

ACCESSIBILITY, ACCOUNTABILITY AND THE IMPACT OF SOCIAL ENTERPRISE

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ABSTRACT

Social Enterprise is the organization that applies business methods and practices to create benefits to the society. This paper finds the problems encountered by Social Enterprise and its benefits to the society, the impact of the Social Enterprise programs and activities, also the influence of the stakeholders to social enterprises. This paper also discusses the Accessibility and Accountability of Social Enterprises. The Netherland Case is used as a basis for the discussion of accountability. Result shows that stakeholders need information concerning the efficiency and effectiveness of Social Enterprises activities, though empirically it is not possible for all stakeholders to have direct access to a Social Enterprise's complete information. Accountability and Accessibility are empirically influenced by organization Reputation and Legitimacy. It is found that, the better the social or impact value achieved, the stronger the legitimacy and reputation. The more compliance with regulation and guidelines, the less the oversight and scandals, in turn, increases the stakeholders' trust.

Key Words : *Social Enterprise, Accessibility, Accountability*

Jel Codes: *M410, M420, M490*

1. INTRODUCTION

Social Enterprise is one of the nonprofit organizations. Social Enterprise is a branch of non-profit-organization which mainly deliver goods and services through charity funding and voluntarism (Kam: 2010). About 40 years ago, Social Enterprise is not so well-known , not so many people care or pay attention to its activities. The Stakeholders of social Enterprise consist of many individuals and groups but mainly or mostly the citizen. It was considered as an operational unit or mostly the citizen. It was considered as an operational unit of

government with a strict procedures Nowadays, according to Geurtsen (2011) the social enterprise is under constant surveillance in a complex field of media, stakeholders and politicians.

According to Dess (Warthon 2011) “Rather than maximizing shareholder value, a social enterprise’s/entrepreneur’s main aim is to use the power of business to address social or environmental issues and use the profits generated to further these goals, a wide spectrum of business models can be applied to social ventures ranging from purely philanthropic to purely commercial”. The characteristics of a Social Enterprise of philanthropic venture might be that beneficiaries do not have to pay for goods or services. Sources of fund sometimes from donation or a gift, labor also volunteers, while supplies are in the form of donation or a gift, labor also volunteers, while supplies are in the form of donation. In the developing countries “Social enterprise has an added value in that it breaks the cycle of dependency – to – empower communities through business means” (Geurtsen and Spanger 2011). According to Gibelman and Gelman in Geurtsen (2011) due to poor performance and repeating scandals in social enterprise (public and private sector), people have started to question comments and explanations of governmental organization and private (Social) enterprises. Moreover, According to Zadek (1998), the social enterprise has an extra dilemma. The governance structure of these kind of organizations is ambiguous, resulting in the situation that everybody can claim to be a stakeholder while at the same time quoting, and discussing the comments, opinions, very limited parties have a formal say.

Since the goals of the social enterprise organization is to improve the society and to give benefit to the poor, many people (stakeholders) want to access and to understand the activity performance of the organization. They want to access and to have a detail report about the organization activity and performance in relation to the social benefit. Many stakeholders want to access the organization and to know the Accountability of the Social Enterprise.

2. RESEARCH QUESTIONS

Social enterprises are defined a special type of non-profits. Social enterprises have developed from small, private, voluntary, value and group-interest driven organizations into important providers of services and goods. Since its early development up to now the social enterprises are finally difficult to distinguish, in term of activity, with the profit seeking enterprises. However, the accessibility and the accountability still become problems due to relationship with the stakeholders. This paper is focused on the Accessibility and the Accountability of have direct interests on the Social Enterprise, Especially to ascertain that the organization purpose is to help poor people. The government imposes the regulation to be applied by the Social Enterprise as well as the guidelines from the branch. In fact, Social Enterprise have difficulty to perform the task not because of the internal problems, but rather because of the interest and needs of the stakeholders that have become a pressure to the organization activity. And, Social enterprises have difficulty to satisfy all the stakeholders needs and wants and how to provide them with formal accountability. So the research question are : What problems encountered by the Social Enterprises in performing the task to achieve the social goals? How can the Stakeholders access to the organization detailed program achievement? In relation to Accountability, how can social enterprises comply with all the government regulation and the branch guidelines or code of conduct? Who Should they be accountable to? How can the social enterprises give positive impact to the changing environment locally and internationally?

