reported around the world.<sup>1</sup> Germany was hit by a disastrous flood, which caused property damage worth over 4.5 billion euros and cost the lives of over 180 people.<sup>2</sup> Humanity faces an increasing number and intensity of heatwaves, droughts, floods and fire weather. Human-induced climate change is the driver of those extremes,<sup>3</sup> and illustrates how human well-being is bound to biophysical limits.<sup>4</sup> According to Rockström et al. (2009), planetary boundaries, which conceptualize the safe space for humanity, are transgressed in the Anthropocene.<sup>5</sup> Thus, a transformation towards sustainable development is necessary to ensure the prosperity of humanity.<sup>6</sup> In this regard, the United Nations (= UN) adopted the Sustainable Development Goals (= SDGs),<sup>7</sup> which set a direction to “meet the needs of the present without compromising the ability of future generations to meet their own needs”<sup>8</sup>. Sustainable development should be pursued by all accounts possible,<sup>9</sup> and the SDGs have the ability to achieve such development.<sup>10</sup>

Notably, social entrepreneurship and social enterprises (= SEs) can be a driver of sustainable development. Social innovation created by SEs is supposed to contribute to reaching the SDGs.<sup>11</sup> SEs can transform economies to be more sustainable.<sup>12</sup> In addition, a recent study found that SEs contribute larger to sustainable development compared to for-profit organizations.<sup>13</sup> Those are examples of the rising academic interest in social entrepreneurship and SEs.<sup>14</sup> Eventually, social entrepreneurship and SEs are growing in relevance not only academically but also in politics and business.<sup>15</sup> Policymakers discuss legislation and funding opportunities while the number of SEs has been steadily increasing in most European Union member states since 2014.<sup>16</sup> SEs have become “widespread phenomenon over the last few decades”<sup>17</sup>.

Since SEs can be a driver of sustainable development, it is necessary that they constantly improve their performance to reach their full potential for transforming the world. More available resources can improve the performance of SEs. SEs need resources to execute their mission and strategy and are thus often dependent on funders and investors.<sup>18</sup> However, funders and investors require proof of

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1 The Guardian (2021)

2 Bundeszentrale für politische Bildung (2021)

3 Masson-Delmotte et al. (2021, pp. 10–11)

4 Li, Wiedmann, Fang, and Hadjikakou (2021, p. 10)

5 Rockström et al. (2009, p. 23)

6 Ripple et al. (2017, pp. 1026–1028)

7 United Nations (2015, pp. 5–6)

8 United Nations (1987, p. 41)

9 Galindo-Martín, Castaño-Martínez, and Méndez-Picazo (2020, p. 45)

10 C. Stevens and Kanie (2016, p. 394)

11 Schwab (2020)

12 Nezurugo, Demoulin, and Pawar (2020)

13 Galindo-Martín et al. (2020, p. 57)

14 Saebi, Foss, and Linder (2019, p. 71); Borzaga et al. (2020, p. 138)

15 Salathé-Beaulieu (2019, p. 29); Lepoutre, Justo, Terjesen, and Bosma (2013, pp. 693–694)

16 Borzaga et al. (2020, p. 138)

17 Borzaga et al. (2020, p. 106)

18 Roder (2011, p. 2); Mair and Sharma (2012, p. 181)

SEs' effectiveness.<sup>19</sup> Therefore, SEs need to prove their legitimacy to their stakeholders as they aim to change society and promise to make the world a better place.<sup>20</sup> Funders and investors are not the sole reason to examine the assumption that SEs create positive effects on society. SEs need to measure their effectiveness to continuously improve their performance.<sup>21</sup> Measured results are the foundation for adjusting strategy and execution in the context of organizations (Section 2.2.1).<sup>22</sup>

The obvious question SEs need to answer is "Do we create change not only on the organizational level but also on key stakeholder and society level?" The only way to answer the question is to apply measurements that align with their overarching goal: changing society (see Section 2.2.1). Reviewing the relevance of fitting measurements for SEs, one may assume that SEs apply measurements according to their mission and vision. However, very little is currently known about the status quo of aligned measurements in the context of SEs. Existing research suggests that SEs do not sufficiently apply measurements aligned with their mission and vision.<sup>23</sup> A note of caution is due here since findings of the existing research were often merely a by-product. The research did not focus on the status quo of aligned measurements in the context of SEs. Thus, the generalizability of this issue is problematic.

That is why this research fills the current research gap by examining the status quo of SE's measurements aligned to their mission and vision. The research question (= RQ) is accordingly:

*What results do SEs measure based on their mission and vision?*

For this purpose, four SEs will be examined based on seven semi-structured interviews with persons from the top and/or middle management. The transcribed interviews are the basis for a structured qualitative content analysis, where findings are primarily categorized into a conceptual framework. The conceptual framework sets the foundation for describing the status quo and discussing implications, which may guide SEs in their measurement processes. Hence, this study follows a descriptive qualitative research approach.

The research focus is displayed by the structure of this study (see Figure 1). After this introduction, the second chapter lays the foundation for answering the research question. In this regard, Section 2.1 defines social enterprises which are the object of this research. Section 2.2.1 describes a system-oriented management approach, which is a necessary implication for SEs measurements while Section 2.2.2 covers the status quo of approaches and methods to measure SEs' results. The conceptual framework, namely the *results pyramid*, is introduced in Section 2.3 and sets the ground for methodology and findings. Chapter 3

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19 Ebrahim and Rangan (2014, p. 120)

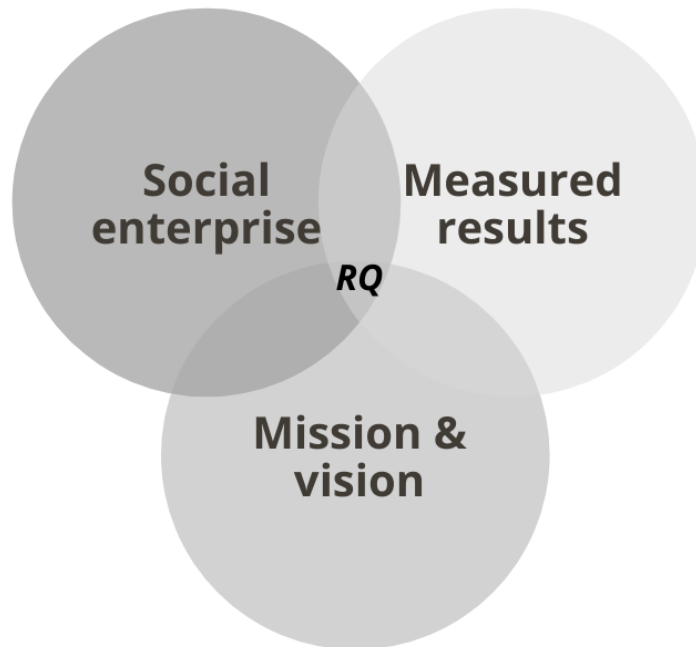
20 Haski-Leventhal and Mehra (2016, p. 83); Morino (2011, p. 175); Ebrahim and Rangan (2014, p. 123); Vázquez Maguirre, Portales, and Velásquez Bellido (2018, p. 327); Salathé-Beaulieu (2019, p. 3)

21 European Foundation for Quality Management (2019, pp. 2–3)

22 European Foundation for Quality Management (2019, pp. 26–30); Rüegg-Stürm (2005, pp. 72–73)

23 Mehrotra and Verma (2015, p. 50); Ormiston and Seymour (2011, p. 137); Moxham and Boden (2007, p. 835); Richard, Devinney, Yip, and Johnson (2009, p. 721)

elaborates why the chosen approach is a methodological fit and creates transparency in the data collection, transcription and analysis. The analysis enables findings of the research, which are covered in chapter 4. Chapter 5 includes a discussion about findings and prior research. Lastly, chapter 6 concludes the research with its essential findings and implications.



**Figure 1: Research focus<sup>24</sup>**

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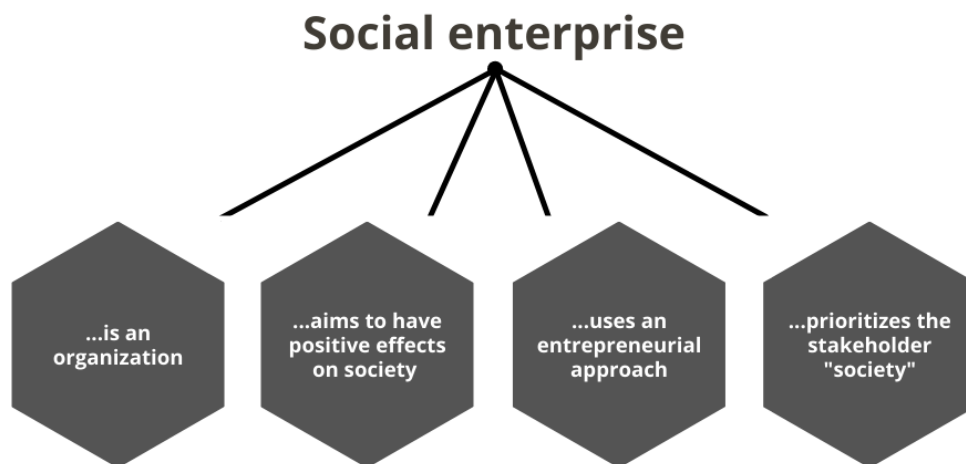
<sup>24</sup> Own illustration

## 2 Theoretical background

This chapter lays the foundation for a comprehensible and precise answer to the research question “*What results do SEs measure based on their mission and vision?*”. In this course, a working definition with respective explanations of the attributes for SEs is elaborated. In addition, the chapter covers implications of measuring results including a brief overview of system-oriented management and processes. Lastly, current frameworks and methods of measuring results are introduced.

### 2.1 Social enterprise

The Global Entrepreneurship Monitor’s definition of *social entrepreneurial activity* can be narrowed down to activities, organizations, and initiatives that aim to positively affect society, environment or community.<sup>25</sup> SEs belong to the theoretical construct of social entrepreneurship, which is agreed upon by a growing body of researchers.<sup>26</sup> However, it does not exist a coherent and common conceptualization of social entrepreneurship: Lehner and Kansikas (2019) argue that the conceptualization of social entrepreneurship is “pre-paradigmatic”<sup>27</sup>. According to Saebi et al. (2019), a universal definition and central frameworks do not exist for social entrepreneurship.<sup>28</sup> The frameworks that do exist are primarily based on case studies that provide insights yet fail to contribute to distinct concepts of social entrepreneurship.<sup>29</sup> Roder (2011) points out that the complexity and multidimensionality of social entrepreneurship lead to definitional problems. It requires various scientific disciplines to define social entrepreneurship.<sup>30</sup> Under the given circumstances, it is reasonable to develop a working definition for this research. The working definition is followingly introduced and illustrated by Figure 2:



**Figure 2: Defining attributes of a social enterprise<sup>31</sup>**

The first attribute of a SE is **an organization**. According to ISO 9000:2015, an *organization* can be defined as "a person or group of people that has its functions

25 Bosma, Schott, Terjesen, and Kew (2016, p. 7)

26 Defourny and Nyssens (2010, p. 51); Vázquez Maguirre et al. (2018, p. 324)

27 Lehner and Kansikas (2013, p. 198)

28 Saebi et al. (2019, p. 70)

29 Roder (2011, p. 30)

30 Roder (2011, p. 31)

31 Own illustration

with responsibilities, authorities and relationships to achieve its objectives”<sup>32</sup>. This distinguishes a SE from individuals such as social entrepreneurs, who aim to change society and use an entrepreneurial approach to achieve the latter but do not have the explicit function to positively affect society. Social entrepreneurs do not have a defined purpose compared to a SE. However, a social entrepreneur can set up a SE.<sup>33</sup> A SE can be *any* kind of organization. This explicitly acknowledges the fact that SEs use a variety of legal forms to achieve positive effects on society.<sup>34</sup> SEs can be found in the nonprofit, business or governmental sector,<sup>35</sup> and therefore adapt different legal forms such as cooperatives, mutuals, voluntary associations, limited liability companies or public companies.<sup>36</sup> Hence, a specific legal form of an organization is not a defining attribute of a SE.

The second attribute of a SE is that it **aims to create positive effects on society**. It can be said that scholars and practitioners of social entrepreneurship agree upon the purpose of a SE, even though the terms used to describe the creation of positive effects on society differ across and between practitioners and scholars.<sup>37</sup> Ashoka, a worldwide supporter and accelerator of social entrepreneurship,<sup>38</sup> describes positive effects on society with “solutions to society’s most pressing social, cultural, and environmental challenges”<sup>39</sup>. The Social Entrepreneurship Netzwerk Deutschland (SEND) similarly defines that the “primary goal of social entrepreneurship is to solve societal challenges”<sup>40</sup>. The Schwab Foundation for Social Entrepreneurship narrows its definition down to social or environmental solutions for “low-income, marginalized or vulnerable populations”<sup>41</sup>. Social entrepreneurship scholars such as Dees et al. (2001) emphasize the primacy of the social objective<sup>42</sup> while Nicholls and Cho (2006) propose a “sociality dimension”<sup>43</sup>. *Social value* is another term used in the social entrepreneurship literature.<sup>44</sup> Yet, no consensus exists of the meaning on *social*, even though it is a defining aspect of social entrepreneurship.<sup>45</sup> Most papers do not even conceptualize the term *social*.<sup>46</sup> Against this backdrop, *social* or in the words of the chosen working definition *positive effects on society* need to be conceptualized to ensure a plausible definition of a SE. In this regard, the Sustainable Development Goals of the UN, which are a state-of-the-art conceptualization of positive effects on society, are used for the conceptualization of SEs (see Appendix A: Sustainable Development Goals of the UN). The UN agreed upon a new resolution with all its members in 2015:<sup>47</sup> *Transforming our world: the 2030 Agenda for Sustainable Development*. Central to the agenda are the 17 SDGs, which guide future

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32 DIN Deutsches Institut für Normung e.V. (2015, p. 27)

33 Vázquez Maguirre et al. (2018, p. 325); van de Ven, Sapienza, and Villanueva (2007, pp. 357–358); Dees, Emerson, and Economy (2001, p. 5)

34 Austin, Stevenson, and Wei-Skillern (2006, p. 7)

35 Austin et al. (2006, p. 2)

36 European Commission (2012, p. 47)

37 Defourny and Nyssens (2017, p. 2486)

38 Ashoka UK & Ireland (2021)

39 Ashoka UK & Ireland (2021)

40 Social Entrepreneurship Netzwerk Deutschland (2021)

41 Schwab Foundation for Social Entrepreneurship (2020, p. 15)

42 Dees et al. (2001, p. 9)

43 Nicholls and Cho (2006, pp. 104–106)

44 Austin et al. (2006, p. 2); Defourny and Nyssens (2010, p. 46)

45 Nicholls and Cho (2006, pp. 104–105)

46 R. Stevens, Moray, and Bruneel (2015, p. 1054)

47 United Nations (2015, p. 6)

actions to be in line with three underlying dimensions: economic, environmental and social dimension. For instance, a SE may aim to end poverty (= SDG 1), provide clean water and sanitation (= SDG 6) or contribute to responsible consumption and production (= SDG 12). The chosen conceptualization also underlines the potential of SEs to contribute to a better and more sustainable world (Chapter 1).

The SE *Wildplastic* states that they view plastic as a valuable resource and envision a world where nature is freed from plastic waste.<sup>48</sup> They contribute to SDG 12 *Responsible Consumption and Production* as can be seen by their mission and vision statement. Mission and vision statements of organizations are an indicator for the second attribute of a SE. This is due to the fact that a vision statement should describe how an ideal world looks like according to an organization.<sup>49</sup> The mission statement describes how an organization aims to reach its vision, or in other words, how an organization aims to create value for its stakeholders.<sup>50</sup> Adversely, an organization that envisions humans living on a different planet, cannot be a SE. Such a vision does not imply positive effects on society as *living on a different planet* does not apply to any of the 17 SDGs.

A SE **uses an entrepreneurial approach**, which is the third attribute of the definition of a SE. According to Defourny et al. (2010), American and European literature share the same basic concept of *enterprise* in social enterprise. This entrepreneurial approach takes the form of permanently selling products and services to market participants.<sup>51</sup> However, Defourny et al. (2010) highlight that European and American views diverge on the function of selling services and products.<sup>52</sup> In short, the American view focuses on income generated through any kind of market-based activity (see Figure 3; Figure 4). SEs with a single and dual mission fall under the American view. A dual mission consists of a social and economic mission.<sup>53</sup> For instance, an organization sells basic t-shirts to customers and uses the revenue to hold job application workshops for refugees. Both activities are not linked to each other and the workshops for refugees depend on the revenue generated by selling t-shirts. The organization would be a SE according to the American view.

On the other hand, considering the European view, the described organization would not qualify as a SE. European SEs link their revenue stream with their social mission (see Figure 4). It means that key activities themselves create positive effects on society and revenue.<sup>54</sup> Such a SE is also called an “embedded SE”<sup>55</sup>. If the described organization employs refugees to produce and design t-shirts, it would be called a SE in Europe but also in the US as it generates a market-based income.

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48 Wildplastic (2021)

49 Bleicher (2017, p. 174); European Foundation for Quality Management (2019, p. 12)

50 Wagner and Käfer (2017, p. 26); European Foundation for Quality Management (2019, p. 12); Rüegg-Stürm (2005, p. 85); Bleicher (2017, pp. 150–154)

51 Defourny and Nyssens (2010, p. 46)

52 Defourny and Nyssens (2010, pp. 46–47)

53 Short, Moss, and Lumpkin (2009, p. 172)

54 European Commission (2012, p. 48); Defourny and Nyssens (2010, p. 47)

55 Alter (2006, p. 212)



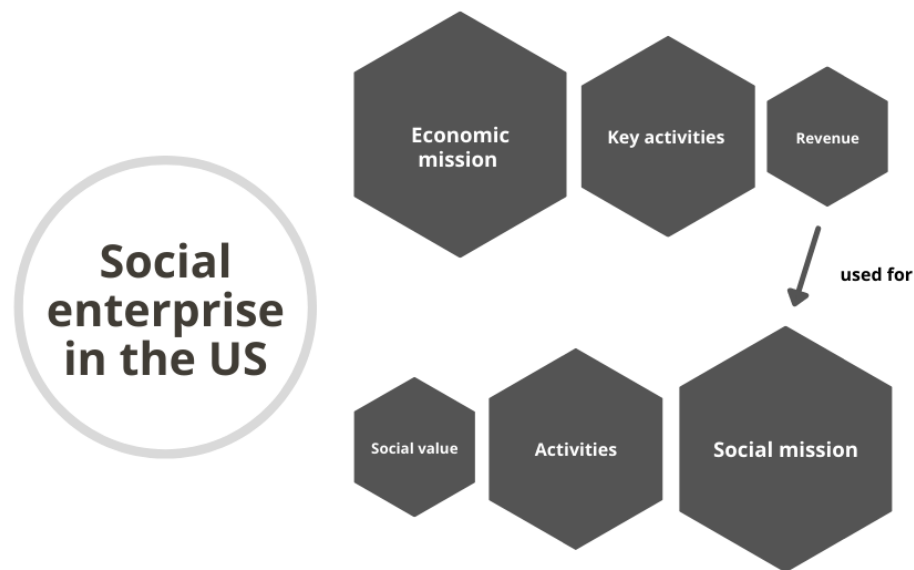


Figure 3: Understanding of an entrepreneurial approach in the US<sup>56</sup>



Figure 4: Understanding of an entrepreneurial approach in Europe and the US<sup>57</sup>

Ultimately, American and European views integrate the sale of products and services as a key attribute of a SE and thus make a distinction to organizations that mainly operate through advocacy or by grant-giving.<sup>58</sup> Thus, *using an entrepreneurial approach* means in the context of this research that a SE needs to generate a permanent market income through the sale of products or services. This matches the typical understanding of a SE in the US, which is shown to be broader than the European view and proves to be in line with the chosen SEs as part of the methodology (see Section 3.1)

The fourth attribute is that a SE **prioritizes the stakeholder “society”**, which means in the context of this study that SEs use profits to further enhance their social mission. Funders and investors need to acknowledge that profits are reinvested into the activities to further create positive effects on society.<sup>59</sup> It is a primacy of the social mission adversely to the dominant shareholder primacy known from the 1990s.<sup>60</sup> This constitutes a broad understanding of the prioritization of the stakeholder “society”. A nuanced and more narrow view explicitly adds

56 Own illustration

57 Own illustration

58 Defourny and Nyssens (2010, p. 46)

59 European Commission (2012, p. 47); Alter (2006, p. 207)

60 Stout (2012, p. 3)

governance structures to ensure that profits are used for society. These can be implemented in two ways according to the European Commission (2012):<sup>61</sup> a non-distribution constraint and stakeholder involvement. A non-distribution constraint limits how profit is used and can thereby prevent that any profit is paid out to investors and funders. Furthermore, payments to internal stakeholders such as managers or employees can be limited to a reasonable proportion. The European Commission defines it as a benchmark for unreasonable payments made to internal stakeholders in the operating or comparable sectors of the concerned SE. On the other hand, stakeholder involvement is an approach to prioritize society. According to this narrow view, which is typical in Europe, a SE needs specific governance structures to be called a SE.<sup>62</sup>

Ultimately, a broad understanding of *prioritizing the stakeholder “society”* is chosen for the respective research. That means that it suffices to reinvest profits into a social mission to fulfill this SE criterion. In contrast, it does not need specific governance structures to qualify as a SE. Broadening the attribute, potentially more SEs can benefit from the conceptual framework (see Section 2.3) and findings (Chapter 4) of the research, since a greater number and variety of organizations is addressed.

