

FLORIDA INTERNATIONAL UNIVERSITY

Miami, Florida

BALANCING ACTS: EXAMINING LEGITIMACY AND ACCOUNTABILITY IN SOCIAL  
ENTREPRENEURSHIP

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by

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To: Dean Michael R. Heithaus  
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Florida International University, 2023

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## DEDICATION

To my people:

My wife, the co-captain of my life's journey, without whom I would have been lost in the maze of academia. As of today, no words can articulate how I feel about your support. So, I have crafted my sentiments into the term heartfelt-tude, an original expression that reflects my unwavering appreciation for your role in my journey. Thanks for always honoring and encouraging my ambitions. To our dear children, the wonderful byproducts of our well-timed study breaks. You all have provided the perfect balance of chaos and joy. You are the light in my heart, the energy bars to my late-night writing sprees, and the constant reminder that there is a world beyond the library and these pages. You have been the caffeine to my sleepy soul and the fresh air to my cluttered mind.

I dedicate this dissertation to my people.

I love you!

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ABSTRACT OF THE DISSERTATION

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by

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Social entrepreneurship is using business principles and practices to create social value. Scholars and practitioners adopt either a business-oriented perspective or a socially-focused narrative to discuss social entrepreneurship, depending on the preferences and interests of their audience. This collected papers' dissertation sought to investigate how social entrepreneurship initiatives maintain legitimacy and accountability among stakeholders to identify how adult education and human resource development (HRD) can help advance the practice. Included are two studies: study one- a structured literature review, and study two - a multiple case study.

Study one, a structured literature review, examined scholarly literature to identify: (1) in what ways social entrepreneurship is characterized in scholarly articles and (2) what can human resource development do to affect change in social entrepreneurship. This study found that social entrepreneurship lacks cognitive legitimacy and is framed as (a) pragmatically legitimate; (b) both an individual and organizational practice; and (c) as a virtuous practice. HRD emphasizes the ethical relationship between organizations and society, making it an ideal field for advancing social entrepreneurship. However, research on social entrepreneurship in HRD is rare. The central contribution of this paper is an explication of how HRD can impact the advancement of social entrepreneurship.

Study two, a multiple case study, examined how social entrepreneurship organizations use annual reports to demonstrate accountability to their stakeholders. It also explored the trends and issues related to organizational accountability. This study identified a trend of organizations practicing social

entrepreneurship shifting focus from one stakeholder (e.g., donors) to multiple stakeholders (e.g., staff and donors). There was also a trend of organizations moving from one accountability practice (e.g., functional accountability - focus on short-term objectives) to a blend of accountability practices (e.g., strategic-functional accounts – balancing short and long-term objectives). One major issue experienced by organizations practicing social entrepreneurship reviewed in this study is an oscillation between a surplus of revenues and a net loss, raising awareness that stakeholder support and organizational performance may depend on accountability practices.

This dissertation will help inform policy and practices of adult education and HRD in advancing social entrepreneurship. These findings may also prompt further research on social entrepreneurship from adult education and human resource development researchers.

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## I.

### **Balancing Acts - Examining Legitimacy and Accountability in Social Entrepreneurship**

This dissertation is a collection of papers that explores how social entrepreneurship establishes legitimacy and accountability within organizations. The proceeding chapter presents background information, the studies' scope, the overarching problem, the purpose of the dissertation, the conceptual framework, and prior empirical research related to the topic. The chapter concludes with a summary of the potential implications of the collection and an outline of the corresponding chapters for each paper.

### **Introduction**

In 1983, Muhammad Yunus established Grameen Bank to provide business loans to marginalized individuals excluded from traditional banking institutions in Bangladesh. Grameen gained global recognition for its social entrepreneurship activity and earned Yunus a Nobel Peace Prize in 2006. However, the history of Grameen Bank has been tumultuous, with varying interpretations of its legitimacy and ethical obligations. Yunus was ousted as Managing Director of Grameen Bank in 2011, amongst assertions that Yunus was steering the bank's operations toward a traditional for-profit banking model to maximize revenue. Critics pointed to Grameen Bank's interest rates as exploitative, noting that rates were higher than those of conventional banks (Bangladesh Ministry of Finance, 2013). In response to all the critics, Yunus attributed his and Grameen Bank's tribulations to political motives and differing ethical perspectives on the nature and purpose of the organization (Yunus Center, 2022). The controversies surrounding Grameen Bank and Yunus highlight the challenges social entrepreneurship practices experience in maintaining legitimacy and practicing organizational accountability in a complex and ever-changing environment.

Social entrepreneurship is the use of business strategies and principles to address societal challenges (Dees, 1998; Huyler et al., 2023). Social entrepreneurship is practiced by individuals, groups, and organizations from diverse sectors, including education, health care, housing, agriculture, and financial services (Morris et al., 2020). Three broad organizational models serve as examples of social entrepreneurship. These include (a) a social purpose venture (with a primarily social-oriented mission that

concurrently produces economic outcomes); (b) a non-profit enterprise (focused squarely on a social mission, with no expectation of financial return); and (c) hybrid organizational models (which may have social objectives but lack clear organizational outputs) (Neck et al., 2009). One result of such distinct organizational models of social entrepreneurship is various examples with different structures and missions.

Confusion surrounding organizations practicing social entrepreneurship has been compounded by inconsistencies in the formation, legal structure, and funding sources across different communities, countries, and regions (Bacq & Janssen, 2011). For instance, in the United States (US), organizations practicing social entrepreneurship have access to a range of legal statutes, including low-profit limited liability companies (L3Cs) and Benefit Corporations (Brown et al., 2019). Still, some deem the L3Cs and benefit corporation distinctions ceremonial, as they are not recognized at a federal level (Callison & Vestal, 2010; Katz & Page, 2010). As such, organizations practicing social entrepreneurship lack national tax advantages and rely on private investments, venture philanthropy, market-driven funding sources, and traditional non-profit strategies for income (Hervieux et al., 2010; Van Slyke & Newman, 2006). Furthermore, there is limited government support and no indication that social entrepreneurship will be legitimately recognized nationally in the US. In comparison, the United Kingdom (UK) has national laws recognizing social entrepreneurship as a legitimate form of organization (Bacq & Janssen, 2011). This includes the community interest company (CIC) that allows an organization to pursue financial and social objectives if profits are devoted to the community. The UK also allows charitable incorporated organizations (CIOs) to legally take contracts and own property, as long as the organization's profits are used to further its charitable objectives.

Social entrepreneurship also lacks a unified body of knowledge and research. For instance, numerous naming conventions exist for social entrepreneurship practices, reflecting the complexity of the concept. Examples of these naming conventions include social businesses, social ventures, social enterprises, nonprofit startups, social innovation, and entrepreneurial philanthropy (Maclean et al., 2013; Neck et al., 2009). Definitions of social entrepreneurship can also differ based on regional perspectives (Bacq & Janssen, 2011). For instance, European definitions often highlight the communal nature of social entrepreneurship, focusing on collaborative efforts. Meanwhile, definitions in the US emphasize individual

entrepreneurs and their innovative enterprises. Dacin et al. (2010) identified 37 definitions of social entrepreneurship, while Dato-on and Kalakay (2016) identified 58 definitions. Bacq and Janssen (2011) identified 17 definitions of a social entrepreneur, 12 of social entrepreneurship, and 18 definitions of a social entrepreneurship organization (Morris et al., 2020). The discourse surrounding social entrepreneurship only begins with definitions, however, and extends into three distinct research areas.

Research on social entrepreneurship has expanded to include (1) social innovation, which focuses on social entrepreneurs' ability to develop and implement innovative solutions to social problems; (2) social value creation, which emphasizes the goal of social entrepreneurship as one that creates social value and addresses societal challenges; and (3) the entrepreneurial process, which highlights the entrepreneurial aspects of social entrepreneurship, such as opportunity recognition, resource mobilization, and risk-taking (Dees, 2012). Each branch of research presents distinct definitions of social entrepreneurship and specific ethical considerations along Kantian or utilitarian-inspired lines.

Kantianism, an ethical framework for decision-making, values morally right actions over their consequences (Doherty et al., 2009). Adopting a Kantian-inspired approach in social entrepreneurship means prioritizing the social mission, empowering beneficiaries, and acting ethically. This focus on ethical behavior helps social entrepreneurship establish trust and credibility, regardless of social change. Social change, the results of practice, is not a legitimate motive for practicing social entrepreneurship to those with a Kantian perspective. From a Kantian perspective, legitimacy involves giving an account of pure intent, such as the desire to create social value. As such, a Kantian-inspired view of social entrepreneurship could lead to sacrificing impact and financial viability for moral consistency. In contrast, utilitarianism considers an action's consequences when judging its moral value. Adopting a utilitarian-inspired approach in social entrepreneurship means focusing on social change, and maximizing social value and impact (Bull & Ridley-Duff, 2019). Utilitarianism emphasizes the importance of delivering tangible benefits for the greater good. The utilitarian-inspired perspective offers concrete evidence of success by focusing on measurable results, enhancing legitimacy, and building stakeholder trust.

Both Kantianism and Utilitarianism are valuable foundations for fostering organizational legitimacy and accountability in social entrepreneurship. These ethical frameworks provide valuable insight

into the organization and structure of social entrepreneurship (Lumpkin et al., 2013; Weerawardena & Mort, 2006), performance evaluation techniques (Grimes, 2010; Mair & Sharma, 2012; Staessens et al., 2018), and the possibilities for precise legal definitions of the field (Callison & Vestal, 2010; Katz & Page, 2013). Numerous authors have tried to clarify the boundaries of social entrepreneurship (Dacin et al., 2010; Hossain, 2017; Morris et al., 2020). As such, social entrepreneurship has evolved into an overarching concept encompassing many perspectives and practices (Dacin et al., 2010).

### **Statement of the Problem**

While social entrepreneurship aspires to address societal challenges through business strategies, its lack of a cohesive body of knowledge, research, and consistent practices has led to an incoherent concept. It is unclear how organizations practicing social entrepreneurship develop and maintain legitimacy and give an account to diverse stakeholders. Furthermore, the ethical foundations of social entrepreneurship, rooted in either Utilitarianism or Kantianism, significantly impact how social entrepreneurs and organizations practicing social entrepreneurship approach these concerns. Social entrepreneurship practices are conceptualized as primarily existing to generate social value (Dees, 1998). Nevertheless, assessing social value creation is challenging, as it varies by organization and depends on ethical considerations and stakeholder expectations (Lumpkin et al., 2013; Morris et al., 2020). For instance, Morris et al. (2020) raise concerns about the net social value created when an organization's actions, like housing the homeless, have negative side effects such as environmental harm, increased crime, or family displacement. Given the importance of stakeholder expectations in social entrepreneurship research and practice, there is a growing need for studies that examine legitimacy and accountability within social entrepreneurship organizations.

### **Purpose of Collected Papers**

The purpose of this collected papers dissertation is to gain a deeper understanding of social entrepreneurship practices by exploring the relationship between social entrepreneurship and organizational legitimacy and accountability. This collection comprises two studies, each being an independent study using distinct methods of investigation: a structured literature review and a multiple case study.

The remainder of this chapter will present the overarching conceptual framework that has guided the studies in this dissertation. Potential implications will then be discussed, and an outline of the dissertation's chapters will be provided.

### **Conceptual Framework for Collected Papers**

Organizations face various challenges, such as achieving performance targets, addressing stakeholder needs, facilitating information sharing, and maintaining a stable yet adaptable internal environment (Scott, 2001). How an organization responds to these complexities can determine its success or failure (Smith & Besharov, 2019). Organizations practicing social entrepreneurship face additional challenges, as it is a multifaceted concept with varying meanings and characteristics influenced by several institutional factors. The conceptual background for the ensuing collected papers encompasses multiple branches of institutional theory, including stakeholder theory (Freeman et al., 2010), legitimacy theory (Suchman, 1995), and organizational accountability (Ebrahim, 2003). A brief overview of the conceptual framework informing both studies is provided below.

#### **Stakeholder Theory**

Stakeholder theory suggests that organizational success hinges on robust relationships with stakeholders and an organization's ability to address stakeholder needs and expectations (Freeman et al., 2010). Organizations enhance their prospects for long-term growth and stability by effectively engaging stakeholder groups. Stakeholders differ in "power, legitimacy, and urgency" (Mitchell et al., 1997, p. 853) and can be separated into three categories. These categories include (1) upward stakeholders (such as regulators) who have authority over the organization; (2) downward stakeholders (like beneficiaries) that help to shape organizations; and (3) internal stakeholders (like board members or employees) who work with or within organizations to ensure its success (Edwards & Hulme, 1996). While stakeholder theory highlights the interdependence between stakeholders and the organization, its complementary theory - legitimacy theory - outlines how meeting stakeholder expectations can contribute to organizational success.

#### **Institutions and Legitimacy Theory**

Institutions consist of organizations and their stakeholders who follow institutional logic (Meyer & Rowan, 1977; Scott, 2001). Institutional logic is a term that denotes adherence to established norms,

values, and beliefs. Such aspects are all crucial in achieving organizational legitimacy. Organizational legitimacy refers to the perception that an organization's actions align with its institutional environment's socially accepted norms, values, and beliefs (Suchman, 1995). For instance, social entrepreneurship initiatives that prioritize social impact over profit maximization may be considered legitimate by external parties since such action represents a common generalization of the concept. Three forms of legitimacy are derived from institutions: (1) pragmatic legitimacy, which results from the organization's usefulness; (2) moral legitimacy resulting from compliance with social values and expectations; and (3) cognitive legitimacy originating from an organization's alignment with widespread cultural or sociopolitical acceptance (Suchman, 1995). While legitimacy theory can be used to examine cultural forces that impact organizational development or why behaviors occur inside an organization (Deegan, 1991; Suchman, 1995), how an organization maintains legitimacy is a matter of accountability.

### **Organizational Accountability**

Organizational accountability refers to fulfilling obligations, duties, and commitments to different stakeholders (Cordery & Baskerville, 2010). Organizational accountability involves using various control and governance structures (Ebrahim et al., 2014) and the process of giving an account of actions and outcomes (Tooley & Hooks, 2020). Organizations respond to accountability demands by providing functional or strategic accounts (Ebrahim, 2003). Functional accountability involves reporting short-term resource use and management practices, whereas strategic accountability focuses on decisions that have a long-lasting impact on the organization. Whether an account is functional or strategic, organizations use various mechanisms such as reports, organizational policies, or assessments to demonstrate accountability to stakeholders and garner legitimacy. Fundamentally, organizational accountability entails an organization's responsibility to provide an account to its stakeholders (Ebrahim, 2003b). Organizational accountability emphasizes to whom, for what, why, and how organizations account for their actions and decisions.

Social entrepreneurship has gained traction in academia and throughout practice, with scholarly discourse shaping diverse perspectives that have fostered an array of institutional logic (Hota et al., 2020).

Still, further examination of organizational legitimacy and accountability practices is necessary to further progress the concept of social entrepreneurship.

### **Description of Collected Papers**

This collected papers dissertation consists of two studies related to social entrepreneurship. Figure 1 outlines each study's title, method, and intended publication outlet.

**Figure 1**

*Collected Papers Studies*

Title	Examining the legitimacy of social entrepreneurship - Structured literature review.	Organizational accountability in social entrepreneurship: Insights from a multiple - case study on annual reports
Research Questions	<ol style="list-style-type: none"> <li>1. In what ways is social entrepreneurship characterized in scholarly articles?               <ol style="list-style-type: none"> <li>a. How is social entrepreneurship most frequently described as a legitimate concept?</li> <li>b. What patterns emerge when analyzing the legitimacy of social entrepreneurship in scholarly work?</li> </ol> </li> <li>2. What can HRD do to effect change in social entrepreneurship?</li> </ol>	<ol style="list-style-type: none"> <li>1. In what ways do exemplar social entrepreneurship organizations account for their operations in their annual reports?</li> <li>2. What trends and issues regarding accountability in organizations practicing social entrepreneurship can be identified?</li> <li>3. Are there common features among social entrepreneurship organizations regarding accountability?</li> </ol>
Method	Structured literature review (Rocco et al., 2022)	Multiple-Case Study (Yin, 2018)
Journal	<i>Human Resource Development Review</i>	<i>Organization Science</i>

### **Potential Implications of Collected Papers Research**

This dissertation's findings are intended to advance research and practice on social entrepreneurship in adult education and human resource development (AEHRD). Though, the implications go further than the field of AEHRD and may be helpful to Social Entrepreneurs themselves. First, the data and results from the ensuing studies may provide meaningful insights into considerations for measuring and interpreting social impact among social entrepreneurship practices. For organizations practicing social entrepreneurship to advance, it is essential to understand how to achieve and sustain operational effectiveness when navigating legitimacy and accountability challenges.

Next, the findings from these papers may have significant implications for adult education and human resource development (HRD). Both fields work to improve individual and organizational life through organizational development, career planning, and workplace learning. Adult education and HRD can help support workforce development, employee engagement, leadership training, and organizational learning in social entrepreneurship organizations when practiced concurrently or independently. Consequently, those who work in adult education or HRD hold significant potential to drive long-lasting change and impact in organizations practicing social entrepreneurship. Overall, the data gathered from these studies have the potential to contribute to a deeper understanding of adult education and HRD practices within social entrepreneurship organizations, as well as provide insights into both fields' areas of research and practice.

### **Structure of Collected Papers Dissertation**

This doctoral dissertation followed the guidelines for the “Collected Papers” dissertation format established by FIU College of Arts, Sciences and Education. It comprises of this introductory chapter, a closing chapter created for the dissertation, and two research studies highlighted in Table 1 and submitted to peer-reviewed journals. The dissertation chapters are as follows:

- *Chapter I:* Introduction, related literature review, research rationale.
- *Chapter II – Paper 1:* "Examining the legitimacy of social entrepreneurship - Structured literature review."
- *Chapter III – Paper 2:* Organizational accountability in social entrepreneurship: Insights from a multiple - case study on annual reports
- *Chapter IV:* Conclusions, implications, and directions for future research.

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## II.

### **Study One – Examining the Legitimacy of Social Entrepreneurship: A Structured Literature Review**

On December 1, 2015, Mark Zuckerberg's Facebook post welcoming his newborn Max piqued the interest of the media and the public alike. It was not Max's adorability or the 6.7 million post engagements that prompted the attention. Instead, an open letter to Max in which Zuckerberg challenged his newborn to build an inclusive and equitable society drew attention (Zuckerberg, 2015). Zuckerberg and Max's mother, Priscilla Chan, led by example and joined in the challenge to "leave the world a better place" (Zuckerberg, 2015, para. 72). The two established the Chan Zuckerberg Initiative (CZI), pledging to donate 45 billion dollars from their Facebook investments (Zuckerberg, 2015).

CZI was formed as a limited liability company (LLC) with a social mission. Yet, its organizational legitimacy was questioned before CZI was given a chance to demonstrate how it would serve its social objectives. Organizational legitimacy is the perception that an organization's behaviors are acceptable, desirable, and aligned with societal expectations (Suchman, 1995; Sud et al., 2009). Critics of CZI argued that its privatized structure conflicted with its social goal (Cassidy, 2015; Eisinger, 2015; McCambridge, 2015). A popular U.S. non-profit newspaper deemed CZI a ruse to conceal a wealth transfer from its co-founders to an LLC (see *The NonProfit Times*, 2016). Conversely, CZI attracted support from those that believed a privatized business could legitimately prioritize solutions to societal problems. Proponents praised CZI's unique approach to societal issues in education and healthcare (CZI, 2015; Lenkowsky, 2015). Supporters asserted that criticism of CZI stemmed from people's inability to understand how wealth can be used to promote social good. Despite opposing opinions, critics and supporters of CZI recognized that the organization adopted a unique approach to addressing social concerns (Lenkowsky, 2015; McCambridge, 2015). CZI's organizational approach involved investments in science and technology research, social movements, and philanthropic investments in other organizations that operate as businesses. CZI's unique organizational approach, combining philanthropy and collaborative partnerships, can be described as social entrepreneurship.

Social entrepreneurship is the use of business processes to create social value, such as improved social, economic, or ecological conditions (Bacq & Janssen, 2011; Dees, 1998; Neck et al., 2009). Social

entrepreneurship blends organizational identities and structures often regarded as incompatible (Bacq & Janssen, 2011), and is mainly associated with three kinds of organizations in North America. These organizations include (a) a social purpose venture (with a social mission and economic outcomes); (b) a non-profit enterprise (with a social mission and social outcomes); and (c) a hybrid organization (Neck et al., 2009).

Since the 1980s, many examples and interpretations of "social entrepreneurship" have emerged. The varied examples of social entrepreneurship are rooted in its philosophical foundations. Still, research on social entrepreneurship's ethical foundation is scant (Hota et al., 2020). The absence of ethical considerations in social entrepreneurship is significant, given philosophy and ethics are the basis of much research discourse (Hota et al., 2020).

Discourse is a collection of textual transcriptions, media, and other symbolic expressions that create a dialogue and give meaning to a subject (Phillips et al., 2004; Schmidt, 2008). Discourses are consequential because they can build, alter, or destroy institutions by communicating thoughts and actions across time and space (Phillips et al., 2004; Schmidt, 2008). In organizational studies, an institution is a group of organizations characterized by rules (institutional logic) and actors (stakeholders). Based on bibliometric data, the institutional logic of social entrepreneurship is a direct result of scholarly discourse up to 2019, with scholars acting as key stakeholders in the concept development (Hota et al., 2020). What is often incoherent about social entrepreneurship stems from scholars' Kantian versus utilitarian perspectives and the concept's evolution over time.

Before 2006, there were less than six publications on social entrepreneurship each year, primarily in practitioner-oriented journals like *Harvard Business Review* (Hota et al., 2020). After 2006, there was a surge in academic research on social entrepreneurship across business disciplines (Hossain et al., 2017; Hota et al., 2020). By 2020, social entrepreneurship attracted the attention and support of more than 50 academic disciplines, including education, sociology, and public policy (Hossain et al., 2017; Hota et al., 2020). The interdisciplinary study of social entrepreneurship resulted in multiple conceptualizations and meanings. Still, based on a bibliometric analysis (Hota et al., 2020), business researchers (e.g., Alter, 2007; Austin et al., 2006; Dacin et al., 2010; Dees, 1998; Peredo & McLean, 2006; Santos, 2012; Zahra et al.,

2009) had the most highly cited publications shaping the definition of social entrepreneurship. According to these business researchers, social entrepreneurship is a subtype of entrepreneurship. Furthermore, business researchers argue that if an organization does not generate revenue, "it is not acting in an entrepreneurial manner" and is not social entrepreneurship (Boschee, 2006, p. 359).

Business researchers (e.g., Boschee, 2006) have regularly reinforced a utilitarian perspective. These researchers suggest that social entrepreneurship should be undertaken for outcomes like revenue generation rather than intent like constructing a humanitarian organization that does not prioritize its self-sustaining ability (see Corner & Ho, 2010; Hill et al., 2010; Osiri et al., 2019 for additional examples). In comparison, interdisciplinary social entrepreneurship researchers subscribe to a Kantian perspective that creating a socially responsible organization is ethically justifiable regardless of outcomes. The interdisciplinary research explores how non-profit organizational models, business ethics, and management ideas could be used to operate activities that create social value, irrespective of revenue or profit (see Dey & Steyaert, 2016; Weerawardena & Mort, 2006; Zhang & Swanson, 2013). Consequently, social justice principles, like beneficiary empowerment, offer an additional perspective on social entrepreneurship activity (Nicholls, 2010).

A paradox has emerged due to the conflicting perspectives on social entrepreneurship activity: Scholars and practitioners use a for-profit institutional logic when discussing social entrepreneurship with business-oriented audiences and may alienate primary stakeholders with a different conceptualization of social entrepreneurship (Kreutzer, 2022). Meanwhile, when discussing non-profit social entrepreneurship, other scholars and practitioners use a social discourse (Kreutzer, 2022). Social entrepreneurship can be simplified as an example of a hybrid organization. However, it is hard to legitimately demonstrate how it can fulfill its two contradictory institutional logics once defined using either logic (Smith et al., 2013). To maintain legitimacy, social entrepreneurship's conceptualization and practice are constantly revised (Smith & Besharov, 2019).

Although scholarly research has refined social entrepreneurship beyond its 1980s conceptualization, more research is needed to explicate how it may be a distinct construct or a hybrid of two contradictory perspectives (Hota et al., 2020; Morris et al., 2020). Researchers from entrepreneurship

(see Dacin et al., 2011) to law (see Katz & Page, 2013) have attempted to evaluate and outline the legitimating characteristics of social entrepreneurship and how it may ethically meet its two institutional logics. Thus far, the attempts appear ineffectual (Hota et al., 2020). However, social entrepreneurship has received relatively little attention from human resource development (HRD) researchers. HRD, through its foundational and progressive traditions, may help actors involved in social entrepreneurship influence the "change they hope to achieve in making the community, society, and the world a better place to live" (Chalofsky, 2019, p. 203).

Human resource development focuses on "organization development, training and development, and career development" (Callahan, 2013, p. 307) and is a practice concerned with organizational survival and growth (Swanson, 1995). HRD interventions that promote adult learning, human development, and change management influence the cultural norms, symbols, and practices that shape institutional logic stakeholders enact and use (Chalofsky & Reinhart, 1988). As HRD evolved, it developed its own discourse (Trehan, 2004), including debates on whether HRD's position, practices, and research contribute to organizational performance (Swanson & Arnold, 1996) or human relations (Bierema, 2009).

Realist interpretations of HRD position it as an organizationally confined practice that conflicts with constructivist perspectives of a practice that can transcend ethical, political, and cultural boundaries (Baek & Kim, 2014). While social entrepreneurship scholars and practitioners are converging on a hybridized framework, HRD is theoretically expanding. Critical HRD (Baek & Kim, 2017; Bierema, 2009; Lawless et al., 2012), a holistic approach to HRD (Kuchinke, 2010; Lee, 2007; Sambrook, 2005), national HRD (McLean & McLean, 2001; McLean, 2004), and stakeholder-based HRD (Baek & Kim, 2014) are theoretical perspectives used by HRD scholars to position the field as one that goes beyond organizational performance and employee preparation. Organizations are open systems in which HRD fosters ethical and sustainable relationships between an organization and society (Garavan & McGuire, 2010). Thus, the goals of HRD and social entrepreneurship are aligned. The fact that there is little HRD research on social entrepreneurship means there is a significant opportunity to discover how HRD scholars and practitioners can challenge and support the growth of social entrepreneurship.