3. METHOD

The method used in this paper is descriptive. The description is qualitative and comparative. The understanding is done through comparing the theoretical concepts, opinions, the results of empirical studies. In addition, to get more understanding the topics, the empirical study especially the case of the Netherland by Geurtsen and Sprenger(2011) is used. Finally, the conclusions are drawn through describing, quoting and dicussing the comments, opinions, theorycal concepts and the some findings of researchers.

4. THEORETICAL VIEWPOINTS

What is Social Enterprise / Entrepreneurship ?

According to Verloop(2011) Social Enterprise a company with the primary goal to deliver social value in a finally sustainable and independent way. Next, according to Dees as quanted bt Wharton (2003) Social Enterprise or Entrepreneurship is often viewed as business with a social purpose that earns income for the non-profit sector. Also, according to the Social Enterprise Coalition (SEC), which represents these business in the UK, the companies are set up to tackle a social or environmental need. In other words, Business Enterprise is differ from Social Enterprise in which Social Enterprise does not creating value or benefit for Owners but it improves the social benefit for society. The social enterprises focus on how to help and to change society through preparing goods and services in order to create welfare for society through democracy and equality. Moreover, according to Mackintosh et.al.(2011) social enterprises are defined as organizations reflecting an “entrepreneurial spirit focused on social aims’ or more simply, firms with social aims operating in the market. So the social enterprise should focus on meeting the society needs and wants without profit motive. It si expected that the more interest on society needs and wants, the better the social enterprises performance and reputation. However, a slightly difference, Kam (2010), defined that social enterprise or entrepreneurship is the business activity of privateorganizations, which have as their primary task to provide to the needs in the realm of basic social rights, and get part of their income from the market.

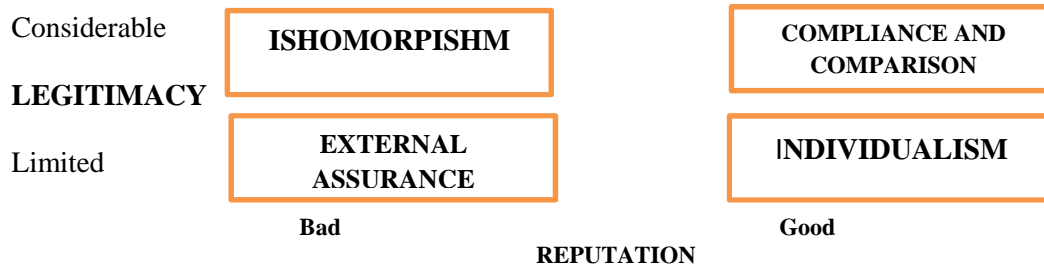
The Impact of Social Enterprise to Society

Willemijn Verloop(2012), with the support of McKinsey & Company’s Amsterdam office, hasundertaken a focused effort in the past months, to map the current landscape of Social Enterprises in the Netherlands, and understand what it takes to truly boost this sector. He said there are three types of organization : they are, Traditional Business, Social Enterprises and Charity. The first focus on finance value, the second on the impact to society value first and then finance value, the third totally or only focus on the impact to society value. So it is clear that social enterprise should mainly achieve and create the social value. The main tasks or goals of the Social enterprise is to help and increase society welfare or the social value of the community. According to Bland quated byAkwagyram (2012), a social entrepreneur sets up a business in order to make a positive change in the world. In Additions, its mainaim is to use the power of business to address social or enviromental issues and use the profits or enviromental issues and use the profits generated to further these goals. Social enterprise raising fund from many stakeholders that care the society problems. Government and private sector sometimes lack of fund to finance social project. In fact , social enterprises have potential opportunity to attract additional investment and funding in the form of charitable donation. According to Scofield (2012) “ Social entrepreneurs / enterprises typically employ sound business principles that allow them to combine charitable donation with internally generated income to achieve eventual sustainability, and in some cases, even

produce significant profits”. In other words, social enterprises have more strengths and opportunities than private firms in generating funds freely. In fact, as quoted by Geurtsen and Spranger(2011), at one point the social enterprises have shown to the society the poor performance and many scandals, while on the other point regarding the budget and program or tasks accomplishment, the central government direct influence tends to diminish (Boven 2004). According to Akwagyiram (2012), Small-scale sustainable initiatives have proven their value in helping people to improve their livelihood more than government can do. Also, social enterprises have more opportunities to get direct and solid information and knowledge stakeholders about society problems and the solution options. It can be concluded that, since the social organizations are closer to society and the social problems, they will have better understandings and solutions than any other institutions.