As already indicated, the variety of SEs and manifestations of the attributes hinder scholars to agree upon distinct SE attributes and their exact meaning.<sup>63</sup> In consequence, the described attributes and their meanings aim to make SEs more tangible but do not allow to make a dichotomous distinction between a SE and a Non-SE. Likewise, Austin et al. (2006) concluded that a clear concept of social and commercial entrepreneurship cannot be given since both are on a continuum with social and economic value at its ends.<sup>64</sup> Against this backdrop, the working definition sets a frame for deepening the theoretical foundation of this research. In this regard, *a SE is any organization that aims to have positive effects on society using an entrepreneurial approach and prioritizes the stakeholder “society”*.

## 2.2 Measuring results

Measuring results does have implications which need to be clarified. That is why this section covers a system-oriented management approach including a process approach. Following that measuring approaches and methods are explored to provide a brief overview of current results measurements.

### 2.2.1 Implications

Bearing in mind that SEs aim to have positive effects on society using an entrepreneurial approach, it becomes evident that SEs need to adapt a system-oriented approach. A SE needs to recognize that it operates as an organized system in a larger ecosystem, in a complex world.<sup>65</sup> It is a fundamental assumption of any defined SE that its key activities may lead to effects on society. Key activities are within an organized system, so within a SE, while effects on society concern

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61 European Commission (2012, pp. 47–48)

62 Defourny and Nyssens (2010, p. 52)

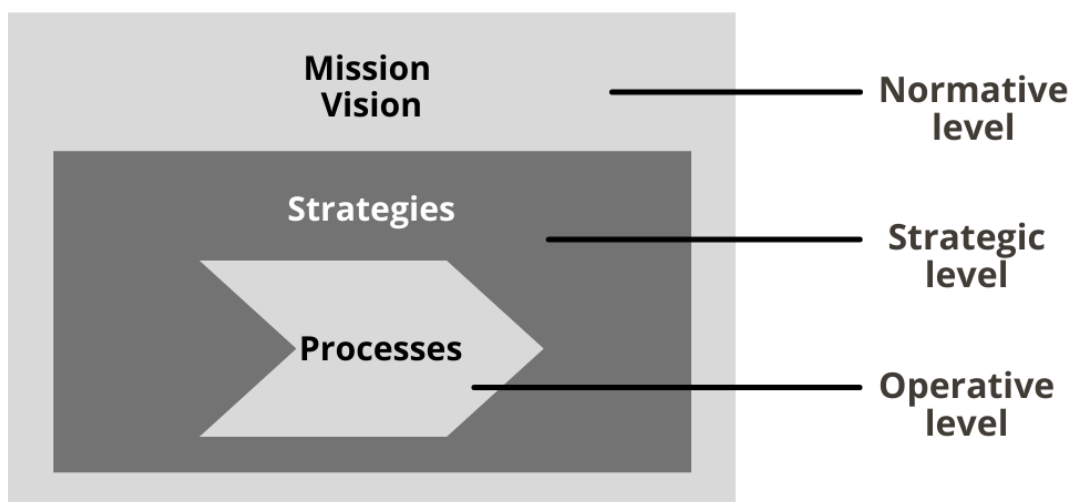
63 Roder (2011, p. 32)

64 Austin et al. (2006, p. 3)

65 European Foundation for Quality Management (2019, pp. 8–9)

a larger ecosystem. That corresponds to system-oriented management theory, which is briefly explained:

An organization's management can be divided into three interconnected levels based on the St. Galler management concept:<sup>66</sup> a normative, strategic, and operational level (see Figure 5). The normative level consists of a mission and vision of an organization and takes on a formative function. The mission or eventually mission statement describes the *raison d'être*, so the reason why an organization exists. It defines the intended value creation for its key stakeholders.<sup>67</sup> The vision illustrates an ideal future according to an organization.<sup>68</sup> It is the overarching goal and therefore guides an organization.<sup>69</sup> Together, mission and vision lay the foundation for the development of a strategy.<sup>70</sup> The strategy takes place on the strategic level and is further split into strategic goals, which set detailed plans for the operational level.<sup>71</sup> The operational level takes on an executive function in form of processes within an organization.



**Figure 5: Simplified overview of system-oriented management<sup>72</sup>**

Such a process approach can be defined as an approach that recognizes inter-related activities as a coherent system and uses this information to deliver intended results.<sup>73</sup> Hence, a process is a sequence of numerous interrelated activities on the operative level in a management context.<sup>74</sup> The logic of a process approach is described as follows (see Figure 6):<sup>75</sup> an organization creates value for its stakeholder when it delivers products and/or services to its stakeholders. This is an intended result. However, it is a result of preceding processes. Before a process with its activities can be realized, it needs inputs. Inputs enable the implementation of processes, which in turn produce results. In other words, inputs

66 Bleicher (2017, pp. 150–154)

67 Wagner and Käfer (2017, p. 26); European Foundation for Quality Management (2019, p. 12); Rüegg-Stürm (2005, p. 85); Bleicher (2017, pp. 150–154)

68 Wagner and Käfer (2017, p. 26)

69 Bleicher (2017, p. 174); European Foundation for Quality Management (2019, p. 12)

70 Wagner and Käfer (2017, pp. 26–27); European Foundation for Quality Management (2019, p. 12)

71 Wagner and Käfer (2017, p. 29); European Foundation for Quality Management (2019, p. 12)

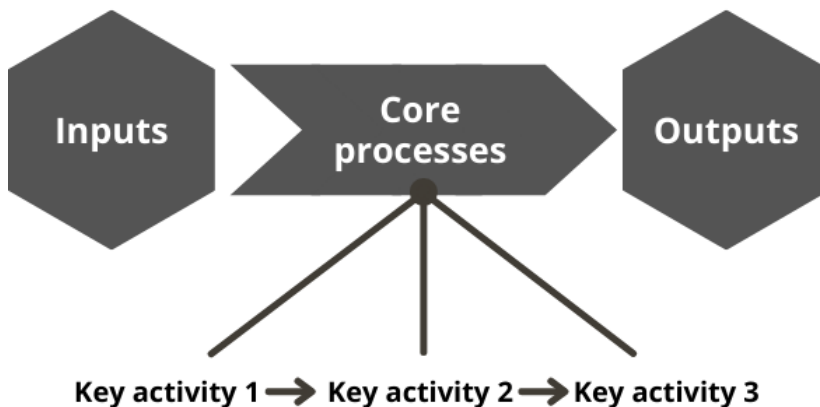
72 Own illustration based on Wagner and Käfer (2017, p. 27)

73 DIN Deutsches Institut für Normung e.V. (2015, p. 17)

74 Wagner and Käfer (2017, p. 4)

75 Wagner and Käfer (2017, p. 7)

are a precondition for processes, which in turn are a precondition for outputs. It is to be noted that organizations consist of numerous processes such as the described processes, which fall under the process type *core processes*.<sup>76</sup> Core processes are processes that enable value creation for stakeholders and consist of interrelated key activities.<sup>77</sup> Subsequently, sequences of key activities enable the utilization of products and/or services of stakeholders. Other process types are *management processes* (e.g., risk management or strategic planning), *supporting processes* (e.g., managing IT or providing infrastructure) or *measurement, analysis, or improvement processes* (conducting internal audits or managing improvements). Those processes are not an integral part of value creation for stakeholders.<sup>78</sup>



**Figure 6: Process approach illustrated with core processes<sup>79</sup>**

Eventually, a system-oriented management theory is adopted by management systems such as the European Foundation for Quality's Management model (= EFQM model).<sup>80</sup> The EFQM model is a state-of-the-art performance management system and is built alongside the direction, execution and results of an organization.<sup>81</sup> Aligning direction, execution and results, which accords to aligning the normative with the strategic and operative level, is the rationale of the EFQM model. In the same vein, Simon Sinek's (2011) *Golden Circle* shares the essential EFQM logic of aligning the *why*, *how* and *what* of an organization.<sup>82</sup> Likewise, Kaplan and Norton (2004) identify the connection between vision and mission, strategy and the resulting operational activities.<sup>83</sup>

Ultimately, system-oriented management theory such as the EFQM model aims to improve organizational performance.<sup>84</sup> Constant improvement drives organizations to better performance.<sup>85</sup> However, achieving constant improvement requires a management process. That is why an organization needs to 1. *set a direction* (mission, vision and strategy), 2. *execute its strategy*, 3. *measure results*

76 Bleicher (2017, p. 475)

77 Rüegg-Stürm (2005, p. 69)

78 Wagner and Käfer (2017, p. 7)

79 own illustration based on Wagner and Käfer (2017, p. 5)

80 European Foundation for Quality Management (2019, p. 9)

81 European Foundation for Quality Management (2019, p. 9)

82 Sinek (2011, p. 37)

83 Kaplan and Norton (2004, p. 32)

84 European Foundation for Quality Management (2019, pp. 2–3)

85 DIN Deutsches Institut für Normung e.V. (2015, p. 18)

and 4. *refine direction and execution*.<sup>86</sup> Drawing nearer to the research question “*What results do SEs measure based on their mission and vision?*”, the focus shifts to step three, which covers measuring results.

## 2.2.2 Approaches and methods

Having elaborated necessary implications of measuring results, approaches and methods to measure results are explored from various research fields. The final approach or method should use management terms and be applicable for top management of SEs. Essentially, it should embody a system-oriented and holistic management approach.

Traditionally,<sup>87</sup> for-profit organizations’ aim was to serve the interest of their shareholder,<sup>88</sup> which is called “shareholder primacy”<sup>89</sup>, and could be easily measured by quantitative indicators.<sup>90</sup> Those conventional measurement methods included accounting measures (e.g. cash flow, earnings before interest and taxes, market share, return on assets, return on capital employed, sales growth),<sup>91</sup> financial-market measures (e.g. earnings per share, stock price, market value, shareholder return),<sup>92</sup> and economic measures (profit, reduced costs, increased production).<sup>93</sup> These measurement methods do not capture positive effects on society, meaning impact. That is why impact measurement methods were developed using methodologies from various fields such as program evaluation, impact investing and accounting.<sup>94</sup>

A recent trend of impact measurement methods is based on a market-oriented approach and has contributed to a wide range of mostly quantitative methods:<sup>95</sup> *Balanced Scorecard (BSc)*,<sup>96</sup> *Best Available Charitable Option (BACO)*,<sup>97</sup> *Ongoing Assessment of Social Impacts (OASIS)*,<sup>98</sup> and *Social Return on Investment (SROI)*.<sup>99</sup> Before market-oriented impact measurement methods were developed, logic models were the primary means to measure impact in public organizations and non-profit organizations (= NPOs).<sup>100</sup> Logic models also termed impact (value) chain,<sup>101</sup> theory of change<sup>102</sup> or logical framework,<sup>103</sup> explain and

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86 European Foundation for Quality Management (2019, pp. 26–30); Rüegg-Stürm (2005, pp. 72–73)

87 It is to be noted that state-of-the art management systems such as the EFQM model hold a customer primacy and function on a long-term stakeholder-centric view. [European Foundation for Quality Management (2019, p. 5)]

88 Kaplan and Norton (2004, p. 40); Richard et al. (2009, p. 722)

89 Ciepley (2020, p. 624); Stout (2012)

90 Roder (2011, p. 96)

91 Richard et al. (2009, p. 729)

92 Richard et al. (2009, p. 731)

93 Maas and Liket (2011, p. 176); Glynn and Murphy Michael P. (1996, p. 126)

94 Bouchard (2012, pp. 13–16)

95 Salathé-Beaulieu (2019, p. 3); Maas and Liket (2011, pp. 187–200)

96 Kaplan and Norton (2004, p. 53); Roder (2011, p. 106); Maas and Liket (2011, p. 178)

97 Roder (2011, p. 112); Maas and Liket (2011, p. 178)

98 Maas and Liket (2011, p. 178)

99 Roder (2011, p. 109); Maas and Liket (2011, p. 178); Yang, Huang, and Lee (2014, p. 2)

100 Salathé-Beaulieu (2019, p. 3)

101 Roche (2002, p. 26); Mair and Sharma (2012, p. 182); Maas and Liket (2011, p. 175)

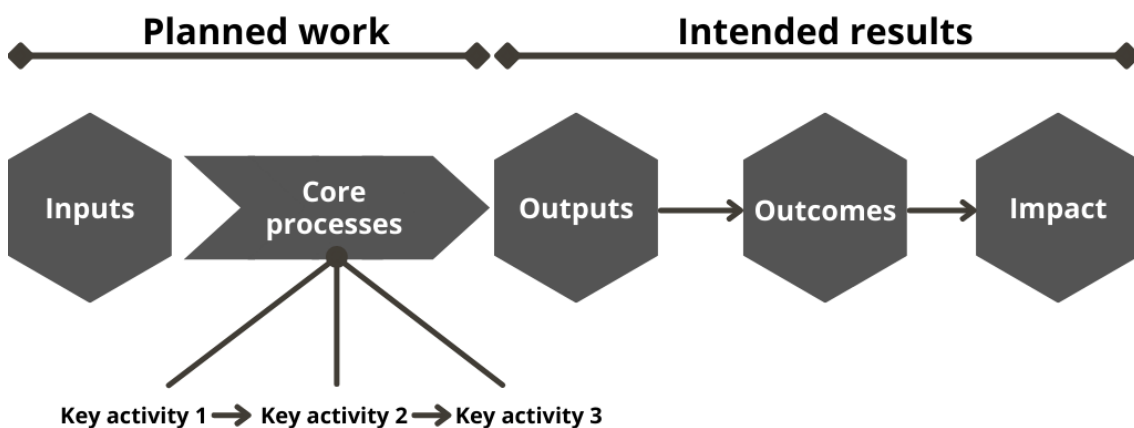
102 Salathé-Beaulieu (2019, p. 5);

103 OECD (2007, p. 21)

visualize intended results that are caused through key activities.<sup>104</sup> In addition, basic logic models also cover an organization’s planned work (see Figure 7). That is, inputs enable core processes. Core processes are a sequence of key activities (see Section 2.2.1). *If* key activities are executed, key activities lead to outputs, which in turn *can* lead to outcomes. Outcomes *can* lead to impact. It is emphasized that solely generating outputs does not necessarily translate to outcomes and impact.<sup>105</sup> Evidently, logic models adapt a holistic approach due to the interconnected results on different levels of the ecosystem (see Section 2.3.3).

Contrary to most measurement methods which are based on a market-oriented approach, logic models do not have predefined indicators and are seen as an approach rather than a method.<sup>106</sup> That serves the heterogeneity of SEs,<sup>107</sup> and its created impact forms.<sup>108</sup> Impact itself is already a complex phenomenon.<sup>109</sup> Furthermore, it does not exist a common success definition for SEs.<sup>110</sup> Hence, it becomes evident that defined indicators used in measurement methods cannot capture the complexity of SEs’ results. Another point is that logic models are already used by social entrepreneurship and accounting scholars.<sup>111</sup>

Drawing upon the given approaches and methods, it can be said that no existing approach or method meets all necessary requirements. Nonetheless, logic models are seen to be a holistic approach and applicable to the complexity of SEs. In contrast, market-oriented methods either fail to be holistic or are not applicable. For those reasons, a logic model is used as the foundation for developing a fitting conceptual framework for this research and for the application by SEs.



**Figure 7: Basic logic model<sup>112</sup>**

104 W.K. Kellogg Foundation (2004, p. 1)

105 Parsons, Gokey, and Thornton (2013, p. 15)

106 Salathé-Beaulieu (2019, p. 5)

107 Roder (2011, p. 100); Salathé-Beaulieu (2019, p. 2); Mair and Sharma (2012, p. 177)

108 Kaplan and Norton (2004, p. 7); Alter (2006, p. 206)

109 Vázquez Maguirre et al. (2018, p. 327); Rawhouser, Cummings, and Newbert (2019, p. 95)

110 Roder (2011, p. 100)

111 Maas and Liket (2011, p. 175); Mair and Sharma (2012, p. 182)

112 Own illustration based on W.K. Kellogg Foundation (2004, p. 1)

## 2.3 Conceptual framework

The conceptual framework, which is followingly termed *results pyramid* (see Figure 8), is being elaborated and illustrated by the results from Ackerdemia.<sup>113</sup> Ackerdemia is a social enterprise with the vision to increase appreciation of nature and food. It aims to fulfill its vision through developing educational programs such as its flagship program called *GemüseAckerdemie*.<sup>114</sup> The GemüseAckerdemie enables children in preschool (*AckerKita*) and children in elementary school (*AckerSchule*) to experience the cultivation of food.<sup>115</sup> Next to children from preschool and elementary school, teachers are key stakeholders, too. Ackerdemia's mission is corresponding: "We enable unique experiences around food"<sup>116</sup>. Having introduced the illustrating SE, the first level **outputs**, then the second level **outcomes** and the final level **impact** are outlined including its corresponding sublevels.

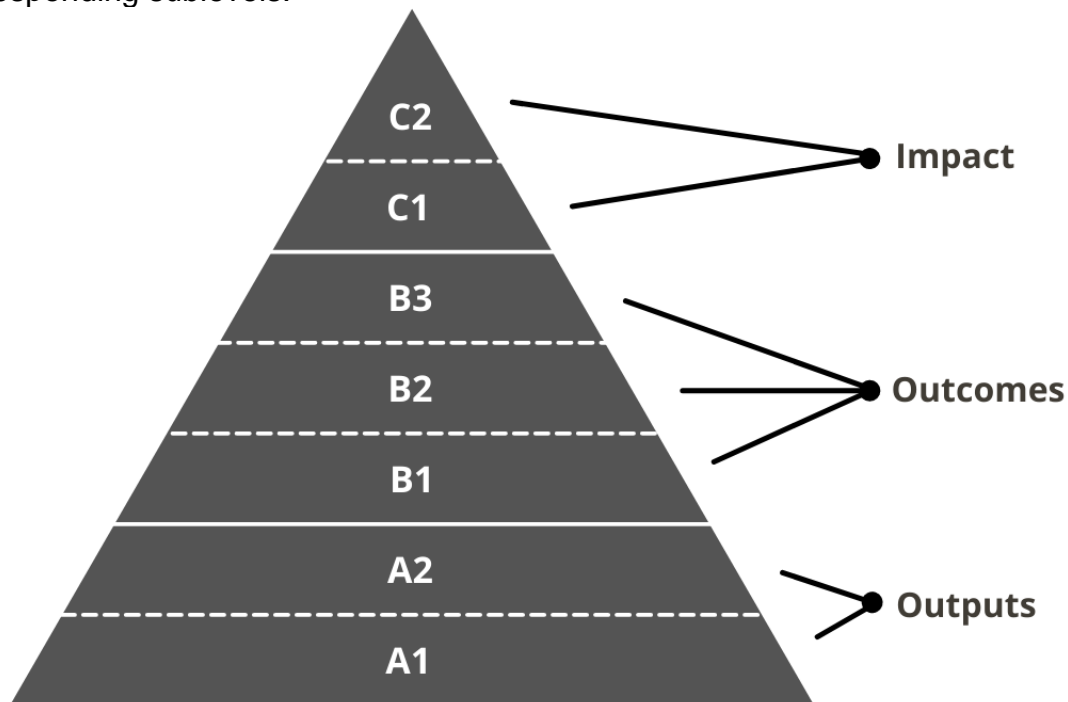


Figure 8: Results pyramid<sup>117</sup>

### 2.3.1 Outputs

Outputs are the first level of the results pyramid (see Figure 8). Outputs can be described as *changes or effects on the organizational level* that result from core processes. Consequently, outputs are direct results from sequences of key activities, which constitute core processes (see Section 2.2.1). In other words, outputs are characterized by a high attribution to and a low time span from key activities of a SE.<sup>118</sup>

<sup>113</sup> It is to be noted that the results pyramid is a simplified illustration of reality and therefore does not encompass the complexity of organizations.