### **Purpose of the Study**

The purpose of this structured literature review (Rocco et al., 2003) is to understand how social entrepreneurship is characterized through scholarly discourse in a U.S. context and to identify how HRD can assist social entrepreneurship in its advancement. Two primary (and two subsidiary) questions guided this review:

1. In what ways is social entrepreneurship characterized in scholarly articles?
  - a. How is social entrepreneurship most frequently described as a legitimate concept?
  - b. What patterns emerge when analyzing the legitimacy of social entrepreneurship in scholarly work?
2. What can HRD do to effect change in social entrepreneurship?

### **Conceptual Framework**

This study was based on a conceptual understanding of the nuances relating to discourse, institutions, ethical theories, legitimacy, and the hybridity of social entrepreneurship. By assuming a connection between these concepts, the research aimed to gain a more profound understanding of the complexities inherent in social entrepreneurship.

#### **Discourse, Institutions, and Ethical Theories**

Discourse refers to any means of communication that convey the meaning and significance of a topic, such as written text, media, or other symbolic expressions (Phillips et al., 2004; Schmidt, 2008). For example, Peredo and McLean (2006) unintentionally applied virtue theory in a study of social entrepreneurship literature, refuting the idea that social entrepreneurship could be a uniform practice. Peredo and McLean (2006) argued that social entrepreneurship is a virtuous act and comprises all organizations, from for-profits that "do good" to newer non-profits that create social value (p. 64). Peredo and McLean (2006) produced a definition of social entrepreneurship, portraying the practice as an example of organizational hybridity, which is one discursive argument within the repertoire on the topic. Within the broader discourse on social entrepreneurship, definitions of the concept vary. Social entrepreneurship definitions can range from being similar to charitable activities to altruistic investment practices (Kreutzer, 2022). This diversity may be due to, or leading to, different institutional logics.

Institutional logic refers to conventions, assumptions, values, or ethics used to justify acts generated by individuals, cultures, or regulatory authorities (Scott, 2001). Institutional logic serves as a basis for understanding the actions and decisions of people within a social structure, as they influence how individuals perceive and interpret their environment. Institutional logic are often associated with ethical theories.

Kantian ethics, based on the philosophy of Immanuel Kant, focuses on moral principles that guide actions regardless of their consequences. When embedded within the institutional logic of an organization, the organization may prioritize obedience to ethical principles, which determine the behavior and decision-making of its members. For social entrepreneurship, this would imply that forming an organization to address a social issue, regardless of whether the organization generates revenue, is the right thing to do. As a result, organizations practicing social entrepreneurship with a Kantian approach would mostly focus on their social mission. In contrast, utilitarianism is an ethical theory concerned with maximizing benefits for a vast number of people. For an organization that embraces utilitarianism, its institutional logic pronounces that activities are only legitimate to pursue if the consequences are sure to affect the greatest number of stakeholders and their interests. Influenced by different ethical frameworks, organizational practices and operational processes vary across different institutional environments.

### ***Institutions and Legitimacy***

Institutional logic gives rise to institutions, which are complex social structures such as groups of organizations and their respective stakeholders. Institutions can be formal with explicit rules like an organization or informal and based on traditions or shared culture (Scott, 2001). Institution norms, values, and expectations serve as a benchmark for assessing an organization's legitimacy, which is based on its adherence to institutional logic (Scott, 2001; Meyer & Rowan, 1977). Legitimacy, which is the belief that an organization is acting in a "desirable, proper, or appropriate [way] within a socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574), is dictated by institutional norms, expectations, and logic. For example, a social entrepreneurship organization with a buy-one-donate-one business model appears legitimate to its external environment because society accepts this model as a standard practice (Marquis & Park, 2014). There are three types of legitimacy derived from an institutional

environment: (a) pragmatic legitimacy, resulting from an organization's usefulness; (b) moral legitimacy, arising from compliance to social norms; and (c) cognitive legitimacy, resulting from an organization's alignment with sociopolitical or cultural roles (Suchman, 1995).

Pragmatic legitimacy is subjective. Organizations achieve pragmatic legitimacy through (a) benefit/exchange-based relationships with stakeholders, (b) exerting influence on stakeholders or other institutions, or (c) a positive evaluation of the organization's actions and the application of dispositional attributes to the organization (Suchman, 1995). Creating value and convincing stakeholders of an organization's utility and relevance are key to pragmatic legitimacy (Matejek & Gossling, 2014). For instance, when a social entrepreneurship activity reduces the need for government to fund a social program, the government will view it as legitimate (Dart, 2004). If the organization's activities are perceived as positive, like a person who shares "our values" and who is "honest, trustworthy, decent, and wise," then such dispositional attributions might also provide it pragmatic legitimacy (Suchman, 1995, p. 578). Pragmatic legitimacy results from an organization's strategic management of its reputation, network, and environment (Bowen, 2019).

Moral legitimacy is ascertained in three ways. An appraisal of an organization's (a) outputs and effects, (b) techniques and processes used to complete a task, and (c) leadership or representative actions (Suchman, 1995; van der Steen et al., 2021). While moral and pragmatic legitimacy are derived from an organization's outcome, moral legitimacy varies from pragmatic legitimacy because it is based on assessing the organization's ethical or moral action (Bowen, 2019; Suchman, 1995). For example, an organization may gain pragmatic legitimacy by providing drinking water to a community. Another organization may gain moral legitimacy by providing safe drinking water to a community due to its efforts to clean or decontaminate the water source. Organizations that rely on moral legitimacy go to great lengths to comply with socially constructed norms, procedures, and structures (Deephouse et al., 2017; Suchman, 1995). Also crucial is the organization leader's ability to stress personal commitment to shared values and generate favorable self-evaluations (Suchman, 1995). Moral legitimacy also differs from pragmatic legitimacy in that moral legitimacy could be a product of the organization's representative/leadership's ability to influence stakeholders' perceptions (Bowen, 2019).

Finally, the legitimacy of an organization can be examined beyond the interests or judgments of stakeholders. Cognitive legitimacy is achieved when an organization's behavior patterns reflect social expectations or cultural norms, and its activities are perceived to be natural. Organizations gain cognitive legitimacy when they are universally recognized as normal components of society and can satisfy various or opposing institutional logics (Deepphouse et al., 2017; Matejek & Gossling, 2014; Suchman, 1995).

Organizations practicing social entrepreneurship must navigate a complex institutional environment to gain legitimacy. Combining elements of traditional for-profit businesses and charity to address social issues can create challenges of dual institutional logic. For many, the goal of creating social value and generating economic returns seems contradictory, often leading social entrepreneurship organizations to downplay organizational intricacies or "the complexity of hybridity" (Kreutzer, 2022, p. 1082).

### ***The Hybridity of Social Entrepreneurship***

Researchers are beginning to agree that social entrepreneurship represents a hybrid organizational approach (Hota et al., 2020; Ranville & Barros, 2021; Smith & Besharov, 2019). However, they contend that more work is needed to help stakeholders understand how multiple identities, forms, or logic coexist in an organization. For instance, Ranville and Barros (2021) suggested that personal and deeply held beliefs, like an individual's desire to contribute positively to society while requiring financial resources, must be transposed at the organizational level if social entrepreneurship is to advance. Although the legitimacy of social entrepreneurship is increasing, the fluctuation in its related discourse might jeopardize its long-term sustainability (Ebrahim, 2014). Still, there has been some momentum in legitimizing social entrepreneurship. For example, laws have been created in the United Kingdom and Europe to formalize the practice under a government-sanctioned third sector (Nicholls, 2010). Meanwhile, 40 states in the United States have passed legislation to encourage the growth of social entrepreneurship through benefit corporations (B-Corps) and low-profit limited liability companies (L3C). Scholarship has dominated social entrepreneurship conceptualization, and scholarly discourse has played an important role in regulating the institutional logic of social entrepreneurship (Hota et al., 2020). This study assumes that by understanding the legitimizing characteristics of social entrepreneurship, as outlined in academic literature, Human

Resource Development researchers and practitioners can positively impact the future of social entrepreneurship.

### **Research Design**

A structured literature review (Rocco et al., 2003) is a method for systematically collecting, selecting and assessing scholarly literature on a specified topic to produce new insight into a phenomenon. An increased focus on the procedures used to collect literature can help decrease researcher bias and increase reader confidence that all literature included in the sample and reflected in the findings meets specified criteria and study parameters (Rocco et al., 2022). This section details how data was collected, organized, and analyzed.

### **Data Collection**

The author consulted a university librarian to determine the most appropriate search terms, databases, and search criteria for gathering data for the study. "Social entrepreneurship" was selected as the sole search term to maximize the content to review. Some scholars use the terms "social enterprise" and "social entrepreneurship" interchangeably. However, the meaning of the concepts varies based on geographic location (Bacq & Janssen, 2011). For example, *social enterprise* is legally defined in Europe but not in the United States. Therefore, *social enterprise* was not included as a search term, and the study was limited to the United States.

The databases were chosen because they contain scholarly literature from disciplines where social entrepreneurship is widely studied, such as business, social science, public policy, and education (Jones et al., 2010). Social entrepreneurship research began to flourish in 2006, often regarded as the defining year for the subject (Hota et al., 2020; Nicholls, 2010). As a result, the search period ran from January 1, 2006, through September 30, 2021, with the searches taking place on October 1, 2021. Peer-reviewed articles in English with a focus on the United States were included. The database search yielded a total of 869 articles from the following databases: ABI/Inform Collection ( $n=283$ ), Business Source Complete ( $n=22$ ), Education Source ( $n=326$ ), ERIC – ProQuest ( $n=59$ ), and Social Science Database ( $n=179$ ). All publications were exported into Zotero, a reference management system, and were organized in folders corresponding to the derived database.

Next, these folders were examined for duplicate results: ProQuest ABI/INFORM Collection ( $n=24$ ), Education Source ( $n=4$ ), and Social Science Database ( $n=21$ ). There were no duplicates in the Business Source Complete or ERIC ProQuest datasets. The subtotal following the removal of duplications was 820.

The author then examined the 820 article titles and abstracts to see if they suited the study's criteria of (a) scholarly literature, (b) research on social entrepreneurship, and (c) concentrating on a U.S. context. The entire article was read if there was uncertainty about the article meeting the three criteria. Many articles excluded from the final sample investigate various phenomena, such as corporate social responsibility or non-profit fund-raising efforts, while using the term social entrepreneurship. Weismann (2017), for example, never distinguishes social entrepreneurship from other phenomena, such as corporate social responsibility, in a study of benefit corporations and low-profit limited liability corporations. Despite their similarities, concepts such as corporate social responsibility and social entrepreneurship are not the same phenomena (Saebi et al., 2019). Categorizing social entrepreneurship under the same conceptual framework as other phenomena created a challenge in identifying distinct social entrepreneurship characteristics. After eliminating articles that did not match the three criteria, 119 remained.

The 119 PDF files were imported into the data analysis software ATLAS.ti and checked for additional duplicates that may have arisen during the merger of information from the individual databases. Forty-three duplicates were removed, leaving a final sample of 76 articles. Table 1 contains a summary of the data organization and final sample identification.

**Table 1**

*Data Organization and Final Sample Identification*

Database	Search Results	Duplicates	Criteria not met	Final
ABI/Inform Collection	283	24	242	17
Business Source Complete	22	0	17	5
Education Source	326	4	271	51
ERIC – ProQuest	59	0	42	17
Social Science Database	179	21	129	29

<b>Total</b>	869	49	701	119
<b>Additional Duplicates</b>				43
<b>Final Count</b>				76

The final sample contained articles published in journals dedicated to education ( $n=28$ ), business ( $n=20$ ), non-profit management ( $n=12$ ), public administration ( $n=6$ ), disability studies ( $n=4$ ), healthcare ( $n=2$ ), anthropology ( $n=1$ ), agriculture ( $n=1$ ), legal studies ( $n=1$ ), and social services ( $n=1$ ).

### Data Analysis

The analysis began with the design of a rubric. A rubric is a valuable tool for analyzing data that "share some characteristic" or "pattern" (Saldaña, 2009, p. 8). Rubrics are also helpful for collaborative work because they can guide understanding complex phenomena, provide evaluation criteria for phenomena, and ensure shared understanding (Shulha & Wilson, 2003). The rubric for this study contained categorical codes, propositional statements, examples of codable data, and coding rules. The categorical codes in the rubric were based on Suchman's (1995) three types of legitimacy: pragmatic, moral, and cognitive. Propositional statements (conditions for labeling an example with a categorization code) were also created using Suchman's (1995) legitimacy theory. The author then used the propositional statements to determine potential examples that might appear in the data and develop the rubric's coding rules (Saldaña, 2009, p. 9). Table 2 shows the rubric for examining the legitimacy of social entrepreneurship.

**Table 2**

*A Rubric for Examining the Legitimacy of Social Entrepreneurship*

Category Codes	Propositional Statements	Examples of possible codable data	Coding Rules	
			Acceptable Coding Conditions	Unsatisfactory Coding Conditions
Pragmatic Legitimacy (PL)	Based on interactions with stakeholders, Or Indicates an ability to influence stakeholders, Or Treats an activity like a person with values	Social entrepreneurship uses a buy-one/get-one model.	Highlights outcomes of an activity or its ability to produce favorable outcomes for/influence stakeholders, Or Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom	Lacks information on stakeholder interconnection, Or Fails to demonstrate outcomes, Or Lacks dispositional attributions

Moral Legitimacy (ML)	Based on the consequential nature of outcomes, Or Indicates activity is intended to improve social well-being, Or Sentiments that serve as a reminder of moral virtue, Or Emphasize individuals who serve as an activity ambassador	Social entrepreneurship is a novel approach to solving the world's most serious challenges.	Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values, Or Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations, Or Discuss the character or success of the activity's leader	Fails to highlight the positive or moral value of an activity, Or Mentions a "social" outcome but fails to expand on how the activity adds to social welfare, Or No mention of an organization/individual "good" deed
Cognitive Legitimacy (CL)	Denotes a taken-for-granted component of society, Or Descriptions that emphasize or liken an activity to an established social institution, Or Contains explanations for an activity's existence and operations based on cultural nuances	Societal progress is only possible through social entrepreneurship activity.	Highlights an activity as a natural connection or consequential part of an environment, culture, or society, Or Draws an understanding of an activity based on structure and behaviors rooted in historical, social, or environmental context and accepted without question or objection	Lack societal views, connections to, or consequences of an activity, Or Does not connect activity to the broader social setting, Or Fails to explore concepts within the context of cultural, social, or historical context

The rubric was used as a tool for a summative content analysis, which entailed, identifying and quantifying text for context comprehension (Hsieh & Shannon, 2005). The summative content analysis involved three steps.

First, the 76 articles were read twice. The articles were read once within ATLAS.ti with no note-taking or formal coding occurring. This enabled the researcher to get familiarized with and understand the content. On the second reading, the researcher coded the articles and documented thoughts, examples of SE activity, potential relationships between the articles, discussion points, future research ideas, etc. Words, sentences, and text passages were the units of analysis since an idea might be expressed in a "single word, a phrase, a sentence, a paragraph, or an entire document" (Zhang & Wildemuth, 2005, p. 3). The researcher annotated PL, ML, or CL codes (or a combination of the three) on units of analysis that met rubric conditions. The researcher also noted how the occurrence relates to others in the same category. The

identified PL, ML, and CL instances were randomly double-checked throughout the coding process to ensure they fit the rubric conditions.

Next, the coded data from ATLAS.ti were downloaded to a Microsoft Excel spreadsheet. Each instance in the spreadsheet was examined and clustered according to category fit (i.e., PL, ML, or CL categories). The instances were also evaluated for latent meanings, which are inferences made by the researcher to reveal the "underlying meanings of the words or the content" (Hsieh & Shannon, 2005, p. 1284).

Following content compilation within the spreadsheet, the data were further clustered into subgroups based on adherence to the coding rules. Labels were changed as necessary. After that, the data was quantified based on the characterized information (a label of pragmatic, moral, or cognitive legitimacy), and the information was documented in the findings.

### Findings

Through 309 instances, scholars in this sample attributed one or more forms of legitimacy to social entrepreneurship. Based on 209 total instances, the analysis revealed that pragmatic legitimacy is most often assigned to social entrepreneurship categorization. Moral legitimacy is also often attributed to social entrepreneurship, although generally alongside pragmatic legitimacy. Table 3 summarizes legitimacy instances identified during the analysis.

**Table 3**

*Summary of Legitimacy Instances Identified During Analysis*

Instances of Legitimacy	Pragmatic Legitimacy		Moral Legitimacy		Cognitive Legitimacy	
	Count	Frequency (%) among 309 instances	Count	Frequency (%) among 309 instances	Count	Frequency (%) among 309 instances
Individually	95	30.74	85	27.51	12	3.88
PL & ML Combination	99	32.35	99	32.25	0	0
PL & CL Combination	10	3.26	0	0	10	3.26
ML & CL Combination	0	0	3	0.98	3	0.98
PL, ML & CL Combination	5	1.63	5	1.63	5	1.63

Instances of Legitimacy	Pragmatic Legitimacy		Moral Legitimacy		Cognitive Legitimacy	
	Total	Total	Total	Total	Total	Total
	Count	Frequency (%) among 309 instances	Count	Frequency (%) among 309 instances	Count	Frequency (%) among 309 instances
Total Counts	209	68	192	62	30	10

Overall, three findings were derived from this study. While the study found a high volume of pragmatic legitimacy characterizations of social entrepreneurship among scholars, it also found that moral legitimacy is frequently used to highlight the virtues of social entrepreneurship activity. Furthermore, there is a significant opportunity to research the cognitive legitimacy of social entrepreneurship. Appendix A contains data from the analysis, including examples of social entrepreneurship characterization.

**Finding I: A High Volume of Pragmatic Legitimacy**

Most legitimacy instances emphasized in the data were characterized as pragmatic legitimacy. There were 209 instances of pragmatic legitimacy (PL) among the 309 total legitimizing instances discovered in this sample. In more than two-thirds (68%) of all instances where social entrepreneurship is mentioned, authors highlighted (a) dispositional characteristics of social entrepreneurship activity, implying the activity operates on the principles of integrity, justice, and wisdom, or (b) an activity's ability to produce outcomes that are beneficial/influential to any given stakeholder.

Sixty-one instances validated social entrepreneurship as pragmatically legitimate and frequently characterized social entrepreneurship activity with dispositional attributes. These articles suggested that social entrepreneurship organizations seek to "alleviate significant problems plaguing society and are inclusive of environmental, ecological, and human perspectives" (Greene & Cooper, 2016, p. 2). In addition to dispositional attributes, 148 instances overwhelmingly framed social entrepreneurship as a benefit/exchange-based relationship with stakeholders. These articles asserted that social entrepreneurship promotes "social and emotional learning...using entrepreneurial and design thinking to improve the community" (Berzin et al., 2018, p. 223). Scholars regularly imply that there is an implicit trade between stakeholders and social entrepreneurship organizations that provides "social value," including "a commitment to working on social issues, improving social and economic conditions, and addressing critical

issues that require social transformation" (Mirabella & Young, 2012, p. 46). Overall, social entrepreneurship is mostly understood to be pragmatically legitimate activities that serve as "vehicles for empowerment and self-determination" (Caldwell et al., 2012, p. 505) while promoting "a specific social purpose or cause" (Murphy & Coombes, 2009, p. 326), and is "a formidable force to help solve societal ill" (Barton et al., 2018, p. 10).

## **Finding II: The Virtues of Social Entrepreneurship Activity**

There were 85 instances in which authors attributed moral legitimacy to social entrepreneurship. When combined with instances of pragmatic legitimacy ( $n=99$ ) and cognitive legitimacy ( $n=3$ ), instances of moral legitimacy accounted for less than two-thirds (62%) of all instances in which social entrepreneurship was mentioned.

Authors most frequently attributed moral legitimacy to social entrepreneurship and highlighted or celebrated an activity's output while emphasizing ethical or moral values ( $n=92$ ). Emphasizing a leader's character or success ( $n=68$ ) and discussing social entrepreneurship activity as a technique, procedure, or process aligning with ethical, moral, or social expectations ( $n=32$ ) were also common examples of moral legitimacy instances.

Most authors who suggest that social entrepreneurship is morally legitimate emphasize that social entrepreneurship "will not only generate monetary profit, but also social profit" (Harris et al., 2014, p. 1276). The creation of *social value* is a pillar in many of these instances that imply the success of social entrepreneurship cannot be measured by "monetary gain but by the added social value they create" (Litzky et al., 2010, p. 145). "In founding social ventures, which are aimed at issues like human trafficking, homelessness and hunger, " social entrepreneurship "generate[s] both financial value (by selling products and services) and social value" (Roundy et al., 2017, p. 494).

In many instances of moral legitimacy, entrepreneurial action is considered virtuous, and an ambassador's actions are used as a proxy for social entrepreneurship. Social entrepreneurship is touted to be the result of a "caring entrepreneur" motivated by "compassion" whose mission is to repair "the world's social problems" (Andre & Pache, 2014, p. 661). Social entrepreneurship is also thought to be the result of entrepreneurs having "a mission to make the world a better place" (Litzky et al., 2010, p. 145) or engaging

in activities that promote "social justice, [and] social responsibility" (p. 189). Consistently, the entrepreneur's actions were suggested to be morally justified as an attempt to "improve upon current societal conditions" (Waddock & Steckler, 2016, p. 719). In this context, social entrepreneurship is characterized as the creation of organizations by social entrepreneurs guided by the concept of "doing well by doing good," where "the social mission of their work is primary" (Huster et al., 2017, p. 250).

Unsurprisingly, given their close relationship, 99 of the 192 instances of moral legitimacy combined ML and PL in a single sentence or paragraph. While pragmatic legitimacy focuses on outcomes, moral legitimacy emphasizes an outcome's ethical or moral value. When framed as morally legitimate, social entrepreneurship defining characteristic is centered on ethical or moral outcomes such as "the creation of social wealth, not economic wealth" (Cater et al., 2016, p. 1735). As such, social entrepreneurship is considered "a vital bottom-up response, " morally positioned to meet "unmet basic social needs and unaddressed emerging social problems" (Frank & Shockley, 2016, p. 66s). There was a tendency amongst the sample's authors to depict social entrepreneurship as an activity that improves "conditions for people struggling most" (Bigelow & Rodgers, 2019, p. 81), and that "aims to fill a gap in providing solutions to social problems that are unaddressed by governments, businesses or other institutions" (Hervieux & Voltan, 2018, p. 280). In all instances of moral legitimacy, a crucial component is highlighting the virtue of social entrepreneurship or the virtue of its leaders.

### **Finding III: An Opportunity to Investigate the Cognitive Legitimacy of Social Entrepreneurship**

There were few cognitive legitimacy (CL) instances ( $n=30$ ), accounting for only nine percent of all legitimizing instances. Scholars who framed social entrepreneurship characteristics in terms of cognitive legitimacy suggest that social entrepreneurship is naturally connected or is a consequential part of an environment/culture/society. Authors highlighting the cognitive legitimacy of social entrepreneurship touted it as "a social movement in and of itself" (Hervieux & Voltan, 2018, p. 279), "a powerful expression of citizenship" (Cladwell, 2012, p. 505), and "an increasingly important international phenomenon" (Andre & Pache, 2014, p. 659)

Some scholars used cognitive legitimacy arguments to shape readers' understanding and acceptance of social entrepreneurship. For example, according to Caldwell et al. (2012), social

entrepreneurship is "a way to repackage employment strategies that have historically segregated and oppressed" others (p. 506). Social entrepreneurship was considered two cultures intersecting: "an age-old culture of charity, and a more contemporary culture of entrepreneurial problem solving" (Dees, 2012, p. 321). However, others used cognitive legitimacy to criticize the concept and its potential implications to "threaten the ideal of a deep democracy" (Clifton, 2017, p. 110). Congdon and Herakova (2020) asserted that how social entrepreneurship "is conceptualized and practiced...tends to privilege a neoliberal ideology," which favors profits over people (p. 289). As these examples suggest, a significant opportunity exists to further investigate social entrepreneurship's cognitive legitimacy.

### **Discussion and Implications for HRD**

These findings demonstrate how discourse can generate competing institutional logic in hybridized organizations like social entrepreneurship. Some scholars positioned social entrepreneurship as a transactional activity between an organization and its stakeholders. Others emphasized that social entrepreneurship is a virtuous act that produces intangible value. How social entrepreneurship is characterized and legitimized in scholarly writing leads to different conceptualizations. Scholarly writing enhances public and stakeholder understanding of a topic (Ranville & Barros, 2021; Sud et al., 2009). Nevertheless, scholars' competing institutional logic used to frame social entrepreneurship can limit its advancement. This study sought to explore what types and frequencies of legitimacy were used to characterize social entrepreneurship in scholarly articles and the emerging patterns. The following sections outline how social entrepreneurship can gain greater legitimacy and how the concept may be advanced by human resource development research and practice.

#### **Gaining Greater Legitimacy**

Pragmatic legitimacy is used most to describe social entrepreneurship. These findings indicate that stakeholders are generally aware of the tangible benefits social entrepreneurship can provide. The findings are consistent with Dart's (2004) assessment of how stakeholders perceive social entrepreneurship (as an exchange). However, they differ from his warnings of activities managed by those concerned with a neoliberal agenda. Dart (2004) claimed that neoliberals are using social entrepreneurship as a faddish justification for why revenue generation should be considered morally legitimate in human services

organizations. However, based on this study's findings, revenue generation is rarely discussed in characterizing social entrepreneurship. Instead, it is often suggested that organizations that practice social entrepreneurship "engage in social activism" (Bacq & Eddleston, 2018, p. 593) or "teach ethics and instill high ethical standards in individuals" (Awaysheh & Bonfiglio, 2017, p. 332). As well social entrepreneurship is often framed through dispositional lenses. Dispositional associations implying social entrepreneurship is a "more ethical variant of entrepreneurial activity" (Bacq & Eddleston, 2018, p. 591) or that social entrepreneurship organizations are created by people motivated by "doing well by doing good" (Huster et al., 2017, p. 250) are common. Overall, rather than justifying how revenue generation can be morally legitimate, most individuals use a "legitimacy-maintenance strategy" (Suchman, 1995, p. 594).