Accountability and Accessibility

It is no doubt that, one of the biggest problems encountered by the Social Enterprise is Accountability. Starreveld, as quoted by Geurtsen and Sprenger (2011), describes accountability as a process by which the organization supplies information about the choices the organization makes, and the way in which the organization is controlled and managed. Nonprofit organizations, philanthropy, and social enterprises have faced a long debate with the two powerful words in recent years, they are “Accountability and impact of the Social Enterprise to stakeholders, media, and the politician.” “Accountability and Impact” have been ascendant, with demands from funders, taxpayers and the concerned citizens and clients for nonprofits to be more transparent about their fundraising and spending, and how they are governed and what they have achieved with the resources entrusted to them (Ebrahim & Weisband, 2007; Gibelman & Gelman, 2008, as quoted by Geursen 2011); in addition the word impact demonstrating results in addressing complex social problems such as poverty and inequality. In addition, according to Kam(2010) the general impression of the recent past is that public attention for accountability increases. This seems to be due to two totally different phenomena. One is the occurrence of huge scandals in the profit sector, which probably have become of greater interest to the general public because of the proliferation of small private investment in stock. The checks and balances within the corporate world seem to have lost some of their power and are in that way undermining a fundamental condition of investor’s trust. The other is the growing emphasis on corporate social responsibility, social audits and soon. Accountability is needed by any organization in order to develop and be trustworthy by all stakeholders. Moreover, like any organization nowadays, social enterprises have to respond to the increasing demand for social responsibility and accountability in a broad sense (Ebrahim and Rangan 2010). As a consequence, social enterprise, as an organization has to account for, especially its actions or decisions to its stakeholders. According to Bitektine in Geursen(2011) accountability has close relationship with Legitimacy. Because, by having or preparing good accountability an organization will be socially acceptable and desirable to its stakeholders, this is called Legitimacy. Geurtsen and Sprenger(2011) have developed an accountability Matrix that shows the relationship between Legitimacy and Reputation. In this matrix they group the social Enterprise based on considerable or limited Legitimacy, and Bad or Good Reputation. The Grouping falls into four quadrants, in which each group has its own conditions in relation to accountability.



Source : Geurtsen and Sprenger (2011)

Figure 1 : Accountability Matrix

They Explain the matrix as follows :

(1) When a social enterprise has a bad reputation and legitimacy is limited, accountability should be accompanied by additional External guarantees. This is caused by the limited trust the stakeholder has towards the social enterprise has to make an effort to comply to what is considered to be normal and socially accepted. The organization should not emphasize its uniqueness. (2) When a social enterprise has a good reputation and legitimacy is limited, the organization should stress its unique position – **Individualism** , and stay away from what is considered to be normal in the branch. (3) When a social enterprise has a good reputation and legitimacy is considerable, then the organization can explain what it is doing in an orderly way – **compliance and comparison**, which is found in the regular accountability theories which we pointed out before.

5. DISCUSSION

Accountability Matrix

Based on the Geurtsen and Spengler (2011) matrix above it can be implied that the social enterprise will have different level of accountability and accessibility depending on how good or how well its legitimacy and reputation. In addition, the accountability of social enterprise will be influenced by many factors, such as specific Environment, Governance law or Regulation, Branch Guidelines or Code of conduct, and the Internal aspect or Practices of the organization. Moreover, this matrix shows us that accountability and accessibility is much of social enterprises is much more influenced by reputation, such as whether or not the organizations have scandals or fraud. This will influence the organization legitimacy which, in turn have effect to accountability and accessibility. Compare to the findings of Verloop (2011), it is clear that social enterprises its accountability also influence by whether or not they achieve the social value. Social value is not only term of economy but also in terms of social, legal, and society wellbeing.

Case of the Netherland (Health Care, Education, and Social Housing), an empirical study of Geurtsen and Sprenger (2011)

The results of Geurtsen and Sprenger study were description of regulations, guidelines and internal organization initiatives from the Netherland case. Below are presented in the tabel 1-3 the examples of the Government Regulation, Branch Guidelines and the organization Initiative for social enterprise in the field of Healthcare, Education and Housing in the

Netherlands (Geurtsen and Sprenger 2011). In these tables they present all the Government regulation, Branch guidelines and internal organization initiatives that must be obeyed or taken into account or considered by social enterprises in achieving the social goals. The problems of accessibility and accountability raised when the social enterprises fail to comply with those detailed rules/guidelines or standards. As a result of failing to comply with those rules or guidelines the problems emerge. The problems will lead to the legitimacy and reputation, which in turn, influence organization's accessibility and accountability.