<sup>114</sup> GemüseAckerdemie can be translated to "VegetableAckerdemie"

<sup>115</sup> Ackerdemia e.V. (2021a, pp. 2–3)

<sup>116</sup> Ackerdemia e.V. (2021a, p. 2) (translated from German by the author)

<sup>117</sup> own illustration based on Phineo gAG (p. 5)

<sup>118</sup> Bagnoli and Megali (2011, p. 156); Ebrahim and Rangan (2014, p. 121); Haugh (2006, p. 181); Roder (2011, p. 97); W.K. Kellogg Foundation (2004, p. 2)

To be more specific, different sublevels of outputs can be identified.<sup>119</sup> Bearing in mind that the required measurement approach should accord a system-oriented management approach, output levels are distinguished in the results pyramid. The first sublevel of outputs (= **A1**) is termed **internal processes outputs**. Internal processes outputs result from activities that are a precondition to achieve one's mission, namely key activities, excluding countable goods and/or services utilized by stakeholders.<sup>120</sup> To put it differently, sublevel A1 does not include value creation for stakeholders, which is set in SE's mission statement. Outputs that relate to value creation for stakeholders are termed **utilization of products and/or services outputs** (= **A2**). At this point, value has been created for a stakeholder since a product has been sold or a service has been carried out.

The GemüseAckerdemie from Ackerdemia consists of several key activities such as holding in-service training about food and the connections to nature for teachers or providing educational modules with practical tips. Those are key activities since they enable experiences around food, which is Ackerdemia's mission. The mentioned key activities lead to three given in-service training and 20 offered educational modules for each participating school.<sup>121</sup> Those results are internal processes outputs (= A1) since they enable the utilization of the described services by teachers. Another key activity of Ackerdemia is inserting plants. This includes the transportation of hoes, spades, watering cans and seedlings to plantings, which also enables experiences around food. In total, 36 plant insertions were conducted in southern Berlin. Furthermore, the necessary materials were transported by cargo bike in twelve of 36 plantings in 2020.<sup>122</sup> Both outputs are A1 outputs.

Ackerdemia also measures the utilization of products and/or services outputs (= A2) as can be seen in their latest impact report, which describes A2 outputs from 2014 to 2020:<sup>123</sup> There have been 2,395 teachers and 48,200 children from elementary school as well as 875 teachers and 17,300 children from preschool who have participated in the GemüseAckerdemie. Furthermore, in total 46,500 hours were actively spent on the field and 50,000 square meters became arable land. These outputs describe the value created for Ackerdemia's stakeholders, namely teachers and children from preschool and elementary school. In this case, services were utilized and can be described by the illustrated outputs.

Overall, outputs are of quantitative nature, which also matches the illustrated outputs from Ackerdemia.<sup>124</sup> Thereby, outputs can take the form of financial and non-financial indicators whilst typically non-financial indicators such as number of products or participation rates are used.<sup>125</sup> Having defined SEs with the attribute *entrepreneurial approach*, outputs can be connected to the entrepreneurial approach of selling products and/or services that SEs use to create positive effects directly or indirectly on society. *Indirectly* intends to mean that according to the

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119 W.K. Kellogg Foundation (2004, p. 2); Phineo gAG (p. 5); Bagnoli and Megali (2011, p. 156)

120 Bagnoli and Megali (2011, p. 156)

121 Ackerdemia e.V. (2021a, p. 17)

122 Ackerdemia e.V. (2021a, p. 37)

123 Ackerdemia e.V. (2021a, pp. 22–23)

124 Parsons et al. (2013, p. 19)

125 Bagnoli and Megali (2011, p. 157); Ebrahim and Rangan (2014, p. 121); W.K. Kellogg Foundation (2004, p. 8); European Foundation for Quality Management (2019, p. 34)



chosen SE definition selling products and/or services can finance key activities which can create positive effects on society (see Section 2.1).

### 2.3.2 Outcomes

Outcomes are the second level of the results pyramid (see Figure 8). Existing definitions of outcomes cover a wide range of terms, which derive from the respected fields they are used in. However, it seems to have emerged a common understanding, which is adapted by the results pyramid.<sup>126</sup> Outcomes are *changes or effects on the key stakeholder level*.<sup>127</sup> In other words, key activities lead to outputs that can be measured within a SE (see Section 2.3.1), and outputs can lead to changes or effects outside a SE, namely on key stakeholders that utilized the products and/or services of a SE.<sup>128</sup> Thus, it can be argued that the timespan is larger than outputs, but not be specified as scholars have not agreed upon a coherent timespan from executed key activities to effects or changes on key stakeholders. The time span can be short-term,<sup>129</sup> but also medium- and long-term.<sup>130</sup> Yet, it can be said that outcomes are more difficult to attribute to key activities of a SE compared to outputs.<sup>131</sup>

Several sources differ between types or sublevels of outcomes.<sup>132</sup> Emphasizing the system orientation of the measurement approach, further outcome sublevels match a system orientation. Interdependently linked sublevels fit a system orientation since a system orientation relates to holism rather than reductionism. In contrast, Haugh's (2006) direct and indirect economic, social and environmental outcomes follow a reductionistic-approach,<sup>133</sup> and are therefore unsuitable.

The first sublevel of outcomes (= **B1**) concerns the **satisfaction of key stakeholders** (see Figure 8). B1 outcomes are effects on a key stakeholder level and subsequently outside of a SE. Therefore, they cannot belong to outputs as displayed by the results staircase from Phineo.<sup>134</sup> Typically, the satisfaction of key stakeholders takes the form of feedback collected by the customer support team of a SE.<sup>135</sup> It is to be noted that the satisfaction of key stakeholders is not a strict precondition, but a positive or negative driver for reaching the next outcome sublevels B2 and B3 and finally impact.<sup>136</sup> Sublevel **B2** are outcomes regarding a **mindset change of key stakeholders** while sublevel **B3** regarding a **behavior change of key stakeholders** (see Figure 8). Both sublevels can be measured using behavioral studies. To be specific, the stages of change conceptualized by

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126 Bagnoli and Megali (2011, p. 158); OECD (2007, p. 22); Mair and Sharma (2012, p. 183); Kendall and Knapp (2000, p. 114); Ebrahim and Rangan (2014, p. 120); W.K. Kellogg Foundation (2004, p. 8); Phineo gAG (p. 37)

127 A stakeholder is any subject that has an interest in the activities and results of an organization. A key stakeholder is a stakeholder with the most interest in the activities and results of an organization. [European Foundation for Quality Management (2019, p. 9)]

128 Bagnoli and Megali (2011, p. 157)

129 Mair and Sharma (2012, p. 182)

130 Ebrahim and Rangan (2014, p. 121)

131 Roder (2011, p. 97); Ebrahim and Rangan (2014, p. 123); Kaplan and Norton (2004, p. 429)

132 Haugh (2006, p. 181); Phineo gAG (p. 5); Mair and Sharma (2012, p. 183); W.K. Kellogg Foundation (2004, p. 8)

133 Haugh (2006, p. 181)

134 Phineo gAG (p. 5)

135 European Foundation for Quality Management (2019, p. 30)

136 Phineo gAG (p. 36)

Prochaska and Clemente can be simplified to mindset change and behavior change. The stages pre-contemplation, contemplation and preparation are mindset changes, whereas the stages of action, maintenance and relapse illustrate behavior change.<sup>137</sup> Mindset change and behavior change can also be found in Phineo's results staircase<sup>138</sup> and the Kellogg foundation.<sup>139</sup> Behavior change of key stakeholders is the last outcome level in contrast to Phineo's results staircase, where the last sublevel is situation change. However, it can be argued that a behavior change is already a situation change, as the situation changes when one changes one's behavior. In addition, the stages of change by Prochaska and Clemente conceptualize the stages of behavior change and not explicitly situation change.<sup>140</sup> That is why behavior change is the last sublevel before the impact level of the results pyramid.

The different outcomes sublevels are illustrated by Ackerdemia's measured outcomes, which are quantitative and qualitative. The impact report includes the following results:<sup>141</sup> In the year 2020, 409 teachers participated in an online survey, which is carried out yearly. Over 90 percent rated the general support and the implementation and organization of planting at least as "good"<sup>142</sup>. Advanced training was rated by over 80 percent at least as "good"<sup>143</sup>. The plantings were described by survey participants as "well prepared"<sup>144</sup> and "very good help from the staff of the GemüseAckerdemie"<sup>145</sup>. Another qualitative feedback collected and used in the impact report was the following: "The GemüseAckerdemie is a great enrichment. We wouldn't want to miss it anymore. No one talks about German or math, but everyone talks about harvesting potatoes"<sup>146</sup>. These results are examples of satisfaction of key stakeholder outcomes (= B1).

Ackerdemia's B2 outcomes are for instance that for 86 percent of survey participants change their mindset about foliage has positively changed, meaning that foliage has greater value than before the GemüseAckerdemie. This mindset change is illustrated by describing foliage as "valuable"<sup>147</sup> or "precious commodity"<sup>148</sup>. Another example is that the appreciation of food was increased among 66 percent of survey participants. Survey participants also describe that their mindset has changed to be more conscious about nature and grown food.

Lastly, teachers describe that they implement their learnings in their private life such as that foliage is happily used to be spread on the field or leaves of beet are further used. These are qualitative examples of the behavior change outcomes (= B3), even though they are not quantified by Ackerdemia.

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137 James O. Prochaska and Clemente (1992, pp. 304–305)

138 Phineo gAG (p. 5)

139 W.K. Kellogg Foundation (2004, p. 8)

140 J. O. Prochaska et al. (1994, p. 40)

141 Ackerdemia e.V. (2021b, pp. 37–42)

142 Ackerdemia e.V. (2021b, p. 37) (translated from German)

143 Ackerdemia e.V. (2021b, p. 38) (translated from German)

144 Ackerdemia e.V. (2021b, p. 37) (translated from German)

145 Ackerdemia e.V. (2021b, p. 37) (translated from German)

146 Ackerdemia e.V. (2021b, p. 37) (translated from German)

147 Ackerdemia e.V. (2021b, p. 42) (translated from German)

148 Ackerdemia e.V. (2021b, p. 42) (translated from German)

Overall, outcomes can be described as perceptions, which is used in the EFQM model for feedback by key stakeholders.<sup>149</sup> Outcome results are precisely feedback about the sublevels satisfaction, mindset change and behavior change. Thus, collection methods such as interviews, focus groups, direct observations,<sup>150</sup> longitudinal studies<sup>151</sup> or surveys<sup>152</sup> are appropriate for outcomes and show that key stakeholders need to be engaged for outcome results.<sup>153</sup> This also shows that outcomes can be quantitative and qualitative, which is also illustrated by Ackerdemia's outcomes.

### 2.3.3 Impact

SEs are defined by the aim to create positive effects on society (see Section 2.1). This corresponds to the impact level of the results pyramid and thus impact is defined as *changes or effects on the society level*. Various scholars agree with this definition as a common understanding of impact. Mair et al. (2012) define impact as systemic change or effects caused by a SE,<sup>154</sup> which coincides with changes at the societal level from Ebrahim et al. (2014).<sup>155</sup> According to Phineo, impact means social and economic change on a society level, in which society ranges from a city district to humanity.<sup>156</sup> This matches the impact definition of Bagnoli et al. (2011), even though their definition focuses on effects on the wider community.<sup>157</sup> Yet, it is to be emphasized that different definitions exist in remote disciplines such as health care and education.<sup>158</sup>

It exists a long time lag until impact occurs,<sup>159</sup> as it may take several years.<sup>160</sup> That seems reasonable as impact is the last level to be reached in a logic model with outputs, outcomes and impact.<sup>161</sup> Ebrahim et al. (2014) point out that longitudinal studies are necessary to collect evidence-based data about impact.<sup>162</sup> In addition, impact occurs on society level and not on the smaller key stakeholder or organizational level, which may contribute to a long time lag (see Figure 9). Eventually, a SE contributes with other actors to (positive) effects on society,<sup>163</sup> which also illustrates the complexity of impact.<sup>164</sup>

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149 European Foundation for Quality Management (2019, p. 30)

150 Mair and Sharma (2012, p. 185)

151 Phineo gAG (p. 74)

152 Moxham and Boaden (2007, p. 833); European Foundation for Quality Management (2019, p. 30)

153 Moxham and Boaden (2007, p. 837)

154 Mair and Sharma (2012, p. 181)

155 Ebrahim and Rangan (2014, p. 120)

156 Phineo gAG (p. 35)

157 Bagnoli and Megali (2011, p. 156)

158 Rawhouser et al. (2019, p. 83)

159 Roder (2011, pp. 100–101); Mair and Sharma (2012, p. 182)

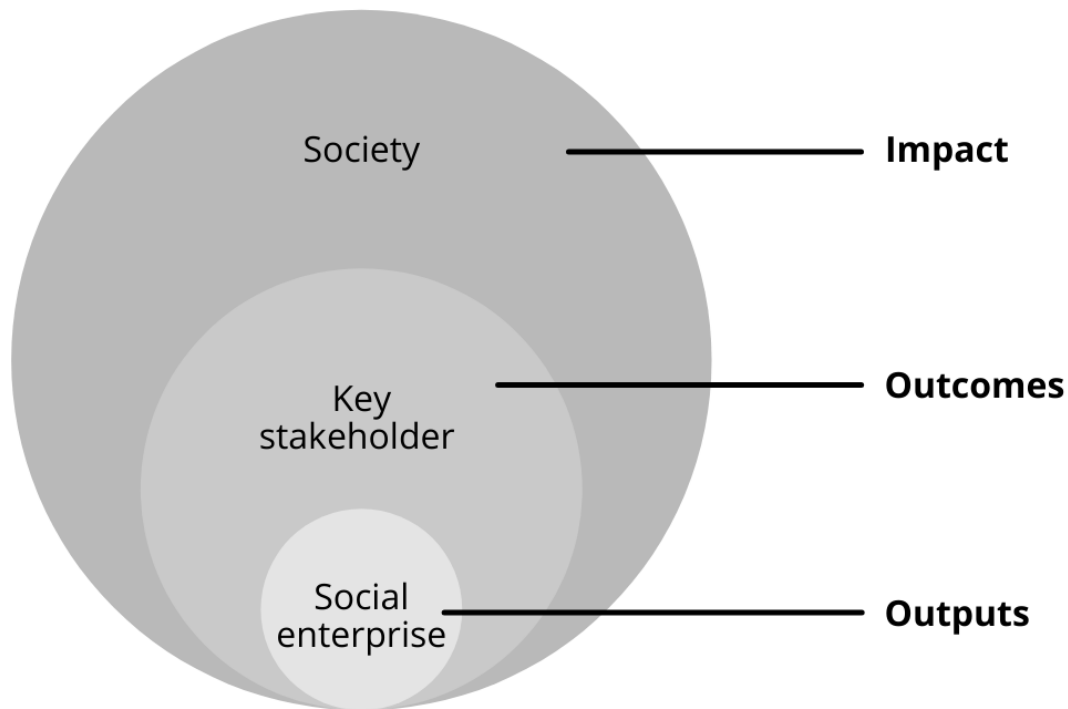
160 Richard et al. (2009, p. 727); Phineo gAG (p. 31); W.K. Kellogg Foundation (2004, p. 2)

161 W.K. Kellogg Foundation (2004, pp. 2–3)

162 Phineo gAG (p. 74); Ebrahim and Rangan (2014, p. 132)

163 Vázquez Maguirre et al. (2018, p. 327)

164 Rawhouser et al. (2019, p. 95)



**Figure 9: Occurrence level of outputs, outcomes and impact<sup>165</sup>**

Most logic models do not divide impact into sublevels.<sup>166</sup> Instead, logic models based on Clark make the complexity of impact even more complex. They conceptualize impact as a change of society subtracting changes that “would have happened anyway”<sup>167</sup>. This seems to suit a scholarly point of view but does not suffice from a practitioner’s point of view. Bearing in mind the stages of change conceptualized by Prochaska and Clemente and the sublevels mindset change of key stakeholders and behavior change of key stakeholders (see Section 2.3.2), it can be argued that society undergoes a similar change. For that reason, impact is divided into two analogical sublevels, which concern **mindset change of society** (= **C1**) and **behavior change of society** (= **C2**) (see Figure 8).

Impact data is not collected by Ackerdemia itself but measured through other sources such as the Johann Heinrich von Thünen-Institut and University of Stuttgart,<sup>168</sup> who conducted research about food waste in Germany and discovered that over six million tons of food waste are caused by private households from which half of it is avoidable.<sup>169</sup> One-third of the avoidable food waste is produced by families with children,<sup>170</sup> which is especially relevant for Ackerdemia since Ackerdemia’s key stakeholders are children in preschool and elementary school. This is an example of C2 impact measurement since behavior change in terms of reduced food waste can be observed with longitudinal studies. Similarly, Ackerdemia writes in their impact report that over 98 percent of children aged six till eleven years do not eat enough vegetables according to the research institute

<sup>165</sup> Own illustration

<sup>166</sup> Roche (2002, p. 26); Maas and Liket (2011, p. 175); Mair and Sharma (2012, p. 182); W.K. Kellogg Foundation (2004, p. 1); Phineo gAG (p. 5)

<sup>167</sup> Maas and Liket (2011, p. 175); Mair and Sharma (2012, p. 182)

<sup>168</sup> Ackerdemia e.V. (2021a, pp. 10–11)

<sup>169</sup> Schmidt, Schneider, Leverenz, and Hafner (2019, p. 59)

<sup>170</sup> Schmidt, Schneider, and Claupein (2018, p. 29);

for child nutrition.<sup>171</sup> This is of interest for Ackerdemia, since Ackerdemia works with the described age group in the *AckerSchule* program. The given C2 measurements are systematically conducted in form of longitudinal studies whereas it is not evident that C1 impact is measured.

To sum up, the *results pyramid* draws upon literature from various disciplines, which were molded in a system-oriented management approach using management terms.<sup>172</sup> Furthermore, levels (outputs, outcomes, impact) and sublevels (A1 to C2) were developed to enable the application of the results pyramid by SEs. In the same vein, the results pyramid is the basis to answer the research question “*What results do SEs measure based on their mission and vision?*”. The elaborated levels and sublevels allow in a first step to guide the methodological approach (Chapter 3), in a second to capture the current state of measuring results (Chapter 4) and in a third step to discuss implications of the findings for SEs and future research (Chapter 5).

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171 Mensink, Haftenberger, Barbosa, Brettschneider, and Lehmann (2020, p. 44); Ackerdemia e.V. (2021a, p. 13)

172 It is to be noted that the results pyramid is a conceptual framework and therefore represents a simplified reality.

### 3 Methodology

Having provided the theoretical background, this chapter covers the methodology. First, it is described what research strategy is chosen and explained why it is a methodological fit (see Section 3.1). Following that the conducted semi-structured interviews are elaborated and illustrated with the interview guide (see Section 3.2). Section 3.3 creates transparency for the practical application of the data collection process. The transcription system is elaborated in the Section 3.4 and is followed by the last section of the chapter, which covers the applied structured qualitative content analysis.

#### 3.1 Research design

The research question “*What results do SEs measure based on their mission and vision?*” will be answered by utilizing a descriptive qualitative research approach. Primary data was collected by conducting semi-structured interviews and analyzed by deploying a structured qualitative content analysis based on Kuckartz.<sup>173</sup>

The research method should be chosen after its “methodological fit”<sup>174</sup>, which means that method, research question and state of research need to be aligned. It promotes the internal consistency of research.<sup>175</sup> The given research question narrows this research down to SEs. The current state of research about SEs is infrequently addressed in the literature and underexplored. Social entrepreneurship can be rather described as a nascent theory (see Section 2.1). Thus, qualitative research is more appropriate than quantitative, that is, a methodological fit.<sup>176</sup>

Primary data was collected and utilized, since the phenomenon of measured results is underexplored. In this regard, four SEs were chosen to act as cases for this research. During the process of selecting SEs, the researcher paid attention to selecting heterogeneous SEs. Each SE should differ in its operating sector and the founding year or the organizational size. Differences in organizational size were determined according to the specifications of the EU commission.<sup>177</sup> The chosen SEs fulfill the requirements but are not further introduced to guarantee anonymity. In order to capture the current state of results measurement in the SEs, interviews were held with SE’s top and/or middle management. It is expected that top management knows an organization’s strategy, which includes objectives and thereby measured results. Middle management, on the other hand, can provide more insight into the connection between strategy and operations. As regards middle management, the researcher laid a focus on departments with potentially many interactions with key stakeholders. This raises the chances that outcome and impact measurements aligned to mission and vision are captured, even though some output measurements are omitted. Thus, interviewees were selected due to their potential contribution to answering the research question.<sup>178</sup>

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173 Kuckartz (2018, pp. 100–111)

174 Edmondson and Mcmanus (2007, p. 1155)

175 Edmondson and Zuzul (2018, p. 1381)

176 Edmondson and Zuzul (2018, p. 1384)

177 European Commission (2003)

178 Ridder-Hans (2020, p. 174); Döring and Bortz (2016, p. 350)

The qualitative research process is guided by the principle of flexibility according to Döring & Bortz (2016). Qualitative research aims to generate theories and the research process needs to be adjusted if new insights demand adjustments. Semi-structured interviews allow the interviewer to add new questions to the interview guide, if necessary, which fosters the principle of flexibility. A circular development of interview guides is ideal.<sup>179</sup> Given the limited duration to conduct this research, a circular development of the interview guide was not possible. That is why the guide for the interviews was developed in a linear way, which limits the principle of flexibility.