Legitimacy-maintenance strategies are tools to develop or sustain goodwill for an organization to ensure it thrives in an institutional environment (Suchman, 1995, p. 594). Each instance of pragmatic legitimacy in social entrepreneurship provided by scholars in the sample acts as a legitimacy-maintenance strategy. Scholars rarely mentioned revenue in the pieces included in the sample. This is true in instances of moral legitimacy as well. Instead, scholars typically endorsed social entrepreneurship or the work of a social entrepreneur as one that creates social value (e.g., Caldwell et al., 2004; Harris et al., 2013; Mars & Schau, 2018; Roundy et al., 2017; Sud et al., 2009; Wildly & Berry, 2015). Scholars merge utilitarian perspectives (the idea that an action is right if it benefits many people) and Kantian perspectives (the idea that consequences are irrelevant and only intention matters) under the umbrella of *social value*. Still, social value is not clearly defined in scholarship, other than its differentiation from "monetary profit" (Caldwell et al., 2012, p. 508). As Harris et al. (2013) suggest, social value results alongside "the benefits of commercial entrepreneurship" (p. 37). Whether intentionally or not, most scholars appear to reconcile the complexity of social entrepreneurship as a combination of two ethical thoughts: utilitarianism and Kantianism. Nevertheless, the blending of ethical theories makes it difficult to outline the criteria for judging success or failure in social entrepreneurial activities. This challenge can be exemplified through nonexistent federal laws in the U.S. and an abundance of state laws encouraging different forms of social entrepreneurship through new legal classifications. Weismann (2017) suggested that the abundance of state legislation driving the development of social entrepreneurship stems from corporate social responsibility (CSR).

However, CSR's first obligation is its organization's economic and fiduciary duty (Jang & Ardichvili, 2020). This distinction makes social entrepreneurship and CSR different, despite their shared characteristics. This study suggests that exploring and clarifying how social entrepreneurship can exist along two ethical perspectives can also shed light on recurring confusion about the concept and ultimately lead to greater legitimacy.

### **Implications for Human Resource Development**

Although human resource development has devoted interest to corporate social responsibility (Bierema, 2010; Fenwick & Bierema, 2008; Garavan & McGuire, 2010), social entrepreneurship has received very little (Chalofsky, 2019). HRD is a champion of (CSR) because it involves "multiple stakeholders in the organization's decision-making process," contests "power relations among organizational stakeholders," encourages "the organization to pursue goals other than profit," and provides "alternative, non-oppressive, holistic models for cultivating development" (Bierema, 2010, p. xiv). The lack of attention to SE from HRD is surprising, given that CSR resembles social entrepreneurship with three exceptions.

First, CSR's shareholders or managers can stop corporate philanthropy at any time, but an activity stop being social entrepreneurship if it stops providing and prioritizing social value (Baron, 2007; Huybrechts & Nicholls, 2012). If a CSR organization experiences a financial loss, it must defer social good to maximize profits, whereas social entrepreneurship often incurs losses that its stakeholders tolerate. Second, social entrepreneurship or its management can control shareholder influences. Management's divestments, takeover bids, and no-confidence votes may decimate CSR. In contrast, social entrepreneurship avoids such conflict by setting expectations from the start or forming a legal entity immune from shareholder takeovers (Baron, 2007). Last is taxation. CSR is typically practiced by for-profit organizations (Baron, 2007), whereas a non-profit or other tax-exempt entity may practice social entrepreneurship. These three distinguishing characteristics of social entrepreneurship assist it in avoiding the traps that expose HRD to criticism for potentially aligning with ideologies that prioritize profits over humans (Bierema, 2009; Garavan & McGuire, 2010). Indeed, social entrepreneurship is an excellent fit for HRD interventions, including actions to manage stakeholder expectations, developing individuals and

organizational leadership, facilitation community and national learning, and assist organizations in bringing about responsible societal change (Bierema, 2009). The fact that there is little HRD research on social entrepreneurship means there is a significant opportunity to discover how HRD scholars and practitioners can challenge and support the growth of social entrepreneurship.

Traditional HRD emphasizes the need to develop humans to perform and be productive in a functioning organization (Swanson, 1999; Swanson, 2022). Critical HRD (CHRD) argues that traditional HRD conceptions marginalize, dehumanize, and overly functionalize HRD's endeavors (Bierema, 2009; Callahan, 2019). Instead, CHRD suggests that the role of HRD is to develop humanitarian practices and encourage people to live in collaborative spaces (Baek & Kim, 2014; Bierema, 2009; Callahan, 2019). CHRD builds on critical pedagogy to stress that the work of HRD addresses and affects the power balance inherent in organizations (Baek & Kim, 2017; Collins, 2017). CHRD also emphasizes a need to respect the individual identities of stakeholders and the diversity of institutional logic, which is essential to organizational success (Bierema, 2009; Syed et al., 2018). This study advances the idea that CHRD may aid organizations practicing social entrepreneurship in their operations.

HRD professionals involved in social entrepreneurship can create democratic environments for employees. HRD professionals can also influence and enhance traditional business practice often undertaken by managers that are repressive and underpin marginalized communities' experiences. Lastly, HRD professionals can help organizations practicing social entrepreneurship in the management of complex stakeholder interactions. This research proposes such critical approaches on the basis that social entrepreneurship cannot be cognitively legitimate if it only addresses the challenge of confronting its non-profit and for-profit institutional logic. Instead, the focus of social entrepreneurship must be reoriented and coordinated so that the goals of social entrepreneurship activity are not questioned. Its work appeals to a broad enough audience, making stakeholder buy-in easier. CHRD researchers suggest a strong focus on individual stakeholders who are treated equally in hopes of producing such an effect (e.g., Bierema & Callahan, 2014). HRD professionals involved in organizational activity, such as social entrepreneurship, can improve stakeholder collaboration and influence stakeholder relationships that can benefit the organization (Bierema & Callahan, 2014). HRD professionals in organizational learning can also bring

learners' needs and aspirations to the forefront of a (social entrepreneurship) organization to ensure that stakeholders, such as employees, who affect the organization's existence meet organization, community, and environmental concerns (Bierema & Callahan, 2014).

When designing initiatives to increase knowledge and skill acquisition among leaders, employees, and teams, HRD professionals can help social entrepreneurship organizations understand the positive ways the organization adds value to its stakeholders and how each representative is a part of the value equation. By focusing on the meaningful work of social entrepreneurship and the values-based culture of social entrepreneurship organizations, HRD professionals can help foster both pragmatic and moral legitimacy by reinforcing that such organizations are socially responsible and benefit the community (Chalofsky, 2019). Organizational development initiatives can also assist groups, such as social entrepreneurship organizations, in developing organizational identity, navigating relationships and obstacles at local, national, or international levels, and influencing ethical behavior among the organizations' stakeholders (Leach & Katcher, 2014; Swanson, 2022).

Finally, HRD professionals, particularly those involved in organizational development (OD), can aid social entrepreneurship legitimization by infusing OD practices, such as critical action research, into social entrepreneurship operations. Critical action research is an iterative and reflective exercise process. OD practitioners can encourage managers to critically examine an organization's actions and membership based on cultural, political, and power dynamics to improve a system, solve problems, and offer new insights into human experiences that may affect an organization (Bierema, 2010). OD practitioners can also assist social entrepreneurship organizations by problematizing organizational legitimacy and its for-profit and non-profit dissimilarities. From there, it would be beneficial to design strategies for improving organizational legitimacy, monitoring plan implementation, and re-evaluating plans to ensure they are aligned with intervention objectives.

## **Conclusion**

This study highlights that organizations practicing social entrepreneurship are hybrid entities. Social entrepreneurship is gaining traction as a morally legitimate practice, even though the concept could be interpreted through different ethical frameworks. It is not surprising, then, that there are many examples

and interpretations of what constitutes social entrepreneurship. For the concept of social entrepreneurship to advance, research and practice must embrace the fact that social entrepreneurship is balanced between different ethical frameworks. As organizational and human development experts, HRD professionals can help organizations practicing social entrepreneurship become more legitimate.

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## Appendix A

### Instances of legitimacy

Author(s)	Date	Instances of Legitimacy	Code	Legitimacy Rule Followed
Congdon & Herakova	2020	"How social entrepreneurship is conceptualized and practiced...tend to privilege a neoliberal ideology" (p. 289).	CL	• Draws an understanding of an activity based on structure and behaviors rooted in historical, social, or environmental context and accepted without question or objection
Barton, Schaefer, & Canavati	2018	"Constitutes a subfield of entrepreneurship study and practice...which spans the boundary between 'non-profits with earned income strategies and for-profits with social mission-driven strategies" (p. 10)	CL	• Draws an understanding of an activity based on structure and behaviors rooted in historical, social, or environmental context and accepted without question or objection
Hervieux & Voltan	2018	"A social movement in and of itself" (p. 279)	CL	• Draws an understanding of an activity based on structure and behaviors rooted in historical, social, or environmental context and accepted without question or objection
Andre & Pache	2014	"Has become an increasingly important international phenomenon" (p. 659)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Awaysseh & Bonfiglio	2017	"A burgeoning field that is now under the umbrella of sustainability - an important element of responsible leadership education" (p. 336)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Awaysseh & Bonfiglio	2017	"Increasingly recognized as crucial domains for management educators" (p. 336)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Bacq & Eddleston	2018	"Combine aspects of both typical businesses and charities" (p. 592)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Caldwell, Harris, & Renko	2012	"Being used as a way to repackage employment strategies that have historically segregated and oppressed" (p. 506)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Caldwell, Harris, & Renko	2012	"Can be a powerful expression of citizenship" (p. 505)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Clifton	2017	"Can threaten the ideal of a deep democracy where the goal is not to bring people from the margins to the center but instead to "destabilize" the hegemonic core" (p. 110)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Dees	2012	"Two cultures are at play in the field of social entrepreneurship: an age-old culture of charity, and a more contemporary culture of entrepreneurial problem solving" (p. 321)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society

Van Slyke & Newman	2006	"Are able to leverage economic, political, and cultural transformation" (p. 349)	CL	• Highlights an activity as a natural connection or consequential part of an environment/culture/society
Berzin, Lee, & Leong	2018	"Programs aim to support the development of positive attributes. Specifically, it touches on two elements of the positive youth development framework, caring, which is demonstrated by showing sympathy and empathy towards others, and contribution, which is demonstrated by an ability to contribute to their family, community, and society" (p. 213)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Greene & Cooper	2016	"Financial and social impact viability must be pursued simultaneously, and there are often tradeoffs" (p. 3)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Heinze, Banaszak-holl, & Babiak	2016	"Define the social problem, generated social capital in the community, and educated potential partners" (p. 313)	ML	• Discuss the character or success of the activity's leader
Lyons & Wyckoff	2014	"The work of wealth-creating VCCs" (p. 443)	ML	• Discuss the character or success of the activity's leader
Lyons & Wyckoff	2014	"Play the role of change agents in the social sector" (p. 447)	ML	• Discuss the character or success of the activity's leader
Mars & Schau	2018	"Likely to appeal to individuals who are motivated more by altruistic than pecuniary factors" (p. 575)	ML	• Discuss the character or success of the activity's leader
Mehta	2016	"Need to be highly collaborative and especially effective at bringing diverse parties to the table, identifying common ground, and taking joint action" (p. 8)	ML	• Discuss the character or success of the activity's leader
Murphy & Coombes	2009	"Frequently have an especially high understanding of the specific needs and values of the constituencies they assist" (p. 331)	ML	• Discuss the character or success of the activity's leader
Murphy & Coombes	2009	"Possess specific knowledge and social resources that facilitate social entrepreneurial discovery" (p. 331)	ML	• Discuss the character or success of the activity's leader
Nandan, Singh, & Mandayam	2019	"Individuals or groups of individuals who are change agents, forging innovative solutions for recalcitrant social problems" (p. 5)	ML	• Discuss the character or success of the activity's leader
Newbert	2012	"Tend to place greater emphasis on creating social rather than economic value... because of the poor institutional quality and unsavory demand condition" (p. 77)	ML	• Discuss the character or success of the activity's leader

Osiri, Kungu, & Dilbeck	2019	"Emphasize socially targeted goals...and social impact" (p. 43)	ML	• Discuss the character or success of the activity's leader
Osiri, Kungu, & Dilbeck	2019	"Have different motivations that lead them to exploit different kinds of opportunities; their means of exploiting those opportunities may be different from for-profit entrepreneurs; and they pursue both social and economic outcomes" (p. 43)	ML	• Discuss the character or success of the activity's leader
Awaysheh & Bonfiglio	2017	"Have to address issues of the community at large and how their business contributes to the greater social good" (p. 333)	ML	• Discuss the character or success of the activity's leader
Schlee, Curren, & Harich	2009	"An individual's drive to change the world" (p. 8)	ML	• Discuss the character or success of the activity's leader
Smith-Nonini (2016)	2016	"Start initiatives, from community garden projects to house deconstruction businesses" (p. 16)	ML	• Discuss the character or success of the activity's leader
Smith-Nonini (2016)	2016	"Agents of change that draw on skills and models of business to solve social problems" (p. 17)	ML	• Discuss the character or success of the activity's leader
Smith, Kistruck, & Cannatelli	2014	"Developing a solution to a social problem...to 'spread the social innovation as efficiently, effectively, and sustainably as possible' " (p. 677)	ML	• Discuss the character or success of the activity's leader
Smith, Kistruck, & Cannatelli	2014	"A predominant focus on value creation for others rather than value capture for themselves" (p. 677)	ML	• Discuss the character or success of the activity's leader
Smith, Kistruck, & Cannatelli	2014	"Use innovative solutions to address problems of social injustice such as hunger, poverty, and education" (p. 677)	ML	• Discuss the character or success of the activity's leader
Squazzoni	2009	"Participate in the production of a public good...leaders in different sectors who are motivated by a creative capacity of seeking opportunities and novelty, taking entrepreneurial risks, and pursuing innovation by participating in the social and public sphere...They have a board-scale vision so that they can grasp the complexity and interdependent nature of problems" (p. 875)	ML	• Discuss the character or success of the activity's leader
Squazzoni	2009	"Carriers of economic development initiatives" (p. 879)	ML	• Discuss the character or success of the activity's leader

Squazzoni	2009	"In the incubation phase, they are "teachers" and "conveners" capable of identifying opportunities, contextualizing problems, creating a common framework, balancing bottom-up innovation ...during implementation they...manage changes, provide strong commitment, measure and evaluate outcomes, and keep the focus on goals...fostering cooperation, including people with new ideas, supporting innovation and heterodox ideas" (p. 876)	ML	• Discuss the character or success of the activity's leader
Squazzoni	2009	"Crucial in responding to particular market and government failures to solve complex problems and in promoting bottom-up economic development initiatives" (p. 870)	ML	• Discuss the character or success of the activity's leader
Squazzoni	2009	"Capable of reproducing the old civic roots of business entrepreneurship" (p. 872)	ML	• Discuss the character or success of the activity's leader
Squazzoni	2009	"They do not restrict their action to funding, but actively participate in development initiatives, putting their time, commitment, and skills continuously on the line" (p. 876)	ML	• Discuss the character or success of the activity's leader
Squazzoni	2009	"Playing a pivotal role in promoting intersector initiatives to address economic and social challenges ..." (p. 869)	ML	• Discuss the character or success of the activity's leader
Sud, VanSandt, & Baugous	2009	"Play the role of change agents in the social sector by adopting a mission to create and sustain social value, not just private value" (p. 203)	ML	• Discuss the character or success of the activity's leader
Andersson & Self	2014	"Celebrated and depicted as strong and effective leaders...presented as good role models for how nonprofit managers ought to operate their agencies" (p. 2721)	ML	• Discuss the character or success of the activity's leader
Andre & Pache	2014	"Caring entrepreneurs" (p. 659)	ML	• Discuss the character or success of the activity's leader
Andre & Pache	2014	"The pursuit of caring goals through caring processes" (p. 659)	ML	• Discuss the character or success of the activity's leader
Andre & Pache	2014	"They care about specific issues or specific people and because they feel like they have a responsibility to take care of them and to give them care" (p. 659)	ML	• Discuss the character or success of the activity's leader
Andre & Pache	2014	"Compassion, defined as other-orientation and emotional connection to a suffering community...is the psychological trait that motivates	ML	• Discuss the character or success of the activity's leader

		social entrepreneurs to create a social enterprise" (p. 659)		
Barton, Schaefer, and Canavati	2018	"Motivated by their desire to have a social impact and to solve social problems" (p. 15)	ML	• Discuss the character or success of the activity's leader
Barton, Schaefer, & Canavati	2018	"Restless' change-makers" (p. 11)	ML	• Discuss the character or success of the activity's leader
Bishop & Green	2015	"Solve big problems, especially when those solutions require innovation and entrepreneurship" (p. 542)	ML	• Discuss the character or success of the activity's leader
Cater, Collins, & Beal	2017	"Motivated by an altruistic desire to serve or help others through their business efforts." (p. 198)	ML	• Discuss the character or success of the activity's leader
Cater, Collins, & Beal	2017	"Seek to adhere to the principles of sustainable business ... grounded in a desire to address social needs and bring about social change" (p. 188)	ML	• Discuss the character or success of the activity's leader
Cater, Collins, & Beal	2017	"In addition to the larger social objectives of helping others and working to solve social problems, these entrepreneurs are motivated by a number of different factors, including personal fulfillment, the attractiveness of a nonmonetary business focus, and personal achievement" (p. 189)	ML	• Discuss the character or success of the activity's leader
Frank & Shockley	2016	"Can more efficiently deal with information problems inherent to policy making (p. 65s)	ML	• Discuss the character or success of the activity's leader
Frank & Shockley	2016	"The most efficient actors to solve their communities' social problems" (p. 63s)	ML	• Discuss the character or success of the activity's leader
Frank & Shockley	2016	"Usually are the most appropriate and best-positioned—indeed, the most efficient—actors to solve their communities' social problems" (p. 61s)	ML	• Discuss the character or success of the activity's leader
Sud, VanSandt, & Baugous	2009	"Solve wide-scale social problems" (p. 202)	ML	• Discuss the character or success of the activity's leader
Waddock & Steckler	2016	"Sustainable solutions to neglected problems with positive externalities that increase value or utility for society's members" (p. 720)	ML	• Discuss the character or success of the activity's leader
Young & Grinsfelder	2011	"Need to bridge the public, nonprofit, and business contexts ... [with] problem-solving ability, ingenuity and creativity, analyzing risks, identifying opportunities, consensus building, mobilizing resources, and persistence" (p. 546)	ML	• Discuss the character or success of the activity's leader

Awaysheh & Bonfiglio	2017	"Social entrepreneurs have to address issues of the community at large and how their business contributes to the greater social good" (p. 333)	ML	• Discuss the character or success of the activity's leader
Patel & Meyer	2012	"Committed to finding sustainable, scalable solutions to the world's biggest problems" (p. 2)	ML	• Discuss the character or success of the activity's leader
Patel & Meyer	2012	"Work to find concrete solutions to large-scale problems that are scalable and sustainable" (p. 1)	ML	• Discuss the character or success of the activity's leader
Roundy, Holzhauser, & Dai	2017	"In founding social ventures, which are aimed at issues like human trafficking, homelessness and hunger, social entrepreneurs generate both financial value (by selling products and services) and social value" (p. 494).	ML	• Discuss the character or success of the activity's leader
Mair, Battilana, & Cardenas	2012	"They often overcome established conventions: they span sectorial boundaries ...[and] use a range of legal forms including for-profit, not-for-profit, and hybrid legal statuses" (p. 354)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Andre & Pache	2014	"The care given to beneficiaries does not only rest in the activities designed to address their needs, but also in how it is provided" (p. 663)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Andre & Pache	2014	"Maximize their social impact by giving access to their products and services to a wider base of beneficiaries" (p. 660)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Caldwell, Harris, & Renko	2019	"While a commercial business may be socially responsible, to be a true social enterprise, the social mission must be central to the business itself" (205)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Custer, Criner, McDonnel, & Hayden	2016	"Socially-conscious elements in individual business models" (p. 68)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Dees	2012	"The spirit of charity is needed to bring sufficient passion and private resources to the table" (p. 329)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Dees	2012	"Aim for financially sustainable and socially effective organizations" (p. 325)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical,

				moral, authority-made rules, or societal expectations
Helm & Andersson	2010	"A strategic management framework applied to organizations with societal benefit goals" (p. 260)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Holland, George, & Nelson	2019	"The process of employing market-based methods to solve social problems" (p. 212)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Lyons & Wyckoff	2014	"Blend between commercial entrepreneurship and social mission pursuit" (p.	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Archibald, Muhammad, & Estreet	2016	"Addressing the social problems that are occurring in today's society in a very transformative manner" (p. 80)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Awaysheh & Bonfiglio	2017	"Individuals who take on the unique challenge of creating a business that has both social and commercial objectives" (p. 336)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Bacq & Eddleston	2018	"Enterprises that are guided by the entrepreneur's ethical and moral values...motivated by a social vision" (p. 589)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Cater, Beal, & Collins	2016	"Choose to operate an entirely fair trade business" (p. 1732)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Huster, Petrillo, O'Malley, Glassman, Rush, & Wasserhiet	2017	"Guided by concepts of 'doing well by doing good' or 'humane capitalism' and the social mission of their work is primary" (p. 250)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Litzky, Godshalk, & Walton-Bongers	2010	"Have a mission to make the world a better place" (p. 145)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Litzky, Godshalk, & Walton-Bongers	2010	"Commitment to enhance society through innovative solutions" (p. 145)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical,

				moral, authority-made rules, or societal expectations
Kenny	2011	"A three phase process whereby an entrepreneur(s) identifies an unjust situation where a segment of society is harmed; uses his/her creativity, courage and determination to change the state of the situation; and creates a better ecosystem that benefits the affected group and society as a whole" (p. 79)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Andersson & Ford	2015	"Nonprofit agents generating and instigating new ideas for social change" (p. 1764)	ML	• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations
Huster, Petrillo, O'Malley, Glassman, Rush, & Wasserhiet	2017	"Sustainable solutions to the intertwined challenges of health and development" (p. 249)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Cheung, Fieldhouse, & Kwong	2018	"Address societal and environmental problems through encouraging learners to behave morally and ethically, whilst at the same time adopting business and entrepreneurial approaches" (p. 204)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Dutta	2017	"Pooling voluntary resources (time and money) to organize to provide collective goods in the community" (p. 444)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Andersson & Ford	2015	"The creation and introduction of new ideas and new organizations to address social challenges" (p. 1760)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Andre & Pache	2014	"Having developed an empathic relationship with a specific issue" (p. 662)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Andre & Pache	2014	"Repairing the world's social problems...as their goal" (p. 661)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Andre & Pache	2014	"Entrepreneurial activities with the goal of fulfilling a social mission" (p. 659)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Bacq & Eddleston	2018	"Differ from traditional commercial enterprises by having social objectives as a central part of their organizational mission" (p. 591)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values
Caldwell, Harris, & Renko	2012	"Businesses intended to not just generate monetary profit, but to do so with a primarily social mission" (p. 506)	ML	• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values

Cheung, Fieldhouse, & Kwong	2018	"To promote human dignity, subsidiarity, solidarity and common good" (p. 208)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Dimitri, Oberholtzer, & Pressman	2015	"A model that goes beyond the typical focus on profits by its consideration of social benefit" (p. 606)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Gilmartin	2013	"Finding new and creative solutions for poor health" (p. 644)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Waddock & Steckler	2016	"Improve upon current societal conditions" (p. 719)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Whipp & Scanlan	2009	"Begins with the identification of a situation of exclusion, marginalization, or suffering, e.g., unfair trade practices, healthcare disparities, threatened ecosystems, or educational inequities" (p. 216)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Whipp & Scanlan	2009	"Oriented primarily toward social rather than financial aims" (p. 215)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Whitlock	2019	"Address a societal need" (p. 3)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Whitlock	2019	"Targets goals for civics and civic engagement" (p. 4)	ML	<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Helm & Andersson	2010	"A unique nonprofit behavior that occurs at the intersection of innovation, proactiveness, and risk taking" (p. 259)	ML, CL	<ul style="list-style-type: none"> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Korosec & Berman	2006	"Involves nonprofit organizations and individuals with long-standing ties to the community ... [and] is of significant strategic interest to municipal governments " (p. 448)	ML, CL	<ul style="list-style-type: none"> <li>• Discuss the character or success of the activity's leader</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Cater, Collins, & Beal	2017	"To enhance social justice, promote social responsibility, develop social networks, and play a role in the provision of public goods" (p. 189)	ML, CL	<ul style="list-style-type: none"> <li>• Discuss the character or success of the activity's leader</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Bacq & Eddleston	2018	"Consists of attracting government and political support for a cause" (p. 605)	PL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> </ul>
Bacq & Eddleston	2018	"Efforts to address social ills" (p. 589)	PL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> </ul>

Jones, Warner, & Kiser	2010	"Burgeoning field in which business practices (sometimes involving the creation of a sustainable revenue stream) meet social responsibility and a strong desire for social change" (p. 45)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Jones, Warner, & Kiser	2010	"Bold, innovative, social-change initiatives" (p. 47)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Andre & Pache	2014	"The venture creation phase is thus about translating 'caring about' and 'taking care of' into 'care-giving'" (p. 663)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Andre & Pache	2014	"A type of entrepreneurship triggered by compassion" (p. 659)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Andre & Pache	2014	"Compassion...and empathy as important antecedents of entrepreneurial behavior in the social sector" (p. 661)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Andre & Pache	2014	"Compassion as a driver of social entrepreneurship" (p. 661)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Caldwell, Harris, & Renko	2012	"The need to address a social problem" (p. 508)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Andersson & Self	2014	"Best-practice approach for nonprofits to solve social issues, survive in a competitive marketplace, and generate social impact" (p. 2720)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Andersson & Self	2014	"Proactive, willing to bear risk, challenge norms, and introduce novel ideas and solutions with the goal of enhancing its social mission and ultimate sustainability" (p. 2719)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Bacq & Eddleston	2018	"Organizations whose scale of social impact is dependent on their ability to build, combine, and apply resources and capabilities" (p. 590)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Harris, Renko, Caldwell	2014	"The need to address a social problem instead of responding to a market need" (p. 1276)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Helm & Andersson	2010	"A set of behaviors receiving significant attention" (p. 259)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Parris & Bowers	2017	"Have a positive impact on communities, the planet, and the world" (p. 694)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Litzky, Godshalk, & Walton-Bongers	2010	"Fuses transformational leadership with the entrepreneurial spirit with the intention of creating community-minded accountable and responsible citizens" (p. 146)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom

Mars & Schau	2018	"Create social value and impact through the development and advancement of innovative solutions to social problems" (p. 573)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Bacq & Eddleston	2018	"Appear to be able to capitalize on their social networks to catalyze change and gain support for their mission" (p. 593)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Bacq & Eddleston	2018	"Target gaps in social needs where governments lag, and act as advocates in voicing the needs of a community" (p. 593)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Congdon Jr. & Herakova	2020	"Inventive responses to complex social issues by combining strategic business methods with engaged efforts to address community needs" (p. 288)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Dempsey & Sanders	2010	"A compelling vision of meaningful work centred on solving pressing social problems" (p. 437)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Dutta	2017	"Connecting the right sets of people, information, and resources in the face of uncertainty and the novelty of organizational challenges" (p. 452)	PL	• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom
Caldwell, Harris, & Renko	2012	"A pathway for social and economic participation" (p. 510)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Caldwell, Harris, & Renko	2012	"Can be effectively utilized as an option that allows for economic self-sufficiency, independence, and social inclusion; it also has the potential to be used as a vehicle to remove the government" (p. 513)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Ford	2015	"A promising field to enrich and challenge nonprofit scholarship and practice" (p. 1761)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Ford	2015	"How nonprofit organizations bring new innovations into the nonprofit sector" (p. 1763)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Ford	2015	"Change the market environment for organizations providing public goods" (p. 1763)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Ford	2015	"The process of creating and organizing a new non-profit-organization. The emphasis on organizational creation is rooted in the idea that new organizations are vital change agents capable of challenging the status quo in ways that spur	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder

		economic and societal development" (p. 1763)		
Andersson & Ford	2015	"The idea that new organizations are vital change agents capable of challenging the status quo in ways that spur economic and societal development" (p. 1763)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Self	2014	"A highly regarded best-practice approach for nonprofits to solve social issues, survive in a competitive marketplace, and generate social impact" (p. 2720)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Self	2014	"An effective practice and as a road to success for nonprofit organizations" (p. 2720)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Self	2014	"Are able to achieve a competitive edge that helps them thrive in an increasingly competitive nonprofit marketplace, making entrepreneurial strategies the key to long-term sustainability" (p. 2721)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andersson & Self	2014	"Commercial activities that generate earned income and the implementation of business tools and mindsets in managing nonprofit agencies" (p. 2719)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Andre & Pache	2014	"Efficient at maintaining or repairing the world of their recipients, as defined by their mission" (p. 663)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Archibald, Muhammad, & Estreet	2016	"The creation of sustainable solutions to immediate social problems through innovative ideas that transform a society" (p. 81)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Archibald, Muhammad, & Estreet	2016	"Innovative business design and finance to achieve a social mission" (p. 81)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Awaysheh & Bonfiglio	2017	"One of the elements that can help students understand the relationship between business and society" (p. 333)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Awaysheh & Bonfiglio	2017	"One avenue to help students get exposure to issues that are relevant to the concept of shared value and demonstrate the interplay between market forces and social forces of good" (p. 333)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Awaysheh & Bonfiglio	2017	"Can be used to allow managers to have a powerful impact" (p. 333)	PL	• Highlights an activity's outcome or ability to yield outcomes that are

				helpful or beneficial processes for any given stakeholder
Bacq & Eddleston	2018	"Scale of social impact...is considered one of the most important outcome variables" (p. 590)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Barton, Schaefer, & Canavati	2018	"A formidable force to help solve societal ills and achieve a sustainable triple-bottom-line economy" (p. 10)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Barton, Schaefer, & Canavati	2018	"Businesses for social-wealth creation" (p. 10)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Barton, Schaefer, & Canavati	2018	"Offers a potential shift in society and a unique way of addressing challenges" (p. 11)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Berzin, Lee, & Leong	2018	"Foster strong ties for youth with the community" (p. 223)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Bishop & Green	2015	"Take part in and even lead efforts to solve big problems" (p. 541)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Broom, Thornton, & Carson	2013	"An interdisciplinary exercise; drawing from business, public policy, and the social sciences" (p. 49)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Caldwell, Harris, & Renko	2012	"The impetus to create social value in place of solely monetary profit" (p. 508)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Caldwell, Harris, & Renko	2012	"Vehicles for empowerment and self-determination" (p. 505)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Caldwell, Harris, & Renko	2019	"A business intended to both create a monetary profit and address a social mission" (p. 205)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Caldwell, Harris, & Renko	2019	"A growing trend that reflects a shift in contemporary policy towards entrepreneurship and self-employment as viable employment option for people with disabilities (p. 204)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Dempsey & Sanders	2010	"Has emerged as a widely celebrated set of practices and discourses centred on the pursuit of meaningful work" (p. 438)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder

Dempsey & Sanders	2010	"Marketization of the nonprofit sector" (p. 438)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Dempsey & Sanders	2010	"A rewarding alternative career track and as a key source of meaningful work" (p. 447)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Fenton	2012	"Entrepreneurship beyond a more traditional approach" (p. 1)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Frank & Shockley	2016	"Is analogous to social policy making in that the objective of each is to produce social welfare for a target community or population" (p. 63S)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Gilmartin	2013	"An emerging field of practice, research, and education...within a continuum of economic activity that seeks to address unmet consumer needs (p. 641)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Greene & Cooper	2016	Positive social and environmental impact as a sought outcome (p. 2)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Gundlach & Zivnaska	2010	"Not just about doing good, but about making money while doing good" (p. 22)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Harris, Renko, & Caldwell	2013	"Generate social value while also yielding the benefits of commercial entrepreneurship" (p. 37)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Harris, Renko, & Caldwell	2013	"A possible employment strategy for people with disabilities" (p. 35)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Harris, Renko, & Caldwell	2013	"Would help fill a missing gap in the employment service policy domain" (p. 45)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Harris, Renko, & Caldwell	2014	"One alternative employment pathway" (p. 1275)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Heinze, Banaszak-holl, & Babiak	2016	"Fill the gaps left by government and business in addressing social needs" (p. 315)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Holland, George, & Nelson	2019	"Efforts that are uniquely grounded in a deep commitment to promoting and transforming change within communities" (p. 211)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder

Intrator & Siegel	2010	"Involves developing a proposed solution that is viable, cost-effective, scalable, and represents an improvement in the status quo for local constituencies " (p. 70)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Jones, Warner, & Kiser	2010	"Add financial sustainability to a traditionally nonprofit organization or social service" (p. 46)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Kinsella & Wood	2014	"Have combined business practices with current social problems to create solutions with replicable results" (p. 142)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Korosec & Berman	2006	"The development of new programs and services that bring counseling, awareness, support, and other activities for confronting such issues as teenage truancy, substance abuse, public health, environmental protection, and public safety" (p. 448)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Korosec & Berman	2006	"Implies power sharing" (p. 450)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Mair, Battilana, & Cardenas	2012	"Involves the provision of goods or services" (p. 353)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Mars & Schau	2018	"The outcomes...are centered on value creation (i.e., achieving and sustaining social impact)" (pp. 574-575)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Mars & Schau	2018	"Strategic practices designed to catalyze and advance innovative solutions to the many problems that confront communities at the microlevel and society at the macro level" (p. 573)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Murphy & Coombes	2009	"Is an effective mechanism for generating value in societal, economic, and environmental forms" (p. 325)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Murphy & Coombes	2009	"Derived from the discovery of a single novel opportunity to generate value" (p. 325)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Murphy & Coombes	2009	"A convergence of social, economic, and environmental resources allowing potential introduction of new goods, services, raw materials, markets, and/or means–ends relations as an organized venture intended to generate	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder

		social, economic, and/or environmental value " (p. 326)		
Murphy & Coombes	2009	"Accompany an exceedingly strong social justice orientation despite severely limited resources (p. 331)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Murphy & Coombes	2009	"Can be derived from emergent needs or long-standing inefficiencies" (p. 326)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Nandan, Singh, & Mandayam	2019	"Creating social value (SV) through social innovation (SI) and strategizing" (p. 2)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Nandan, Singh, & Mandayam	2019	"Opportunity recognition, innovating, meeting a social need, taking calculated risks, and being proactive while maintaining the financial sustainability of the organization that is delivering the innovative idea" (p. 6)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Patel & Meyer	2012	"Must be scalable and have measurable impact" (p. 6)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Patel & Meyer	2012	" Solutions-oriented and concerned with scalability" (p. 5)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Pozen	2008	"The efforts of nonprofit organizations to start profit-making ventures or otherwise adopt strategies from the for-profit world" (p. 9)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Pozen	2008	"Essentially the same phenomenon as capitalist entrepreneurship, except with a social, as opposed to a profit-based, motive" (p. 9)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Roy & Roy	2010	"Meet the social value oriented needs while creating wealth as a good business practice" (p. 14)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Roy & Roy	2010	"A multi-dimensional model to achieve sustainable solution to a social mission with the three dimensions of innovativeness, proactiveness, and risk management which are influenced by the social environment" (p. 14)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder
Schlee, Curren, & Harich	2009	"Focuses on mission-related impact" (p. 8)	PL	• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder

Schneider	2017	"It is not just outputs that matter but also the value embedded in productive activity" (p. 425)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Schneider	2017	"Creates and allocates value entrepreneurially but distributes value socially" (p. 429)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Schneider	2017	"Distributes some value socially makes it a desirable label" (p. 429)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Weaver	2021	"A tool for addressing social problems and thus emphasize the importance of understanding social issue" (p. 6)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Wiley & Berry	2015	"Double bottom lines or dual missions: making a profit while meeting a social or environmental purpose" (p. 382)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Wiley & Berry	2015	"An innovative way to solve a social or environmental problem, a way that has sustainable financing and is developed on a small scale but can be scaled" (p. 384)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Wiley & Berry	2015	"Involves innovative approaches to developing an organization and funding to create social value" (p. 384)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Wiley & Berry	2015	"New and innovative way of solving a public problem... (b) provide solutions that must be initially designed around a sustainable model both in terms of the organization and the finances; and (c) involve a commitment of scale in order to expand the social impact to a larger or more diverse constituency in the future" (p. 384)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Wiley & Berry	2015	"The creation of programs or agencies with social value that are sustainable and use innovative methods of finance, delivery, and organization" (p. 382)	PL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>
Hervieux & Voltan	2018	"Built on powerful, interconnected and well-supported discourses that favour system level change through the creation of a supportive ecosystem, to which they invite others to participate" (p. 290)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>

Hervieux & Voltan	2018	"A movement, [that] has arguably emerged at an opportune time in the cycle, positioning it as a solution to identified problems" (p. 290)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Holland, George, & Nelson	2019	"Tools for addressing core societal issues" (p. 211)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Kenny	2011	"An important mechanism in addressing needs for societal change" (p. 79)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Mair, Battilana, & Cardenas	2012	" Act on new and old social problems...for which existing private and public organizations fail to provide adequate solutions " (p. 354)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Bacq & Eddleston	2018	"Engage in social activism which is inherently a political activity that requires exerting pressure on governments to support their mission" (p. 593)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Mars & Schau	2018	"Emerges in direct response to market or government failures" (p. 574)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Shumate, Atouba, Cooper, & Pilny	2014	"A recognizable entity that has legitimacy, can accrue resources, and can become a site of identification and action for staff, volunteers, donors, and/or ventures" (p. 406)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Waddock & Steckler	2016	"Involves taking multiple small steps and utilizing leverage points at the interstices of business and society in their efforts toward achieving systemic change" (p. 720)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>

Awaysheh & Bonfiglio	2017	"Growing in importance as a way to teach ethics and instill high ethical standards in individuals" (p. 332)	PL, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Barton, Schaefer, & Canavati	2018	"Use sustainable business models to create social wealth and help solve social and environmental challenges...and emphasize its distinguishing feature as social-value creation over capital wealth creation (p. 11)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Schlee, Curren, & Harich	2009	"Organizations that have as their primary focus the pro-vision of a social benefit" (p. 5)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Discuss the character of the activity's leader</li> </ul>
Barton, Schaefer, & Canavati	2018	"Constitutes a level of motivational complexity over commercial entrepreneurship given social entrepreneurs drive to make a positive social impact while simultaneously sustaining and/or growing the enterprise" (p. 11)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Young & Grinsfelder	2011	"Innovator and catalyst for social change" (p. 544)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Mair, Battilana, & Cardenas	2012	"SEOs address social needs ... and complex problems ... that stubbornly persist or are new" (p. 355)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Mair, Battilana, & Cardenas	2012	"Opportunities and activities that leverage economic activity to pursue a social objective and implement social change" (p. 353)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Mair, Battilana, & Cardenas	2012	"The product or service is not an end in itself, but an integral part of an intervention to achieve social objectives, thereby contributing to social change" (p. 353)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Mehta	2016	"Extends humanitarian engineering efforts through the development and implementation of sustainable business models that benefit the partnering communities, organizations and larger society" (p. 5)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Mirabella & Young	2012	"Create social value, including such purposes as a commitment to working on social issues, improving social and economic conditions, and addressing critical issues that require social transformation" (p. 46)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Murphy & Coombes	2009	"Begins with the discovery of novel means to achieve constructive social change" (p. 326)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Nandan, Singh, & Mandayam	2019	"Cuts across sectors and boundaries, and the SE process creates lasting system changes in the social sector" (p. 3)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Nandan, Singh, & Mandayam	2019	"Created 'by improving the well-being of disadvantaged individuals' and can be measured by the organization's output of societal benefits or the reduction of a societal need" (p. 2)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Newbert	2012	"Innovative as a means for improving society...either directly, by solving specific social problems, or indirectly, by improving local economic conditions (p. 78)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Greene & Cooper	2016	"Seek to allviate significant problems plaguing society and are inclusive of environmental, ecological, and human perspectives" (p. 2)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Bacq & Eddleston	2018	"Face significant resource constraints because their primary social mission often drives them to for sake healthier margins in order to reach more beneficiaries" (p. 589)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Wiley & Berry	2015	"A radically innovative way to solve a social or environmental problem, a way that has sustainable financing and is developed on a small scale but can be scaled" (p. 381)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> </ul>

				<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Awaysheh & Bonfiglio	2017	"The practice of integrating social and economic value creation ... [for] marginalized society members" (p. 333)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Bacq & Eddleston	2018	"Their primary intention is to help others...[and] offers a more ethical variant of entrepreneurial activity" (p. 591)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Cater, Beal, & Collins	2016	"May take place in not-for profit organizations as well as in for profit companies, but the defining characteristic of social entrepreneurship vs business entrepreneurship is the creation of social wealth, not economic wealth" (p. 1735)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Dutta	2017	"Pooling voluntary resources (time and money) to organize to provide collective goods in the community—such as by founding homeless shelters, soup kitchens, voluntary fire departments, local youth groups, and other such locally organized nonprofit human services organizations" (p. 444)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Frank & Shockley	2016	"Constituted itself as a vital bottom-up response to unmet basic social needs and unaddressed emerging social problems" (p. 66s)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Harris, Renko, & Caldwell	2014	"A successful social enterprise will not only generate monetary profit, but also create social profit" (p. 1276)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Intrator & Siegel	2010	"Begins with the identification of a social need, followed by the creative design of an invention or program, which leads to the program becoming embedded in the ecology of the community and, ultimately, becoming a model for others to emulate." (p. 67)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Litzky, Godshalk, & Walton-Bongers	2010	"A process involving the innovative use of resources to pursue opportunities to catalyze social change, create social value, and/or address social needs" (p. 145)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
London	2009	"Creating organizations to meet human need" (p. 226)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Parris & Bowers	2017	"The intentional process of identifying or creating a sustainable for-profit or nonprofit venture that improves a social or environmental problem (p. 693)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Parris & Bowers	2017	"Identify or create unrecognized possibilities to generate new economic opportunities... finding effective ways to positively affect a social or environmental problem" (pp. 693-694)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Schlee, Curren, & Harich	2009	"Pursuing new opportunities to support the mission, engaging in continuous innovation and adaptation, and demonstrating accountability to the constituencies they serve" (p. 8)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Schneider	2017	"Instead of attempting to monetize various forms of value, social entrepreneurship draws from the 'triple bottom line' framework....the task is not to create a single metric, such as dollars, to translate social values into economic values but to maximize positive values of all types" (p. 425)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Seyoum, Chinta, & Mujtaba	2021	"Innovative use of resources to create social value with the aim of addressing some of the urgent social needs" (p. 337)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Shumate, Atouba, Cooper, & Pilny	2014	"A response to state failures in welfare provision... a new model of systemic social change... a new market opportunity for business... and a model of political empowerment and transformation" (p. 405)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Smith, Kistruck, & Cannatelli	2014	"Has the potential to provide value for marginalized people around the world" (p. 686)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Bacq & Eddleston	2018	"Earned-income generation appears to be an important capability that contributes to scale of social impact" (p. 594)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Barton, Schaefer, & Canavati	2018	"Creating new industries, validating new business models, and allocating resources to neglected societal problems" (p. 10)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Lyons & Wyckoff	2014	"Inspired and guided by social goals, not profit motivation; any profit generated by a social enterprise is used to expand mission reach" (p. 448)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Archibald, Muhammad, & Estreet	2016	"Combines social work and business principles and strategies...to attain increased social and economic justice" (p. 90)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character of the activity's leader</li> </ul>
Paige, Fry, Stallman, Josic, & Jon	2009	"Organizations whose purpose and/or profits are to benefit the community, and the practice of voluntary simplicity in one's lifestyle" (p. S30).	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character of the activity's leader</li> </ul>
Roundy, Holzhauser, & Dai	2017	The creation of "ventures that address social problems through innovative, business-based methods" (p. 494)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character of the activity's leader</li> </ul>
Squazzoni	2009	"Initiatives to address economic and social challenges in regions and local communities and in generating social capital to support initiative-oriented collaboration frameworks among	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>

		participants and across sectors" (p. 869)		<ul style="list-style-type: none"> <li>• Discuss the character of the activity's leader</li> </ul>
Sud, VanSandt, & Baugous	2009	"Innovative, market-oriented, and socially focused" (p. 202)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character of the activity's leader</li> </ul>
Barton, Schaefer, & Canavati	2018	"Use sustainable business models to create social wealth and help solve social and environmental challenges... And emphasise its distinguishing feature as social-value creation over capital wealth creation" (p. 11)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Kenny	2011	"A three phase process whereby an entrepreneur(s) identifies an unjust situation where a segment of society is harmed; uses his/her creativity, courage and determination to change the state of the situation; and creates a better ecosystem that benefits the affected group and society as a whole" (p. 79)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Litzky, Godshalk, & Walton-Bongers	2010	"Measure success not by monetary gain but by the added social value they create" (p. 145)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
London	2009	"Creating a formal or semi-formal institution, such as a club, support group, or non-profit organization to solicit contributions and give voice a cause" (p. 226)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Lyons and Wyckoff	2014	"Serve diverse stakeholders (including the community or society), as opposed to shareholders; therefore, the burden of transparency is heavier and the challenge of measuring and communicating impact is greater" (p. 448)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Andre & Pache	2014	"The care they give is actually efficient at maintaining or repairing the world of their recipients, as defined by their mission" (p. 663)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Barton, Schaefer, & Canavati	2018	"Application of business strategy used to achieve positive social impact" (p. 10)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>

				<ul style="list-style-type: none"> <li>• Discuss the character or success of the activity's leader</li> </ul>
Cater, Beal, & Collins	2016	"The dynamic process through which individuals called social entrepreneurs create and develop organizations called social enterprises to produce outcomes called social innovation" (p. 1735)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Custer, Criner, McDonnel, & Hayden	2016	"Demonstrate some level of social responsiveness or benefit in their business model" (p. 56)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Dutta	2017	"A driving force that helps prospective local social entrepreneurs gather resources, be fluent in local rules of the game, build trust, and recruit motivated people into their ventures (p. 444)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Frank & Shockley	2016	"Innovators, drawing on the localized knowledge unique to their context, act to bridge the gap where social-welfare provision falling within the purview of modern welfare states" (p. 73s)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Waddock & Steckler	2016	"Start an enterprise that focuses on achieving social or environmental goals" (p. 720)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Discuss the character or success of the activity's leader</li> </ul>
Andre & Pache	2014	"The iterative process of opportunity recognition, opportunity filtration, venture creation, and exchange, whereby they adapt their venture on the basis of the feedback received from customers and partners " (p. 660)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Archibald, Muhammad, & Estreet	2016	"Foster an environment where social workers are consistently encouraged to develop innovative interventions and programs that strengthen their economic future while simultaneously adding to the holistic development of their clients" (p. 80)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>

Jones, Warner, & Kiser	2010	"Helps to provide money, investors, and earned income strategies to help nonprofits operate more efficiently and cover the overhead costs that grants and funders often disallow in program funding" (p. 46)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Kenny	2011	"Could have a positive effect towards improving the health of minority men via targeted social ventures" (p. 77)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Young & Grinsfelder	2011	"Represents a confluence of two schools of thought: the idea of generating earned (market) income in support of social purposes (e.g., through commercial activity by nonprofit organizations) and the undertaking of innovation for social change" (p. 544)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Witesman, Child, & Wightman	2019	"Novel legal forms that aimed to give legitimacy to new types of blended organizations...for-profit organizations pursuing social missions ...[and] mission-based nonprofits relying substantially on commercial reviews" (494)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Andersson & Self	2014	"Are more likely to employ resources in an efficient manner and pay more attention to the root and/or systematic causes of social problems" (p. 2721)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Emphasizes the techniques, procedures, or processes used as part of an activity that adheres to ethical, moral, authority-made rules, or societal expectations</li> </ul>
Bigelow & Rodgers	2019	"Improving conditions for people struggling most" (p. 81).	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Cater, Beal, & Collins	2016	"Wide range of innovative and dynamic activities designed to attend to social issues and provide social value" (p. 1735)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Dempsey & Sanders	2010	"Because they tackle problems like poverty and disparities in health and education, their work takes on social and moral value" (p. 438)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Harris, Renko, & Caldwell	2014	"An employment strategy for people with disabilities" (p. 1279)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Andersson & Ford	2015	"A force for identifying, punctuating, and ultimately forging a new equilibrium 'that releases trapped potential or alleviates the suffering of the targeted group, and through imitation and the creation of a stable ecosystem..." (p. 1765)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Andersson & Self	2014	"Offers an alternative, promising, and intriguing lens to contemplate and understand how organizations can approach and find ways to solve pressing social problems and generate significant social impact" (p. 2721)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Berzin, Lee, & Leong	2018	"Promoting social and emotional learning, developing financial skills, and using entrepreneurial and design thinking to improve the community" (p. 223).	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Caldwell, Harris, & Renko	2019	"(a) the business was intended to be profit generating; (b) the business was intended to be growth-oriented; (c) the business had a social mission in addition to profit generation; and (d) the social mission was central to the business" (p. 207)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Cater, Beal, & Collins	2016	"Involves not-for profit initiatives, socially responsible business practices, and/or serves as a means to alleviate social problem" (p. 1735)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>

				<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Cater, Collins, & Beal	2017	"Improve the lives of the most disadvantaged people in developing countries" (p. 186)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Cater, Collins, & Beal	2017	"The objective of creating social value, and this often involves balancing competing objective" (p. 188)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Cater, Collins, & Beal	2017	"Wide range of innovative and dynamic activities designed to address social problems and create social value" (p. 188)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Cheung, Fieldhouse, & Kwong	2018	" An effective way to bridge the gap between the free-market orientation of their curriculum and the negativities of the resulting individualistic, profit prioritising mentality associated with the operation of free markets" (p. 203)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Dimitri, Oberholtzer, & Pressman	2015	"A blurring of the profit motive and social goals" (p. 609)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Frank & Shockley	2016	"Can lead to powerful social change" (p. 72s)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Frank & Shockley	2016	"Bottom-up process originating in a target community as the resulting social welfare originates from immediate, firsthand knowledge from within the target community" (p. 64S)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Frank & Shockley	2016	"Can be seen as an instrument of social policy making" (p. 64s)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Gundlach & Zivnuska	2010	"May cover a very wide range of issues, from creating wealth in underdeveloped communities to improving food quality or availability, to persevering the environment through sustainable business practices" (p. 22)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Harris, Renko, & Caldwell	2013	"Is an employment option that can lead to economic self-sufficiency, assist broader economic growth, and support businesses that address the social problems affecting people with disabilities" (p. 44)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Harris, Renko, & Caldwell	2014	"Is an employment strategy that can stimulate social and economic growth; generating social value that extends beyond the surface level to address problems encountered in the disability community" (p. 1285)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Harris, Renko, & Caldwell	2014	"Provide equal participation opportunities for people with disabilities in the labor market" (p. 1275)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Harris, Renko, & Caldwell	2014	"Has a capacity for social change that commercial entrepreneurship does not. Approaches to SE span for-profit, non-profit, and hybrid models. The impetus to create social value using business practices and principles underlies these model" (p. 1276)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Heinze, Banaszak-holl, & Babiak	2016	"Aim for value in the form of societal benefit... by developing innovative solutions to social problems" (p. 316)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Heinze, Banaszak-holl, & Babiak	2016	"Create and implement locally situated innovative approaches to promote health and wellness" (p. 313)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Heinze, Banaszak-holl, & Babiak	2016	"Generated social capital in the community, and educated potential partners" (p. 313)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Hervieux & Voltan	2018	"Aims to fill a gap in providing solutions to social problems that are unaddressed by governments, businesses or other institutions" (p. 280)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Hervieux & Voltan	2018	"Finding novel solutions to complex social problems" (p. 279)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Holland, George, & Nelson	2019	"Address educational and social needs" (p. 209)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Holland, George, & Nelson	2019	"The application of business ideas, skills, knowledge, strategies, and techniques to systemic and social change processes designed to eradicate highly complex and persistent social, cultural, and environmental issues" (p. 212)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Huster, Petrillo, O'Malley, Glassman, Rush, & Wasserhiet	2017	"Combine business principles with innovative interdisciplinary approaches to develop solutions with "double bottom lines" that provide social, as well as financial, return on investment" (p. 250)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Intrator & Siegel	2010	"Mission-driven work where the prime outcome is social benefit" (p. 67)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> </ul>

				<ul style="list-style-type: none"> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Kinsella & Wood	2014	"The creation of organizations whose missions were to help solve a current social problem rather than to create individual or corporate wealth" (p. 142)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Korosec & Berman	2006	"Involves private individuals and organizations taking the initiative to address social challenges in their communities" (p. 448)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Murphy & Coombes	2009	"The creation and undertaking of a venture intended to promote a specific social purpose or cause in a context of mobilization" (p. 326)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Murphy & Coombes	2009	"Often intended to serve the needs of a disadvantaged constituency in unfavorable circumstances" (p. 332)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Osiri, Kungu, & Dilbeck	2019	"Processes of organizational emergence ... or processes of seizing opportunities and resources available in the creation of new products and services" (p. 43)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Roy & Roy	2010	"Involves finding innovative ways of creating and sustaining social values and wealth" (p. 11)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Sud, VanSandt, & Baugous	2009	"An effective source of solutions for a variety of social problems" (p. 201)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>

Weaver	2021	"Dual mission—a desire to generate revenue and to advance social good" (p. 5)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Werber, Mendel, & Derose	2014	"A commitment to create and sustain social value or an intent to bring about social change" (p. 232)	PL, ML	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> </ul>
Kenny	2011	"Demonstrated via numerous case studies the importance ... in solving societal problems" (p. 78)	PL, ML, CL	<ul style="list-style-type: none"> <li>• Highlights activity's dispositional characteristics, such as integrity, justice, and wisdom</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Gilmartin	2013	"The use of market mechanisms (supply and consumer demand) to ensure the financial stability of efforts to effect social change " (p. 642)	PL, ML, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Harris, Renko, & Caldwell	2013	"Innovative social value creating activity with a goal of addressing unmet societal need and an objective of financial sustainability" (p. 36)	PL, ML, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
Caldwell, Harris, & Renko	2012	"Has both the potential to be empowering as well as potential to be oppressive" (p. 506)	PL, ML, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>

Caldwell, Harris, & Renko	2012	"Holds the potential to be an empowering source of job creation and social innovation, it also has the potential to be used to further disenfranchise this marginalized population" (p. 505)	PL, ML, CL	<ul style="list-style-type: none"> <li>• Highlights an activity's outcome or ability to yield outcomes that are helpful or beneficial processes for any given stakeholder</li> <li>• Highlights, identifies, and celebrates the outputs of an activity while emphasizing ethical or moral values</li> <li>• Highlights an activity as a natural connection or consequential part of an environment/culture/society</li> </ul>
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### III.