According to Geurtsen and Sprenger (2011), when organizations do not perform according to standards issued by the health care inspectorate, the inspection will issue a more intense oversight, in order to force organizations to improve their performance. Accountability, will give more information about this oversight but is limited accessible for stakeholders. On contrast, the newspapers try to publish these findings, but this is sometimes problematic at the moment. Numerous newspaper and rating agencies also publish rankings of health care organizations. In this situation on social enterprise usually do not have direct involvement to give more explanation to the public. Besides case study in the Health Care Sector, they also find out the case in education sector and Social Housing sector. The next sector is education which is explained in Table 2.

Most likely the same with healthcare situation, when schools do not perform according to standards issued by the educational inspectorate, in order to force schools to increase their performance. These findings are reported on various web sites and newspaper. Numerous newspaper and rating agencies also publish rankings of health care organizations. The organizations themselves are not involved in this.

Based on Geurtsen and Sprenger (2011) empirical research they provide an overview of all regulations and guidelines regarding accountability for the branches education, housing corporations and health care. Among these three sectors based on the above table there are many similarities and a few differences will much more relate to the accountability and accessibility condition of social enterprise. In addition, the good accountability requirements of the quadrant 'compliance and comparison' they state that when an individual social enterprise complies to the governance code and the branch code it provides information that gives indications to stakeholders for answering the questions;

(1) Did the products and services produced, help satisfying the individual needs of stakeholders. (2) Are products and services produced in line with ethical standards, mission statement and strategic choices? (3) Does the way products and services are produced live up to ethical standards, mission statement and strategic choices?

They imply that every social enterprise must provide all possible information, but they are not obliged to link this information to the questions (1) to (3), This means that it is not possible to assess directly whether or not social enterprises take care of stakeholders needs. Health care, educational organizations and housing corporation supply much information which makes comparisons with other organizations possible. The availability of the information is dependent on the category of the organization.

Table 1. Accountability in Healthcare sector, Case study : The Netherland

Governmental regulation	Barnch guidelines	Organizational Initiatives
<p>The ministry of Health has issued guidelines for all Dutch health organizations called “jaaedocument maatschappelijke verantwoording’ The guidelines are compulsory for all organization in the health care sector. These guidelines cover general information ababout the organization, governance, policy and performance, organizational profile, quality of processes and output, annual account (financially).</p> <p>Organizations have to account for their actions once, and the data are used by different stakeholders. Also the data are used for inspection purposes. The main goal of the guidelines is to provide insight into the management of the organizations, to provide societal accountability and finally the regular annual accountability.</p> <p>The Following topics are part of the annual report:</p> <ul style="list-style-type: none"> ✓ Organizational structure ✓ Guidelines of good governance ✓ Executive and non-executive board ✓ Management control ✓ Client counsel ✓ Employee counsel ✓ Policy, plans en performance generally, quality, society and financially ✓ Quality indicators for all health care/cure activities ✓ Profit and loss statement ✓ Balance sheet ✓ Detailed explanation of all elements of both. 	<p>All health care branch organizations have agreed on a health care governance of the health care organizations. The code is compulsory for members of the branches. The code consists of guidelines for good governance, the board of directors and the oversight board. There are also rules pointed at accountability.</p> <p>The organization must provide information to their stakeholders regarding mission statement, strategic choices, mergers and liquidation. The code also suggests a annual accountability conference with stakeholders. The organizations should provide information about the linkages with stakeholders, the activities oversight board.</p>	<ol style="list-style-type: none"> 1. Annual stakeholders meeting 2. Informal golf event 3. Spesific information following an incident 4. Reporting on indicators used in newspapers 5. Reporting on indicators used in magazines.