In addition, a qualitative research process is guided by the principle of circularity according to Döring & Bortz (2016). The chosen structured qualitative content analysis implements the principle of circularity since the development of codes and the process of coding runs in a spiral shape or referring to the hermeneutic circle in circles.<sup>180</sup>

### 3.2 Semi-structured interviews

All semi-structured interviews were conducted as individual online interviews. Online interviews were chosen over in-person interviews due to several reasons. First, the accessibility of interviewees is higher compared to in-person interviews.<sup>181</sup> This was a key advantage as the problem of geographical distance from interviewer to interviewees was solved. Furthermore, the risks associated with the Covid-19 pandemic are avoided serving an ethical point of view. The risk of infection is not increased due to the waiver of meeting in person. A second reason for online interviews is the gained flexibility and reduced time required for conducting the interviews.<sup>182</sup> Third, interviewees can stay anonymous during the online video. This is possible since interviewees can log in under the wrong name and with the camera turned off. Lastly, online video calls can be recorded automatically, which reduces the resources needed to provide a recording device.<sup>183</sup> Eventually, the interviews were conducted and recorded with the video communication software Zoom<sup>184</sup>, which was well known by six out of seven interviewees. The researcher offered the interviewee who was unfamiliar with Zoom to support with the familiarization before the interview took place since knowledge of the online software is a precondition for executing online interviews.<sup>185</sup>

The interview guide was developed according to Döring and Bortz (2016), who develop interview guides based on respective literature analyses. It has the function to structure and guide the data collection and data analysis, which leads to better comparability between interviews.<sup>186</sup> A trial interview was conducted with a person from the middle-management of a cooperative bank.<sup>187</sup> It enabled the

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179 Döring and Bortz (2016, pp. 67–68)

180 Döring and Bortz (2016, pp. 67–68)

181 Misoch (2019, p. 178); Döring and Bortz (2016, p. 68)

182 Deakin and Wakefield (2014, p. 608); Misoch (2019, p. 179)

183 Misoch (2019, pp. 179–180)

184 Zoom Video Communications (2021)

185 Deakin and Wakefield (2014, p. 608)

186 Misoch (2019, p. 66); Kuckartz, Dresing, Rädiker, and Stefer (2008, p. 18); Döring and Bortz (2016, p. 364)

187 Döring and Bortz (2016, p. 364) (translated from German by the author)

researcher to test the interview guide and subsequently refine or improve it.<sup>188</sup> Furthermore, the possible duration could be assessed.<sup>189</sup>

In the following, the developed interview guide is illustrated. However, it is to be emphasized that questions were prefaced, omitted or deepened depending on the interview situation.<sup>190</sup> The interview guide principle of openness was followed.<sup>191</sup> The basic structure is divided into an information phase, followed by warm-up questions, the main part and an introduction according to Misoch:<sup>192</sup>

### **Information phase**

During the information phase, the research goal is explained, and it is checked whether the form of consent was signed and sent back to the researcher.<sup>193</sup> Furthermore, it is explained that the object of the research is the organization and questions are to be seen in the context of the interviewee's organization. The recording starts after asking the interviewee whether any questions are left.<sup>194</sup>

### **Warm-up phase**

The warm-up phase intends to facilitate the start of the interview for the interviewee. In that regard the first questions are:

1.1 *What is your organization's vision for the future? [How should the world look like in 10 to 15 years?]* This question aims to assess whether a vision is existent, sets the foundation for strategic alignment (see Section 2.2.1) and the possible impact level of the results pyramid (see Section 2.3.3).

1.2 *What is your organization's mission? [How do you aim to create value for your stakeholder(s)?]* Like 1.1, and aims to clarify key activities of a SE.

1.3 *Who is/are your key stakeholder(s) according to your mission? [e.g., customer, supplier, investor, employees, etc.]* This intends to assess which stakeholders are relevant for outcome measurements (see Section 2.3.2).

### **Main phase**

In this phase, the main questions were asked. Key questions, which needed to be asked by the interviewer, were explicitly highlighted to ensure that they are asked. This matches the function of an interview guide to ensure that all relevant questions are asked.<sup>195</sup> Keywords of questions were written in bold to recognize them faster. Questions in the main phase are also divided into main questions and secondary questions.<sup>196</sup> Furthermore, it was paid attention to ask open questions which cannot be answered by approval or disapproval.<sup>197</sup>

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188 Gläser and Laudel (2010, p. 107); Berger-Grabner (2016, p. 126)

189 Kuckartz et al. (2008, p. 17)

190 Döring and Bortz (2016, p. 350); Kuckartz et al. (2008, p. 22)

191 Misoch (2019, p. 66)

192 Misoch (2019, p. 68)

193 Kuckartz et al. (2008, p. 22); Misoch (2019, p. 68)

194 Kuckartz et al. (2008, p. 22)

195 Kuckartz et al. (2008, p. 18)

196 Döring and Bortz (2016, p. 364)

197 Kuckartz et al. (2008, pp. 18–19)



2.1 *What role do measurements play in your organization? [What is the significance of measurements?]* This aims to find out whether a SE values measurements as a process to improve performance (see Section 2.2.1).

2.2 *Why do you measure results?* This is identical to 2.1 but more directed towards improving performance (see Section 2.2.1).

2.3 *How do you know that you as an organization and/or department performed well?* The question intends to determine if key performance indicators and objectives are used (strategy development) and what they are.

2.4 *What results do you measure (department &/ organization)? And how do you measure those results?* This is the foundation of the interview guide as it is directly related to answering the research question. At first, the question is generally asked about results measurement and specified in question 2.4.1.

2.4.1 *Do you? What? How? [Level: organization, key stakeholder, society / A1-C2]* Here, the interviewer asks more detailed questions moving from levels to sublevels of the results pyramid (see Section 2.3).

2.5 *When do you in general interact with your (top) key stakeholder?* The interviewer tries to explore low-threshold possibilities to improve measurements on the outcome level (see Section 2.3.2)

2.6 *Have you collected baseline data regarding your organization's mission & vision within your first business year?* Baseline data is relevant to assess whether changes or effects have been made since a SE is founded. This is a measurement related to the outcome and impact level.

2.7 *Do you follow developments in your region regarding your organization's mission/vision?* This tries to assess whether impact is measured in a systematic or unsystematic way. It can show that SEs pay attention to impact and possibly adjust their strategy without using an explicit process.

2.8 *Are you overall satisfied with your measurements?* This tries to determine the self-reflection of SEs.

2.9 *Have you planned to or are you working on your results measurements?* Here, SEs are given the chance to shift the focus from the current state of measurements to planned measurements, which may fall into the results pyramid.

### **Outroduction phase**

The outroduction phase intends to guide out of the interview situation and should contain a question that enables interviewees to tell previously unmentioned matters.<sup>198</sup>

3.1 *What assistance/support is needed? [Investors, national/local government?]* The view shifts from the SE itself to other entities. Thus, the question reduces possible tension from the interviewee.

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198 Misoch (2019, pp. 68–69)

3.2 *How do you think impact measurement will evolve over the next few years?* Similar to 3.1 is the focus shifted away from the SE and in addition into the future. It resembles the outlook of the interviewees and gives the chance to gather information about future developments in the field of results measurement.

3.3 *Anything else you would like to add?* It allows the interviewees to end the interview on their terms.

### **3.3 Data collection process**

The interviews were conducted between the 22<sup>nd</sup> of June and the 9<sup>th</sup> of July 2021. Four interviews were held from the 22<sup>nd</sup> until the 25<sup>th</sup> of June while the other three were spread over the following two weeks. Two interviews had to be rearranged due to work-related issues. That makes seven interviews in total.

The first contact with the SEs and possible interview partners was made as personal as possible. It was first evaluated whether possible interview partners were open for an interview by explaining the topic and the goal of the work. If interview partners were open, they were noncommittally asked for an interview. Seven out of nine possible interview partners agreed on a voluntary basis upon an interview and were sent a first information email shortly afterward. The email was intended to find an interview date, inform about general formalities, and ask whether the interview could be held in English or German (see Appendix B: First information email to interviewees). Regarding the interview date, a time span of over two weeks was given to the interviewees to propose two suitable interview dates. The time span was chosen considering that summer vacation time was upcoming, and interviewees were not available.

A second information email was sent a few days before the agreed interview date. It contained a form of consent, which needed to be signed by both interviewer and interviewee,<sup>199</sup> a Zoom link and abridged guided interview questions (see Appendix C: Second information email to interviewees; Appendix D: Attachment of second information email to interviewees). The consent is necessary as interviewees need to give their consent before the interview.<sup>200</sup> The consent form covers, inter alia, the recording, transcription, anonymization, and analysis of the interview. Especially the assured anonymity was emphasized throughout communication with interviews.<sup>201</sup> The abridged guided interview questions served the purpose to build trust between interviewee and interviewer, which is seen to foster relevant findings and thus the quality of the research.<sup>202</sup>

Before interviews were held with interviewees a prescript was written. Similarly, a postscript was written after the interviews (see Appendix E: Example of pre- and postscript). Prescript and postscript serve the purpose to raise the reproducibility of the research process.<sup>203</sup>

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199 Döring and Bortz (2016, p. 122)

200 Kuckartz et al. (2008, p. 22)

201 Döring and Bortz (2016, p. 126)

202 Misoch (2019, p. 231); Döring and Bortz (2016, pp. 68–69)

203 Döring and Bortz (2016, p. 359)

Overall, seven interviews with an average time of approximately 30 minutes from four different SEs were conducted, which makes in total over 200 minutes of interview material.

### 3.4 Transcription

Interview recordings need to be transcribed following a set system of rules to be utilized for research.<sup>204</sup> Researchers have developed numerous transcription rules that serve specific needs of data collection forms such as interviews and group discussions. Thus, transcriptions can vary in their detail depending on the respective data collection form.<sup>205</sup> Furthermore, a system of transcription rules increases the reliability of the research.<sup>206</sup>

The system of transcription rules from Fuß und Karbach 2019 was applied:<sup>207</sup> it is compatible with the qualitative data analysis tool MAXQDA, which was used for the structured qualitative content analysis. The system categorizes rules into different modules (see Appendix F: Applied system of transcription rules). It is to be noted that the chosen transcription system is typically used for the German language but is analogically used for the English language in this research. This also implies that German terms are translated to English.

The first module sets rules for speech smoothing and was implemented as “lightly smoothed”<sup>208</sup>, which means that standard orthography is approached. However, every word is transcribed, grammatical mistakes remain, and a strong dialect is adjusted to written English.<sup>209</sup> The second module sets rules for breaks. Breaks are marked following an interval scale and a short drop of voice is not transcribed. Clear emphases were underlined as part of the speech sound module. Pronunciation regards volume and elongation is omitted since misleading factors can influence the pronunciation.<sup>210</sup> A slow internet connection can influence the perceived pronunciation. Furthermore, most interviewees were non-native English speakers and thus an elongated word can be due to language difficulties. In the module about phonetic utterances, word breaks and slurring, only planning utterances, listener signals, if affirmative or negative and “yeah”, were transcribed.<sup>211</sup> “Yeah” was transcribed, since it was not possible to categorize it as affirmative or negative planning utterances and/or listener signals. The other submodules were not used because all but one of the interviewees were non-native English speakers, which can have misguided the interpretation. The module about non-linguistic events was implemented completely.<sup>212</sup> In contrast, the module interaction was omitted as speaking at the same time words were unintelligible.<sup>213</sup> Uncertainty in transcription and interruptions during the interview were included as part of modules about uncertainty, interruption, omission and punctuation.<sup>214</sup>

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204 Kuckartz et al. (2008, p. 24)

205 Fuß and Karbach (2019, p. 29); Kuckartz et al. (2008, p. 24)

206 Kuckartz et al. (2008, p. 24)

207 Fuß and Karbach (2019, pp. 39–40)

208 Fuß and Karbach (2019, p. 42) (translated from German by the author)

209 Fuß and Karbach (2019, p. 42)

210 Fuß and Karbach (2019, pp. 44–46)

211 Fuß and Karbach (2019, pp. 47–48)

212 Fuß and Karbach (2019, pp. 50–51)

213 Fuß and Karbach (2019, pp. 52–53)

214 Fuß and Karbach (2019, pp. 54–55)

Punctuation marks were set intonationally.<sup>215</sup> An additional module was added setting rules for explicit changes of words made by the researcher to ensure anonymity. For this purpose, the interviewees were given representative acronyms such as SE1\_B1. In general, data that can risk anonymity is anonymized.<sup>216</sup>

The chosen implementations were viewed as sufficient for structured qualitative content analysis (see Appendix G: Transcribed interview example). The execution of the transcription was conducted with the transcription software f4, which is seen to be very suitable for transcription according to Kuckartz et al. (2008).<sup>217</sup> Using f4 the abbreviation "I" was used for the interviewer and "B" with the following number for the interviewee (see Appendix H: Transcription examples with f4 software).<sup>218</sup> In addition, f4 was suitable for data analysis with MAXQDA, since files can be saved in Rich Text Format,<sup>219</sup> and time stamps were set after speaker changes, which enables audio material reviews in MAXQDA.<sup>220</sup>

### 3.5 Structured qualitative content analysis

MAXQDA<sup>221</sup> seemed suitable as a qualitative data analysis software since it was supposed to be easy to use according to Kuckartz et al. (2008).<sup>222</sup> Thus, MAXQDA was used for the structured qualitative content analysis of the transcribed interviews (see Figure 10). The structured qualitative content analysis is based on Kuckartz (2018):<sup>223</sup>

In the first step, the transcribed interviews were read completely. While reading the transcripts important text passages were marked and ideas were noted as comments. In a second step, short case summaries were written in bullet points to prepare a further analysis (see Appendix I: case summaries).<sup>224</sup> Third, the guideline interview and especially the results pyramid with its levels and sublevels were utilized to develop main and subcategories for the qualitative content analysis. Each level of the results pyramid was adopted as a main category and its sublevels as subcategories. This simplified the next step, which was coding the whole material with the developed main and subcategories since the results pyramid had been clearly defined and illustrated (see Section 2.3). Thus, output, outcome and impact measurements were identified in the material and coded according to the results pyramid. The term *code* is typically used in MAXQDA and means that material is categorized.<sup>225</sup> After the material was categorized into the given main- and subcategories, the remaining subcategories were inductively determined if possible and followingly coded (see Appendix J: Interviews of data analysis in MAXQDA). The complete coding system and examples can be found in the appendix (see Appendix K: Final code system of data analysis in MAXQDA; Appendix L: Data analysis in MAXQDA). Lastly, the codes were analyzed

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215 Fuß and Karbach (2019, pp. 55–57)

216 Kuckartz et al. (2008, p. 24)

217 Kuckartz et al. (2008, p. 26)

218 Kuckartz et al. (2008, p. 25)

219 Kuckartz et al. (2008, p. 26)

220 VERBI GmbH (2020a)

221 VERBI GmbH (2020b)

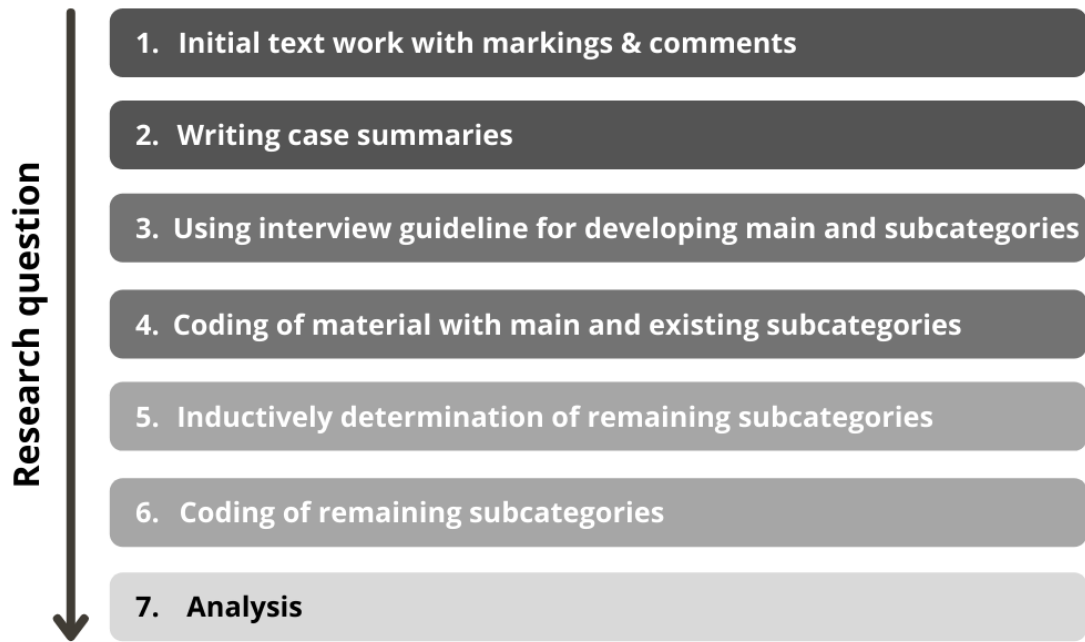
222 Kuckartz et al. (2008, p. 27)

223 Kuckartz (2018, pp. 100–111)

224 Kuckartz et al. (2008, p. 30)

225 Kuckartz et al. (2008, p. 33)

according to a category-based analysis.<sup>226</sup> It is to be emphasized that the focus was laid on answering the research question throughout the structured qualitative content analysis.<sup>227</sup>



**Figure 10: Research procedure of the structured qualitative content analysis<sup>228</sup>**

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226 Kuckartz (2018, p. 118)

227 Kuckartz and Rädiker (2020, p. 76)

228 Own illustration based on Kuckartz (2018, p. 100)

## 4 Findings

After having set a theoretical foundation and elaborated the chosen methodology for this research, this chapter covers research findings. Research findings, which give answers to the research question, are outlined following the structure of the results pyramid: first, the selected organizations are defined as SEs by way of example. Following that, findings are categorized into the conceptual framework with its three levels (see Section 2.3).

### 4.1 Background information

A precondition for the validity of the research is that the chosen organizations are classified as SEs following the definition in Section 2.1. SE1, SE2, SE3, and SE4 fulfill the first attribute of being an organization.<sup>229</sup> This can be seen on the website imprint of SE1, SE2 and SE3, which gives information about the legal form. For instance, one SE is a limited liability company and therefore an organization. SE4 is an organization, as its organigram shows that they work together to achieve its objective with existing responsibilities, authorities and relationships. The second attribute is similarly fulfilled as SE1 to SE4 aim to contribute to the SDGs of the UN.<sup>230</sup> For instance, SE1 aims to contribute to SDG 12, which is responsible consumption and production.<sup>231</sup> All SEs use an entrepreneurial approach.<sup>232</sup> SE4 offers services on the market and customers can choose whether they utilize SE4's services for instance.<sup>233</sup> Lastly, the stakeholder society is prioritized by all SEs.<sup>234</sup> This can be illustrated by SE1, where the key stakeholder *mankind* is emphasized,<sup>235</sup> or deducted from the vision of SE2, where *everyone* is addressed.<sup>236</sup>

Furthermore, the research question focuses on results measured according to mission and vision. Thus, it is necessary to depict each SE with its mission and vision to ensure a comprehensible classification of results in the results pyramid. The mission of SE1 is to inform, inspire and activate people for sustainable consumption,<sup>237</sup> and SE1 envisions that consumption makes the world better.<sup>238</sup> SE2's mission is to match volunteers with NPOs through an online platform,<sup>239</sup> while its vision is that "everybody [highlighted in the transcription] (...) can get involved for a better and sustainable future"<sup>240</sup>. SE3 has the mission to buy food that would have been thrown away and resell it to end consumers.<sup>241</sup> Its vision is to end food waste.<sup>242</sup> The mission of SE4 is to cultivate the ecosystem in a

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229 See websites of SEs

230 SE2\_B2, Pos. 2-3; SE2\_B3, Pos. 9; SE3\_B4, Pos. 2; SE3\_B5, Pos. 2; SE3\_B7, Pos. 4; SE4\_B6, Pos. 32

231 SE1\_B1, Pos. 5; SE1\_B1, Pos. 7

232 See websites of SEs; SE1\_B1, Pos. 7; SE2\_B2, Pos. 5; SE3\_B4, Pos. 6; SE3\_B5, Pos. 4; SE3\_B7, Pos. 6

233 SE4\_B6, Pos. 10

234 See websites of SEs; SE3\_B5, Pos. 10; SE4\_B6, Pos. 32

235 SE1\_B1, Pos. 9

236 SE2\_B3, Pos. 9

237 See website of SE; SE1\_B1, Pos. 4-5

238 SE1\_B1, Pos. 7

239 SE2\_B2, Pos. 4-5; SE2\_B3, Pos. 11

240 SE2\_B2, Pos. 3

241 SE3\_B4, Pos. 6; SE3\_B5, Pos. 4; SE3\_B7, Pos. 6

242 SE3\_B4, Pos. 2; SE3\_B5, Pos. 2; SE3\_B7, Pos. 1-4

specific city and the vision is to create “an environment in which entrepreneurs can realize their potential”<sup>243</sup> and contribute to society’s prosperity.<sup>244</sup>

## 4.2 Outputs

Outputs can be divided into sublevel A1 and A2. Sublevel A1 describes outputs related to internal processes while sublevel A2 to the utilization of products and/or services. First, the findings of sublevel A1 are outlined and then findings of sublevel A2 (see Figure 11).