#### **Study Two - Organizational accountability in social entrepreneurship: Insights from a multiple - case study on annual reports**

Social entrepreneurship is associated with organizations focused on achieving a social mission (Dees, 1998) and using business approaches to accomplish that mission (Huyler et al., 2023). Straddling the divide between business and charity, social entrepreneurship practices must fulfill diverse goals and satisfy demands from multiple stakeholders (Renko, 2013). This balancing act of different goals and demands is theorized to lead to *mission drift*, a deviation from the organization's primary mission due to conflicting demands (Grimes et al., 2019). Alternatively, social entrepreneurship practices are also framed as organizational hybridity, suggesting that organizations can accommodate different obligations without deviating from a primary mission (Varendh-Mansson et al., 2020). The complexity of reconciling multiple objectives and stakeholder demands within social entrepreneurship practices, whether due to mission drift or organizational hybridity, can be addressed through organizational accountability (Ebrahim et al., 2014).

Organizational accountability is the obligation and willingness to accept responsibility for actions and outcomes (Dhanani & Connolly, 2014; Ebrahim, 2003). Organizational accountability has emerged as a critical issue in social entrepreneurship, as exemplified by legislation enacted in the United States (US). Between 2008 and 2019, forty-two US states passed social entrepreneurship legislation establishing entities such as low-profit limited liability companies (L3Cs) and benefit corporations (Brown et al., 2019). The laws, which legitimize and regulate social entrepreneurship, aim to standardize accountability practices (Ebrahim et al., 2014). However, these laws do not adequately address accountability issues (Callison & Vestal, 2010; Katz & Page, 2013; Murry, 2022), despite empowering organizations to prioritize their social mission while reducing taxation, liability, and fundraising challenges (Brown et al., 2019). For instance, there are no reporting requirements for L3Cs (Tyler, 2010). L3Cs can be organized such that equity and decision-making authority are only awarded to investors, and enforcement of their social mission is left to internal decision-makers (Brakman Reiser, 2010; Tyler, 2010). Benefit corporations, on the other hand, must provide an annual report to stakeholders detailing their activities and outcomes (Murry, 2022). However, there need to be enforcement measures to ensure benefit corporations keep their social mission,

and organizations need to be more constrained in using assets (Brakman Reiser, 2010; Murry, 2022). Critics of social entrepreneurship legislation argue that such laws are ambiguous and call for greater clarity (Callison & Vestal, 2010; Katz & Page, 2010; Murry, 2022), despite their aim to address organizational accountability.

In addition to legal ambiguity, scholarly work is scarce on organizational accountability in social entrepreneurship practices (Grimes, 2010; Kolodinsky et al., 2022). Researchers have explored varied characterizations of social entrepreneurship, often classifying it as a "social" or "entrepreneurial" phenomenon. Some, for example, define social entrepreneurship as an altruistic social act (see Heinze et al., 2016; Weerawardena & Mort, 2006; Zhang & Swanson, 2013), while others frame it as a prosocial outcome of entrepreneurial action that includes value creation and risk-taking (see Boschee, 2006; Corner & Ho, 2010; Hill et al., 2010).

In 2010, Dacin et al. challenged the need to characterize social entrepreneurship as a distinct field of research and practice. Since then, researchers have assessed the concept, its legitimate nature, and its national policy or political implications (Chalmers, 2021; Dey & Steyaert, 2010; Forouharfar et al., 2018; Ganz et al., 2018; Katz & Page, 2013; Murray, 2022; Spicer et al., 2019). Still, as scholarship continues to focus on how to build and sustain legitimacy across social entrepreneurship practices, accounting for multiple stakeholders and objectives is frequently sidelined (see Chliova et al., 2019; Huyler et al., 2023; Mair et al., 2015; Nicholls, 2010). Some scholars (Bacq & Lumpkin, 2021; Kolodinsky et al., 2022; Murry, 2020) suggest greater clarification on social entrepreneurship practices. For instance, Bacq and Lumpkin (2021) assessed how traditional businesses generated immense prosocial value during the COVID-19 pandemic. As a result, they propose that further research is needed to understand how organizations account for social entrepreneurship practices. While legitimacy can publicly establish an organization, accountability ensures its ongoing success. Furthering the current realm of research beyond legitimacy into accountability will allow the concept of social entrepreneurship to accentuate its existence as a practice.

### **Purpose and Research Questions**

The purpose of this multiple-case study (Yin, 2018) was to examine how social entrepreneurship organizations use annual reports to demonstrate accountability to their stakeholders and to explore the

trends and issues related to organizational accountability. The following questions guided this study. (1) In what ways do exemplar social entrepreneurship organizations account for their operations in their annual reports? (2) What trends and issues regarding accountability in organizations practicing social entrepreneurship can be identified? (3) Are there common features among social entrepreneurship organizations regarding accountability?

### **Organizations and the Environment**

Organizations are goal-oriented social structures comprised of members with defined roles (Aldrich, 2008). Organizations take on different formulations based on objectives, structure, governance, and management practices (McFarland & Gomez, 2016). Organizations are embedded in an environment, influencing it as much as they are affected by it (Aldrich, 2008; Astley, 1984). The conceptual framework of this study intertwines stakeholder theory (Freeman et al., 2010), organizational legitimacy (Suchman, 1995), and organizational accountability (Ebrahim, 2003) as they relate to organizations and their environment.

### **Stakeholder Theory**

Stakeholder theory emphasizes the interconnectedness between an organization and its environment, suggesting that organizational survival depends on formulating and prioritizing strategies relating to stakeholder interests (Freeman et al., 2010). However, each stakeholder group is "not equally important at all points" (Freeman et al., 2010, p. 23). Consequently, organizations must prioritize stakeholders to determine what to address and to what degree. Stakeholders can include employees, shareholders, customers, government, and communities (Phillips et al., 2003), with varying levels of "power, legitimacy, and urgency" (Mitchell et al., 1997, p. 853). The importance or urgency a stakeholder is given is determined by their perceived power over an environment and the legitimacy they can provide to the organization (Freeman et al., 2010; Mitchell et al., 1997).

Stakeholders can be separated into three categories: upward, downward, and internal stakeholders. Upward stakeholders have power over an organization, such as donors, funders, regulators, and government agencies who provide financial or regulatory support/guidance (Edwards & Hulme, 1996). Downward stakeholders influence an organization, such as beneficiaries, clients, and users of the services/products the

organization provides (Edwards & Hulme, 1996). Internal stakeholders, like board members, management, staff, volunteers, and partners, collaborate and work with an organization. Although Stakeholder Theory emphasizes the importance of considering stakeholder interests in an organizational environment, its complementarity theory on organizational legitimacy emphasizes the significance of meeting stakeholder expectations.

### **Organizational Legitimacy**

Suchman (1995) defines organizational legitimacy as stakeholders' recognition and support of an organization based on (a) pragmatic legitimacy: the benefits that stakeholders gain from the organization (b) moral legitimacy: an organization's adherence to moral, ethical, or societal norms, or (c) cognitive legitimacy: the organization assuming an unquestionable role in society. Put simply, it is a stakeholder's judgment of how well an organization's actions align with the stakeholder's expectations and values. In contemporary capitalistic environments, acquiring and sustaining organizational legitimacy is pivotal as it is how "organizations obtain and maintain resources" (Dart, 2004, p. 415).

Stakeholder groups can create legitimacy for organizations on various levels, with legitimacy progressing from pragmatic to moral to cognitive recognition by stakeholders. Strategies employed to achieve legitimacy can include conformity to issues important to upward stakeholders or emphasizing an organization's commitment to internal or downward stakeholders (Kolodinsky et al., 2022; Nicholls, 2010; Suchman, 1995). One example of this is using social entrepreneurship initiatives to legitimate the prioritization of social goals over financial incentives (Lehner et al., 2018). Organizations that demonstrate a clear social impact regardless of financial performance may have an advantage over those that correspond with stakeholders and use financial data to demonstrate accountability. To maintain legitimacy, organizations need to implement effective accountability practices (Bebbington et al., 2020).

### **Organizational Accountability**

Organizational accountability is a multidimensional concept regarding the role of internal and external obligations (Dhanani & Connolly, 2015), control and governance structures (Ebrahim et al., 2014), the management of resources (Hug & Jager, 2014), the need to give an account of actions and outcomes (Tooley & Hooks, 2020), and stakeholders' demands and expectations of an organization (Pilon & Brouard,

2021). At its core, organizational accountability is about fulfilling an organization's responsibilities to its stakeholders (Cordery & Baskerville, 2010). When addressing accountability demands, organizations use functional or strategic accountability approaches. These distinct approaches allow an organization to showcase its responsibility in unique ways.

Functional accountability communicates an organization's short-term resource usage and management priorities. In contrast, strategic accountability focuses less on resource utilization and more on conveying decisions that will have a long-term influence on the organization's success (Ebrahim, 2003). Organizations utilize various accountability mechanisms to address stakeholders' demands for accountability. These mechanisms consist of tools and processes such as reports, internal codes of conduct, or stakeholder feedback systems, which are applied differently based on the specific stakeholder (Ebrahim et al., 2014; O'Dwyer & Unerman, 2018). One example is complaints and feedback forms, which can showcase strategic accountability by allowing clients to have a say in decision-making processes. These forms can also be functional and enable other stakeholders, such as accreditation bodies, to understand how organizations address concerns and improve their practices (Ebrahim, 2003).

Building on Ebrahim (2003), this study proposes that organizational accountability comprises four interrogatives: to *whom*, *why*, *how*, and *what* organizations give an account. *Whom* organizations are responsible for providing upward accounts to are "trustees, donors, and...governments" (Edwards & Hulme, 1996, p. 967). *Why* organizations provide an account upwardly is functional and based on regulatory/controlling purposes. *What* organizations give an account of upwardly are short-term goals, resource use, management actions, and the organization's growth potential. *How* an organization establishes upward accountability is through reports (legal, annual, etc.), external reviews, financial disclosures, and other factual documentation.

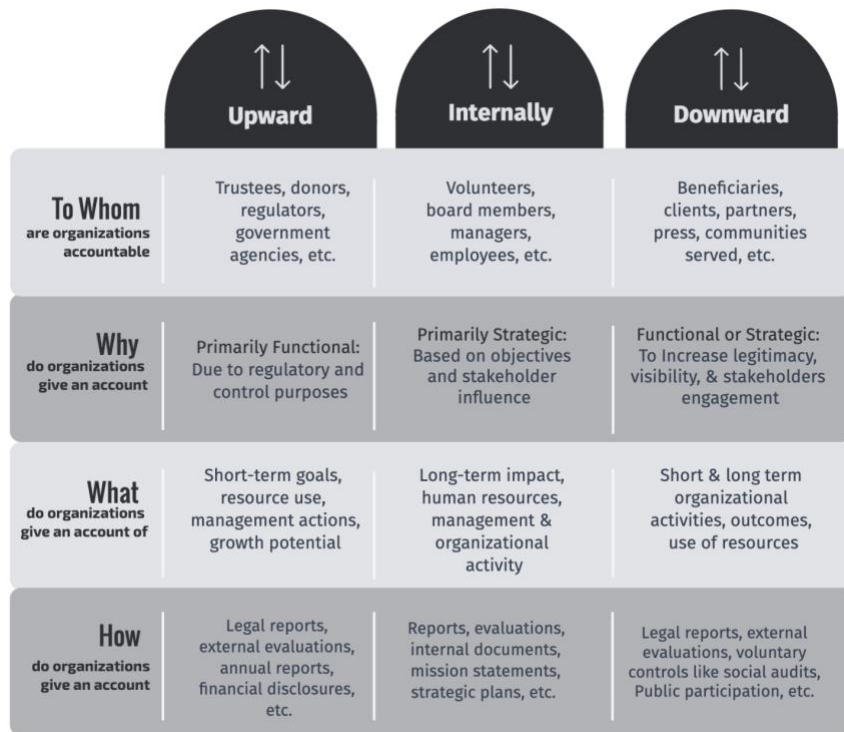
Within an organization, the entities to *whom* an account is given include internal stakeholders like volunteers, board members, and managers, who collectively represent the organization's human capital (Ebrahim, 2003). *Why* organizations provide internal accounts can be functional, but it primarily serves a strategic purpose, considering that internal stakeholders can influence the organization's operations and its long-term objectives. *What* organizations account for internally encompasses long-term impact and

information relative to human resources, management practices, and organizational activity (Tooley & Hooks, 2020). *How* organizations achieve internal accountability includes various means, such as reports, evaluation processes, and sharing knowledge via documents like mission statements, letters, or strategic plans (van Bussel, 2012).

Lastly, partners and beneficiaries (Edwards & Hulme, 1996), the press (Cordery & Baskerville, 2010), clients (Hug & Jager, 2014), and "communities or regions indirectly impacted" by an organization (Ebrahim, 2003, p. 815) are *whom* an account is given to downwardly. *Why* organizations account downwardly can be functional or strategic to increase organizational legitimacy, visibility, and long-term stakeholder engagement. *What* organizations account for downwardly can vary widely but involve organizational activities, outcomes, or the use of resources. *How* an organization achieves accountability downwardly can mirror its upward activity but also includes participation in public and voluntary processes like social audits (Ebrahim, 2003). The proposed model for understanding organizational accountability is displayed in Figure 1.

**Figure 1**

*Organizational accountability through four interrogatives: to whom, why, how, and what.*



*Note.* This figure illustrates organizational accountability across the three types of stakeholders: upward, downward, and internal stakeholders, divided into the four interrogatives: to whom, why, how, and what organizations account for.

### Research Design

To develop a "deep understanding" (Miles et al., 2014, p. 30) of social entrepreneurship practices and how they give an account, this study used a comparative multiple-case study approach (Yin, 2018). The research approach could be classified as instrumental (Stake, 2006), as the study sought insight into organizations practicing social entrepreneurship that could be used for understanding beyond the single case. Case studies are often criticized for lacking "generalizability" (Creswell, 2007, p. 76), and this study is limited to a selection of identified exemplar organizations. However, case studies offer transferrable insights in which similar or contrasting results may be predicted across multiple cases if the same logical steps for selecting and analyzing a single case are followed (Schoch, 2019; Yin, 2018). Therefore, a multiple-case study provides compelling support to propositions resulting from findings, allowing for comparing complex phenomena that may manifest in different contexts (Li et al., 2018).

The research design consisted of three steps: (1) case selection, (2) data collection and analysis from cases, and (3) identification of trends and issues. Each step is outlined below.

### **Case Selection and Criteria**

Selecting suitable cases for the investigation began with identifying exemplars (Merriam, 2009; Yin, 2018). Exemplar cases of organizations practicing social entrepreneurship had to meet three criteria: (1) significant and of public interest; (2) complete according to delimitations (noted below); and (3) able to produce sufficient evidence for the research purpose.

First, to fulfill criterion one, exemplars of organizations that practice social entrepreneurship were identified through a structured literature review (Huyler et al., 2023), which drew on an "existing body of research" (Yin, 2018, p. 243). An initial count of 26 exemplars was identified in the literature review (see Appendix A; more information can be found in Huyler et al., 2023). Next, the exemplars were evaluated against the second criterion.

To meet the second criterion, the exemplars had to be (a) operational as of December 2022; (b) legally organized in the US; and (c) verifiable as having a social mission. The date delimitation was selected to ensure that the study's findings are timely and current at publication. The geographic delimitation was chosen to ensure the reliability of the findings, as organizational accountability can vary depending on the level of transnationalism an organization encounters (Ebrahim, 2003). The organizational delimitation corresponded with this study's purpose. In this study, determining "time and geographic (or organizational limits)" for each case is vital for facilitating comparisons among cases with similar parameters (Yin, 2018, p. 244).

Finally, exemplars had to have publicly available annual reports published online to serve as sufficient evidence for the study (Yin, 2018). With the elimination of exemplars that did not meet the three criteria, seven exemplars met the criteria for this study. The exemplars identified as cases are listed in Table 1.

**Table 1**

*Exemplars of organizations practicing social entrepreneurship*

Organization	Citation	Website	Mission
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Central Asia Institute	(Dempsey & Sanders, 2010)	<a href="https://centralasiainstitute.org/">https://centralasiainstitute.org/</a>	Education and literacy in Central Asia
Eco-Cycle	(Smith-Nonini, 2016)	<a href="https://ecocycle.org/">https://ecocycle.org/</a>	Recycling and waste reduction
GeoHazards International	(Dees, 2012)	<a href="https://www.geohaz.org/">https://www.geohaz.org/</a>	Disaster risk reduction in developing countries
Goodwill Industries	(Harris et al., 2014)	<a href="https://www.goodwill.org/">https://www.goodwill.org/</a>	Employment and job training for disadvantaged individuals
Ka-BOOM!	(Young & Grinsfelder, 2011)	<a href="https://kaboom.org/">https://kaboom.org/</a>	Building playgrounds and promoting play in underserved communities
KickStart	(Schlee et al., 2009)	<a href="https://kickstart.org/">https://kickstart.org/</a>	Developing and promoting low-cost irrigation technologies in developing countries
Room to Read	(Dempsey & Sanders, 2010)	<a href="https://www.roomtoread.org/">https://www.roomtoread.org/</a>	Education and literacy in developing countries

### Data Collection and Analysis

The COVID-19 pandemic, which began in late 2019 and continued beyond 2021, profoundly affected social entrepreneurship research and practice (Bacq & Lumpkin, 2021). Organizations had to grapple with extreme uncertainty amid the pandemic. The study of organizational behavior between 2019 and 2021 provided an ideal opportunity to examine how organizations responded, adapted, and developed accountability practices in communication, ethical decision-making, and long-term strategic planning. As such, this study analyzed three annual reports for organizations practicing social entrepreneurship from 2019 to 2021 to examine trends and issues related to organizational accountability. Trends, as defined in this study, constitute a time-bound development brought about by societal influences (Lupica, 1985). Issues arise from trends that require further evaluation and possible decisions from authorities for resolution (Cornish, 1977). For example, "although changing demographics is an important trend that affects the way

workplaces are evolving, the issue might be in what ways has the organization changed to accommodate this increase in older workers" (Rocco et al., 2003, p. 158). Here, the trend of changing demographics created the issue of workplace accommodations. Similarly, organizations practicing social entrepreneurship may be influenced by, and must respond to, societal trends and issues brought about by the COVID-19 pandemic.

Annual reports are valuable for studying trends and issues relating to organizational behavior (Unerman, 2000). Annual reports offer insight into organizational changes and accountability due to their comprehensiveness and ease of availability (Dhanani & Connolly, 2015; Unerman, 2000; Yin, 2018). Moreover, they adhere to a "true and fair view of accounting" principles (Dhanani & Connolly, 2015, p. 616), making them verifiable sources of information. Three years of annual reports were examined as archival data sources (Yin, 2018) since the timeframe allows for temporal transformation while enabling a researcher to adequately "gain some indication" of organizational changes (Greenwood & Hinings, 1996, p.1047).

In December 2022, data collection and analysis were conducted simultaneously. Twenty-one annual reports were identified from the seven cases' websites and downloaded to a local computer drive. All 21 reports were read before being uploaded to ATLAS.ti for analysis. This study implemented multiple data analysis techniques as a form of triangulation (Denzin, 1978). A time-series analysis, summative content analysis, and matrix analysis were performed on each case. Then a cross-case synthesis was performed across the cases.

### ***Time-Series Analysis***

The time-series analysis (Yin, 2018) served as an important first step in analyzing the data, as it laid a "firm foundation" for identifying trends in the cases (p. 181). To begin, using ATLAS.ti, annual reports were examined and analyzed on a case-by-case basis, following a chronological order starting with 2019, then moving on to 2020 and 2021. Concurrently, data were coded and labeled based on a "theoretically important trend" (Yin, 2018, p. 182), specifically focusing on one of the four interrogatives of an organization's accountability practice: to *whom*, *what*, *why*, or *how*. Coded data were then recorded into a table, which served as a visual aid for tracking changes over time, such as changes in stakeholders to

whom the organization provided an account. Lastly, concise narratives that provided an overview of the identified case trends were constructed. For example, the trend was noted in the finding's narrative if the table showed a change in stakeholders to whom the organization gave an account from one year to another. All seven figures created during the time series analysis can be found in Appendix B.

### ***Content Analysis***

The second type of analysis was a summative content analysis (Hsieh & Shannon, 2005), used to identify trends "that have a high degree of commonality" across cases (Krippendorff, 2019, p. 56). First, a rubric based on the study's conceptual framework was designed for the analytical process, which provided "a clear road map to ascertain data points" (Rocco et al., 2023, p. 115). The rubric's coding categories, which served as the content identified and counted during analysis (Hsieh & Shannon, 2005), had five categorical codes:

- stakeholders - groups with a vested interest in the organization who can affect or be affected by an organization's objectives (Freeman, 1984)
- accountability mechanisms - organizational tools or processes used to engage stakeholders (Ebrahim, 2003)
- organizational management elements - human resource and organizational development policies, practices, and processes that are critical for internal accountability (McFarland & Gomez, 2016)
- functional accounting - an account of resources that shape management, policy, priorities, and organizational performance (Ebrahim, 2003)
- strategic accounting - practices that demonstrate social or environmental responsibility that are connected to an organization's long-term goals and objectives while not being excessively focused on resource utilization (Ebrahim & Rangan, 2014)

Subcategories were then generated for the rubric's categorical codes. Table 2 shows the coding rubric used in the content analysis.

### **Table 2**

#### ***Coding Rubric***

Categorical Codes	Description	Operational Definition	Subcategories
Stakeholders	Individuals or groups important to the organization including but not limited to donors, customers, employees, volunteers, board members, and community members.	Groups with a vested interest in the organization who can affect or be affected by an organization's objectives	A. Upward stakeholders: (donors, governments, etc.) B. Downward stakeholders: (beneficiaries, partners, etc.). C. Internal stakeholders: (board members, employees, etc.)
Accountability Mechanism	Mechanisms used to engage stakeholders such as legal reports, external evaluations, social audits, and participation with the public.	Tools and processes an organization uses to engage stakeholders and demonstrate accountability	A. Reports (Annual, financial, legal, etc.) B. Evaluations/Audits C. Participation with the public
Organizational Management Elements	Organizational features such as mission statements, strategic plans, human resources and financial management details, etc.	Human resource and organizational development policies, practices, and processes that are critical for internal accountability	A. Internal documents (mission statements, strategic plans, codes of conduct, etc.) B. Fiscal factors C. Human resources points
Functional Accounting	Statements/actions/devices demonstrating short-term goals, resource use, management practices, and growth potential.	An account of resources that shape management, policy, priorities, and organizational performance or demonstrating compliance with regulations and laws	A. Description of how practices are used to achieve a goal B. Description of the effectiveness of each practice compared to resources
Strategic Accounting	Statements/actions/devices that demonstrate alignment with long-term objectives and less emphasis on the impact of resources.	Practices that demonstrate social or environmental responsibility that are connected to an organization's long-term goals and objectives, while not being excessively focused on resource utilization	A. Description of how practice impacts the long-term goal of organization B. Description on the effectiveness of each practice beyond resource use

Following the design of the rubric, the annual reports were reread in chronological order by year and coded using ATLAS.ti. Words, sentences, pictures, numbers, and text passages served as units of analysis (Zhang & Wildemuth, 2005) and were used to identify data that fit the categorical codes. For

example, if there was a remark such as "Thank you donors, you enable our work." The sentence would be coded with the tag, 'upward stakeholders.'

The coded data counts were tallied after each case's annual reports were coded. For instance, all accounts to stakeholders were totaled by their respective subcategories and as an overall count per year. Next, the coded data from ATLAS.ti were downloaded to a Microsoft Excel spreadsheet before the findings were recorded as a narrative summary. The exact process of analyzing data, tallying coded data counts, and recording the findings was repeated for each case.

### ***Matrix Analysis***

A matrix analysis (Miles et al., 2020) was then performed for each case. First, a matrix was designed to organize information from the review period. The rows of this matrix corresponded to each year under evaluation. The columns contained accountability categories such as stakeholders, functional and strategic accounts, accountability mechanisms, and an overview of the organization's activity. Financial metrics such as revenues, expenses, and net assets were also included as columns to complete the matrix. These figures inform stakeholders about an organization's accountability practices and progress toward achieving its mission (Ebrahim, 2003). Next, the reports were thoroughly reviewed again, and data were systematically categorized and sorted into the matrix according to key information. For example, if a report's primary purpose was to offer functional accounts, this information was used to sort the report into the matrix. After the matrix was fully populated with data, connections between different categories and across all case reports were examined and summarized. Trends and trend-based interpretations, as well as possible limitations to the assumptions drawn from the trends, were also noted.