Source : Geurtsen and Sprenger (2011)

Table 2. Accountability in Education Sector, Case Study : The Netherland

Governmental regulation	Branch guidelines	Organizational initiatives
<p>The ministry of Education, Culture and Science has issued regulation called “Richtlijn voor het jaarverslag” that is compulsory for all educational organizations financed by government. These guidelines cover general information about the organization, governance, policy and performance, organizational profile, quality of processes and output, annual account (financially). The main goal of these regulations is to inform stakeholders. Educational organizations are obliged to hand over the information about :</p> <ul style="list-style-type: none"> ✓ Goals of the organization (mission statement) ✓ Core policies and main products and service ✓ Legal Structure, Internal Structure, staff ✓ Important aspects of policy such as, activities with major personnel impact, educational changes, quality control, strategic partners, changes in governance, changes with political impact, financial obligations caused by dismissals, handling of complaints. ✓ Profit and loss statement ✓ Balance sheet ✓ Detailed explanation of all elements of both ✓ Analysis of actual cost compared to last year cost and budgeted cost. ✓ Analysis of actual cost compared to last year cost and budgeted cost. <p>For inspection purposes scholls have to provide additional information. This information is pointed at the output delivered and the quality of the educational process. The exact content of the information is dependent on the type of scholl</p>	<p>Desoite the general guidelines from the Ministry regarding accountability, branch organizations representing different types of scholl/university process their own governance codes. Every code prescribes the way individual organizations have to account for their actions. There is no common denominator, but the minimum requirements are put down in the governmental regulations. Additional accountability guidelines are :</p> <ul style="list-style-type: none"> ✓ The university branch code complies with the ministerial regulations ✓ The higher education branch code complies with ministerial regulations ✓ The branch code of vocational education scholls adds benchmarking on outputs, and the results of inspection reports ✓ The branch code of the scholls for secondary education adds no extra topics. On the other hand the branch organizations has decided to implement ‘venters voor verantwooding’ with which alle schools have to report individually twenty indicators divided into the categories: <ul style="list-style-type: none"> ❖ General ❖ School results ❖ Quality ❖ Finance & Management ❖ Educational policy 	<ol style="list-style-type: none"> 1. Supplying a annual report by individual schools 2. Supplying the output of the individual schools in the annual report 3. Supplying data from satisfaction research among staff members 4. Reporting on Individual incidents 5. Benchmarking information on results

Source : Geurtsen and Sprenger (2011)

Table 3. Accountability in Social Housing Sector, Case study : The Netherland

Governmental regulation	Branch guidelines	Organizational initiatives
<p>The Ministry of the Interior has issued regulation regarding the accountability of the whole sector of housing corporations.⁶</p> <p>These regulations are pointed at the major tasks of the social enterprise. These is a list of tasks which limits the scape of the organization</p> <p>The organizations should account for their actions in accordance with the civil law regulations. Beside that the organization has to report what it has done regarding the tasks it is supposed to perform.</p> <p>The organization should also account for the contribution it makes to quality of living</p> <p>Finally it has to account for the plants it implemented for special interest groups such as elderly people, handicapped, and people in need for help and support. The organization has to report on the stakeholder involvement, the negotiations with municipalities</p> <p>In the appendices the organization has to report on :</p> <ul style="list-style-type: none"> ✓ Finacial indicators, now and in the future ✓ Key performance indocators, now and in the future ✓ Social housing indicators, now and in the future 	<p>There are gudelines which are called ‘Aedes code’. These are global guidelines, in which is steted that a housing corporation should draw up an annual report. Besides this obligation, the organization should also allow a inspection on a four year basis.</p> <p>There are no spesific branch guidelines, but there is a voluntary contest between housing corporations called ‘het glazen huis’ with which they provide insight in the organization.</p> <p>Aspects that are judged are :</p> <ul style="list-style-type: none"> ✓ Is the organization ready for the future? ✓ Is the information accessible for the target audience? ✓ What is the societal performance? ✓ What is the financial performance? ✓ Is there a possibility to link the strategic choices to the mission statement? ✓ Information about the governance structure of the organization 	<p>Annual report by movie</p> <p>Annual report by play</p> <p>Benchmarking (voluntary)</p> <p>A societal board instead of a supervisory board</p> <p>Case and project spesific explanation of finacial and societal results</p> <p>Focusing accountability on expertise and needs of tenants</p>

Source : Geurtsen and Sprenger (2011)