Outputs of the sublevel **A1** are measured by every SE that was considered in the research. For instance, SE1 measures on sublevel A1 the amount of money that it made available to its suppliers.<sup>245</sup> SE2 on the other hand measures the total number of volunteers registered on its website, the total number of NPOs registered on its website,<sup>246</sup> and the total number of volunteering opportunities,<sup>247</sup> but also monthly the newly registered volunteers and NPOs on its website.<sup>248</sup> The number of cities SE2 operates in is a key performance indicator, which is measured as well.<sup>249</sup> Another A1 output indicator is the number of held volunteering days.<sup>250</sup> Regarding SE3 it can be said that various internal process outputs exist and vary from department to department.<sup>251</sup> The marketing department measures the number of people and time spent visiting SE3's website.<sup>252</sup> From a supply perspective, the kilograms and number of groceries bought are measured,<sup>253</sup> and the equivalent amount of carbon dioxide produced by the production of the groceries.<sup>254</sup> The customer support department has the following measurements, which can be categorized into A1 outputs: “how many customers canceled their subscription this month? How many new customers do we have this month? How many boxes or shipments came back to us? How many were damaged? Where were products missing? Did we do picking mistakes in our e-fulfillment department? How much time did it cost us to answer [...] one of the questions a customer had?”<sup>255</sup>. Time is also measured by SE4, for instance in terms of “process throughput times”<sup>256</sup>. In addition, the number of products offered for differing customer groups is measured.<sup>257</sup>

Outputs of the sublevel **A2** are also measured by every SE that was considered in the research. Starting again with SE1, the number of people reached with its content is measured.<sup>258</sup> Revenue and sales are also measured by SE1.<sup>259</sup>

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243 SE4\_B6, Pos. 6

244 SE4\_B6, Pos. 4-6

245 SE1\_B1, Pos. 19

246 SE2\_B2, Pos. 9; SE2\_B3, Pos. 69-70

247 SE2\_B2, Pos. 11

248 SE2\_B3, Pos. 44

249 SE2\_B3, Pos. 69-70

250 SE2\_B2, Pos. 17

251 SE3\_B5, Pos. 22

252 SE3\_B5, Pos. 22

253 SE3\_B5, Pos. 22; SE3\_B4, Pos. 10

254 SE3\_B5, Pos. 17-18; SE3\_B5, Pos. 22

255 SE3\_B4, Pos. 14

256 SE4\_B6, Pos. 10 (translated from German by the author)

257 SE4\_B6, Pos. 12

258 SE1\_B1, Pos. 10-11

259 SE1\_B1, Pos. 16-17

Revenue is likewise measured by SE2.<sup>260</sup> Being an intermediary between interested volunteers and NPOs, SE2 tracks the total number of volunteering placements,<sup>261</sup> but also the monthly number of volunteering placements, which is used as a performance indicator.<sup>262</sup> Revenue and sales are also measured by SE3.<sup>263</sup> However, more distinct indicators such as the average basket size are used as well.<sup>264</sup> Furthermore, kilograms and the number of groceries sold plus the carbon dioxide footprint of the groceries sold is measured.<sup>265</sup> Lastly, SE4 measures the usage of its products and distinguishes the usage of products. In addition, SE4 tracks if the number of products usage changes due to the repeated use of users or due to a greater variety of different users.<sup>266</sup>

Level	Def	Code	Sublevel	SE 1	SE 2	SE 3	SE 4
Outputs	Changes / effects on organizational level	A2	Utilization of products / services	revenue; sales; number of people reached	revenue; total number of volunteering placements; monthly number of volunteering placements	revenue; sales; average basket size; kilograms and number of groceries sold; carbon dioxide footprint in kilogram of the groceries sold	number of products usage; number of products usage changes due to the repeated use of users or do to a greater variety of different users
		A1	Internal processes	money provided to its suppliers;	total number of registered volunteers; the total number of registered NPOs; total number of volunteering opportunities; number of newly registered volunteers and NPOs; the number of cities it is located in; number of held volunteering days	number of people and time spent visiting website; kilograms and number of groceries bought; kilogram of carbon dioxide produced by the production of the groceries; number of cancelled subscriptions; number of returned/damaged/in complete boxes; hours/minutes needed to answer customer emails	process throughput times; number of products offered for differing customer groups

Figure 11: Measured outputs by each SE<sup>267</sup>

### 4.3 Outcomes

Outcomes can be divided into sublevel B1, B2 and B3. Sublevel B1 describes outcomes related to satisfaction of key stakeholders and sublevel B2 to mindset change of key stakeholders. Subsequently, behavior change of key stakeholders is described by sublevel B3. Findings are outlined in the given order from B1 to B2 to B3 (see Figure 12). Since key stakeholders are relevant for outcome measurements, the most important key stakeholders are also elaborated for each SE.

260 SE2\_B2, Pos. 15; SE2\_B2, Pos. 15

261 SE2\_B2, Pos. 11

262 SE2\_B3, Pos. 44

263 SE3\_B5, Pos. 22; SE3\_B7, Pos. 32

264 SE3\_B7, Pos. 10

265 SE3\_B4, Pos. 10; SE3\_B5, Pos. 17-18; SE3\_B5, Pos. 22

266 SE4\_B6, Pos. 12

267 Own illustration



Sublevel **B1** can be divided into further distinct categories since the findings indicate that the satisfaction of key stakeholders is measured in two ways: systematically and unsystematically. Regarding sublevel B1, SE1 customers are the most important key stakeholder.<sup>268</sup> Customers utilize products and services of SE1, but their satisfaction is not measured systematically: “We do not yet measure customer satisfaction, not yet systematically [highlighted in the transcription]”<sup>269</sup>. So far, the satisfaction of customers is derived from “qualitative feedback in communication with the people themselves [highlighted in the transcription]”<sup>270</sup> or through letters: “we get letters, super many letters from people who think what we do is awesome”<sup>271</sup>. Nevertheless, the interviewee realizes that SE1 should measure customer satisfaction systematically and not only unsystematically.<sup>272</sup>

SE2 matches volunteers with NPOs according to its mission,<sup>273</sup> which also identifies volunteers and NPOs as key stakeholders.<sup>274</sup> Thus, SE2 should measure the satisfaction of volunteers and NPOs in alignment with its mission. The satisfaction of volunteers is mainly measured systematically but also unsystematically. After a volunteer has finished his or her volunteering commitment, SE2 automatically sends a survey to the volunteer.<sup>275</sup> The survey serves the purpose to find out “what was good, what was not good or what could be improved”<sup>276</sup> and asks questions such as “how was the usability of our platform, how was the choose between different volunteering opportunities? [...] what did you like most about the volunteer experience?”<sup>277</sup>. The “overall experience”<sup>278</sup> is measured by the survey. The survey is a systematic B1 measurement and sent to all volunteers, also volunteers which have participated in social days.<sup>279</sup> In addition to the survey, social day volunteers give their satisfaction feedback “directly, in person”<sup>280</sup>, which can be seen as a rather unsystematic measurement. The satisfaction of NPOs is also measured systematically and unsystematically. Systematic measurement takes the form of yearly data collection from NPOs about their satisfaction.<sup>281</sup> Besides that, SE2 receives calls from NPOs and emails about their satisfaction “from time to time”<sup>282</sup>, which is an unsystematic measurement.<sup>283</sup>

Customers, so end consumers,<sup>284</sup> and suppliers are key stakeholders of SE3,<sup>285</sup> which can also be derived from its mission to buy food that would have been

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268 SE1\_B1, Pos. 9

269 SE1\_B1, Pos. 23 (translated from German by the author)

270 SE1\_B1, Pos. 23 (translated from German by the author)

271 SE1\_B1, Pos. 22-23 (translated from German by the author)

272 SE1\_B1, Pos. 22-23

273 SE2\_B2, Pos. 4-5; SE2\_B3, Pos. 11

274 SE2\_B2, Pos. 6-7; SE2\_B3, Pos. 13

275 SE2\_B2, Pos. 14; SE2\_B3, Pos. 24

276 SE2\_B3, Pos. 40

277 SE2\_B3, Pos. 40

278 SE2\_B3, Pos. 40

279 A social day is an event where company employees support NPOs such as job application training for refugees conducted by a human resource department of a company. (See website of SE)

280 SE2\_B3, Pos. 30

281 SE2\_B2, Pos. 11

282 SE2\_B3, Pos. 30

283 SE2\_B3, Pos. 30-31

284 SE3\_B4, Pos. 8; SE3\_B7, Pos. 8

285 SE3\_B7, Pos. 8

thrown away and resell it to end consumers.<sup>286</sup> Aligning mission with measurements, SE3 should measure the satisfaction of its customers and suppliers. SE3 uses a wide range of systematic measurements for customer satisfaction. Net promotion score surveys of customers are conducted regularly,<sup>287</sup> and described as “the best way to understand how satisfied they are”<sup>288</sup>. The net promoter score “is always just one question, would you refer [...] *our organization* [highlighted in the transcription] to someone else? Yes or no?”<sup>289</sup>. Depending on the situation, additional questions are asked that also concern customer satisfaction.<sup>290</sup> As part of SE3’s retention strategy, all customers who canceled their food box subscription are asked for their cancellation reason through email.<sup>291</sup> In addition, the regained customers due to the retention strategy are tracked,<sup>292</sup> which is rather an indirect indicator for customer satisfaction. In contrast, SE3 utilizes ratings from *Trusted Shops*<sup>293</sup> for the measurement of its customer satisfaction.<sup>294</sup> Lastly, emails containing positive feedback, including satisfaction feedback, are systematically measured by SE3.<sup>295</sup> On the other hand, customer satisfaction is also measured unsystematically. This can be described with: “I mean, basically, you look at the answers they’re writing and then you see if they’re happy or not”<sup>296</sup>. It is a measurement based on “a feeling”<sup>297</sup>. Measurements about the satisfaction of SE3’s suppliers are not described during the interviews.

Members are the most important key stakeholder for SE4,<sup>298</sup> which can be also derived from its mission.<sup>299</sup> Thus, SE4 should measure the satisfaction of its members in alignment with its mission. SE4 uses the fan concept, which is a matrix that uses member satisfaction on the horizontal axis. The data is collected every two to three years. Therefore, overall member satisfaction is measured systematically.<sup>300</sup> In addition, member satisfaction is systematically measured for utilized services or products with two questions: “was the product helpful and would you recommend it to others?”<sup>301</sup>. This information is collected through a survey either once for single-use products and/or services, or quarterly for recurring products and/or services. Furthermore, it is optional for each employee who collects data to ask more questions regarding member satisfaction.<sup>302</sup> Unsystematic measurements are the feedback SE4 receives from members about its Covid-19 newsletter and hotline.<sup>303</sup>

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286 SE3\_B4, Pos. 6; SE3\_B5, Pos. 4; SE3\_B7, Pos. 6

287 SE3\_B5, Pos. 24

288 SE3\_B7, Pos. 20

289 SE3\_B5, Pos. 24

290 SE3\_B5, Pos. 24

291 SE3\_B4, Pos. 15-16

292 SE3\_B4, Pos. 16

293 Trusted Shops (2019)

294 SE3\_B4, Pos. 21-22

295 SE3\_B4, Pos. 51-55

296 SE3\_B4, Pos. 18

297 SE3\_B4, Pos. 16

298 SE4\_B6, Pos. 8

299 SE4\_B6, Pos. 6

300 SE4\_B6, Pos. 12

301 SE4\_B6, Pos. 12 (translated from German by the author)

302 SE4\_B6, Pos. 14

303 SE4\_B6, Pos. 24

Moving to SEs' measurements, which can be categorized as sublevel **B2** and **B3** measurements: SE1 does not measure mindset or behavior change of its customers but plans to measure through a survey "how many people have we persuaded to make sustainable purchasing decisions"<sup>304</sup>. SE2 does not measure B2 or B3 outcomes.<sup>305</sup> SE3 intends that its customers and suppliers realize the value of food itself (B2 outcome) and stop wasting food (B3 outcome). For instance, food is still edible when it is deformed or the *best before date* is due. It does not need to be wasted. On the one hand, this may lead to SE3's customers eating food with an overdue best before date. On the other hand, SE3's suppliers may sell food with an overdue best before date instead of disposing it. However, B2 and B3 outcomes are not measured by SE3.<sup>306</sup> Even though SE4 does not measure B2 and B3 outcomes systematically, it realizes that it has opportunities to measure B3 systematically.<sup>307</sup> For instance, people interested in founding an organization can take part in start-up consultations from SE4. SE4 could track the number of start-ups, which were founded after participating in the start-up consultation.<sup>308</sup> That number would be a B3 outcome, as SE4 likely contributed to the result.

Level	Def	Code	Sublevel	SE1	SE2	SE3	SE4
Outcomes	Changes / effects on key stakeholder level	B3	Behaviour change of key stakeholder	/	/	/	/
		B2	Mindset change of key stakeholder	/	/	/	/
		B1 systematic	Satisfaction of key stakeholder	/	survey questions for volunteers such as "what was good, was not good or what could be improved?", "how was the usability of our platform, how was the choose between different volunteering opportunities? [...] what did you like most about the volunteer experience?", "how was the overall experience?"; yearly data collection from non-profit-organizations about their satisfaction	Net promotion score surveys (refer organization to someone else?); retention strategy numbers; Trusted Shops ratings; positive feedback emails	every 2-3 years overall member satisfaction (for fan matrix); satisfaction about products/services is measured depending on product/service once or quarterly with "was the product helpful and would you recommend it to others?"; optional satisfaction questions to users
				B1 unsystematic	qualitative feedback (conversations / letters) from customers	qualitative feedback of volunteers after social days; calls with and emails from non-profit-organizations about satisfaction	feeling from interacting with customers

Figure 12: Measured outcomes by each SE<sup>309</sup>

#### 4.4 Impact

Impact can be divided into sublevel C1 and C2. Sublevel C1 describes impact related to mindset change of society and sublevel C2 to behavior change of society. It is differentiated between impact measurement according to the results pyramid and perceived impact measurements according to some SEs.

304 SE1\_B1, Pos. 19 (translated from German by the author)

305 SE2\_B2, Pos. 13

306 SE3\_B5, Pos. 27-28; SE3\_B4, Pos. 25-26

307 SE4\_B6, Pos. 20-22

308 SE4\_B6, Pos. 17-18

309 Own illustration

Furthermore, systematic and unsystematic measurements are differentiated for sublevel C2 (see Figure 13; Figure 14).

SE1 actively observes how the consumption of sustainable products is developing throughout Germany and in its city, which is illustrated by “it is of course important that I observe the market to some extent”<sup>310</sup>. That is an unsystematic measurement of C2 impact since a behavior change of society towards consuming more sustainable products can be seen looking at the market. However, the measurement does not include a systematic process. SE1 does not measure sublevel C1 but perceives to measure a different kind of impact. Impact is measured through a formula, where part of SE1’s revenue is used for reforestation, social projects in its neighborhood, educational projects and product boxes for donations. To be specific, SE 1 invests a fixed percentage of their revenue to compensate for the carbon dioxide produced through shipping. Thus, it measures the financial compensation for offsetting carbon dioxide. In addition, it tracks how much money is donated to local, social projects and the number of those projects supported.<sup>311</sup> These measurements are not impact, outcome or output measurements of the results pyramid since these results do not derive from SE1’s key activities and its mission. SE1’s mission is to inform, inspire and activate people for sustainable consumption,<sup>312</sup> which does not align with the perceived impact measurements. It is to be noted that SE1 is absolving the B Corporation certification process, which initiates systematic impact measurement.<sup>313</sup> The B Corporation certification is focused on the stakeholder-centric performance of enterprises and sets a standard for such performance.<sup>314</sup>

Even though SE2 does not perceive to measure impact,<sup>315</sup> it is “always very [highlighted in the transcription] interested”<sup>316</sup> in all developments in the volunteering sector in Germany and “of course”<sup>317</sup> follows those developments.<sup>318</sup> This is an unsystematic measurement of possibly C1 and C2 impact. In addition, SE2 conducted a nationwide survey about volunteering among committed and non-committed young people between 18 to 30 years old last year and plans to repeat the survey in roughly five years.<sup>319</sup> Last year, data was collected from over 1000 committed and non-committed young people living in Germany.<sup>320</sup> Part of the survey was to ask whether the participants, so young people, are “interested in getting socially involved”<sup>321</sup> or are already socially involved.<sup>322</sup> This can show a mindset change (= C1) and a behavior change of society (= C2) if the survey is representative and repeated to see a trend. Thus, SE2 systematically measures sublevels C1 and C2 but with limitations. One should take into consideration that

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310 SE1\_B1, Pos. 25 (translated from German by the author)

311 See website of SE; SE1\_B1, Pos. 19

312 See website of SE; SE1\_B1, Pos. 4-5

313 SE1\_B1, Pos. 13

314 B Lab (2021)

315 SE2\_B2, Pos. 11

316 SE2\_B2, Pos. 24-25

317 SE2\_B2, Pos. 24-25

318 SE2\_B3, Pos. 55-58

319 See website of SE; SE2\_B3, Pos. 46-52

320 See website of SE

321 SE2\_B3, Pos. 50

322 See website of SE; SE2\_B3, Pos. 46-52

SE2 is also in the development of a strategy for impact measurement processes.<sup>323</sup>

SE3 also utilizes data from external entities such as the private management consultancy Boston Consulting Group, which conducts surveys on “a broader level”<sup>324</sup> about food waste.<sup>325</sup> Ending food waste is SE3’s vision,<sup>326</sup> and SE3 observed “that awareness for food waste has dramatically increased over the last years. And that's it's not only our customer bubble, so to speak, but really within Germany”<sup>327</sup>. Therefore, SE3 measures a mindset change of society (= C1) even though it is not clear whether it is measured systematically or unsystematically. In general, it is “super important”<sup>328</sup> for SE3 to follow developments regarding food waste. However, SE3 perceives to measure impact differently. Its perceived impact measurements are the kilograms and the number of groceries saved plus the carbon dioxide footprint of the groceries saved.<sup>329</sup> These measurements were categorized as outputs in the results pyramid (see Section 4.2). Furthermore, the number of employed people is perceived as impact measurement,<sup>330</sup> which does not correspond with SE3’s vision, since in “an utopian world, our our company shouldn't exist because there is no food waste”<sup>331</sup>.

Lastly, SE4 follows developments about the entrepreneurial environment and thus conducts “an economic survey twice a year with a fixed panel of entrepreneurs”<sup>332</sup>. This is a systematic measurement of C2 impact and can also be a C1 impact, since “opinions and also facts and figures on current topics from entrepreneurs”<sup>333</sup> are obtained, which can include mindset change.

Level	Def	Code	Sublevel	Actual SE1	Perceived SE1	Actual SE2	Perceived SE2
Impact	Changes / effects on the society level	C2	Behaviour change of society	<b>unsystematic:</b> consumption of sustainable products in city and Germany	reforestations (financial compensation for offsetting the carbon dioxide produced by shippings), social projects in its neighborhood (number of supported projects & donated money to those projects), educational projects and product boxes for donations	<b>unsystematic:</b> follows developments in volunteering sector; <b>systematic:</b> nationwide survey about volunteering among committed and non-committed young people	/
		C1	Mindset change of society	/			/

Figure 13: Measured and perceived impact of SE1 and SE2<sup>334</sup>

323 SE2\_B2, Pos. 39

324 SE3\_B5, Pos. 28

325 SE3\_B5, Pos. 28-33

326 SE3\_B4, Pos. 2; SE3\_B5, Pos. 2; SE3\_B7, Pos. 4

327 SE3\_B5, Pos. 28

328 SE3\_B5, Pos. 36

329 SE3\_B4, Pos. 10; SE3\_B5, Pos. 17-18; SE3\_B5, Pos. 22; SE3\_B7, Pos. 44

330 SE3\_B5, Pos. 17-18; SE3\_B7, Pos. 44

331 SE3\_B4, Pos. 4

332 SE4\_B6, Pos. 24 (translated from German by the author)

333 SE4\_B6, Pos. 24 (translated from German by the author)

334 Own illustration

Level	Def	Code	Sublevel	Actual SE3	Perceived SE3	Actual SE4	Perceived SE4
Impact	Changes / effects on the society level	C2	Behaviour change of society	<b>unsystematic:</b> follows developments regarding food waste	kilograms and number of groceries saved plus the carbon dioxide footprint of the groceries saved; number of employed people	<b>systematically:</b> follows developments about the entrepreneurial environment -> economic survey twice a year with a fixed panel of entrepreneurs	/
		C1	Mindset change of society	<b>unsystematic:</b> follows developments regarding food waste; <b>(un)-systematic:</b> utilizes surveys about food waste awareness from external entities such as consultancies			/

Figure 14: Measured and perceived impact of SE3 and SE4<sup>335</sup>

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335 Own illustration

## 5 Discussion

The initial objective of the research was to identify “*What results do SEs measure based on their mission and vision?*” and the findings of the research show that all considered SEs measure results according to their mission and vision on the output level. In addition, the satisfaction of key stakeholder outcomes (= B1) is systematically and unsystematically measured by all SEs except for SE1, which measures those outcomes only unsystematically. On the other hand, outcomes regarding mindset change of key stakeholder (= B2) and behavior change of key stakeholder (= B3) are not measured by any SE. One unanticipated finding was that impact is measured among most considered SEs, even though largely in an unsystematic way (see Appendix M: Overview of measured results by each SE).