### ***Cross-Case Analysis***

Finally, a cross-case analysis was performed to compare the cases (Miles et al., 2018; Yin, 2018). A figure was used to organize, summarize, and categorize the seven case findings. The figure contained several columns, which included information on stakeholders, accountability objectives, financial metrics, and mission-driven accounts. For the mission-driven accounts category, data was collected that detailed what the organization reported on and the methods used to ensure successful outcomes. The figure was then analyzed to compare the presence or absence of trends and issues across the seven cases.

## Findings

The findings are divided into two subsections, a comprehensive overview of the results from each case in the study and a cross-case analysis. The following is a comprehensive overview that includes contextual background information for each case, followed by its time series, content, and matrix analysis. For each case, the findings are presented alongside discussion and interpretative insight.

### *Central Asia Institute*

Central Asia Institute (CAI) is a 501(c)(3) non-profit organization headquartered in the US. As of 2023, CAI's mission is to provide "education and livelihood skills, especially for girls and women, in remote and mountainous regions of Afghanistan, Pakistan, and Tajikistan." CAI provides medical support, school renovations/rebuilds, workforce development, teacher funding, and access to education programs from preschool to adult learning for its beneficiaries.

**Time-series analysis.** As shown in Figure 1 of Appendix B, CAI's accountability practices expanded notably between 2019 and 2021, encompassing the following interrogatives:

**To whom.** In its 2019 report, CAI provides an account of the organization solely to donors. The following year, the organization began to provide an account to upward and downward stakeholders, offering accounts to partners and donors. By 2021, CAI shifted its accounts to a more general audience, regularly using the pronoun 'you' in its report, not distinguishing donors, partners, or internal stakeholders until the organization's investments are discussed. For instance, CAI notes at the beginning of its 2021 report that its success is based upon "people like you" (p. 2). While CAI's 2021 report ends with a focus on upward stakeholders and how investments are used, using the pronoun *you* is opposite to the 2019 report, which credits the organization's success to donor contributions. Additionally, the 2021 report was the first year to include an internal acknowledgment of employees in the organization's report.

**What.** In its 2019 report, CAI attributed its social outcomes to donor donations and accounted for its work by primarily emphasizing female education and teacher training. In the 2020 report, what the organization accounted for expanded away from a strict concentration on female education and teacher training to include workforce development for women. Additionally, the 2020 report moved beyond 2019's sole focus on female empowerment to include boys when accounting for the organization's work.

However, the 2020 report subtly used images, icons, and language to communicate the organization's primary focus on females. By 2021, CAI broadened its scope further, including men and boys as a part of the organization's focus, while expanding its outcomes to include stopping the spread of COVID-19. An example of this is CAI's declaration in 2021 that "people are at the heart of [its] mission" (p. 2). Comparatively, the organization suggested in 2019 that females were "the key" (p. 5).

**Why.** In its 2019 report, CAI's organizational accountability was functional and focused on short-term performance or resource management because these features primarily served as the foundation of donor-centric accounts. As a result, CAI's accounts were primarily functional for all three years analyzed. However, the organization seemingly began a transition toward strategic accounting. For example, the organization's report moved beyond resource utilization in 2021 and featured more thorough insights into their societal impact (i.e., combating the spread of COVID-19).

**How.** For CAI, organizational accountability is primarily achieved using reports and ledgers. However, by the 2021 report, CAI had begun emphasizing partnerships and local leaders/stakeholders' participation in organizational activities to strengthen organizational accountability.

**Summative content analysis.** Content analysis of CAI's annual 2019-2021 reports indicates an improvement in the organization's accountability to its downward stakeholders. For instance, accounts directed upwards ( $n = 46$ ) outnumbered those directed towards downward stakeholders ( $n = 29$ ) in 2019. Albeit with a narrowing gap, in 2021, upward accounts decreased ( $n = 41$ ), and downward accounts increased ( $n = 31$ ). Similarly, strategic accounts increased significantly from 30 in the 2019 report to 48 in 2021, relative to functional accounts. A contrast in the organization's financial overviews, transitioning from a sole focus on donations received during 2019 to donor numbers, categories, and program-specific distributions of donor monies by 2021, exemplifies the shift in CAI's accountability practices. In 2019, CAI also grappled with changes to Pakistani law on nonprofits that disrupted the organization's operations. In 2021, CAI highlighted its success in running a radio program broadcast to over 200,000 people in Pakistan. This change from being threatened by external forces to achieving positive social impact reflects its shift from functional-based accounting towards a combination of functional and strategic accountability practices that included collaborations with partners (downward stakeholders).

**Matrix analysis.** The matrix below highlights various trends related to CAI.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	Upward Stakeholders	Primarily functional	(a) Increase access to education for women	(a) Ledgers	(a) 2 million (Rev) (b) 3 million (Exp)	(a) 10 million
2020	Upward stakeholders with some downward accounts	Functional with strategic concerns	(a) Educating girls and boys (b) Workforce training for women (c) Use of resources	(a) Ledgers (b) Community participation	(a) 2.8 million (Rev) 3.2 million (Exp)	(a) 9.6 million
2021	Combination of upward and downward stakeholders	A blend of strategic and functional focus	(a) Educating girls and boys (b) Workforce training for all (c) Intent: Help with COVID-19 (d) Use of resources	(a) Ledgers and reports (b) Community participation	(a) 3.6 million (Rev) 2.6 million (Exp)	(a) 10.5 million

**Trends.** From 2019 to 2021, CAI's accountability practices changed in scope and degree. Initially, the organization focused primarily on rendering accounts to upward stakeholders (donors). However, this scope broadened to include downward stakeholders (partners) in 2021. Similarly, the focus of organizational accounts shifted from functional to functional and strategic by 2021. Also, from 2019-2020, expenses surpassed revenues for two consecutive years, leading to decreased total assets. In 2021 however, there was an increase in assets due to revenues exceeding expenses - which corresponded with the organization's trend of broadening the scope and degree of accountability practices.

**Interpretation.** CAI's initial focus on upward stakeholders and the shift of its focus to include downward stakeholders suggest that the organization's accountability practices were rooted in a need to appease partners to strengthen collaboration with other organizations. CAI's accountability practices enabled it to leverage these partners' resources, expertise, or market access to achieve a more significant impact, which is especially evident in the organization's acknowledgment that it stabilized its operations through partnerships in 2021. Additionally, CAI's accountability practices changed from functional to both

functional and strategic accountability, presumably to signal the organization's sustainability. This is demonstrated by an increase in revenue in 2021, despite a decrease in donor contributions. CAI's shift towards broadening accountability practices had a beneficial impact on the organization.

**Limitation.** The data revealed specific trends in CAI's accountability practices but did not fully capture external factors such as government regulations. Additionally, the annual reports do not provide enough detail on who or how partnerships were formed after problems with the Pakistani government, resulting in a limited interpretation of CAI's trend data.

### ***Eco-Cycle***

Established in the 1970s as a student project, Eco-Cycle is one of the oldest organizations practicing social entrepreneurship in the US. The 501(c)(3) non-profit runs a recycling center in Colorado, manages local and national programs on environmental sustainability, and leads a campaign for environmental law reform. Eco-cycle's mission is "to innovate, implement, and advocate for local and global Zero Waste solutions to foster a more sustainable, equitable, and climate-resilient future."

**Time-series analysis.** Figure 2 in Appendix B summarizes Eco-cycle's 2019- 2021 accountability practices and encompasses the following interrogatives.

**To whom.** In its 2019 report, Eco-cycle provided an equal account of its organizational practices to the three stakeholder groups: upward, downward, and internal. This is evident in the report's assertion that "volunteers, partners, and donors" make Eco-cycle work possible (p. 2). However, in 2020 there was a decreased focus on upward accountability while the organization increased its attention toward internal and downward stakeholders. The 2021 report revived a more balanced approach across all stakeholders, emphasizing the organization's success due to the collective efforts of "fellow pioneers and supporters" (p. 3).

**What.** In its 2019 report, Eco-cycle presented an overview of the organization's long-term policy advocacy efforts and its efficacy in job creation. The 2019 report also highlighted short-term initiatives (e.g., carbon farming projects) and resource utilization. In 2020, the focus shifted primarily to "game-changing" litigation efforts and waste reduction (p. 8). By 2021, Eco-cycle further stressed its successes in

policy change and environmental impacts while acknowledging its influence on legislative processes across Colorado.

**Why.** In its 2019- 2021 reports, Eco-Cycle's reasons for providing an account shifted focus. In 2019, the accounts were a mix of strategic and functional accounts. In 2020, a year in which Eco-Cycle's surplus of cash flows increased significantly, there was an emphasis on strategic accounts. By the 2021 report, functional accounts (resource usage) were again one of the organization's focuses; however, strategic accounts dominated primarily, and much of the report was devoted to analyzing past success.

**How.** Eco-cycle is consistent with its attempts to achieve accountability. The organization highlights its community participation yearly while reporting on performance and litigation lobbying efforts.

**Summative content analysis.** The analysis of Eco-Cycle's annual reports revealed steady growth in the organization's accounts to downward stakeholders. For example, the 2019 report had 26 downward accounts, while the 2021 report had 52. Comparatively, upward accounts had a minimal increase year over year, while internal accounts experienced a change from 21 instances in 2019 to 40 in 2020 and 44 in 2021.

Between 2019 and 2021, Eco-Cycle experienced increased functional and strategic accounts, although to varying degrees. For example, the number of functional accounts rose from 41 to 46 from 2019 to 2021, while the number of strategic accounts increased from 51 to 72 during the same period. Similarly, the organization's accountability mechanisms, such as the use of data from audits and reports, grew from 29 instances in 2019 to 37 in 2020 and 44 in 2021. This growth is likely attributable to Eco-cycle's efforts to raise awareness of their involvement in the local community and their potential impact on public policy decisions, activities, and practices.

**Matrix analysis.** The matrix below highlights various trends related to Eco-Cycle.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	Mix of accounts to all stakeholders	Mix of functional and strategic	(a) Issues-based policy change (b) Environmental impact (c) Job creation	(a) Community participation (b) Reporting (c) Litigation lobbying	(a) 8.2 million (Rev) 8.6 million (Exp)	(a) NA

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2020	Mix of downward and internal accounts	Strategic with functional concerns	(a) Issues-based policy change, (b) Environmental impact (c) Use of resources (d) Organizational development	(a) Community participation (b) Reporting (c) Litigation lobbying	(a) 8.7 million (Rev) 8.5 million (Exp)	(a) NA
2021	Mix of accounts to all stakeholders	Primarily strategic	(a) Issues-based policy change (b) Environmental impact (c) Use of resources (d) Organizational development	(a) Community participation (b) Reporting (c) Litigation lobbying	(a) 9.6 million (Rev) 9.8 million (Exp)	(a) NA

**Trends.** Eco-Cycle gave a balanced account of its operations to multiple stakeholders in 2019, with 2020 being a year of change and a focus primarily on downward and internal stakeholder groups. This change in whom the organization provided an account was accompanied by a net positive operating budget due to expenses being less than revenues. By 2021 however, the trend had reversed, with expenses exceeding revenues and a resulting operating loss for the organization. Simultaneously in 2021, Eco-Cycle shifted back to a balanced approach of providing an account to all stakeholders while changing its reports from a mix of functional and strategic accounts to a primarily strategic one.

**Interpretation.** In 2020, the Eco-Cycle shift from providing balanced accounts to its stakeholders to focusing primarily on downward and internal stakeholders was seemingly driven by the organization's impressive accomplishments in waste management and legislative changes. Nevertheless, this shift disregarded the interests of upward stakeholders. The following year, the organization seemingly reevaluated its approach due to financial losses and reverted to its 2019 accountability practices of providing a balanced account to all stakeholders. Despite reverting to its 2019 practices, Eco-Cycle maintained a strategic over-functional accounting focus in 2021. Upon closer inspection of the 2021 annual report, Eco-Cycle's financial losses can be attributed to losses incurred from county hauling services.

While it is speculative, the 2021 report mainly focused mostly on strategic accounts as a way for Eco-Cycle to give credit to local and state officials to secure future funding or contracts.

**Limitation.** Unknown external factors, such as government regulations and subsidies, could have impacted Eco-cycle's accountability practices up to 2021. However, Eco-cycle does not provide sufficient insight into its working practices and strategies for managing notable government contracts, public relations nuances, and politics.

### ***GeoHazards International***

GeoHazards International (GHI) is a 501(c)(3) non-profit organization that works to reduce death and injury from natural disasters. The organization focuses on four main approaches: readiness, assessment, education, and policy implementation. GHI promotes these four approaches in schools, healthcare centers, and communities affected by disasters.

**Time-series analysis.** As illustrated in Figure 3 of Appendix B, trends relating to GHI's accountability practices are challenging to ascertain in a time series analysis as it relates to the following interrogatives:

**To whom, what, why, and how.** GeoHazards International's annual reports demonstrated minimal changes to its accountability practices between 2019-2021, with minor variations in what or how information was reported. The only observable change was in its 2021 report, in which the organization recognized funding received through the US government's COVID-19 paycheck protection program.

**Summative content analysis.** The content analysis of GeoHazards International's annual reports revealed tiny trends in the organization's accountability practices. In 2019, GHI provided 11 instances of accounts to both upward and downward stakeholders. This ratio of accounts to stakeholders remained relatively consistent for 2020 (9 instances upwards/10 instances downward). However, in 2021 there was a decrease in the overall accounts given to stakeholders (four instances of upward and four instances of downward accounts). A closer examination of the 2021 reports revealed that such accounts mainly reflected on the organization's history rather than the achievements from 2021. There was also a noticeable decline in strategic accounts, which decreased from 14 instances in 2019 to 10 instances in 2020 and 7 in 2021, respectively. Conversely, functional accounts (with three instances) remained consistent at three across all

years, along with counts of organizational management elements and accountability mechanisms used by the organization.

**Matrix analysis.** The matrix below highlights findings related to GHI.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	A mix of all Stakeholders	Strategic with functional concerns	Assistance to areas affected by disasters and use of resources	(a) Community participation (b) Reporting	(a) 750K (Rev)	(a) NA
2020	A mix of all Stakeholders	Strategic with functional concerns	Assistance to areas affected by disasters and use of resources	(a) Community participation (b) Reporting	(a) 1.34M (Rev)	(a) NA
2021	A mix of all Stakeholders	Strategic with functional concerns	Assistance to areas affected by disasters and use of resources	(a) Community participation (b) Reporting	(a) NA	(a) NA

**Trends.** Discernible trends are absent from GHI’s annual reports. With limited variation in key information about the organization’s accountability practices, it is challenging to identify broad trends or issues that may emerge.

**Interpretation.** With their lack of significant changes over the years, GHI's annual reports suggest that the organization needs to maintain its stability by doing what it often does or is unwilling to take risks. Although the reports reveal some accounts of how GHI utilizes its resources to aid disaster-struck communities, they do not effectively demonstrate its accountability practices.

**Limitation.** Determining GHI’s accountability practices based on the organization’s annual reports is inadequate due to limited information. Further research will be needed to ascertain GHI's accountability practices, including an in-depth examination of more annual reports or related content.

***Goodwill Industries International Inc.***

Founded in 1902, Goodwill Industries International Inc. is one of the world's oldest organizations practicing social entrepreneurship. As a 501(c)(3) non-profit organization, its mission is to work towards

providing educational and vocational training programs for people with employment obstacles. As of 2023, Goodwill operates 3,200 stores across the US and has alliances in 12 countries, giving it a global presence.

**Time-series analysis.** Figure 4 of Appendix B shows that Goodwill's accountability practices shifted notably between 2019 and 2021, encompassing the following interrogatives:

**To whom.** In the Goodwill reports from 2019 to 2021, there was a distinct trend in the organization's accounts to stakeholders. The 2019 report was filled with footnotes, information about upward stakeholders (the US government), and detailed explanations about donor contributions. This trend continued in 2020 but with less detail and ultimately ceased in the 2021 report. As a result, accounts to downward stakeholders increased from 2019 to 2020. In the 2021 report, there was yet another apparent increase in accounts to downward stakeholders with little change in accounts to upward stakeholders. The year 2021 also saw a shift in focus on partners, particularly noting financial and non-financial support such as "hiring initiatives" (Goodwill, 2021, p. 33). Overall, reporting to downward stakeholders increased from 2019 to 2021, while reporting to upward and internal stakeholders increased in 2020 before remaining steady.

**What.** Goodwill focused primarily on workforce development in its 2019-2021 reports. However, during this period, there was also an increased recognition of environmental initiatives and individuals with disabilities. For instance, in the 2019 report, only one page was dedicated to Goodwill's environmental impact, whereas by 2021, multiple comprehensive statements and pages documented the organization's efforts. Additionally, while supporting people with disabilities had been briefly mentioned as part of the mission statement or the organization's work in 2019, more detailed accounts of how Goodwill improves the lives of people with disabilities were presented in subsequent reports.

**Why.** Goodwill accounts are rooted in its strategic objectives rather than providing a functional account focused on operational efficiencies or pure business accounting. While donations and government grants are acknowledged as a way of demonstrating the importance to the organization, Goodwill seems more focused on emphasizing the extent to which it positively influences its local community, the people it serves, and its environmental impact.

**How.** How Goodwill achieves accountability, primarily through participation. Goodwill's annual reports might serve the organization's efforts to practice accountability; however, its involvement in community programs from 2019 to 2021 further emphasizes this commitment. For instance, in 2020, Goodwill began supporting local COVID-19 testing initiatives by allowing the use of some of their parking lots and locations as testing sites. In 2021, the organization enhanced its workforce development initiatives by training healthcare workers.

**Summative content analysis.** The summative analysis of Goodwill's reports highlights that the organization's accountability to stakeholders, its functional and strategic accounts, and the mechanisms used for giving an account have changed over the years. For example, the 2019 report was minimalistic, with 38 strategic and 28 functional accounts. However, by 2020, the report was denser, with 76 strategic accounts, 63 functional accounts, and 46 instances of accountability mechanisms (up 35% from the previous year). Additionally, in 2020, Goodwill accounts to stakeholders more than doubled, with upward accounts going from 25 instances to 65 instances, downward accounts going from 28 to 74 instances, and internal accounts going from 22 to 66 instances. In 2021 the accounts for upward stakeholders (n=57) and internal (n=60) stakeholders had decreased slightly while downward accounts continued to rise (n=86). Overall, Goodwill maintained a trend of primarily reporting strategic accounts to its downward stakeholders.

**Matrix analysis.** The following matrix outlines the range of items for which Goodwill gives an account.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	Mix of accounts to all stakeholders	Strategic with functional concerns	Workforce development & some environmental protection	(a) Community participation (b) Reporting	(a) 75.3 million (Rev) (b) 76.6 million (Exp)	(b) 24.5 million
2020	Mix of accounts to all stakeholders	Strategic with functional concerns	Workforce development, Environmental protection, &	(a) Community participation (b) Reporting	(a) 76.7 million (Rev) (b) 52.7 million (Exp)	(b) 47.4 million

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
			Disability empowerment			
2021	Primarily downwards with some internal accounts	Primarily strategic	Workforce development, Environmental protection, & Disability empowerment	(a) Community participation (b) Reporting	(a) 60.7 million (Rev) 55.5 million (Exp)	(b) 58.6 million

**Trends.** Between 2019 and 2021, Goodwill shifted its focus from stakeholders in general to prioritizing downward stakeholders. This trend was accompanied by an emphasis on strategic accounts geared toward environmental conservation and protection. Also, Goodwill experienced a decrease in expenses between 2019 and 2020. Although Goodwill’s revenues and support decreased slightly in 2021, expenditures continued to be reduced, leaving goodwill with higher net assets than the previous years. As a result, Goodwill's asset value doubled from 24 million in 2019 to 58.6 million in 2021.

**Interpretation.** An analysis of Goodwill’s annual reports suggests that over time, the organization shifted to concentrating primarily on downward stakeholders, reprioritizing its strategic approach and increasing attention to environmental initiatives. Like other organizations responding to the COVID-19 crisis, Goodwill emphasizes the importance of their downward stakeholders as support and revenues slowed. Nevertheless, Goodwill maintained a strong financial position, despite the difficulty it encountered during the three years. Moreover, the organization appears to take stock of its successes and draw attention to them – the environmental initiatives.

**Limitation.** Goodwill's annual reports are comprehensive and demonstrate the organization's accountability practices. However, further analysis of additional data sets and timeframes is necessary to truly understand any meaningful relationships between declining revenue and an increased focus on downward stakeholders. An expanded review could bring greater clarity to this potential correlation.

***Kaboom!***

Kaboom, a 501(c)(3) non-profit organization established in 1996, has been committed to providing safe and accessible playgrounds for communities across the United States. Kaboom's mission is to build a better future for all children nationwide through initiatives actively encouraging healthy and safe recreational activities.

**Time-series analysis.** As shown in Figure 5 of Appendix B, Kaboom's accountability practices had observable trends encompassing the following interrogatives:

**To whom.** In Kaboom's reports on 2019 and 2020, the organization primarily gave an account to downward stakeholders while recognizing partners' contributions to the organization's success. The trend continued into 2020 but slightly shifted to emphasize accounts to upward and internal stakeholders, suggesting a broadening of whom the organization is accountable. By 2021, Kaboom had shifted its accounts to include a greater focus on internal stakeholders, reflecting on the efforts of staff and volunteers while maintaining a balance concerning upward and downward stakeholders.

**What.** Kaboom consistently gives an account of its social outcomes. With its primary objective being the creation of play spaces in local communities, there was a trend of what the organization accounted for expanding between 2019 and 2021. In 2019, Kaboom's policy-related efforts were mentioned only supplementarily, whereas much of the report was dedicated to Kaboom's work creating play spaces or awarding community resources. By 2021 the organization had shifted this focus to devote a significant amount of its report to discussing its policy work and social justice advocacy. Also, in its report on 2021, Kaboom sought to advance social justice by creating equitable and inclusive workspaces for its staff.

**Why.** The purpose of Kaboom's accounts is primarily strategic from 2019 to 2020. While some functional accounts were included in the reports of 2019 and 2020, it was not until 2021 that a more even balance between strategic and functional accounts appeared. Most of Kaboom's reports are devoted to big-picture, long-term plans, and articulating how the organization plans to reach its objectives.

**How.** In 2019, Kaboom's accountability practices included a combination of reporting, its participation within the community, and assessment reports. By 2020, the organization notes more

community participation with significantly less focus on reporting assessments. By 2021, Kaboom used data to drive organizational decisions, resource utilization, and what it chooses to report.

**Summative content analysis.** After performing a content analysis on Kaboom's reports, a trend emerged regarding the organization's accountability to stakeholders. Over three consecutive years, there was a shift in account allocation from downward to internal stakeholders. In the 2019 report, significantly more accounts were provided to downward stakeholders (n = 36) instead of upward stakeholders (n = 13). This trend persisted into the following year with 41 accounts for downward stakeholders and 31 for upward stakeholders. However, by 2021, the number of upward accounts (n = 33) and downward accounts (n = 34) was virtually equal. Notably, while accounts directed towards internal stakeholders began at a low frequency, they increased substantially throughout the years, progressing from 16 instances in 2019 to 29 instances in 2020 and culminating at 36 instances in 2021. The frequency of accounts to stakeholders aligns with a progression of accounts that are strategic, functional, and centered on organizational management elements. For instance, there was a slight decrease in strategic accounts from 41 in 2019 to 40 in 2020 and 35 in 2021. In contrast, there was an increase in the number of organizational management elements from 14 in 2019 to 21 in 2020 and 26 in 2021.

**Matrix analysis.** The following matrix encapsulates Kaboom's accountability practices.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	Downward Stakeholders	Strategic with functional concerns	(a) Play spaces creation.	(a) Community participation	(a) 25.9 million (Rev) (b) 27.1 million (Exp)	(a) 17.5 million
			(b) Awarding resources to communities	(b) Ledgers (c) Assessments		
2020	Downward Stakeholders	Strategic with functional concerns	(a) Play opportunities and spaces.	(a) Community participation	(a) 11.4 million (Rev) (b) 16.1 million (Exp)	(a) 13.8 million
			(b) Social Justice & Equity (c) Community Involvement	(b) Ledgers		
			(d) Public policy and advocacy			

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
			(a) Play opportunities and spaces.			
			(b) Social Justice & Equity			
	Mix of accounts to all 2021 stakeholders	A mix of strategic and functional	(c) Community Involvement and advocacy	(a) Community participation (b) Ledgers (c) Assessments	(a) 26.9 million (Rev) 12.6 million (Exp)	(a) 29.3 million

**Trends.** Between 2019 and 2021, there is a trend in Kaboom's accounts transitioning from an emphasis on downward stakeholders to a more balanced approach toward all stakeholders. This shifting trend is also observable in strategic and functional accounts that reflect what the organization accounted for, which progressed from creating play spaces to public policy advocacy and social justice work. In 2020, when Kaboom saw a decline in net assets due to lower revenues than expenses, there was a notable increase in emphasis toward upward and internal stakeholders despite downward accounts being predominant. By 2021, as the organization experienced positive financial growth associated with higher revenue than expenses, all its accountability practices were roughly equal.

**Interpretation.** Analysis of Kaboom's annual reports revealed that the organization positioned itself to have a broader scope of stakeholders over time. This shift was likely part of the organization's overall plan, including hiring a consultant firm to restructure its strategic direction. During the COVID-19 crisis, Kaboom's net assets decreased, and it is evident that the organization diversified its accounts to stakeholder groups as an essential process to remain legitimately successful. While the organization may have struggled briefly financially, a shift in focus allowed it to champion its other successes. As such, Kaboom adjusted its strategy and accounts accordingly.

**Limitation.** Kaboom engaged a consulting firm to evaluate its operations and suggest changes in its strategic objectives. Therefore, it is still unclear if the transformation of priorities and accounts in Kaboom's reports was spontaneous due to external conditions, such as the COVID-19 pandemic, or the

consequence of the consultant's advice. A deeper analysis would provide more insight into the potential relationship between these two elements.

**Kickstart International, Inc.**

Kickstart International, Inc. is a nonprofit 501(c)(3) organization registered in the United States. It operates primarily in Africa, providing irrigation pumps to local farmers to promote year-round crop cultivation and help them achieve food security and economic stability. Its activities are mainly focused on enhancing agricultural production.