In relation to the quadrant ‘**isomorphism**’ they state because of the information available the social enterprise is able to fill in this strategy. A social enterprise is able to fill in this strategy. A social enterprise faced with loss of reputation is able to bridge the gap with the available information. However, eventhough the information os available, they do not found any indication that social enterprise act accordingly in a systematic and a predetermined way. In general, every social enterprise has to comply to the governance codes. Next, for the quadrant ‘**individualism**’ the same reasoning is applicable. There are no spesific strategies available to stress the uniqueness of the individual organization. When a branch is infected by multiole incidents, there are no indications that individual organizations try to isolate themselves from others. For the quadrant ‘**external assurance**’ is more complicated. There are no endogenous accountability strategies to cope with limited legitimacy and a bad reputation. With this strategy there is a type of insurance for stakeholders that can be used in the accountability of the social enterprise. So there is a kind of assurance, but it is not issued

by the social enterprise should adjust its accountability depending on the amount of legitimacy it possesses and the reputation it holds. Based on the three main branches of social Enterprises in the Netherlands, it becomes clear that all regulation and guidelines are pointed at supplying much information to stakeholders in a formal and structured way. The information could be sufficient, but it is not stakeholder driven. There are no clear linkages with the main questions that social enterprises should answer. In response to the above discussion, the following, the researchers propose a schematic concepts to figure out the relationship of legitimacy and reputation, accountability and accessibility and the performance on improving social value or impact value and regulation compliance of the Social enterprise.

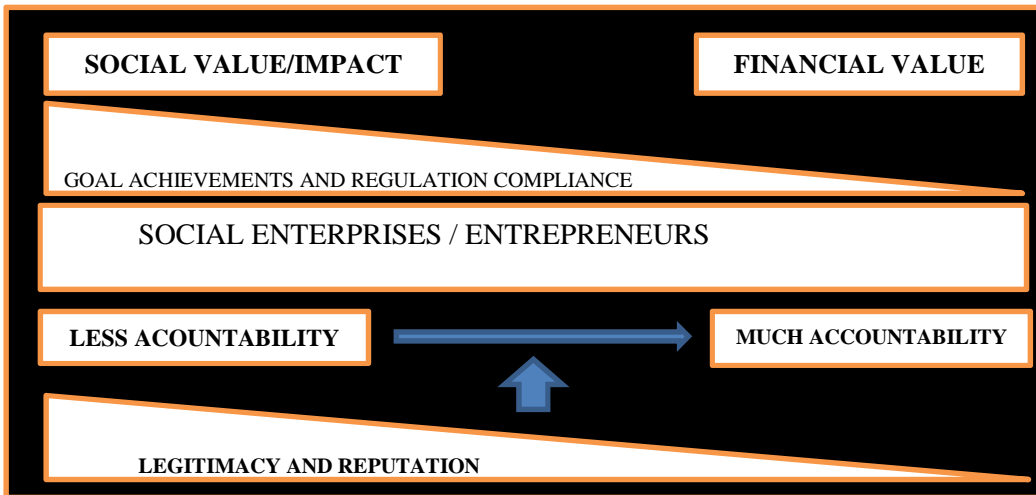


Figure 2. The Scematic relationship among Goals Achievements, Regulation Compliance, Legitimacy and Accountability.

The above schema we propose to explain the conceptual relationship among achieving social value or impact Value-which is the impact to society wellbeing, legitimacy, reputation and accountability of social enterprises. It can be implied that the higher or the greater the organization impact on society in term of delivering and increasing the social value the better the legitimacy and reputation. In turn, the better the reputation and the stronger the legitimacy, the less the formal accountability. We believe the slogan or axiom that saying : “Action speaks louder that words” will works well. In other words, no stakeholders will argue or doubt if they see, factual, everything is running well.

6. CONCLUSION

Social enterprises are nonprofit organization that used sound business method to deliver goods and services to society without profit motive. Social enterprises 'aims is to change the world by delivering products with more democracy and equality. Social enterprises have more opportunities to raise fund in the form of charitable donation that is why they do not need to account for, is another problem. Stakeholders have difficulty to get direct access to social enterprise due to government and branch regulation and guidelines. The General impression of the recent past is that public attention for accountability increases. This seems to be due to two totally different phenomena. One is the occurrence of huge scandals in the profit sector, which probably have become of greater interest to the general public because of the proliferation of small private investment in stock. The other is the growing emphasis on corporate social responsibility, social audits and so on. Accountability and accessibility is much more influenced by legitimacy and reputation. Accountability matrix shows there are four categories of social enterprises that characterized the organizational accessibility and accountability. Accountability is divided into two categories, they are Procedural Accountability, which is accountability that comply with the standard

Regulation and Consequential Accountability, which is accountability that relate to the achievement and effectiveness in performing the tasks. The impact of social Enterprises on society and environment are very important to change the world by giving solution and improving society. In fact, social enterprises / organizations are closer to society than any other organizations, they have more information and solid knowledge, as well as the solutions to solve society problems.

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