First, a rather atomistic view on the findings for each results’ level is taken. Second, a rather holistic view of the findings and implications for improving SEs performance is taken.

The findings indicate that measuring outputs does not seem to be problematic for SEs, since all considered SEs measure outputs (see Figure 11) and the frequency of output codes is over 45 percent of all coded segments (see Appendix N: Frequency of coded segments as outputs, outcomes and impact). Comparison of these findings with those of other studies confirms that outputs according to their mission are measured by SEs.<sup>336</sup> One interviewee called the indicated status quo as follows: “what most companies, but also NGOs and the whole sector (...) measures, is output. We had thousand people volunteering (...)”<sup>337</sup>. It can be argued that outputs are measured by SEs since funding opportunities are often based on outputs.<sup>338</sup> There are, however, other possible explanations. First, outputs are easily measured since outputs are changes or effects within an organization and therefore have a high attribution to the activities of a SE. Furthermore, outputs are quantitative and can occur immediately, which can contribute to the assumption that outputs are easily measured (see Section 2.3.1). Second, outputs such as revenue are accounting obligations and therefore need to be measured by law in Germany.<sup>339</sup> Third, outputs are the basis of creating impact (see Section: 2.3.3). Outputs occur first and subsequently, it is logical that SEs start measuring outputs before measuring outcomes and impact. This can be seen at SE2: “so in the beginning we (...) actually started with like very basic measurements”<sup>340</sup>. Basic measurements were described with output measurements.<sup>341</sup> Ebrahim et al. (2014) takes a normative point of view and argues that every SE should measure outputs.<sup>342</sup> Bearing in mind that outputs are the first level of the results pyramid, SEs need to measure outputs if they aim to align measurements with mission and vision. However, it does not suffice to measure only outputs for complete strategic alignment, but it needs outcome and impact measurements.

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336 Salathé-Beaulieu (2019, p. 28); Ormiston and Seymour (2011, p. 138)

337 SE2\_B2, Pos. 33

338 SE2\_B2, Pos. 35

339 §242 (2) HGB

340 SE2\_B2, Pos. 9

341 SE2\_B2, Pos. 9

342 Ebrahim and Rangan (2014, p. 123)

Outcomes are not sufficiently measured by the considered SEs for reaching strategic alignment (see Figure 12).<sup>343</sup> None of the SEs measures mindset change or behavior change of key stakeholders. These findings reflect those of Mehrotra and Verma (2015) who also found that SEs in India do not measure B2 and B3 outcomes.<sup>344</sup> There are several possible explanations for this result. First, it may be due to a lack of adequate management skills in SEs top management, which was suggested by Morino (2011) for analog findings in the non-profit-sector.<sup>345</sup> Second, difficult conditions for measuring outcomes can be a possible explanation. That is, the causal link between outputs and outcomes is not well established or outcomes occur out of reach of SEs.<sup>346</sup> Third, it may be explained by the difficulty of finding fitting frameworks.<sup>347</sup> Ultimately, all of the reasons are due to resource allocation and lack of resources. Funding opportunities based on outcomes and not only outputs can drive behavior towards sufficiently measuring outcomes.<sup>348</sup> Another possibility is that blueprints for measuring outcomes are developed, which was also proposed to the Commission of the European Union. Such blueprints can enable SEs, in a first step, to start measuring results aligned with mission and vision and, in a second step, to improve performance.<sup>349</sup>

Outcomes seem to be difficult to measure.<sup>350</sup> Nevertheless, outcomes are a necessity for creating impact and hence should be measured to foster SEs' effectiveness in reaching their vision. Morino (2011) notes: "We don't manage to outcomes, thus greatly diminishing our collective impact."<sup>351</sup> On the one hand, this point of view matches findings observed in earlier studies. The national agency *United Way of America* conducted a survey among NPOs and reported the following findings:<sup>352</sup> the introduction of outcome measurements improved identifying effective activities for 84 percent and enhanced the execution of key activities for 76 percent of participating NPOs. On the other hand, the focus on outcome measurements leads to difficulties in appropriate record-keeping (55 percent) and uncertainty of utilizing the outcome measurements for adjustment (42 percent).

The findings indicate that outcomes are partly measured systematically, but also often unsystematically according to feeling (see Figure 12). This can be a starting point to measure outcomes systematically to make valid statements and use the data for comprehensible decisions. Without the need for developing completely new processes, SEs could save resources. In addition, existing interactions with key stakeholders in stores or on social media can be used to collect data on outcomes. This would also have the advantage of not having to establish completely new processes where data collection would consume a lot of resources. Furthermore, SEs can start with outcome measurements that have a smaller focus instead of measuring outcomes of the whole organization,<sup>353</sup> or start with

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343 Salathé-Beaulieu (2019, p. 28)

344 Mehrotra and Verma (2015, p. 50)

345 Morino (2011, p. 168)

346 Ebrahim and Rangan (2014, p. 125)

347 Salathé-Beaulieu (2019, p. 3)

348 Morino (2011, p. 171)

349 European Commission (2012, p. 48)

350 Ebrahim and Rangan (2014, p. 123)

351 Morino (2011, p. 167)

352 United Way of America (2000, pp. 5–6)

353 Phineo gAG (p. 53)



indirect or proxy indicators for outcomes.<sup>354</sup> A variety of possible collection methods is provided by Phineo.<sup>355</sup> Yet, it is to be emphasized that especially panel studies, which belong to longitudinal studies, can capture behavior change of key stakeholders since data about an identical sample and identical subject is collected at several moments in time.<sup>356</sup>

SEs strive for impact described in their vision. Impact occurs if outcomes are achieved, and outcomes occur when outputs are achieved (see Section 2.3.3). It can therefore be argued that outputs, outcomes and impact should be systematically measured since they are interrelated and interdependent. Outputs need to be measured to evaluate whether outputs are achieved. If outputs occur it can be measured whether outcomes are achieved. Lastly, if outputs and outcomes occur, impact can be measured to evaluate whether impact is achieved. This implies that output and outcome measurements and their occurrence are a prerequisite for valid impact measurement. The claim is that “as a social impact (...) company, you should, it is actually a must, to at least [highlighted in the transcription] have a plan how you can measure impact.”<sup>357</sup> can only be followed if outputs and outcomes are previously measured and validated.

Outputs are sufficiently measured in contrast to outcomes, which are only measured for key stakeholder satisfaction. That means that impact measurements cannot be significant. Contradicting earlier findings,<sup>358</sup> this research shows that SEs do measure impact to some extent, even though often in an unsystematic way (see Figure 13; Figure 14). These results are likely to be related to the characteristics of impact such as its complexity (see Section 2.3.3). Complexity makes impact measurements, especially systematic measurements, a challenge for SEs.<sup>359</sup> Impact is difficult to attribute to a SE<sup>360</sup> and it is important to bear in mind the possible bias if SEs collect impact data.<sup>361</sup> Hence, it could conceivably be argued that SEs should not collect impact data themselves but should only systematically measure impact data collected from external entities. The findings show that some SEs use “research that’s been done on a broader level”<sup>362</sup>. This research is and can be conducted by private organizations such as management consultancies but should remain as objective as possible. Therefore, it seems possible that the public sector is either the client of research conducted by the private sector or conducts the research itself with public entities on municipal, state and/or federal levels. The UN requests municipal, state and federal levels to measure progress related to the SDGs,<sup>363</sup> which were defined as the positive effects SEs aim to achieve in the long term (see Section 2.1). This displays a common goal of public entities and SEs, which supports the argument for the involvement of the public sector. This also accords with an expressed opinion as

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354 Phineo gAG (p. 60)

355 Phineo gAG (p. 74)

356 Berger-Grabner (2016, p. 181)

357 SE2\_B2, Pos. 45

358 Salathé-Beaulieu (2019, p. 28)

359 Austin et al. (2006, p. 3); Ebrahim and Rangan (2014, p. 120)

360 Ebrahim and Rangan (2014, p. 120)

361 Roder (2011, p. 101)

362 SE3\_B5, Pos. 28

363 United Nations (2015, p. 36)

part of the research, which says that data collection by management consultancies is “more appropriate to really get a broad view on a high level”<sup>364</sup>.

Taking a holistic view, it is discussed how improving performance can be affected by the insufficient alignment of measurements and a paradox in understanding impact measurements.

First, the *mission measurement paradox*, discovered by Ormiston et al. (2011), can negatively affect the improvement process of SEs. The mission measurement paradox essentially means that measurements are not aligned with mission and vision.<sup>365</sup> They argue that output measurements cannot be aligned with the mission of a SE adversely to the developed results pyramid in this research. Output measurements can be aligned with SE’s mission and vision and are aligned by all considered SEs. That is why the *mission measurement paradox* cannot be replicated based on the results pyramid. All the same, this study supports evidence from Ormiston et al. (2011) that SEs fail to align measurements on the outcome level. Hence, it could conceivably be hypothesized that SEs do not sufficiently align outcome measurements with mission and vision. A note of caution is due here since some SEs should not align outcome measurements. This is a slightly nuanced view that considers the existence of outputs. SEs utmost priority is that key activities are executed and produce outputs. Evidently, it is not reasonable to measure outcomes if marginal outputs are produced. It remains open when this point of measuring outcomes emerges, and it goes beyond the scope of this research to be explored. Ebrahim et al. (2014) pose the same question in their research.<sup>366</sup> Therefore, it seems a possible avenue for future research to determine the point of time to measure outcomes. The problem of measuring outcomes at a later stage is that baseline data is not measured. Outcomes created at the foundation of SEs are not measured. Thus, SEs are not able to see a continuous trend right from the foundation. Without baseline data, SEs fail to measure outcomes and potential impact.

After all, measuring outcomes gives feedback about whether SEs are on the right track.<sup>367</sup> If outcomes are not measured by SEs, SEs solely adjust their strategy on output measurements. According to Ormiston et al. (2001), this can lead to an *adjustment whirlpool*, where SEs focus on output growth but fail to get closer to reaching their vision.<sup>368</sup> That displays a worst-case scenario: SEs believe and accordingly act that the more outputs are produced the more outcomes and impact are created. However, they do not generate any or more outcomes and/or impact. The assumption that output and thus organizational growth equal outcome and impact growth can be detrimental to overall effectiveness in reaching the vision.<sup>369</sup> It is emphasized that outputs *can* translate to outcomes and outcomes *can* translate to impact.<sup>370</sup> An explanation for the misconception that output growth equals outcome and impact growth can be that SE’s top management

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364 SE3\_B5, Pos. 28

365 Ormiston and Seymour (2011, p. 137)

366 Ebrahim and Rangan (2014, p. 123)

367 Bagnoli and Megali (2011, p. 157)

368 Ormiston and Seymour (2011, p. 140)

369 Austin et al. (2006, p. 7)

370 Ebrahim and Rangan (2014, p. 123)

is overly convinced of its impact-generating business model.<sup>371</sup> It is assumed that impact is created.<sup>372</sup> SEs top management and possibly middle management might be prone to psychological bias.<sup>373</sup> Analogue, NPOs assume that they create impact since they address real problems.<sup>374</sup> Moreover, NPOs themselves are convinced of their impact and therefore see impact measurement as redundant.<sup>375</sup> A note of caution is due here since the *adjustment whirlpool* is a worst-case scenario in contrast to the possibility that organizational growth can be in line with increasing outcomes and impact. The correlation between output growth and outcome growth is paramount and should be further explored in future research. Lastly, if SEs do not measure outcomes, they risk to negatively affect their *vision effectiveness*.

Second, it is somewhat surprising that some SEs perceive to measure impact even though they do not measure impact. SE3 perceives outputs measurements as impact measurements (see Section 4.4). This can similarly result in an adjustment whirlpool and thus not getting closer to reaching the respective vision. One explanation might be that the term impact is used for marketing purposes or in the words of interviewee B2 “it's really a buzzword [highlighted in the transcription] and everyone is talking about we have a lot of impact [highlighted in the transcription]”<sup>376</sup> but nobody knows what it means. The explanation that SEs maybe do not know what impact means also accords with earlier observations made in the non-profit-sector, which showed that no clear definition of impact exists.<sup>377</sup> This corroborates with the finding that social entrepreneurship does not have a coherent definition of success, that is, impact.<sup>378</sup>

SE1 perceives to measure impact even though those perceived impact measurements cannot be counted as impact measurements for the given SEs. A possible explanation might be that SEs fail to sufficiently formulate their mission,<sup>379</sup> which was also demonstrated in case studies of NPOs.<sup>380</sup> Vision and explicit mission are not sufficiently outlined, which can lead to vague or unintended strategic goals and unclear core processes.<sup>381</sup> Core processes outputs are measured, and strategic goals may be reached, but continuous improvement does not exist since the overarching goal is unclear. So, it is not defined what constitutes success. This undermines the process of aligning mission, vision, strategy and operations.

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371 Austin et al. (2006, p. 7)

372 Vázquez Maguirre et al. (2018, p. 327)

373 Ormiston and Seymour (2011, p. 143)

374 Morino (2011, p. 175)

375 Moxham and Boaden (2007, p. 839)

376 SE2\_B2, Pos. 47

377 Moxham and Boaden (2007, p. 838)

378 Roder (2011, p. 100)

379 Ormiston and Seymour (2011, p. 143)

380 Moxham and Boaden (2007, p. 838)

<sup>381</sup> Wagner and Käfer (2017, pp. 26–27)

## 6 Conclusion

### 6.1 Summary

SEs are gaining relevance due to their potential as a driver of sustainable development in the world. For instance, they can contribute to the SDGs of the UN. Thus, it is of great importance that SEs fully exploit their potential and make the world a better place. SEs should adapt management processes, which follow the rationale of planning, executing, measuring and adjusting. In the context of an organization, SEs should align their mission and vision with their strategy and operations to increase their effectiveness. This means that measurements need to be aligned with mission and vision. That is why the purpose of the current study was to determine the status quo of SE's performance measurements that are aligned with mission and vision. In this regard, seven semi-structured interviews with top management and/or middle management of four different SEs were conducted by the researcher. The interview material was analyzed with a structured qualitative content analysis considering the research question:

*“What results do SEs measure based on their mission and vision?”*

A conceptual framework, the results pyramid, is the foundation for answering the research question. The results pyramid follows the logic of a theory of change, where outputs *can* lead to outcomes, and outcomes *can* lead to impact.

The research confirmed that SEs measure outputs according to mission and vision. Every SE considered in the research measures core processes outcomes and utilization of products and/or services outcomes. In contrast to outputs, outcomes are only partially measured by the considered SEs. B1 outcomes are measured by all SEs systematically and unsystematically except SE1. SE1 only measures key stakeholder satisfaction unsystematically. B2 and B3 outcomes are not measured by any SE. However, SE1 plans to measure mindset and behavior change outcomes, and SE2 recognized opportunities to measure B3 outcomes. Each SE measures impact at least unsystematically while three SEs measure impact systematically with limitations. It becomes evident that a misconception exists about impact measurements. SE1 and SE3 perceive to measure impact even though those perceived impact measurements are either output measurements or not aligned with mission and vision.

Outputs, which align with mission and vision, should be measured by every SE since outputs are the basis for creating impact. This request is complied with as output measurements seem to be well established by SEs. The reasons are that funding opportunities are based on output numbers and outputs are compared to outcomes and impact easily measured.

In contrast to outputs, prior research and the current research give evidence that outcomes, which align with mission and vision, are not sufficiently measured. However, opportunities for sufficiently measuring outcomes exist as SEs conduct unsystematic outcome measurements and have general interactions with key stakeholders. Those unsystematic outcome measurements and general interactions can be transformed into systematic measurements. It is indicated that resources are the key reason for insufficient outcome measurements. So far funding is based on output numbers. That is why funding opportunities should be

established which use output and outcome criteria to provide SEs with needed monetary resources. A second approach is that easy-to-use blueprints should be developed to lower the measurement barrier and reduce resources needed by SEs to measure outcomes. It is seen to be more difficult to measure outcomes compared to outputs, but outcomes should be also measured by every SE if sufficient outputs are generated. The main reason for measuring outputs and outcomes is that the risk of an *adjustment whirlpool* is avoided. Measuring outputs and outcomes fosters effective decision-making since adjustments are not solely based on potentially misleading output growth. SEs should bear in mind that output growth does not equal outcome and impact growth and manage accordingly. Surprisingly, some SEs are prone to impact measurement misconceptions. First, output measurements aligned with mission and vision are perceived as impact measurements, which can contribute to an *adjustment whirlpool*. Second, measurements that are not aligned with mission and vision are perceived as impact measurements. This can also contribute to an adjustment whirlpool and indicates that mission and vision are incompletely formulated.

Impact can be a result of outcomes and outputs. It is complex and hardly attributable to a single SE. That is why impact data should not be collected by SEs but by external entities such as public and/or private entities. Especially public entities have an interest in reaching the SDGs of the UN, which are on the impact level. SEs should systematically measure and utilize impact data, which is collected by external entities and is aligned with mission and vision. A precondition to utilize impact data is that outcomes and outputs are created. That precondition allows the assumption that a SE contributed to effects on society, namely impact.

Whilst this study did not confirm the existence of a mission measurement paradox, the findings show that the considered SEs align their measurements with mission and vision. The alignment between measurements with mission and vision needs to be seen with caution since the degree of alignment varies across the SEs. This matches the answer to the research question: SEs measure outputs according to mission and vision. Outcomes are not sufficiently measured for alignment. Impact is measured unsystematically but not validly since outcomes are not measured.

## **6.2 Limitations and outlook**

The initial motivation of the researcher and the goal of the research was to determine the status quo of measurements aligned with SEs mission and vision. That is why, measurements, which are not aligned with the mission and vision of the respective SEs were omitted except perceived impact measurements. Those results do not fit into the results pyramid and are not covered by the research question.

It is to be emphasized that the focus of the research was to categorize results measurements into the results pyramid and discuss the findings. Thereby, it is beyond the scope of this study to evaluate whether SEs create outputs, outcomes and impact as the research focus was laid upon measurements and not upon the created value by SEs. Furthermore, SEs' activities are not evaluated in this research. In other words, if a measurement is not categorized in the results pyramid, it does not mean that the measured activity cannot be valuable for a SE. The

only difference is that the activity and its measurement are not aligned with the mission and vision of a SE.

Given the limiting specifications of this research, particularly time restraints, it was not possible to consider the explored SEs in their entirety and thus not all measurements aligned with mission and vision of respective SEs could be captured. However, the selection criteria for interview partners ensured that especially outcome and impact measurements were captured even though some output measurements were omitted. This decision was based on the literature review, which suggested that outputs are commonly measured by SEs. The chosen qualitative research approach limits the generalizability of the findings. The sample of four SEs is small compared to quantitative research requirements. Nevertheless, the qualitative research approach is a methodological fit in the research context since the field of social entrepreneurship is still in the stage of conceptualization. Furthermore, it allowed a greater richness of findings compared to quantitative research.

On the other hand, conducting quantitative research seems an interesting research avenue to replicate the research findings. A greater sample allows to validate or falsify the thesis that SEs do not sufficiently align measurements with mission and vision. The Global Entrepreneurship Monitor could be used for that purpose. Further research should be undertaken in other developed countries to develop a full picture of the status quo of measuring results aligned with the mission and vision of SEs. Surprisingly, scholars discovered that SEs understanding of outputs, outcomes and impact diverges. It seems paradox since SEs aim to change society and should therefore know the difference between outputs, outcomes and impact. This is an important issue for future research.

Further research should be undertaken to investigate the implications of measuring outcomes. Increased or even decreased effectiveness of SEs is to be mentioned as well as the point of time to start measuring outcomes. Outputs are created and measured early on, but it is unclear when outcomes should be measured. In general, future research should explore the implications of measuring outputs, outcomes and impact emphasizing the words of Kaplan and Norton: "What you measure is what you get."<sup>382</sup>

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382 Kaplan and Norton (p. 71)

# Appendix A: Sustainable Development Goals of the UN<sup>383</sup>

## SUSTAINABLE DEVELOPMENT GOALS



383 United Nations (2021)

## Appendix B: First information email to interviewees<sup>384</sup>



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### Interview für meine BA :-D

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Chris Oppermann [Redacted]  
To: [Redacted]

Thu, Jun 10, 2021 at 12:45 PM

wie versprochen melde ich mich mal für unser **kleines Interview** für meine Bachelorarbeit :-D Großes Danke nochmal!