**Time-series analysis.** Figure 6 of Appendix B illustrates Kickstart's accountability practices as it relates to the following interrogatives:

**To whom.** Kickstart's reports from 2019 to 2021 featured equitable accounts that addressed all its stakeholders. However, the term "partners" was used disproportionately, making it challenging to understand whom Kickstart refers to when referring to partners. For example, in the 2019 report, the CEO and COO addressed the reader and thanked "partners" and "supporters." The CEO's remarks appear to be intended for donors, while the COO's statements imply that partners are beneficiaries. The COO finished his address with a final comment about investments that do not seem to apply directly to partners (beneficiaries). Nevertheless, all reports intertwine rhetoric geared towards upward, downward and internal stakeholders.

**What.** From 2019 to 2021, Kickstart focused on its areas of technological advancement, support of farmers, and aid to disadvantaged communities. Throughout all three years, considerable emphasis was placed on Kickstart's new irrigation system design. While 2019's report mainly focused on supporting communities and farmers, the topic of technological advancement was featured prominently in the CEO's address in 2020, interwoven with how the organization supports farmers and communities. Throughout 2020 and 2021, Kickstart increased its focus on farming by promoting technological advancements and a clear desire to engage with potential upward stakeholders more.

**Why.** Kickstart's 2019 report primarily focused on strategic accounts of its activities. In 2020 and 2021, Kickstart attempted to balance functional and strategic accounts. For instance, in 2020, Kickstart combined strategic accounts such as those that are likely to affect their long-term success (launching a new

irrigation pump) with functional accounts - information regarding how they were utilizing their resources judiciously and transparently (by providing pumps through a subsidized pumping program to analyze the market).

**How.** Kickstart achieves accountability through community involvement, evaluations, and information dissemination. Such efforts are consistent yearly, with the annual reports converging on these three areas.

**Summative content analysis.** Kickstart's accountability to stakeholders varied from 2019-2021, with the organization attempting to provide all stakeholders with equal accounts. For instance, upward accounts decreased from 37 in 2019 to 31 in 2020 before increasing to 44 in 2021. Similarly, downward accounts to stakeholders fell from 46 in 2019 to 31 in 2020 and then rose to 42 in 2021. Generally, more accounts were given to one stakeholder over the other yearly; this did not occur in disproportionate numbers. For example, there were more downward accounts (n=46) than upward accounts (n=37) in 2019, whereas there were more upward accounts (n=44) than downward accounts (n=42) in 2021.

The fluctuation trend was observable across all three years. For example, there was a decrease in strategic accounts from 40 instances to 23 instances from 2019 to 2020, followed by an increase to 35 instances in 2021. Likewise, the number of functional accounts decreased slightly from 21 instances in 2019 to 20 instances in 2020, with an increase to 29 instances in 2021. However, this trend may be attributable to COVID-19 shutdowns in 2020, as Kickstart reported the need for special permission to operate as an essential business in 2021.

**Matrix analysis.** Kickstart's accountability practices are outlined in the following matrix.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	Mix of accounts to all stakeholders	Strategic	(a) The creation of new technology	(a) Community participation	(a) 5.4 million (Rev) 5.4 million (Exp)	(b) 4.2 million
			(b) Supporting farmers	(b) Ledgers		
			(c) Helping communities	(c) Assessments		
2020	Mix of accounts to all stakeholders	A mix of strategic	(a) The creation of new technology	(a) Community participation	(a) 3.8 million (Rev) 3.9 million (Exp)	(b) 3 million
				(b) Ledgers		

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
		and functional	(b) Supporting farmers (c) Helping communities	Assessments		
			(a) The creation of new technology			
2021	Mix of accounts to all stakeholders	A mix of strategic and functional	(b) Supporting farmers (c) Helping communities	(c) Community participation (d) Ledgers (e) Assessments	(b) 3.9 million (Rev) 3.1 million (Exp)	(c) 2.9 million

**Trends.** From 2019 to 2021, Kickstart's focus on stakeholders remained consistent. More accounts were given to some stakeholders over others in each consecutive year. However, the organization tried to provide accounts in a balanced manner. For instance, while there were more accounts for downward stakeholders than upward stakeholders in 2019, the opposite was true in 2021. Still, the number of accounts in each case was relatively close. A similar trend was visible when considering both strategic and functional accounts that reflect why or what the organization accounted for. The ranges of these accounts fluctuated by year.

Additionally, the term "partners" was applied inconsistently, making it difficult to determine to whom Kickstart was referring when using the term. This changing focus of the organization was also evident in strategic and functional accounts, which shifted from supporting farmers to introducing new technology to aiding communities. Furthermore, although not disproportionately above other accounts, there was a notable rise in emphasis on upward stakeholders and functional accounts starting in 2020 as Kickstart was experiencing a decrease in net assets.

**Interpretation.** Arguably, Kickstart may have sought to please various stakeholders due to the continual decrease of the organization's assets from 2019 to 2021, which may also be attributed to a fluctuation in the organization's accounts. It should, however, be highlighted that the COVID-19-related government shutdowns negatively impacted the organization's overall operations. This is apparent in the

2020 report, which had fewer accounts for the organization's operations. Despite the COVID-19 challenges, Kickstart endured and ultimately presented a balanced overview of its operations.

**Limitation.** Without a more detailed evaluation of the challenges Kickstart experienced, any claims concerning observed trends may be considered conjectural, depending on one's perspective. Therefore, research on other sources, such as media releases, would be beneficial to understand the organization better and ascertain more refined trends.

### ***Room to Read***

Room to Read is a 501(c)(3) non-profit organization incorporated in the United States with a global focus. Its mission is to ensure that all children, particularly those in low-income countries, have access to quality education and opportunities. Room to Read also supports literacy development and gender equality in education through programming in sixteen countries across Asia and Africa.

**Time-Series Analysis.** As shown in Figure 7 of Appendix B, Room to Read's accountability practices expanded over time, encompassing the following interrogatives:

**To whom.** From 2019 to 2020, Room to Read's reports are relatively similar. The organization's report primarily focused on providing an account to upward stakeholders for these two years. There are also accounts directed at downward and internal stakeholders; however, it is not until 2021 that this becomes evident. In 2021 the format of Room to Read's annual report changed dramatically, turning the content into statements with a more general appeal toward upward, downward, and internal stakeholders. In its report on 2021, Room to Read also focuses more on its internal stakeholders as the organization reflects on its diversity, equity, and inclusion initiatives and the impact internal stakeholders have on the organization.

**What.** Throughout the years spanning from 2019 to 2021, Room to Read has prioritized maintaining accountability in childhood education, female empowerment, literary enhancement, and cultural diversity. Subsequently, the organization supported authors and illustrators of children's literature while actively working towards achieving equity and inclusion. In Room to Read's reports on 2019 to 2021, all three reports begin with the organization expressing its commitment to empowering girls, supporting its writers and illustrator, and enhancing diversity.

**Why.** In 2019 and 2020, Room to Read produced accounts of its activities that were both strategic and functional. For instance, in 2020, the organization's reports included long-term effects on communities alongside short-term goals, resource use, or management adaptations in response to the COVID-19 pandemic. By contrast, 2021's report primarily focused on offering strategic accounts, sprinkling some functional accounts throughout the report. This shift in focus is reflected in the new format of the report, which highlights Room to Read's ability to increase access to education and improve conditions for stakeholders. While sections are still devoted to functional accounts, they appear less prominent than before, with a decreased emphasis on short-term objectives or data points.

**How.** Room to Read engages in various initiatives, including community participation, assessments, and reporting to achieve accountability. For example, in 2019, Room to Read conducted a Life Skills Assessment for their Girls' Education Program and subsequently collaborated with the Brookings Institution on a technical workshop for other organizations working in Room to Read's field. In 2021 Room to Read also commenced a needs assessment for beneficiaries and their DEI (Diversity, Equity, and Inclusion) efforts. Apart from Room to Read's annual report, the organization has tried to showcase its successes by reproducing internal reports that display its results.

**Summative content analysis.** Based on the content analysis of Room to Read's reports from 2019 to 2020, the organization's accounts for its operations are primarily for upward stakeholders. For instance, in the report on 2019, there were 87 upward accounts (44% of total accounts given) compared to 61 downward (31%) and 50 (25%) internal observable accounts. By 2021, Room to Read broadened its account to appeal to more stakeholders. For example, the gap among accounts given to stakeholders is more balanced in 2021, with 92 upward (38%), 76 downward (32%), and 73 internal accounts (30%). This trend mirrors the organization's shift from a balance of functional and strategic accounts to a more significant number of strategic accounts. For example, in its report on 2019, Room to Read gives roughly the same number of functional and strategic accounts (n= 57). By 2021, there were 53 functional accounts and 71 strategic accounts.

**Matrix analysis.** The matrix below emphasizes Rooms to Read accountability practices.

Year	Stakeholders	Functional or Strategic	Accountable for?	Accountability Mechanisms	Revenues vs Expenses	Total End-of-Year Assets
2019	Upward Stakeholders	A mix of strategic and functional	(a) Educating children	(a) Community participation (b) Ledgers (c) Assessments	(a) 60.6 million (Rev) 53.5 million (Exp)	(a) 29.9 million
			(b) Empowering girls			
			(c) Enhancing diversity, equity, and inclusion			
			(d) Improving literacy			
2020	Upward Stakeholders	A mix of strategic and functional	(a) Educating children	(a) Community participation (b) Ledgers Assessments	(a) 62.1 million (Rev) 48 million (Exp)	(a) 44.3 million
			(b) Empowering girls			
			(c) Enhancing diversity, equity, and inclusion			
			(d) Improving literacy			
2021	Mix of accounts to all stakeholders	Primarily strategic	(a) Educating children	(a) Community participation (b) Ledgers (c) Assessments	(a) 89.8 million (Rev) 59.5 million (Exp)	(a) 74.2 million
			(b) Empowering girls			
			(c) Enhancing diversity, equity, and inclusion			
			(d) Improving literacy			

**Trends.** From 2019 to 2021, there was a noticeable shift in the accounts provided to stakeholders by Room to Read. Initially, the organization primarily focused on upward stakeholders. Gradually accounts to stakeholders became more balanced, with accounts provided proportionately to all stakeholder groups. Simultaneously, the organization’s accounts morphed from a balance of strategic and functional accounts to more strategic ones. Notably, revenues increased slightly from 2019 to 2020, followed by a marked increase in 2021. On closer examination of Room to Read’s income for 2021, there was a decreased reliance on foundation funds and a sharp rise in individual donations. For instance, individual donations accounted for 48% of the organization’s revenue in 2019 to 71% in 2021. This shift in revenue was

accompanied by the organization increasing its total assets for the year to more than double 2019's ending year assets.

**Interpretation.** The shifting trend of Room to Read's reports, paired with its increase in revenue, suggests that the organization experienced significant growth and is gaining greater stability as it broadens its focus on improving accountability to more stakeholders, moving from just upward accountability to a more balanced approach. Not only did the organization's revenues increase, but the fact that individual donations increased suggests that Room to Read is taking a more holistic approach to recognize the importance of engaging with all stakeholders, including beneficiaries, employees, donors, and local communities. The organization certainly tries to build trust and credibility with internal stakeholders, as evident by its consistent increase in internal accounts.

**Limitation.** Although Room to Read engaged more stakeholders, as its reports evolve over time, it is demonstrated that its revenue increases drastically. It could be questioned which instance came first, growth of stakeholders or a rapid increase in revenue. While the percentage of the organization's revenue from individual donations increased, this information is misleading as one individual could be responsible for the increase. A deeper analysis would likely provide more insight into Room to Read's accountability practices.

### **Cross-case Analysis**

This section synthesized the cases to develop an understanding of organizational accountability across all seven cases. The figure below differentiates how organizations practicing social entrepreneurship use accountability practices to give an account to stakeholders. Following the figure, the cross-case synthesis trends and issues are discussed. The proceeding section then highlights the implications for research and practice and the study's limitations.

*The cross-case analysis.*

Trends relating to:

Cases	Stakeholders	Functional vs Strategic Accounts	Mission Driven Accounts	Financial Metrics
Central Asia Institute	Shifted from an upward stakeholder focus to a more balanced one	Evolved from functional to a blend of strategic-functional accounts	Increased reports focus on education, workforce training, and response to current events over time.	Transitioned from a deficit to a surplus position
Eco-Cycle	Shifted from a balanced to a downward stakeholder-centric focus, then back to a balanced focus	Evolved from a blend of strategic-functional accounts to strategic accounts	Consistent reports on organizational development and operations while increasing emphasis on state policy work and resource use	Oscillate with a net loss in the third year after a positive return in the second year and a deficit in the first year
GeoHazards International	Focused on all stakeholders with a year-over-year decline in the number of accounts	Maintained a balance of strategic-functional accounts	Consistently report on the use of resources	Increase in revenue year over year (expenses not accounted)
Goodwill Industries	Shifted from a balanced focus to a downward stakeholder-centric focus	Evolved from a blend of strategic-functional accounts to strategic accounts	Consistently report workforce development, environmental protection, and disability empowerment	Transitioned from a deficit to a surplus position
Ka-BOOM!	Shifted from a downward stakeholder focus to a more balanced one	Evolved from strategic to a blend of strategic-functional accounts	Reports consistently a focus on play spaces, social justice, community involvement, and national policy advocacy	Transitioned from a deficit to a surplus position
KickStart	Focused on all stakeholders with a year-over-year decline in the number of accounts	Evolved from strategic to a blend of strategic-functional accounts	Consistent reports supporting farmers, helping communities, and the creation of new technology	Oscillate with a net loss in the third year after a positive return in the second year and a deficit in the first year
Room to Read	Shifted from an upward stakeholder focus to a more balanced one	Evolved from a blend of strategic-functional accounts to	Consistent reports on educating children, empowering girls, enhancing diversity, equity, and inclusion, and	Maintained a surplus position

Trends relating to:

Cases	Stakeholders	Functional vs Strategic Accounts	Mission Driven Accounts	Financial Metrics
		strategic accounts	improving literacy while supporting writers and illustrators	

**Trends.** A discernible trend is evident among organizations engaged in social entrepreneurship between 2019 and 2021, where organizations transition their focus from a single stakeholder to a more inclusive approach, ensuring representation and balance among multiple stakeholder groups. For example, Central Asia Institute and Ka-BOOM! shifted from a downward stakeholder focus to a more comprehensive stakeholder representation, while Eco-Cycle has gone from a balanced to a downward stakeholder-centric focus and back to a balanced focus.

Another discernible trend involves organizations transitioning from purely functional accounts to a combination of strategic-functional accounts or shifting from strategic-functional accounts to exclusively strategic accounts. This shift could indicate organizational priorities moving towards more strategic goals and objectives. For instance, the financial positions of organizations practicing social entrepreneurship changed over time, transitioning from a deficit to a surplus position as the organization experienced change. Room to Read is one example of an organization that maintained a surplus position while shifting its focus to a balance of stakeholders and making more strategic accounts.

**Issues.** Some organizations practicing social entrepreneurship, such as Eco-Cycle and KickStart, have oscillating financial metrics, with a net loss in the third year after a positive return in the second year and a deficit in the first year. This could indicate instability or unpredictability in the organization's financial performance. Still, most organizations performed well financially as time went on, which suggests a favorable public attitude towards organizations practicing social entrepreneurship. Therefore, the oscillating financial metrics experienced by some organizations could be explained by the disruption caused by the pandemic, including changes in demand, supply chain disruptions, and uncertainty in the business environment.

Additional issues include cases like GeoHazards International, which showed a decreasing number of accounts in its reports over time, and KickStart, which targeted all stakeholders but experienced a decline in revenues. Both examples may raise concerns, as they imply a reduction in stakeholder support or interest at some level. Another possibility in both cases could also be attributed to a natural consequence of the COVID-19 pandemic. The pandemic has caused significant disruption in many communities, including the closure of businesses, job losses, and changes in consumer behavior. These factors could have contributed to declining demand or stakeholder expectations.

The trends and challenges observed among organizations practicing social entrepreneurship highlight that organizational accountability entails a complex balance of stakeholder focus, strategic accounts, and financial performance. Therefore, organizations must carefully examine these factors and their accountability practices to maintain a stable and sustainable position over time.

### **Discussion**

Upon analyzing the seven case examples, a trend emerged which suggests that organizational legitimacy is directly influenced by the extent to which the organization conformed to the norms and values of its environment. Individual case examples demonstrated a high tendency for organizations to adhere to their environment's norms and values to thrive. Additionally, stakeholder accountability proved to be a key factor in achieving successful outcomes. In alignment with Suchman's (1995) arguments, many organizations practicing social entrepreneurship attempt to communicate a practical benefit to its stakeholders (pragmatic legitimacy) or align its values with those of its stakeholders (moral legitimacy). The legitimacy-maintenance strategies, such as communications or compliance behaviors used to maintain legitimacy, ultimately seem to be a part of the organizations' strategy to demonstrate accountability.

For example, Kaboom built its reputation on activities the community was interested in, such as creating children's playgrounds. Kaboom included various stakeholders in their process and built a system to involve the community in the organization's work. As a result, Kaboom was pragmatically legitimate, which assisted the organization in switching its focus to legislative advocacy and moral legitimacy. Kaboom's shift in focus appears to have made it a more socially conscious organization, which has contributed significantly to Kaboom's long-term growth, as seen by the organization's increased financial

resources by 2021. Additionally, as Kaboom seeks to further advance its success with a policy advocacy/lobbying group, it will likely obtain cognitive legitimacy.

For organizations practicing social entrepreneurship, legitimacy is crucial since the organization typically functions at the intersection of for-profit and non-profit sectors. Additionally, while legitimacy helps garner stakeholder support, maintaining this support requires accountability through transparent reporting of their impact and a commitment to fulfilling their mission (Ebrahim et al., 2014).

A primary finding of this research is that various forms of organizational accountability can emerge, encompassing financial, social, and environmental aspects. Financial accountability refers to an organization's responsibility to its donors or investors to either generate returns or demonstrate proper use of resources (Keating & Furmkin, 2003). Social accountability refers to an organization's responsibility to its stakeholders to address social issues, promote social welfare, and preserve its mission (O'Dwyer & Unerman, 2008). Meanwhile, environmental accountability refers to an organization's responsibility to minimize environmental impact and promote sustainability (Parker, 2005). Another notable trend emerged where organizational accountability was primarily showcased through two key mechanisms: providing reports on social and environmental impacts and actively engaging/participating with stakeholders.

Goodwill offers a great example of demonstrating all three areas of accountability, some of which were functional (short-term in focus or based on numerical metrics), with others being strategic (long-term goals). For instance, Goodwill established accountability by developing partnerships with governments for some locations to serve as COVID-19 testing or vaccine sites and establishing a national textile recycling program. Additionally, the organization is transparent about its investing practices and provides frequent updates on its social, environmental, and financial operations. Although not without controversy, its accountability practices have helped establish Goodwill as a conscious organization, contributing to overall legitimacy.

### **Implications for Adult Education and Human Resource Development**

The findings of this study suggest that adult education and human resource development (HRD) can be instrumental in evolving social entrepreneurship organizations. Through research and practice, adult

education and HRD can assist organizations practicing social entrepreneurship in enhancing their ability to generate long-lasting social value that satisfies its stakeholders at all levels.

**Implications for HRD practice.** Balancing stakeholder relationships requires strategic planning among organizations practicing social entrepreneurship. The findings suggest that organizations practicing social entrepreneurship must continually assess and improve their relationships with stakeholders to retain support and ensure continued success, which is one of the primary functions of HRD (Bierema & Callahan, 2014). The trend of organizations transitioning from a deficit to a surplus position clarifies the importance of effective financial management and maintaining a sustainable balance of accounts to stakeholders, who may dramatically impact the organization. HRD practices can strengthen an organization's social entrepreneurship approach to these trends.

**Implications for Adult education practice.** Adult education practitioners can be crucial in supporting organizations that practice social entrepreneurship. Adult education practitioners are ideal for identifying gaps in skills for workers, identifying partners and stakeholders who best align with the organization's mission, and evaluating the effectiveness of an organization's leadership development and learning opportunities. Additionally, integrating adult education into an organization's strategic planning, management initiatives, and social entrepreneurship practices can improve its performance. Finally, adult education practitioners can strengthen community engagement for organizations practicing social entrepreneurship by fostering civic engagement and community both in and outside the organization.

**Implications for research in Adult Education and HRD.** This study highlights the need for more robust longitudinal studies on organizations practicing social entrepreneurship in adult education and HRD. The trends and issues identified suggest that longitudinal studies may be beneficial for understanding how organizations practicing social entrepreneurship evolve and adapt over time. Longitudinal studies could track the performance of organizations practicing social entrepreneurship, identify patterns and trends, and assess the impact of external factors on organizational accountability.

Adult education and HRD longitudinal research into organizations practicing social entrepreneurship can also contribute to the design and implementation of effective initiatives that benefit individuals and the organization. Studies of adult stakeholders' unique needs and inclinations can generate

more dynamic and successful organizational activities. Additionally, by studying organizations practicing social entrepreneurship as a distinct business context, locating areas of deficiencies, and uncovering any possible gaps in knowledge and capabilities, adult education and HRD researchers can design training and workforce development programs at the individual level to impact the overall field growth. Finally, adult education and HRD research have the potential to identify what are the obstacles, systematic barriers, and product or service limitations that are barriers for marginalized communities when interacting with the organization.

### **Conclusion**

This study has identified intricacies surrounding social entrepreneurship and organizational accountability practices. Ensuring organizational legitimacy and success necessitates the need to demonstrate accountability to organization stakeholders. This study is limited in scope, as only archival data were used to examine organizational accountability practices. Still, findings suggest numerous organizational outcomes can be cultivated when tending to stakeholder expectations and providing financial, social, and environmental accounts. While the findings can be expanded by additional data, including interviews and surveys, the study highlights that organizational success requires coherent accountability practices that satisfy stakeholder expectations.

Between 2019-2021, the COVID-19 pandemic, forced many organizations to alter their business models, operational processes, and strategic objectives more quickly than normal to be resilient. Between 2019 and 2021, it was essential for organizations to build trust with stakeholders, provide clear reports on how the organization was managing the impact of the crisis, and communicate ethical considerations such as how it would navigate difficult decisions on trends such as furloughs, layoffs, or resource allocation to secure organizational success. Examining organizational behavior between 2019-2021 provided valuable lessons for future challenges, such as transparent, honest, and timely communication with all stakeholders can produce positive and sustainable success for any organization. Furthermore, the issues caused by the uncertainty of the pandemic highlight the significance of accountability practices that ensure organizational survival and success.

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## Appendix A

### Exemplars of Social Entrepreneurship Practices

(Andre & Pache, 2014)	Teach for America
(Andre & Pache, 2014)	SAMU Social
(Bacq & Eddleston, 2018)	TOMS Shoes
(Dees, 2012)	GeoHazards International
(Dees, 2012)	Save the Children
(Dempsey & Sanders, 2010)	Central Asia Institute
(Dempsey & Sanders, 2010)	Room to Read
(Harris, Renko, & Caldwell, 2014)	Goodwill Industries
(Heinze, Banaszak-holl, & Babiak, 2016)	Institute for OneWorld Health
(Heinze, Banaszak-holl, & Babiak, 2016)	Grameen Bank
(Mair, Battilana, & Cardenas, 2012)	Soul City Institute
(Mehta, 2016)	Aravind Eye Hospital in India
(Parris & Bowers, 2017)	Clean the World
(Roy & Roy, 2010)	The "Big Issue" Magazine
(Schlee, Curren, & Harich, 2009)	FareStart
(Schlee, Curren, & Harich, 2009)	KickStart (previously ApproTEC)
(Schneider, 2017)	Restoration Station in the United Kingdom
(Seyoum, Chinta, & Mujtaba, 2021)	Khan Academy
(Smith-Nonini, 2016)	Eco-Cycle
(Sud, VanSandt, & Baugous, 2009)	Childline [an SE venture in India]
(Young & Grinsfelder, 2011)	Network for Teaching Entrepreneurship
(Young & Grinsfelder, 2011)	Ka-BOOM!
(Young & Grinsfelder, 2011)	STRIVE
(Young & Grinsfelder, 2011)	Triangle Residential Options for Substance Abusers
(Young & Grinsfelder, 2011)	The Independent Transportation Network of America
(Young & Grinsfelder, 2011)	International Bridges to Justice

Note: Figure A1 lists exemplars of social entrepreneurship practices organized based on publications that cite the exemplar.

## Appendix B

### Time-Series Analyses Chronological Maps

The following figure summarizes to whom, what, why, and how of organizational accountability.

<b>To whom is the CAI giving account primarily</b>		
2019	(a) Upward Stakeholders	Supporting Example: (a) • Page 3: Acknowledgment of donors and accreditation bodies
2020	(a) Upward Stakeholders (b) Downward Stakeholders	Supporting Example: (a) • Page 8: Donor support is credited (b) • Page 2: Partners and Community are acknowledged
2021	(a) Upward Stakeholders (b) Downward Stakeholders	Supporting Example: (a) • Page 2: Overview of how donor support helped (b) • Page 2: Stakeholders are generically thanked
<b>What is the organization primarily giving account of</b>		
2019	(a) Increase access to education for women (Training teachers, etc.) (b) Use of resources	Supporting Examples: (a) • Page 2: Story of beneficiaries (b) • Page 9: Breakdown of spending
2020	(a) Educating girls and boys (b) Workforce training for women (c) Use of resources	Supporting Example: (a) • Page 2: Program Highlights (b) • Page 2: Highlights impact on women skills (c) • Page 8: Highlights how "Every dollar" helps
2021	(a) Educating girls and boys (b) Workforce training for all (c) Intent: Help with COVID-19 (d) Use of resources	Supporting Example: (a) • Page 2: Overview of mission accomplishments (b) • Page 4: Impact in Pakistan (c) • Page 6: Mitigating COVID-19 (d) • Page 2: Overview of mission accomplishments
<b>Why is the organization giving account</b>		
2019	(a) • Primarily functional	Supporting Example: (a) • Page 3: Comparison on use of resources
2020	(a) • Functional w/ strategic concerns	Supporting Examples: (a) • Page 6: Highlight impact of social programs
2021	(a) • Mix of strategic and functional	Supporting Example: (a) • Page 6: Organizational outcomes and impact
<b>How does the organization achieve accountability primarily</b>		
2019	(a) • Ledgers and reports	Supporting Example: (a) • Page 3: Highlights fundraising efforts
2020	(a) • Ledgers and reports (b) • Community participation	Supporting Example: (a) • Page 2: Highlights aid efforts (b) • Page 4: Highlights programs
2021	(a) • Ledgers and reports (b) • Community participation	Supporting Example: (a) • Page 6: Highlights efforts to support community (b) • Page 8: Denotes resource use

Figure B1. The figure chronologically maps CAI's four interrogatives from 2019 – 2021.