Kurzer Refresher, worum es laut Titel geht: **Measuring the Impact of Social Enterprises**.

In dieser Email geht es mir darum, erstmal einen **Termin** zu finden. Deswegen habe ich einmal die Bitte, dass Du Dir zwischen dem **21.06 - 04.07.21 zwei Termine mit Uhrzeit (Dauer ca. 1h)** rauspickst. Vermutlich dauert das reine Interview zwischen 30-45 min und der informelle Teil 15 min (möchte ja wissen, wie es Dir geht :-D). Somit ergibt sich die Dauer von ca. 1h. Wieso zwei Termine? Falls einer schon anderweitig belegt worden ist, klappt bestimmt Option B.

Zudem wäre es wichtig für mich zu wissen, ob wir das **Interview auf Englisch** führen können? Falls wir das Interview lieber auf Deutsch führen sollen, wäre das natürlich auch kein Problem (nur mehr Arbeit für mich :-D).

Und schonmal ein paar **Formalia**, die Du aber auch nochmal vor dem Interview bei der Einverständniserklärung unterschreiben darfst:

Ein paar Tage vor dem Interview erhältst Du (neben der Einverständniserklärung) den **Interviewleitfaden** und kannst die Fragen schonmal durchgehen.

Das Interview selbst wird über **Zoom** aufgezeichnet. Dabei hast Du immer die Möglichkeit Antworten bei bestimmten Fragen zu verweigern. Nach dem Interview wird die Bildaufnahme sofort gelöscht und die **Tonaufnahme** verschlüsselt in einem lokalen Ordner abgelegt, **vertraulich aufbewahrt** und niemanden zugänglich gemacht. Die Tonaufnahme wird zum 31.09.2021 komplett gelöscht.

Nach der Transkription erhältst Du, wenn dies gewollt ist, den **transkribierten Text zum Überprüfen**. Falls eine Aussage anders gemeint war, kann diese geändert werden. Somit sind **Richtigstellungen** im Nachhinein möglich. Einzelne Sätze aus den Transkripten, die nicht mit Deiner Person in Verbindung gebracht werden können, werden möglicherweise für die Bachelorarbeit genutzt werden. In der finalen Version der Bachelorarbeit werden Dein:e **Name, Position und Arbeitgeber:in nicht genannt**.

Bis ganz banz bald!

Liebe Grüße  
Chris



# Appendix C: Second information email to interviewees<sup>385</sup>



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## Interview am Mittwoch :-D

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Chris Oppermann  Mon, Jun 21, 2021 at 11:07 AM  
To:   
Bcc: Christopher Oppermann 

Hallo 

so jetzt melde ich mich einmal wie versprochen mit den letzten Infos.

1. Einverständniserklärung: Im Anhang findest Du die PDF Datei. Diese bitte unterschrieben (und idealerweise noch vor unserem Interview) an mich zurückschicken.

2. Zoom-Link:

Thema: Bachelorarbeit:   
Uhrzeit: 23.Juni.2021 11:00 AM Amsterdam, Berlin, Rom, Stockholm, Wien

Zoom-Meeting beitreten  
<https://us04web.zoom.us/j/72644204071?pwd=M1U5LytVdEhYzZWV29GS2kwa1pTQT09>

Meeting-ID: 726 4420 4071  
Kenncode: gH4Y38

3. Leitfadeninterview: Im Anhang findest Du schon einen Teil der Fragen. Unser Interview ist halbstrukturiert, was bedeutet, dass ich keinen strikten Fragenkatalog habe und manchmal nachhaken werden und/oder manche Fragen überspringe. Deswegen kann ich Dir nicht alle Fragen mitteilen, weil sie situationsbedingt entstehen.

4. Fragen: Wenn Fragen bestehen, immer einfach gerne anschreiben.



Bis Mittwoch!

Liebe Grüße  
Chris

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### 2 attachments

 Interview\_ Interviewees Vorbereitung .pdf  
57K

 Einverständniserklärung zum Interview   
103K

# Appendix D: Attachment of second information email to interviewees<sup>386</sup>

## Interview: Preparation - English

### Research :

The aim is to examine **what** and **how** (performance) measurements are applied by **Social Enterprises**. Findings are placed in a **unified framework**, which may **guide** organizations that are aligned with a **vision** focused on changing society.

### Guiding information:

**Subject** of my thesis is your **organization**, thus "you, your etc." is intended to mean your organization and **not** you as an **individual**. If you as an individual are meant, I will explicitly mention it.

### Possible (abbreviated) questions:

1. Your **vision**?
2. Your **mission**?
3. **Key stakeholder(s)** according to your mission?
4. What **role** does measurement play?
5. **Why measure**?
6. How do you know that you **performed well**?
7. **What** results do you **measure** (department &/ organization)?
8. **How** do you **measure** those results?
9. When **interact** with key stakeholder(s)?
10. **Satisfied** with measurements?
11. What **assistance/support** is needed?
12. How **measurement** will evolve?

### Umbrella terms:

- results, financial indicators, nonfinancial indicators, proxy indicators, perceptions, form of collection, key stakeholders, society, organisation, effects, satisfaction

## **Appendix E: Example of pre- and postscript**

### **Prescript**

The second interview in the context of this research will take place with a person from SE2 on 22/06/2021. The expectations are that measurements are discovered, which can be categorized into results pyramid with its levels and sublevels. In this regard, it is important that questions are asked the general to the specific. In addition, the terms output, outcome, and impact should not be used but instead the respective definitions, which were elaborated as part of this research. Understandings of outputs, outcomes and impact can differ and can lead to the omission of measurements. The definitions allow a clear categorization and are likely to be equally understood by interviewees.

It needs to be paid attention to not anticipate answers, remain unbiased and paraphrase answers without interpretation. The flow has to be maintained throughout the interview. Ideally, it resembles a conversation. That is why the questions should be asked based on the context of the situation and not strictly read off the interview guideline. That is a potential risk to forget to ask specific questions and miss important information.

From preliminary contact, the researcher knows that so far the term "impact" has been used cautiously by the SE. This was also related to a lack of definition. However, this year the topic gained more relevance for SE2. In addition, prior research shows that SE2 conducts regular volunteer surveys. NPOs and volunteers have the possibility to give feedback on the NPO and SE2. It is expected that SE2 measures outcomes.

The researcher is excited that the interviews finally start, but also uneasy due to fear of making mistakes. In the end, it's allowed to make mistakes, because that's the only way the researcher can learn.

### **Postscript**

The interview was perceived to be and was comparably short. It just took over 20 minutes. One reason may be that interviewee's answers were very precise and full of needed information. That is why, the feeling came up that the interview was only satisfactory. It seemed as if the researcher had asked more questions and gathered more information. However, it could be related to the observation that B2 was well prepared and worked on Phineo's results staircase a few days ago. In addition, the connection was interrupted once during the interview and B2 repeated the last 30 seconds.

B2 likes to receive the final thesis but does not need to check the transcribed interview.

# Appendix F: Applied system of transcription rules<sup>387</sup>

According to Fuß & Karbach 2019

## Module: light smoothing

- slight smoothing approximation to standard orthography, that is:
  - correction of the "broad" dialect
  - retention of colloquial expressions
  - retention of incorrect expressions
  - retention of an incorrect sentence structure
  - retention of fixed dialect expressions

## Module: break

### Interval scaled break

- (..) -> short break (approx. 2 seconds)
- (...) -> medium break (up to 5 seconds)
- (break) -> break from 5 seconds

A brief voice drop is not recorded in the interval-scaled break transcription.

## Module: speech sound

- emphasis -> always or inaccurate

-> clearly emphasized words

-> other sub-modules were not used because all but one of the interviewees were non-native English speakers, thus defeating the purpose of this module to contribute to interpretation

## Module: pronunciations, word breaks and slurring

- loud utterances -> only planning utterances & listener signals if they are affirmative or negative (and "yeah")

-> other sub-modules were not used because all but one of the interviewees were non-native English speakers, thus defeating the purpose of this module to contribute to interpretation

## Module: non-linguistic events

- non-verbal expressions -> (harrumph) (sighs) (laughs)
- actions -> (bangs on the table)
- sounds -> (phone rings) (door closes) (other voices)

## Module: Interaction

-> omitted

## Module: Uncertainty, interruption and omission

- uncertainty in transcription
  - word -> (?)
  - words -> (??)
- Interruption -> (B leaves meeting) #00:07:36.4# to #00:08:35.9#

## Module: punctuation

- intonation oriented

## Add-on module: anonymization

- anonymized by replacing the words with italicized terms describing the subject area
  - Hannover -> *city*
  - Madsack -> *organization*

## Appendix G: Transcribed interview example

- 1 I: OK, so then let's start with our first question that question, what is your vision? So how should the world look like in 10 to 15 years according to *your organization*? #00:00:15-6#
- 2 B4: The world according to *our organization* should look like, people having no hunger, having enough food, having access to food and the vision of *our organization* is a world without food waste, so reducing food waste food waste as much as possible. #00:00:43-1#
- 3 I: Perfect and related to that, what is your mission? So how do you aim to create that value that you've just described? #00:00:52-3#
- 4 B4: We want to save 5,000,000 tons of food per year. To achieve that and we also like to try to educate our, all the stakeholders about food waste, and that's how we're going to try to reduce food waste, and I mean, I an utopian world, our our company shouldn't exist because there is no food waste. But until then we have to work a lot, save a lot and sell a lot. (laughs) #00:01:28-1#
- 5 I: So what do you actually do? You've already described to to some extent, so what it like your main activity? #00:01:38-4#
- 6 B4: Our main activity is to to buy food that would have been thrown away from different, different people, different organizations. And then we sell that food in our online shop or in our actually in our four stores in *city*. And that's what we basically do. #00:02:02-3#
- 7 I: Perfect. You just mentioned some stakeholders. So who are your key stakeholders, according to your mission? #00:02:13-5#
- 8 B4: That's a difficult question because I think in the end, everyone is a stakeholder and profiting from our mission and from the things we're doing. But I would say the main or the key stakeholders are our customers who really want to follow a sustainable way of living. But also, employees who want to do something something good and meaningful. But in the end, I think it's like everyone because we, yeah (..) , we were having a very (?) progressive idea and I think the only people who don't like it are capitalists. People who like just think profit is the most important thing in life and in the world. #00:03:07-9#
- 9 I: Yeah, very interesting. Kind of switching the topic from general topics to to measurements. So what role do measurements play in your organization and also maybe in your department? #00:03:27-7#
- 10 B4: Measurements or measures (laughs), play (..) a very important role I'd say, because like, people, our stakeholders, our customers are asking like they they want to know what our impact actually is, like, how much we saved. How much is that in the resources that we saved? So it's very, very important for us to it's, it's like part of our branding. And that's why

we're also having a lot of key process indicators that we're following, and that we try to like improve. And then our department. I am working in the customer support department. So there it's a lot about like customer satisfaction, so it's not very like, it's a little far away from the actually company mission. We just want to make our customers happy and satisfied so we have a lot of measures and measurements there. But in the end, we can also calculate how much food we saved, how much tons, and it's pretty nice for the department we're working in. (..) I don't know if that's specific enough for you, but (..) (I: No, that's) I mean I'm not working, I'm not working in the marketing or branding department, so maybe I can't answer all your questions. But that's all I can offer you for now. (laughs)  
#00:05:05-6#

11 I: That's totally fine that's totally fine, but you've mentioned some some KPIs, so you for sure know the KPIs of your department and you've already mentioned at least one KPI for *your organization*. Can you maybe give some more information information about that about that?  
#00:05:28-1#

12 B4: About the KPIs, as I already talked about or more KPIs? #00:05:33-6#

13 I: Yeah just other KPIs. #00:05:36-5#

14 B4: Well, in the customer support department is very specific, so we're tracking like for example, how many customers canceled their subscription this month? How many new customers do we have this month? How many boxes or shipments came back to us? How many were damaged? Where were products missing? Did we do picking mistakes in our e-fulfillment department? How much time did it cost us to answer one of the one of the questions a customer had? Yeah, I think that that's them. (..) Those are the most important KPIs for us. #00:06:22-8#

15 I: Yeah, great and early on you also mentioned customer satisfaction as important. So how do you measure customer satisfaction? #00:06:34-1#

16 B4: We measure it through our retention strategy, so we're, we're writing every single customer that has canceled, who has canceled their subscription and, we're we're offer them like flexibility in their subscription and to reduce their prices, to change their frequency of the shipments. And then based on that, we track how many customers came back to us and were willing to accept those offers and that's the only number we have for satisfaction. But it's also like, I think this this KPI is something that is also, not always quantifiable. So it's also a feeling of like how customers interact with you. So we're trying to like, have very friendly and empathetic mails, and yeah, that's how we try to try to work and not only look at the numbers. #00:07:55-9#

17 I: So, when you say that you also try to get a feeling for it. How do you generate that feeling? (...) Where does the feeling come from? Except from the retention numbers you've just mentioned. #00:08:16-2#

- 18 B4: I think it's it's just like a general feeling of like, are we treating the customers right? Are they happy about how we present ourselves externally? I mean, basically, you look at the answers they're writing and then you see if they're happy or not, or if they, if they're impressed or inspired by how we write things, for example. #00:08:44-9#
- 19 I: OK, so it's based on the interactions you have with customers via email, so the answers (B4: Exactly) or, messages you receive and thus create a feeling for, are they happy or not? #00:08:57-4#
- 20 B4: But also like on social media and on rating platforms like trusted shops or Google. Then you see how customers interact with you as well, so. #00:09:10-5#
- 21 I: OK (B4: Not only mail). Do you, do you explicitly have a process behind, yeah the measurements of trusted shops or, so do you just look at the numbers from time to time, or is it an explicit process of having that as another KPI, for instance? #00:09:32-0#
- 22 B4: It's actually a very specific process because we look at the ratings we have there and see like, OK, who gave us a very bad rating? And then we're writing, like proactively writing those customers and ask them like, how can we can we do better? What can we offer you so that you may change your rating about us? And we're doing that regularly. And we also like, we prove the ratings, I mean customers, sometimes can also lie, so that's very bad for a company rating. So then we were writing them like, hey, you're wrong. Please change your rating about us because it's not true what you told the rating platform here. And thus we like try to improve our rating there as well. #00:10:25-4#
- 23 I: Great, as we are already talking about stakeholders or explicitly customers. Do you maybe, keep track of or even measure other changes on the external, so customer level? #00:10:45-8#
- 24 B4: (Break) #00:10:54-3#
- 25 I: To to maybe give an example. Do you maybe keep track of a mindset change, of customers? Or do you keep track of the behavior change of customers? #00:11:08-5#
- 26 B4: In the customer support department, we don't do that, but maybe in the marketing department they, they're doing that, but I can't tell you specifically. #00:11:22-2#
- 27 I: OK, yeah, (B4: (??)) that's that's totally fine. Another question, how do you know in your department, and also yeah, just just have a look at your department. So how do you know in your department that you performed well? #00:11:41-7#
- 28 B4: (...) Ehm (...) I mean the very basic indicator for that is that all mails

are answered. But then there's also the KPIs that indicate our work. For example, as I said, the retention customers that we have that we've won back, that's our work in our department because we're writing them, and we're changing the settings for the customers. But also preventing cancellations with our good service, (..) answering faster. Then also (..), prevent damages and communicate with other departments, and that's how we know that we're doing good work. #00:12:36-1#

29 I: OK, great. How do you, how do you collect the data of your KPI's? So you mentioned the retention retention rate. How do you collect it? #00:12:50-5#

30 B4: That's actually a mixture of manually tracking things via Excel tables or Google sheets. But also sometimes we can export data through Shopify, but also Zendesk. That's the ticketing platform we're using. So basically those three, sources. #00:13:19-7#

31 I: How would you describe the effort of collecting the data for those key performance indicators? #00:13:27-9#

32 B4: (..) I would describe (laughs) the process very tiring because as I mentioned, we have to use a lot of different platforms, and, check whether the numbers are correct. There's no, system that's doing that for us. We have to do it ourselves still, and that's very time consuming and tiring for us, but we want to improve that in the future. (..) Yeah, but in the end it doesn't take a whole day to like get the data straight. It's just like, sometimes very annoying, to collect everything for a specific date. #00:14:13-0#

33 I: Perfect, why do you measure results, in general? I think we've touched that to to some extent already, but maybe you have some more some more information about that? #00:14:27-3#

34 B4: I mean, sometimes it's very helpful to have numbers behind your feeling that you have. For example, if I got got the feeling that a lot of people are canceling their subscription this month because our product variety. Then I can prove that with numbers and showing that actually a majority of customers cancel their subscription because of that. But when you argue with other departments about changes and processes, you have to have numbers and (..), to like also derive measurements from that, because like otherwise, it's just always based on feelings, what you want to plan and what kind of strategy you want to have in the future. So it's important to have numbers, but I'll but I would say to a, to an extent, I mean it also has boundaries. You have to like, choose whether you want to spend more time on numbers or want to work and do the important stuff. You know what I mean? (laughs) #00:15:44-5#

35 I: So it's, kind of yeah a question of cost or resources, to actually deploy resources for measuring or for the work itself? #00:15:58-5#

36 B4: Yeah, definitely if you have more employees who can focus



completely on that, it's fine, but in like most start-ups or younger firms, you always have to like outweigh like, find out like (...). How much time can you actually spend on that?". Yeah (...), even if it's important, but, you're strained at some point so. #00:16:28-4#

37 I: So are you so far, happy with the measurements taken regarding for instance impact by by *your organization*? #00:16:40-7#

38 B4: (Break) #00:16:48-9#

39 B4: I think for, (...) the conditions that we have (...) I would say yes. But there's still, a lot of like improvement possible. #00:17:08-8#

40 I: Where do you see room for improvement? #00:17:11-5#

41 B4: (...) I see a lot of (laughs) room when I look at the technicalities, so we need more (...) digitization and less manually work. And that's something we have to improve in the future. #00:17:34-6#

42 I: (...) Ehm (...) And, how would you define impact? #00:17:45-3#

43 B4: Ehm (Break) #00:17:53-4#

44 I: I mean, *your organization* for instance has on their on their website that they are an impact company or an impact impact enterprise. What does the impact mean in that case? #00:18:07-7#

45 B4: I'd say impact means positive change and with positive I mean, change in a world where we save our resources, where we don't destroy our planet anymore. Where we try to like offer an environment where everyone can live in. And yeah where we just try to survive. #00:18:39-0#

46 I: Thank you for that. (...) Are there any other situations when you are interacting or when you interact with customers, in your case, next to writing emails? #00:18:56-7#

47 B4: I mean, in the stores I actually meet the customers (laughs), so I see how they behave, what they're buying. (...) I think that's it. #00:19:11-3#

48 I: OK, OK. Would you say, yeah? (B4: Alle good all good (laughs)) (laughs) Would you say that, about data collection, so the form of data collection. Do you collect more data quantitatively or qualitative qualitatively? #00:19:34-6#

49 B4: We collect more quantitative data because I mean the exports we can have are really fast. There's a lot that we can analyze. Qualitative is actually a very small part of the whole data we provide. #00:19:59-1#

50 I: Could you maybe describe it in a little more detail, what qualitative data you collect? #00:20:05-5#

- 51 B4: We actually, save some original mails from our customers, but then we also sort them, kind of like in different categories and write down the main points the customers made. But then, like on the one hand, you can read the original mail that the customer sent us but also can see very fast (ringing) what is what it what it is about. #00:20:36-8#
- 52 I: OK, great. And coming back to, yeah, changes, positive changes as you described impact. Do you sort those emails, also, regarding impact emails I would phrase them? #00:20:54-1#
- 53 B4: (Break) #00:20:59-5#
- 54 I: Or is it rather more a category for an yeah (B4: (?)) for satisfaction? #00:21:08-4#
- 55 B4: We just track positive feedback. That's also that could be like on our mission, but also in our service, so it's not, just specific feedback that we keep for for impact. It's like together with all the positive feedback we get, I think. #00:21:27-2#
- 56 I: What's the rough percentage or relation between the collection form of quantitative and qualitative, (...) if you had to (..) to say a number? #00:21:45-9#
- 57 B4: (...) I'd 90 to 10. #00:21:51-3#
- 58 I: (Break) Do you in general, so your department, follow developments regarding food waste in your region? For instance, in your case, *city*? #00:22:12-4#
- 59 B4: In sorry what, what development in? #00:22:17-5#
- 60 I: Developments in the topic of food waste? #00:22:22-2#
- 61 B4: Not specifically in our department, but in the whole company, I think we would get all the news that are important for us. #00:22:32-3#
- 62 I: OK, so in general (ringing) there is like awareness of the topic of food waste (...) in *your organization*? #00:22:42-9#
- 63 B4: I'd say yes. #00:22:45-2#
- 64 I: OK, OK perfect. Have you planned to maybe maybe working on measurements in the future, other measurements that you've just described? #00:23:01-9#
- 65 B4: I mean like every, every three months we have company rocks and then we also derive department rocks from that and, sometimes they are also connected to our impact, but not all the time, so we regularly have already have that already. #00:23:21-5#

66 I: OK. Great. (...) Then I think we are also coming to an end. So do you have anything else you would like to add about the topic? #00:23:39-5#

67 B4: No. #00:23:41-7#

68 I: Awesome then thank you.

# Appendix H: Transcription examples with f4 software<sup>388</sup>

00:02:55-2 / 00:19:22-3 - I2.m4a f4transkript.Edu-Version v7.0.6

6 I: I've heard some stakeholders that you've just mentioned. So what are your key stakeholders that may be the most important key stakeholder for *your organization*? #00:01:42-1#

7 B2: So first of all, private people that want to get involved. Also social organizations, so-called NPO's, and also companies that we support with (...) corporate volunteering activities so they can place their employees in social projects. #00:02:00-9#

8 I: Great, moving to the next topic, measurements. So what role, so what role does, or what role do measurements play for *your organization*? #00:02:12-7#

9 B2: Yeah, measurements get more and more important for *organization*, so in the beginning we we actually started with like very basic measurements or number of volunteers or number of NPO's, like this. But now we yeah we are more and more getting deeper into other KPIs that move more towards measuring impact. So yeah, measuring impact is of course very very hard and only possible on the long term, but we really try to get closer to that. So getting more important is the answer to your question (laughs). #00:02:54-2#

10 I: Getting more important (laughs). OK OK, great. As you mentioned impact or impact measurement. (...) What are you right now measuring? Or are you measuring impact or what is your definition for impact? Let's start with that and then how do you try to measure it? #00:03:09-4#

11 R2: Yeah, so the definition of impact for us is that we are able to change the society, so this is really a in-depth change in

0:02:55-2

0:00:00-0 0:02:55-2 0:19:22-3

Volume 100% Replay speed 100% Rewind interval 3s

Comment

(.)  
(...)  
(Break)  
immer  
(sighs) (laughs)  
(?)  
(??)