<b>To whom is Eco-Cycle giving account to primarily</b>		
2019	(a) Upward Stakeholders	Supporting Example: (a) • Page 3: Donors are acknowledged

	(b) Downward Stakeholders (c) Internal Stakeholders	(b) • Page 6: Emphasis on community engagement (c) • Page 3: Volunteers are acknowledged
2020	(a) Downward Stakeholders (b) Internal Stakeholders	Supporting Example: (a) • Page 2-20: Partners/community acknowledgement (b) • Page 21: Personnel importance emphasized
2021	(a) Upward Stakeholders (b) Downward Stakeholders (c) Internal Stakeholders	Supporting Example: (a) • Page 3: Note from the organization leadership (b) • Page 23-25: Partnership acknowledged (c) • Page 11: Employee contributions recognizes
<b>What is the organization primarily giving account of</b>		
		Supporting Example: (a) • Page 4: Notes an of account for 6 broad areas
2019	(a) Issues-based policy change, environmental impact, job creation	
2020	(a) Issues-based policy change, environmental impact (b) Use of resources (c) Organizational development	Supporting Example: (a) • Page 4 and 5: Organizational activity highlights • Page 8-13: Organizational outcomes (b) • Page 22: Outcomes based on the use of resources (c) • Page 11- 19: Highlights organization’s evolution
2021	(a) Issues-based policy change (b) Environmental impact (c) Use of resources (d) Organizational development	Supporting Example: (a) • Page 5 & 6: Overview of lobbying and litigation (b) • Page 22 - 27: Overview of Services (c) • Page 8: Equipment and service (d) • Page 25: Snapshot of organizational activity
<b>Why is the organization giving account</b>		
2019	• Mixed of functional/strategic	Supporting Example: • Page 4: An account for 6 broad areas
2020	• Primarily strategic with some functional accounts	Supporting Example: • Page 22: Services outcomes based on resources
2021	• Primarily strategic	Supporting Example: • Page 23: Outcomes and resources both accounted for
<b>How does the organization achieve accountability primarily</b>		
2019	• Community participation • Performance Reporting • Litigation lobbying	Supporting Example: • Page 5-onward: Highlight outcomes and lobbying activity
2020	• Community participation • Performance Reporting • Litigation lobbying	Supporting Example: • Page 8-onward: Highlight outcomes and lobbying activity
2021	• Community participation • Performance Reporting • Litigation lobbying	Supporting Example: • Page 3 - onward: Highlight outcomes and lobbying activity

Figure B2. The figure chronologically maps Eco-Cycle’s four interrogatives from 2019 – 2021.

**To whom GHI gives an account to primarily**

Example:

2019	(a) A mix of all stakeholders	(a) • Page 1: CEO's acknowledgement
		Example:
2020	(a) A mix of all stakeholders	(a) • Page 1: CEO's acknowledgement
		Example:
2021	(a) A mix of all stakeholders	(a) • Page 1: CEO's acknowledgement
<b>What the organizations primarily gives account of</b>		
		Example:
2019	(a) Use of resources	(a) • Page 2: Program notes
		Example:
2020	(a) Use of resources	(a) • Page 2 and 3: Organizational activity highlights
		Example:
2021	(a) Use of resources	(a) • Page 3: Organizational activity highlights
<b>Why the organization gives account</b>		
		Example:
2019	• Primarily strategic with some functional	• Page 1: Overview of the organization
		Example:
2020	• Primarily strategic with some functional	• Page 1: Overview of the organization
		Example:
2021	• Primarily strategic with some functional	• Page 1: Overview of the organization
<b>How does the organization achieve accountability primarily</b>		
		Example:
2019	• Community participation • Reporting activities	• Page 2 and 3: Organizational activity highlights
		Example:
2020	• Community participation • Reporting activities	• Page 2 and 3: Organizational activity highlights
		Example:
2021	• Community participation • Reporting activities	• Page 2 and 3: Organizational activity highlights

Figure B3. The figure chronologically maps GeoHazards International's four interrogatives from 2019 – 2021.

<b>To whom is Goodwill giving account to primarily</b>		
		Example:
2019	(a) Upward Stakeholders (b) Downward Stakeholders (c) Internal Stakeholders	(a) • Page 11: Donor acknowledgment (b) • Page 6: Partnership acknowledgment (c) • Page 3: An evaluation of social performance
		Example:
2020	(a) Upward Stakeholders	(a) • Page 33: Donor acknowledgment

	(b) Downward Stakeholders (c) Internal Stakeholders	(b) • Page 2: Beneficiary's story/Page 27: Partner account (c) • Page 19: Organization's internal efforts promoted
2021	(a) Downward Stakeholders (b) Internal Stakeholders	Example: (a) • Page 7: Account of the organization's impact (b) • Page 29: Employee sentiments
<b>What is the organization giving an account of primarily</b>		
2019	(a) Workforce development (b) Environmental protection	Example: (a) • Page 3-6: Notes on workforce development initiatives (b) • Page 8: Notes on global operations
2020	(a) Workforce development (b) Environmental protection (c) Disability empowerment	Example: (a) • Page 2: Organizational activity highlights (b) • Page 20: Notes on national environmental programs (c) • Page 24: Staff highlights
2021	(a) Workforce development (b) Environmental protection (c) Disability empowerment	Example: (a) • Page 19: Organizational activity highlights (b) • Page 21: Overview of sustainable efforts (c) • Page 28: Overview of employment efforts
<b>Why is the organization giving account</b>		
2019	• Primarily strategic. Some functional	Example: • Page 3 - onward: Overview of the organization's success
2020	• Primarily strategic	Example: • Page 2: Beneficiary's story
2021	• Primarily strategic	Example: • Page 7 & 8: Overview of the organization's success
<b>How does the organization achieve accountability primarily</b>		
2019	• Community participation • Reporting activities	Example: • Page 8: Community involvement • Page 3: Organizational activity highlights
2020	• Community participation • Reporting activities	Example: • Page 22: Community programs • Page 3: Organizational activity highlights
2021	• Community participation • Reporting activities	Example: • Page 2: Organization's impact • Page 32: Partnership communication

Figure 4B. The figure chronologically maps Goodwill's four interrogatives from 2019 – 2022.

<b>To whom is Kaboom giving account to primarily</b>		
2019	(a) Downward Stakeholders	Example: (a) • Page 10: Highlights partnership & the organization's work

2020	(a) Downward Stakeholders	Example: (a) • Page 17: Highlights the organization’s focus
2021	(a) Upward Stakeholders (b) Downward Stakeholders (c) Internal Stakeholders	Example: • Page 3 & 21: Overview of organizational work and culture
<b>What is the organization giving account of primarily</b>		
2019	(a) The creation of play spaces (b) Awarding resources to communities	Example: (a) • Page 12: An account of an organizational outcome (b) • Page 13: Highlights of Awards distributed
2020	(a) Play opportunities and spaces (b) Social Justice & Equity (c) Involvement in the community (d) Public policy and advocacy	Example: (a) • Page 3: Highlights community/volunteers’ work (b) • Page 16: Highlights organization’s policy work (c) • Page 13: Highlights grant distributions (d) • Page 6: Highlights policy work
2021	(a) Play opportunities and spaces (b) Social Justice & Equity (c) Involvement in the community (d) Public policy and advocacy	Example: (a) • Page 6: Highlights organization’s work (b) • Page 10: Overview of equity work (c) • Page 12: Play everywhere design (d) • Page 17: Overview of advocacy efforts
<b>Why is the organization giving an account</b>		
2019	• Primarily strategic/some functional	Example: • Page 15: An overview of organizational highlights
2020	• Primarily strategic/some functional	Example: • Page 14: Highlights of the organization’s impact
2021	• Mix of strategic/functional accounts	Example: • Page 2 & 14: CEO Message and data impact
<b>How does the organization achieve accountability primarily</b>		
2019	• Ledgers and reports • Community participation • Assessments	Example: • Page 2: Letter from CEO & Board Director • Page 4: Involving community in organizational process • Page 4: Assessment report
2020	• Community participation	Example: • Page 2: Letter from CEO & Board Director
2021	• Ledgers and reports • Community participation • Assessments	Example: • Page 2: Letter from CEO & Board Director • Page 3-6: Highlights engagement with community • Page 14: Notes on data and impact

Figure 5B. The figure chronologically maps Kaboom’s four interrogatives from 2019 – 2021.

<b>To whom is Kickstart giving an account to primarily</b>		
2019	(a) Upward Stakeholders (b) Downward Stakeholders (c) Internal Stakeholders	Example: (a) • Page 3: President & CEO remarks
2020	(a) Upward Stakeholders (b) Downward Stakeholders (b) Internal Stakeholders	Example: (a) • Page 14: Highlights of the organization’s impact (b) • Page 17: Highlights on the organization’s change in focus (c) • Page 4: A note on staff contribution
		Example:

2021	(a) Upward Stakeholders (b) Downward Stakeholders (c) Internal Stakeholders	(a) • Page 13: Financials (b) • Page 11: Highlights partnerships (c) • Page 8: Team’s impact
<b>What is the organization giving an account of</b>		
2019	(a) The creation of new technology (b) Supporting farmers (c) Helping communities	Example: (a) • Page 5: An account of new technology (b) • Page 8: An account of impact on farmers (c) • Page 13: Use of funds from an award
2020	(a) The creation of new technology (b) Supporting farmers (c) Helping communities	Example: (a) • Page 2: CEO’s Message (b) • Page 7: Highlights of the organization’s impact on farmers (c) • Page 8: Highlights the organization’s impact
2021	(a) Supporting farmers (b) Helping communities (c) The creation of new technology	Example: (a) • Page 6: Highlights organization’s work with farmers (b) • Page 5: Overview of organization’s work in communities
<b>Why is the organization giving an account</b>		
2019	• Primarily strategic	Example: (a) • Page 5: An overview of organizational highlights
2020	• Mix of functional and strategic	Example: • Page 9: Highlight organizational impact due to COVID-19
2021	• Mix of functional and strategic	Example: • Page 3: Leadership Message
<b>How does the organization attempt to achieve accountability primarily</b>		
2019	• Community participation • Ledgers and reports Assessments	Example: • Page 7: Involvement notes in different areas of Africa • Page 10: Ledger of those supported
2020	• Community participation • Assessments	Example: • Page 4: Staff engagement of a community • Page 7: Assessment reporting
2021	• Community participation	Example: • Page 3: Letter from Leadership • Page 3-8: Highlights engagement with community

Figure 6B. The figure chronologically maps Kickstart’s four interrogatives from 2019 – 2021.

<b>To whom did the organization give an account to primarily</b>		
2019	(a) Upward Stakeholders	Example: (a) • Page 6: Snapshot of the organization’s success
2020	(a) Upward Stakeholders	Example: (a) • Page 3: Organizational highlights
2021	(a) Upward Stakeholders (b) Downward Stakeholders (c) Internal Stakeholders	Example: (a) • Page 44: Call to action (b) • Page 10: Highlights from CEO message (c) • Page 20: Team’s impact on beneficiaries
<b>What is the organization giving an account of</b>		
2019	(a) Educating children	Example: (a) • Page 3: An account of the organization's work

	(b) Empowering girls (c) Enhancing diversity, and inclusion (d) Improving literacy while supporting writers and illustrators	(b) • Page 5: Board chair message (c) • Page 12: Intentional book selection (d) • Page 3: Note on the organization’s report
2020	(a) Educating children (b) Empowering girls (c) Enhancing diversity, and inclusion (d) Improving literacy while supporting writers and illustrators	Example: (a) • Page 9: Reflection on the organization’s work (b) • Page 4: CEO remarks (c) • Page 8: Highlights the organization’s work (d) • Page 3: Highlights of the organization’s work
2021	(a) Educating children (b) Empowering girls (c) Enhancing diversity, and inclusion (d) Improving literacy while supporting writers and illustrators	Example: (a) • Page 20: Highlights organization’s work (b) • Page 23: Overview of organization’s work (c) • Page 8: Highlights organization’s commitments (d) • Page 14: Highlights the organization
<b>Why is the organization giving an account</b>		
2019	• A mix of strategic and functional	Example: • Page 6: An overview of organizational highlights
2020	• A mix of strategic and functional	Example: • Page 7: Highlight organizational impact
2021	• Primarily strategic	Example: • Page 7: Highlight organizational impact
<b>How does the organization attempt to achieve accountability primarily</b>		
2019	• Community participation • Ledgers and reports • Assessments	Example: • Page 18-19: Highlights community involvement • Page 4: CEO report • Page 15: Assessment highlights
2020	• Community participation • Ledgers and reports • Assessments	Example: • Page 7: Organizations work • Page 21: Ledger of organizations work • Page 31: Organization’s research
2021	• Community participation • Ledgers and reports • Assessments	Example: • Page 13: Highlights engagement with community • Page 3-8: Highlights engagement with community • Page 19: Highlights how the organization uses data

Figure 7B. The figure chronologically maps Room to Read’s four interrogatives from 2019 – 2021.

## VI.

### DISSERTATION CONCLUSION

The overarching purpose of this collected papers dissertation was to investigate how social entrepreneurship initiatives maintain legitimacy and accountability among stakeholders. Social entrepreneurship combines aspects of charity and business to accomplish a social mission (Dees, 1998; Huyler et al., 2023). Social entrepreneurship requires satisfying multiple goals and stakeholders. Organizations practicing social entrepreneurship must make trade-offs between which stakeholders or objectives to prioritize as they address social and environmental issues in the pursuit of social value creation (Renko, 2013). Creating social value requires an understanding of how organizational legitimacy and accountability affect organizational development, as these elements are a vital function in an organization's overall efficacy (Kolodinsky et al., 2022). The overarching research questions guiding this dissertation were: (1) What characteristics contribute to social entrepreneurship's legitimacy? (2) How do organizations practicing social entrepreneurship address multiple stakeholder interests while maintaining accountability and legitimacy? Two studies, a structured literature review (SLR) and a multiple case study, were completed to address these research objectives.

This concluding chapter has four sections, including (a) a summary of study one, the structured literature review; (b) a summary of study two, the multiple case study; (c) an overview of findings for the collected papers dissertation; and (d) the overarching implications of this collected papers for practice and research.

#### **Summary of Study One - Characterization of Social Entrepreneurship through the Lens of Legitimacy Theory: A Structured Literature Review**

The first study was a structured literature review (Rocco et al., 2022). The purpose of this study was to understand how social entrepreneurship is characterized through scholarly discourse in a U.S. context and to identify how Human Resource Development (HRD) can assist social entrepreneurship in its advancement. Two primary and two subsidiary questions guided this study, including:

1. In what ways is social entrepreneurship characterized in scholarly articles?
  - a. How is social entrepreneurship most frequently described as a legitimate concept?

b. What patterns emerge when analyzing the legitimacy of social entrepreneurship in scholarly work?

2. What can HRD do to effect change in social entrepreneurship?

Suchman (1995) suggests that organizations achieve legitimacy through three primary approaches: (1) pragmatically (by being useful); (2) morally (by adhering to societal norms); and (3) cognitively (by aligning with sociopolitical or cultural expectations). Using Suchman's (1995) approaches as categorical codes, a summative content analysis (Hsieh & Shannon, 2005) was performed on scholarly publications to understand how social entrepreneurship is characterized as legitimate. This analysis involved coding and counting the frequency of categorical codes and interpreting the collected data to draw propositions on the concept's legitimacy.

The findings of the structured literature review revealed a high volume of pragmatic legitimacy characterizations of social entrepreneurship and that moral legitimacy was often used to emphasize the practice's virtues. Furthermore, there are a few instances where social entrepreneurship is characterized as cognitively legitimate, signaling an immense opportunity to explore its cognitive legitimacy.

The findings of this research reinforce Dart's (2004) view that the legitimacy of social entrepreneurship is at risk if stakeholders only consider it legitimate when an exchange is involved. At the same time, the findings counter his warnings about neoliberals potentially exploiting it to acquire revenues from human services organizations. Scholars instead argue that social entrepreneurship is a "more ethical variant of entrepreneurial activity" (Bacq & Eddleston, 2018, p. 591), as it can produce social value. However, there is no clear understanding of what 'social value' means because cognitive legitimacy has not been achieved. Suchman (1995) describes cognitive legitimacy as the approval that an organization receives when it conforms to society's expectations – generating identifiable characteristics like those expressed through law. The absence of cognitive legitimacy could be why social entrepreneurship has seen limited adoption or attention at a federal level in the US but has gained traction with some state laws.

## **Summary of Study Two - Organizational accountability in social entrepreneurship: Insights from a multiple - case study on annual reports**

The purpose of the multiple-case study (Yin, 2018) was to examine how social entrepreneurship organizations use annual reports to demonstrate accountability to their stakeholders and to explore the trends and issues related to organizational accountability. Trends, influenced by societal factors, can create issues requiring evaluation and decisions from authorities (Cornish, 1977; Lupica, 1985). For instance, an increasing number of older workers in the workforce due to changing demographics has created the issue of workplace accommodations (Rocco et al., 2022). Therefore, organizations practicing social entrepreneurship must account for and be responsive to trends and resulting issues to be sustainable (Ebrahim et al., 2014).

Three questions guided this study:

- (1) In what ways do exemplar social entrepreneurship organizations account for their operations in their annual reports?
- (2) What trends and issues regarding accountability in organizations practicing social entrepreneurship can be identified?
- (3) Are there common features among social entrepreneurship organizations regarding accountability?

To identify cases, exemplars of organizations practicing social entrepreneurship were identified (Huyler et al., 2023). Initially, 26 exemplars were noted. The final cases selected for the study involved criteria selection of time, geographic, and organizational limits (Yin, 2018). Seven exemplars were chosen as the final sample, and annual reports from 2019 to 2021 were used as data.

Data were analyzed using a time series, summative content, and matrix analysis. Together, the three forms of analysis served as a form of triangulation. When annual reports were uploaded into ATLAS.ti, they were read and analyzed chronologically from 2019 to 2021. First, for the time series analysis, data was coded and labeled based on theoretically important concepts, which included - to whom, what, why, or how – organizations accounted for their activities. Coded information was recorded in a table for each case to allow for visualization before narratives were composed per case, presenting an overview

of the trends found. Next, for the summative content analysis, a rubric was designed for analysis. Five categorical codes - stakeholders, accountability mechanisms, organizational management elements, functional accounting, and strategic accounting - were used to code the reports in ATLAS.ti. Coded data were counted and then tallied for each case before a narrative summarizing the findings was composed. Finally, a matrix analysis (Miles et al., 2020) was designed to organize information from the review period with rows corresponding to each year evaluated and columns containing accountability categories, including financial metrics, stakeholders, forms of accounts, and accounts of the organization's activity. After the matrix was examined, interpretations and any limitations to the trend's interpretation were assessed.

Findings from the cases and a cross-case analysis revealed that the organizations practicing social entrepreneurship between 2019 and 2021 have primarily shifted focus from a single stakeholder (i.e., donors) to a comprehensive approach focused on multiple stakeholders (i.e., staff and donors). Also, all organizations transitioned accounts from functional (focusing on short-term objectives like the use of resources) to strategic-functional or purely strategic accounts (focusing on long-term objectives). As a result, organizations experienced change, with some oscillating between net loss & surplus, possibly due to the COVID-19 pandemic. Some organizations also experienced oscillating financial metrics, with a deficit of revenue in the first year (2019), a surplus of cash reserves in the second (2020), and a net loss in the third year. This could be due to conditions caused by the COVID-19 pandemic, including changes in demand, supply chain disruptions, and uncertainty in the business environment. Additionally, some organizations provided fewer accounts of revenues over time, raising concerns about declining stakeholder support and accountability practices.

This study highlights the complex balance of stakeholder focus, strategic vs. functional accounts, and financial performance needed for organizational accountability. The trends and issues uncovered in this study demonstrate that organizations practicing social entrepreneurship try to carefully provide a meaningful account to stakeholders to ensure sustainability.

### **Overview of Findings of the Collected Papers Dissertation**

This section discusses the findings of the studies as they relate to the overall purpose of this collected papers dissertation, which was to investigate how social entrepreneurship initiatives maintain legitimacy and accountability among stakeholders. Both studies highlight the complexities of social entrepreneurship.

Study one revealed that social entrepreneurship is primarily viewed as pragmatically legitimate, taking on multiple forms to benefit stakeholders. In other words, organizations practicing social entrepreneurship champion their activities as part of a social justice imperative in a for-profit organization or champion their financial activities as necessary to the mission in non-profit forms, so long as stakeholders benefit. The study revealed that social entrepreneurship is characterized at the individual and organizational levels. For some, the practice of social entrepreneurship can be an altruistic act by an individual, while for others, social entrepreneurship is a practice where an organization acts responsibly (Shumate, 2014).

Study two revealed that organizations practicing social entrepreneurship shift their accountability practices based on stakeholder relationships. Organizations practicing social entrepreneurship also suffered financial losses in years they lacked clear accounts of their operations to achieve their objectives. These accounts, including key performance indicators, metrics, and financial management systems, must be monitored for progress and adapt to internal and external changes. A decline in the number of accounts may occur when organizations focus on all stakeholders; consequently, it is essential for organizations practicing social entrepreneurship to understand and cultivate lasting relationships with their primary stakeholders (Ebrahim et al., 2014).

Combined, the findings of the two studies - one focused on legitimacy, the other on accountability - emphasize the complexities of hybrid organizations and how they can achieve success among stakeholder expectations and ethical considerations. For example, study one highlights that legitimacy is a function of expectations (an exchange or expected behavior that aligns with norms). At the same time, study two suggests that managing stakeholder expectations is possible through diligent practices. Balancing profit and

a social mission then, can be seen as legitimate when organizations use accountability mechanisms to meet stakeholders' expectations via annual reports.

### **Overarching Implications of the Collected Papers**

The findings of these papers have significant implications for Adult Education and Human Resource Development (HRD). Both fields work to improve individual and organizational life. Adult education and HRD can benefit workforce development, employee engagement and motivation, leadership training, and organizational learning. Social entrepreneurship organizations with embedded Adult Education or HRD practices hold the potential to drive long-lasting social change. This section discusses the implications for practice and research in both fields.

#### **Research**

Organizations practicing social entrepreneurship can enhance their ability to generate long-lasting social value with insights from Adult Education and Human Resource Development researchers.

#### ***Human Resource Development (HRD)***

The traditional perspective of HRD centers on the field's ability to increase productivity and performance in the workplace (Swanson, 1999; 2022). Scholars that subscribe to the traditional view of HRD are likely to explore and can significantly contribute to why social entrepreneurship can be prioritized at an organizational level, an individual level, or a combination of both. Critical HRD, however, critiques the traditional perspective of HRD and instead emphasizes values such as humanitarianism (Bierema, 2009; Callahan, 2019). For CHRD researchers, its value is in emphasizing organizational dynamics, stakeholder relationships, and participation in shared projects (Baek & Kim, 2014; Bierema, 2009; Callahan, 2019), making it ideal for examining social entrepreneurship intent from a Kantian perspective.

Furthermore, social entrepreneurship differentiates itself from similar practices like Corporate Social Responsibility (CSR). For instance, CSR is often criticized as a form of "greenwashing" in which companies engage in token gestures of social responsibility. Conversely, organizations practicing social entrepreneurship primarily emphasize the prioritization of people and communities, even if it means sacrificing profits (Dees, 2012). As a result, an organization practicing social entrepreneurship is an ideal candidate for further study by HRD and Organizational Development (OD) researchers, as it can better

address social problems in real-world contexts. Research can include managing stakeholder expectations, developing individual and organizational leadership, facilitating learning between stakeholders and social entrepreneurs, and helping bring about responsible societal changes.

### ***Adult Education***

Adult education focuses on personal, professional, and societal development. Adult education is concerned with helping learners gain new skills, job-related knowledge, and abilities that enable them to grow and advance their careers, become active citizens, participate in lifelong learning, gain critical thinking, and engage in reflective practice. Ultimately, adult education is about empowering individuals to effect positive change. With many organizations practicing social entrepreneurship, gaining legitimacy from stakeholders involves creating workforce development activities. Adult education researchers can be crucial in examining how organizational learning and culture affect legitimization. Organizations practicing social entrepreneurship can also benefit from adult education work on fostering innovation, knowledge sharing, collaboration, and adaptability. Lastly, adult education principles, such as learner-centered and self-directed learning, can be designed as initiatives to engage social entrepreneurship workers.

### **Practice**

#### ***Human Resource Development (HRD)***

Social entrepreneurship has the potential to bring about significant social change, which traditional and critical HRD approaches can both bolster. For example, traditional HRD can ensure that organizations practicing social entrepreneurship gain legitimacy from stakeholders (e.g., financial backers) while managing resources efficiently and preserving the organization's core mission. CHRD can ensure that organizations practicing social entrepreneurship gain legitimacy from stakeholders (e.g., beneficiaries or the general public) by managing stakeholder relationships and helping an organization maintain its focus on its mission, regardless of conditions in the external environment or challenges such as financial concerns.

#### ***Adult Education***

With many organizations practicing social entrepreneurship gaining legitimacy from stakeholders through workforce development, practitioners in Adult Education can play a crucial role in this process by providing organizations and staff with the necessary knowledge and skills to be successful. Adult education

practitioners can also help organizations manage expectations, develop leadership, and encourage learning between organizations that practice social entrepreneurship and their stakeholders, to help bring about responsible changes. Lastly, integrating adult education into an organization practicing social entrepreneurship's strategic planning and management initiatives can enhance the organization's effectiveness.

Overall, when Adult Education and HRD initiatives are aligned with an organization's goals and objectives, it can lead to improved employee performance, better workplace environments, and, ultimately, a more successful organization. Moreover, social entrepreneurship is ripe for intervention from both fields by avoiding the traps that expose HRD to criticism for researching or practicing in arenas that prioritize profits over people.

### **Conclusion**

The papers of this dissertation highlight the complexities of social entrepreneurship. As a hybrid intersecting business and charity and held together by a symbiotic relationship between diverse institutional logic, knowing what makes social entrepreneurship legitimate and its accountability practice is crucial. Limitations provide an opportunity for further research; for instance, future researchers may also investigate the relationship between organizational learning and culture and how it informs the legitimization process. Nevertheless, social entrepreneurship can be advanced through Adult Education and HRD to address social oppression and its root causes. Adult Education and HRD professionals can strengthen social entrepreneurship's legitimacy and accountability practices.

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