Statistic (beta)

Current  
Processing time per audio minute  
Estimated time until completion

Predefined text elements

k1	(.) ← Full stop inside brackets c
k2	[ ← Square brackets denote a p
k3	< > ← Arrows in this direction sh

00:15:36-2 / 00:30:14-6 - I5.m4a f4transkript.Edu-Version v7.0.6

political group fighting against food waste with other players in the rescue food markets, so to speak "Too Good To Go", "foodsharing". So we created a group there so that we can really try to make changes in the laws, make a political stance to the topic and try to bring awareness on that level, because in the end, yeah, the the laws and politics do either hinder or support how far we can go, and yeah, have a huge impact on on the industry in general. Also the "Mindesthaltbarkeitsdatum" and a lot of the laws and regulations are all yeah controlled by the politics. So that's why it's really important that we are also there present and try to make a difference on the fundamental basis on that level. #00:15:20-5#

38 I: Awesome. Yeah, another question, I would like to ask is, yeah, when do you maybe in general interact with your customers? Yeah, except from maybe measuring, yeah, just in general. When are situations when you interact with customers?

0:15:36-2

0:00:00-0 0:15:36-2 0:30:14-6

# Appendix I: Case summaries<sup>389</sup>

## SE 1 / B1

- Visionary (interview conducted in German)
- Unclear impact terminology
  - Impact described with output measurements
  - Impact described with their vision
- processorientation
- Strong output measurements, which are to some extent misunderstood as impact measurements
- Weak outcome measurements, which are unsystematic or planned for the future
- No real impact measurements, but unsystematic observation of developments in mission-related topics
- Big problem -> resources
- Wish for measurement blueprints, which are externally audited, fast and adjustable to different company sizes

## SE 2 / B2

- Clear and direct, self-critical
- Clear terminology and understanding of outputs, outcomes and impact
  - Understands process of starting with outputs and moving upwards
  - Knows and tried out the results staircase from phineo
- Processorientation
  - Understands the problem of not measuring outcomes/impact in this context
- Outputs yes
- Outcomes partially systematically and unsystematically
- Impact -> "of course" follows developments
- Funding requirements -> outcomes

## SE 2 / B3

- Enthusiastic, descriptive language
- Terminology not exactly clear, but may be related to language difficulties
- Processorientation
- Strong in outputs
- Systematic and unsystematically outcomes
- Even touches on measuring impact, but not representative data collection
- Resource problem

### SE 3 / B4

- Operational
- Processorientation
- Outputs are measured in their department
- Even outcomes, B1, is compared to other SEs measured a lot and systematically
- Impact understanding does not fit the impact measurements in their SE
- Question of resources -> rather use it for the execution of key activities or measuring results?

### SE 3 / B5

- Informed
- Highly processorientation
- Impact understanding is existent and sometimes also visible in unsystematic measurements of food waste -> but impact measurement is output measurement
  - Ecological focus of measuring own ecological outputs
- Outcomes (B2-B3) not measured but B1 with surveys
- Outputs department related -> operational level
- Legal framework with obligated impact measurement
- Resource decision -> not overdoing it

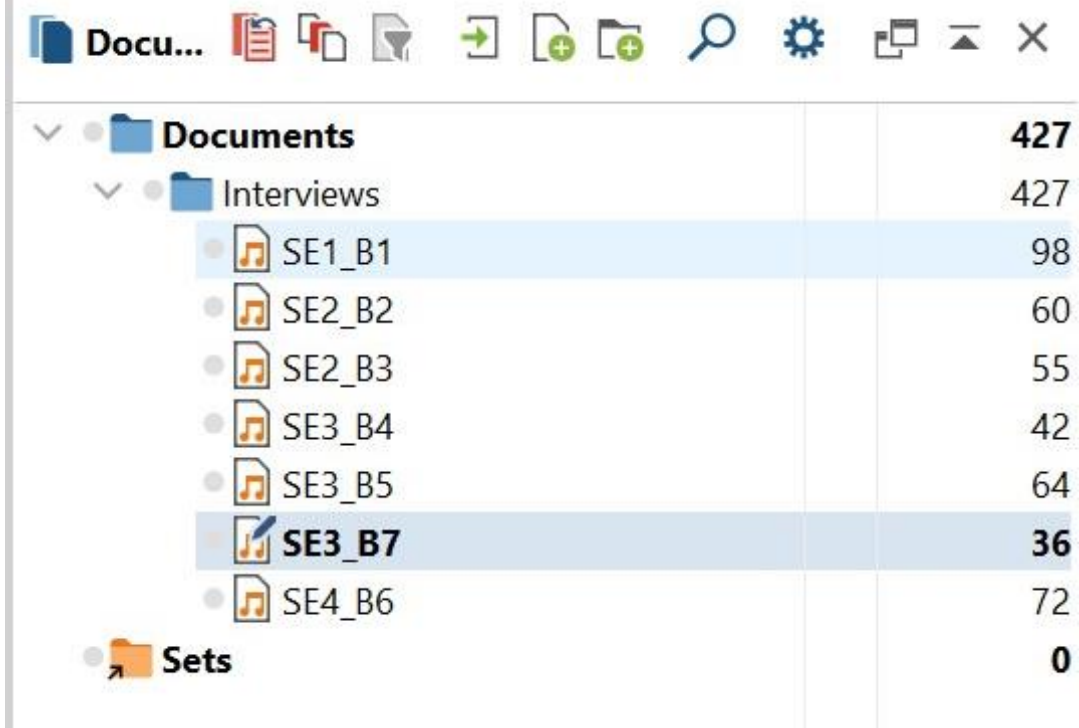
### SE 3 / B7

- Enthusiastic, happy, data driven
- Measurements are essential for department
  - Data driven -> Marketing
- Impact = 3Ps
- Outcomes, especially B1 but also B2 / B3 potentially measured
  - B2 / B3 measurements more with a focus on interests of customers to serve their needs
- Outputs are measured with a focus on sales
- Lots of ratios such as CAC -> no measurement itself but calculation

### SE 4 / B6

- Comprehensive, detailed (interview conducted in German)
- Lower processorientation
- Impact not really mentioned
- Impact is systematically followed
- Outcomes, B1 yes, B2 no, B3 also with a clear number but without clear attribution,
- Outputs are measured -> participants
- Data collection biggest problem -> cooperate with others

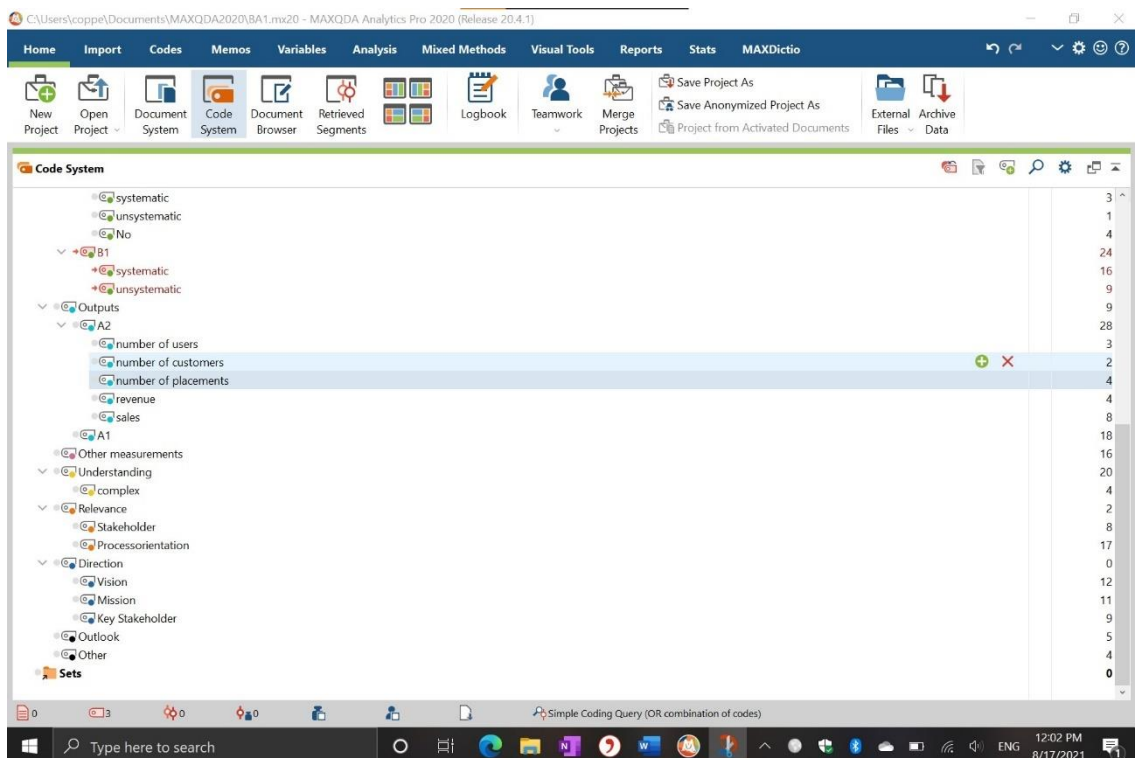
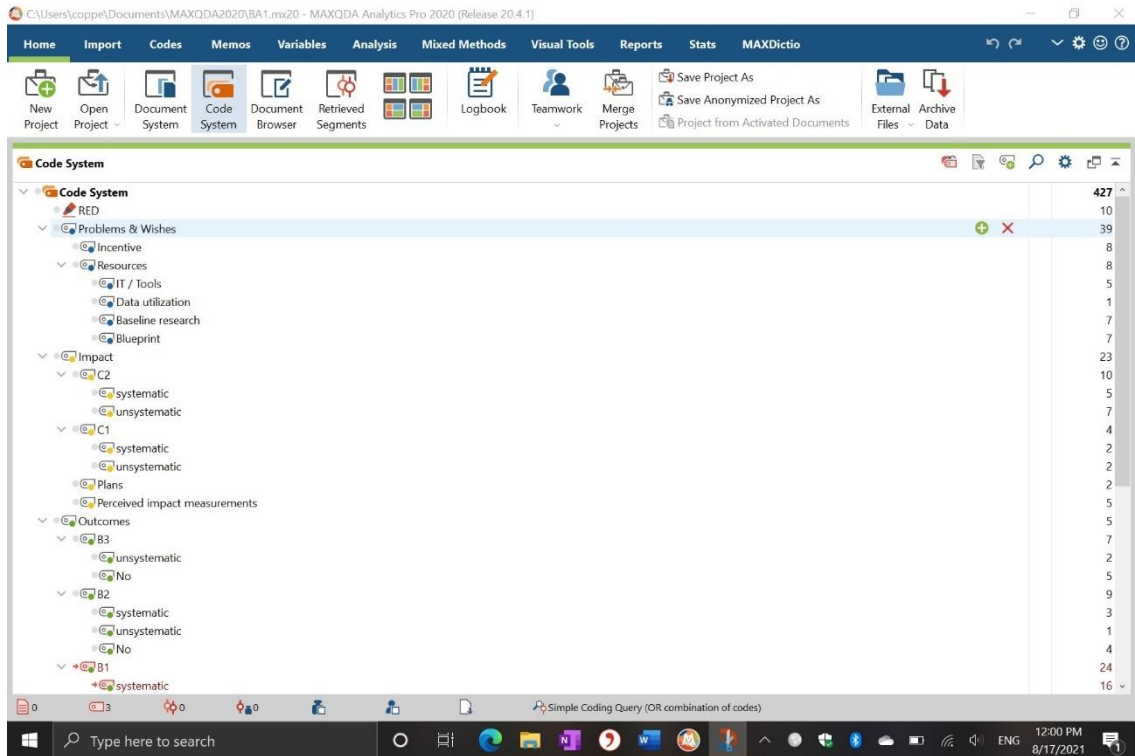
## Appendix J: Interviews of data analysis in MAXQDA<sup>390</sup>



Folder/File	Count
Documents	427
Interviews	427
SE1_B1	98
SE2_B2	60
SE2_B3	55
SE3_B4	42
SE3_B5	64
<b>SE3_B7</b>	<b>36</b>
SE4_B6	72
Sets	0

<sup>390</sup> Own illustration derived from MAXQDA

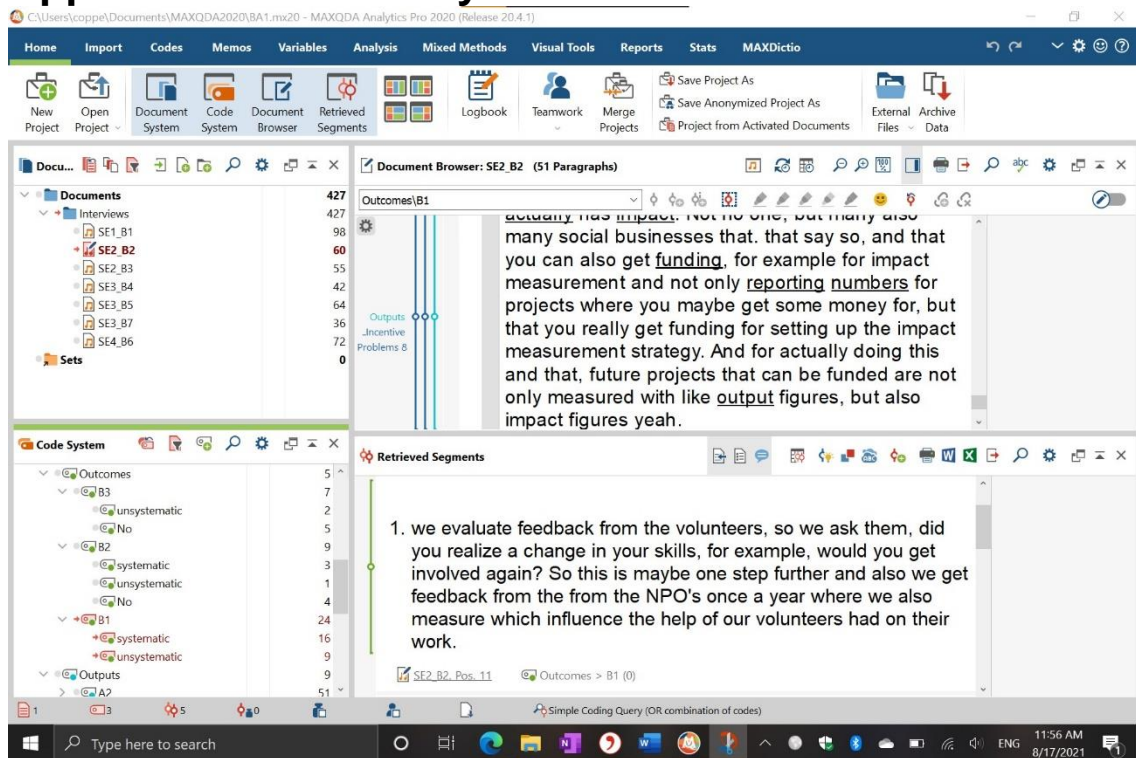
# Appendix K: Final code system of data analysis in MAXQDA<sup>391</sup>



391 Own illustrations derived from MAXQDA



# Appendix L: Data analysis in MAXQDA<sup>392</sup>



392 Own illustration derived from MAXQDA

## Appendix M: Overview of measured results by each SE<sup>393</sup>

Level	Def	Code	Sublevel	SE1	SE2	SE3	SE4
Impact	Changes / effects on the society level	C2	Behaviour change of society	<b>unsystematic:</b> consumption of sustainable products in city and Germany	<b>unsystematic:</b> follows developments in volunteering sector; <b>systematic:</b> nationwide survey about volunteering among committed and non-committed young people	<b>unsystematic:</b> follows developments regarding food waste	<b>systematically:</b> follows developments about the entrepreneurial environment -> economic survey twice a year with a fixed panel of entrepreneurs
		C1	Mindset change of society	/		<b>unsystematic:</b> follows developments regarding food waste; <b>(un)-systematic:</b> utilizes surveys about food waste awareness from external entities such as consultancies	
Outcomes	Changes / effects on key stakeholder level	B3	Behaviour change of k.s.	/	/	/	/
		B2	Mindset change of k.s.	/	/	/	/
		B1 <b>systematic</b>	Satisfaction of key stakeholder (key stakeholder = k.s.)	/	survey questions for volunteers such as "what was good, was not good or what could be improved?", "how was the usability of our platform, how was the choice between different volunteering opportunities? [...] what did you like most about the volunteer experience?", "how was the overall experience?"; yearly data collection from non-profit-organizations about their satisfaction	Net promotion score surveys (refer organization to someone else?); retention strategy numbers; Trusted Shops ratings; positive feedback emails	every 2-3 years overall member satisfaction (for fan matrix); satisfaction about products/services is measured depending on product/service once or quarterly with "was the product helpful and would you recommend it to others?"
		B1 <b>unsystematic</b>		qualitative feedback (conversations / letters) from customers	qualitative feedback of volunteers after social days; calls with and emails from non-profit-organizations about satisfaction	feeling from interacting with customers	optional satisfaction questions to product/service users; feedback to special newsletter/hotline
Outputs	Changes / effects on organizational level	A2	Utilization of products / services	<b>revenue; sales; number</b> of people reached	<b>revenue;</b> total <b>number</b> of volunteering placements; monthly <b>number</b> of volunteering placements	<b>revenue; sales;</b> average basket size; <b>kilograms</b> and <b>number</b> of groceries sold; carbon dioxide footprint in <b>kilogram</b> of the groceries sold	<b>number</b> of products usage; <b>number</b> of products usage changes due to the repeated use of users or do to a greater variety of different users
		A1	Internal processes	<b>money</b> provided to its suppliers;	total <b>number</b> of registered volunteers; the total <b>number</b> of registered NPOs; total <b>number</b> of volunteering opportunities; <b>number</b> of newly registered volunteers and NPOs; the <b>number</b> of cities it is located in; <b>number</b> of held volunteering days	<b>number</b> of people and time spent visiting website; <b>kilograms</b> and <b>number</b> of groceries bought; <b>kilogram</b> of carbon dioxide produced by the production of the groceries; <b>number</b> of cancelled subscriptions; <b>number</b> of returned/damaged/incomplete boxes; <b>hours/minutes</b> needed to answer customer emails	process throughput <b>times; number</b> of products offered for differing customer groups

393 Own illustration

## Appendix N: Frequency of coded segments as outputs, outcomes and impact<sup>394</sup>

Level	Def	Code	Sublevel	Absolute frequency of coded segments	Relative frequency of coded segments
<b>Impact</b>	Changes / effects on the society level	<b>C2</b>	Behaviour change of society	10	10.00%
		<b>C1</b>	Mindset change of society	4	4.00%
<b>Outcomes</b>	Changes / effects on the key stakeholder level	<b>B3</b>	Behaviour change of key stakeholder	7	7.00%
		<b>B2</b>	Mindset change of key stakeholder	9	9.00%
		<b>B1</b>	Satisfaction of key stakeholder	24	24.00%
<b>Outputs</b>	Changes / effects on organizational level	<b>A2</b>	Utilization of products / services	28	28.00%
		<b>A1</b>	Internal processes	18	18.00%

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394 Own illustration

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